



FY21 - FY22 Biennial Budget

Mid-Biennium Budget Amendment

Adopted September 7, 2021

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Introduction

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

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

Budget Overview

The following table is a summary of the FY20 actuals, FY21 year-end estimates (YEE), FY22 revenue and expenditure estimates and anticipated capital projects for all funds.

TABLE 1A ALL FUNDS SUMMARY

	FY20 Actuals	FY21 Amended Budget	FY21 Year-End Estimate	FY22 Adopted Budget	FY22 Amended Budget
REVENUES BY FUND					
General	19,038,371	18,573,006	21,555,893	19,041,248	22,251,240
Sewer	4,232,516	4,469,263	4,467,656	8,687,819	8,681,710
Debt Service	3,614,134	3,401,489	3,854,778	3,471,003	3,821,553
Capital Improvement	248	6,490,387	8,056,513	610,382	664
Lottery	1,429,421	1,065,487	1,619,236	1,129,587	1,361,363
Economic Development	26	3,010,070	5,611,500	10,070	3,143,678
Off-Street Parking	15,204	24,111	20,020	10,070,412	12,532,028
Redevelopment	2,111,438	11,653,587	2,592,088	2,261,370	17,879,099
Police Academy	102,663	148,423	163,894	148,696	172,058
TIF - City Centre Phase 1A	95,628	305,081	305,081	514,534	514,534
TIF - City Centre Phase 1B	30,870	418,803	418,803	806,735	806,735
TIF - City Centre Phase 2	-	-	-	-	-
TIF - City Centre Phase 3	-	-	-	-	-
Sewer Reserve	7,525	17,747	3,800	11,747	1,799
Qualified Sinking Fund	756	3,757	700	4,632	1,848
TOTAL	30,678,800	49,581,211	48,669,962	46,768,235	71,168,309

TABLE 1B ALL FUNDS SUMMARY (CONTINUED)

	FY20 Actuals	FY21 Amended Budget	FY21 Year-End Estimate	FY22 Adopted Budget	FY22 Amended Budget
EXPENDITURES BY FUND					
General	16,564,137	19,306,753	18,862,773	20,388,771	21,129,107
Sewer	3,421,044	4,664,908	3,998,287	9,435,056	10,032,258
Debt Service	3,139,623	3,334,779	3,042,442	3,384,162	3,458,428
Capital Improvement	928,816	6,979,445	5,125,825	1,531,000	4,306,000
Lottery	541,355	809,729	722,149	657,151	756,877
Economic Development	-	1,082,510	377,139	2,239,553	8,280,308
Off-Street Parking	1,624,269	1,198,065	1,184,683	3,278,321	10,765,821
Redevelopment	4,633,520	5,988,575	1,753,291	7,384,800	12,249,866
Police Academy	97,275	116,612	116,552	124,797	192,250
TIF - City Centre Phase 1A	66,178	352,417	352,417	514,534	514,534
TIF - City Centre Phase 1B	15,590	434,083	434,083	806,735	806,735
TIF - City Centre Phase 2	-	-	-	-	-
TIF - City Centre Phase 3	-	-	-	-	-
Sewer Reserve	-	-	-	-	-
Qualified Sinking Fund	-	-	-	-	-
TOTAL	31,031,807	44,267,876	35,969,641	49,744,880	72,492,184

Table 1A shows the FY21 YEE revenue for all funds projected at \$48.7 million, a \$911,000 decrease over the adopted budget of \$49.6 million. This decrease is the net impact of variances in bond proceeds partially offset by positive revenue variances and the ARPA (American Rescue Plan Act) federal grant.

Total expenditures and capital purchases for FY21 are anticipated to be \$36 million, which is \$8.3 million less than the adopted budget of \$44.3 million. This budget variance is mostly due to Redevelopment Fund construction schedule changes in combination with reduced actual expenditures in operating funds.

Revenues for all funds in the FY22 amended budget of \$71.2 million result in a \$24.4 million increase over the adopted budget of \$46.8 million. There are several factors that contributed to this revenue increase including final assessed valuation impact on property tax (\$1.1 million), updated sales tax forecast (\$1 million), bond proceeds in the Redevelopment Fund and Economic Development Program Fund (\$20.5 million) and the second half of anticipated American Rescue Plan Act grant funding (\$1.5 million).

Total expenditures and capital purchases (Table 1B) for the FY22 amended budget are projected to be \$72.5 million, which exceeds the adopted \$49.7 million budget by \$22.7 million. This

expenditure increase consisted of the construction of Parking Garage #2, updates to construction project budgets and the Economic Development Program Fund grant. Additional variance detail is contained in the All Funds Summary.

Fund Balance by Fund

FUND BALANCE OVERVIEW

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

TABLE 2 **FUND BALANCE SUMMARY BY FUND**

	FY20 Actuals	FY21 Amended Budget	FY21 Year-End Estimate	FY22 Adopted Budget	FY22 Amended Budget
General	8,596,206	6,063,848	11,084,440	3,891,220	11,313,174
Sewer	1,165,614	1,064,689	1,634,983	1,167,602	1,734,585
Debt Service	3,438,701	2,546,407	3,287,614	1,778,979	2,506,501
Capital Improvement	(38,506)	36,922	3,321,150	41,304	356,814
Lottery	3,881,464	3,813,883	4,533,551	3,898,481	4,475,677
Economic Development	7,068	2,017,138	5,241,429	27,208	104,799
Off-Street Parking	15,147	165,570	30,748	8,167,243	3,030,802
Redevelopment	3,793,613	8,831,835	4,386,487	3,276,332	10,015,720
Police Academy	31,775	58,863	79,117	82,582	58,925
TIF - City Centre Phase 1A	47,336	-	-	-	-
TIF - City Centre Phase 1B	15,280	-	-	-	-
TIF - City Centre Phase 2	-	-	-	-	-
TIF - City Centre Phase 3	-	-	-	-	-
Sewer Reserve	1,957,259	1,623,681	1,961,059	785,428	512,858
Qualified Sinking Fund	351,472	404,998	402,172	534,630	529,020
TOTAL	23,262,429	26,627,654	35,962,750	23,651,009	34,638,875

FY21 EXPLANATION OF CHANGES IN FUND BALANCE

General Fund

FY21 YEE fund balance (Table 2) is \$5 million more than the FY21 budget. A \$1 million CARES Act grant received in FY20 for expended public safety salaries and benefits improved the FY21 beginning fund balance. This grant, in addition to the \$3 million revenue variance, \$0.5 million expenditure variance and \$0.5 million transfer variance, comprised the increase in the FY21 YEE fund balance.

The FY21 YEE revenue is projected to be \$3 million higher than budgeted. (See Table 1A.) The FY21 revenue budget was prepared at the beginning of the COVID-19 pandemic and was very conservative due to unknown immediate and long-term impacts. Actual revenue results year-to-date were higher than anticipated due to online sales supporting sales tax revenue (\$1 million), hotel tax revenue recovering faster than expected (\$300,000), American Rescue Plan Act (ARPA) grant revenue (\$1.5 million) and highway allocation tax (\$300,000).

FY21 expenditures (Table 1B) are currently estimated to be \$444,000 below budget resulting from salary savings (\$350,000) and reallocating a portion of fire contract related expenses from the General Fund to the Debt Service Fund (\$90,000). The total operational cost of the fire contract with the City of Papillion has not been reduced.

Estimated transfers are \$571,000 below the FY21 budget due to moving the additional debt service associated with a \$5.5 million award in the Economic Development Program funded by the General Fund to FY22.

Sewer Fund

The FY21 YEE fund balance (Table 2) is \$570,000 higher than the FY21 budget. In addition to the FY21 YEE expenditure variance of \$670,000 and the transfer negative variance of \$350,000, the FY20 actual results contributed \$255,000 to the FY21 beginning fund balance.

FY21 YEE revenue (Table 1A) is estimated to meet the FY21 budget.

FY21 YEE expected expenditure variation (Table 1B) is due to the delay of the purchase of a sewer jet truck to FY22 (\$250,000) and the delay to FY22 of expected construction expenditures for the East La Vista Sewer Rehabilitation project (\$420,000).

Because of the schedule change for the construction project, a budgeted transfer from the Sewer Reserve Fund of \$350,000 is not included in the FY21 YEE. The Sewer Reserve FY21 YEE fund

balance (Table 2) is \$350,000 greater than the budget due to delaying the transfer to the Sewer Fund.

Debt Service Fund

The FY21 YEE fund balance (Table 2) is \$740,000 higher than the FY21 budget. The FY20 fund balance variance of \$350,000 in addition to the revenue, expense and transfer variation explain the fund balance variation.

As mentioned in the General Fund revenue explanation above, the Debt Service Fund FY21 YEE sales tax revenue is expected to exceed the FY21 budget by \$450,000 due to online sales during the pandemic and a very conservative projection. (Table 1A)

FY21 YEE expenditures (Table 1B) are estimated to be \$290,000 below the FY21 budget due to bond issuance schedule changes delaying the debt service expenditure in FY21 to future years. This delay also reduced the General Fund transfer for Highway Allocation bond debt service by \$400,000 in the FY21 YEE as compared to the FY21 budget.

Capital Improvement Fund

The FY21 YEE fund balance (Table 2) is \$3.3 million higher than the FY21 budget. The approved FY22 – FY26 Capital Improvement Program includes increased construction funding over the next three years which increased the size of the planned FY21 bond by \$1.6 million (Table 1A). The FY21 expenditure YEE (Table 1B) of \$5.1 million is \$1.9 million less than the budget of \$7 million. The recently issued bond of \$8.1 million is sized to fund projects that will begin in FY21 and continue into FY22 and FY23 for completion. The beginning fund balance was \$80,000 less than the budget, and transfers from the Debt Service Fund and Lottery Fund were \$56,000 less than budgeted.

Lottery Fund

Lottery revenues are running ahead of the FY21 budget, continuing the unexpected revenue trend of FY20 associated with closures of other outlets and casinos during the pandemic. This results in a FY21 YEE fund balance (Table 2) expected to exceed the adopted budget by \$720,000. FY21 YEE revenues (Table 1A) exceed the budget by \$554,000, and expenditures (Table 1B) are below budget by \$88,000. Transfers out are below budget by \$49,000, and the beginning balance exceeds the budget by \$29,000. Community activities funded by Lottery were reformulated due to the pandemic. The FY21 Lottery expenditure budget was amended by \$124,000 to pay additional taxes. This change is a direct result of the unanticipated increase in revenues. The lottery tax is a percentage of the revenues collected and is budgeted accordingly. Lottery proceeds are the source of funds to pay the state taxes.

Economic Development Program Fund

Due to increased bond proceeds (Table 1A) to provide a supplemental \$2.5 million award recently approved for the live music venue project, the FY21 YEE fund balance (Table 2) is \$3.2 million greater than the budget. In addition, FY21 YEE expenditures (Table 1B) are \$0.7 million less than budgeted due to movement of grant payments from FY21 to FY22.

Off-Street Parking Fund

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

Redevelopment Fund

The FY21 YEE fund balance (Table 2) is \$4.5 million less than the budget. The FY21 beginning fund balance is \$0.4 million higher than the budget because the FY20 sales and use tax revenue exceeded the conservative revenue budget. The negative revenue variance (Table 1A) in the FY21 YEE of \$9.1 million pertains to the timing of bond proceeds moving from FY21 to the FY22 amended budget. Similarly, the negative expenditure variance (Table 1B) of \$4.2 million is associated with the construction schedule and projects shifted to the FY22 amended budget.

Police Academy Fund

The FY21 YEE fund balance (Table 2) is \$20,000 greater than the budget due to increased enrollment resulting in increased tuition revenue.

Remaining Funds

The FY21 YEE for the TIF (Tax Increment Financing) 1a Fund, TIF 1b Fund and the Qualified Sinking Fund are all approximately the same as the original budget.

General Fund Revenues

The following table and narrative identify the major revenue categories of the General Fund and summarize the FY20 actuals, the FY21 YEE revenue and the FY22 revenue projections. A detailed breakdown of the major revenue sources follows this table.

TABLE 3 **GENERAL FUND REVENUE**

Revenue Sources	FY20 Actual	FY21 Adopted Budget	FY21 Year-End Estimate	FY22 Adopted Budget	FY22 Amended Budget
Property Tax	8,535,988	9,393,170	9,410,877	9,431,759	10,446,706
Sales & Use Taxes	4,110,118	3,887,077	4,840,931	4,036,279	4,566,703
Payment in Lieu of Tax	304,487	356,710	195,126	365,628	197,077
State Revenue	1,853,126	1,739,301	2,057,977	1,809,262	1,871,045
Occ. Tax & Franchise Fees	847,652	970,600	861,913	898,547	898,547
Hotel Occupation Tax	659,528	363,215	636,522	570,000	730,361
Licenses & Permits	465,760	436,113	473,298	433,186	433,186
Interest Income	54,576	67,207	30,178	48,361	30,801
Recreation Fees	77,776	171,782	157,017	171,782	171,782
Special Services	20,500	24,000	24,000	24,000	24,000
Grant Income	1,120,060	151,710	1,724,345	120,260	1,748,848
Restaurant Tax	765,323	700,000	840,000	700,000	700,000
Miscellaneous	223,477	312,121	303,709	432,184	432,184
Total	19,038,371	18,573,006	21,555,893	19,041,248	22,251,240

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

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

One year into the pandemic, the economic impacts have not been as significant as anticipated. The local economy has remained mostly stable with unemployment returning to near pre-pandemic levels. The hotel and conference center activity, however, have yet to fully recover. With travel restrictions being lifted, the social gathering limit restrictions removed and consumers eager to resume daily social and travel activities, the economy will likely continue improving in the coming months. Accordingly, the result is a FY21 General Fund revenue YEE that is projected to be 16% higher than the adopted budget. Similar trends are anticipated to continue through FY22, which is the basis for a recommended 17% increase in the FY22 amended revenue budget over the FY21 adopted budget.

PROPERTY TAX

The FY21 property tax revenue is anticipated to come in slightly higher than the original budget due to the collection of prior years' back taxes. Because the State of Nebraska's biennial budget submission requirements restrict year-2 assessed valuation growth projections, a budget amendment is necessary to reflect property assessment growth. Based on the final assessed valuation for FY22 received from the Sarpy County Assessor's office in early June, an increase of 11.8% in the total valuation has been identified prior to annexation. The real estate property valuation growth represents 3.2% of the total growth. The personal property tax valuation growth represents 8.6% of the total growth. Total growth including annexation is 13.8% with the annexation of OTC representing 2% growth.

This is an unusually large increase in valuation which upon investigation was determined to be somewhat of an anomaly. A breakdown of the historical change in Personal Property and Real Estate valuation is shown in Table 4. The percent change columns are calculated as the historical percent change in personal property valuation and the historical percent change in real estate valuation.

TABLE 4 HISTORICAL CHANGE IN PERSONAL PROPERTY AND REAL ESTATE VALUATION

Fiscal Year	Personal Property Valuation	% Change	Real Estate Valuation	% Change	Annexation	Total
FY22	228,989,966	196.9%	1,734,352,193	3.4%	34,715,846	1,998,058,005
FY21	77,124,063	8.9%	1,677,983,246	6.2%		1,755,107,309
FY20	70,812,076	1.6%	1,580,605,750	7.3%		1,651,417,826
FY19	69,678,083	2.2%	1,472,463,575	3.1%		1,542,141,658
FY18	68,162,463	14.1%	1,428,659,445	5.8%		1,496,821,908

Personal property tax is a tax on business equipment, the value of which is self-reported by companies and can be sold, bought, leased, or drop off due to depreciation after 10 years. The total personal property valuation increase is \$152 million.

For the last three years, personal property valuations have increased on average approximately 4% over the prior year. The assessor made us aware that a local business, that in the past typically has filed for a significant (\$135 million) personal property tax exemption, did not file by the May 3,

2021 deadline. The business has been in recent ownership transition. The City anticipates an exemption on this personal property will be filed in the future years and will budget accordingly.

The change in real estate valuation alone was historically 6% to 7% in the prior two years and has decreased to 3.4% in FY22. Table 5 provides an additional breakdown of the change in the real estate valuation. The FY22 final valuation change, excluding growth, is 1.7%. This indicates the true valuation change to existing properties, while new properties (the growth) added 1.7% to the valuation, resulting in a total real estate valuation increase of 3.4%. Likewise, this table shows the true valuation change for existing properties as well as the change attributed to growth for FY18 to FY21.

TABLE 5 HISTORICAL CHANGE IN REAL ESTATE VALUATION INCLUDING GROWTH

Fiscal Year	Real Estate Valuation	% Change	Growth	Change in Assessed Valuation Attributable to Growth	Change in Assessed Valuation Excluding Growth
FY22	1,734,352,193	3.4%	28,370,623	1.7%	1.7%
FY21	1,677,983,246	6.2%	26,567,463	1.7%	4.5%
FY20	1,580,605,750	7.3%	15,469,486	1.1%	6.3%
FY19	1,472,463,575	3.1%	11,796,795	0.8%	2.3%
FY18	1,428,659,445	5.8%	39,490,329	2.9%	2.9%

The FY22 amended General Fund property tax levy is 0.49 cents per \$100 valuation, down 0.01 from the FY22 adopted budget. This represents a 2% decrease in the General Fund property tax levy or a \$199,806 decrease in General Fund property tax revenue. This equates to a \$16.50 annual property tax decrease on a home valued at \$165,000. This change in combination with the property valuation growth results in a \$1 million increase in General Fund property tax revenue over the FY22 adopted budget (Table 3).

SALES AND USE TAXES

The FY21 YEE increase in sales and use tax revenue is based on year-to-date trends as well as a delayed remittance from FY20. The sales tax growth is reflective of continued consumer spending and gradual reopening of the local economy. As the hotel and conference center activity begins to resume normal capacity, additional visitors to the City will increase the sales and use tax revenues generated in the Southport business district.

Sales and use taxes represent 21% of the FY22 amended budget General Fund revenue. Based on FY21 year-to-date trends and continued economic recovery in FY22, sales and use taxes are projected to increase by 13% over the FY22 adopted budget (Table 3). As the economy continues to reopen, the City expects that consumers will resume normal spending patterns, local businesses will resume normal operating capacity and continued business development within the City will contribute to sales and use tax revenue growth. Sales and use tax incentive refunds to the State of Nebraska for FY22 total \$1.6 million. The June annual letter shows \$1.9 million in

approved refunds for FY23. Notification letters will be received one year in advance of the timing of the approved refunds.

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

GRANT INCOME

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

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

PAYMENTS IN LIEU OF TAXES

Sarpy County has recently revised its payment in lieu of taxes distribution allocation to local governments and school entities to be compliant with state statute. As a result in FY21, the City received \$195,126 which was a \$162,000 reduction from the adopted budget (Table 3). Future year payments are expected to be in this same range (\$200,000). This reduction in revenue is included in the FY22 amended budget.

STATE REVENUE

State revenue primarily consists of highway allocation funding. The City is required to budget highway allocation revenue in an amount provided by the Nebraska Department of Transportation (NDOT). Based on year-to-date trends, an increase in the FY21 YEE of \$318,676 is projected, and an increase of \$61,783 is included in the FY22 amended budget (Table 3).

HOTEL OCCUPATION TAX

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

The FY21 YEE reflects a return to more normal conditions and at least 50% of normal annual revenues. Based on current travel trends, local hotel activity is projected to reach 70% of normal annual revenues in FY22 (Table 3).

RESTAURANT & DRINKING PLACES OCCUPATION TAX

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

During the first year of collection (FY20), the City received \$765,323 in restaurant tax revenue. The FY21 YEE is \$840,000.

GENERAL BUSINESS OCCUPATION TAX

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

FY21 Overages and Amendments

SUMMARY OF PROPOSED FY21 AMENDMENTS BY FUND

General Fund

Most departments are projected to remain within their budgets, except for Police, Community Development and Special Services Bus. However, these individual department budget variations are not sufficient to require an amendment overall.

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

Please refer to the Expenditure Summary by Department (Appendix B) for fund and account details and the All Funds Summary – FY21 Year-End-Estimate (Fund Balance by Fund, beginning on pg. 4) for additional detail and narrative explaining components of the FY21 year-end estimate.

Keno Fund

The Keno Fund was amended (Table 6) to provide for the payment of taxes on revenue that is expected to exceed the FY21 budget, which was conservative. Because the City did not have appropriation to pay the additional taxes, a budget amendment was required. The additional tax obligation is \$124,542.

TABLE 6

	FY21 Proposed Amendment			
	Revenue	Expenditures	Transfers	Net Activity
Lottery Fund				
Taxes – Form 51	124,542	-	-	-
Other Charges (Taxes)	-	124,542	-	-
Total Lottery Fund	124,542	124,542	-	-

FY22 Amendments

As a reminder, the FY22 budget was prepared at a time when revenue stream projections were very uncertain. Because we are now in a situation that reflects more favorable conditions, departments were given the opportunity to identify any significant changes they would like to include in their FY22 budget. Requests consisted of new positions, salary adjustments necessitated by the compensation study, travel and training appropriation, software and capital outlay updates. Table 7 outlines capital item amendments. Table 8A summarizes appropriation amendments, and Table 8B provides detail by fund.

GENERAL FUND

Salaries & Benefits

Public Works Administration

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

Department Justification:

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

Communication

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

Department Justification:

A part-time Communication Intern position was authorized in the FY21 budget. The position was filled, however, that individual secured fulltime employment elsewhere and left after approximately four months on the job. Unfortunately, interns typically view these positions as temporary, and while it was helpful to have the intern assisting the Community Relations Coordinator, it became increasingly apparent that the City needed a more long-term, consistent presence as the communication workload continues to increase. The plan was to ask for a

fulltime Communication Specialist position in FY23, but the current vacancy and difficulty in finding an intern prompted moving the request to FY22.

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

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

Public Buildings and Grounds

<u>Building Superintendent</u>	<u>\$101,982</u>
Total:	\$101,982

Department Justification:

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

Remaining salary and benefit amendments total \$70,330 and include implementation of the compensation plan, the health insurance choices, pay for performance, updating pay ranges by 1.5% and fine tuning of the payroll budgeting model through conversion to Questica software.

Commodities

Recreation

<u>Chairs for Senior Center</u>	<u>\$6,500</u>
Total:	\$6,500

Department Justification:

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

Information Technology

<u>Computers/Tech Equipment</u>	<u>\$7,000</u>
Total:	\$7,000

Department Justification:

An additional \$7,000 was included due to an increase in the number and type of computers needed for FY22.

*Contract Services**Fire*

The FY22 General Fund operations and capital amount is \$2,583,600. This was a 13% increase in the contract. However, the adopted budget was higher than the final contract, so the General Fund appropriation for FY22 was lowered by \$47,807.

Information Technology

<u>Other Contractual Service</u>	<u>\$6,500</u>
Total:	\$6,500

Department Justification:

As the City's reliance on technology has increased, so have some of the costs associated with many of the City's contracts. In addition, new positions create incremental increases in software licensing costs. Unexpected changes resulted in higher annual costs, such as the GIS aerial photo cost of \$2,743 becoming an annual fee as opposed to biennial.

Administration

Travel:	\$4,200
<u>Training:</u>	<u>3,000</u>
Total:	\$7,200

Department Justification:

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

Parks

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

Department Justification:

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

Community Development

An additional \$1,045 was appropriated for additional travel and training.

*Other Charges**Finance*

Workiva License Fee	\$25,200
<u>Workiva Implementation</u>	<u>59,600</u>
Total:	\$84,800

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

City Clerk

<u>County Treasurer Fee</u>	<u>\$8,417</u>
Total:	\$8,417

Department Justification:

Due to the increased property tax revenue, the administration fee charged by the County Treasurer fee increased by \$8,417.

Transfers Out

The FY22 amended budget included an additional \$390,000 transfer to the Capital Fund to fund the information technology and land use projects as discussed during the March 27, 2021 City Council Workshop. Appropriation for transfers to the Economic Development Program Fund and Debt Service Fund for debt service and to the Off-Street Parking Fund for operations have been reduced by \$127,185 based on project schedules.

CAPITAL EQUIPMENT JUSTIFICATIONS:

Building Maintenance

Security Cameras - \$95,000:

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

Police

Items approved in the FY22 adopted budget have been amended by \$7,200 due to price increases.

Streets

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

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

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

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

Parks

Stand-on Spreader - \$10,000:

This piece of equipment will be used to perform fertilizer and liquid herbicide applications in the City's greenspaces. This unit will allow for that work to be done more efficiently and allow staff to access spaces that too small for larger pieces of equipment.

Wide Area Mower (\$65,000):

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

FY22 Capital Outlay Updates

TABLE 7

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

Other Fund Highlights

SEWER FUND

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

Department Justification:

See the Public Works Administration explanation on page 14. This represents the 50% allocation to the Sewer Fund.

Other amendments to the FY22 budget included \$40,968 for compensation plan and health insurance choices, pay for performance and updates to employee benefit choices. Debt service has been reduced by \$53,833 due to construction schedule changes. Capital improvement project appropriation has been increased by \$370,000 for the East La Vista Sewer Rehabilitation project and a Park View Boulevard project. Although the sewer jet truck appropriation was in FY21, it was not purchased at that time. The FY22 amendment included the appropriation of \$250,000 for the purchase of the sewer jet truck.

The Sewer Reserve Fund appropriation was increased by \$600,000 for a transfer to the Sewer Fund for the East La Vista Sewer Rehabilitation project.

DEBT SERVICE FUND

The FY22 debt service portion of the fire contract increased by \$4,276 or 2% to \$218,096. However, the Debt Service Fund FY22 adopted budget was lower than the final contract so the Debt Service Fund appropriation was increased by \$88,876.

The refinancing of bonds in FY21 resulted in lower interest cost in FY22 of \$15,109. The County Treasurer fee increased \$499. Cash transfers of sales tax to the Capital Improvement Fund decreased by \$54,000 due to construction schedule changes. Appropriation increased by \$419,573 for a transfer to the Off-Street Parking Fund for Parking Garage #1, previously funded by the Redevelopment Fund.

CAPITAL IMPROVEMENT PROJECTS

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

- FY22 Additions
 - 72nd St. Storm Sewer Pipe Reroute \$50,000
 - 96th St. Panel Overlay \$715,000
 - 108th St. Panel Overlay \$100,000
 - 120th and Giles Drainage Improve. \$300,000
 - Annual Street Resurfacing \$200,000

○ Brentwood Turn Signal	\$150,000
○ Cimarron Woods Aux. Culvert Design	\$50,000
○ Dog Park	\$50,000
○ Holiday Lights	\$100,000
○ IT Asset Management Plan	\$110,000
○ IT Business Continuity Plan	\$65,000
○ IT City Public Wi-Fi Network	\$15,000
○ IT Expand Existing Applications	\$20,000
○ IT Mobile Device Connectivity Strategy	\$30,000
○ Land Use Plan Update	\$40,000
○ Library Roof Replacement	\$135,000
○ Mini Park Plan Improvements	\$20,000
○ Municipal Campus Planning	\$75,000
○ Wayfinding Implementation	\$50,000
○ <u>West Papio Creek Stabilization</u>	<u>\$500,000</u>
Total	\$2,775,000

LOTTERY FUND

Appropriation was increased for community events (\$13,900), lottery taxes (\$35,826) and transfers out for security cameras, Communication Department and library roof replacement (\$274,522). Amended appropriation of \$50,000 in professional services was added to prepare for a potential election related to the FY26 sunset of the Debt Service Fund ½ cent sales tax.

ECONOMIC DEVELOPMENT PROGRAM FUND

Appropriation for grant expenditures was increased by \$6,231,882 due to the expected payout of bond proceeds for grant awards in FY22. Grants are expected to be paid out for the Astro concert venue and the Nebraska Multisport Complex. The debt service appropriation was decreased by \$191,127 due to changes in the bond issuance schedule.

OFF-STREET PARKING

The amended FY22 budget included an additional \$7.5 million for Parking Garage #2, moved up one year from FY23. This was due to the construction schedule for the park interface and the need to provide public parking for city events and activities at City Centre. The debt service appropriation was decreased by \$12,500 due to bond refinancing activity in FY21.

REDEVELOPMENT FUND

An update to the debt service for a planned bond in FY22 reduced the appropriation by \$287,934. The change in funding source for parking garage debt service from the Redevelopment Fund to the Debt Service Fund decreased the transfers out appropriation by \$432,073.

The Council approved the FY22-FY26 Capital Improvement Program on June 15th, 2021. As a result, the Redevelopment capital improvement project appropriation is updated to reflect the following:

- FY22 Additions
 - Building Demolition \$115,000
 - Park Interface \$3,687,000
 - Thompson Creek \$201,000
 - 84th Street Underpass \$100,000
 - Civic Center Park Access \$1,050,000
 - Total \$5,153,000

POLICE ACADEMY FUND

Contractual Services	\$ 540
<u>New Instructor</u>	<u>\$67,561</u>
Total:	\$68,101

Department Justification:

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

Summary of Proposed FY22 Amendments by Fund

TABLE 8A

	FY22 Amendment			
	Revenue	Expenditures	Transfers	Net Activity
All Funds Summary				
Property Tax	1,132,786			
Sales & Use Tax	1,060,846			
Payment in Lieu of Taxes	(185,005)			
Highway Allocation	61,783			
General Business Occupation Tax	(184,018)			
Hotel Occupation Tax	160,361			
Community Betterment	255,826			
Grant Revenue	1,628,588			
Bond Proceeds	20,457,000			
Grantee Payments	143,570			
Police Academy	24,000			
Interest	(155,663)			
Transfers In			1,070,838	
Total Revenues & Transfers In	24,400,074		1,070,838	25,470,912
Salaries and Benefits		404,929		
Commodities		67,000		
Contractual Services		21,150		
Other Charges		79,542		
Debt Service		(462,399)		
Grant Awards		6,231,882		
Capital Outlay		607,200		
Transfers Out			1,070,838	
Capital Improvements		15,798,000		
Total Expenditures & Transfers Out	-	22,747,304	1,070,838	-
Net Change in Fund Balance	24,400,074	(22,747,304)	-	1,652,770

TABLE 8B

	FY22 Amendment			
	Revenue	Expenditures	Transfers	Net Activity
General Fund				
Revenue	3,209,992	-	-	3,209,992
Property Tax	1,014,947			
Sales Tax	530,424			
Payments in Lieu of Taxes	(168,551)			
Highway Allocation	61,783			
Hotel Occupation Tax	160,361			
Grant Income (ARPA)	1,628,588			
Interest Income	(17,560)			
Transfers In	-	-	194,522	194,522
Transfers In - Lottery Fund Communication & Security Cameras			194,522	
Total Revenues & Transfers In	3,209,992	-	194,522	3,404,514
Salaries and Benefits	-	266,981	-	(266,981)
Engineering Assistant		44,000		
Eliminate Intern		(13,933)		
Communication Specialist		83,033		
Eliminate Intern		(18,431)		
Building Superintendent		101,982		
Compensation Study and New Benefit Plan Choices		127,607		
Pay for Performance 10/1 Update		(46,260)		
Payroll Range True-Up		(11,017)		
Commodities	-	67,000	-	(67,000)
Chairs for Senior Center		6,500		
Computer Equipment		7,000		
Reclassification from Contract Services - Wearing Apparel		3,500		
Reclassification from Other Charges - Computers		50,000		
Contractual Services	-	(34,062)	-	34,062
MFO Fire Contract		(47,807)		
Department Travel & Training		10,745		
Organizational Training		-		
IT Services		6,500		
Cleaning to Wearing Apparel		(3,500)		

	FY22 Amendment			
	Revenue	Expenditures	Transfers	Net Activity
General Fund (Continued)				
Other Charges	-	43,217	-	(43,217)
Workiva Year 2 & Budget Book Implementation		84,800		
County Treasurer Fee		8,417		
To Account 216 Computers		(50,000)		
Capital Outlay	-	397,200	-	(397,200)
Security Cameras		95,000		
Police Cruisers & Radios		7,200		
Tandem Axel Dump Truck		255,000		
F-550 w/Plow & Sander		95,000		
Stand on Spreader		10,000		
Remove Wide Area Mower		(65,000)		
Transfers Out	-	-	262,816	(262,816)
GF to Economic Development Program Fund			(239,553)	
GF to Off-Street Parking Fund for Operations			36,765	
GF to Debt Service Fund for DSCR			75,604	
GF to Capital Fund for Project Schedule Updates			390,000	
Total Expenditures & Transfers Out	-	740,336	262,816	(1,003,152)
Net Change in Fund Balance - General Fund	3,209,992	(740,336)	(68,294)	2,401,362
Qualified Sinking Fund				
Interest Income	(2,784)	-	-	(2,784)
Net Change in Fund Balance - Qualified Sinking Fund	(2,784)	-	-	(2,784)

	FY22 Amendment			
	Revenue	Expenditures	Transfers	Net Activity
Sewer Fund				
Revenue	(6,109)	-	-	(6,109)
Interest Income	(6,109)	-	-	
Transfers In	-	-	600,000	600,000
Transfer from Sewer Reserve Fund			600,000	
Total Revenues & Transfers In	(6,109)	-	600,000	593,891
Salaries and Benefits	-	71,035	-	(71,035)
Engineering Assistant		44,000		
Eliminate Intern		(13,933)		
Pay for Performance 10/1 Update		(1,219)		
Update Benefits		17,599		
Compensation Study and New Benefit Plan Choices		24,588		
Debt Service	-	(53,833)	-	53,833
Updated Bond Schedule		(53,833)		
Capital Outlay	-	210,000	-	(210,000)
Hotsy Pressure Washer		(15,000)		
Pole Camera		(15,000)		
Enclosed Trailer		(10,000)		
Sewer Jet Truck		250,000		
Capital Improvement Plan	-	370,000	-	(370,000)
SEWR-22001 72nd St Storm Sewer Pipe Reroute - moved to Streets		(50,000)		
SEWR-13001 East LV		400,000		
SEWR-21001 Park View Blvd		20,000		
Total Expenditures & Transfers Out	-	597,202	-	(597,202)
Net Change in Fund Balance - Sewer Fund	(6,109)	(597,202)	600,000	(3,311)
Sewer Reserve Fund				
Interest Income	(9,948)			(9,948)
Transfer to Sewer Fund			600,000	(600,000)
Net Change in Fund Balance - Sewer Reserve Fund	(9,948)	-	(600,000)	(609,948)

	FY22 Amendment			
	Revenue	Expenditures	Transfers	Net Activity
Debt Service Fund				
Revenue	350,550	-	-	350,550
Property Tax	117,839			
Sales Tax	265,211			
Interest Income	(16,046)			
In Lieu of Taxes	(16,454)			
Transfers In	-	-	75,604	75,604
Transfer from General Fund			75,604	
Total Revenues & Transfers In	350,550	-	75,604	426,154
Contractual Services	-	(9,228)	-	9,228
MFO Fire Contract		(9,228)		
Other Charges	-	499	-	(499)
County Treasurer Fee		499		
Debt Service	-	82,995	-	(82,995)
Refinance Bonds		(15,109)		
MFO Fire Debt Service Payment		98,104		
Transfers Out	-	-	365,573	(365,573)
DSF to Capital Fund for Project Schedule Updates			(54,000)	
DSF to Off-Street Parking for Debt Service Garage #1 Previously from Redevelopment Fund			419,573	
Total Expenditures & Transfers Out	-	74,266	365,573	(439,839)
Net Change in Fund Balance - Debt Service Fund	350,550	(74,266)	(289,969)	(13,685)

	FY22 Amendment			
	Revenue	Expenditures	Transfers	Net Activity
Capital Improvement Program Fund				
Revenue	(609,718)	-	-	(609,718)
Bond Proceeds	(610,000)			
Interest Income	282			
Transfers In	-	-	416,000	416,000
Transfer from General Fund	-	-	390,000	
Transfer from Debt Service Fund	-	-	(54,000)	
Transfer from Lottery Fund	-	-	80,000	
Total Revenues & Transfers In	(609,718)	-	416,000	(193,718)
Capital Improvements	-	2,775,000	-	(2,775,000)
ADMN-22002 Holiday Lights		100,000		
ADMN-Wayfinding Implementation		50,000		
CMDV-22001 Land Use Strategy		40,000		
CTHL-15002 Municipal Campus Planning		75,000		
ITEC-22001 IT Asset Management Plan		110,000		
ITEC-22002 IT Business Continuity Plan		65,000		
ITEC-22003 IT City Public WI-FI Network		15,000		
ITEC-22004 IT Expand Existing Applications		20,000		
ITEC-22005 IT Mobile Device Connectivity Strategy		30,000		
LIBR-21001 Library Roof		135,000		
PARK-17001 Mini Park Imprvmnts.		20,000		
PARK-22002 Dog Park		50,000		
STRT-16002 120th & Giles Drainage		300,000		
STRT-20001 Annual Street Resurfacing		200,000		
STRT-20002 108th St Asphalt		100,000		
STRT-20004 96th St Panel		715,000		
STRT-22004 Cimarron Woods Aux Culvert - Design Only		50,000		
STRT-22005 West Papio Creek Stabilization		500,000		
STRT-22006 72nd St Storm Sewer Pipe Reroute - Moved from Sewer Fund		50,000		
STRT-22007 Brentwood Turn Signal		150,000		
Total Expenditures & Transfers Out	-	2,775,000	-	(2,775,000)
Net Change in Fund Balance - Capital Improvement Program Fund	(609,718)	(2,775,000)	416,000	(2,968,718)

	FY22 Amendment			
	Revenue	Expenditures	Transfers	Net Activity
Lottery Fund				
Revenue	231,776	-	-	231,776
Community Betterment	220,000			
Taxes – Form 51	35,826			
Interest Income	(24,050)			
Other Charges	-	99,726	-	(99,726)
Election - Debt Service Fund 1/2 Cent Sales Tax		50,000		
Community Events		13,900		
51C Taxes		35,826		
Transfers Out	-	-	274,522	(274,522)
LF to General Fund - Security Cameras			95,000	
LF to General Fund - Communication			99,522	
LF to Capital Fund for Project Schedule Updates			80,000	
Total Expenditures & Transfers Out	-	99,726	274,522	(374,248)
Net Change in Fund Balance - Lottery Fund	231,776	(99,726)	(274,522)	(142,472)
Economic Development Program Fund				
Revenue	3,133,608	-	-	3,133,608
Bond Proceeds	3,000,000			
Grantee Payments	143,570			
Interest Income	(9,962)			
Transfers In	-	-	(239,553)	(239,553)
Transfers from General Fund for Debt Service			(239,553)	
Total Revenues & Transfers In	3,133,608	-	(239,553)	2,894,055
Debt Service		(191,127)		191,127
Grant Awards		6,231,882		(6,231,882)
Total Expenditures & Transfers Out	-	6,040,755	-	(6,040,755)
Net Change in Fund Balance - Economic Development Program Fund	3,133,608	(6,040,755)	(239,553)	(3,146,700)

	FY22 Amendment			
	Revenue	Expenditures	Transfers	Net Activity
Off Street Parking Fund				
Revenue	2,461,616	-	-	2,461,616
Bond Proceeds	2,500,000			
Interest Income	(38,384)			
Transfers In	-	-	24,265	24,265
Transfer from General Fund			36,765	
Transfer from Debt Service Fund			419,573	
Transfer from Redevelopment Fund			(432,073)	
Total Revenues & Transfers In	2,461,616	-	24,265	2,485,881
Debt Service		(12,500)		12,500
CMDV-18002 Parking Garage #2		7,500,000		(7,500,000)
Total Expenditures & Transfers Out	-	7,487,500	-	(7,487,500)
Net Change in Fund Balance - Off-Street Parking	2,461,616	(7,487,500)	24,265	(5,001,619)
Redevelopment Fund				
Revenue	15,617,729	-	-	15,617,729
Sales Tax	265,211			
General Business Occupation Tax	(184,018)			
Bond Proceeds	15,567,000			
Interest Income	(30,464)			
Debt Service	-	(287,934)	-	287,934
Debt Service		(322,934)		
Financial Fees		35,000		
Capital Improvement Plan	-	5,153,000	-	(5,153,000)
CMDV-20002 Building Demo		115,000		
PARK-18001 Interface		3,687,000		
PARK-20001 Thompson Creek		201,000		
STRT-17005 84th St Underpass		100,000		
STRT-21002 Civic Center Park Access		1,050,000		
Transfers to Off-Street Parking			(432,073)	432,073
Total Expenditures & Transfers Out	-	4,865,066	(432,073)	(4,432,993)
Net Change in Fund Balance - Redevelopment Fund	15,617,729	(4,865,066)	432,073	11,184,736

	FY22 Amendment			
	Revenue	Expenditures	Transfers	Net Activity
Police Academy Fund				
Revenue	23,362	-	-	23,362
Agency Contribution	24,000			
Interest Income	(638)			
Salaries and Benefits		66,913		(66,913)
Contractual Services		540		(540)
Total Expenditures & Transfers Out	-	67,453	-	(67,453)
Net Change in Fund Balance - Police Academy Fund	23,362	(67,453)	-	(44,091)

TABLE 9 FY22 APPROVED FUND BALANCE CHANGES BY FUND

	FY21 Estimated Year-End	Revenues	Transfers In	Expenditures	Transfers Out	FY22 Estimated Fund Balance 9/30/22	Incr/(Decr) Fund Balance	Percentage Increase/ Decrease
General	11,084,440	22,251,240	407,210	21,129,107	1,300,609	11,313,174	228,734	2%
Sewer	1,634,983	8,681,710	1,450,150	10,032,258	-	1,734,585	99,602	6%
Debt Service	3,287,614	3,821,553	679,775	3,458,428	1,824,013	2,506,501	(781,113)	(24%)
Capital Improvement	3,321,150	664	1,341,000	4,306,000	-	356,814	(2,964,336)	(89%)
Lottery	4,533,551	1,361,363	-	756,877	662,360	4,475,677	(57,874)	(1%)
Economic Development	5,241,429	3,143,678	-	8,280,308	-	104,799	(5,136,630)	(98%)
Off-Street Parking	30,748	12,532,028	1,233,847	10,765,821	-	3,030,802	3,000,054	9,757%
Redevelopment	4,386,487	17,879,099	-	12,249,866	-	10,015,720	5,629,233	128%
Police Academy	79,117	172,058	-	192,250	-	58,925	(20,192)	(26%)
TIF - City Centre Phase 1A	-	514,534	-	514,534	-	-	-	-
TIF - City Centre Phase 1B	-	806,735	-	806,735	-	-	-	-
TIF - City Centre Phase 2	-	-	-	-	-	-	-	-
TIF - City Centre Phase 3	-	-	-	-	-	-	-	-
Sewer Reserve	1,961,059	1,799	-	-	1,450,000	512,858	(1,448,201)	(74%)
Qualified Sinking Fund	402,172	1,848	125,000	-	-	529,020	126,848	32%
TOTAL ALL FUNDS	\$35,962,750	\$71,168,309	\$5,236,982	\$72,492,184	\$5,236,982	\$34,638,875	(\$1,323,875)	(4%)

Conclusion

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

APPENDIX A:

Budget Summaries

	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	586,495	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	9,579,213	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	1,309,090	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	71,477,227	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	72,492,184	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	34,638,875	26,902,415	20,903,518	18,564,349
65	Net Change	(353,152)	5,313,335	12,700,321	(2,976,645)	(1,323,875)	(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	34,638,875	26,902,415	20,903,518	18,564,349	17,983,503
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	543,294	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	349,698	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	165,840	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	756,877	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	756,877	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	4,475,677	4,046,754	4,219,767	4,367,330
45	Net Change	370,467	(38,109)	652,087	84,598	(57,874)	(428,923)	173,013	147,563	138,792
46	Ending Fund Balance	3,881,464	3,813,883	4,533,551	3,898,481	4,475,677	4,046,754	4,219,767	4,367,330	4,506,122

	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	-	-	-	-	-	-	-	-	-

APPENDIX B:

Expenditure Summary by Department

Expenditure Summary by Department

	FY20 Budget	FY20 Actual	Actuals compared to Budget	FY21 Budget	FY21 YEE	YEE compared to Budget	FY22 Budget	FY22 Amended	Difference compared to Adopted
General Fund									
Administrative Services									
Personnel Services	491,406	487,922	(3,484)	506,002	481,914	(24,088)	539,172	532,708	(6,464)
Commodities	6,548	3,594	(2,954)	6,550	6,350	(200)	6,550	6,550	-
Contract Services	55,019	22,489	(32,530)	69,377	66,377	(3,000)	73,378	73,378	-
Other Charges	2,550	179	(2,371)	1,000	1,000	-	1,000	1,000	-
Total	555,523	514,184	(41,339)	582,929	555,641	(27,288)	620,100	613,636	(6,464)
	-	-	-	-	-	-	-	-	-
Mayor and Council									
Personnel Services	86,258	86,257	(1)	86,258	86,258	-	89,576	89,570	(6)
Commodities	1,140	2,662	1,522	2,060	2,060	-	2,060	2,060	-
Contract Services	154,803	99,033	(55,770)	115,946	117,946	2,000	131,485	131,485	-
Other Charges	15,800	15,442	(358)	15,800	13,800	(2,000)	15,800	15,800	-
Total	258,001	203,394	(54,607)	220,064	220,064	-	238,921	238,915	(6)
	-	-	-	-	-	-	-	-	-
Boards and Commissions									
Commodities	104	233	129	165	165	-	165	165	-
Contract Services	9,981	2,948	(7,033)	5,710	4,610	(1,100)	5,710	5,710	-
Other Charges	459	358	(101)	460	360	(100)	460	460	-
Total	10,544	3,539	(7,005)	6,335	5,135	(1,200)	6,335	6,335	-
	-	-	-	-	-	-	-	-	-
Building Maintenance									
Personnel Services	145,265	118,579	(26,686)	127,399	116,825	(10,574)	137,703	258,132	120,429
Commodities	22,540	9,949	(12,591)	14,695	15,076	381	14,695	14,695	-
Contract Services	277,606	220,357	(57,249)	285,444	285,444	-	284,644	284,644	-
Maintenance	210,308	128,288	(82,020)	196,586	196,586	-	196,586	196,586	-
Other Charges	10,925	233	(10,692)	10,925	10,925	-	10,925	10,925	-
Capital Outlay	-	54	54	-	-	-	-	95,000	95,000
Total	666,644	477,460	(189,184)	635,049	624,856	(10,193)	644,553	859,982	215,429
	-	-	-	-	-	-	-	-	-
Administration									
Personnel Services	587,412	586,512	(900)	514,783	486,523	(28,260)	554,117	552,607	(1,510)
Commodities	8,160	6,334	(1,826)	8,000	6,000	(2,000)	8,000	8,000	-
Contract Services	204,861	139,252	(65,609)	152,355	146,810	(5,545)	156,530	163,730	7,200
Other Charges	14,382	14,517	135	14,400	14,400	-	14,400	14,400	-
Total	814,815	746,615	(68,200)	689,538	653,733	(35,805)	733,047	738,737	5,690
	-	-	-	-	-	-	-	-	-
Police									
Personnel Services	4,836,957	4,685,745	(151,212)	4,912,359	4,976,502	64,143	5,228,271	5,158,390	(69,881)
Commodities	105,600	88,065	(17,535)	109,300	111,350	2,050	109,300	109,300	-
Contract Services	225,493	207,469	(18,024)	229,877	227,387	(2,490)	221,736	221,736	-
Maintenance	38,000	26,110	(11,890)	28,000	33,181	5,181	28,000	28,000	-
Other Charges	52,000	52,927	927	72,278	74,764	2,486	71,000	71,000	-
Capital Outlay	145,000	150,863	5,863	31,200	31,200	-	197,800	205,000	7,200
Total	5,403,050	5,211,179	(191,871)	5,383,014	5,454,384	71,370	5,856,107	5,793,426	(62,681)
	-	-	-	-	-	-	-	-	-
Animal Control									
Contract Services	58,775	51,406	(7,369)	54,300	54,300	-	56,165	56,165	-
Total	58,775	51,406	(7,369)	54,300	54,300	-	56,165	56,165	-
	-	-	-	-	-	-	-	-	-
Fire									
Contract Services	2,151,538	2,155,653	4,115	2,404,487	2,304,881	(99,606)	2,648,657	2,600,850	(47,807)
Maintenance	8,325	9,173	848	7,575	7,575	-	7,575	7,575	-
Other Charges	22,000	-	(22,000)	-	-	-	-	-	-
Total	2,181,863	2,164,826	(17,037)	2,412,062	2,312,456	(99,606)	2,656,232	2,608,425	(47,807)
	-	-	-	-	-	-	-	-	-
Community Development									
Personnel Services	509,081	476,223	(32,858)	510,366	522,471	12,105	551,376	562,876	11,500
Commodities	14,152	6,860	(7,292)	13,870	12,655	(1,215)	13,870	13,870	-
Contract Services	159,646	102,371	(57,275)	146,855	145,165	(1,690)	162,430	162,430	-
Maintenance	832	204	(628)	835	871	36	835	835	-
Other Charges	3,500	1,562	(1,938)	3,500	3,500	-	3,500	3,500	-
Total	687,211	587,220	(99,991)	675,426	684,662	9,236	732,011	743,511	11,500
	-	-	-	-	-	-	-	-	-
Public Works Admin									
Personnel Services	331,187	318,306	(12,881)	322,389	324,487	2,098	347,922	418,591	70,669
Commodities	90	283	193	90	90	-	90	90	-
Contract Services	113,892	21,779	(92,113)	38,142	34,790	(3,352)	46,707	46,707	-
Other Charges	224	490	266	900	900	-	900	900	-
Total	445,393	340,858	(104,535)	361,521	360,267	(1,254)	395,619	466,288	70,669
	-	-	-	-	-	-	-	-	-

Expenditure Summary by Department

	FY20 Budget	FY20 Actual	Actuals compared to Budget	FY21 Budget	FY21 YEE	YEE compared to Budget	FY22 Budget	FY22 Amended	Difference compared to Adopted
Streets									
Personnel Services	1,163,743	883,797	(279,946)	1,275,721	1,085,537	(190,184)	1,365,570	1,411,313	45,743
Commodities	77,128	49,435	(27,693)	76,142	79,174	3,032	76,142	79,642	3,500
Contract Services	557,549	510,971	(46,578)	510,674	503,851	(6,823)	523,243	519,743	(3,500)
Maintenance	269,477	237,581	(31,896)	400,753	392,786	(7,967)	324,496	324,496	-
Other Charges	468	442	(26)	468	736	268	468	468	-
Capital Outlay	453,697	262,988	(190,709)	371,469	389,576	18,107	98,957	448,957	350,000
Total	2,522,062	1,945,214	(576,848)	2,635,227	2,451,660	(183,567)	2,388,876	2,784,619	395,743
	-	-	-	-	-	-	-	-	-
Parks									
Personnel Services	840,100	658,393	(181,707)	857,085	777,707	(79,378)	905,708	932,054	26,346
Commodities	72,107	55,561	(16,546)	77,759	78,890	1,131	77,759	77,759	-
Contract Services	63,945	62,940	(1,005)	76,268	77,573	1,305	78,758	81,258	2,500
Maintenance	108,625	88,233	(20,392)	115,609	115,609	-	115,109	115,109	-
Other Charges	529	384	(145)	529	900	371	529	529	-
Capital Outlay	95,000	24,980	(70,020)	40,000	30,000	(10,000)	65,000	10,000	(55,000)
Total	1,180,306	890,491	(289,815)	1,167,250	1,080,679	(86,571)	1,242,863	1,216,709	(26,154)
	-	-	-	-	-	-	-	-	-
Recreation									
Personnel Services	572,856	483,765	(89,091)	579,683	560,824	(18,859)	645,239	638,533	(6,706)
Commodities	35,053	12,821	(22,232)	36,097	39,825	3,728	36,361	42,861	6,500
Contract Services	120,535	72,151	(48,384)	83,614	85,674	2,060	86,493	86,462	(31)
Maintenance	9,772	3,807	(5,965)	9,772	9,772	-	9,772	9,772	-
Other Charges	13,231	11,463	(1,768)	13,231	11,231	(2,000)	13,231	13,231	-
Capital Outlay	11,110	-	(11,110)	-	-	-	6,000	6,000	-
Total	762,557	584,007	(178,550)	722,397	707,326	(15,071)	797,096	796,859	(237)
	-	-	-	-	-	-	-	-	-
Sports Complex									
Personnel Services	276,948	222,291	(54,657)	285,293	239,585	(45,708)	305,325	302,457	(2,868)
Commodities	14,293	7,469	(6,824)	17,274	17,274	-	17,274	17,274	-
Contract Services	55,630	60,231	4,601	52,857	52,857	-	55,135	55,135	-
Maintenance	36,468	30,518	(5,950)	49,730	49,730	-	53,030	53,030	-
Other Charges	157	81	(76)	157	157	-	157	157	-
Capital Outlay	30,000	28,364	(1,636)	-	-	-	-	-	-
Total	413,496	348,954	(64,542)	405,311	359,603	(45,708)	430,921	428,053	(2,868)
	-	-	-	-	-	-	-	-	-
Library									
Personnel Services	670,809	598,699	(72,110)	708,477	713,496	5,019	804,832	825,825	20,993
Commodities	128,774	93,410	(35,364)	141,645	134,464	(7,181)	139,645	139,645	-
Contract Services	103,191	85,197	(17,994)	92,328	92,369	41	98,695	98,425	(270)
Maintenance	4,694	5,642	948	5,500	5,500	-	5,500	5,500	-
Other Charges	1,000	384	(616)	510	510	-	510	510	-
Total	908,468	783,332	(125,136)	948,460	946,339	(2,121)	1,049,182	1,069,905	20,723
	-	-	-	-	-	-	-	-	-
Information Technology									
Personnel Services	-	-	-	67,011	71,303	4,292	96,682	104,940	8,258
Commodities	-	440	440	500	500	-	500	57,500	57,000
Contract Services	237,245	216,618	(20,627)	271,175	271,175	-	280,323	287,423	7,100
Other Charges	52,500	72,401	19,901	60,900	60,900	-	65,000	15,000	(50,000)
Capital Outlay	-	-	-	47,800	39,800	(8,000)	-	-	-
Total	289,745	289,459	(286)	447,386	443,678	(3,708)	442,505	464,863	22,358
	-	-	-	-	-	-	-	-	-
Swimming Pool									
Personnel Services	106,967	-	(106,967)	106,969	106,969	-	109,397	109,395	(2)
Commodities	11,615	686	(10,929)	12,303	12,303	-	12,303	12,303	-
Contract Services	9,654	1,549	(8,105)	11,473	11,473	-	11,750	11,750	-
Maintenance	7,070	18	(7,052)	7,070	7,070	-	7,070	7,070	-
Other Charges	520	40	(480)	520	562	42	520	520	-
Total	135,826	2,293	(133,533)	138,335	138,377	42	141,040	141,038	(2)
	-	-	-	-	-	-	-	-	-
Human Resources									
Personnel Services	449,251	344,378	(104,873)	445,185	409,452	(35,733)	479,222	462,958	(16,264)
Commodities	1,200	7,215	6,015	2,600	2,600	-	2,600	2,600	-
Contract Services	545,821	512,945	(32,876)	524,052	521,052	(3,000)	586,618	586,618	-
Other Charges	27,450	12,432	(15,018)	29,550	29,550	-	23,900	23,900	-
Total	1,023,722	876,970	(146,752)	1,001,387	962,654	(38,733)	1,092,340	1,076,076	(16,264)
	-	-	-	-	-	-	-	-	-
Public Transportation									
Other Charges	6,243	5,180	(1,063)	8,400	8,400	-	8,400	8,400	-
Total	6,243	5,180	(1,063)	8,400	8,400	-	8,400	8,400	-
	-	-	-	-	-	-	-	-	-

Expenditure Summary by Department

	FY20 Budget	FY20 Actual	Actuals compared to Budget	FY21 Budget	FY21 YEE	YEE compared to Budget	FY22 Budget	FY22 Amended	Difference compared to Adopted
Special Services Bus									
Personnel Services	75,288	60,454	(14,834)	75,371	73,759	(1,612)	81,313	79,565	(1,748)
Commodities	19,710	10,221	(9,489)	19,284	19,284	-	19,284	19,284	-
Contract Services	1,175	1,243	68	1,260	1,260	-	1,272	1,298	26
Maintenance	5,555	3,615	(1,940)	5,555	5,555	-	5,555	5,555	-
Other Charges	1,414	276	(1,138)	1,328	1,328	-	1,328	1,328	-
Capital Outlay	16,000	-	(16,000)	18,000	56,185	38,185	-	-	-
Total	119,142	75,809	(43,333)	120,798	157,371	36,573	108,752	107,030	(1,722)
	-	-		-	-		-	-	
Finance									
Personnel Services	311,959	276,149	(35,810)	304,472	304,472	-	328,977	329,249	272
Commodities	1,700	3,033	1,333	2,720	2,720	-	2,720	2,720	-
Contract Services	96,825	72,781	(24,044)	53,045	54,890	1,845	61,530	61,530	-
Other Charges	78,729	109,784	31,055	115,307	108,775	(6,532)	116,309	209,526	93,217
Total	489,213	461,747	(27,466)	475,544	470,857	(4,687)	509,536	603,025	93,489
	-	-		-	-		-	-	
Communication									
Personnel Services	-	-	-	105,100	99,380	(5,720)	118,330	186,550	68,220
Commodities	-	-	-	2,500	2,514	14	2,500	2,500	-
Contract Services	-	-	-	101,420	101,437	17	110,840	111,560	720
Other Charges	-	-	-	7,000	7,000	-	6,500	6,500	-
Total	-	-	-	216,020	210,331	(5,689)	238,170	307,110	68,940
	-	-		-	-		-	-	
GENERAL FUND GRAND TOTAL	18,932,599	16,564,137	(2,368,462)	19,306,753	18,862,773	(443,980)	20,388,771	21,129,107	740,336
	-	-		-	-		-	-	
POLICE ACADEMY FUND									
Personnel Services	79,672	78,426	(1,246)	97,692	95,932	(1,760)	105,877	172,790	66,913
Commodities	3,535	1,239	(2,296)	2,150	2,700	550	2,150	2,150	-
Contract Services	11,854	7,252	(4,602)	11,970	9,920	(2,050)	11,970	11,970	-
Other Charges	3,535	10,358	6,823	4,800	8,000	3,200	4,800	4,800	-
Total	98,596	97,275	(1,321)	116,612	116,552	(60)	124,797	191,710	66,913
	-	-		-	-		-	(540)	
SEWER FUND									
Personnel Services	581,719	518,171	(63,548)	549,189	550,296	1,107	593,496	664,531	71,035
Commodities	39,200	24,417	(14,783)	35,356	35,501	145	35,356	35,356	-
Contract Services	3,002,971	2,752,058	(250,913)	3,079,225	3,079,855	630	3,173,507	3,173,507	-
Maintenance	68,884	50,946	(17,938)	69,687	69,687	-	69,384	69,384	-
Other Charges	11,338	12,283	945	11,451	12,948	1,497	14,980	14,980	-
Capital Outlay	33,829	25,167	(8,662)	290,000	40,000	(250,000)	40,000	250,000	210,000
Debt Service	-	-	-	-	-	-	158,333	104,500	(53,833)
Capital Improvement	50,000	38,002	(11,998)	630,000	630,000	-	5,350,000	5,720,000	370,000
Total	3,787,941	3,421,044	(366,897)	4,664,908	4,418,287	(246,621)	9,435,056	10,032,258	597,202
	-	-		-	420,000		-	-	