

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

Subject:	Type:	Submitted By:
AMEND FY21 & FY22 MUNICIPAL BUDGET	RESOLUTION ◆ ORDINANCES RECEIVE/FILE	CINDY MISEREZ 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
Adopted - Budget Appropriation	47,157,052	53,911,024
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
First Reading - Budget Appropriation	47,281,594	66,364,245
No Changes	-	-
Second Reading - Budget Appropriation	47,281,594	66,364,245
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)
Third Reading - Budget Appropriation	47,281,594	77,679,166

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)
	Total Salaries & Benefits			266,981

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)
	Total Other Charges			76,155

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)
	Total Capital Outlay			397,200
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
	Total Transfers Out			262,816
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.				
	Total Increase (Decrease) in Appropriation	1,776,141	(772,989)	1,003,152

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
	Total Increase (Decrease) in Appropriation	160,822	436,380	597,202
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
Sewer Reserve Fund - FY22 Amended				
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
	Total Increase (Decrease) in Appropriation	250,000	350,000	600,000
Notes: Third reading changes are due to the updated CIP schedule.				

Debt Service Fund - FY22 Amended				
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
	Total Increase (Decrease) in Appropriation	958,568	(518,729)	439,839
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
Capital Improvement Fund - FY22 Amended				
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 Imprvmnts.		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
	Total Increase (Decrease) in Appropriation	1,440,000	1,335,000	2,775,000
Notes: Third reading updates are based on the updated CIP schedule.				

Lottery Fund - FY22 Amended				
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
	Total Increase (Decrease) in Appropriation	555,021	(230,773)	324,248
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
Economic Development Fund - FY22 Amended				
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)
	Total Increase (Decrease) in Appropriation	(1,772,385)	7,813,140	6,040,755
Notes: Third reading updates are due to the grant disbursement schedule.				

Off-Street Parking Fund - FY22 Amended				
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
	Total Increase (Decrease) in Appropriation	6,987,500	500,000	7,487,500
Notes: Third reading updates are due to the updated CIP schedule.				

Redevelopment Fund - FY22 Amended				
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 Now Funded by Debt Service Fund	(432,073)		(432,073)
	Total Increase (Decrease) in Appropriation	2,029,993	2,403,000	4,432,993
Notes: Third reading updates are due to the updated CIP schedule.				

Police Academy Fund - FY22 Amended				
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
	Total Increase (Decrease) in Appropriation	67,561	(108)	67,453
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 BIENNIAL BUDGET APPROPRIATING THE SUMS OF MONEY DEEMED NECESSARY TO DEFRAY ALL OF THE NECESSARY EXPENSES AND LIABILITIES OF THE CITY OF LA VISTA, SARPY COUNTY, NEBRASKA FOR THE FISCAL PERIOD BEGINNING ON OCTOBER 1, 2020 AND ENDING ON SEPTEMBER 30, 2021; AND FOR THE FISCAL PERIOD BEGINNING OCTOBER 1, 2021 AND ENDING ON SEPTEMBER 30, 2022, AND TO AMEND AMOUNTS APPROPRIATED FOR THE FIRST AND SECOND YEARS OF SUCH BIENNIAL BUDGET FOR THE FISCAL PERIOD BEGINNING ON OCTOBER 1, 2020 AND ENDING ON SEPTEMBER 30, 2021; AND FOR THE FISCAL PERIOD BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022, SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE AND THE AMOUNT TO BE APPROPRIATED FOR EACH OBJECT OR PURPOSE; SPECIFYING THE AMOUNT TO BE RAISED BY TAX LEVY; PROVIDING FOR THE FILING AND CERTIFICATION OF THE BUDGET AND TAX LEVY HEREIN SENT TO THE STATE AUDITOR AND COUNTY CLERK OF SARPY COUNTY; TO REPEAL INCONSISTENT OR CONFLICTING ORDINANCES OR RESOLUTIONS AS ORIGINALLY ENACTED; AND PRESCRIBING THE TIME WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT.

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

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

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

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

Fund	Proposed Budget of Disbursements and Transfers FY21	Proposed Budget of Disbursements and Transfers FY22	Amount to be Raised by Property Tax Levy FY21	Amount to be Raised by Property Tax Levy FY22
General Fund	20,247,696.00	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 Redevelopment Fund	1,198,065.00	10,765,821.00	0.00	0.00
Police Academy	6,234,498.00	12,249,866.00	0.00	0.00
TIF – City Centre Phase 1A	116,612.00	192,250.00	0.00	0.00
TI – City Centre Phase 1B	352,417.00	514,534.00	0.00	0.00
Qualified Sinking Fund	434,083.00	806,735.00	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
Total All Funds	47,281,594.00	77,679,166.00	9,653,091.00	10,789,513.00

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

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

PASSED AND APPROVED THIS 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	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	ALL FUNDS SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Amended	Projected	Projected	Projected	Projected
7	Revenues									
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
29	Police Academy	102,405	148,000	163,804	148,000	172,000	204,500	204,500	232,000	232,000
30	Tax Increment Financing	126,498	723,884	723,884	1,321,269	1,321,269	1,321,269	1,407,053	1,471,523	1,644,161
31	Parking Garage Fees	11,782	23,000	20,000	29,000	29,000	35,000	285,000	535,000	535,000
32										
33	Total Revenue	30,678,800	49,581,211	48,669,962	46,768,235	71,168,309	40,281,770	37,074,633	40,419,185	39,758,725
37		0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	ALL FUNDS SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Amended	Projected	Projected	Projected	Projected
38	Expenditures									
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	Contractual 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	Total Expenditures	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	Total Capital Items	492,416	798,469	586,761	407,757	1,014,957	513,600	487,000	673,000	673,000
53										
54	Total Expenditures & Capital	31,031,807	44,267,876	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	Other Financing Sources (Uses)									
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	Total Other Uses of Funds (SID Trf)	0	0	0	0	0	0	0	0	0
63										
64	Prior Year Fund Balance	23,615,581	21,314,319	23,262,429	26,627,654	35,962,750	34,688,875	26,952,415	20,953,518	18,614,349
65	Net Change	(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	Ending Fund Balance	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	Sales Tax Incentive Refund Reserve									
71	Beginning Balance	3,469,173	3,469,173	3,469,173	3,469,173	3,469,173	3,469,173	3,469,173	3,469,173	3,469,173
72	Contribution to Reserve	1,601,036	1,500,000	1,500,000	1,500,000	2,000,000	2,000,000	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	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
36	Sewer Fund Expenditures									
39	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
40	Storm Water Management	40,373	55,085	56,064	58,180	58,180	58,180	58,762	59,349	59,349
41										
42	Total Sewer Fund	3,383,042	4,034,908	3,788,287	3,926,723	4,207,758	4,050,765	4,173,025	4,299,255	4,328,096
45										
46	Police Academy Expenditures									
47	Police Academy	97,275	116,612	116,552	124,797	192,250	218,128	226,420	235,081	244,119
48										
49	Total Police Academy Fund	97,275	116,612	116,552	124,797	192,250	218,128	226,420	235,081	244,119

	A	D	E	F	G	H	I	J	K	L
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	GENERAL FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Amended	Projected	Projected	Projected	Projected
7	Revenues									
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	Total Revenue	19,038,371	18,573,006	21,555,893	19,041,248	22,251,240	20,716,770	21,635,430	22,296,694	22,908,121
23										
24	Expenditures									
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	Total Expenditures	16,096,888	18,798,284	18,316,012	20,021,014	20,364,150	21,228,747	22,388,051	23,653,863	24,880,716
32										
33	Total Capital Items	467,249	508,469	546,761	367,757	764,957	513,600	487,000	673,000	673,000
35										
36	Total Expenditures & Capital	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
37										

	A	D	E	F	G	H	I	J	K	L
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	GENERAL FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Amended	Projected	Projected	Projected	Projected
38	Other Financing Sources (Uses)									
39	Transfers In									
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	Total Tranfers in	65,843	193,867	165,000	212,688	407,210	544,305	328,924	338,894	347,629
44										
45	Transfers Out									
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	Transfer 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	Total Transfers Out	(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	Total Other Uses of Funds	(758,621)	(747,076)	(204,886)	(825,105)	(893,399)	(1,753,647)	(1,791,729)	(1,668,621)	(1,661,862)
55										
56	Prior Year Fund Balance	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	Net Change	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	Ending Fund Balance	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	Operating Reserve %	53%	32%	61%	19%	56%	40%	25%	8%	-10%
61	Target Operating Reserve %	25%	25%	25%	25%	25%	25%	25%	25%	25%
62	Over (Under) Target	28%	7%	36%	-6%	31%	15%	0%	-17%	-35%
63										
	General Fund Sales Tax Incentive									
64	Reserve Balance	1,734,587	1,734,587	1,734,587	1,734,587	1,734,587	1,734,587	1,734,587	1,734,587	1,734,587
65	Reserve Excluding Sls Tx Rsve	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)
66	Reserve % Excluding Sales Tax R	43%	23%	51%	11%	47%	32%	17%	0%	-17%
67	Impact of Sls Tx Reserve	10%	9%	10%	8%	9%	8%	8%	8%	7%

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	SEWER FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Amended	Projected	Projected	Projected	Projected
7										
8	REVENUES									
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	Total Revenue	4,232,516	4,469,263	4,467,656	8,687,819	8,681,710	4,908,887	5,149,121	5,401,363	5,401,385
19										
20	EXPENDITURES									
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	Total Expenditures	3,395,877	4,374,908	3,958,287	9,395,056	9,782,258	4,266,265	4,485,900	4,864,505	4,540,546
30										
31	Total Capital Items	25,167	290,000	40,000	40,000	250,000	-	-	-	-
32										
33	Total Expenditures & Capital	3,421,044	4,664,908	3,998,287	9,435,056	10,032,258	4,266,265	4,485,900	4,864,505	4,540,546
34										

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	SEWER FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Amended	Projected	Projected	Projected	Projected
7										
35	Other Financing Sources (Uses)									
36	Transfer In									
37	Transfer from Lottery	-	-	-	150	150	300	300	300	300
38	Transfer from Sewer Reserve	-	350,000	-	850,000	1,450,000	-	-	-	-
39										
40	Transfer Out									
41	Transfer to Sewer Reserve	(740,000)	-	-	-	-	(1,364,616)	(632,687)	(505,234)	(853,462)
42										
43	Total Other Uses of Funds	(740,000)	350,000	0	850,150	1,450,150	(1,364,316)	(632,387)	(504,934)	(853,162)
44										
45	Prior Year Fund Balance	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	Net Change	71,327	154,355	469,369	102,913	99,602	(721,694)	30,834	31,924	7,677
47	Ending Fund Balance	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	Operating Reserve %	35%	28%	44%	30%	44%	25%	25%	25%	25%
50	Target Operating Reserve %	25%	25%	25%	25%	25%	25%	25%	25%	25%
51	Over (Under) Target	10%	3%	19%	5%	19%	0%	0%	0%	0%
52										
53	Sewer Reserve Fund Balance	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	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	SEWER RESERVE FUND									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Amended	Projected	Projected	Projected	Projected
7										
8	REVENUES									
9	Interest Income	7,525	17,747	3,800	11,747	1,799	6,582	8,819	10,618	13,643
10										
11	Total Revenue	7,525	17,747	3,800	11,747	1,799	6,582	8,819	10,618	13,643
12										
13	EXPENDITURES									
14		-	-	-	-	-	-	-	-	-
15	Other Charges	-	-	-	-	-	-	-	-	-
16										
17	Total Expenditures	-	-	-	-	-	-	-	-	-
18										
19	Other Financing Sources (Uses)									
20	Transfer from Sewer Fund	740,000	-	-	-	-	1,364,616	632,687	505,234	853,462
21	Transfer to Sewer Fund	-	(350,000)	-	(850,000)	(1,450,000)	-	-	-	-
22										
23	Total Other Uses of Funds	740,000	(350,000)	-	(850,000)	(1,450,000)	1,364,616	632,687	505,234	853,462
24										
25	Prior Year Fund Balance	1,209,734	1,955,934	1,957,259	1,623,681	1,961,059	512,858	1,884,056	2,525,562	3,041,414
26	Net Change	747,525	(332,253)	3,800	(838,253)	(1,448,201)	1,371,198	641,506	515,852	867,105
27	Ending Fund Balance	1,957,259	1,623,681	1,961,059	785,428	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	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	DEBT SERVICE FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Amended	Projected	Projected	Projected	Projected
7	REVENUES									
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	Total Revenue	3,614,134	3,401,489	3,854,778	3,471,003	3,821,553	3,918,296	4,088,595	4,250,224	4,430,635
16										
17	EXPENDITURES									
18	Operating - Other									
19	Debt Service - Bond Principal	2,605,000	2,645,000	2,440,000	2,720,000	2,740,000	2,050,000	1,565,000	1,585,000	1,620,000
20	Debt Service - Bond Interest	377,627	468,302	370,954	509,771	474,662	464,838	508,473	499,963	491,766
23	County Treasurer Fees	9,171	8,821	8,272	8,796	9,295	8,887	9,159	9,441	9,196
24	Debt Payment - PFD	120,096	122,906	213,528	129,220	218,096	218,100	218,100	218,100	218,100
25	Financial/Legal Fees	27,729	89,750	9,688	16,375	16,375	61,250	8,250	9,250	9,250
26										
27	Total Expenditures	3,139,623	3,334,779	3,042,442	3,384,162	3,458,428	2,803,075	2,308,982	2,321,754	2,348,312
29										

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	DEBT SERVICE FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Amended	Projected	Projected	Projected	Projected
30	Other Financing Sources (Uses)									
31	Transfers In									
32	Transfer from General Fund	188,130	577,831	184,085	604,171	679,775	565,175	572,525	574,625	665,250
33	Transfer from CIP	253,322	-	-	-	-	-	-	-	-
34	Transfer from Lottery	-	-	-	-	-	-	-	-	-
36	Total Tranfers In	441,452	577,831	184,085	604,171	679,775	565,175	572,525	574,625	665,250
37										
38	Transfers Out									
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	Total Transfers Out	(1,269,445)	(1,182,985)	(1,147,508)	(1,458,440)	(1,824,013)	(2,122,713)	(1,919,263)	(1,668,073)	(1,003,100)
42										
44	Total Other Sources/Uses of Funds	(827,993)	(605,154)	(963,423)	(854,269)	(1,144,238)	(1,557,538)	(1,346,738)	(1,093,448)	(337,850)
45										
46	Prior Year Fund Balance	3,792,183	3,084,851	3,438,701	2,546,407	3,287,614	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	Ending Fund Balance	3,438,701	2,546,407	3,287,614	1,778,979	2,506,501	2,064,184	2,497,059	3,332,081	5,076,554
49										
50	Debt Service Coverage Ratio	1.11	1.00	1.07	1.01	1.00	1.02	1.18	1.25	1.53
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	Sales Tax Incentive Refund Reserve									
55	Beginning Balance	867,293	867,293	867,293	867,293	867,293	867,293	867,293	867,293	867,293
56	Contribution to Reserve	400,259	375,000	375,000	500,000	500,000	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	Ending Balance	867,293	867,293	867,293	867,293	867,293	867,293	867,293	867,293	867,293

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	CAPITAL FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Amended	Projected	Projected	Projected	Projected
7	REVENUES									
8	GRANTS - _____	0	0	0	0	0	54,000	20,000	290,000	0
10	INTEREST INCOME & GAIN/LOSS	248	387	1,600	382	664	8,014	5,453	2,732	1,817
11	BOND PROCEEDS	-	6,490,000	8,054,913	610,000	-	5,244,000	-	1,500,000	-
12										
13	Total Revenue	248	6,490,387	8,056,513	610,382	664	5,306,014	25,453	1,792,732	1,817
14										
15	EXPENDITURES - Capital Improvement Program									
16	Administration	24,683	-	-	75,000	300,000	150,000	150,000	100,000	100,000
17	Buildings and Grounds	294,654	100,000	-	-	135,000	600,000	-	-	-
18	Community Development	-	-	-	-	40,000	210,000	-	-	-
19	Information Technology	-	-	-	-	240,000	170,000	48,000	98,000	-
20	Parks	366,011	300,000	255,630	700,000	770,000	104,000	70,000	340,000	50,000
21	Sewer	-	-	-	-	-	-	-	-	-
22	Sports Complex	-	-	-	-	-	-	-	-	-
23	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
24	Financial Fees	-	-	166,452	-	-	-	-	-	-
25										
26	Total Expenditures	928,816	6,979,445	5,125,825	1,531,000	4,306,000	2,884,000	1,918,000	3,632,000	650,000
27										
28	Other Financing Sources (Uses)									
29	Transfer from GF	-	-	-	-	390,000	470,000	198,000	198,000	100,000
30	Transfer from DSF	717,442	434,445	398,968	800,000	746,000	460,000	250,000	110,000	-
31	Transfers from RDF	-	-	-	-	-	-	-	-	-
32	Transfer from Lottery Fund	401,756	50,000	30,000	125,000	205,000	650,000	50,000	50,000	50,000
33	Total Transfers In	1,119,198	484,445	428,968	925,000	1,341,000	1,580,000	498,000	358,000	150,000
34										
35	Transfer to DSF	(253,322)	-	-	-	-	-	-	-	-
36										
37	Total Other Sources/Uses of Funds	865,876	484,445	428,968	925,000	1,341,000	1,580,000	498,000	358,000	150,000
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	Ending Fund Balance	(38,506)	36,922	3,321,150	41,304	356,814	4,358,828	2,964,281	1,483,013	984,830

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	LOTTERY FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Amended	Projected	Projected	Projected	Projected
7										
8	REVENUES									
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	Total Revenue	1,429,421	1,065,487	1,619,236	1,129,587	1,361,363	1,225,297	1,225,814	1,226,256	1,226,671
16										
17	EXPENDITURES - Contractual Services									
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	Total Expenditures	541,355	809,729	722,149	657,151	706,877	634,615	623,577	639,499	639,950
28										
29	Total Capital	-	-	-	-	-	-	-	-	-
30										
31	Total Expenditures & Capital	541,355	809,729	722,149	657,151	706,877	634,615	623,577	639,499	639,950
32										

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	LOTTERY FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Amended	Projected	Projected	Projected	Projected
7										
33	Other Financing Sources (Uses)									
34	Transfers Out									
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	Total Other Uses of Funds	(517,599)	(293,867)	(245,000)	(387,838)	(662,360)	(1,019,605)	(429,224)	(439,194)	(447,929)
43										
44	Prior Year Fund Balance	3,510,997	3,851,992	3,881,464	3,813,883	4,533,551	4,525,677	4,096,754	4,269,767	4,417,330
45	Net Change	370,467	(38,109)	652,087	84,598	(7,874)	(428,923)	173,013	147,563	138,792
46	Ending Fund Balance	3,881,464	3,813,883	4,533,551	3,898,481	4,525,677	4,096,754	4,269,767	4,417,330	4,556,122

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	ECONOMIC DEVELOPMENT FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Amended	Projected	Projected	Projected	Projected
7										
8	REVENUES									
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	Total Revenue	26	3,010,070	5,611,500	10,070	3,143,678	143,601	143,601	143,601	143,601
16										
17	EXPENDITURES									
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	Total Expenditures	-	1,082,510	377,139	2,239,553	8,280,308	1,178,808	1,207,383	1,203,585	1,212,734
26										
27	Other Financing Sources (Uses)									
28	Transfers In									
29	Transfer from General Fund	-	82,510	-	239,553	-	957,431	1,063,686	1,059,890	1,069,241
33										
34	Total Other Uses of Funds	-	82,510	-	239,553	-	957,431	1,063,686	1,059,890	1,069,241
35										
36	Prior Year Fund Balance	7,042	7,068	7,068	2,017,138	5,241,429	104,799	27,023	26,927	26,833
37	Net Change	26	2,010,070	5,234,361	(1,989,930)	(5,136,630)	(77,776)	(96)	(94)	108
38	Ending Fund Balance	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	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	OFF-STREET PARKING FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Amended	Projected	Projected	Projected	Projected
7										
8	REVENUES									
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	Total Revenue	15,204	24,111	20,020	10,070,412	12,532,028	35,031	285,031	535,031	535,030
14										
15	EXPENDITURES									
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	Total Expenditures	1,624,269	1,198,065	1,184,683	3,278,321	10,765,821	4,853,109	2,090,755	2,093,582	1,538,612
25										

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

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	REDEVELOPMENT FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Amended	Projected	Projected	Projected	Projected
7										
8	REVENUES									
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	Total Revenue	2,111,438	11,653,587	2,592,088	2,261,370	17,879,099	2,493,711	2,898,720	3,055,854	3,217,585
17										
18	EXPENDITURES									
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	Total Expenditures	4,633,520	5,988,575	1,753,291	7,384,800	12,249,866	8,116,614	5,930,409	1,969,962	1,967,421
27										
28	Other Financing Sources (Uses)									
29	Transfers In									
32	Transfer from OSP	940,110	-	-	-	-	-	-	-	-
33										
34	Total Transfers In	940,110	-	-	-	-	-	-	-	-
35										
36	Transfers Out									
39	Transfer to OSP	(343,923)	(245,923)	(245,923)	(432,073)	-	-	-	-	-
40	Total Transfers Out	(343,923)	(245,923)	(245,923)	(432,073)	-	-	-	-	-
41										
42	Total Other Uses of Funds	596,187	(245,923)	(245,923)	(432,073)	0	0	0	-	-

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	REDEVELOPMENT FUND SUMMARY									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	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	0.70
51										
	RDF Sales Tax Incentive Reserve									
52	Balance	867,293	867,293	867,293	976,201	867,293	867,293	867,293	867,293	867,293
58										
59	Sales Tax Incentive Refund Reserve									
60	Beginning Balance	867,293	867,293	867,293	867,293	867,293	867,293	867,293	867,293	867,293
61	Contribution to Reserve	400,259	375,000	375,000	500,000	500,000	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	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	POLICE ACADEMY FUND									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Amended	Projected	Projected	Projected	Projected
7										
8	REVENUES									
9	Agency Contribution	102,205	130,000	130,000	130,000	154,000	162,500	162,500	190,000	190,000
10	Tuition		18,000	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	Total Revenue	102,663	148,423	163,894	148,696	172,058	204,545	204,523	232,020	232,008
15										
16	EXPENDITURES									
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	Total Expenditures	97,275	116,612	116,552	124,797	192,250	218,128	226,420	235,081	244,119
24										
25	Other Financing Sources (Uses)									
26	Transfer from General Fund	-	-	-	-	-	-	-	-	-
27										
28	Total Other Uses of Funds	-	-	-	-	-	-	-	-	-
29										
30	Prior Year Fund Balance	26,387	26,872	31,775	58,683	79,117	58,925	45,342	23,445	20,384
31	Net Change	5,388	31,811	47,342	23,899	(20,192)	(13,583)	(21,897)	(3,061)	(12,111)
32	Ending Fund Balance	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	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	TIF CITY CENTRE PHASE 1A									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Amended	Projected	Projected	Projected	Projected
7										
8	REVENUES									
9	TIF Revenue	95,628	305,081	305,081	514,534	514,534	514,534	514,534	514,534	514,534
10	Interest Income	-	-	-	-	-	-	-	-	-
11										
12	Total Revenue	95,628	305,081	305,081	514,534	514,534	514,534	514,534	514,534	514,534
13										
14	EXPENDITURES - Other									
15	Debt Service	65,222	349,366	349,366	509,389	509,389	509,389	509,389	509,389	509,389
16	Other Charges	956	3,051	3,051	5,145	5,145	5,145	5,145	5,145	5,145
17										
18	Total Expenditures	66,178	352,417	352,417	514,534	514,534	514,534	514,534	514,534	514,534
19										
20	Other Financing Sources (Uses)									
21	Transfer	-	-	-	-	-	-	-	-	-
22										
23	Total Other Uses of Funds	-	-	-	-	-	-	-	-	-
24										
25	Prior Year Fund Balance	17,886	47,336	47,336	0	0	0	0	0	0
26	Net Change	29,450	(47,336)	(47,336)	0	0	0	0	0	0
27	Ending Fund Balance	47,336	0	0	0	0	0	0	0	0
28										
29	Debt Service Coverage Ratio	1.47	0.87	0.87	1.01	1.01	1.01	1.01	1.01	1.01
30	Target DSCR				1.00	1.00	1.00	1.00	1.00	1.00
31	Over (Under) Target				0.01	0.01	0.01	0.01	0.01	0.01

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

	A	B	C	D	E	F	G	H	I	J
1	CITY OF LA VISTA FY22 MID-BIENNIAL BUDGET									
2										
3	QUALIFIED SINKING FUND									
4										
5		FY20	FY21	FY21	FY22	FY22	FY23	FY24	FY25	FY26
6		Actual	Budget	YE Estimate	Adopted	Amended	Projected	Projected	Projected	Projected
7										
8	REVENUES									
9	Interest Income	756	3,757	700	4,632	1,848	1,767	2,473	3,269	4,068
10										
11	Total Revenue	756	3,757	700	4,632	1,848	1,767	2,473	3,269	4,068
12										
19	Other Financing Sources (Uses)									
20	Transfers In									
21	Transer from General Fund	200,000	-	-	75,000	75,000	150,000	150,000	175,000	175,000
22	Transfer from Lottery Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
23	Total Transfers In	250,000	50,000	50,000	125,000	125,000	200,000	200,000	225,000	225,000
24										
25	Transfer Out									
26	Transfer to General Fund	-	-	-	-	-	(225,000)	-	-	-
27	Transfer to Lottery Fund	-	-	-	-	-	-	-	-	-
28										
29	Total Other Uses of Funds	250,000	50,000	50,000	125,000	125,000	(25,000)	200,000	225,000	225,000
30										
31	Prior Year Fund Balance	100,716	351,241	351,472	404,998	402,172	529,020	505,787	708,260	936,529
32	Net Change	250,756	53,757	50,700	129,632	126,848	(23,233)	202,473	228,269	229,068
33	Ending Fund Balance	351,472	404,998	402,172	534,630	529,020	505,787	708,260	936,529	1,165,597
34										
35	Earmark Balances									
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	Total	351,472	404,998	402,172	534,630	529,020	505,787	708,260	936,529	1,165,597
40	Difference	-	-	-	-	-	-	-	-	-