

**CITY OF LA VISTA**  
**MAYOR AND CITY COUNCIL REPORT**  
**SEPTEMBER 7, 2021 AGENDA**

| <b>Subject:</b>                          | <b>Type:</b>                               | <b>Submitted By:</b>              |
|--|--|-----------------------------------|
| AMEND<br>FY21 & FY22<br>MUNICIPAL BUDGET | RESOLUTION<br>◆ ORDINANCES<br>RECEIVE/FILE | CINDY MISEREZ<br>FINANCE DIRECTOR |

#### **SYNOPSIS**

The following items have been prepared for Council consideration:

- The third and final reading of an Appropriations Ordinance to adopt the amended municipal budget for FY21 and FY22
- The Master Fee Ordinance
- A public hearing has been scheduled to consider a resolution to increase the base of restricted fund authority in the budget
- A public hearing has been scheduled to consider a resolution to set the property tax levy.

#### **FISCAL IMPACT**

As a follow up to the August 17, 2021 City Council meeting, updates have been made to reflect amended budgets of \$47,281,594 in FY21 and \$77,679,166 in FY22 for all funds. The 2021 final property valuation for FY22 is \$1,998,058,005. The total proposed property tax request is \$10,789,513 in FY22 which requires a property tax levy of \$0.54 per \$100 of assessed valuation. This results in a 2% property tax reduction in the General Fund.

Recommended changes to the Master Fee Ordinance include:

- Increase Sewer Service Charges in accordance with the current Sewer Rate Study with a 2% increase in user fees and a 6% increase in flow charges resulting in an overall 5% increase.

#### **RECOMMENDATION**

Approval.

#### **BACKGROUND**

The Appropriations Ordinance is based on discussions from the budget workshops and the first and second reading of the ordinance. Additional modifications are being recommended based on updated information primarily related to Capital Improvement projects.

A summary of the modifications is provided in the following table along with an itemized list of the budget amendments.

| Summary of Budget Amendments                 |                   |                   |
|--|-------------------|-------------------|
|  | FY21              | FY22              |
| <b>Adopted - Budget Appropriation</b>        | <b>47,157,052</b> | <b>53,911,024</b> |
| Form 51C Quarterly Lottery Taxes             | 124,542           |                   |
| Salaries & Benefits                          |                   | 446,474           |
| Commodities, Contracts & Other Charges       |                   | 237,384           |
| Capital Outlay                               |                   | 607,200           |
| Capital Improvement Program                  |                   | 11,140,000        |
| Debt Service                                 |                   | (271,272)         |
| Grant Expenditures                           |                   | (1,772,385)       |
| Transfers Out                                |                   | 2,065,820         |
|  |                   |                   |
| <b>First Reading - Budget Appropriation</b>  | <b>47,281,594</b> | <b>66,364,245</b> |
| No Changes                                   | -                 | -                 |
|  |                   |                   |
| <b>Second Reading - Budget Appropriation</b> | <b>47,281,594</b> | <b>66,364,245</b> |
| Salaries & Benefits                          |                   | (41,545)          |
| Commodities, Contracts & Other Charges       |                   | (119,692)         |
| Capital Outlay                               |                   | -                 |
| Capital Improvement Program                  |                   | 4,658,000         |
| Debt Service                                 |                   | (418,742)         |
| Grant Expenditures                           |                   | 8,231,882         |
| Transfers Out                                |                   | (994,982)         |
|  |                   |                   |
| <b>Third Reading - Budget Appropriation</b>  | <b>47,281,594</b> | <b>77,679,166</b> |

**FY21 - FY22 Itemized Appropriation Amendments**

**Lottery Fund - FY21 Amended**

| Category      | Description         | First Reading | Third Reading | FY21 Amended |
|---------------|---------------------|---------------|---------------|--------------|
| Other Charges | 51C Quarterly Taxes | 124,542       |               | 124,542      |

**General Fund - FY22 Amended**

| Category            | Description                                 | First Reading | Third Reading | FY22 Amended   |
|---------------------|---|---------------|---------------|----------------|
| Salaries & Benefits | Engineering Assistant                       | 44,000        |               | 44,000         |
| Salaries & Benefits | Eliminate Intern                            | (13,933)      |               | (13,933)       |
| Salaries & Benefits | Communications Specialist                   | 83,033        |               | 83,033         |
| Salaries & Benefits | Eliminate Intern                            | (18,431)      |               | (18,431)       |
| Salaries & Benefits | Building Superintendent                     | 101,982       |               | 101,982        |
| Salaries & Benefits | Compensation Study & New Benefit Plan       | 127,607       |               | 127,607        |
| Salaries & Benefits | Pay for Performance 10/1 Update             |               | (46,260)      | (46,260)       |
| Salaries & Benefits | Payroll 1.5% Range True-Up                  |               | 4,742         | 4,742          |
| Salaries & Benefits | Payroll Budget Model Conversion to Questica |               | (15,759)      | (15,759)       |
|                     |   |               |               |                |
|                     | <b>Total Salaries &amp; Benefits</b>        |               |               | <b>266,981</b> |

Notes: Third reading changes include an update to salaries based on the actual 10/1 pay for performance results and the 1.5% salary range increase. The conversion of the payroll budget model the new Questica budget software resulted in a small adjustment.

|                      |   |          |          |               |
|----------------------|---|----------|----------|---------------|
| Commodities          | Chairs for Senior Center                    | 6,500    |          | 6,500         |
| Commodities          | Computer Equipment                          | 7,000    |          | 7,000         |
| Commodities          | Wearing Apparel                             | 3,500    |          | 3,500         |
| Commodities          | From Account 505 Other Charges              | 50,000   |          | 50,000        |
| Contractual Services | MFO Fire Contract                           | 12,058   | (59,865) | (47,807)      |
| Contractual Services | Department Travel & Training                | 9,700    | 1,045    | 10,745        |
| Contractual Services | Organizational Training                     | 25,000   | (25,000) | -             |
| Contractual Services | IT Services                                 | 6,500    |          | 6,500         |
| Contractual Services | Cleaning to Wearing Apparel                 | (3,500)  |          | (3,500)       |
| Other Charges        | Workiva Year 2 & Budget Book Implementation | 84,800   |          | 84,800        |
| Other Charges        | County Treasurer Fee                        |          | 8,417    | 8,417         |
| Other Charges        | To Account 216 Computers                    | (50,000) |          | (50,000)      |
|                      |   |          |          |               |
|                      | <b>Total Other Charges</b>                  |          |          | <b>76,155</b> |

Notes: Third reading changes include an update of the MFO fire contract based on the final property valuation, department adjustment of travel and training, removal of organizational training and the updated County Treasurer fee which is based on the final property valuation.

| Category  | Description                                       | First Reading    | Third Reading    | FY22 Amended     |
|---|---|------------------|------------------|------------------|
| Capital Outlay  | Security Cameras                                  | 95,000           |                  | 95,000           |
| Capital Outlay  | Police Cruisers & Radios                          | 7,200            |                  | 7,200            |
| Capital Outlay  | Tandem Axel Dump Truck                            | 255,000          |                  | 255,000          |
| Capital Outlay  | F-550 w/Plow & Sander                             | 95,000           |                  | 95,000           |
| Capital Outlay  | Stand on Spreader                                 | 10,000           |                  | 10,000           |
| Capital Outlay  | Remove Wide Area Mower                            | (65,000)         |                  | (65,000)         |
|   |   |                  |                  |                  |
|   | <b>Total Capital Outlay</b>                       |                  |                  | <b>397,200</b>   |
|   |   |                  |                  |                  |
| Transfers Out   | GF to Economic Development Program Fund           | 591,437          | (830,990)        | (239,553)        |
| Transfers Out   | GF to Off-Street Parking Fund for Operations      | 21,104           | 15,661           | 36,765           |
| Transfers Out   | GF to Debt Service Fund for DSCR                  | 25,584           | 50,020           | 75,604           |
| Transfers Out   | GF to Capital Fund for Project Schedule Updates   | 265,000          | 125,000          | 390,000          |
|   |   |                  |                  |                  |
|   | <b>Total Transfers Out</b>                        |                  |                  | <b>262,816</b>   |
| Notes: Third reading changes are based on the bond schedule for the Economic Development Program, Off-Street Parking Fund operations expenditures, maintaining a 1.0 debt service coverage ratio and CIP project updates. |   |                  |                  |                  |
|   |   |                  |                  |                  |
|   | <b>Total Increase (Decrease) in Appropriation</b> | <b>1,776,141</b> | <b>(772,989)</b> | <b>1,003,152</b> |

| Sewer Fund - FY22 Amended  |  |                |                |                |
|--|--|----------------|----------------|----------------|
| Category   | Description  | First Reading  | Third Reading  | FY22 Amended   |
| Salaries & Benefits  | Engineering Assistant  | 44,000         |                | 44,000         |
| Salaries & Benefits  | Eliminate Intern   | (13,933)       |                | (13,933)       |
| Salaries & Benefits  | Compensation Study and New Benefit Plan Choices                | 24,588         |                | 24,588         |
| Salaries & Benefits  | Pay for Performance 10/1 Update                                |                | (1,219)        | (1,219)        |
| Salaries & Benefits  | Update Benefits  |                | 17,599         | 17,599         |
| Debt Service   | Updated Bond Schedule  | (53,833)       |                | (53,833)       |
| Capital Improvement  | SEWR-13001 East LV   |                | 400,000        | 400,000        |
| Capital Improvement  | SEWR-21001 Park View Blvd                                      |                | 20,000         | 20,000         |
| Capital Improvement  | SEWR-22001 72nd St Storm Sewer Pipe Reroute - Moved to Streets | (50,000)       |                | (50,000)       |
| Capital Outlay   | Hotsy Pressure Washer  | (15,000)       |                | (15,000)       |
| Capital Outlay   | Pole Camera  | (15,000)       |                | (15,000)       |
| Capital Outlay   | Enclosed Trailer   | (10,000)       |                | (10,000)       |
| Capital Outlay   | Sewer Jet Truck  | 250,000        |                | 250,000        |
|  |  |                |                |                |
|  | <b>Total Increase (Decrease) in Appropriation</b>              | <b>160,822</b> | <b>436,380</b> | <b>597,202</b> |
| Notes: Third reading changes include actual 10/1 pay for performance pay rates, an update to benefit expenditures and an updated CIP schedule. |  |                |                |                |

| Category  | Description                                       | First Reading  | Third Reading  | FY22 Amended   |
|---|---|----------------|----------------|----------------|
| <b>Sewer Reserve Fund - FY22 Amended</b>                          |   |                |                |                |
| Category  | Description                                       | First Reading  | Third Reading  | FY22 Amended   |
| Transfers Out   | SRF to Sewer Fund for East La Vista Sewer Project | 250,000        | 350,000        | 600,000        |
|   |   |                |                |                |
|   | <b>Total Increase (Decrease) in Appropriation</b> | <b>250,000</b> | <b>350,000</b> | <b>600,000</b> |
| Notes: Third reading changes are due to the updated CIP schedule. |   |                |                |                |

| <b>Debt Service Fund - FY22 Amended</b>   |  |                |                  |                |
|---|--|----------------|------------------|----------------|
| Category  | Description  | First Reading  | Third Reading    | FY22 Amended   |
| Debt Service  | Refinance Bonds                                      | (15,109)       |                  | (15,109)       |
| Debt Service  | MFO Fire Debt Service Payment                        | 98,104         |                  | 98,104         |
| Contractual Services  | MFO Fire Contract Update                             |                | (9,228)          | (9,228)        |
| Other Charges   | County Treasurer Fee                                 |                | 499              | 499            |
| Transfers Out   | DSF to Capital Fund for Project Schedule Updates     | 456,000        | (510,000)        | (54,000)       |
| Transfers Out   | DSF to Off-Street Parking for Debt Service Garage #1 |                |                  |                |
|   | Previously from Redevelopment Fund                   | 419,573        |                  | 419,573        |
|   |  |                |                  |                |
|   | <b>Total Increase (Decrease) in Appropriation</b>    | <b>958,568</b> | <b>(518,729)</b> | <b>439,839</b> |
| Notes: Third reading updates are based on the MFO fire contract update, County Treasurer fees based on the final property valuation, and an updated CIP schedule. |  |                |                  |                |

| Category  | Description   | First Reading    | Third Reading    | FY22 Amended     |
|---|---|------------------|------------------|------------------|
| <b>Capital Improvement Fund - FY22 Amended</b>    |   |                  |                  |                  |
| Category  | Description   | First Reading    | Third Reading    | FY22 Amended     |
| Capital Improvement                               | ADMN-22002 Holiday Lights   | 100,000          |                  | 100,000          |
| Capital Improvement                               | ADMN-Wayfinding Implementation                                      | 50,000           |                  | 50,000           |
| Capital Improvement                               | CMDV-22001 Land Use Strategy  | 40,000           |                  | 40,000           |
| Capital Improvement                               | CTHL-15002 Municipal Campus Planning                                | 75,000           |                  | 75,000           |
| Capital Improvement                               | ITEC-22001 IT Asset Management Plan                                 | 110,000          |                  | 110,000          |
| Capital Improvement                               | ITEC-22002 IT Business Continuity Plan                              | 50,000           | 15,000           | 65,000           |
| Capital Improvement                               | ITEC-22003 IT City Public WI-FI Network                             | 15,000           |                  | 15,000           |
| Capital Improvement                               | ITEC-22004 IT Expand Existing Applications                          | 20,000           |                  | 20,000           |
| Capital Improvement                               | ITEC-22005 IT Mobile Device Connectivity Strategy                   | 30,000           |                  | 30,000           |
| Capital Improvement                               | LIBR-21001 Library Roof   |                  | 135,000          | 135,000          |
| Capital Improvement                               | PARK-17001 Mini Park Imprvmts.                                      |                  | 20,000           | 20,000           |
| Capital Improvement                               | PARK-22002 Dog Park   | 50,000           |                  | 50,000           |
| Capital Improvement                               | STRT-16002 120th & Giles Drainage                                   | 300,000          |                  | 300,000          |
| Capital Improvement                               | STRT-20001 Annual Street Resurfacing                                |                  | 200,000          | 200,000          |
| Capital Improvement                               | STRT-20002 108th St Asphalt   |                  | 100,000          | 100,000          |
| Capital Improvement                               | STRT-20004 96th St Panel  |                  | 715,000          | 715,000          |
| Capital Improvement                               | STRT-22004 Cimarron Woods Aux Culvert - Design Only                 | 50,000           |                  | 50,000           |
| Capital Improvement                               | STRT-22005 West Papio Creek Stabilization                           | 500,000          |                  | 500,000          |
| Capital Improvement                               | STRT-22006 72nd St Storm Sewer Pipe Reroute - Moved from Sewer Fund | 50,000           |                  | 50,000           |
| Capital Improvement                               | STRT-xxxxx Brentwood Turn Signal                                    |                  | 150,000          | 150,000          |
| <b>Total Increase (Decrease) in Appropriation</b> |   | <b>1,440,000</b> | <b>1,335,000</b> | <b>2,775,000</b> |

Notes: Third reading updates are based on the updated CIP schedule.

| <b>Lottery Fund - FY22 Amended</b>                |   |                |                  |                |
|---|---|----------------|------------------|----------------|
| Category  | Description                                     | First Reading  | Third Reading    | FY22 Amended   |
| Other Charges                                     | Business Continuity Plan Moved to CIP           | 50,000         | (50,000)         | -              |
| Other Charges                                     | Halloween & Holiday Events                      |                | 13,900           | 13,900         |
| Other Charges                                     | 51C Taxes                                       | 35,826         |                  | 35,826         |
| Transfers Out                                     | LF to General Fund - Security Cameras           | 95,000         |                  | 95,000         |
| Transfers Out                                     | LF to General Fund - Communication              | 99,195         | 327              | 99,522         |
| Transfers Out                                     | LF to Capital Fund for Project Schedule Updates | 275,000        | (195,000)        | 80,000         |
| <b>Total Increase (Decrease) in Appropriation</b> |   | <b>555,021</b> | <b>(230,773)</b> | <b>324,248</b> |

Notes: Third reading updates are based on the updated CIP schedule, an adjustment to holiday event budgets, and a transfer adjustment.

| Category  | Description                                       | First Reading      | Third Reading    | FY22 Amended     |
|---|---|--------------------|------------------|------------------|
| <b>Economic Development Fund - FY22 Amended</b> |   |                    |                  |                  |
| Category  | Description                                       | First Reading      | Third Reading    | FY22 Amended     |
| Grant Expenditures                              | Grant Schedule                                    | (1,772,385)        | 8,231,882        | 6,459,497        |
| Debt Service                                    | Grant Schedule                                    |                    | (418,742)        | (418,742)        |
|   |   |                    |                  |                  |
|   | <b>Total Increase (Decrease) in Appropriation</b> | <b>(1,772,385)</b> | <b>7,813,140</b> | <b>6,040,755</b> |

Notes: Third reading updates are due to the grant disbursement schedule.

| <b>Off-Street Parking Fund - FY22 Amended</b> |   |                  |                |                  |
|---|---|------------------|----------------|------------------|
| Category                                      | Description                                       | First Reading    | Third Reading  | FY22 Amended     |
| Debt Service                                  | Refinance Bond                                    | (12,500)         |                | (12,500)         |
| Capital Improvement                           | CMDV-18002 Parking #2                             | 7,000,000        | 500,000        | 7,500,000        |
|   |   |                  |                |                  |
|   | <b>Total Increase (Decrease) in Appropriation</b> | <b>6,987,500</b> | <b>500,000</b> | <b>7,487,500</b> |

Notes: Third reading updates are due to the updated CIP schedule.

| <b>Redevelopment Fund - FY22 Amended</b> |   |                  |                  |                  |
|--|---|------------------|------------------|------------------|
| Category                                 | Description   | First Reading    | Third Reading    | FY22 Amended     |
| Debt Service                             | Updated Bond Price-out  | (322,934)        |                  | (322,934)        |
| Debt Service                             | Financial Fee   | 35,000           |                  | 35,000           |
| Capital Improvement                      | CMDV-20002 Building Demo  |                  | 115,000          | 115,000          |
| Capital Improvement                      | PARK-18001 Interface  | 2,750,000        | 937,000          | 3,687,000        |
| Capital Improvement                      | PARK-20001 Thompson Creek   |                  | 201,000          | 201,000          |
| Capital Improvement                      | STRT-17005 84th St Underpass  |                  | 100,000          | 100,000          |
| Capital Improvement                      | STRT-21002 Civic Center Park Access   |                  | 1,050,000        | 1,050,000        |
| Transfers Out                            | RDF to Off-Street Parking for Garage #1 Debt Service<br>Now Funded by Debt Service Fund | (432,073)        |                  | (432,073)        |
|  |   |                  |                  |                  |
|  | <b>Total Increase (Decrease) in Appropriation</b>                                       | <b>2,029,993</b> | <b>2,403,000</b> | <b>4,432,993</b> |

Notes: Third reading updates are due to the updated CIP schedule.

| <b>Police Academy Fund - FY22 Amended</b> |   |               |               |               |
|---|---|---------------|---------------|---------------|
| Category                                  | Description                                       | First Reading | Third Reading | FY22 Amended  |
| Salaries & Benefits                       | Instructor  | 67,561        |               | 67,561        |
| Salaries & Benefits                       | Pay for Performance 10/1 Update                   |               | (648)         | (648)         |
| Contractual Services                      | Phone Allowance                                   |               | 540           | 540           |
|   |   |               |               |               |
|   | <b>Total Increase (Decrease) in Appropriation</b> | <b>67,561</b> | <b>(108)</b>  | <b>67,453</b> |

Notes: Third reading updates reflect the 10/1 pay for performance rates and a phone allowance update.

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE TO AMEND ORDINANCE NO. 1395 AND THE BIEENNIAL 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 BIEENNIAL 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                                       | 22,429,716.00                                       | 8,775,537.00                                  | 9,790,484.00                                  |
| Sewer Fund                 | 4,664,908.00  | 10,032,258.00                                       | 0.00  | 0.00  |
| Sewer Reserve              | 350,000.00  | 1,450,000.00  | 0.00  | 0.00  |
| Debt Service Fund          | 4,517,764.00  | 5,282,441.00  | 877,554.00                                    | 999,029.00                                    |
| Capital Fund               | 6,979,445.00  | 4,306,000.00  | 0.00  | 0.00  |
| Lottery Fund               | 1,103,596.00  | 1,369,237.00  | 0.00  | 0.00  |
| Economic Development       | 1,082,510.00  | 8,280,308.00  | 0.00  | 0.00  |
| Off-Street Parking         | 1,198,065.00  | 10,765,821.00                                       | 0.00  | 0.00  |
| Redevelopment Fund         | 6,234,498.00  | 12,249,866.00                                       | 0.00  | 0.00  |
| Police Academy             | 116,612.00  | 192,250.00  | 0.00  | 0.00  |
| TIF – City Centre Phase 1A | 352,417.00  | 514,534.00  | 0.00  | 0.00  |
| TI – City Centre Phase 1B  | 434,083.00  | 806,735.00  | 0.00  | 0.00  |
| Qualified Sinking Fund     | 0.00  | 0.00  | 0.00  | 0.00  |
| TIF – City Centre Phase 2  | 0.00  | 0.00  | 0.00  | 0.00  |
| TIF – City Centre Phase 3  | 0.00  | 0.00  | 0.00  | 0.00  |
| <b>Total All Funds</b>     | <b>47,281,594.00</b>                                | <b>77,679,166.00</b>                                | <b>9,653,091.00</b>                           | <b>10,789,513.00</b>                          |

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 7TH DAY OF SEPTEMBER 2021.

CITY OF LA VISTA

\_\_\_\_\_  
Douglas Kindig, Mayor

ATTEST:

\_\_\_\_\_  
Pamela A. Buethe, CMC  
City Clerk

|    | A                               | B                               | C                 | D                 | E                 | F                 | G                 | H                 | I                 | J                 |
|----|---------------------------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1  | <b>CITY OF LA VISTA</b>         | <b>FY22 MID-BIENNIAL BUDGET</b> |                   |                   |                   |                   |                   |                   |                   |                   |
| 2  |                                 |                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| 3  | <b>ALL FUNDS SUMMARY</b>        |                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| 4  |                                 |                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| 5  |                                 |                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| 6  |                                 |                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| 7  | <b>Revenues</b>                 | <b>FY20</b>                     | <b>FY21</b>       | <b>FY21</b>       | <b>FY22</b>       | <b>FY22</b>       | <b>FY23</b>       | <b>FY24</b>       | <b>FY25</b>       | <b>FY26</b>       |
| 8  | Property Tax                    | 9,522,779                       | 10,284,360        | 10,308,309        | 10,322,949        | 11,455,735        | 11,072,563        | 11,393,216        | 11,723,348        | 12,055,985        |
| 9  | Sales Tax                       | 8,220,235                       | 7,774,155         | 9,681,861         | 8,072,561         | 9,133,407         | 9,667,820         | 10,669,774        | 11,211,614        | 11,779,570        |
| 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         | 1,871,045         | 1,891,822         | 1,910,740         | 1,929,848         | 1,947,586         |
| 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           | 636,522           | 570,000           | 730,361           | 895,736           | 1,011,128         | 1,074,988         | 1,085,738         |
| 14 | Licenses and Permits            | 465,760                         | 436,113           | 473,298           | 433,186           | 433,186           | 470,762           | 466,261           | 481,213           | 481,213           |
| 15 | Interest Income                 | 193,025                         | 236,288           | 83,828            | 245,872           | 90,209            | 71,373            | 56,261            | 51,349            | 56,796            |
| 16 | Recreation Fees                 | 77,776                          | 171,782           | 157,017           | 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           | 1,724,345         | 120,260           | 1,748,848         | 188,910           | 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           | 809,523           | 936,701           | 936,701           | 864,389           | 757,283           | 755,022           | 758,997           |
| 21 | Bond Proceeds                   | 0                               | 19,105,000        | 13,818,436        | 14,610,000        | 35,067,000        | 5,244,000         | 0                 | 1,500,000         | 0                 |
| 22 | Sewer Charges                   | 4,218,532                       | 4,459,566         | 4,462,156         | 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           | 1,221,087         | 780,000           | 1,000,000         | 900,000           | 900,000           | 900,000           | 900,000           |
| 27 | Taxes - Form 51                 | 318,980                         | 382,609           | 382,609           | 312,000           | 347,826           | 313,043           | 313,043           | 313,043           | 313,043           |
| 28 | Police Academy                  | 102,405                         | 148,000           | 163,804           | 148,000           | 172,000           | 204,500           | 204,500           | 232,000           | 232,000           |
| 29 | 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         |
| 30 | Parking Garage Fees             | 11,782                          | 23,000            | 20,000            | 29,000            | 29,000            | 35,000            | 285,000           | 535,000           | 535,000           |
| 31 |                                 |                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| 32 |                                 |                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| 33 | <b>Total Revenue</b>            | <b>30,678,800</b>               | <b>49,581,211</b> | <b>48,669,962</b> | <b>46,768,235</b> | <b>71,168,309</b> | <b>40,281,770</b> | <b>37,074,633</b> | <b>40,419,185</b> | <b>39,758,725</b> |
| 37 |                                 | 0                               | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 |

|    | A  | B                               | C           | D           | E           | F           | G           | H           | I           | J           |
|----|--|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 1  | <b>CITY OF LA VISTA</b>                    | <b>FY22 MID-BIENNIAL BUDGET</b> |             |             |             |             |             |             |             |             |
| 2  |  |                                 |             |             |             |             |             |             |             |             |
| 3  | <b>ALL FUNDS SUMMARY</b>                   |                                 |             |             |             |             |             |             |             |             |
| 4  |  |                                 |             |             |             |             |             |             |             |             |
| 5  |  | FY20                            | FY21        | FY21        | FY22        | FY22        | FY23        | FY24        | FY25        | FY26        |
| 6  |  | Actual                          | Budget      | YE Estimate | Adopted     | Amended     | Projected   | Projected   | Projected   | Projected   |
| 38 | <b>Expenditures</b>                        |                                 |             |             |             |             |             |             |             |             |
| 39 | Salary & Benefits                          | 10,884,067                      | 12,436,804  | 12,083,692  | 13,388,105  | 13,793,034  | 14,264,951  | 14,911,801  | 15,562,526  | 16,208,384  |
| 40 | Commodities                                | 389,250                         | 592,060     | 586,795     | 590,324     | 657,324     | 612,593     | 619,235     | 623,877     | 623,877     |
| 41 | Contractural Services                      | 7,948,843                       | 9,134,000   | 8,972,406   | 9,548,835   | 9,529,213   | 10,071,436  | 10,845,106  | 11,588,602  | 12,234,289  |
| 42 | Maintenance                                | 601,544                         | 928,948     | 917,072     | 838,612     | 838,612     | 841,508     | 825,297     | 832,120     | 832,120     |
| 43 | Other Charges                              | 680,386                         | 2,018,863   | 1,308,790   | 2,762,030   | 9,108,454   | 793,542     | 877,061     | 905,374     | 1,051,405   |
| 44 | Debt Service                               | 5,214,825                       | 6,468,287   | 5,821,300   | 7,792,217   | 7,285,590   | 8,986,600   | 8,575,030   | 8,590,855   | 8,066,496   |
| 45 | Capital Improvement                        | 4,820,476                       | 11,890,445  | 5,692,825   | 14,417,000  | 30,215,000  | 11,934,000  | 5,933,000   | 3,982,000   | 650,000     |
| 46 |  |                                 |             |             |             |             |             |             |             |             |
| 47 | <b>Total Expenditures</b>                  | 30,539,391                      | 43,469,407  | 35,382,880  | 49,337,123  | 71,427,227  | 47,504,630  | 42,586,530  | 42,085,354  | 39,666,571  |
| 50 |  |                                 |             |             |             |             |             |             |             |             |
| 51 | <b>Total Capital Items</b>                 | 492,416                         | 798,469     | 586,761     | 407,757     | 1,014,957   | 513,600     | 487,000     | 673,000     | 673,000     |
| 53 |  |                                 |             |             |             |             |             |             |             |             |
| 54 | <b>Total Expenditures &amp; Capital</b>    | 31,031,807                      | 44,267,876  | 35,969,641  | 49,744,880  | 72,442,184  | 48,018,230  | 43,073,530  | 42,758,354  | 40,339,571  |
| 55 |  | 0                               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |
| 57 | <b>Other Financing Sources (Uses)</b>      |                                 |             |             |             |             |             |             |             |             |
| 58 | Transfers In                               | 4,888,863                       | 3,013,718   | 2,008,317   | 4,166,144   | 5,236,982   | 7,029,886   | 5,101,827   | 4,620,016   | 4,313,982   |
| 59 | Transfers Out                              | (4,888,863)                     | (3,013,718) | (2,008,317) | (4,166,144) | (5,236,982) | (7,029,886) | (5,101,827) | (4,620,016) | (4,313,982) |
| 61 |  |                                 |             |             |             |             |             |             |             |             |
| 62 | <b>Total Other Uses of Funds (SID Trf)</b> | 0                               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |
| 63 |  |                                 |             |             |             |             |             |             |             |             |
| 64 | <b>Prior Year Fund Balance</b>             | 23,615,581                      | 21,314,319  | 23,262,429  | 26,627,654  | 35,962,750  | 34,688,875  | 26,952,415  | 20,953,518  | 18,614,349  |
| 65 | <b>Net Change</b>                          | (353,152)                       | 5,313,335   | 12,700,321  | (2,976,645) | (1,273,875) | (7,736,460) | (5,998,897) | (2,339,169) | (580,846)   |
| 66 | <b>Ending Fund Balance</b>                 | 23,262,429                      | 26,627,654  | 35,962,750  | 23,651,009  | 34,688,875  | 26,952,415  | 20,953,518  | 18,614,349  | 18,033,503  |
| 68 |  | 0                               | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           |
| 70 | <b>Sales Tax Incentive Refund Reserve</b>  |                                 |             |             |             |             |             |             |             |             |
| 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   | 2,000,000   | 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) | (2,000,000) | (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    | Amended    | Projected  | Projected  | Projected  | Projected  |            |
| 7  | General Fund Expenditures                             |            |             |            |            |            |            |            |            |            |
| 8  | Administrative Services                               | 514,184    | 582,929     | 555,641    | 620,100    | 613,636    | 622,752    | 646,312    | 666,343    | 686,236    |
| 9  | Mayor and Council                                     | 203,394    | 220,064     | 220,064    | 238,921    | 238,915    | 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    | 859,982    | 771,925    | 786,668    | 811,949    | 824,144    |
| 12 | Administration  | 746,615    | 689,538     | 653,733    | 733,047    | 738,737    | 743,123    | 766,063    | 789,854    | 813,069    |
| 13 | Police  | 5,211,179  | 5,383,014   | 5,454,384  | 5,856,107  | 5,793,426  | 6,070,831  | 6,287,416  | 6,645,547  | 6,933,037  |
| 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  | 2,608,425  | 3,022,146  | 3,502,002  | 4,058,591  | 4,703,828  |
| 16 | Community Development                                 | 587,220    | 675,426     | 684,662    | 732,011    | 743,511    | 731,087    | 755,271    | 780,412    | 804,645    |
| 17 | Street Admin.   | 340,858    | 361,521     | 360,267    | 395,619    | 466,288    | 469,136    | 486,706    | 502,782    | 520,717    |
| 18 | Streets Operating                                     | 1,945,214  | 2,645,227   | 2,451,660  | 2,388,876  | 2,784,619  | 2,625,417  | 2,514,151  | 2,804,394  | 2,866,492  |
| 19 | Parks   | 890,491    | 1,157,250   | 1,080,679  | 1,242,863  | 1,216,709  | 1,305,275  | 1,420,398  | 1,450,790  | 1,494,124  |
| 20 | Recreation  | 584,007    | 722,397     | 707,326    | 797,096    | 796,859    | 804,339    | 831,298    | 857,612    | 884,138    |
| 21 | Sports Complex  | 348,954    | 405,311     | 359,603    | 430,921    | 428,053    | 427,751    | 559,648    | 503,876    | 516,910    |
| 22 | Library   | 783,332    | 948,460     | 946,339    | 1,049,182  | 1,069,905  | 1,142,648  | 1,180,538  | 1,219,427  | 1,254,491  |
| 23 | Information Technology                                | 289,459    | 447,386     | 443,678    | 442,505    | 464,863    | 450,804    | 453,396    | 466,757    | 471,502    |
| 24 | Swimming Pool   | 2,293      | 138,335     | 138,377    | 141,040    | 141,038    | 143,179    | 146,012    | 148,916    | 151,563    |
| 25 | Human Resources                                       | 876,970    | 1,001,387   | 962,654    | 1,092,340  | 1,076,076  | 1,141,993  | 1,197,020  | 1,277,131  | 1,286,623  |
| 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     | 157,371    | 108,752    | 107,030    | 107,227    | 128,359    | 113,612    | 116,902    |
| 28 | Finance   | 461,747    | 475,544     | 470,857    | 509,536    | 603,025    | 545,200    | 563,323    | 584,412    | 572,202    |
| 29 | Communication   | -          | 216,020     | 210,331    | 238,170    | 307,110    | 314,105    | 323,624    | 333,494    | 342,129    |
| 30 |   |            |             |            |            |            |            |            |            |            |
| 31 | Total General Fund                                    | 16,564,137 | 19,306,753  | 18,862,773 | 20,388,771 | 21,129,107 | 21,742,347 | 22,875,051 | 24,326,863 | 25,553,716 |
| 35 |   |            |             |            |            |            |            |            |            |            |

|    | A  | B                               | C                | D                   | E                | F                | G                 | H                 | I                 | J                 |  |
|----|--|---------------------------------|------------------|---------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|--|
| 1  | <b>CITY OF LA VISTA</b>  | <b>FY22 MID-BIENNIAL BUDGET</b> |                  |                     |                  |                  |                   |                   |                   |                   |  |
| 2  |  | 7                               | 8                | 10                  | 12               | 13               | 14                | 15                | 16                | 17                |  |
| 3  | <b>OPERATING &amp; CAPITAL EXPENDITURE SUMMARY BY DEPARTMENT</b> |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |
| 4  |  | FY20<br>Actual                  | FY21<br>Budget   | FY21<br>YE Estimate | FY22<br>Adopted  | FY22<br>Amended  | FY23<br>Projected | FY24<br>Projected | FY25<br>Projected | FY26<br>Projected |  |
| 5  | <b>Sewer Fund Expenditures</b>                                   |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |
| 36 | Expenditures   | 3,342,669                       | 3,979,823        | 3,732,223           | 3,868,543        | 4,149,578        | 3,992,585         | 4,114,263         | 4,239,906         | 4,268,747         |  |
| 39 | Storm Water Management   | 40,373                          | 55,085           | 56,064              | 58,180           | 58,180           | 58,180            | 58,762            | 59,349            | 59,349            |  |
| 40 | <b>Total Sewer Fund</b>  | <b>3,383,042</b>                | <b>4,034,908</b> | <b>3,788,287</b>    | <b>3,926,723</b> | <b>4,207,758</b> | <b>4,050,765</b>  | <b>4,173,025</b>  | <b>4,299,255</b>  | <b>4,328,096</b>  |  |
| 41 |  |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |
| 45 | <b>Police Academy Expenditures</b>                               |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |
| 46 | Police Academy   | 97,275                          | 116,612          | 116,552             | 124,797          | 192,250          | 218,128           | 226,420           | 235,081           | 244,119           |  |
| 47 | <b>Total Police Academy Fund</b>                                 | <b>97,275</b>                   | <b>116,612</b>   | <b>116,552</b>      | <b>124,797</b>   | <b>192,250</b>   | <b>218,128</b>    | <b>226,420</b>    | <b>235,081</b>    | <b>244,119</b>    |  |
| 48 |  |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |

|    | A                                       | D                               | E                 | F                 | G                 | H                 | I                 | J                 | K                 | L                 |
|----|---|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1  | <b>CITY OF LA VISTA</b>                 | <b>FY22 MID-BIENNIAL BUDGET</b> |                   |                   |                   |                   |                   |                   |                   |                   |
| 2  |   |                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| 3  | <b>GENERAL FUND SUMMARY</b>             |                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| 4  |   |                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| 5  |   | FY20                            | FY21              | FY21              | FY22              | FY22              | FY23              | FY24              | FY25              | FY26              |
| 6  |   | Actual                          | Budget            | YE Estimate       | Adopted           | Amended           | Projected         | Projected         | Projected         | Projected         |
| 7  | <b>Revenues</b>                         |                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| 8  | Property Tax                            | 8,535,988                       | 9,393,170         | 9,410,877         | 9,431,759         | 10,446,706        | 10,099,537        | 10,391,022        | 10,691,113        | 10,992,951        |
| 9  | Sales Tax                               | 4,110,118                       | 3,887,077         | 4,840,931         | 4,036,279         | 4,566,703         | 4,833,912         | 5,334,886         | 5,605,804         | 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         | 1,871,045         | 1,891,822         | 1,910,740         | 1,929,848         | 1,947,586         |
| 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           | 636,522           | 570,000           | 730,361           | 895,736           | 1,011,128         | 1,074,988         | 1,085,738         |
| 14 | Licenses and Permits                    | 465,760                         | 436,113           | 473,298           | 433,186           | 433,186           | 470,762           | 466,261           | 481,213           | 481,213           |
| 15 | Interest Income                         | 54,576                          | 67,207            | 30,178            | 48,361            | 30,801            | 23,234            | 14,981            | 4,911             | -                 |
| 16 | Recreation Fees                         | 77,776                          | 171,782           | 157,017           | 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           | 1,724,345         | 120,260           | 1,748,848         | 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           | 303,709           | 432,184           | 432,184           | 360,051           | 363,358           | 366,822           | 366,822           |
| 21 |   |                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| 22 | <b>Total Revenue</b>                    | <b>19,038,371</b>               | <b>18,573,006</b> | <b>21,555,893</b> | <b>19,041,248</b> | <b>22,251,240</b> | <b>20,716,770</b> | <b>21,635,430</b> | <b>22,296,694</b> | <b>22,908,121</b> |
| 23 |   |                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| 24 | <b>Expenditures</b>                     |                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| 25 | Salary & Benefits                       | 10,287,470                      | 11,789,923        | 11,437,464        | 12,688,732        | 12,955,713        | 13,397,105        | 14,008,731        | 14,622,718        | 15,230,697        |
| 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         | 5,648,037         | 6,138,386         | 6,697,950         | 7,327,552         | 7,972,789         |
| 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           | 349,398           | 354,837           | 398,054           | 374,340           | 373,151           | 386,564           | 360,201           |
| 30 |   |                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| 31 | <b>Total Expenditures</b>               | <b>16,096,888</b>               | <b>18,798,284</b> | <b>18,316,012</b> | <b>20,021,014</b> | <b>20,364,150</b> | <b>21,228,747</b> | <b>22,388,051</b> | <b>23,653,863</b> | <b>24,880,716</b> |
| 32 |   |                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| 33 | <b>Total Capital Items</b>              | <b>467,249</b>                  | <b>508,469</b>    | <b>546,761</b>    | <b>367,757</b>    | <b>764,957</b>    | <b>513,600</b>    | <b>487,000</b>    | <b>673,000</b>    | <b>673,000</b>    |
| 35 |   |                                 |                   |                   |                   |                   |                   |                   |                   |                   |
| 36 | <b>Total Expenditures &amp; Capital</b> | <b>16,564,137</b>               | <b>19,306,753</b> | <b>18,862,773</b> | <b>20,388,771</b> | <b>21,129,107</b> | <b>21,742,347</b> | <b>22,875,051</b> | <b>24,326,863</b> | <b>25,553,716</b> |
| 37 |   |                                 |                   |                   |                   |                   |                   |                   |                   |                   |

|    | A                                       | D                               | E              | F                   | G               | H               | I                 | J                 | K                 | L                 |  |  |  |  |  |  |  |  |  |  |  |
|----|---|---------------------------------|----------------|---------------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|--|--|--|--|--|--|--|--|--|--|--|
| 1  | <b>CITY OF LA VISTA</b>                 | <b>FY22 MID-BIENNIAL BUDGET</b> |                |                     |                 |                 |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 2  | <b>GENERAL FUND SUMMARY</b>             |                                 |                |                     |                 |                 |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 3  |   |                                 |                |                     |                 |                 |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 4  |   |                                 |                |                     |                 |                 |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 5  |   | FY20<br>Actual                  | FY21<br>Budget | FY21<br>YE Estimate | FY22<br>Adopted | FY22<br>Amended | FY23<br>Projected | FY24<br>Projected | FY25<br>Projected | FY26<br>Projected |  |  |  |  |  |  |  |  |  |  |  |
| 38 | <b>Other Financing Sources (Uses)</b>   |                                 |                |                     |                 |                 |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 39 | <b>Transfers In</b>                     |                                 |                |                     |                 |                 |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 40 | Transfer from Lottery                   | 65,843                          | 193,867        | 165,000             | 212,688         | 407,210         | 319,305           | 328,924           | 338,894           | 347,629           |  |  |  |  |  |  |  |  |  |  |  |
| 41 | Transfer from QSF                       | -                               | -              | -                   | -               | 225,000         | -                 | -                 | -                 | -                 |  |  |  |  |  |  |  |  |  |  |  |
| 43 | <b>Total Tranfers in</b>                | 65,843                          | 193,867        | 165,000             | 212,688         | 407,210         | 544,305           | 328,924           | 338,894           | 347,629           |  |  |  |  |  |  |  |  |  |  |  |
| 44 |   |                                 |                |                     |                 |                 |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 45 | <b>Transfers Out</b>                    |                                 |                |                     |                 |                 |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 46 | Transfer to EDP                         | -                               | (82,510)       | -                   | (239,553)       | -               | (957,431)         | (1,063,686)       | (1,059,890)       | (1,069,241)       |  |  |  |  |  |  |  |  |  |  |  |
| 47 | Transfer to OSP                         | (436,334)                       | (280,602)      | (185,801)           | (119,069)       | (155,834)       | (155,346)         | (136,442)         | -                 | -                 |  |  |  |  |  |  |  |  |  |  |  |
| 48 | Transfer to DSF                         | (188,130)                       | (577,831)      | (184,085)           | (604,171)       | (679,775)       | (565,175)         | (572,525)         | (574,625)         | (665,250)         |  |  |  |  |  |  |  |  |  |  |  |
| 49 | Transer to CIP                          | -                               | -              | -                   | -               | (390,000)       | (470,000)         | (198,000)         | (198,000)         | (100,000)         |  |  |  |  |  |  |  |  |  |  |  |
| 50 | Transfer to QSF                         | (200,000)                       | -              | -                   | (75,000)        | (75,000)        | (150,000)         | (150,000)         | (175,000)         | (175,000)         |  |  |  |  |  |  |  |  |  |  |  |
| 51 | <b>Total Transfers Out</b>              | (824,464)                       | (940,943)      | (369,886)           | (1,037,793)     | (1,300,609)     | (2,297,952)       | (2,120,653)       | (2,007,515)       | (2,009,491)       |  |  |  |  |  |  |  |  |  |  |  |
| 52 |   |                                 |                |                     |                 |                 |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 54 | <b>Total Other Uses of Funds</b>        | (758,621)                       | (747,076)      | (204,886)           | (825,105)       | (893,399)       | (1,753,647)       | (1,791,729)       | (1,668,621)       | (1,661,862)       |  |  |  |  |  |  |  |  |  |  |  |
| 55 |   |                                 |                |                     |                 |                 |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 56 | <b>Prior Year Fund Balance</b>          | 6,880,593                       | 7,544,671      | 8,596,206           | 6,063,848       | 11,084,440      | 11,313,174        | 8,533,950         | 5,502,600         | 1,803,810         |  |  |  |  |  |  |  |  |  |  |  |
| 57 | <b>Net Change</b>                       | 1,715,613                       | (1,480,823)    | 2,488,234           | (2,172,628)     | 228,734         | (2,779,224)       | (3,031,350)       | (3,698,790)       | (4,307,457)       |  |  |  |  |  |  |  |  |  |  |  |
| 58 | <b>Ending Fund Balance</b>              | 8,596,206                       | 6,063,848      | 11,084,440          | 3,891,220       | 11,313,174      | 8,533,950         | 5,502,600         | 1,803,810         | (2,503,647)       |  |  |  |  |  |  |  |  |  |  |  |
| 59 |   |                                 |                |                     |                 |                 |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 60 | <b>Operating Reserve %</b>              | 53%                             | 32%            | 61%                 | 19%             | 56%             | 40%               | 25%               | 8%                | -10%              |  |  |  |  |  |  |  |  |  |  |  |
| 61 | <b>Target Operating Reserve %</b>       | 25%                             | 25%            | 25%                 | 25%             | 25%             | 25%               | 25%               | 25%               | 25%               |  |  |  |  |  |  |  |  |  |  |  |
| 62 | <b>Over (Under) Target</b>              | 28%                             | 7%             | 36%                 | -6%             | 31%             | 15%               | 0%                | -17%              | -35%              |  |  |  |  |  |  |  |  |  |  |  |
| 63 |   |                                 |                |                     |                 |                 |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 64 | <b>General Fund Sales Tax Incentive</b> |                                 |                |                     |                 |                 |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 65 | <b>Reserve Balance</b>                  | 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 | <b>Reserve Excluding Sls Tx Rsve</b>    | 6,861,620                       | 4,329,262      | 9,349,854           | 2,156,634       | 9,578,588       | 6,799,364         | 3,768,014         | 69,224            | (4,238,234)       |  |  |  |  |  |  |  |  |  |  |  |
| 67 | <b>Reserve % Excluding Sales Tax R</b>  | 43%                             | 23%            | 51%                 | 11%             | 47%             | 32%               | 17%               | 0%                | -17%              |  |  |  |  |  |  |  |  |  |  |  |
| 68 | <b>Impact of Sls Tx Reserve</b>         | 10%                             | 9%             | 10%                 | 8%              | 9%              | 8%                | 8%                | 8%                | 7%                |  |  |  |  |  |  |  |  |  |  |  |

|    | A                                       | B                               | C                | D                   | E                | F                 | G                 | H                 | I                 | J                 |
|----|---|---------------------------------|------------------|---------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 1  | <b>CITY OF LA VISTA</b>                 | <b>FY22 MID-BIENNIAL BUDGET</b> |                  |                     |                  |                   |                   |                   |                   |                   |
| 2  |   |                                 |                  |                     |                  |                   |                   |                   |                   |                   |
| 3  | <b>SEWER FUND SUMMARY</b>               |                                 |                  |                     |                  |                   |                   |                   |                   |                   |
| 4  |   |                                 |                  |                     |                  |                   |                   |                   |                   |                   |
| 5  |   | FY20<br>Actual                  | FY21<br>Budget   | FY21<br>YE Estimate | FY22<br>Adopted  | FY22<br>Amended   | FY23<br>Projected | FY24<br>Projected | FY25<br>Projected | FY26<br>Projected |
| 6  |   |                                 |                  |                     |                  |                   |                   |                   |                   |                   |
| 7  |   |                                 |                  |                     |                  |                   |                   |                   |                   |                   |
| 8  | <b>REVENUES</b>                         |                                 |                  |                     |                  |                   |                   |                   |                   |                   |
| 9  | Sewer Service Charges                   | 21,397                          | 19,950           | 22,511              | 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               | 48                  | 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            | 5,500               | 10,880           | 4,771             | 2,785             | 2,870             | 2,957             | 2,979             |
| 15 | Bond Proceeds                           | -                               | -                | -                   | 4,000,000        | 4,000,000         | -                 | -                 | -                 | -                 |
| 17 |   |                                 |                  |                     |                  |                   |                   |                   |                   |                   |
| 18 | <b>Total Revenue</b>                    | <b>4,232,516</b>                | <b>4,469,263</b> | <b>4,467,656</b>    | <b>8,687,819</b> | <b>8,681,710</b>  | <b>4,908,887</b>  | <b>5,149,121</b>  | <b>5,401,363</b>  | <b>5,401,385</b>  |
| 19 |   |                                 |                  |                     |                  |                   |                   |                   |                   |                   |
| 20 | <b>EXPENDITURES</b>                     |                                 |                  |                     |                  |                   |                   |                   |                   |                   |
| 21 | Salary & Benefits                       | 518,171                         | 549,189          | 550,296             | 593,496          | 664,531           | 669,358           | 696,290           | 724,367           | 753,208           |
| 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           | 12,948              | 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          | 210,000             | 5,350,000        | 5,720,000         | -                 | 100,000           | 350,000           | -                 |
| 28 |   |                                 |                  |                     |                  |                   |                   |                   |                   |                   |
| 29 | <b>Total Expenditures</b>               | <b>3,395,877</b>                | <b>4,374,908</b> | <b>3,958,287</b>    | <b>9,395,056</b> | <b>9,782,258</b>  | <b>4,266,265</b>  | <b>4,485,900</b>  | <b>4,864,505</b>  | <b>4,540,546</b>  |
| 30 |   |                                 |                  |                     |                  |                   |                   |                   |                   |                   |
| 31 | <b>Total Capital Items</b>              | <b>25,167</b>                   | <b>290,000</b>   | <b>40,000</b>       | <b>40,000</b>    | <b>250,000</b>    | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| 32 |   |                                 |                  |                     |                  |                   |                   |                   |                   |                   |
| 33 | <b>Total Expenditures &amp; Capital</b> | <b>3,421,044</b>                | <b>4,664,908</b> | <b>3,998,287</b>    | <b>9,435,056</b> | <b>10,032,258</b> | <b>4,266,265</b>  | <b>4,485,900</b>  | <b>4,864,505</b>  | <b>4,540,546</b>  |
| 34 |   |                                 |                  |                     |                  |                   |                   |                   |                   |                   |

|    | A                                     | B              | C              | D                               | E               | F               | G                 | H                 | I                 | J                 |
|----|---------------------------------------|----------------|----------------|---------------------------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| 1  | <b>CITY OF LA VISTA</b>               |                |                | <b>FY22 MID-BIENNIAL BUDGET</b> |                 |                 |                   |                   |                   |                   |
| 2  |                                       |                |                |                                 |                 |                 |                   |                   |                   |                   |
| 3  | <b>SEWER FUND SUMMARY</b>             |                |                |                                 |                 |                 |                   |                   |                   |                   |
| 4  |                                       |                |                |                                 |                 |                 |                   |                   |                   |                   |
| 5  |                                       | FY20<br>Actual | FY21<br>Budget | FY21<br>YE Estimate             | FY22<br>Adopted | FY22<br>Amended | FY23<br>Projected | FY24<br>Projected | FY25<br>Projected | FY26<br>Projected |
| 6  |                                       |                |                |                                 |                 |                 |                   |                   |                   |                   |
| 7  |                                       |                |                |                                 |                 |                 |                   |                   |                   |                   |
| 35 | <b>Other Financing Sources (Uses)</b> |                |                |                                 |                 |                 |                   |                   |                   |                   |
| 36 | <b>Transfer In</b>                    |                |                |                                 |                 |                 |                   |                   |                   |                   |
| 37 | Transfer from Lottery                 | -              | -              | -                               | 150             | 150             | 300               | 300               | 300               | 300               |
| 38 | Transfer from Sewer Reserve           | -              | 350,000        | -                               | 850,000         | 1,450,000       | -                 | -                 | -                 | -                 |
| 39 |                                       |                |                |                                 |                 |                 |                   |                   |                   |                   |
| 40 | <b>Transfer Out</b>                   |                |                |                                 |                 |                 |                   |                   |                   |                   |
| 41 | Transfer to Sewer Reserve             | (740,000)      | -              | -                               | -               | -               | (1,364,616)       | (632,687)         | (505,234)         | (853,462)         |
| 42 |                                       |                |                |                                 |                 |                 |                   |                   |                   |                   |
| 43 | <b>Total Other Uses of Funds</b>      | (740,000)      | 350,000        | 0                               | 850,150         | 1,450,150       | (1,364,316)       | (632,387)         | (504,934)         | (853,162)         |
| 44 |                                       |                |                |                                 |                 |                 |                   |                   |                   |                   |
| 45 | <b>Prior Year Fund Balance</b>        | 1,094,287      | 910,334        | 1,165,614                       | 1,064,689       | 1,634,983       | 1,734,585         | 1,012,891         | 1,043,725         | 1,075,649         |
| 46 | <b>Net Change</b>                     | 71,327         | 154,355        | 469,369                         | 102,913         | 99,602          | (721,694)         | 30,834            | 31,924            | 7,677             |
| 47 | <b>Ending Fund Balance</b>            | 1,165,614      | 1,064,689      | 1,634,983                       | 1,167,602       | 1,734,585       | 1,012,891         | 1,043,725         | 1,075,649         | 1,083,326         |
| 48 |                                       |                |                |                                 |                 |                 |                   |                   |                   |                   |
| 49 | <b>Operating Reserve %</b>            | 35%            | 28%            | 44%                             | 30%             | 44%             | 25%               | 25%               | 25%               | 25%               |
| 50 | <b>Target Operating Reserve %</b>     | 25%            | 25%            | 25%                             | 25%             | 25%             | 25%               | 25%               | 25%               | 25%               |
| 51 | <b>Over (Under) Target</b>            | 10%            | 3%             | 19%                             | 5%              | 19%             | 0%                | 0%                | 0%                | 0%                |
| 52 |                                       |                |                |                                 |                 |                 |                   |                   |                   |                   |
| 53 | <b>Sewer Reserve Fund Balance</b>     | 1,957,259      | 1,625,006      | 1,961,059                       | 1,122,806       | 512,858         | 1,884,056         | 2,525,562         | 3,041,414         | 3,908,519         |

|    | A                                     | B                               | C                | D                   | E                | F                  | G                 | H                 | I                 | J                 |
|----|---------------------------------------|---------------------------------|------------------|---------------------|------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| 1  | <b>CITY OF LA VISTA</b>               | <b>FY22 MID-BIENNIAL BUDGET</b> |                  |                     |                  |                    |                   |                   |                   |                   |
| 2  |                                       |                                 |                  |                     |                  |                    |                   |                   |                   |                   |
| 3  | <b>SEWER RESERVE FUND</b>             |                                 |                  |                     |                  |                    |                   |                   |                   |                   |
| 4  |                                       |                                 |                  |                     |                  |                    |                   |                   |                   |                   |
| 5  |                                       | FY20<br>Actual                  | FY21<br>Budget   | FY21<br>YE Estimate | FY22<br>Adopted  | FY22<br>Amended    | FY23<br>Projected | FY24<br>Projected | FY25<br>Projected | FY26<br>Projected |
| 6  |                                       |                                 |                  |                     |                  |                    |                   |                   |                   |                   |
| 7  |                                       |                                 |                  |                     |                  |                    |                   |                   |                   |                   |
| 8  | <b>REVENUES</b>                       |                                 |                  |                     |                  |                    |                   |                   |                   |                   |
| 9  | Interest Income                       | 7,525                           | 17,747           | 3,800               | 11,747           | 1,799              | 6,582             | 8,819             | 10,618            | 13,643            |
| 10 |                                       |                                 |                  |                     |                  |                    |                   |                   |                   |                   |
| 11 | <b>Total Revenue</b>                  | <b>7,525</b>                    | <b>17,747</b>    | <b>3,800</b>        | <b>11,747</b>    | <b>1,799</b>       | <b>6,582</b>      | <b>8,819</b>      | <b>10,618</b>     | <b>13,643</b>     |
| 12 |                                       |                                 |                  |                     |                  |                    |                   |                   |                   |                   |
| 13 | <b>EXPENDITURES</b>                   |                                 |                  |                     |                  |                    |                   |                   |                   |                   |
| 14 |                                       | -                               | -                | -                   | -                | -                  | -                 | -                 | -                 | -                 |
| 15 | Other Charges                         | -                               | -                | -                   | -                | -                  | -                 | -                 | -                 | -                 |
| 16 |                                       |                                 |                  |                     |                  |                    |                   |                   |                   |                   |
| 17 | <b>Total Expenditures</b>             | <b>-</b>                        | <b>-</b>         | <b>-</b>            | <b>-</b>         | <b>-</b>           | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| 18 |                                       |                                 |                  |                     |                  |                    |                   |                   |                   |                   |
| 19 | <b>Other Financing Sources (Uses)</b> |                                 |                  |                     |                  |                    |                   |                   |                   |                   |
| 20 | Transfer from Sewer Fund              | 740,000                         | -                | -                   | -                | -                  | 1,364,616         | 632,687           | 505,234           | 853,462           |
| 21 | Transfer to Sewer Fund                | -                               | (350,000)        | -                   | (850,000)        | (1,450,000)        | -                 | -                 | -                 | -                 |
| 22 |                                       |                                 |                  |                     |                  |                    |                   |                   |                   |                   |
| 23 | <b>Total Other Uses of Funds</b>      | <b>740,000</b>                  | <b>(350,000)</b> | <b>-</b>            | <b>(850,000)</b> | <b>(1,450,000)</b> | <b>1,364,616</b>  | <b>632,687</b>    | <b>505,234</b>    | <b>853,462</b>    |
| 24 |                                       |                                 |                  |                     |                  |                    |                   |                   |                   |                   |
| 25 | <b>Prior Year Fund Balance</b>        | <b>1,209,734</b>                | <b>1,955,934</b> | <b>1,957,259</b>    | <b>1,623,681</b> | <b>1,961,059</b>   | <b>512,858</b>    | <b>1,884,056</b>  | <b>2,525,562</b>  | <b>3,041,414</b>  |
| 26 | <b>Net Change</b>                     | <b>747,525</b>                  | <b>(332,253)</b> | <b>3,800</b>        | <b>(838,253)</b> | <b>(1,448,201)</b> | <b>1,371,198</b>  | <b>641,506</b>    | <b>515,852</b>    | <b>867,105</b>    |
| 27 | <b>Ending Fund Balance</b>            | <b>1,957,259</b>                | <b>1,623,681</b> | <b>1,961,059</b>    | <b>785,428</b>   | <b>512,858</b>     | <b>1,884,056</b>  | <b>2,525,562</b>  | <b>3,041,414</b>  | <b>3,908,519</b>  |

|    | A                                | B                               | C                | D                | E                | F                | G                | H                | I                | J                |
|----|----------------------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1  | <b>CITY OF LA VISTA</b>          | <b>FY22 MID-BIENNIAL BUDGET</b> |                  |                  |                  |                  |                  |                  |                  |                  |
| 2  |                                  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 3  | <b>DEBT SERVICE FUND SUMMARY</b> |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 4  |                                  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 5  |                                  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 6  |                                  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 7  | <b>REVENUES</b>                  | <b>FY20</b>                     | <b>FY21</b>      | <b>FY21</b>      | <b>FY22</b>      | <b>FY22</b>      | <b>FY23</b>      | <b>FY24</b>      | <b>FY25</b>      | <b>FY26</b>      |
| 8  | Property Tax                     | 986,791                         | 891,190          | 897,432          | 891,190          | 1,009,029        | 973,026          | 1,002,194        | 1,032,235        | 1,063,034        |
| 9  | Sales Tax                        | 2,055,058                       | 1,943,539        | 2,420,465        | 2,018,141        | 2,283,352        | 2,416,954        | 2,667,444        | 2,802,905        | 2,944,892        |
| 10 | Special Assessments - Principal  | 610                             | -                | 4,350            | -                | -                | -                | -                | -                | -                |
| 11 | Special Assessments - Interest   | 823                             | -                | 304              | -                | -                | -                | -                | -                | -                |
| 12 | Interest Income                  | 26,898                          | 27,767           | 9,000            | 20,994           | 4,948            | 4,074            | 4,929            | 6,580            | 10,027           |
| 13 | Other                            | 543,954                         | 538,993          | 523,227          | 540,678          | 524,224          | 524,242          | 414,028          | 408,504          | 412,682          |
| 14 |                                  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 15 | <b>Total Revenue</b>             | <b>3,614,134</b>                | <b>3,401,489</b> | <b>3,854,778</b> | <b>3,471,003</b> | <b>3,821,553</b> | <b>3,918,296</b> | <b>4,088,595</b> | <b>4,250,224</b> | <b>4,430,635</b> |
| 16 |                                  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 17 | <b>EXPENDITURES</b>              |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 18 | <b>Operating - Other</b>         |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 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          |
| 21 | County Treasurer Fees            | 9,171                           | 8,821            | 8,272            | 8,796            | 9,295            | 8,887            | 9,159            | 9,441            | 9,196            |
| 22 | Debt Payment - PFD               | 120,096                         | 122,906          | 213,528          | 129,220          | 218,096          | 218,100          | 218,100          | 218,100          | 218,100          |
| 23 | Financial/Legal Fees             | 27,729                          | 89,750           | 9,688            | 16,375           | 16,375           | 61,250           | 8,250            | 9,250            | 9,250            |
| 24 |                                  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 25 |                                  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 26 |                                  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 27 | <b>Total Expenditures</b>        | <b>3,139,623</b>                | <b>3,334,779</b> | <b>3,042,442</b> | <b>3,384,162</b> | <b>3,458,428</b> | <b>2,803,075</b> | <b>2,308,982</b> | <b>2,321,754</b> | <b>2,348,312</b> |
| 28 |                                  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 29 |                                  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |

|    | A   | B                               | C                  | D                  | E                  | F                  | G                  | H                  | I                  | J                  |  |
|----|---|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| 1  | <b>CITY OF LA VISTA</b>                   | <b>FY22 MID-BIENNIAL BUDGET</b> |                    |                    |                    |                    |                    |                    |                    |                    |  |
| 2  |   |                                 |                    |                    |                    |                    |                    |                    |                    |                    |  |
| 3  | <b>DEBT SERVICE FUND SUMMARY</b>          |                                 |                    |                    |                    |                    |                    |                    |                    |                    |  |
| 4  |   |                                 |                    |                    |                    |                    |                    |                    |                    |                    |  |
| 5  |   |                                 |                    |                    |                    |                    |                    |                    |                    |                    |  |
| 6  |   |                                 |                    |                    |                    |                    |                    |                    |                    |                    |  |
| 30 | <b>Other Financing Sources (Uses)</b>     | <b>FY20</b>                     | <b>FY21</b>        | <b>FY21</b>        | <b>FY22</b>        | <b>FY22</b>        | <b>FY23</b>        | <b>FY24</b>        | <b>FY25</b>        | <b>FY26</b>        |  |
| 31 |   | Actual                          | Budget             | YE Estimate        | Adopted            | Amended            | Projected          | Projected          | Projected          | Projected          |  |
| 32 | Transfers In                              |                                 |                    |                    |                    |                    |                    |                    |                    |                    |  |
| 33 | Transfer from General Fund                | 188,130                         | 577,831            | 184,085            | 604,171            | 679,775            | 565,175            | 572,525            | 574,625            | 665,250            |  |
| 34 | Transfer from CIP                         | 253,322                         | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |  |
| 35 | Transfer from Lottery                     | -                               | -                  | -                  | -                  | -                  | -                  | -                  | -                  | -                  |  |
| 36 | <b>Total Transfers In</b>                 | <b>441,452</b>                  | <b>577,831</b>     | <b>184,085</b>     | <b>604,171</b>     | <b>679,775</b>     | <b>565,175</b>     | <b>572,525</b>     | <b>574,625</b>     | <b>665,250</b>     |  |
| 37 |   |                                 |                    |                    |                    |                    |                    |                    |                    |                    |  |
| 38 | <b>Transfers Out</b>                      |                                 |                    |                    |                    |                    |                    |                    |                    |                    |  |
| 39 | Transfer to CIP (construction)            | (717,442)                       | (434,445)          | (398,968)          | (800,000)          | (746,000)          | (460,000)          | (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 | <b>Total Transfers Out</b>                | <b>(1,269,445)</b>              | <b>(1,182,985)</b> | <b>(1,147,508)</b> | <b>(1,458,440)</b> | <b>(1,824,013)</b> | <b>(2,122,713)</b> | <b>(1,919,263)</b> | <b>(1,668,073)</b> | <b>(1,003,100)</b> |  |
| 42 |   |                                 |                    |                    |                    |                    |                    |                    |                    |                    |  |
| 43 |   |                                 |                    |                    |                    |                    |                    |                    |                    |                    |  |
| 44 | <b>Total Other Sources/Uses of Funds</b>  | <b>(827,993)</b>                | <b>(605,154)</b>   | <b>(963,423)</b>   | <b>(854,269)</b>   | <b>(1,144,238)</b> | <b>(1,557,538)</b> | <b>(1,346,738)</b> | <b>(1,093,448)</b> | <b>(337,850)</b>   |  |
| 45 |   |                                 |                    |                    |                    |                    |                    |                    |                    |                    |  |
| 46 | Prior Year Fund Balance                   | 3,792,183                       | 3,084,851          | 3,438,701          | 2,546,407          | 3,287,614          | 2,506,501          | 2,064,184          | 2,497,059          | 3,332,081          |  |
| 47 | Net Change                                | (353,482)                       | (538,444)          | (151,087)          | (767,428)          | (781,113)          | (442,317)          | 432,875            | 835,022            | 1,744,473          |  |
| 48 | <b>Ending Fund Balance</b>                | <b>3,438,701</b>                | <b>2,546,407</b>   | <b>3,287,614</b>   | <b>1,778,979</b>   | <b>2,506,501</b>   | <b>2,064,184</b>   | <b>2,497,059</b>   | <b>3,332,081</b>   | <b>5,076,554</b>   |  |
| 49 |   |                                 |                    |                    |                    |                    |                    |                    |                    |                    |  |
| 50 | <b>Debt Service Coverage Ratio</b>        | <b>1.11</b>                     | <b>1.00</b>        | <b>1.07</b>        | <b>1.01</b>        | <b>1.00</b>        | <b>1.02</b>        | <b>1.18</b>        | <b>1.25</b>        | <b>1.53</b>        |  |
| 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                            | -                  | 0.07               | 0.01               | -                  | 0.02               | 0.18               | 0.25               | 0.53               |  |
| 53 |   |                                 |                    |                    |                    |                    |                    |                    |                    |                    |  |
| 54 | <b>Sales Tax Incentive Refund Reserve</b> |                                 |                    |                    |                    |                    |                    |                    |                    |                    |  |
| 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            | 500,000            | 375,000            | 375,000            | 375,000            |  |
| 57 | Reserve Used                              | (400,259)                       | (375,000)          | (375,000)          | (500,000)          | (500,000)          | (500,000)          | (375,000)          | (375,000)          | (375,000)          |  |
| 58 | <b>Ending Balance</b>                     | <b>867,293</b>                  | <b>867,293</b>     | <b>867,293</b>     | <b>867,293</b>     | <b>867,293</b>     | <b>867,293</b>     | <b>867,293</b>     | <b>867,293</b>     | <b>867,293</b>     |  |

|    | A   | B                               | C                | D                   | E                | F                | G                 | H                 | I                 | J                 |  |  |  |  |  |  |  |  |  |  |  |
|----|---|---------------------------------|------------------|---------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|--|--|--|--|--|--|--|--|--|--|--|
| 1  | <b>CITY OF LA VISTA</b>                           | <b>FY22 MID-BIENNIAL BUDGET</b> |                  |                     |                  |                  |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 2  | <b>CAPITAL FUND SUMMARY</b>                       |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 3  |   |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 4  |   |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 5  |   | FY20<br>Actual                  | FY21<br>Budget   | FY21<br>YE Estimate | FY22<br>Adopted  | FY22<br>Amended  | FY23<br>Projected | FY24<br>Projected | FY25<br>Projected | FY26<br>Projected |  |  |  |  |  |  |  |  |  |  |  |
| 6  | <b>REVENUES</b>                                   |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 7  |   |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 8  | GRANTS -  | 0                               | 0                | 0                   | 0                | 0                | 54,000            | 20,000            | 290,000           | 0                 |  |  |  |  |  |  |  |  |  |  |  |
| 9  | INTEREST INCOME & GAIN/LOSS                       | 248                             | 387              | 1,600               | 382              | 664              | 8,014             | 5,453             | 2,732             | 1,817             |  |  |  |  |  |  |  |  |  |  |  |
| 10 | BOND PROCEEDS                                     | -                               | 6,490,000        | 8,054,913           | 610,000          | -                | 5,244,000         | -                 | 1,500,000         | -                 |  |  |  |  |  |  |  |  |  |  |  |
| 11 | <b>Total Revenue</b>                              | <b>248</b>                      | <b>6,490,387</b> | <b>8,056,513</b>    | <b>610,382</b>   | <b>664</b>       | <b>5,306,014</b>  | <b>25,453</b>     | <b>1,792,732</b>  | <b>1,817</b>      |  |  |  |  |  |  |  |  |  |  |  |
| 12 |   |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 13 | <b>EXPENDITURES - Capital Improvement Program</b> |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 14 |   |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 15 | Administration                                    | 24,683                          | -                | -                   | 75,000           | 300,000          | 150,000           | 150,000           | 100,000           | 100,000           |  |  |  |  |  |  |  |  |  |  |  |
| 16 | Buildings and Grounds                             | 294,654                         | 100,000          | -                   | -                | 135,000          | 600,000           | -                 | -                 | -                 |  |  |  |  |  |  |  |  |  |  |  |
| 17 | Community Development                             | -                               | -                | -                   | -                | 40,000           | 210,000           | -                 | -                 | -                 |  |  |  |  |  |  |  |  |  |  |  |
| 18 | Information Technology                            | -                               | -                | -                   | -                | 240,000          | 170,000           | 48,000            | 98,000            | -                 |  |  |  |  |  |  |  |  |  |  |  |
| 19 | Parks   | 366,011                         | 300,000          | 255,630             | 700,000          | 770,000          | 104,000           | 70,000            | 340,000           | 50,000            |  |  |  |  |  |  |  |  |  |  |  |
| 20 | Sewer   | -                               | -                | -                   | -                | -                | -                 | -                 | -                 | -                 |  |  |  |  |  |  |  |  |  |  |  |
| 21 | Sports Complex                                    | -                               | -                | -                   | -                | -                | -                 | -                 | -                 | -                 |  |  |  |  |  |  |  |  |  |  |  |
| 22 | Streets   | 243,468                         | 6,579,445        | 4,703,743           | 756,000          | 2,821,000        | 1,650,000         | 1,650,000         | 3,094,000         | 500,000           |  |  |  |  |  |  |  |  |  |  |  |
| 23 | Financial Fees                                    | -                               | -                | 166,452             | -                | -                | -                 | -                 | -                 | -                 |  |  |  |  |  |  |  |  |  |  |  |
| 24 | <b>Total Expenditures</b>                         | <b>928,816</b>                  | <b>6,979,445</b> | <b>5,125,825</b>    | <b>1,531,000</b> | <b>4,306,000</b> | <b>2,884,000</b>  | <b>1,918,000</b>  | <b>3,632,000</b>  | <b>650,000</b>    |  |  |  |  |  |  |  |  |  |  |  |
| 25 |   |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 26 | <b>Other Financing Sources (Uses)</b>             |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 27 |   |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 28 | Transfer from GF                                  | -                               | -                | -                   | -                | 390,000          | 470,000           | 198,000           | 198,000           | 100,000           |  |  |  |  |  |  |  |  |  |  |  |
| 29 | Transfer from DSF                                 | 717,442                         | 434,445          | 398,968             | 800,000          | 746,000          | 460,000           | 250,000           | 110,000           | -                 |  |  |  |  |  |  |  |  |  |  |  |
| 30 | Transfers from RDF                                | -                               | -                | -                   | -                | -                | -                 | -                 | -                 | -                 |  |  |  |  |  |  |  |  |  |  |  |
| 31 | Transfer from Lottery Fund                        | 401,756                         | 50,000           | 30,000              | 125,000          | 205,000          | 650,000           | 50,000            | 50,000            | 50,000            |  |  |  |  |  |  |  |  |  |  |  |
| 32 | <b>Total Transfers In</b>                         | <b>1,119,198</b>                | <b>484,445</b>   | <b>428,968</b>      | <b>925,000</b>   | <b>1,341,000</b> | <b>1,580,000</b>  | <b>498,000</b>    | <b>358,000</b>    | <b>150,000</b>    |  |  |  |  |  |  |  |  |  |  |  |
| 33 |   |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 34 | <b>Transfer to DSF</b>                            |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 35 |   |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 36 |   |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 37 | <b>Total Other Sources/Uses of Funds</b>          | <b>865,876</b>                  | <b>484,445</b>   | <b>428,968</b>      | <b>925,000</b>   | <b>1,341,000</b> | <b>1,580,000</b>  | <b>498,000</b>    | <b>358,000</b>    | <b>150,000</b>    |  |  |  |  |  |  |  |  |  |  |  |
| 38 |   |                                 |                  |                     |                  |                  |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 39 | Prior Year Fund Balance                           | 24,186                          | 41,535           | (38,506)            | 36,922           | 3,321,150        | 356,814           | 4,358,828         | 2,964,281         | 1,483,013         |  |  |  |  |  |  |  |  |  |  |  |
| 40 | Net Change  | (62,692)                        | (4,613)          | 3,359,656           | 4,382            | (2,964,336)      | 4,002,014         | (1,394,547)       | (1,481,268)       | (498,183)         |  |  |  |  |  |  |  |  |  |  |  |
| 41 | <b>Ending Fund Balance</b>                        | <b>(38,506)</b>                 | <b>36,922</b>    | <b>3,321,150</b>    | <b>41,304</b>    | <b>356,814</b>   | <b>4,358,828</b>  | <b>2,964,281</b>  | <b>1,483,013</b>  | <b>984,830</b>    |  |  |  |  |  |  |  |  |  |  |  |

|    | A  | B                               | C                | D                | E                | F                | G                | H                | I                | J                |
|----|--|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1  | <b>CITY OF LA VISTA</b>                    | <b>FY22 MID-BIENNIAL BUDGET</b> |                  |                  |                  |                  |                  |                  |                  |                  |
| 2  |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 3  | <b>LOTTERY FUND SUMMARY</b>                |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 4  |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 5  |  | FY20                            | FY21             | FY21             | FY22             | FY22             | FY23             | FY24             | FY25             | FY26             |
| 6  |  | Actual                          | Budget           | YE Estimate      | Adopted          | Amended          | Projected        | Projected        | Projected        | Projected        |
| 7  |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 8  | <b>REVENUES</b>                            |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 9  | Community Betterment                       | 1,070,995                       | 645,147          | 1,221,087        | 780,000          | 1,000,000        | 900,000          | 900,000          | 900,000          | 900,000          |
| 10 | Interest Income                            | 28,953                          | 37,731           | 13,440           | 37,587           | 13,537           | 12,254           | 12,771           | 13,213           | 13,628           |
| 11 | Taxes - Form 51                            | 318,980                         | 382,609          | 382,609          | 312,000          | 347,826          | 313,043          | 313,043          | 313,043          | 313,043          |
| 14 |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 15 | <b>Total Revenue</b>                       | <b>1,429,421</b>                | <b>1,065,487</b> | <b>1,619,236</b> | <b>1,129,587</b> | <b>1,361,363</b> | <b>1,225,297</b> | <b>1,225,814</b> | <b>1,226,256</b> | <b>1,226,671</b> |
| 16 |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 17 | <b>EXPENDITURES - Contractual Services</b> |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 18 | Professional Services                      | 110,523                         | 215,135          | 130,000          | 115,840          | 115,840          | 89,580           | 76,820           | 91,070           | 91,070           |
| 19 | Events Marketing                           | 28,103                          | 30,000           | 25,000           | 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           | 44,924           | 45,805           | 46,621           | 47,427           | 47,627           |
| 23 | Salute to Summer                           | 2,400                           | 130,127          | 102,190          | 130,178          | 130,978          | 131,285          | 131,601          | 131,892          | 132,142          |
| 24 | Other Contractual Services                 | 28,557                          | 9,600            | 51,200           | 23,100           | 23,200           | 9,650            | 9,800            | 9,905            | 9,905            |
| 25 | Other Charges (Taxes)                      | 318,980                         | 382,609          | 382,609          | 312,000          | 347,826          | 313,043          | 313,042          | 313,042          | 313,043          |
| 26 |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 27 | <b>Total Expenditures</b>                  | <b>541,355</b>                  | <b>809,729</b>   | <b>722,149</b>   | <b>657,151</b>   | <b>706,877</b>   | <b>634,615</b>   | <b>623,577</b>   | <b>639,499</b>   | <b>639,950</b>   |
| 28 |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 29 | <b>Total Capital</b>                       | -                               | -                | -                | -                | -                | -                | -                | -                | -                |
| 30 |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 31 | <b>Total Expenditures &amp; Capital</b>    | <b>541,355</b>                  | <b>809,729</b>   | <b>722,149</b>   | <b>657,151</b>   | <b>706,877</b>   | <b>634,615</b>   | <b>623,577</b>   | <b>639,499</b>   | <b>639,950</b>   |
| 32 |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |

|    | A                                     | B                | C                | D                               | E                | F                | G                  | H                | I                | J                |
|----|---------------------------------------|------------------|------------------|---------------------------------|------------------|------------------|--------------------|------------------|------------------|------------------|
| 1  | <b>CITY OF LA VISTA</b>               |                  |                  | <b>FY22 MID-BIENNIAL BUDGET</b> |                  |                  |                    |                  |                  |                  |
| 2  |                                       |                  |                  |                                 |                  |                  |                    |                  |                  |                  |
| 3  | <b>LOTTERY FUND SUMMARY</b>           |                  |                  |                                 |                  |                  |                    |                  |                  |                  |
| 4  |                                       |                  |                  |                                 |                  |                  |                    |                  |                  |                  |
| 5  |                                       | FY20             | FY21             | FY21                            | FY22             | FY22             | FY23               | FY24             | FY25             | FY26             |
| 6  |                                       | Actual           | Budget           | YE Estimate                     | Adopted          | Amended          | Projected          | Projected        | Projected        | Projected        |
| 7  |                                       |                  |                  |                                 |                  |                  |                    |                  |                  |                  |
| 33 | <b>Other Financing Sources (Uses)</b> |                  |                  |                                 |                  |                  |                    |                  |                  |                  |
| 34 | <b>Transfers Out</b>                  |                  |                  |                                 |                  |                  |                    |                  |                  |                  |
| 35 | Transfer to General Fund              | (65,843)         | (193,867)        | (165,000)                       | (212,688)        | (407,210)        | (319,305)          | (328,924)        | (338,894)        | (347,629)        |
| 36 | Transfer to Sewer Fund                | -                | -                | -                               | (150)            | (150)            | (300)              | (300)            | (300)            | (300)            |
| 37 | Transfers to DSF                      | -                | -                | -                               | -                | -                | -                  | -                | -                | -                |
| 38 | Transfer to CIP                       | (401,756)        | (50,000)         | (30,000)                        | (125,000)        | (205,000)        | (650,000)          | (50,000)         | (50,000)         | (50,000)         |
| 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 | <b>Total Other Uses of Funds</b>      | <b>(517,599)</b> | <b>(293,867)</b> | <b>(245,000)</b>                | <b>(387,838)</b> | <b>(662,360)</b> | <b>(1,019,605)</b> | <b>(429,224)</b> | <b>(439,194)</b> | <b>(447,929)</b> |
| 43 |                                       |                  |                  |                                 |                  |                  |                    |                  |                  |                  |
| 44 | <b>Prior Year Fund Balance</b>        | <b>3,510,997</b> | <b>3,851,992</b> | <b>3,881,464</b>                | <b>3,813,883</b> | <b>4,533,551</b> | <b>4,525,677</b>   | <b>4,096,754</b> | <b>4,269,767</b> | <b>4,417,330</b> |
| 45 | <b>Net Change</b>                     | <b>370,467</b>   | <b>(38,109)</b>  | <b>652,087</b>                  | <b>84,598</b>    | <b>(7,874)</b>   | <b>(428,923)</b>   | <b>173,013</b>   | <b>147,563</b>   | <b>138,792</b>   |
| 46 | <b>Ending Fund Balance</b>            | <b>3,881,464</b> | <b>3,813,883</b> | <b>4,533,551</b>                | <b>3,898,481</b> | <b>4,525,677</b> | <b>4,096,754</b>   | <b>4,269,767</b> | <b>4,417,330</b> | <b>4,556,122</b> |

|    | A  | B                               | C                | D                | E                | F                | G                | H                | I                | J                |
|----|--|---------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 1  | <b>CITY OF LA VISTA</b>                  | <b>FY22 MID-BIENNIAL BUDGET</b> |                  |                  |                  |                  |                  |                  |                  |                  |
| 2  |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 3  | <b>ECONOMIC DEVELOPMENT FUND SUMMARY</b> |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 4  |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 5  |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 6  |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 7  |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 8  | <b>REVENUES</b>                          |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 11 | Bond Proceeds                            | -                               | 3,000,000        | 5,610,000        | -                | 3,000,000        | -                | -                | -                | -                |
| 12 | Grantee Payments                         | -                               | -                | -                | -                | 143,570          | 143,570          | 143,570          | 143,570          | 143,570          |
| 13 | Interest Income                          | 26                              | 10,070           | 1,500            | 10,070           | 108              | 31               | 31               | 31               | 31               |
| 14 |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 15 | <b>Total Revenue</b>                     | 26                              | <b>3,010,070</b> | <b>5,611,500</b> | <b>10,070</b>    | <b>3,143,678</b> | <b>143,601</b>   | <b>143,601</b>   | <b>143,601</b>   | <b>143,601</b>   |
| 16 |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 17 | <b>EXPENDITURES</b>                      |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 20 | Debt Service - Bond Principal            | -                               | -                | -                | 195,000          | -                | 1,075,000        | 1,080,000        | 1,090,000        | 1,115,000        |
| 21 | Debt Service - Bond Interest             | -                               | 48,010           | -                | 44,053           | 47,926           | 103,308          | 126,883          | 113,085          | 97,234           |
| 22 | Grants                                   | -                               | 1,000,000        | 268,118          | 2,000,000        | 8,231,882        | -                | -                | -                | -                |
| 23 | Financial Fees                           | -                               | 34,500           | 109,021          | 500              | 500              | 500              | 500              | 500              | 500              |
| 24 |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 25 | <b>Total Expenditures</b>                | -                               | <b>1,082,510</b> | <b>377,139</b>   | <b>2,239,553</b> | <b>8,280,308</b> | <b>1,178,808</b> | <b>1,207,383</b> | <b>1,203,585</b> | <b>1,212,734</b> |
| 26 |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 27 | <b>Other Financing Sources (Uses)</b>    |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 28 | <b>Transfers In</b>                      |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 29 | Transfer from General Fund               | -                               | 82,510           | -                | 239,553          | -                | 957,431          | 1,063,686        | 1,059,890        | 1,069,241        |
| 33 |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 34 | <b>Total Other Uses of Funds</b>         | -                               | <b>82,510</b>    | -                | <b>239,553</b>   | -                | <b>957,431</b>   | <b>1,063,686</b> | <b>1,059,890</b> | <b>1,069,241</b> |
| 35 |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |
| 36 | <b>Prior Year Fund Balance</b>           | 7,042                           | 7,068            | 7,068            | 2,017,138        | 5,241,429        | 104,799          | 27,023           | 26,927           | 26,833           |
| 37 | <b>Net Change</b>                        | 26                              | 2,010,070        | 5,234,361        | (1,989,930)      | (5,136,630)      | (77,776)         | (96)             | (94)             | 108              |
| 38 | <b>Ending Fund Balance</b>               | 7,068                           | 2,017,138        | 5,241,429        | 27,208           | 104,799          | 27,023           | 26,927           | 26,833           | 26,941           |
| 39 |  |                                 |                  |                  |                  |                  |                  |                  |                  |                  |

|    | A                             | B                | C                | D                | E                               | F                 | G                | H                | I                | J                |
|----|-------------------------------|------------------|------------------|------------------|---------------------------------|-------------------|------------------|------------------|------------------|------------------|
| 1  | <b>CITY OF LA VISTA</b>       |                  |                  |                  | <b>FY22 MID-BIENNIAL BUDGET</b> |                   |                  |                  |                  |                  |
| 2  |                               |                  |                  |                  |                                 |                   |                  |                  |                  |                  |
| 3  |                               |                  |                  |                  |                                 |                   |                  |                  |                  |                  |
| 4  |                               |                  |                  |                  |                                 |                   |                  |                  |                  |                  |
| 5  |                               |                  |                  |                  |                                 |                   |                  |                  |                  |                  |
| 6  |                               |                  |                  |                  |                                 |                   |                  |                  |                  |                  |
| 7  |                               |                  |                  |                  |                                 |                   |                  |                  |                  |                  |
| 8  | <b>REVENUES</b>               |                  |                  |                  |                                 |                   |                  |                  |                  |                  |
| 9  | Interest Income               | 3,422            | 1,111            | 20               | 41,412                          | 3,028             | 31               | 31               | 31               | 30               |
| 10 | Bond Proceeds                 | 0                | 0                | 0                | 10,000,000                      | 12,500,000        | 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 | <b>Total Revenue</b>          | <b>15,204</b>    | <b>24,111</b>    | <b>20,020</b>    | <b>10,070,412</b>               | <b>12,532,028</b> | <b>35,031</b>    | <b>285,031</b>   | <b>535,031</b>   | <b>535,030</b>   |
| 14 |                               |                  |                  |                  |                                 |                   |                  |                  |                  |                  |
| 15 | <b>EXPENDITURES</b>           |                  |                  |                  |                                 |                   |                  |                  |                  |                  |
| 16 | Commodities                   | 5,323            | 11,000           | 5,000            | 11,000                          | 11,000            | 11,500           | 11,500           | 12,000           | 12,000           |
| 17 | Contractual Services          | 149,067          | 160,326          | 162,070          | 161,108                         | 161,108           | 162,101          | 393,116          | 394,142          | 394,142          |
| 18 | Maintenance                   | 17,409           | 32,276           | 23,150           | 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                       | 9,500,000         | 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 | <b>Total Expenditures</b>     | <b>1,624,269</b> | <b>1,198,065</b> | <b>1,184,683</b> | <b>3,278,321</b>                | <b>10,765,821</b> | <b>4,853,109</b> | <b>2,090,755</b> | <b>2,093,582</b> | <b>1,538,612</b> |
| 25 |                               |                  |                  |                  |                                 |                   |                  |                  |                  |                  |

|    | A                                      | B                               | C                | D                | E                | F                | G                  | H                | I                | J                |
|----|--|---------------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|
| 1  | <b>CITY OF LA VISTA</b>                | <b>FY22 MID-BIENNIAL BUDGET</b> |                  |                  |                  |                  |                    |                  |                  |                  |
| 2  |  |                                 |                  |                  |                  |                  |                    |                  |                  |                  |
| 3  | <b>OFF-STREET PARKING FUND SUMMARY</b> |                                 |                  |                  |                  |                  |                    |                  |                  |                  |
| 4  |  |                                 |                  |                  |                  |                  |                    |                  |                  |                  |
| 5  |  | FY20                            | FY21             | FY21             | FY22             | FY22             | FY23               | FY24             | FY25             | FY26             |
| 6  |  | Actual                          | Budget           | YE Estimate      | Adopted          | Amended          | Projected          | Projected        | Projected        | Projected        |
| 7  |  |                                 |                  |                  |                  |                  |                    |                  |                  |                  |
| 26 | <b>Other Financing Sources (Uses)</b>  |                                 |                  |                  |                  |                  |                    |                  |                  |                  |
| 27 | <b>Transfers In</b>                    |                                 |                  |                  |                  |                  |                    |                  |                  |                  |
| 28 | Transfer from General Fund             | 436,334                         | 280,602          | 185,801          | 119,069          | 155,834          | 155,346            | 136,442          | 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 | <b>Total Transfers In</b>              | <b>1,332,260</b>                | <b>1,275,065</b> | <b>1,180,264</b> | <b>1,209,582</b> | <b>1,233,847</b> | <b>1,818,059</b>   | <b>1,805,705</b> | <b>1,558,073</b> | <b>1,003,100</b> |
| 32 |  |                                 |                  |                  |                  |                  |                    |                  |                  |                  |
| 33 | <b>Transfers Out</b>                   |                                 |                  |                  |                  |                  |                    |                  |                  |                  |
| 34 | Transfer to RDF                        | (940,110)                       | 0                | 0                | 0                | 0                | 0                  | 0                | 0                | 0                |
| 35 | <b>Total Transfers Out</b>             | <b>(940,110)</b>                | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>           | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| 36 |  |                                 |                  |                  |                  |                  |                    |                  |                  |                  |
| 37 | <b>Total Other Uses of Funds</b>       | <b>392,150</b>                  | <b>1,275,065</b> | <b>1,180,264</b> | <b>1,209,582</b> | <b>1,233,847</b> | <b>1,818,059</b>   | <b>1,805,705</b> | <b>1,558,073</b> | <b>1,003,100</b> |
| 38 |  |                                 |                  |                  |                  |                  |                    |                  |                  |                  |
| 39 | Prior Year Fund Balance                | 1,232,062                       | 64,459           | 15,147           | 165,570          | 30,748           | 3,030,802          | 30,783           | 30,764           | 30,286           |
| 40 | <b>Net Change</b>                      | <b>(1,216,915)</b>              | <b>101,111</b>   | <b>15,601</b>    | <b>8,001,673</b> | <b>3,000,054</b> | <b>(3,000,019)</b> | <b>(19)</b>      | <b>(478)</b>     | <b>(482)</b>     |
| 41 | <b>Ending Fund Balance</b>             | <b>15,147</b>                   | <b>165,570</b>   | <b>30,748</b>    | <b>8,167,243</b> | <b>3,030,802</b> | <b>30,783</b>      | <b>30,764</b>    | <b>30,286</b>    | <b>29,804</b>    |
| 42 |  |                                 |                  |                  |                  |                  |                    |                  |                  |                  |
| 43 |  |                                 |                  |                  |                  |                  |                    |                  |                  |                  |

|    | A                                     | B                               | C                 | D                   | E                | F                 | G                 | H                 | I                 | J                 |  |  |  |  |  |  |  |  |  |  |  |
|----|---------------------------------------|---------------------------------|-------------------|---------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|--|--|--|--|--|--|--|--|--|--|
| 1  | <b>CITY OF LA VISTA</b>               | <b>FY22 MID-BIENNIAL BUDGET</b> |                   |                     |                  |                   |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 2  | <b>REDEVELOPMENT FUND SUMMARY</b>     |                                 |                   |                     |                  |                   |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 3  |                                       |                                 |                   |                     |                  |                   |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 4  |                                       |                                 |                   |                     |                  |                   |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 5  |                                       | FY20<br>Actual                  | FY21<br>Budget    | FY21<br>YE Estimate | FY22<br>Adopted  | FY22<br>Amended   | FY23<br>Projected | FY24<br>Projected | FY25<br>Projected | FY26<br>Projected |  |  |  |  |  |  |  |  |  |  |  |
| 6  |                                       |                                 |                   |                     |                  |                   |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 7  |                                       |                                 |                   |                     |                  |                   |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 8  | <b>REVENUES</b>                       |                                 |                   |                     |                  |                   |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 9  | Sales Tax                             | 2,055,059                       | 1,943,539         | 2,420,465           | 2,018,141        | 2,283,352         | 2,416,954         | 2,667,444         | 2,802,905         | 2,944,892         |  |  |  |  |  |  |  |  |  |  |  |
| 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         | 153,523             | -                | 15,567,000        | -                 | -                 | -                 | -                 |  |  |  |  |  |  |  |  |  |  |  |
| 13 | State Grants                          | -                               | -                 | -                   | -                | -                 | -                 | -                 | -                 | -                 |  |  |  |  |  |  |  |  |  |  |  |
| 14 | Interest Income                       | 56,379                          | 60,391            | 18,000              | 59,111           | 28,647            | 12,556            | 3,880             | 6,987             | 10,565            |  |  |  |  |  |  |  |  |  |  |  |
| 15 |                                       |                                 |                   |                     |                  |                   |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 16 | <b>Total Revenue</b>                  | <b>2,111,438</b>                | <b>11,653,587</b> | <b>2,592,088</b>    | <b>2,261,370</b> | <b>17,879,099</b> | <b>2,493,711</b>  | <b>2,898,720</b>  | <b>3,055,854</b>  | <b>3,217,585</b>  |  |  |  |  |  |  |  |  |  |  |  |
| 17 |                                       |                                 |                   |                     |                  |                   |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 18 | <b>EXPENDITURES</b>                   |                                 |                   |                     |                  |                   |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 19 | Contract - Professional Services      | 198,708                         | 174,700           | 219,700             | 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         | 257,000             | 5,536,000        | 10,689,000        | 6,050,000         | 3,915,000         | -                 | -                 |  |  |  |  |  |  |  |  |  |  |  |
| 24 | Financial/Legal Fees                  | 840                             | 121,750           | 152,717             | 1,250            | 36,250            | 1,250             | 52,750            | 1,750             | 1,750             |  |  |  |  |  |  |  |  |  |  |  |
| 25 |                                       |                                 |                   |                     |                  |                   |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 26 | <b>Total Expenditures</b>             | <b>4,633,520</b>                | <b>5,988,575</b>  | <b>1,753,291</b>    | <b>7,384,800</b> | <b>12,249,866</b> | <b>8,116,614</b>  | <b>5,930,409</b>  | <b>1,969,962</b>  | <b>1,967,421</b>  |  |  |  |  |  |  |  |  |  |  |  |
| 27 |                                       |                                 |                   |                     |                  |                   |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 28 | <b>Other Financing Sources (Uses)</b> |                                 |                   |                     |                  |                   |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 29 | <b>Transfers In</b>                   |                                 |                   |                     |                  |                   |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 32 | Transfer from OSP                     | 940,110                         | -                 | -                   | -                | -                 | -                 | -                 | -                 | -                 |  |  |  |  |  |  |  |  |  |  |  |
| 33 |                                       |                                 |                   |                     |                  |                   |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 34 | <b>Total Transfers In</b>             | <b>940,110</b>                  | <b>-</b>          | <b>-</b>            | <b>-</b>         | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |  |  |  |  |  |  |  |  |  |  |  |
| 35 |                                       |                                 |                   |                     |                  |                   |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 36 | <b>Transfers Out</b>                  |                                 |                   |                     |                  |                   |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 39 | Transfer to OSP                       | (343,923)                       | (245,923)         | (245,923)           | (432,073)        | -                 | -                 | -                 | -                 | -                 |  |  |  |  |  |  |  |  |  |  |  |
| 40 | <b>Total Transfers Out</b>            | <b>(343,923)</b>                | <b>(245,923)</b>  | <b>(245,923)</b>    | <b>(432,073)</b> | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>          |  |  |  |  |  |  |  |  |  |  |  |
| 41 |                                       |                                 |                   |                     |                  |                   |                   |                   |                   |                   |  |  |  |  |  |  |  |  |  |  |  |
| 42 | <b>Total Other Uses of Funds</b>      | <b>596,187</b>                  | <b>(245,923)</b>  | <b>(245,923)</b>    | <b>(432,073)</b> | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>-</b>          | <b>-</b>          |  |  |  |  |  |  |  |  |  |  |  |

|    | A   | B                               | C         | D           | E           | F          | G           | H           | I         | J         |
|----|---|---------------------------------|-----------|-------------|-------------|------------|-------------|-------------|-----------|-----------|
| 1  | <b>CITY OF LA VISTA</b>                   | <b>FY22 MID-BIENNIAL BUDGET</b> |           |             |             |            |             |             |           |           |
| 2  |   |                                 |           |             |             |            |             |             |           |           |
| 3  | <b>REDEVELOPMENT FUND SUMMARY</b>         |                                 |           |             |             |            |             |             |           |           |
| 4  |   |                                 |           |             |             |            |             |             |           |           |
| 5  |   | FY20                            | FY21      | FY21        | FY22        | FY22       | FY23        | FY24        | FY25      | FY26      |
| 6  |   | Actual                          | Budget    | YE Estimate | Adopted     | Amended    | Projected   | Projected   | Projected | Projected |
| 7  |   |                                 |           |             |             |            |             |             |           |           |
| 43 |   |                                 |           |             |             |            |             |             |           |           |
| 44 | Prior Year Fund Balance                   | 5,719,508                       | 3,412,746 | 3,793,613   | 8,831,835   | 4,386,487  | 10,015,720  | 4,392,817   | 1,361,128 | 2,447,020 |
| 45 | Net Change                                | (1,925,895)                     | 5,419,089 | 592,874     | (5,555,503) | 5,629,233  | (5,622,903) | (3,031,689) | 1,085,892 | 1,250,164 |
| 46 | Ending Fund Balance                       | 3,793,613                       | 8,831,835 | 4,386,487   | 3,276,332   | 10,015,720 | 4,392,817   | 1,361,128   | 2,447,020 | 3,697,184 |
| 47 |   |                                 |           |             |             |            |             |             |           |           |
| 48 | Debt Service Coverage Ratio               | 2.06                            | 1.16      | 1.78        | 1.07        | 1.71       | 1.32        | 1.54        | 1.61      | 1.70      |
| 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        | 0.78        | 0.07       | 0.71        | 0.32        | 0.54      | 0.61      |
| 51 |   |                                 |           |             |             |            |             |             |           |           |
|    | <b>RDF Sales Tax Incentive Reserve</b>    |                                 |           |             |             |            |             |             |           |           |
| 52 | Balance                                   | 867,293                         | 867,293   | 867,293     | 976,201     | 867,293    | 867,293     | 867,293     | 867,293   | 867,293   |
| 58 |   |                                 |           |             |             |            |             |             |           |           |
| 59 | <b>Sales Tax Incentive Refund Reserve</b> |                                 |           |             |             |            |             |             |           |           |
| 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    | 500,000     | 375,000     | 375,000   | 375,000   |
| 62 | Reserve Used                              | (400,259)                       | (375,000) | (375,000)   | (500,000)   | (500,000)  | (500,000)   | (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   |

|    | A                                     | B                               | C       | D           | E       | F        | G         | H         | I         | J         |
|----|---------------------------------------|---------------------------------|---------|-------------|---------|----------|-----------|-----------|-----------|-----------|
| 1  | <b>CITY OF LA VISTA</b>               | <b>FY22 MID-BIENNIAL BUDGET</b> |         |             |         |          |           |           |           |           |
| 2  |                                       |                                 |         |             |         |          |           |           |           |           |
| 3  | <b>POLICE ACADEMY FUND</b>            |                                 |         |             |         |          |           |           |           |           |
| 4  |                                       |                                 |         |             |         |          |           |           |           |           |
| 5  |                                       | FY20                            | FY21    | FY21        | FY22    | FY22     | FY23      | FY24      | FY25      | FY26      |
| 6  |                                       | Actual                          | Budget  | YE Estimate | Adopted | Amended  | Projected | Projected | Projected | Projected |
| 7  |                                       |                                 |         |             |         |          |           |           |           |           |
| 8  | <b>REVENUES</b>                       |                                 |         |             |         |          |           |           |           |           |
| 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  | 31,500      | 18,000  | 18,000   | 42,000    | 42,000    | 42,000    | 42,000    |
| 11 | Interest Income                       | 258                             | 423     | 90          | 696     | 58       | 45        | 23        | 20        | 8         |
| 12 | Miscellaneous                         | 200                             | -       | 2,304       | -       | -        | -         | -         | -         | -         |
| 13 |                                       |                                 |         |             |         |          |           |           |           |           |
| 14 | <b>Total Revenue</b>                  | 102,663                         | 148,423 | 163,894     | 148,696 | 172,058  | 204,545   | 204,523   | 232,020   | 232,008   |
| 15 |                                       |                                 |         |             |         |          |           |           |           |           |
| 16 | <b>EXPENDITURES</b>                   |                                 |         |             |         |          |           |           |           |           |
| 17 | Personnel Services                    | 78,426                          | 97,692  | 95,932      | 105,877 | 172,790  | 198,488   | 206,780   | 215,441   | 224,479   |
| 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  | 12,510   | 12,690    | 12,690    | 12,690    | 12,690    |
| 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 | <b>Total Expenditures</b>             | 97,275                          | 116,612 | 116,552     | 124,797 | 192,250  | 218,128   | 226,420   | 235,081   | 244,119   |
| 24 |                                       |                                 |         |             |         |          |           |           |           |           |
| 25 | <b>Other Financing Sources (Uses)</b> |                                 |         |             |         |          |           |           |           |           |
| 26 | Transfer from General Fund            | -                               | -       | -           | -       | -        | -         | -         | -         | -         |
| 27 |                                       |                                 |         |             |         |          |           |           |           |           |
| 28 | <b>Total Other Uses of Funds</b>      | -                               | -       | -           | -       | -        | -         | -         | -         | -         |
| 29 |                                       |                                 |         |             |         |          |           |           |           |           |
| 30 | <b>Prior Year Fund Balance</b>        | 26,387                          | 26,872  | 31,775      | 58,683  | 79,117   | 58,925    | 45,342    | 23,445    | 20,384    |
| 31 | <b>Net Change</b>                     | 5,388                           | 31,811  | 47,342      | 23,899  | (20,192) | (13,583)  | (21,897)  | (3,061)   | (12,111)  |
| 32 | <b>Ending Fund Balance</b>            | 31,775                          | 58,683  | 79,117      | 82,582  | 58,925   | 45,342    | 23,445    | 20,384    | 8,273     |

|    | A                                     | B                               | C              | D              | E              | F              | G              | H              | I              | J              |
|----|---------------------------------------|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 1  | <b>CITY OF LA VISTA</b>               | <b>FY22 MID-BIENNIAL BUDGET</b> |                |                |                |                |                |                |                |                |
| 2  |                                       |                                 |                |                |                |                |                |                |                |                |
| 3  | <b>TIF CITY CENTRE PHASE 1A</b>       |                                 |                |                |                |                |                |                |                |                |
| 4  |                                       |                                 |                |                |                |                |                |                |                |                |
| 5  |                                       | FY20                            | FY21           | FY21           | FY22           | FY22           | FY23           | FY24           | FY25           | FY26           |
| 6  |                                       | Actual                          | Budget         | YE Estimate    | Adopted        | Amended        | Projected      | Projected      | Projected      | Projected      |
| 7  |                                       |                                 |                |                |                |                |                |                |                |                |
| 8  | <b>REVENUES</b>                       |                                 |                |                |                |                |                |                |                |                |
| 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 | <b>Total Revenue</b>                  | <b>95,628</b>                   | <b>305,081</b> | <b>305,081</b> | <b>514,534</b> | <b>514,534</b> | <b>514,534</b> | <b>514,534</b> | <b>514,534</b> | <b>514,534</b> |
| 13 |                                       |                                 |                |                |                |                |                |                |                |                |
| 14 | <b>EXPENDITURES - Other</b>           |                                 |                |                |                |                |                |                |                |                |
| 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 | <b>Total Expenditures</b>             | <b>66,178</b>                   | <b>352,417</b> | <b>352,417</b> | <b>514,534</b> | <b>514,534</b> | <b>514,534</b> | <b>514,534</b> | <b>514,534</b> | <b>514,534</b> |
| 19 |                                       |                                 |                |                |                |                |                |                |                |                |
| 20 | <b>Other Financing Sources (Uses)</b> |                                 |                |                |                |                |                |                |                |                |
| 21 | Transfer                              | -                               | -              | -              | -              | -              | -              | -              | -              | -              |
| 22 |                                       |                                 |                |                |                |                |                |                |                |                |
| 23 | <b>Total Other Uses of Funds</b>      | <b>-</b>                        | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| 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 | <b>Ending Fund Balance</b>            | <b>47,336</b>                   | <b>0</b>       |
| 28 |                                       |                                 |                |                |                |                |                |                |                |                |
| 29 | <b>Debt Service Coverage Ratio</b>    | <b>1.47</b>                     | <b>0.87</b>    | <b>0.87</b>    | <b>1.01</b>    | <b>1.01</b>    | <b>1.01</b>    | <b>1.01</b>    | <b>1.01</b>    | <b>1.01</b>    |
| 30 | Target DSCR                           |                                 |                |                | 1.00           | 1.00           | 1.00           | 1.00           | 1.00           | 1.00           |
| 31 | <b>Over (Under) Target</b>            |                                 |                |                | <b>0.01</b>    | <b>0.01</b>    | <b>0.01</b>    | <b>0.01</b>    | <b>0.01</b>    | <b>0.01</b>    |

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

|    | A                                     | B                               | C              | D              | E              | F              | G               | H              | I              | J                |
|----|---------------------------------------|---------------------------------|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|------------------|
| 1  | <b>CITY OF LA VISTA</b>               | <b>FY22 MID-BIENNIAL BUDGET</b> |                |                |                |                |                 |                |                |                  |
| 2  |                                       |                                 |                |                |                |                |                 |                |                |                  |
| 3  | <b>QUALIFIED SINKING FUND</b>         |                                 |                |                |                |                |                 |                |                |                  |
| 4  |                                       |                                 |                |                |                |                |                 |                |                |                  |
| 5  |                                       | FY20                            | FY21           | FY21           | FY22           | FY22           | FY23            | FY24           | FY25           | FY26             |
| 6  |                                       | Actual                          | Budget         | YE Estimate    | Adopted        | Amended        | Projected       | Projected      | Projected      | Projected        |
| 7  |                                       |                                 |                |                |                |                |                 |                |                |                  |
| 8  | <b>REVENUES</b>                       |                                 |                |                |                |                |                 |                |                |                  |
| 9  | Interest Income                       | 756                             | 3,757          | 700            | 4,632          | 1,848          | 1,767           | 2,473          | 3,269          | 4,068            |
| 10 |                                       |                                 |                |                |                |                |                 |                |                |                  |
| 11 | <b>Total Revenue</b>                  | <b>756</b>                      | <b>3,757</b>   | <b>700</b>     | <b>4,632</b>   | <b>1,848</b>   | <b>1,767</b>    | <b>2,473</b>   | <b>3,269</b>   | <b>4,068</b>     |
| 12 |                                       |                                 |                |                |                |                |                 |                |                |                  |
| 19 | <b>Other Financing Sources (Uses)</b> |                                 |                |                |                |                |                 |                |                |                  |
| 20 | <b>Transfers In</b>                   |                                 |                |                |                |                |                 |                |                |                  |
| 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 | <b>Total Transfers In</b>             | <b>250,000</b>                  | <b>50,000</b>  | <b>50,000</b>  | <b>125,000</b> | <b>125,000</b> | <b>200,000</b>  | <b>200,000</b> | <b>225,000</b> | <b>225,000</b>   |
| 24 |                                       |                                 |                |                |                |                |                 |                |                |                  |
| 25 | <b>Transfer Out</b>                   |                                 |                |                |                |                |                 |                |                |                  |
| 26 | Transfer to General Fund              | -                               | -              | -              | -              | -              | (225,000)       | -              | -              | -                |
| 27 | Transfer to Lottery Fund              | -                               | -              | -              | -              | -              | -               | -              | -              | -                |
| 28 |                                       |                                 |                |                |                |                |                 |                |                |                  |
| 29 | <b>Total Other Uses of Funds</b>      | <b>250,000</b>                  | <b>50,000</b>  | <b>50,000</b>  | <b>125,000</b> | <b>125,000</b> | <b>(25,000)</b> | <b>200,000</b> | <b>225,000</b> | <b>225,000</b>   |
| 30 |                                       |                                 |                |                |                |                |                 |                |                |                  |
| 31 | <b>Prior Year Fund Balance</b>        | <b>100,716</b>                  | <b>351,241</b> | <b>351,472</b> | <b>404,998</b> | <b>402,172</b> | <b>529,020</b>  | <b>505,787</b> | <b>708,260</b> | <b>936,529</b>   |
| 32 | <b>Net Change</b>                     | <b>250,756</b>                  | <b>53,757</b>  | <b>50,700</b>  | <b>129,632</b> | <b>126,848</b> | <b>(23,233)</b> | <b>202,473</b> | <b>228,269</b> | <b>229,068</b>   |
| 33 | <b>Ending Fund Balance</b>            | <b>351,472</b>                  | <b>404,998</b> | <b>402,172</b> | <b>534,630</b> | <b>529,020</b> | <b>505,787</b>  | <b>708,260</b> | <b>936,529</b> | <b>1,165,597</b> |
| 34 |                                       |                                 |                |                |                |                |                 |                |                |                  |
| 35 | <b>Earmark Balances</b>               |                                 |                |                |                |                |                 |                |                |                  |
| 36 | General Fund - Capital Items          | 250,000                         | 250,000        | 250,000        | 325,000        | 325,000        | 250,000         | 400,000        | 575,000        | 750,000          |
| 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          | 2,172          | 9,630          | 4,020          | 5,787           | 8,260          | 11,529         | 15,597           |
| 39 | <b>Total</b>                          | <b>351,472</b>                  | <b>404,998</b> | <b>402,172</b> | <b>534,630</b> | <b>529,020</b> | <b>505,787</b>  | <b>708,260</b> | <b>936,529</b> | <b>1,165,597</b> |
| 40 | <b>Difference</b>                     | -                               | -              | -              | -              | -              | -               | -              | -              | -                |