



FY25 - FY26

Biennial Budget

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Elected Officials and Executive Budget Team

Mayor

Douglas Kindig

FY25 - FY26 Executive Budget Team

Brenda Gunn, City Administrator

Rita Ramirez, Assistant City Administrator

City Council

Kim Thomas, Council President
Terrilyn Quick
Ron Sheehan
Kevin Wetuski
Alan Ronan
Deb Hale
Kelly Sell
Jim Frederick

Rachel Carl, Assistant to the City Administrator
Kevin Pokorny, Director of Administrative Services
Pam Buethe, City Clerk
Meg Harris, Finance Director
Joe Soucie, Director of Public Works
Jeff Calentine, Deputy Director of Public Works
Maricruz Cancino, Assistant Finance Director
Rhonda Pollock, Accountant

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Cody Meyer

Brady Small

Community Development

Cale Brodersen

Police

Bruce Fountain

Todd Armbrust

Recreation

Christopher Solberg

DJ Barcal

Brian Allen

Nick Boswell

Heather Buller

Human Resources

Wendy Lowery

Stacia Burt

Denny Dinan

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Budget Message



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October 1, 2024

To the Honorable Mayor and Members of the City Council:

I am pleased to present the FY25 – FY26 Biennial Budget, which reflects our commitment to providing exceptional services and amenities for our community. This budget was developed to support the City's long-term financial stability and ensure a solid foundation for future initiatives.

The City maintains a strong financial position with a balanced budget that meets or exceeds targeted reserve levels. While projections for the General Fund indicate a declining fund balance in the future years, we anticipate significant economic benefits from the City's investments. We can expect properties to emerge from their Tax Increment Financing (TIF) obligations, new projects to be completed, and increased occupancy, all of which will generate fresh tax revenues and other positive impacts. Additionally, in December 2023, Moody's upgraded the City's credit rating to Aa2, affirming our sound financial management and enhancing our ability to secure low-interest financing for essential community investments.

In May 2024, the City Council readopted strategic priorities to guide staff work over the next two years: Quality of Life & Community Identity, Economic Vitality, Infrastructure Investment, Safe Community & Thriving Neighborhoods, and Governance & Fiscal Responsibility. These priorities serve as the foundation of the budget, optimizing the City's resources for the most significant benefit of its residents. The City Council also recognized the importance of completing ongoing projects and advancing existing goals.

The budget focuses on critical areas and builds upon previous successes. It aims to leverage Capital Improvement Program (CIP) funding and earlier capital investments approved by the City Council. The operational budget is specifically designed to support these objectives, resulting in total budgets of \$58.3M in FY25 and \$49.6M in FY26 across all funds. This includes Years 1 and 2 of a \$62.6M five-year CIP. This financial plan ensures a stable and predictable municipal tax rate, maintaining the high level of service La Vista residents expect.

La Vista's Dynamic Growth & Strategic Vision

Over the years, the City has significantly invested in public infrastructure to promote economic development, resulting in sustained growth. Projects such as the La Vista Conference Center, The Astro music venue, and the CHI Health MultiSport Complex Nebraska (CHIMSC) are expected to attract thousands of visitors to the community each year.

La Vista's growth goes beyond just expansion; it also includes increasing its daytime population and the services offered in the extra-territorial zoning jurisdiction (ETJ), which currently serves nearly 28,000 people. Understanding this consumer base is essential for identifying retail opportunities and efficiently managing municipal services, especially public safety and transportation.

La Vista plays a pivotal role in regional traffic management, responsible for service at two of Sarpy County's busiest intersections—72nd & Harrison and 84th & Harrison—with 84th & Giles also ranking among the top 10. Additionally, La Vista is home to five hotels and a conference center, establishing itself as a central hub for residents and visitors.

Budget Message

La Vista's strategic approach, resourcefulness, and planning differentiate it despite its landlocked location. While neighboring jurisdictions may have unlimited growth potential, our unique challenges demand greater vision and focus.

La Vista is poised for a successful future, and accordingly, we must make informed decisions. The consequences of our past economic choices will significantly impact our future financial decisions and La Vista for generations to come. We must prioritize a balanced and diverse economy, enhance public safety, ensure fiscal responsibility, invest in quality-of-life amenities, improve our infrastructure, and effectively manage growth. These choices will shape our future and guide our direction, and growth management will play a crucial role in defining that path.

La Vista's journey has been a purposeful evolution, and we must continue to innovate to keep the City at the forefront of progress and best practices. We must persevere through growth challenges with the same passion, tenacity, and effort that have driven our success thus far.

Long-Range Financial Forecast (LRFF)

To ensure our financial decisions promote long-term stability and service excellence, the City employs a Long-Range Financial Forecasting (LRFF) model. Insights from the January 2024 LRFF update shaped the development of the FY25 - FY26 Biennial Budget, highlighting:

- **General Fund Stability:** Although we expect fund balances to decline over the next five to ten years due to current economic conditions, our balanced budget demonstrates prudent financial management before transfers. We must collaborate with other municipalities and legislators to address potential revenue impacts from property tax caps.
- **Infrastructure Maintenance:** The budget includes revenue and expenditure projections for new public infrastructure at City Centre, Central Park, The Link, The Astro, and the CHIMSC.
- **Project Prioritization:** Project prioritization is crucial due to rising costs and limited staff capacity. Regularly reviewing and adjusting capital improvement projects (CIPs) ensure they align with available funding.
- **Evaluate Impact of Capital Projects on General Fund:** With limited funding and growing competition for resources, assessing how capital projects affect the General Fund is essential. As the fund balance is expected to decrease, it is crucial to prioritize projects based on their potential benefits and long-term effects.

FY25 - FY26 Budget Highlights

The FY25 - FY26 Biennial Budget was thoughtfully crafted to address the needs of our expanding community. The General Fund budget of \$26.6M in FY25 and \$26.7M in FY26 further ensures the delivery of high-quality services and promotes the priorities set by the City Council.

- **Staffing:** The adopted FY25 Budget includes funding for three positions:
 - Assistant Events Coordinator (from PT to FT in October 2024)
 - IT Technician (Beginning in April 2025)
 - Civil Engineer (Beginning in April 2025)
- Additional detail can be found in the respective budgets.
- **Compensation Study:** The results of the wage portion of the 2024 Compensation Study were incorporated into the budget. The initial impact to the City is \$320K in FY25.

- **Capital Improvement Priorities:** Following thorough assessment of long-term capital needs and prioritization of the preservation and enhancement of public infrastructure, the CIP includes both carryover projects and new initiatives planned, totaling nearly \$22.1M. These funds will support improvements across the City's streets, public infrastructure, parks, streetscape, public facilities, and sewer system.
- **Debt Capacity:** At the end of FY24, the City's total outstanding debt was \$81.7M. In FY25, the City plans to issue a \$7M bond for redevelopment projects. A proposed \$12M bond is planned for public facilities, parks, and street infrastructure for FY25 and FY26. As a result, the City's bonded indebtedness will increase to \$93.3M in FY26.

The City's current debt-to-assessed valuation ratio is 3.6%, which is within an acceptable range. When considering current and proposed debt, the City consistently maintains a debt-to-valuation ratio below 6% across all the years.

Significant Changes to the FY25-FY26 Budget

The following changes have been made in the FY25-FY26 Budget to enhance reporting and align financial reporting and auditing with operations.

- **Off-Street Parking Fund and General Fund Integration:** Beginning in FY25, the Off-Street Parking Fund will be integrated as a department within the General Fund. All operations and maintenance funding will come solely from the General Fund.
- **Sports Complex and Park Maintenance Merger:** The Sports Complex and Parks Maintenance department budgets have been merged because their activities are so closely intertwined that keeping them separate serves no purpose.
- **Capital Improvement Fund:** In the past, funds received from bonds for projects in funds outside the Redevelopment and Economic Development categories were initially reported in Debt Service and then transferred to the Capital Improvement Fund. Auditors have advised that these funds should be allocated directly to the fund where they will be utilized. Accordingly in FY25, funds received from bonds designated for the Capital Improvement Fund will be budgeted directly into that fund.

Legislative Special Session

On July 24, 2024, Governor Pillen issued a proclamation calling for a special session to address Nebraska's soaring property taxes. The declaration called for several appropriations and tax changes, including subjecting everything from cigarettes, candy and soda, hemp products, and gambling to new taxes. It also called for a hard cap on what cities and other local governments can collect in property taxes.

Statements from the Governor and others continue to propagate misleading and inaccurate statements such as "All Levels of Nebraska's Government Have a Spending Problem" and "The leading problem in local property tax collections rising is that spending is out of control."

Like the private sector, La Vista is influenced by the global economy, supply chain disruptions, rising fuel prices, and increased vehicle, equipment, construction materials, and electronics costs. These factors significantly impact our operational budgets and projections. Additionally, we are encountering considerable challenges filling staff vacancies due to Nebraska's ongoing workforce crisis, marked by record-low unemployment rates and high employee turnover.

While the attempt was far-reaching, the primary result of the special session was an annual property tax cap for counties, cities, and villages at the level of inflation or 0% in times of deflation. This measure will not

Budget Message

produce meaningful property tax reductions, leading to further attempts. The City must be ready.

As it stands, the property tax cap will limit our revenue growth, posing future challenges. Without revenue replacement, such as removing the cap on occupation tax collections, our ability to fund essential services, especially during economic downturns, will be hindered.

The City of La Vista is committed to effectively serving our taxpayers through transparent and responsive governance, responsible stewardship, and representative government. We seek to balance efficient administration with democratic accountability and focus on making effective decisions that ensure stability and continuity in governance, reduce frequent policy changes, and support long-term planning. Our commitment to responsible stewardship should reassure all stakeholders of our dedication to managing resources wisely and ensuring the best outcomes for our community.

Conclusion

The Omaha area economy continues to show resilience and diversity, maintaining robust momentum in the face of challenges. We are committed to supporting our exceptional workforce and preparing for future needs. Our team's core strength is in balancing essential services with fiscal responsibility. We are firmly dedicated to protecting the City's robust financial position through informed decision-making that aligns with City Council goals, consistently reviewing the long-range financial forecast.

Through the LRFF process, we gained valuable insights into the critical priorities for maintaining and enhancing the La Vista community. Our foremost goal is to achieve these objectives without burdening taxpayers, ensuring that future generations will proudly call La Vista home. We are committed to thinking long-term and strategically, while enhancing and diversifying our revenue streams for maximum efficiency.

The opportunity for meaningful property tax reduction is on the horizon. As our investments mature, properties benefiting from tax-increment financing (TIF) will enhance our tax rolls, while other revenue sources will adequately support essential government services. We will proactively pursue additional resources to identify and secure federal and state funding that will propel our CIP projects forward. Investing in making these projects shovel-ready is a strategic move that, if backed by strong leadership, would steer the City towards these goals with confidence.

The Biennial Budget requires countless hours of teamwork, collaboration, and patience. I want to thank Rachel Carl, Assistant to the City Administrator, and the Finance Team—Meg Harris, Maricruz Cancino, and Rhonda Pollock—for their unwavering dedication to bringing this document to fruition. I also want to thank our Executive Budget Team and all participants for contributing to the budget's development and delivering exceptional community services every day.

Respectfully Submitted,



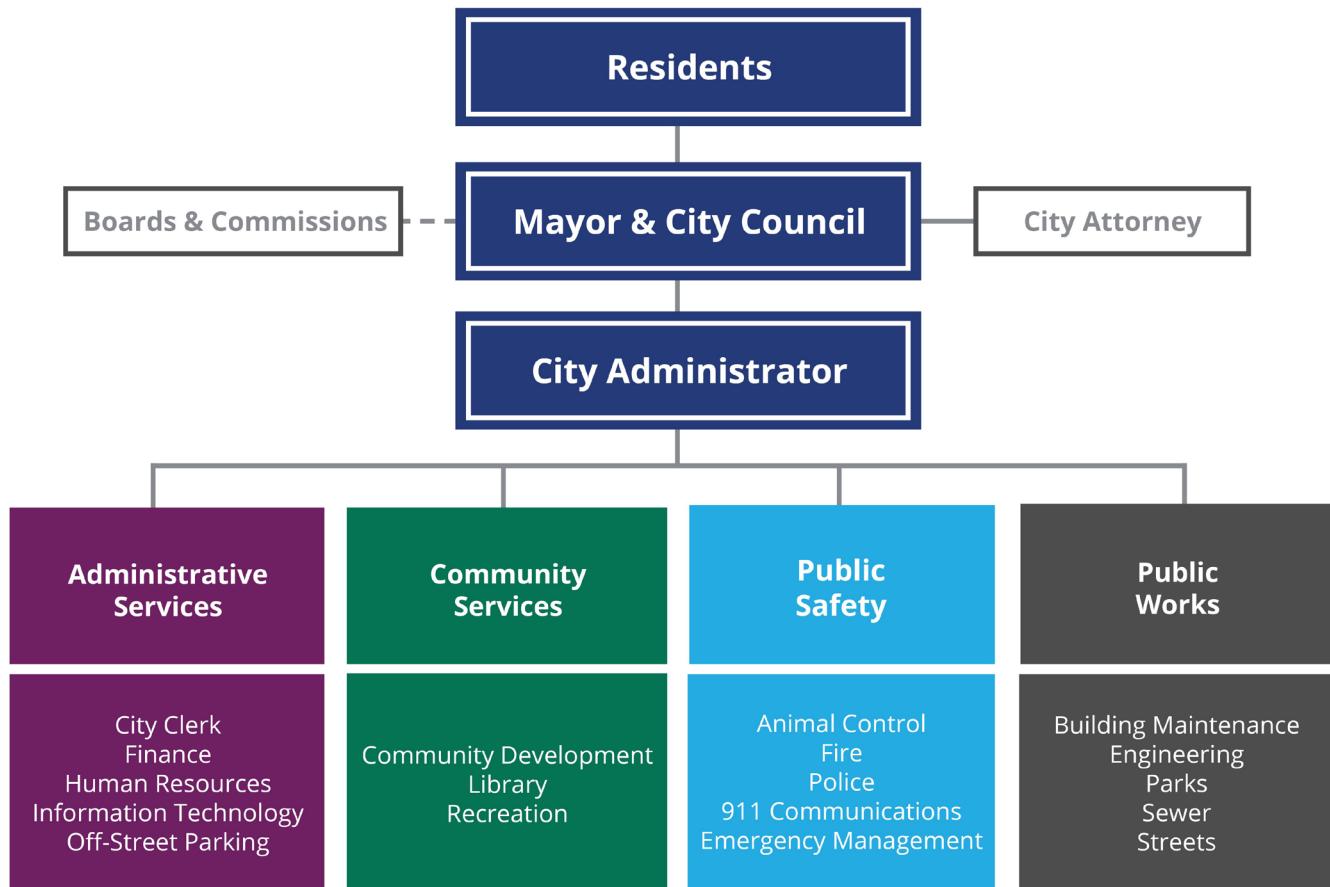
Brenda S. Gunn
City Administrator

City Overview



City Overview

Organizational Chart



City Overview

Elected Officials

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Terrilyn Quick

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City Council Ward 2



Ron Sheehan

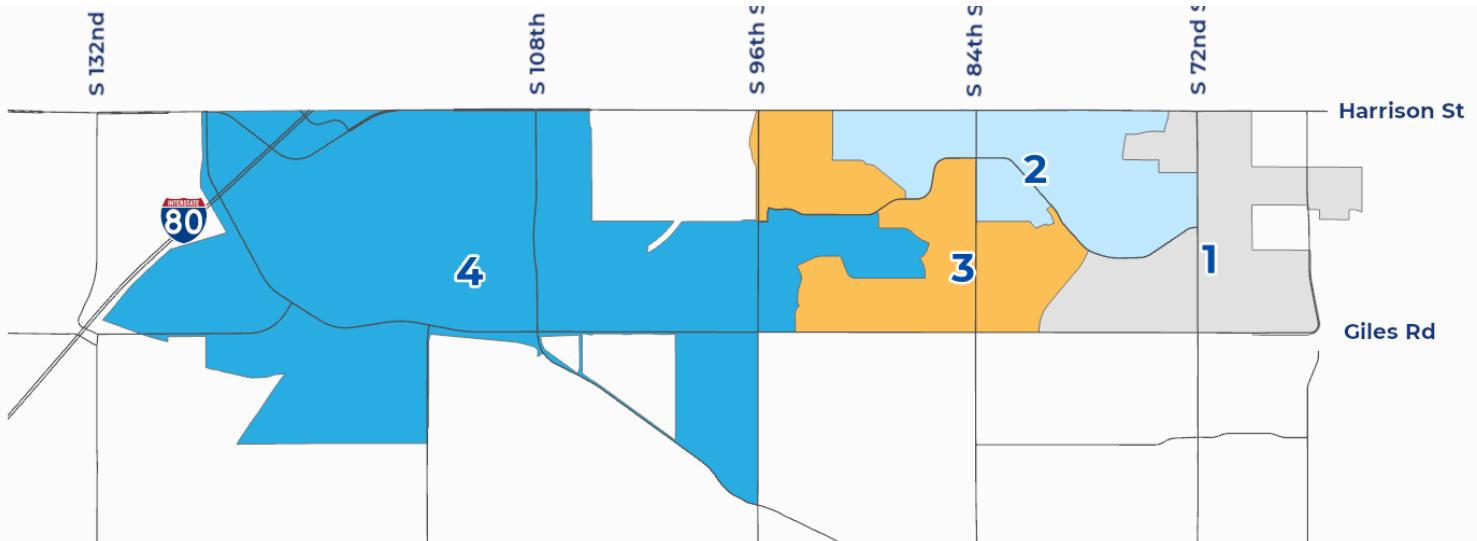
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City Council Ward Map



City Council Ward 3



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City Council Ward 4



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City Overview

Mission, Vision, Values

Mission	The City of La Vista is dedicated to providing exceptional municipal services with the highest level of integrity, professionalism and excellence.
Vision	La Vista's vision is to be a place where community isn't just a word, but a way of life; where strong leadership and a diverse economic base have built a great city; where passion and pride will ensure a bright future. The vision for La Vista is based on how we experience the City every day; a place where it is possible to Live Long, Work Hard, Shop Local, Have Fun, Move About and Prosper.
Values	<p>Accountability We will be responsible for our decisions and actions as stewards of the financial, informational, physical, environmental and human resources entrusted to us.</p> <p>Integrity We will maintain high ethical standards in our personal and professional conduct.</p> <p>Public Service We are committed to provide high quality public services to the citizens through communication, teamwork, professionalism, dedication to duty, courtesy and respect.</p>

On May 21, 2024, City Council adopted the updated FY24-FY27 Strategic Priorities & Goals. Throughout the Budget & Initiatives sections of the Department Summaries, connections are made to the strategic goal that each department initiative supports.



Quality of Life & Community Identity

- Goal 1.1 Provide unique, high-quality community events and amenities for residents and visitors
- Goal 1.2 Ensure the quality and availability of recreational, athletic and educational services
- Goal 1.3 Provide and maintain safe, accessible and healthy City parks, trails and public spaces
- Goal 1.4 Raise awareness of what makes La Vista a great place to live, visit and do business



Economic Vitality

- Goal 2.1 Create a readily identifiable downtown core that is unique and vibrant
- Goal 2.2 Continue investment in infrastructure and facilities
- Goal 2.3 Strengthen local and regional coordination and collaboration related to business and economic development



Infrastructure Investment

- Goal 3.1 Meet growing infrastructure and facilities demands
- Goal 3.2 84th Street Redevelopment
- Goal 3.3 Provide a safe, efficient and well-connected multimodal transportation system that contributes to a high quality of life



Safe Community & Thriving Neighborhoods

- Goal 4.1 Meet or exceed professional standards for police, fire and emergency services
- Goal 4.2 Ensure that City neighborhoods are safe, appealing and enduring
- Goal 4.3 Promote quality development and land use practices



Governance & Fiscal Responsibility

- Goal 5.1 Govern in a transparent, efficient, accountable and responsive manner
- Goal 5.2 Ensure the City's ability to meet service demands and obligations
- Goal 5.3 Strengthen the City's organizational capacity and promote a trained, talented and energized workforce
- Goal 5.4 Expand use of technology to improve services

City Overview

The Community

Incorporated in 1960, La Vista is the youngest city in the State of Nebraska. From modest beginnings as a residential subdivision of 335 homes platted on 80 acres of land and a population of 1,300, La Vista has grown to become a dynamic and progressive community of almost 17,000 and is one of the fastest growing cities in Nebraska. La Vista is bordered by Interstate 80 and the cities of Omaha, Ralston, Papillion, and Bellevue.

La Vista is a friendly community, offering the advantages of a small town and opportunities of a large city. Its inviting neighborhoods feature well-kept homes abutting tree-lined streets, and its commercial and industrial districts are undergoing impressive development and redevelopment. City leaders and residents have a progressive vision for La Vista that started with its incorporation over 64 years ago. La Vista offers an exceptional quality of life in a great suburban environment. The people who live and work in La Vista are truly proud of their community.

The community embraces a progressive plan for future growth and is able to attract and retain diverse businesses and highly skilled residents as a result of the City's solid infrastructure and convenient location.

La Vista's diverse and high-quality housing stock provides a wide range of residential options to its citizens. With 17 parks, a premier 62-acre sports complex, community center, recreational programs for everyone, and an outstanding public library, leisure time opportunities abound as well.

Elementary and secondary education is provided through the Papillion La Vista Community Schools, the fourth largest school district in the state, and the Omaha Catholic Archdiocese, which operates schools in neighboring Ralston and Papillion.

La Vista residents enjoy exceptional higher education opportunities as well. The University of Nebraska at Omaha (UNO), Creighton University and Bellevue University are easily accessible. The University of Nebraska at Lincoln is only 45 minutes away. The Metropolitan Community College Sarpy Center is also located in La Vista.

The overall quality of life in the City of La Vista was rated as "excellent" or "good" by 93% of respondents to the most recent National Community Survey, and 88% of respondents reported that they plan to remain in La Vista for the next five years.

In conjunction with a private developer, the City is working to develop a new centrally located downtown for the community. A portion of the 84th Street corridor that runs through the heart of the City is currently being redeveloped into La Vista City Centre. La Vista City Centre is a regional destination site for music goers and foodies alike with The Astro, a state-of-the-art indoor-outdoor music venue, and numerous restaurants and bar venues. Adjacent to the City Centre development, the City continues to work on transforming a former golf course into a regional park with lakes, green space and trails. Other improvements and amenities are currently in the planning stages.

The Southport development area is located on the western edge of the City. From its inception, the Mayor and City Council envisioned this area as a significant regional destination. With an Interstate 80 interchange, Southport is uniquely positioned and has attracted businesses such Cabela's, PayPal, the Embassy Suites/Marriott Courtyard and La Vista Conference Center as well as other nationally recognized operations. CHI Health MultiSport Complex Nebraska (CHIHMSC) operates 12 lighted turf multi-use sports fields to host regional and national events, as well as, local tournaments.

La Vista City Government

The City of La Vista operates under the Mayor-Council form of government. The Mayor is elected at large to a four-year term, and eight City Council members are elected from four dual-member wards to staggered four-year terms. The Mayor, with confirmation from the City Council, appoints a professional City Administrator and certain other officials as provided in the La Vista Municipal Code.

The City Administrator manages the day-to-day operations of the City. The organization is structured into four functional areas (Administrative Services, Community Services, Public Safety and Public Works) each supervised by one of four Managing Directors who report to the City Administrator.

The elected and appointed leadership is long-tenured and experienced. The current Mayor has served since 2006 and has previous experience as a member of the City Council and on appointed advisory boards. The average tenure of the current members of the City Council, many of whom also have previous board and commissions experience, is 20.88 years. The City Administrator joined the City as Assistant City Administrator in 1997 and was appointed to the City Administrator position in 2006. The Managing Directors also are all long-term members of the City staff.

LA VISTA AT A GLANCE

With small-town values and big-city opportunities, La Vista represents a friendly community in a safe and beautiful setting. Founded in 1960, **La Vista is one of Nebraska's newest and fastest-growing cities**, teeming with energy, creativity and all kinds of unique perspectives. We've built a progressive place for both businesses and families. And with convenient Interstate access, La Vista is a gateway to all areas of the Omaha metro—with more than 900,000 potential customers and employees. The following information highlights La Vista's attributes.

GOVERNMENT

MAYOR: elected at large

CITY COUNCIL: 8 members elected from 4 wards

CITY ADMINISTRATOR: appointed by Mayor

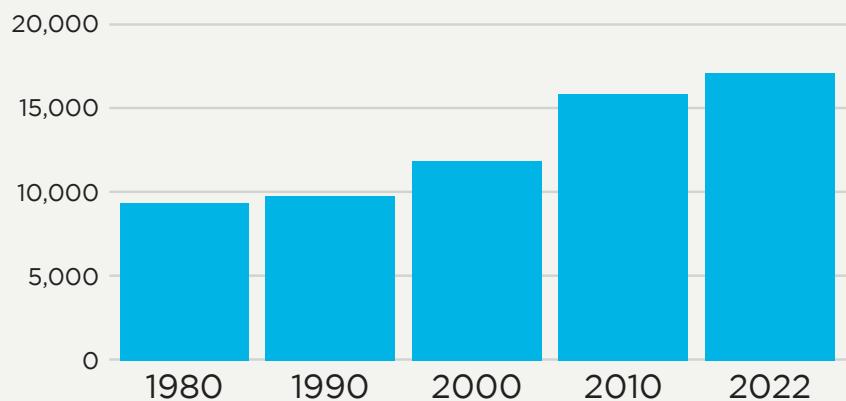


POPULATION

POPULATION GROWTH

La Vista's population has increased nearly 43% since 2000.

16,746
(2022 est.)



MEDIAN AGE

Residents 55+ have grown at a rate of 230%, and La Vista's median age increased from 30 to 35 years old.

30
2000

32.1
2010

36.4
2023

COST OF LIVING

The cost of living index is below the national average.

93 LA VISTA **100** U.S.

INCOME

Median household income:

\$77,748

HOUSING

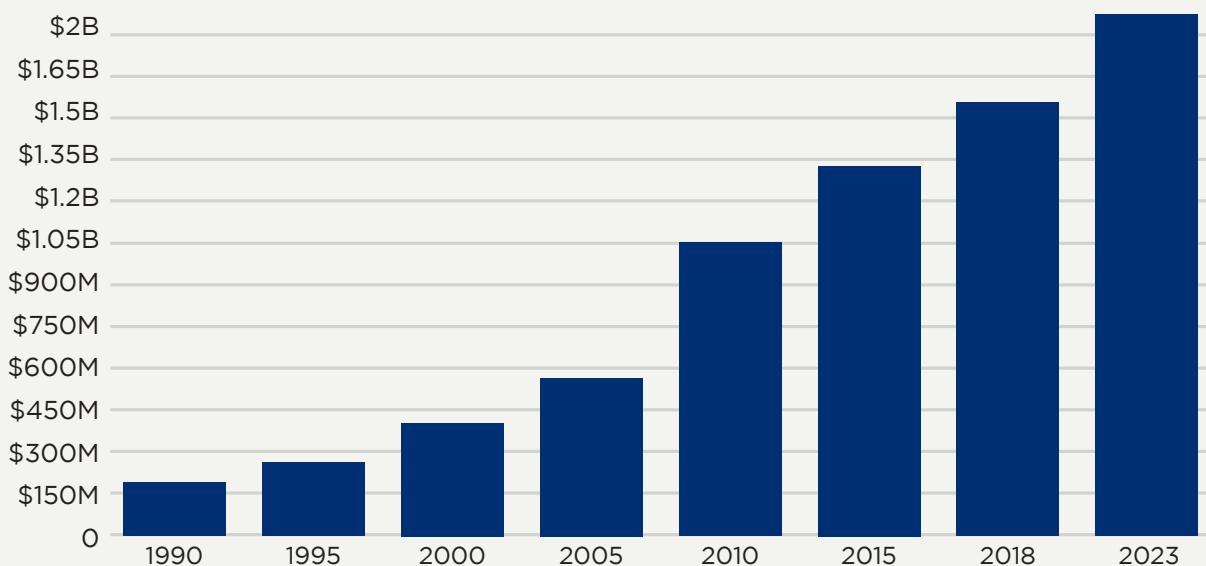
Median value of housing units: \$222,900
 Total housing units: 7,437
 Owner-occupied: 55%
 Built after 1980: 61%
 Value, owner-occupied above \$100,000: 95%

NET TAXABLE SALES

2019	\$398,729,276
2020	\$464,489,878
2021	\$536,421,266
2022	\$560,185,200
2023	\$557,000,900

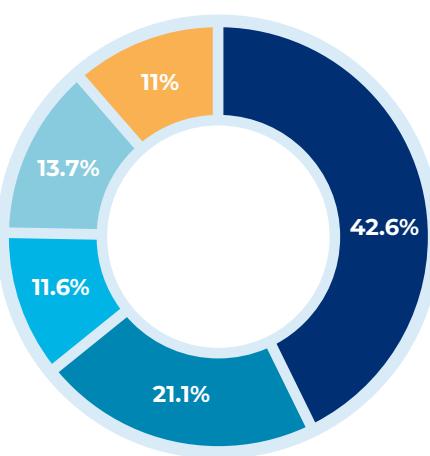
ASSESSED VALUATION GROWTH

La Vista's assessed valuation has increased by more than \$1 billion since 1990.



EMPLOYMENT BY OCCUPATION

The majority of La Vista residents work in blue collar or office job categories.



- Management, Business, Science & Arts
- Sales & Office Occupations
- Service
- Production, Transportation & Material Moving
- Natural Resources, Construction & Maintenance

MAJOR EMPLOYERS

- Kiewit
- Oriental Trading
- Embassy Suites/ La Vista Conference Center
- Rotella's Bakery
- Streck Laboratories
- Papillion La Vista Community Schools

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Budget Overview



Budget Overview

Basis of Accounting & Budget

Basis of Accounting & Budget

Understanding the Budget

The required type of accounting for governmental entities is called "Fund Accounting." This method refers to the management and allocation of revenue an organization acquires through donations, tax payments, grants and other public sources. The fund accounting method allows entities to maintain tight controls over resources, while also compartmentalizing activities into different funds to clarify how resources are being directed. The purposes of this section is to provide a general explanation of fund accounting, fund types and other special terms as they relate to local government.

Fund Accounting

To ensure legal compliance and financial management for the various restricted revenues and program expenditures, the City's accounting and budget structure is segregated into various funds. This approach is unique to the government sector. Fund accounting segregates functions and activities into separate self-balancing funds that are created and maintained for specific purposes. For example, the government fund category of special revenue funds is used to account for expenditures of restricted revenues, while the proprietary fund category of enterprise funds is used to account for self-sustaining "business" related activities for which a fee is charged to cover all costs associated with that business. The General Fund is the City's main operating fund and is used to account for all financial resources, except those required to be accounted for in another fund or for which separate tracking is desired.

The City prepares its budget for all funds on a cash basis, while the Annual Comprehensive Financial Report (ACFR) shows the status of the City's finances on the basis of "generally accepted accounting principles" (GAAP). The primary differences between the ACFR and the budget are the recognition of debt issuance and debt service principal payments, the recognition of depreciation expense, and the treatment of capital outlay. Under GAAP standards, the City is required to use a modified accrual basis of accounting for governmental funds, while proprietary funds are required to use full accrual. Under the cash basis method of accounting, expenditures are recognized when cash is disbursed, and revenues are recognized when cash is received.

Below are the definitions of the accounting methods the City uses in its various financial reports:

- **Cash Basis** - a basis of accounting in which income is recorded when cash is received, and expenses are recorded when cash is paid out.
- **Modified Accrual Basis** - a basis of accounting in which revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred.
- **Full Accrual Basis** - a basis of accounting which recognizes revenues when earned (rather than when received) and expenses when an obligation to pay is incurred (rather than when the payment is made).

Basis of Accounting & Budget

Governmental Fund Types

Governmental funds are generally used to account for tax-supported activities. Most government functions are accounted for in this type of fund. Within the governmental funds are the following fund types:

- **General Fund** is the city's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund..
- **Special Revenue Funds** account for and report the proceeds of specific revenue sources which are restricted or committed to expenditures for specified purposes other than debt service or capital projects.
- **Debt Service Funds** account for servicing of general long-term debt not being financed by proprietary funds.
- **Capital Project Funds** account for and report financial resources which are restricted, committed or assigned to expenditures for capital outlay including the acquisition or construction of capital facilities and other capital assets.

The City has the following major governmental funds:

- **General Fund** is the primary operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- **Debt Service Fund** is used to account for financial resources that are restricted for, and the payment of, general long-term debt principal, interest and related costs.
- **Lottery Fund** is a special revenue fund used to account for the revenues and expenses related to the Keno operations of the City. These funds are used for community betterment.
- **Capital Improvement Fund** is a capital projects fund used to account for facility maintenance and capital projects identified in the CIP and not included in other funds.
- **Economic Development Fund** is a debt service fund used to account for revenues and expenditure to support the payment of long-term debt principal, interest and related costs. The bond proceeds are used to issue grants to support commercial developments, rehabilitate residential neighborhoods and expand industrial development in order to ensure economic stability and vitality of the City.
- **84th Street Redevelopment Fund** is a special revenue fund used to account for revenues and expenditures to support the redevelopment of the 84th Street Corridor between Harrison Street and Giles Road to improve the economic viability of a town center and central park. A voter-approved sales tax levy provides the revenue for this fund.
- **Police Academy Fund** is a special revenue fund used to account for revenues and expenditures to support the operation of a law enforcement training academy as defined in an interlocal agreement between Sarpy County, Douglas County, City of La Vista, City of Papillion, City of Bellevue, and Metropolitan Community College.

Budget Overview

Basis of Accounting & Budget

The following funds are budgeted as individual funds, but are combined with other funds for purposes of financial reporting in the Annual Comprehensive Financial Report (ACFR):

- **Tax Increment Financing Funds 1A, 1B, 1C, 1D** are funds designed to account for property tax increases from the designated substandard and blighted areas which are in the process of economic revitalization.
 - These funds are budgeted as separate funds but included in the General Fund for financial reporting purposes.
- **Qualified Sinking Fund** is a fund created to provide a mechanism to set aside funds periodically for the acquisition or replacement of tangible personal property with a useful life of five years or more.
 - The activity of this fund is included in the General Fund in the ACFR.

Proprietary Fund Types

Enterprise funds are used to account for those operations which are financed and operating in a manner similar to private business or where the City Council has decided the revenues earned, costs incurred and/or net income is necessary for management accountability.

The City has one major enterprise fund:

- **Sewer Fund** accounts for the activities of the government's sewer utility.
 - **Sewer Reserve Fund** accumulates reserve funds for sewer infrastructure projects and capital item expenditures. The activity of this fund is included in the Sewer Fund in the ACFR.

City Council passes an ordinance to legally adopt the budget for all funds.

FY25 & FY26 Budget Preparation

Long-Range Financial Forecast

The biennial budget process began in fall 2023 with the development of the City's Long-Range Financial Forecast (LRFF). City Administration and Finance met with each department to assess future needs over a 10-year period. The LRFF was presented to the Mayor and City Council in February 2024, and it became the basis for development of the FY25-FY26 Biennial Budget.

Management Preparation

In March, departments were provided with a list of budget assumptions. Each department was asked to identify one-time expenditures and provide justification for new personnel or equipment requests. The complete budget assumption information is provided in Appendix D on page 235. Because the budget is prepared early in the second year of the previous biennium, departments must provide current fiscal year-end estimates of revenues and expenditures. Budgeting software, Questica, was used to collect revenue, expenditure and year-end estimates and budget proposals from each department. Estimates made for the projected years were not adopted by the City Council, but they do serve as a financial planning tool. As the estimates for the current fiscal year impact the fund balance that is carried forward into the new biennium, they were updated in August leading up to the final adoption of the budget in September.

The Executive Budget Team (EBT) met in March, April, and May to review and refine the preliminary numbers.

Basis of Accounting & Budget

Capital Improvement Program

The Capital Improvement Program (CIP), is a five-year plan that identifies future capital projects and proposes schedules for funding and implementing these projects. The CIP is considered a major financial planning and policy tool for the Mayor and City Council.

From October 1 to December 31, 2023, departments submitted new CIP project requests and updated existing projects. The CIP Coordination Team met several times between January and March 2024 to review the projects and prepare the recommended five-year program.

The draft FY25-FY29 Capital Improvement Program was presented to the Planning Commission and a public hearing was held on May 2, 2024 to receive public comment. Following the public hearing, the Planning Commission voted to recommend approval of the draft to the City Council.

The recommended FY25-FY29 Capital Improvement Program was presented to the City Council and approved on May 21, 2024.

The five-year program is updated annually and presented to the Planning Commission for recommendation and to the City Council for approval.

Introduction of the Recommended Budget

The recommended budget was presented to the Mayor and City Council at a budget workshop on July 15, 2024. The workshop binder was made available to the Mayor and City Council and the public prior to the workshop. The City Administrator introduced the recommended budget, and each department presented their requests. The Finance Department presented the revenue forecast, debt capacity information and overviews on each fund. The Mayor and City Council were able to ask questions and comment on the recommended budget.

Budget Review by City Council

After the introduction of the recommended budget at the workshop, the City Council began its deliberations. At a series of three public meetings, the Finance Director presented an overview of the budget to inform the City Council of various changes, assumptions, and increases and decreases included in the recommended budget. The City Council also received public comment on the recommended budget during these public meetings.

Citizen Input

Public notices and announcements were published in local newspapers and on the City's website to notify members of the public in advance of opportunities to participate in public meetings and provide input on the budget to the City Council. Members of the public had the opportunity to provide input to the City Council at the budget workshops on July 15 and 16, 2024, the budget hearing on August 6, 2024 and at each of the three readings of the budget as required by State statute. The public meetings were held in the evening hours to provide as many people as possible the opportunity to offer comments to the City Council. The budget workshop binder document was posted on the City's website, and two paper copies were available in the lobby of City Hall for public review.

Adoption of the Budget and Tax Levy Certification

Following the third reading of the budget ordinance on September 3, 2024 the City Council adopted the budget ordinance, meeting the minimum two-thirds approval vote. The budget, along with a list of all

Budget Overview

Basis of Accounting & Budget

interlocal agreements, was then submitted to the State of Nebraska Auditor of Public Accounts prior to the September 30, 2024 deadline. On October 1, 2024 the City Council set the property tax levy, which was then provided to the Sarpy County Clerk prior to the October 15, 2024 deadline.

Amending the Budget

An amendment may be necessary due to unanticipated events and situations which could cause the City's expenditures to exceed the appropriated fund expenditures. The City's legal level of budget control is at the fund level. The City may reallocate expenditures between departments as long as the total expenditures within the fund do not exceed the appropriation.

Amendments to the budget must be prepared in the same manner as the original budget, requiring three readings of the budget ordinance. The public is invited to comment at public hearings prior to the City Council vote on the ordinance. Public hearing notices outlining the budget amendment are advertised in a newspaper of public circulation prior to the City Council meetings.

The City files at least one amendment prior to the beginning of the second adopted fiscal year to include the updated property valuations from the Sarpy County Assessor's office and revised revenue projections. Any other major revenue forecast revision and expenditure changes would also be included.

Biennial Budget Calendar

The process to develop and produce the biennial budget is ongoing. As can be seen by the detail in the budget calendar, work to prepare the FY25 - FY26 Biennial Budget began in December 2023 and continues throughout the budget cycle.

FY25 - FY26 Biennial Budget Calendar

Exhibit 1



All Funds Summary



All Funds Summary

Introduction

This section is an overall summary of the City's finances. The City's accounts are organized on the basis of funds, and each fund is considered to be a separate accounting entity. In-depth information for each fund can be found behind the corresponding tab for the fund. The All Funds Summary provides an overall picture of the City's revenues, expenditures, transfers, and fund balances. The individual fund summaries identify the operational detail for specific programs. The budget is based on a number of assumptions more fully detailed in Appendix D on page 235.

Budget Overview

The City's \$58.3M and \$49.6M spending plans, in FY25 and FY26 respectively, maintain a stable property tax levy rate of .54 /\$100 of assessed valuation along with a high level of service to which La Vista residents are accustomed. The FY25 budget for all funds represents a 4.5% decrease from the FY24 budget of \$61.1M for all funds. The primary reduction is in capital projects, FY24 had \$3.6M more in capital projects than FY25. The FY26 budget is a 15.1% decrease below the FY25 budget as a result of less funding for capital projects. The City's overall revenue and expenditures are summarized by fund in Exhibit 2.



All Funds Summary

Exhibit 2

All Funds Summary

	Adopted				
	FY24		Year-End	FY25	FY26
	FY23	Budget		Estimate	Budget
Actuals					
Revenues by Fund					
General	23,038,249	24,189,276	25,239,572	25,870,780	26,517,479
Sewer	5,168,965	5,149,251	5,278,391	5,286,231	5,489,793
Sewer Reserve	46,374	8,690	120,000	74,746	75,657
Debt Service	16,221,760	4,065,258	5,152,154	4,507,837	4,629,368
Capital Improvement	68,773	12,475	100,000	65,219	12,007,728
Lottery	1,357,071	1,227,843	1,603,175	1,344,830	1,325,287
Economic Development	254,207	142,951	144,451	699,461	654,749
Off-Street Parking	68,101	1,400	9,000	—	—
Redevelopment	3,075,516	14,998,343	3,587,725	14,070,890	5,174,087
TIF - 1A	383,812	401,545	413,499	426,173	439,226
TIF - 1B	484,683	799,142	628,579	647,702	667,460
TIF - 1C	47,588	50,299	50,299	67,061	69,581
TIF - 1D	21,351	503,598	88,644	91,626	94,698
Qualified Sinking	14,229	3,625	32,000	25,504	23,551
Police Academy	206,826	214,645	222,300	247,745	247,745
Total Revenues	50,457,505	51,768,341	42,669,789	53,425,805	57,416,409
Expenditures by Fund					
General	20,799,546	24,712,162	23,834,858	26,635,379	26,739,374
Sewer	5,171,888	6,749,431	6,033,474	5,351,142	4,726,359
Sewer Reserve	—	—	—	—	—
Debt Service	2,843,373	3,098,653	2,917,611	4,669,315	4,394,029
Capital Improvement	2,920,953	9,210,500	4,347,803	9,868,817	2,995,000
Lottery	721,860	901,741	823,032	1,029,378	1,016,335
Economic Development	6,162,355	1,149,525	1,149,525	1,147,554	1,152,374
Off-Street Parking	9,685,093	3,434,870	3,033,474	—	—
Redevelopment	17,653,760	9,646,109	6,277,594	8,175,769	7,016,012
TIF - 1A	383,812	401,545	413,499	426,173	439,226
TIF - 1B	484,684	799,142	628,578	647,702	667,460
TIF - 1C	47,588	50,299	50,299	67,061	69,581
TIF - 1D	21,351	503,598	88,644	91,626	94,698
Qualified Sinking	—	250,000	250,000	—	—
Police Academy	199,905	208,559	219,956	234,947	245,575
Total Expenditures	67,096,168	61,116,134	50,068,347	58,344,863	49,556,023

All Funds Summary

Fund Balance

Net Fund Balance Change

The following are the budgeted changes in fund balances for each of the City's funds. Fund balance is the cumulative monies remaining after all revenues and transfers in are received and expenditures and transfers out are expended.

FY24 is projected to exceed the \$41.6M budget by approximately \$5.4M. The carryover of \$8.4M in capital projects from FY24 to FY25 along with an offsetting decrease of \$7M in revenue from bonds for these projects accounts for \$1.4M of this increase. The General Fund accounts for an additional \$3.7M of this increase; revenues are projected to be \$1.1M over budget, and spending is estimated to come in \$877K under budget.

The FY25 budget is estimated to draw down the fund balance by \$4.9M. This is due to a spend down of the General Fund reserve of \$1.6M along with changes in fund balances in Capital Improvement Fund and Redevelopment Fund driven by timing and completion of projects. See individual fund summary for more detail. The estimated fund balance increase of \$7.8M in FY26 is due to additional bond revenue, which will be used to fund capital projects in FY27.

To view the resulting fund balances, refer to Exhibit 3.

Fund Balance Summary by Fund

Exhibit 3

Fund Balance	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
General	14,796,733	16,902,107	12,645,615	16,406,506	14,803,765	13,552,997
Sewer	1,110,465	3,327,552	1,159,831	2,159,196	815,037	859,324
Debt Service	11,273,865	12,147,692	4,058,222	1,498,474	1,636,996	2,172,335
Capital Improvement	2,166,423	3,913,630	2,558,898	11,389,273	2,337,905	11,775,633
Lottery	4,607,532	5,085,708	4,437,181	5,355,081	5,295,533	5,279,485
Economic Development	—	116,658	202,140	118,158	977	382,226
Off-Street Parking	583,255	1,710,373	25,955	—	—	—
Redevelopment	3,907,240	8,103,796	12,699,294	5,413,927	11,309,047	9,467,122
Police Academy	142,152	140,611	152,150	142,955	155,753	157,923
TIF - City Centre Phase 1A	—	—	—	—	—	—
TIF - City Centre Phase 1B	(1)	(1)	(1)	—	—	—
TIF - City Centre Phase 1C	—	—	—	—	—	—
TIF - City Centre Phase 1D	—	—	—	—	—	—
Sewer Reserve	2,195,073	2,234,537	2,906,316	2,768,537	4,122,531	4,917,334
Qualified Sinking Fund	781,626	793,115	785,422	1,825,115	1,680,619	1,454,170
Total Ending All Funds Balance	41,564,364	54,475,778	41,631,024	47,077,222	42,158,164	50,018,550

FY25 Fund Balance Changes by Fund

Exhibit 4

	FY24 Year-End Estimate Balance	Revenues	Transfers In	Expenditures	Transfers Out	FY25 Estimated Fund Balance	Increase/ (Decrease) Fund Balance	Percentage Increase/ (Decrease)
General	16,406,506	25,870,780	270,000	26,635,379	(1,108,142)	14,803,765	(1,602,741)	(10)%
Sewer	2,159,196	5,286,231	—	5,351,142	(1,279,248)	815,037	(1,344,159)	(62)%
Debt Service	1,498,474	4,507,837	300,000	4,669,315	—	1,636,996	138,522	9%
Capital Improvement	11,389,273	65,219	752,230	9,868,817	—	2,337,905	(9,051,368)	(79)%
Lottery	5,355,081	1,344,830	—	1,029,378	(375,000)	5,295,533	(59,548)	(1)%
Economic Development	118,158	699,461	330,912	1,147,555	—	976	(117,182)	(99)%
Off-Street Parking	—	—	—	—	—	—	—	—%
Redevelopment	5,413,927	14,070,890	—	8,175,769	—	11,309,048	5,895,121	109%
Police Academy	142,955	247,745	—	234,947	—	155,753	12,798	9%
TIF - City Centre Phase 1A	—	426,173	—	426,173	—	—	—	—%
TIF - City Centre Phase 1B	—	647,702	—	647,702	—	—	—	—%
TIF - City Centre Phase 1C	—	67,061	—	67,061	—	—	—	—%
TIF - City Centre Phase 1D	—	91,626	—	91,626	—	—	—	—%
Sewer Reserve	2,768,537	74,746	1,279,248	—	—	4,122,531	1,353,994	49%
Qualified Sinking Fund	1,825,115	25,504	200,000	—	(370,000)	1,680,619	(144,496)	(8)%
Total All Funds	47,077,222	53,425,805	3,132,390	58,344,863	(3,132,390)	42,158,163	(4,919,059)	(10)%

FY25 Explanation of Changes in Fund Balance

General Fund - With an estimated beginning fund balance of \$16.4M, the FY25 budget projects an ending fund balance of \$14.8M in FY25, which is a \$1.6M decrease from FY24. In FY25, expenditures and capital outlay (*adjusted for funding outside of the current year's revenue*) exceed revenue by \$325K. Net transfers will draw down the fund balance by an additional \$1.1M, and capital outlay funded with the reserve and FY24 carryover draw down the reserve an additional \$245K.

The FY25 projected fund balance constitutes a 59% reserve which includes \$750K reserved for sales tax incentive rebates, resulting in a 56% operating reserve. The City's current policy states the City will maintain a reserve of up to 25% of operating expenditures.

Sewer Fund - The FY25 ending fund balance of \$815K, is a decrease from FY24. Completion of capital projects funded with cash along with transfers to the sewer reserve fund for future projects account for this decrease.

Debt Service Fund - An ending fund balance of \$1.6M is projected for FY25. This is a \$139K increase over the FY24 budget, a result of increased revenue and timing on new bonds.

Capital Improvement Fund - Bond proceeds are the primary source of revenue for this fund, and the ending fund balance depends on the timing of project completion. The \$9.1M decrease in fund balance is the result of bond funds being used to complete projects.

Lottery Fund - The fund balance for FY25 is \$5.3M which is a slight decrease of 1% over FY24. The projected opening of a casino in Omaha in the fall of 2024 has led to conservative FY25 revenue estimates decreasing the fund balance.

All Funds Summary

Fund Balance

Economic Development Fund - An ending fund balance of \$976 is budgeted for FY25. This fund will sunset in FY29, and as the bonds are paid down, the fund balance will move towards zero.

Redevelopment Fund - The FY25 year end fund balance is budgeted at \$11.3M and will depend on the timing of construction activity.

Police Academy Fund - FY25 ending fund balance of \$156K is a 9% increase from FY24 due to enrollment volume and related individual tuition payments.

Sewer Reserve Fund - The increase in fund balance of \$1.4M relates to transfers from the Sewer Fund.

Qualified Sinking Fund - The decrease in fund balance of \$144K is the net of the transfers in and out out of the General Fund for equipment purchases and transfer out to the Capital Improvement Fund for Holiday Lights.

FY26 Fund Balance Changes by Fund

Exhibit 5

	FY25 Year-End Estimated Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	FY26 Estimated Fund Balance	Increase/ (Decrease) Fund Balance	Percentage Increase/ (Decrease)
General	14,803,765	26,517,479	350,000	26,739,374	(1,378,874)	13,552,997	(1,250,768)	(8)%
Sewer	815,037	5,489,793	—	4,726,359	(719,146)	859,324	44,287	5%
Debt Service	1,636,996	4,629,368	300,000	4,394,029	—	2,172,335	535,339	33%
Capital Improvement	2,337,905	12,007,728	425,000	2,995,000	—	11,775,633	9,437,728	404%
Lottery	5,295,533	1,325,287	—	1,016,335	(325,000)	5,279,485	(16,048)	—%
Economic Development	976	654,749	878,874	1,152,374	—	382,225	381,249	—%
Redevelopment	11,309,048	5,174,087	—	7,016,012	—	9,467,123	(1,841,925)	(16)%
Police Academy	155,753	247,745	—	245,575	—	157,923	2,170	1%
TIF - City Centre Phase 1A	—	439,226	—	439,226	—	—	—	—%
TIF - City Centre Phase 1B	—	667,460	—	667,460	—	—	—	—%
TIF - City Centre Phase 1C	—	69,581	—	69,581	—	—	—	—%
TIF - City Centre Phase 1D	—	94,698	—	94,698	—	—	—	—%
Sewer Reserve	4,122,531	75,657	719,146	—	—	4,917,334	794,803	19%
Qualified Sinking Fund	1,680,619	23,551	200,000	—	(450,000)	1,454,170	(226,449)	(13)%
Total All Funds	42,158,163	57,416,408	2,873,020	49,556,022	(450,000)	50,018,549	7,860,386	19%

FY26 Explanation of Changes in Fund Balance

General Fund - In FY26, revenues and expenditures (adjusted for funding from other sources) break even resulting in a balanced budget. Net transfers associated with EDP bond payments, Qualified Sinking Fund deposits for future equipment purchases, and Highway Allocation revenue for debt service for Highway Allocation bonds, however, draw down the fund balance by \$1.3M. The net fund reserve at the end of FY26 is 52%.

Sewer Fund - The FY26 ending fund balance is \$859K. An increase of 5% over FY25 related to rate increases.

Debt Service Fund - An ending fund balance of \$2.2M is projected for FY26. This is a \$535K increase over the FY25 budget, a result of increased revenue and timing on new bonds.

Capital Improvement Fund - Bond proceeds are the primary source of revenue for this fund, and the ending fund balance depends on the timing of project completion. The \$9.4M increase in fund balance from FY25 is the result of the receipt of bond funds for projects.

Lottery Fund - FY26 revenue have been conservatively estimated to account for the opening of a casino in Omaha in late 2024. As a result the fund balance for FY26 is budgeted at \$5.3M which is a slight decrease of 0.3% from FY25 fund balance.

Economic Development Fund - An ending fund balance of \$382K is budgeted for FY26. This increase of \$381K from FY25 results from timing on receipt of revenue and payment of bonds.

Redevelopment Fund - The budgeted fund balance for FY26 is \$9.5M. The fund balance activity is related to the timing of the construction projects and the receipt of bond proceeds for future projects.

Police Academy Fund - FY26 ending fund balance of \$158K is a 1% increase from FY25.

Sewer Reserve Fund - The increase in fund balance of \$795M relates to transfers from the Sewer Fund.

Qualified Sinking Fund - The decrease in fund balance of \$226K is the net of the transfers in and out out of the General Fund for equipment purchases and transfer out to the Capital Improvement Fund for Holiday Lights.

All Funds Summary

Revenue

Revenue Summary

The municipal budget contains 22 separate revenue categories consisting of a variety of revenue sources. Budgeted Revenue for FY25 and FY26 totals \$53.4M and \$57.4M respectively (see Exhibit 11, page 43). There are five main revenue sources, two of which impact multiple funds. The property tax and sales tax account for 62% of the City's total revenue in FY25 and 55% of the total revenue in FY26.

Major Revenue Sources - All Funds

Exhibit 6

	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY25 % Change	FY26 Adopted Budget	FY26 % Change
Property Tax	11,878,695	12,924,222	13,033,334	13,587,087	5.1%	13,909,916	2.4%
Sales Tax	10,538,161	10,999,884	11,948,000	12,139,103	10.4%	12,573,170	3.6%
Sewer Charges	5,059,820	5,146,251	5,064,435	5,256,838	2.1%	5,466,632	4.0%
State Revenue	2,154,497	2,199,941	2,251,772	2,308,133	4.9%	2,421,657	4.9%
Occupation and Franchise Taxes	2,011,461	2,191,859	2,024,878	2,217,983	101.2%	2,512,417	13.3%
TOTAL MAJOR REVENUE SOURCES	31,642,635	33,462,157	34,322,419	35,509,144	6.1%	36,883,791	3.9%

Property Tax

Unlike sales taxes or other types of taxes, property taxes are stable and predictable. They provide the City with a steady stream of funding that allows us to plan and budget effectively. This is critical because it is less impacted by economic fluctuations and changes in consumer spending.

Property Tax accounts for 33% of the City's total revenue. The city tax levy is set at \$.54/\$100 of assessed value. The General Fund receives \$.50/\$100 and the Debt Service Fund receives \$.04/\$100 of the total property tax levy.

The property tax is based upon the assessed valuation, which for FY25 is \$2,404,341,954, and increase of 5.2%. La Vista has historically seen increases which are related to the higher increase in market values over the past years. (See Exhibit 7.)

Historical Change in Personal Property & Real Estate Valuation										
Exhibit 7			Real Estate Valuation	% Change	Real Estate Valuation Attributable to Growth	Real Estate Valuation % Attributable to Growth	Personal Property Valuation	% Change	Annexation	Total Assessed Valuation
Fiscal Year										
FY25	2,235,711,195	5.4%	23,754,318		1%	168,630,759	3.5%	—	2,404,341,954	
FY24	2,121,985,486	12.0%	29,246,401		1%	162,907,606	(50.0)%	—	2,284,893,092	
FY23	1,894,901,945	7.1%	113,056,111		6%	325,654,998	42.2%	—	2,220,556,943	
FY22	1,769,068,039	5.4%	28,370,623		2%	228,989,966	196.9%	34,715,846	1,998,058,005	
FY21	1,677,983,246	6.2%	26,567,463		2%	77,124,063	13.0%	—	1,755,107,309	

The State of Nebraska requires that the same valuation be utilized in both years of a biennial budget. Accordingly, the FY25 & FY26 budgets show the same amount of property tax revenue. This can be amended during the mid-biennium update to reflect the FY26 assessed valuation.

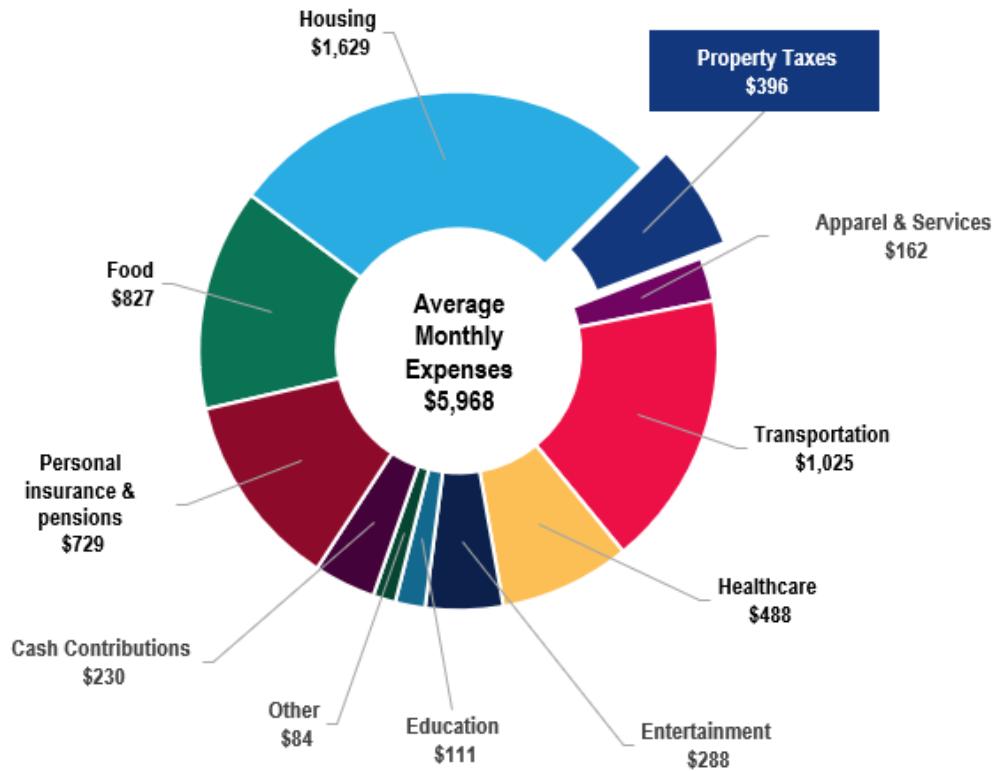
The outlook for the future of property tax revenue remains uncertain as the Governor and the Legislature continue to work to address property taxes. The Governor called a special legislative session this summer that resulted in legislation to cap the city's property tax request for FY26. There were also some errors in the legislation that was passed, and cleanup legislation will be necessary. Unfortunately, the property tax cap, which only applies to cities and counties, does not solve the property tax problem, and it is imperative that the City maintain focus on this issue. In the meantime, it is important to educate the City's property tax payers about their La Vista property taxes.

All Funds Summary

Revenue

Exhibit 8

La Vista Homeowner Average Monthly Expenses



Note: Based on FY24 property tax rate & home valued at \$222,900

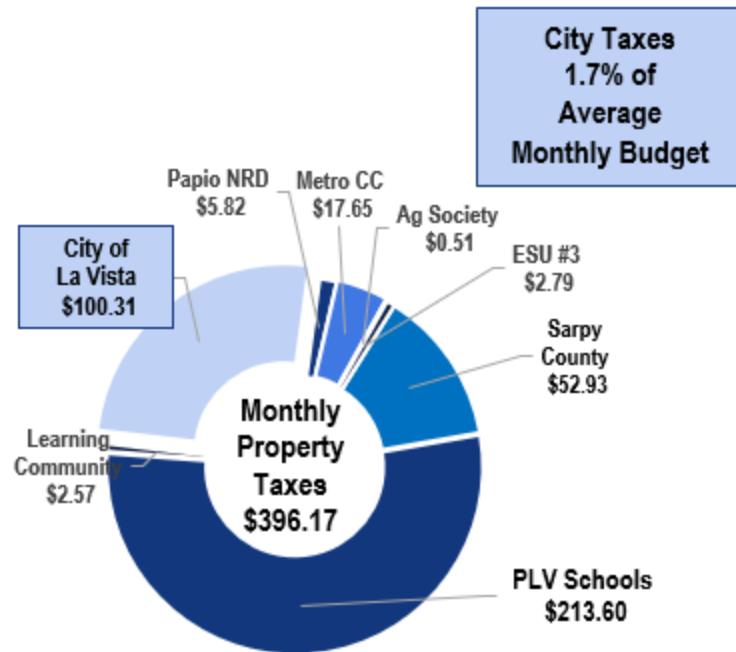
Source: Consumer Expenditure Survey, U.S. Bureau of Labor Statistics, September 2023

According to the U.S. Bureau of Labor Statistics' Consumer Expenditure Survey, the average monthly expenses for a La Vista household are \$5,968. Exhibit 8 shows the breakdown of these expenses by category.

The owner of a single family home valued at \$222,900 pays \$396 monthly for property tax. Exhibit 9 shows how the property taxes are divided between the City, Sarpy County, Papillion La Vista Community Schools and several other entities. The monthly portion received by the City of La Vista is \$100.31, which is 1.7% of the average household's monthly expenses.

Exhibit 9

La Vista Homeowner 2024 Tax Statement



Note: Based on FY24 property tax rate & home valued at \$222,900

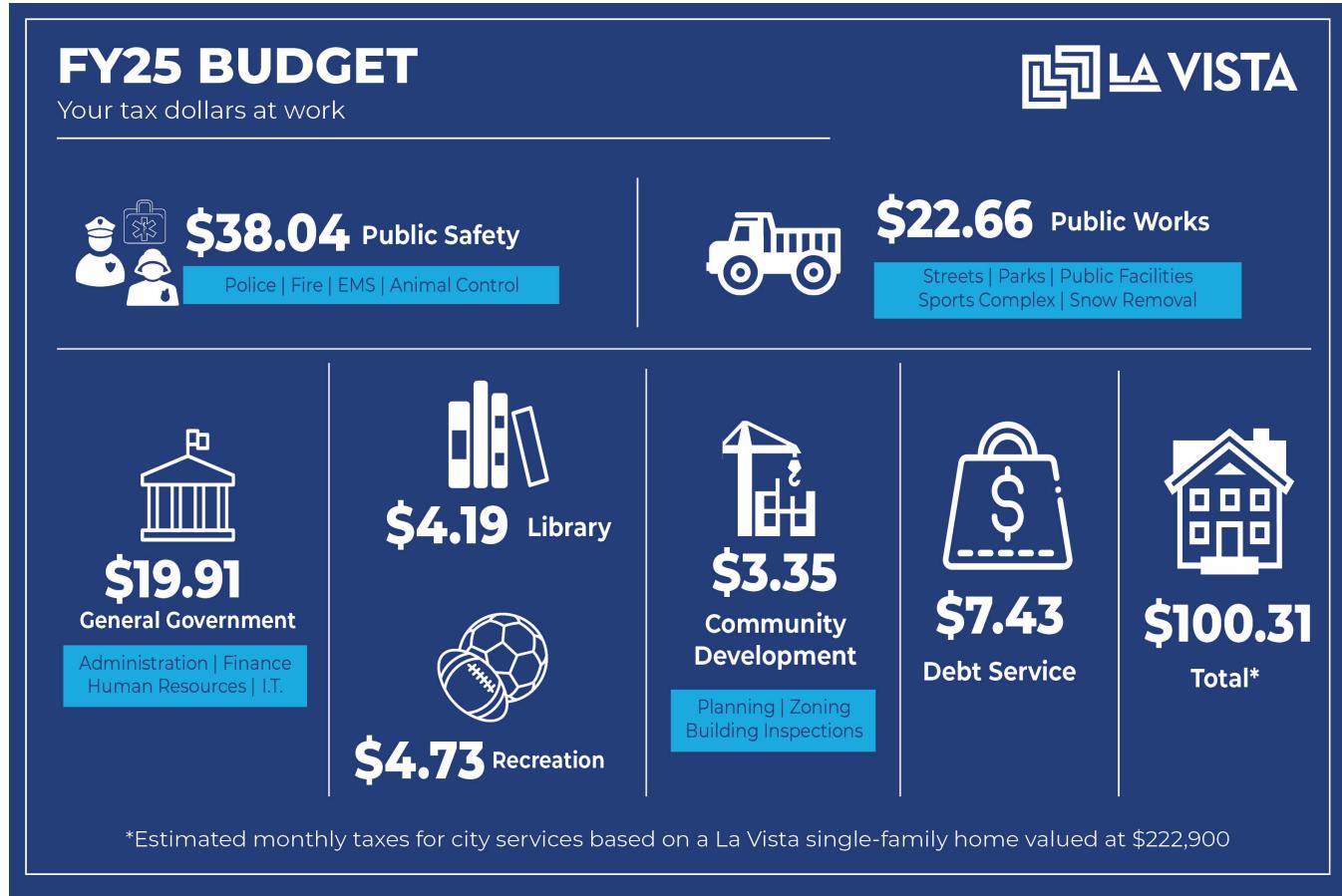
All Funds Summary

Revenue

Exhibit 10 shows how the property taxes received by the City are used to pay for services such as Police and the Library.

Exhibit 10

What does a La Vista Homeowner get for their monthly taxes?



Sales & Use Tax

The City's total local option sales tax rate is 2%, and has been approved for the following:

General Fund (1%) - On November 20, 1984, the City Council passed Ordinance No. 363 imposing a perpetual one percent (1%) City sales & use tax on all transactions authorized by the state. This took effect on April 1, 1985.

Debt Service Fund (.5%) - On June 1, 1990, the City Council passed Ord. No 504 imposing an additional sales and use tax of one-half of one percent for major street improvement projects and other capital improvements. This sales tax ordinance included sunset language and requires voter approval to extend, which has been renewed four times, most recently in 2022 and was extended until 2055.

Redevelopment Fund (.5%) - In 2014, voters approved an additional half-cent sales & use tax to be used specifically for public infrastructure projects within the 84th Street Redevelopment Area. This will remain in place until all associated debt is retired.

All Funds Revenue by Source (Including Bond Proceeds)

Exhibit 11

Revenue	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Property Tax	12,571,007	11,878,695	12,924,222	13,033,334	13,587,087	13,909,916
Sales Tax	9,778,659	10,538,161	10,999,884	11,948,000	12,139,103	12,573,170
Payment in Lieu of Taxes	223,288	194,655	229,986	219,233	236,884	243,991
State Revenue	2,101,008	2,154,497	2,199,941	2,251,772	2,308,133	2,421,657
Occupation & Franchise Tax	962,943	930,601	1,102,409	984,878	1,063,166	1,288,311
Hotel Occupation Tax	1,035,000	1,080,860	1,089,450	1,040,000	1,154,817	1,224,106
Permits & Licenses	481,456	348,404	488,869	381,464	372,741	389,137
Interest Income	101,215	1,333,035	95,520	2,386,453	1,185,672	899,345
Recreation Fees	169,950	196,531	169,950	182,234	179,457	196,181
Special Services	20,500	23,848	20,500	21,861	20,500	20,500
Grant Income	575,910	118,355	5,195,752	660,987	3,914,000	1,756,164
Restaurant Tax	2,090,525	988,795	700,000	700,000	700,000	700,000
Parking Garage Fees	100,717	116,294	392,853	259,266	301,746	321,846
Other	862,632	739,055	687,675	626,725	611,193	617,294
Bond Proceeds	15,000,000	12,088,914	7,000,000	—	7,000,000	12,000,000
Sewer Charges	4,906,102	5,059,820	5,146,251	5,064,435	5,256,838	5,466,632
Special Assessments - Principal	—	440	—	—	—	—
Grantee Payments	145,747	208,133	142,951	142,951	699,461	654,749
Community Betterment	900,000	994,028	900,000	1,050,132	900,000	900,000
Taxes - Form 51	313,043	321,003	313,043	313,043	315,000	315,000
Police Academy	214,500	205,945	214,500	222,000	247,445	247,445
Tax Increment Financing	951,497	937,434	1,754,584	1,181,021	1,232,562	1,270,965
Total Revenue	53,505,699	50,457,503	51,768,340	42,669,789	53,425,805	57,416,408

All Funds Summary

Expenditures

Expenditure Summary

The City reports expenditures by type. There are eight expenditures types including personnel services, commodities, contractual services, maintenance, other charges, debt service, capital outlay and capital improvement. The expenditure budget for all funds in FY25 and FY26 totals \$58.3M, and \$49.6M, respectively. Exhibit 12 shows the breakdown of expenditures by category.

All Funds Expenditures by Category

Exhibit 12

Expenditures	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services	14,951,331	12,867,742	15,997,141	14,808,232	16,837,803	17,444,302
Commodities	969,784	868,873	1,004,447	1,033,454	1,092,081	1,082,590
Contractual Services	10,152,509	9,790,514	10,571,593	10,516,889	10,977,789	11,473,514
Maintenance	1,035,108	980,365	1,159,783	1,252,762	1,529,785	1,270,667
Other Charges	6,271,087	5,908,548	895,015	1,016,776	917,250	966,946
Debt Service	9,548,483	9,237,810	10,589,153	9,840,280	10,163,938	9,791,409
Capital Improvement	37,734,447	26,296,156	19,110,500	9,960,890	15,488,817	6,655,000
Capital Outlay	1,611,988	1,146,158	1,788,500	1,637,668	1,337,400	871,594
Total Expenditures	82,274,737	67,096,165	61,116,133	50,066,951	58,344,863	49,556,022

Personnel Services

Personnel services include expenditures for salaries, wages, and related employee benefits which account for approximately 33% of the total expenditures in FY25 and 35% of the total expenditures in FY26.

Payroll costs cover 137 full-time positions as well as 68 part-time positions detailed in Appendix G. Personnel services are included in the end of the following funds: General Fund, Sewer Fund, Lottery Fund, and the Police Academy Fund.

Commodities

Commodities include expenditures for office supplies, operating supplies, equipment, wearing apparel, and maintenance parts and supplies. Commodities are a small portion (2%) of the budget.

The annual growth assumption used for commodity budgeting is 3%.

Contractual Services

Contractual services include expenditures with outside entities for professional services, technical services, rents and leases, utilities, communications, travel and training, and repairs and maintenance. Contractual Services account for 22% and 24% of the total expenditures in FY25 and FY26 respectively. The annual growth assumption generally used for contractual services is 3%-5%.

Maintenance

Maintenance activities are necessary to preserve as long as possible the original condition of an asset or resource while compensating for normal wear and tear. Maintenance accounts for about 3% of the total expenditures. The growth assumption used for maintenance is 3.7%.

Other Charges

Other charges are expenses which do not logically fall into any of the scheduled accounts and make up approximately 2% budget.

Capital Outlay

Capital outlay includes expenditures that result in the acquisition of, or additions to, capital assets. To be classified as capital outlay, an item must generally have an expected life of more than five years and a cost equal to or greater than \$10,000, the capitalization threshold for vehicles and equipment. Capital Outlay purchases make up 2% of the total expenditures. A complete list of capital outlay items can be found in Appendix N.

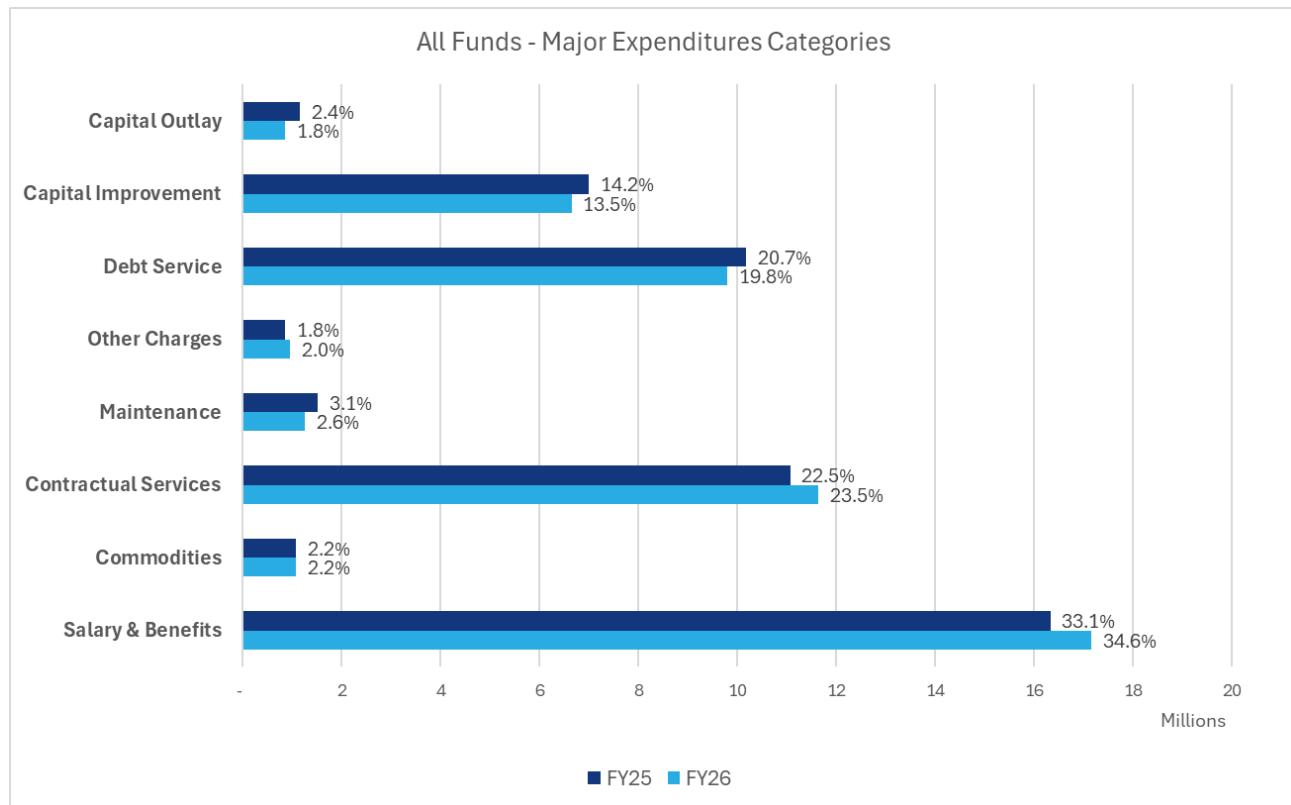
Capital Improvement

Capital Improvement expenditures include large capital projects. Capital Improvements make up 14% and 13% of the the FY25 and FY26 budgets respectively. A list of these projects can be found in Appendix S. Details on the projects can be found in the Capital Fund, Redevelopment Fund and Sewer Fund individual sections.

Debt Service

The City of La Vista issues long-term debt to finance major capital purchases, most often to construct, improve or expand City facilities and infrastructure. The Debt Service expenditures are funds used for payment of principle and interest on the City's bond debt and account for 21% and 20% of the total expenditures in FY25 and FY26 respectively. Details on the City's bonded indebtedness can be found in Appendix R.

Exhibit 13



All Funds Summary

Transfers

Transfers Summary

Transfers are financial interrelationships moving money between funds. Transfer between funds are segregated from the operating and capital budget as they are not actual outflows of City resources

For FY25 and FY26, budgeted transfers out are \$3.1M and \$2.9M, respectively. Transfers are detailed out in the fund summary section. The tables below show transfers in and out by fund and net transfers by fund.

Transfers In And Transfers Out - All Funds

Exhibit 14

	FY23 Budget	FY23 Actuals	FY24 Budget	FY24 Estimated Year End	FY25 Budget	FY26 Budget
Transfers In						
General	523,100	521,769	15,044	943,895	270,000	350,000
Sewer	700	700	726	726	—	—
Debt Service	300,000	300,000	300,000	300,000	300,000	300,000
Capital Improvement	6,850,000	3,648,489	9,198,025	11,723,446	752,230	425,000
Economic Development	1,034,681	1,034,681	1,006,574	1,006,574	330,912	878,874
Off-Street Parking	2,682,624	2,682,624	2,933,471	2,242,951	—	—
Sewer Reserve	220,633	220,633	702,553	414,000	1,279,248	719,146
Qualified Sinking Fund	250,000	250,000	250,000	1,250,000	200,000	200,000
Total Transfers In	11,861,738	8,658,896	14,406,393	17,881,592	3,132,390	2,873,020
Transfers Out						
General	(2,330,536)	(2,330,536)	(1,844,210)	(2,844,210)	(1,108,142)	(1,378,874)
Sewer	(220,633)	(220,633)	(702,553)	(414,000)	(1,279,248)	(719,146)
Debt Service	(8,286,769)	(5,321,418)	(11,348,860)	(13,183,761)	—	—
Lottery	(723,800)	(487,640)	(510,770)	(510,770)	(375,000)	(325,000)
Off-Street Parking	(300,000)	(298,669)	—	(928,851)	—	—
Qualified Sinking Fund	—	—	—	—	(370,000)	(450,000)
Total Transfers Out	(11,861,738)	(8,658,896)	(14,406,393)	(17,881,592)	(3,132,390)	(2,873,020)

All Funds Summary

Transfers

Net Transfers - All Funds

Exhibit 15

	FY23 Budget	FY23 Actuals	FY24 Budget	FY24 Estimated Year End	FY25 Budget	FY26 Budget
Net Transfers						
General	(1,807,436)	(1,808,767)	(1,829,166)	(1,900,315)	(838,142)	(1,028,874)
Sewer	(219,933)	(219,933)	(701,827)	(413,274)	(1,279,248)	(719,146)
Debt Service	(7,986,769)	(5,021,418)	(11,048,860)	(12,883,761)	300,000	300,000
Capital Improvement	6,850,000	3,648,489	9,198,025	11,723,446	752,230	425,000
Lottery	(723,800)	(487,640)	(510,770)	(510,770)	(375,000)	(325,000)
Economic Development	1,034,681	1,034,681	1,006,574	1,006,574	330,912	878,874
Off-Street Parking	2,382,624	2,383,955	2,933,471	1,314,100	—	—
Sewer Reserve	220,633	220,633	702,553	414,000	1,279,248	719,146
Qualified Sinking Fund	250,000	250,000	250,000	1,250,000	(170,000)	(250,000)
Net Transfers	—	—	—	—	—	—

All Funds Summary

City Debt Overview

City Debt Overview

The City's debt can be found in four separate funds, Debt Service, Sewer, Economic Development and Redevelopment. The debt in these funds primarily consists of general obligation bonds and special tax revenue bonds that are used to pay the cost of various public improvements such as streets, infrastructure, and construction of facilities, see Exhibit 16. The revenues generated for repayment of the bonds and notes are typically from property tax and sales tax.

The FY25 budget projects the City's total indebtedness to be \$83.1M, an increase of \$1.4M in FY25 over FY24. The increase is for infrastructure planned in FY25. However, in FY26, there are several bonds that are scheduled to be paid off reducing the City's overall indebtedness to \$76.1M or a \$7M decrease in debt. This decrease in debt is expected to continue in the out years.

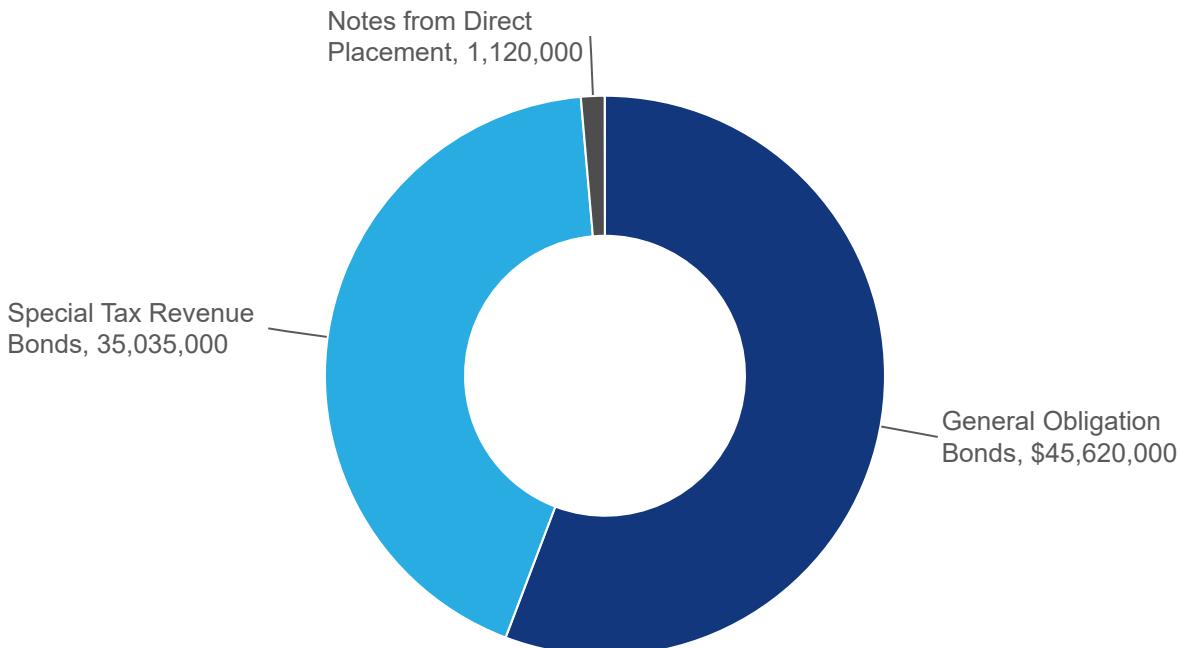
Overall, the City has strategically issued debt over the past years to maintain a favorable bond rating, and the City continues to plan to maintain healthy ratios and the Aa2 bond rating for the adopted years. Exhibit 17 represents the current indebtedness of the City as of year beginning FY25. Please refer to Appendix R for the debt amortization table.

Debt Summary

Exhibit 16

Outstanding By Type

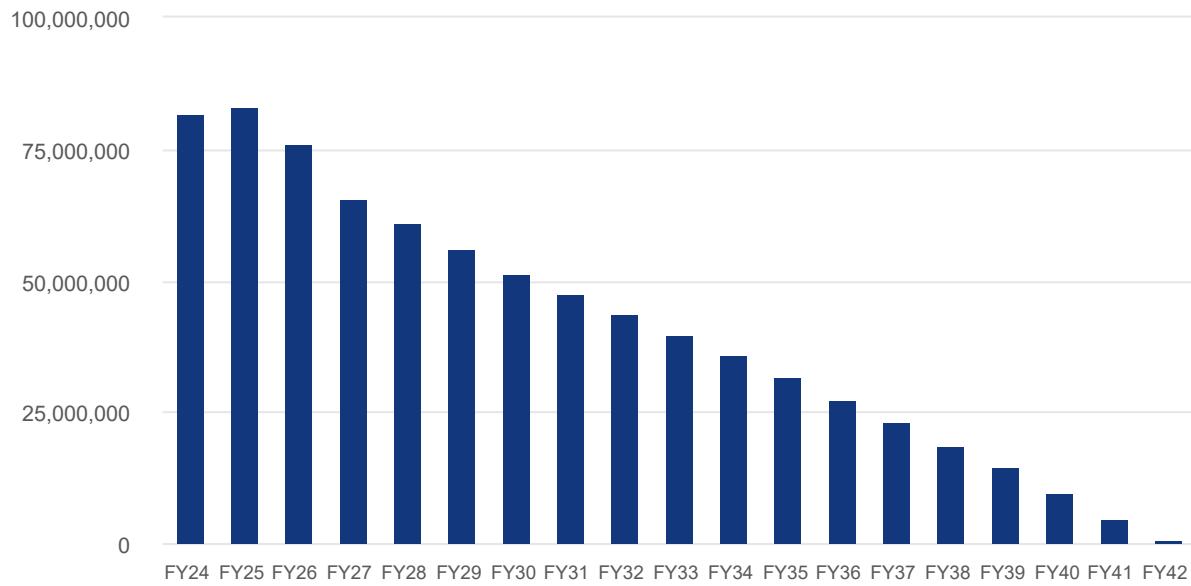
Debt Type	Amount Issued	10/1/2024 Amount O/S (net of Refunding)
General Obligation Bonds	\$60,745,000	\$45,620,000
Special Tax Revenue Bonds	52,710,000	35,035,000
Notes from Direct Placement	3,150,000	1,120,000
Total	\$116,605,000	\$81,775,000



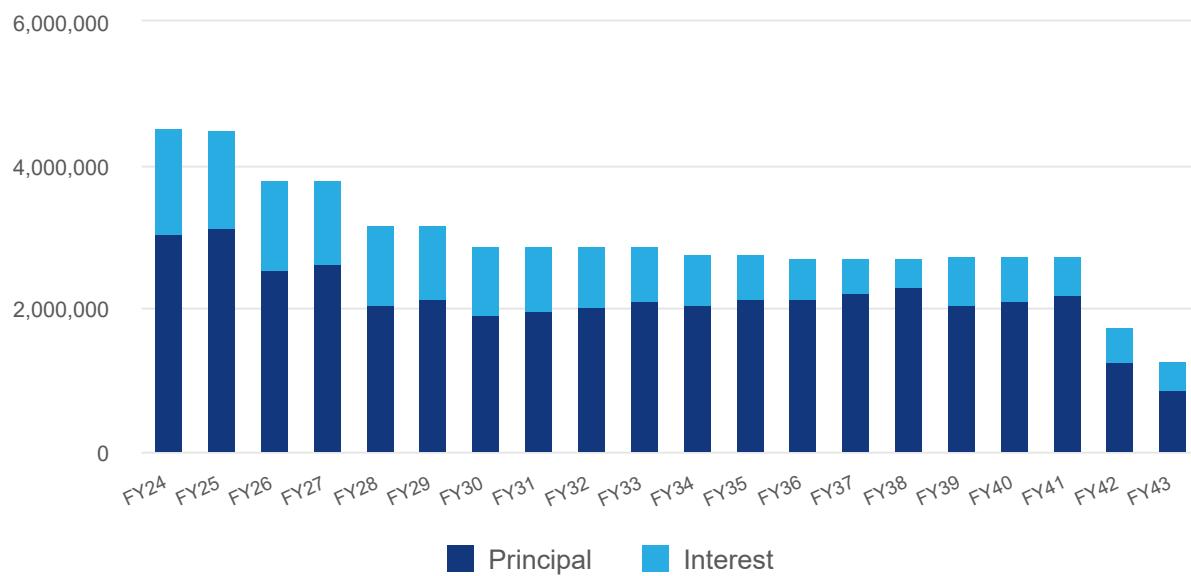
All Funds Summary

City Debt Overview

City Indebtness
All Funds as of 10/01/2024
Exhibit 17



Annual Principal and Interest
All Funds
Exhibit 18



All Funds Summary

City Debt Overview

Debt Capacity

Debt service expenditures appear in four funds: The Debt Service Fund, the Economic Development Fund, the Redevelopment Fund, and the Sewer Fund. The following discussion encompasses the City's cumulative debt liability.

The City has been able to maintain an Aa2 Moody's rating on its bond offerings by monitoring various debt burden ratios found in Exhibit 19.

As of FY24, the bonded debt across all funds as a percent of assessed valuation was 3.8%. The benchmark is to maintain a ratio between 1.5% and 5%. The City strives to maintain a balance between issuing debt to fund its capital improvement projects and economic development initiatives without over-burdening the taxpayers. In the adopted FY25-FY26 Biennial Budget, the City expects a debt to assessed valuation ratio decrease to 3.3% related to retiring exiting debt. Additional debt issuance will be offset by the pay down of existing debt decreasing the City's bonded debt per capita from \$4,892 in FY23 to \$4,314 in FY25. While this does exceed the benchmark for net bonded debt per capita (see Exhibit 19), unlike other cities of our size, La Vista is located in a metropolitan area. This allows the City to experience the traffic, visitors, and economic activity of a larger community. This is not expected to be a hindrance to the bond rating. This is also true for the debt as a percentage of per capita personal income.

Debt service as a percent of non-capital expenditures measures the extent to which debt service payments are a significant expenditure. Consistent with the City's initiative to maintain a balance in its overall debt outstanding, the City aims to ensure its debt service obligations do not impact service level. Anticipated budget activities project this ratio to increase from 23.0% in FY23 to 23.8% in FY25. While this is above the 15% benchmark, the debt relating to the City's redevelopment and economic development activities project a favorable return on investment.

Overall, the City has strategically issued debt in order to maintain a favorable bond rating and continues to plan to maintain healthy ratios and the Aa2 rating for the adopted years.

DEBT BURDEN RATIO

EXHIBIT 19

	Benchmark	FY23	FY24 YEE	FY25	FY26
Bonded Debt as a Percentage of Assessed Valuation	1.5% - 5%	3.67%	3.82%	3.75%	3.37%
Net Bonded Debt per Capita	\$0 - \$2,500	\$4,892	\$4,392	\$4,314	\$4,574.00
Net Debt Per Capita as a Percentage of Personal Income	0% - 7%	6.1%	5.2%	4.9%	5.0%
Debt Service as a Percentage of Non-Capital Expenditure	15%	23.0%	25%	23.8%	23.2%

Fund Summaries



Fund Summaries

General Fund

General Fund Budget

Exhibit 20

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY25 % Change	FY26 Adopted Budget	FY26 % Change
Beginning Fund Balance	15,696,943	16,472,172	14,997,667	16,902,107	16,406,506	9.39%	14,803,765	(9.77)%
Revenues								
Property Tax	11,669,148	11,031,462	11,996,493	12,082,702	12,613,938	5.15%	12,914,410	2.38%
Sales Tax	4,917,452	5,269,081	5,562,691	6,014,620	6,069,551	9.11%	6,286,585	3.58%
Payments in Lieu of Tax	202,989	177,932	209,079	198,326	215,350	3.00%	221,811	3.00%
State Revenue	2,101,008	2,154,497	2,199,941	2,251,772	2,308,133	4.92%	2,421,657	4.92%
Occupation and Franchise Taxes	905,357	930,395	848,323	873,678	868,166	2.34%	898,311	3.47%
Hotel Occupation Tax	1,035,000	1,080,860	1,089,450	1,040,000	1,154,817	6.00%	1,224,106	6.00%
Licenses and Permits	481,456	348,404	488,869	381,464	372,741	(23.75)%	389,137	4.40%
Interest Income	26,300	381,025	21,625	433,697	439,388	1931.85%	372,417	(15.24)%
Recreation Fees	169,950	196,531	169,950	182,234	179,457	5.59%	196,181	9.32%
Special Services	20,500	23,848	20,500	21,861	20,500	—%	20,500	—%
Grant Income	245,910	118,355	195,752	583,152	414,000	111.49%	334,000	(19.32)%
Restaurant Tax	2,090,525	988,795	700,000	700,000	700,000	—%	700,000	—%
Parking Garage Fees	100,717	102,946	392,853	253,266	301,746	—%	321,846	6.66%
Miscellaneous	358,294	234,119	293,750	222,800	212,993	(27.49)%	216,519	1.66%
Total Revenue	24,324,606	23,038,249	24,189,276	25,239,572	25,870,780	6.95%	26,517,479	2.50%
Expenditures								
Personnel	13,988,650	11,986,886	15,003,255	13,849,189	15,767,154	5.09%	16,330,709	3.57%
Commodities	751,905	651,646	727,738	766,092	762,623	4.79%	755,375	(0.95)%
Contractual Services	6,038,630	5,968,500	6,113,499	6,232,563	6,819,575	11.55%	7,186,454	5.38%
Maintenance	947,487	924,899	1,069,548	1,199,700	1,462,159	36.71%	1,203,041	(17.72)%
Other Charges	322,198	371,343	319,622	459,645	486,469	52.20%	392,200	(19.38)%
Capital Outlay	1,368,510	896,272	1,478,500	1,327,668	1,337,400	(9.54)%	871,594	(34.83)%
Total Expenditures	23,417,380	20,799,546	24,712,162	23,834,858	26,635,379	7.78%	26,739,374	0.39%
Transfers In (Out)								
Transfer from Lottery	223,100	223,100	15,044	15,044	—	(100.00)%	0	—%
Transfer from OSP	300,000	298,669	—	928,851	—	—%	—	—%
Transfer from QSF	—	—	—	—	270,000	—%	350,000	29.63%
Transfer to (EDP)	(1,034,681)	(1,034,681)	(1,006,574)	(1,006,574)	(330,912)	(67.12)%	(878,874)	165.59%
Transfer to (OSP)	(895,855)	(895,855)	(437,636)	(437,636)	—	(100.00)%	0	—%
Transfer to (DSF)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	—%	(300,000)	—%
Transfer to (CIP)	—	—	—	—	(277,230)	—%	0	(100.00)%
Transfer to (QSF)	(100,000)	(100,000)	(100,000)	(1,100,000)	(200,000)	100.00%	(200,000)	—%
Total Transfers	(1,807,436)	(1,808,767)	(1,829,166)	(1,900,315)	(838,142)	(54.18)%	(1,028,874)	22.76%
Net Change	(900,210)	429,935	(2,352,052)	(495,601)	(1,602,741)	(31.86)%	(1,250,768)	(21.96)%
Ending Fund Balance	14,796,733	16,902,107	12,645,615	16,406,506	14,803,765	17.07%	13,552,997	(8.45)%

General Fund

The General Fund is the primary operating fund of the City and is used to account for all revenues and expenditures not included in other designated funds. It provides for a broad spectrum of programs and essential services such as police, fire, parks, recreation, library, public works and administrative services. The General Fund is primarily supported by property tax, sales & use tax, and occupation taxes.

The General Fund is also the funding source for the City's economic development initiatives, which include various grant and loan packages awarded to qualifying projects through the voter-approved Municipal Economic Development Program (EDP).

While transfers from the General Fund to other funds may occur for various purposes, these decisions are made during the budgeting process based on resource availability. Since the City has issued bonds to finance the Economic Development Program, with property and sales taxes identified as the funding sources, it is essential that debt service payments are made using these revenue sources deposited in the General Fund.

The adopted FY25 and FY26 budgets are balanced from an operational standpoint (*meaning that expenditures do not exceed revenue*), however, the required transfers associated with economic development investments may give an appearance of operational deficit spending, which is not the case. Transfers totaling \$1.21M will be made in FY25 and FY26. The existing debt will be paid off in 2029, which will result in an additional \$1M that will remain in the General Fund annually.

Without an intervention, the forecast for the next five years shows a continuation of the spend down of the General Fund reserve to 12% by FY29. As those forecasted years are budgeted, the revenues and expenditures will be more accurately estimated, and staff will review all spending and make the necessary cuts to bring the budget into balance.

Essential to the City's financial stability as the service challenges of economic growth are integrated into operations and plans are the key revenue recommendations of the LRFF: a stable General Fund property tax levy at .50 until such time as new revenue streams from economic growth outpace the need for a .50 property tax levy. These new revenue areas are the Restaurant and Drinking Places Occupation Tax at a 1% rate, parking fee revenues from full garages and growth in sales tax.

Fund Summaries

General Fund

Revenues

A balanced budget is one in which expenditures do not exceed revenue. In order to achieve this and maintain growth and current service levels, our revenue sources must continue to grow at the same rate as our expenditures. The primary sources of funding for the General Fund include property tax, sales tax, restaurant tax, hotel tax, and gross revenue tax (other occupation taxes & franchise fees). Property tax and sales tax account for approximately 72% of the total revenue totaling \$18.7M and \$19.2M for FY25 and FY26 respectively. Other revenues include licenses & permits, charges for services, parking fees and other miscellaneous income. Revenue has been projected based on history and anticipated growth. The revenue assumptions can be found in Appendix D. The General Fund Revenue by Source table, on page 57, is a summary of General Fund revenue sources and projected financial impact.

Revenue by Category

Exhibit 21

Revenue	FY23 Actual	FY24 Budget	FY24 Estimated Year End	FY25 Adopted Budget	FY25 % Change	FY26 Adopted Budget	FY26 % Change
Property Tax	11,031,462	11,996,493	12,082,702	12,613,938	5.1%	12,914,410	2.4%
Sales Tax	5,269,081	5,562,691	6,014,620	6,069,551	9.1%	6,286,585	3.6%
Inter-Governmental	2,450,784	2,604,772	3,033,250	2,937,483	12.8%	2,977,467	1.4%
Hotel Occupancy Tax	1,080,860	1,089,450	1,040,000	1,154,817	6.0%	1,224,106	6.0%
Restaurant Tax	988,795	700,000	700,000	700,000	—%	700,000	—%
Gross Revenue Tax	930,395	848,323	873,678	868,166	2.3%	898,311	3.5%
Permits & Licenses	348,404	488,869	381,464	372,741	(23.8)%	389,137	4.4%
Other	938,468	898,678	1,113,858	1,154,084	28.4%	1,127,463	(2.3)%
Total	23,038,249	24,189,276	25,239,572	25,870,780	6.95%	26,517,479	2.50%

Property Tax

Unlike sales taxes or other types of taxes, the property tax is stable and predictable. They provide the City with a steady stream of funding that allows us to plan and budget effectively. This is critical because it is less impacted by economic fluctuations and changes in consumer spending.

The primary funding source for General Fund activities is property tax, which accounts for 49% of the revenue budget in both FY25 and FY26, \$12.6M and \$12.9M respectively. The property tax rate in the General Fund is .50 cents/\$100 of assessed valuation.

Sales & Use Tax

The General Fund receives a 1% sales tax allocation. Sales and use tax collections account for 23% of the General Fund's total revenue. Sales tax revenue is dependent on consumer spending and is very difficult to predict. The five-year historical trend is an average increase of 6.2% year over year. However, in that five years, there is a low of -2.3% and a high of 15.7%. The five-year trend does include COVID and post-COVID years. The expectation is that year-over-year change will level off as the economy continues to recover. Another consideration for sales tax are incentives offered by the state. When a business receives incentive

payments, that amount is deducted from our 1% allocation. Unfortunately, we do not have a lot of visibility around these incentives.

The FY24 YEE of \$6.0M is \$452K above the FY24 budget due to increased sales tax and lower sales tax incentive rebates than expected. Regular refunds associated with normal business and smaller rebates will still occur through the end of the fiscal year and are included in the budget. The FY24 YEE is 8% above budget as of August 2024 year-to-date actual. Current proposed State legislation indicates that there could be changes involving sales tax allocations. In an abundance of caution the next two years, FY25 and FY26, are projected conservatively at a 3% increase year-over-year.

The FY25 budget currently anticipates \$750K in incentive refunds. Although, year-to-date letters received from the Nebraska Department of Revenue show only \$38K expected refunds, the City can continue to receive refund notification letters for FY25 through September 30, 2024. For FY26, projected incentive refunds are currently \$750K based on historical trends. Appendix L identifies the sales tax incentive reserve balance by fund, actual refunds and notification letters received from the State.

Hotel Tax

The City of La Vista boasts three of Sarpy County's top tier hotels, including Embassy Suites, Courtyard by Marriott, and Hampton Inn, totaling 623 rooms. My Place Extended Stay Hotel (64 rooms), and Comfort Suites (72 rooms) bring the City's total number of hotel rooms to 759. There is currently one additional hotel underway, which will add another 119 rooms to the La Vista inventory. The City collects a Hotel Occupation Tax at a rate of 5% of gross receipts from room rentals. The FY24 YEE is projected to be \$1.0M.

For budgeting purposes, a 6% growth rate is used in FY25 and FY26, and a 4% growth rate in subsequent years. The increase in FY25 growth is generated by the anticipated availability of additional hotel rooms. After the growth associated with the new hotel activity occurs and a new base is established, the projected growth rate is anticipated to return to the average historical growth rate of 2%-4%.

Restaurant Tax

The City's Restaurant and Drinking Places Occupation Tax, commonly referred to as the "Restaurant Tax," took effect on October 1, 2019. The revenue collected for the restaurant tax has a statutory limit of \$700,000 for occupation taxes enacted after 2014. The enabling ordinance, approved by the City Council, directed a biennial review of the tax following its implementation.

Subsequently, the restaurant tax underwent evaluation as part of the Long-Range Financial Forecast (LRFF) process. It was identified as a significant funding source, capable of helping manage challenges posed by growth. Specifically, the tax revenue stems from expanding number of restaurants, drinking establishments, tourism, and patrons. By sharing the costs of increased service demands and infrastructure repairs with non-residents who contribute to this growth, the tax revenue plays a crucial role. Therefore, in November 2022, the City held a ballot initiative asking of the voters to allow the City Council to exceed the \$700,000 limit. This initiative failed, which resulted in the City's need to reduce the Restaurant Tax from 1.5% to 1% to comply with the statutory limit.

As the City's economy grows, this tax supports essential services and infrastructure maintenance and has the potential to serve as a mechanism for property tax relief. It remains crucial for the City to explore opportunities to remove restrictions on revenue replacement sources, especially given the unpredictable nature of property tax relief measures proposed by the Governor and legislators.

Fund Summaries

General Fund

Gross Revenue Tax

The Gross Revenue Tax includes franchise fees and occupation taxes (*excluding Hotel Tax & Restaurant Tax*) which are established by franchise agreements and the Master Fee Ordinance.

Revenues are projected to slightly increase year-over-year based on consistent annual utilization of natural gas, phone, and water utilities. The price of consumer natural gas and water is projected to increase 5% and 4%, respectively, in the next biennium. The City collects a 5% occupation tax on these utilities. Total Gross Revenue taxes in FY25 are projected to be \$868K and \$898K in FY26.

Licenses & Permits

Revenue projections for licenses and permits for FY25 project a 28% decrease from the FY24 budget, which will bring FY25 more in line with the FY24 YEE. A slight increase of 4.6% in permit revenue is anticipated following a review of permit fee structures and increases in FY26.

Interest Income

Interest income for year-end FY24 is estimated to be \$434K which is \$412K increase over budget. This is related to interest rate increases over the year and re-investing City funds into higher returns on investments instruments. This is expected to continue into FY25 resulting in almost 2000% increase over FY24 budget. As Federal Reserve begins to reduce interest rates with inflation falling, the City projects interest rates also to fall. The FY26 budget reflects this projection with interest income decreasing by 15.2% to \$372K.

Grant Income

The year-end estimate for FY24 in grant revenue is estimated at \$583K. This is a \$387K increase over the FY24 budget. In FY24, we received an additional \$365K than budgeted. Most of the money came from the Papio NRD for Applewood Trail, Central Park, Jaycee Park and Celebrate Tree. For FY25, the City has budgeted \$414K which is an 111.5% increase over FY24 budget. The increase in FY25 is a result of the Police Accreditation and COPS grants which will carry over into FY26.

Parking Garage Fees

The City has maintained a separate Off-Street Parking Fund since 2006. The Fund handled the revenue and expenditures for parking facilities. In FY25, the Off-Street Parking Department was created in the General Fund to handle parking revenues and expenditures and eliminate the Off-Street Parking Fund. With the growth of two parking structures collecting fees and increased maintenance costs, it was determined a department in the General Fund better represented the activity involving off-street parking. The bonds will be moved to debt services.

General Fund

Revenue By Source

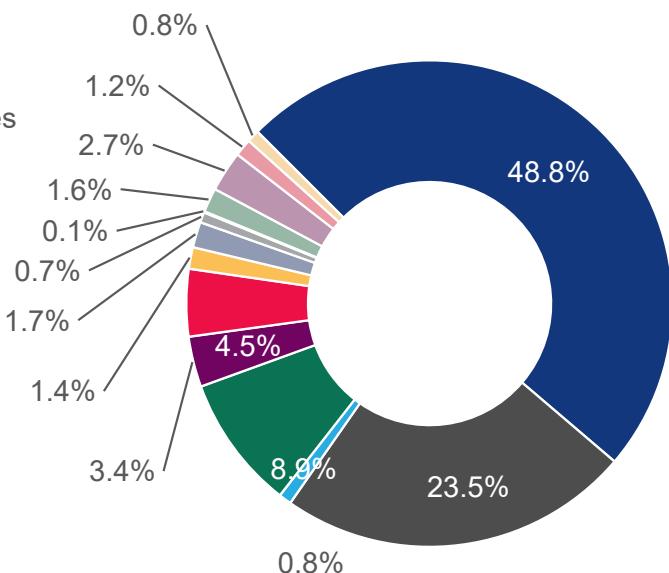
Exhibit 22

Revenue	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY25 % Change	FY26 Adopted Budget	FY26 % Change
Property Tax	11,031,462	11,996,493	12,082,702	12,613,938	5.1%	12,914,410	2.4%
Sales Tax	5,269,081	5,562,691	6,014,620	6,069,551	9.1%	6,286,585	3.6%
Payments in Lieu of Tax	177,932	209,079	198,326	215,350	3.0%	221,811	3.0%
State Revenue	2,154,497	2,199,941	2,251,772	2,308,133	4.9%	2,421,657	4.9%
Occupation and Franchise Taxes	930,395	848,323	873,678	868,166	2.3%	898,311	3.5%
Hotel Occupation Tax	1,080,860	1,089,450	1,040,000	1,154,817	6.0%	1,224,106	6.0%
Licenses and Permits	348,404	488,869	381,464	372,741	(23.8)%	389,137	4.4%
Interest Income	381,025	21,625	433,697	439,388	1931.9%	372,417	(15.2)%
Recreation Fees	196,531	169,950	182,234	179,457	5.6%	196,181	9.3%
Special Services	23,848	20,500	21,861	20,500	—%	20,500	—%
Grant Income	118,355	195,752	583,152	414,000	111.5%	334,000	(19.3)%
Restaurant Tax	988,795	700,000	700,000	700,000	—%	700,000	—%
Parking Garage Fees	102,946	392,853	253,266	301,746	—%	321,846	6.7%
Miscellaneous	234,119	293,750	222,800	212,993	(27.5)%	216,519	1.7%
Total Revenue	23,038,249	24,189,276	25,239,572	25,870,780	6.95%	26,517,479	2.50%

FY25 Revenue by Source

Exhibit 23

- Property Tax
- Sales Tax
- Payments in Lieu of Tax
- State Revenue
- Occupation and Franchise Taxes
- Hotel Occupation Tax
- Licenses and Permits
- Interest Income
- Recreation Fees
- Special Services
- Grant Income
- Restaurant Tax
- Parking Garage Fees
- Miscellaneous



Fund Summaries

General Fund

Expenditures

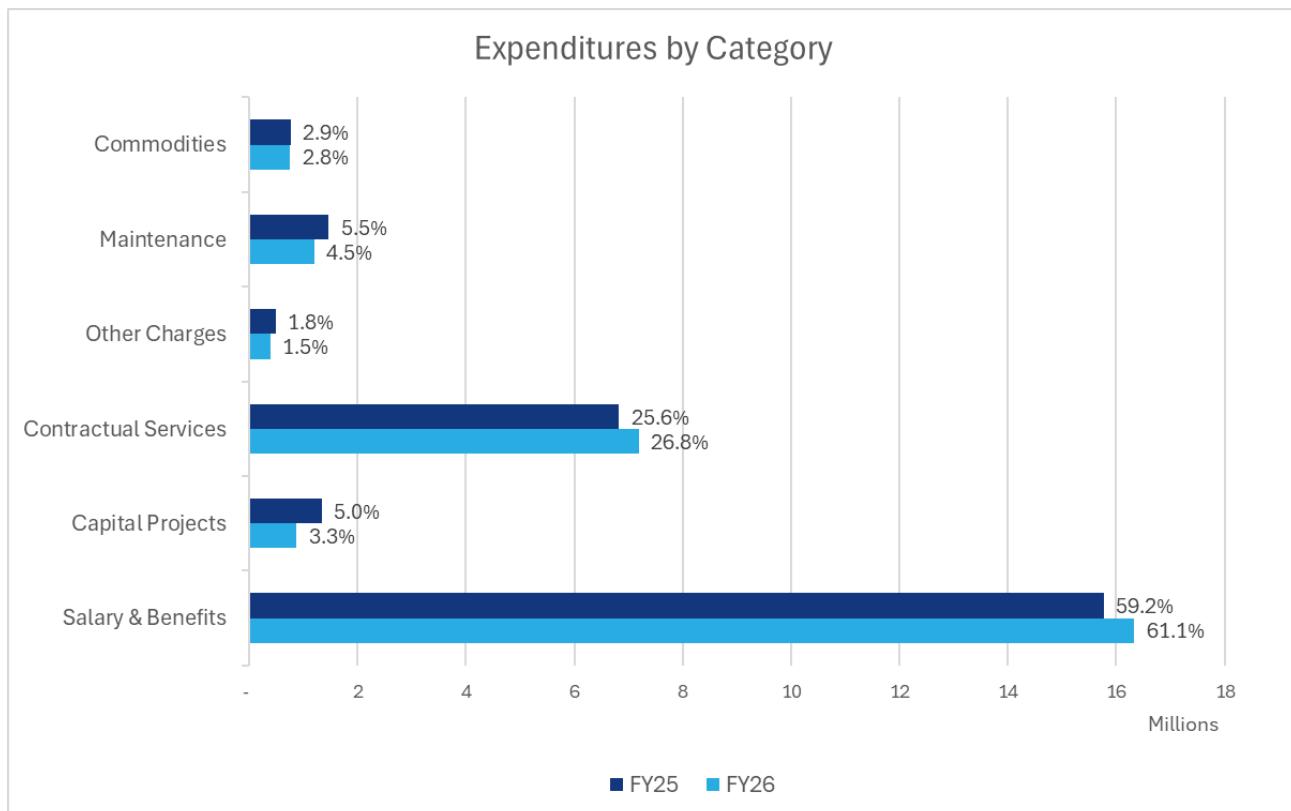
Expenditures, including capital purchases of \$1.3M, approved in the FY25 Budget total \$26.6M, which is an increase of \$1.9M (8%) over the FY24 Budget. The proposed expenditures for FY26 reflect a 0.4% increase over FY25 to \$26.7M. The majority of the changes are related to personnel expenditures and capital outlay purchases associated with growth. In both FY25 and FY26, expenditures less capital outlay funded by other sources (such as Qualified Sinking Fund or grants) do not exceed revenues. Details of major expenditure categories are summarized and discussed in the following sections.

Expenditures by Category

Exhibit 24

Expenditure	FY23 Actual	FY24 Budget	FY24 YEE	FY25 Adopted Budget	FY25 % Change	FY26 Adopted Budget	FY26 % Change
Personnel	11,986,886	15,003,255	13,849,189	15,767,154	5.1%	16,330,709	3.6%
Commodities	651,646	727,738	766,092	762,623	4.8%	755,375	(1.0)%
Contractual Services	5,968,500	6,113,499	6,232,563	6,819,575	11.5%	7,186,454	5.4%
Maintenance	924,899	1,069,548	1,199,700	1,462,159	36.7%	1,203,041	(17.7)%
Other Charges	371,343	319,622	459,645	486,469	52.2%	392,200	(19.4)%
Capital Outlay	896,272	1,478,500	1,327,668	1,337,400	(9.5)%	871,594	(34.8)%
Total Expenditures	20,799,546	24,712,162	23,834,858	26,635,379	7.8%	26,739,373	0.4%

Exhibit 25



Personnel Services

Personnel services include expenditures for salaries, wages, and related employee benefits which account for approximately 59% of the General Fund expenditures and are proposed to increase \$764K (5%) in FY25 and \$563.6K (4%) in FY26.

The budget reflects salary adjustments specified in the current contract with the La Vista Fraternal Order of Police (FOP). FY25 will be the second year of the 3-year agreement.

All employees not covered by a collective bargaining agreement are in a performance-based compensation system. In FY25, the budget includes \$245K based on an average 3.3% pay for performance increase. In FY26, an average salary increase of 3.75% or \$310K was utilized for budget purposes. Health benefits are projected to increase 10%.

In FY24, a compensation study was conducted, and the results of the wage portion of the study have been included as adjustments in FY25, which will place all employees in the appropriate pay grade. This will result in additional increases of \$286K in FY25.

Based on employee demographics, an analysis of potential retirement payouts was conducted. As a result, an additional \$100K was added beyond the known retirement costs in the FY25 budget.

Payroll costs cover 137 full-time positions as well as 68 part-time positions, which are detailed in Appendix G.

Commodities

Commodities include expenditures for office supplies, operating supplies, equipment, wearing apparel, and maintenance parts and supplies. Commodities are a small portion (3%) of the General Fund expenditure budget and total \$763K for FY25 and \$755K for FY26.

The annual growth assumption used for commodity budgeting is 3%. The FY25 increase is 5% (\$35K) because of the increased cost of police uniforms and a one-time purchase of red dot sights for all police-issued firearms in FY25. The FY26 budget decreased slightly over FY25.

Contractual Services

Contractual services include expenditures with outside entities for professional services, technical services, rents and leases, utilities, communications, travel and training, and repairs and maintenance. (*A list of the City's current contracts can be found in Appendix P.*) The annual growth assumption generally used for contractual services is 3%-5%. For FY25, contractual services are expected to increase by 11.5% (\$706K) over FY24 and 5.4% (\$367K) in FY26. The fire contract is projected to increase by 3% (\$90K) in FY25 and 7% (\$224K) in FY26.

Contractual services account for 27% of the General Fund expenditure budget.

Travel and training approved for FY25 is \$311K, a 11.9% increase over the FY24 budget. This increase is driven by increased travel cost. For FY26, there is a decrease of \$14K, a 5% decrease over FY25. The ICMA annual conference will take place twice in FY25 and only once in FY26, this accounts for the decrease in FY26 (*Additional detail can be found in Appendix O.*)

Fund Summaries

General Fund

Maintenance

Maintenance activities are necessary to preserve as long as possible the original condition of an asset or resource while compensating for normal wear and tear. Maintenance accounts for about 6% of the General Fund budget. The growth assumption used for maintenance is 3.7%. The adopted maintenance budget increase is \$393K (37%) in FY25 over the FY24 budget. The main driver for this increase is in Streets for traffic signs and signals. Scheduled repair of street lights at 125th and Southport, 84th and Parkview make up \$163K of the increase. We are budgeting a \$30K increase in the cost of repairing and maintaining our city vehicles. Additional increases include roof repair at City Hall, and the cost to repair and maintain aging buildings totaling \$60K. General street repairs, park grounds upkeep, building maintenance and computer repair make up the balance of this increase.

The FY26 budget decrease is \$259K (18%) over the FY25 adopted budget. There is roof repair and park sidewalk maintenance in FY25 that are one time items, the removal of these items in FY26 is driving the decrease.

Other Charges

Other charges are expenses which do not logically fall into any of the scheduled accounts and make up approximately 1.9% or less of the General Fund budget. Other charges in FY25 increase from the FY24 budget by \$167K. The Police Department accounts for \$60K of the increase driven by reimbursable grant related spending and increased ammunition cost. There is another \$30K for a server migration to the cloud, \$3K for makerspace upgrades at the Library, and \$3K for AEDs for the three buses.

Capital Outlay

Capital outlay includes expenditures that result in the acquisition of, or additions to, capital assets. To be classified as capital outlay, an item must generally have an expected life of more than five years and a cost equal to or greater than \$10,000, the capitalization threshold for vehicles and equipment. The FY25 budget includes \$1.3M for capital outlay purchases and \$872K in FY26. FY25 capital outlay includes \$270K for a wheel loader that will be funded out of the Qualified Sinking Fund, \$175K for a new roof at the Police Station that is being paid by insurance money held on reserve and carry over from FY24 of \$70K. Adjusting these out takes FY25 capital outlay down to \$750K. FY26 capital outlay includes \$350K for a dump truck that will be funded out of the Qualified Sinking Fund. Adjusting that out takes the FY26 capital outlay down to \$633K. The adopted budget includes no bank financing for capital outlay purchases. A complete list of capital outlay items can be found in Appendix N.

EXPENDITURE SUMMARY BY FUNCTION

Exhibit 26

Fund / Department	FY23 Actuals	FY24 Budget	FY24 Estimated Year End	FY 25 Adopted Budget	FY 26 Adopted Budget
General Government					
General Fund					
Mayor and Council	186,069	226,088	222,084	264,957	283,950
Boards and Commissions	4,374	5,668	3,123	7,079	7,079
Building Maintenance	603,411	790,480	758,779	986,031	902,753
City Administration	699,359	784,517	772,374	1,107,749	835,086

Fund Summaries

General Fund

EXPENDITURE SUMMARY BY FUNCTION

Exhibit 26

City Clerk	594,211	660,529	611,986	1,215,647	1,299,322
Information Technology	559,914	666,778	584,854	1,010,775	835,346
Human Resources	1,071,450	1,179,381	1,058,799	665,191	643,545
Finance	639,414	613,849	638,914	732,372	765,731
Communication	308,416.34	317,499.27	322,001	369,861	382,074
Off Street Parking	0	0	0	336,834	346,820
Total General Government	4,666,618	5,244,789	4,972,914	6,696,496	6,301,706
Public Safety					
General Fund					
Fire	2,711,918	2,729,276	2,729,276	2,833,939	3,060,013
Police	6,426,626	7,416,683	7,297,711	8,011,313	8,217,726
Total Public Safety	9,138,544	10,145,959	10,026,987	10,845,252	11,277,739
Public Works - Streets					
General Fund					
Public Works Administration	412,566	505,649	466,201	520,390	572,881
Streets	1,996,749	3,197,563	2,943,692	2,842,124	2,933,366
Total Public Works - Streets	2,409,315	3,703,212	3,409,893	3,362,514	3,506,247
Public Health and Social Services					
General Fund					
Animal Control	54,432	59,120	59,120	60,833	62,598
Public Transportation	7,609	10,312	10,312	8,182	8,182
Special Services Bus	100,576	187,453	141,745	145,738	146,649
Total Public Health and Social Services	162,617	256,885	211,177	214,753	217,429
Culture and Recreation					
General Fund					
Parks	1,287,396	1,574,090	1,553,208	2,150,753	2,143,413
Recreation	832,783	808,432	791,210	880,804	849,854
Sports Complex	412,235	574,191	499,675	0	0
Library	969,643	1,138,782	1,097,263	1,202,910	1,202,895
Swimming Pool	108,404	138,958	143,880	0	0
Senior Services	87,685	96,574	96,574	111,269	115,278
The Link	49,542	179,487	169,176	210,673	211,053
Total Culture and Recreation	3,747,688	4,510,514	4,350,986	4,556,409	4,522,493
Community Development					
General Fund					
Community Development	674,762	850,804	862,901	959,955	913,758
Total Community Development	674,762	850,804	862,901	959,955	913,758
TOTAL EXPENDITURES	20,799,544	24,712,163	23,834,858	26,635,379	26,739,372

Fund Summaries

General Fund

Balanced Budget

As discussed earlier, it is the goal of the City to present a balanced budget in which the expenditures do not exceed the revenue. The General Fund budget after adjusting for capital outlay funded through the Qualified Sinking Fund and reserves and one time expenditures funded through reserves shows expenditures of \$25.9M and \$26.4 M in FY25 and FY26 respectively. With budgeted revenues of \$25.9M and \$26.5M in FY25 and FY26 respectively both years reflect a balanced budget in the General Fund. The General Fund budget will be adjusted for the Transfers In/Out from other funds that are supported by the General Fund. General Fund reserves will be used to fund these transfers. The details of the transfers are listed below.

Transfers

FY25

Transfers in FY25 are budgeted to decrease by \$1.0M over the FY24 budget for a total of \$838.1K.

In

- From Qualified Sinking Fund (\$270K) –For the purchase of Caterpillar Wheel Loader.

Out

- To Economic Development Program Fund (\$331K) – Bond Debt Service
- To Qualified Sinking Fund (\$200K) – Future Capital Outlay Purchases
- To Debt Service Fund (\$300K) – Highway Allocation Bond Debt Service
- To Capital Improvement Fund (\$277K) - Highway Allocation for Capital Projects

FY26

Transfers budgeted in FY26 total \$1.0M, which is a \$191K increase over FY25.

In

- From Qualified Sinking Fund (\$350K) – Purchase of a Single Axle Dump Truck

Out

- To Economic Development Program Fund (\$879K) - Bond Debt Service
- To Qualified Sinking Fund (\$200K) – Future Capital Outlay Purchases
- To Debt Service Fund (\$300K) – Highway Allocation Bond Debt Service

Fund Balance

The FY24 fund balance is projected to exceed the \$12.6M budget by approximately \$3.7M. Revenues are projected to be \$1.1M over budget. Interest Income and Sales Tax are the main drivers of this increase. Spending is estimated to come in \$877K under budget. Savings in personnel expenses from open positions and reduced overtime accounts for most of this decrease. The remaining \$1.7M is the difference between the FY23 YEE and the FY23 actual ending fund balance.

The General Fund budget projects an ending fund balance of \$14.8M in FY25, which is a \$1.6M decrease from the FY24 YEE of \$16.4M. The FY25 projected fund balance constitutes a 59% reserve which includes \$750K reserved for sales tax incentive rebates, resulting in a 56% operating reserve. Current policy states the City will maintain reserve of up to 25% of operating expenditures.

The ending fund balance for FY26 is projected to drop to \$13.6M, a decrease of \$1.3M from FY25. The projected fund balance results in a 52% reserve which includes \$750K reserved for sales tax incentive rebates. The result leaves a 49% operating reserve, which is a 13% drop from FY25.

Fund Summaries

Sewer Fund

Sewer Fund Budget

Exhibit 27

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Beginning Fund Balance	3,553,906	3,550,408	3,461,838	3,327,552	2,159,196	815,037
Revenue						
Sewer Service Charges	21,995	24,051	23,095	19,394	24,018	24,979
Sewer User Fees	4,780,971	5,023,284	5,020,020	5,020,020	5,220,820	5,429,653
Sales Tax Collection Fee	21	49	21	21	0	0
Sewer Hookup Fee	103,115	12,436	103,115	25,000	12,000	12,000
Interest Income	2,870	109,145	3,000	213,956	29,393	23,161
Total Revenue	4,908,972	5,168,965	5,149,251	5,278,391	5,286,231	5,489,793
Expenditures						
Personnel Services	678,116	607,476	700,865	650,208	756,360	785,365
Commodities	36,064	37,862	36,785	29,792	38,360	38,360
Contractual Services	3,427,689	3,409,858	3,542,103	3,442,973	3,648,820	3,790,033
Maintenance	71,466	32,548	73,610	37,081	67,626	67,626
Other Charges	15,593	19,037	16,068	13,420	19,976	19,976
Capital Outlay	243,478	249,885	60,000	60,000	0	0
Capital Improvement Program	2,720,000	815,220	2,320,000	1,800,000	820,000	25,000
Total Expenditures	7,192,406	5,171,888	6,749,431	6,033,474	5,351,142	4,726,359
Revenues Less Expenditures	(2,283,434)	(2,923)	(1,600,180)	(755,083)	(64,911)	763,433
Transfers In (Out)						
Lottery Fund	700	700	726	726	0	0
(Sewer Reserve Fund)	(220,633)	(220,633)	(702,553)	(414,000)	(1,279,248)	(719,146)
Net Transfers In (Out)	(219,933)	(219,933)	(701,827)	(413,274)	(1,279,248)	(719,146)
Change In Fund Balance	2,405,605	(222,856)	(2,302,007)	(1,168,357)	(1,344,159)	44,287
Ending Fund Balance	1,050,539	3,327,552	1,159,831	2,159,196	815,037	859,324
Operating Reserve	15%	64%	17%	36%	15%	18%
Target Operating Reserve %	25%	25%	25%	25%	25%	25%
Over (Under) Target	(10)%	39%	(8)%	11%	(10)%	(7)%
Sewer Reserve Fund						
Sewer Reserve Ending Fund Balance	2,195,073	2,234,537	2,906,316	2,768,537	4,122,531	4,917,334
Combined Sewer and Reserve Ending Balance	3,245,612	5,562,089	4,066,147	4,927,733	4,937,568	5,776,658

The Sewer Fund is an enterprise fund that accounts for business-type activities supported largely through user charges. Sewer Use Fees are the primary source of revenue for the fund. Wastewater treatment provided by the City of Omaha is a significant portion of the fund's expenditures.

Revenues

The FY25 – FY29 Sewer Rate Study, adopted by the City Council in FY23, recommended a 4% annual user rate increase for FY25 and FY26 resulting in increases of \$200,800 in FY25 and \$208,833 in FY26.

Expenditures

The fees paid to the City of Omaha for sewage treatment account for 75% of the operating budget and are projected at \$3.6M. In addition, a portion of the Public Works Administration budget (salaries & benefits) is allocated to the Sewer Fund at 25% for Administration and 50% for Engineering totaling \$246K in FY25 and \$286K in FY26.

Budgeted operating expenditures for FY25 are \$5.4M, an increase (excluding capital projects) of approximately 2.3% over FY24. This growth is attributed to a 5% increase in the City of Omaha processing fee.

The FY26 operating expenditures are \$4.7M, a 3.8% increase from FY25, attributable to other contractual services (City of Omaha).

Capital improvement projects funded through the Sewer Fund are listed in Exhibit 28. The FY25 Capital Improvement budget includes carryover from FY24 of the East La Vista Sewer Rehabilitation Project which is expected to be completed by the end of FY25, and the Park View Sanitary Sewer project. The only new capital project in the FY25-FY26 Biennial Budget is the Sewer Fund's portion of the design for the Central Park West Infrastructure Project, which is estimated at \$25K.

Capital Improvement Projects - Sewer Fund

Exhibit 28

Project Number	Project Name	Budget Fund	Funding Source	FY25 Adopted Budget	FY26 Adopted Budget
PARK25001	Central Park West Design	Sewer	Cash	—	25,000
SEWR13001	East Lv Sewer/Pavement Rehab	Sewer	Cash	800,000	—
SEWR21001	8110 Park View Blvd Sanitary Sewer	Sewer	Cash	20,000	—
Total Capital Improvement Projects				820,000	25,000

Fund Balance

As a matter of sound financial planning, the City strives to ensure an operating balance of 25% of one year's operating expenditures. Revenue in excess of the 25% operating reserve is transferred to the Sewer Reserve Fund to provide funding for future construction projects and equipment purchases.

The FY25 ending fund balance is \$815K, and the FY26 ending fund balance is \$859K.

Sewer Reserve Fund

As an extension of the Sewer Fund, the Sewer Reserve Fund was established for future infrastructure and equipment replacement. As noted in the Sewer Fund Balance section, the current policy for transfers to the Sewer Reserve Fund is determined based on maintaining a 25% operating reserve in the Sewer Fund. With a \$1.3M anticipated transfer from the Sewer Fund in FY25, the Sewer Reserve Fund balance is expected to be \$4.1M. A \$719K transfer is anticipated into the Sewer Reserve Fund from the Sewer Fund in FY26, bringing the ending fund balance to approximately \$4.9M.

The Sewer Reserve Fund balance of \$4.9M at the end of FY26 will be used to partially fund the construction of a new Sewer Maintenance Facility programmed in FY28.

Fund Summaries

Debt Service Fund

Debt Service Budget

Exhibit 29

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Budget	FY26 Budget
Beginning Fund Balance	3,458,696	3,790,723	14,140,477	12,147,692	1,498,474	1,636,996
Revenues						
Property Tax	901,859	847,234	927,729	950,632	973,149	995,506
Sales Tax	2,430,603	2,634,540	2,718,597	2,966,690	3,034,776	3,143,293
Special Assessments - Principal	—	440	—	—	—	—
Interest Income	5,030	129,574	4,100	820,000	90,178	77,614
Bond Proceeds	15,000,000	12,088,914	—	—	—	—
Miscellaneous	524,636	521,059	414,832	414,832	409,734	412,955
Total Revenues	18,862,129	16,221,760	4,065,258	5,152,154	4,507,837	4,629,368
Expenditures						
Debt Service - Bond Principal	2,100,000	2,105,000	1,985,000	1,805,000	3,150,000	2,555,000
Debt Service - Bond Interest	672,633	372,633	921,149	920,107	1,340,030	1,517,122
County Treasurer Fees	8,257	7,826	8,257	8,257	8,248	8,870
Debt Payment - PFD	218,051	216,300	175,997	175,997	163,037	163,037
Financial/Legal Fees	61,250	141,615	8,250	8,250	8,000	150,000
Total Expenditures	3,060,191	2,843,373	3,098,653	2,917,611	4,669,315	4,394,029
Revenues Less Expenditures	15,801,938	13,378,387	966,605	2,234,544	(161,478)	235,339
Transfers In (Out)						
General Fund	300,000	300,000	300,000	300,000	300,000	300,000
(Capital Improvement Fund)	(6,500,000)	(3,534,649)	(8,853,025)	(11,378,446)	—	—
(Off Street Parking Fund)	(1,786,769)	(1,786,769)	(2,495,835)	(1,805,315)	—	—
Net Transfers In (Out)	(7,986,769)	(5,021,418)	(11,048,860)	(12,883,761)	300,000	300,000
Change In Fund Balance	7,815,169	8,356,969	(10,082,255)	(10,649,217)	138,522	535,339
Ending Fund Balance	11,273,865	12,147,692	4,058,222	1,498,474	1,636,996	2,172,335

Debt Service Coverage Ratio

Exhibit 30

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Budget	FY26 Budget
Debt Service Coverage Ratio	0.87	0.99	0.78	1.16	1.03	1.16
Target Coverage Ratio	1.00	1.00	1.00	1.00	1.00	1.00
Over (Under) Target	(0.13)	(0.01)	(0.22)	0.16	0.03	0.16

Debt Service Fund

The City of La Vista issues long-term debt to finance major capital expenditures and to construct, improve or expand City facilities and infrastructure. The Debt Service Fund is used to account for the accumulation of resources for payment of principal and interest on the City's general obligation bond debt.

The Fund's primary sources of revenue are from a designated property tax levy, a one-half of one percent of the local option sales tax, and a transfer of Highway Allocation Funds from the General Fund.

Revenues

Sales Tax

On June 19, 1990, the City Council adopted an additional one-half percent local option sales tax to fund major street improvement projects and other capital improvements at the direction of the City's voters. La Vista voters authorized the continuation of the tax in 1998, 2008, and 2022. The current tax sunsets on July 1, 2055. The sales tax generates approximately 67% of the Debt Service Fund's annual revenue, which is projected to be \$3.0M in FY25 and \$3.1M in FY26.

Property Tax Levy

Property tax receipts account for approximately 22% of the Debt Service Fund's revenue and is projected to generate \$973K in FY25 and \$1.0M in FY26.

Maintaining the stable property tax revenue is important as the economic growth we are experiencing becomes an operational reality. Property tax is a reliable source of revenue that can help offset the variability of sales tax revenue. As sales tax and restaurant tax revenues grow, along with TIF property coming back on the tax rolls, there will be future opportunities beyond the current ten-year forecast period when meaningful property tax relief will be more viable and sustainable.

Expenditures

Expenditures in FY25 are projected to be \$4.7M, reflecting an increase of 51% (\$1.6M) from FY24. The increase reflects updated bond amortization schedules associated with new bonds and the movement of the off-street parking bonds to an expenditure within debt service as opposed to the transfer that it was in the past.

The FY26 budgeted expenditures are anticipated to be approximately \$4.4M, reflecting a decrease of 6% over FY25. This is due to the bond amortization schedules.

Fund Balance

An ending fund balance of \$1.6M is projected for FY25, which is a \$2.4M decrease over the FY24 budget and a result of increased principle and interest payments associated with new bonds.

The ending fund balance for FY26 is projected to be \$2.2M. This is a \$235K increase over the FY25 budget due to positive net activity where revenues exceed expenditures. This contributes to the increase in the Debt Service Coverage Ratio (DSCR) from FY25 to FY26 (see Exhibit 30).

Fund Summaries

Debt Service Fund

Transfers

The General Fund transfers highway allocation funds to the Debt Service Fund to support any Highway Allocation Bonds issued.

FY25

In

- From General Fund (\$300K) - Highway Allocation Bond Debt Service

FY26

In

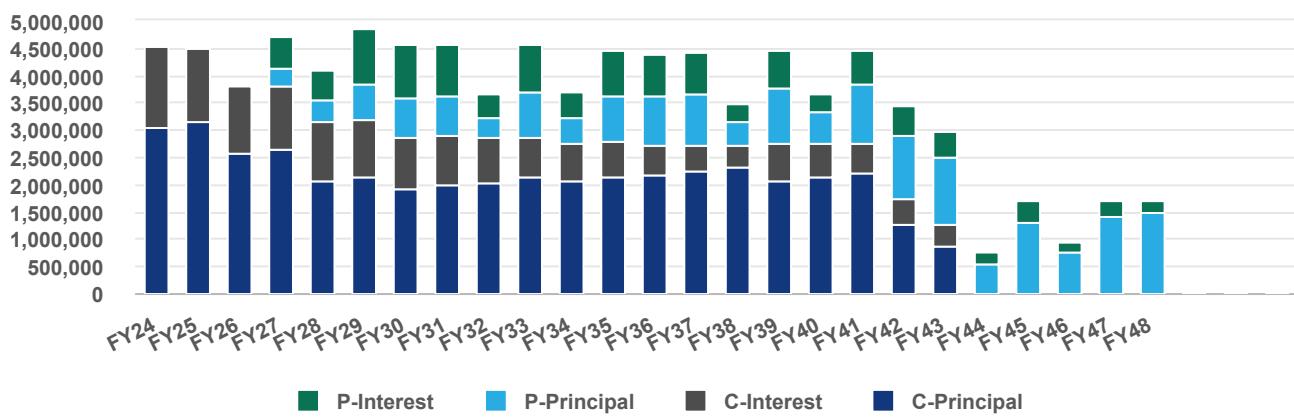
- From General Fund (\$300K) - Highway Allocation Bond Debt Service

Summary

A summary of the principal and interest payments that will be paid from the Debt Service fund for current and proposed bonds from FY25 through FY48 is highlighted in the following chart. (*Please note that the City also has debt in the Redevelopment and Economic Development Funds*). The trend shows that current debt obligations are at their highest level in FY25 and progressively decline as the current bonds near their payoff dates.

A \$12M bond is planned in FY26 based on construction projects scheduled in the Capital Improvement Program Fund. Debt service appears in the Debt Service Fund.

Annual Principal & Interest
Exhibit 31



Keeping in mind that CIP is not programmed after FY29, capacity for debt in FY28 is an additional \$10M.

Exhibit 32

Moody's Bond Rating

Bond Type	Characterization of Debt	Rating	Most Recent Rating Date
General Obligation	High Quality Bond	Aa2	August 2023
Highway Allocation	High Quality Bond	Aa2	August 2023
Off-Street Parking	High Quality Bond	Aa2	August 2023
Economic Development	High Quality Bond	Aa2	August 2023
Facilities Corp	High Quality Bond	Aa2	August 2023
Revenue	High Quality Bond	Aa2	August 2023

The bond rating indicates the creditworthiness of the City's government bonds. These ratings, published by Moody's Rating Agency, are utilized by investment professionals to evaluate the likelihood of debt repayment.

In August 2023, Moody's reaffirmed the City's Aa2 rating for General Obligation bonds, Economic Development bonds, and Highway Allocation Bonds. This rating is considered to be a high-quality bond. This high-quality rating will bring lower interest rates for future debt issuance, which reduces the City's borrowing costs. Moody's stated the City's credit strengths are:

- Growing economy within the Omaha metro area
- Healthy financial operations and very strong reserves
- No exposure to post-retirement liabilities

Fund Summaries

Capital Improvement Fund

Capital Improvement Fund Budget

Exhibit 33

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Budget	FY26 Budget
Beginning Fund Balance	2,838,423	3,117,322	2,558,898	3,913,630	11,389,273	2,337,905
Revenues						
Bond Proceeds	—	—	—	—	—	12,000,000
Interest Income	22,305	68,773	12,475	100,000	65,219	7,728
Grant Income	330,000	—	—	—	—	—
Total Revenues	352,305	68,773	12,475	100,000	65,219	12,007,728
Expenditures						
Parks	713,805	534,893	225,000	311,422	454,000	420,000
Public Facilities & Other	389,000	20,000	384,000	157,413	1,651,587	175,000
Sewer	3,000,000	442,147	2,400,000	290,000	2,110,000	—
Streets	3,771,500	1,923,912	6,201,500	3,588,968	5,653,230	2,400,000
Total Expenditures	7,874,305	2,920,952	9,210,500	4,347,803	9,868,817	2,995,000
Revenues Less Expenditures	(7,522,000)	(2,852,179)	(9,198,025)	(4,247,803)	(9,803,598)	9,012,728
Transfers In (Out)						
General Fund	—	—	—	—	277,230	—
Debt Service Fund	6,500,000	3,534,649	8,853,025	11,378,446	—	—
Lottery	350,000	113,840	345,000	345,000	375,000	325,000
Qualified Sinking Fund	—	—	—	—	100,000	100,000
Net Transfers In (Out)	6,850,000	3,648,489	9,198,025	11,723,446	752,230	425,000
Change In Fund Balance	(672,000)	796,310	—	7,475,643	(9,051,368)	9,437,728
Ending Fund Balance	2,166,423	3,913,632	2,558,898	11,389,273	2,337,905	11,775,633

The Capital Improvement Fund is the mechanism for budgeting the first two years of the Capital Improvement Program (CIP). The fund includes CIP projects not associated with the Redevelopment Fund. These projects may be funded through a variety of sources including community-betterment proceeds, grants, the General Fund, inter-agency transfers and sales and property tax revenues. Beginning in FY25, the funds received for all CIP projects will be reported and held in the CIP fund. In the past the funds were received into the Debt Service Fund and then transferred to the CIP when the funds were spent. As a result of this change the CIP Fund will hold a cash balance at the end of each fiscal year.

Revenue & Transfers In

Bond proceeds and community-betterment proceeds from the Lottery Fund provide funding for construction projects.

Expenditures

A total of 27 CIP projects are slated for FY25 and FY26 in the Capital Improvement Fund totaling \$12.9; nineteen projects are in FY25 at a cost of \$9.9M, and eight projects are in FY26 at a cost of \$3.0M. A detailed list of these projects along with the FY24 carryover projects can be found in Appendix S.

Fund Summaries

Capital Improvement Fund

Capital Improvement Projects - Capital Improvement Fund

Exhibit 34

Project Number	Project Name	Budget Fund	FY25 Budget	FY26 Budget
Public Facilities & Other				
ADMN22001	Wayfinding Implementation	Capital Improvement	212,587	175,000
ADMN24001	Public Works Space Needs Study	Capital Improvement	50,000	—
CMDV23001	Zoning/Subdivision Regulations Update	Capital Improvement	39,000	—
CMDV24001	Lot 12 Lvcc Surface Parking Lot	Capital Improvement	400,000	—
Subtotal			701,587	175,000
Parks				
PARK22001	Memorial Plaza	Capital Improvement	300,000	—
PARK23002	Thompson Creek 72Nd To Edgewood Trail	Capital Improvement	54,000	20,000
PARK25002	City Park Playground & Shelter Project	Capital Improvement	—	300,000
PARK25004	Holiday Lights	Capital Improvement	100,000	100,000
SPRT11002	Sports Complex Lighting Rehab	Capital Improvement	950,000	—
Subtotal			1,404,000	420,000
Sewer				
SEWR13001	East Lv Sewer/Pavement Rehab	Capital Improvement	2,110,000	—
Subtotal			2,110,000	—
Streets				
STRT16002	120Th And Giles Drainage Improvements	Capital Improvement	500,000	—
STRT17005	84Th Street Underpass - Design	Capital Improvement	800,000	—
STRT19008	Corridor 84 Streetscape 1A & 1B	Capital Improvement	270,000	—
STRT22002	Resurfacing #2 M376 387	Capital Improvement	56,000	—
STRT23009	Giles Road Rehabilitation	Capital Improvement	50,000	—
STRT24004	Ubas Street Rehab	Capital Improvement	—	250,000
STRT24012	Streetcape Phase2	Capital Improvement	1,400,000	—
STRT25005	Concrete Base Repair - Pv Heights Neighborhood	Capital Improvement	550,000	—
STRT25006	Ubas Parking Lot Preservation	Capital Improvement	1,150,000	1,150,000
STRT25007	Harrison Street Overpass	Capital Improvement	600,000	—
STRT26001	Concrete Street Rehabilitation	Capital Improvement	277,230	—
STRT26004	Val Vista, Mayfair, & Southwind - Crack Sealing	Capital Improvement	—	900,000
STRT27001	Concrete Street Rehabilitation	Capital Improvement	—	100,000
Subtotal			5,653,230	2,400,000
Total Capital Improvement Projects			9,868,817	2,995,000

Fund Summaries

Lottery Fund

Lottery Fund Budget

Exhibit 35

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Budget	FY26 Budget
Beginning Fund Balance	4,938,137	4,938,137	4,621,849	5,085,708	5,355,081	5,295,533
Revenue						
Community Betterment	900,000	994,028	900,000	1,050,132	900,000	900,000
Interest Income	14,325	41,440	14,800	230,000	119,830	100,287
Taxes - Form 51	313,043	321,003	313,043	313,043	315,000	315,000
Miscellaneous Income	—	600	—	10,000	10,000	10,000
Total Revenues	1,227,368	1,357,071	1,227,843	1,603,175	1,344,830	1,325,287
Expenditures						
Personnel Services	100,400	96,529	102,563	106,978	110,154	115,005
Commodities	168,455	164,788	226,420	226,420	287,700	285,200
Contractual Services	220,275	128,187	204,715	130,076	266,524	251,130
Other Charges	345,043	332,357	368,043	359,557	365,000	365,000
Total Expenditures	834,174	721,860	901,741	823,032	1,029,378	1,016,335
Transfers (Out)						
(General Fund)	(223,100)	(223,100)	(15,044)	(15,044)	—	—
(Sewer Fund)	(700)	(700)	(726)	(726)	—	—
(Capital Improvement Fund)	(350,000)	(113,840)	(345,000)	(345,000)	(375,000)	(325,000)
(Qualified Sinking Fund)	(150,000)	(150,000)	(150,000)	(150,000)	—	—
Total Transfers (Out)	(723,800)	(487,640)	(510,770)	(510,770)	(375,000)	(325,000)
Change In Fund Balance	(330,605)	147,571	(184,668)	269,373	(59,548)	(16,048)
Ending Fund Balance	4,607,532	5,085,708	4,437,181	5,355,081	5,295,533	5,279,485

The City awarded the first contract for the operation of a municipal Keno lottery on May 16, 1989. Since that time, proceeds from the game have been utilized to construct municipal facilities and to improve public services and quality of life amenities within the City.

Revenue

Community betterment proceeds are the Lottery Fund's only source of revenue. With the expected opening of a new casino in Omaha in the fall of 2025, the budget anticipates a 2% decrease in revenue in FY25 and FY26.

Currently, interest rates are at a 10-year high. They are expected to remain high at the start of FY25 but decrease gradually over the fiscal year. The future decrease in interest income due to a potential interest rate decrease is noted in the table.

Expenditures and Transfers Out

FY25

- City-wide marketing/branding - \$50K per year to allow for the marketing strategy for additional brand implementation costs that haven't been achieved.
- The Keno contract will be coming up for renewal, accordingly the legal fees have been adjusted to reflect this. Negotiation fees have been estimated to be \$32K in FY25 and may carryover into FY26.
- La Vista Gives - \$5K for organizing and marketing several giving events in FY25 and FY26, including the food drive and the Spread the Warmth Coat Drive.
- Capital Improvement Program - \$213K transfer for Wayfinding Implementation.
- Capital Improvement Program - \$300K transfer for Reflection Plaza.
- Community Events Department - \$283K is transferred to provide for community events.

FY26

- City-wide marketing/branding - \$50K per year to allow for the marketing strategy for additional brand implementation costs that haven't been achieved.
- La Vista Gives will continue to provide funding to organize and support several events and marketing initiatives, similar to those in FY25, an estimated cost of \$5K in FY26.
- The Capital Improvement Program proposed a \$175K transfer for Wayfinding and a \$150K transfer for the City Park Playground and Shelter project.
- Citizen Survey \$22K. The last citizen survey was done in 2023.
- Community Events Department - \$280K is transferred to provide for community events.

Fund Balance

The Lottery Fund balance in FY24 is projected to be \$918K over budget. As discussed earlier future revenue has been conservatively estimated to account for the opening of the casino in Omaha in 2024. As a result the fund balance for FY25 is budgeted at \$5.3M which is a slight decrease of 1% over projected FY24 fund balance. Another smaller decline of 0.30% to \$5.28M is budgeted for FY26.

Fund Summaries

Economic Development Fund

Economic Development Fund Budget

Exhibit 36

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Beginning Fund Balance	5,469,208	4,990,125	202,140	116,658	118,158	977
Revenue						
Grantee Payments	145,747	208,133	142,951	142,951	699,461	654,749
Interest Income	—	46,074	—	1,500	—	—
Total Revenues	145,747	254,207	142,951	144,451	699,461	654,749
Expenditures						
Debt Service - Bond Principal	1,050,000	1,050,000	1,055,000	1,055,000	1,060,000	1,075,000
Debt Service - Bond Interest	99,136	99,136	94,025	94,025	86,694	76,449
Grants	5,500,000	5,012,419	—	—	—	—
Financial Fees	500	800	500	500	860	925
Total Expenditures	6,649,636	6,162,354	1,149,525	1,149,525	1,147,555	1,152,374
Transfers In (Out)						
General Fund Transfer - Sales Tax	1,034,681	1,034,681	1,006,574	1,006,574	330,912	878,874
Total Transfers In	1,034,681	1,034,681	1,006,574	1,006,574	330,912	878,874
Change In Fund Balance	(5,469,208)	(4,873,466)	—	1,500	(117,182)	381,249
Ending Fund Balance	—	116,659	202,140	118,158	976	382,226

Economic Development Fund

The Local Option Municipal Economic Development Act (LB840, 1991) authorizes incorporated cities and villages to collect and appropriate local tax dollars, including sales and/or property tax, for economic development purposes, if approved by the local voters. On September 30, 2003, La Vista voters approved an Economic Development Program (EDP), and the City Council subsequently adopted Ordinance No. 919 (as amended by Ordinance No. 921) that established an economic development program that is in effect through September 30, 2029.

On March 3, 2020, the City Council approved the initial application of City Centre Music Venue, LLC (on behalf of itself and The Astro Theater, LLC) and awarded a \$3M grant for construction of a state-of-the-art, indoor/outdoor event center. On June 1, 2021, the City Council received and approved a supplemental application from City Centre Music Venue, LLC for an additional award of \$2.5M, in the form of a loan that will be repaid with interest no later than September 30, 2029 and is secured by a letter of credit. All monies were paid to City Centre by the end of FY23. City Centre has paid interest through FY24 and will begin paying principle in FY25.

On October 19, 2021, the City Council received and approved an application from the CHI Health Multisport Complex Nebraska (CHIMSC) for a \$3M grant for the construction of a premier multisport complex and related facilities in the vicinity of Southport East. These monies were paid to CHIMSC in FY23.

Revenue and Transfers In

The City's agreement with City Centre Music Venue, LLC outlining the terms of the EDP loan, referenced above, calls for the applicant to make interest and principle payments in FY25 and FY26. Payment projections for FY25 are principal payments of \$500K and interest payment of \$200K and for FY26 principal payments of \$500K and interest payments of \$155K.

Expenditures

The City's total bond principal and interest payments for FY25 and FY26 will be \$1.14M and \$1.15M respectively.

Exhibit 37

Bond Principal & Interest Payments		
	FY25	FY26
The Astro	\$738,022	\$742,484
NE MultiSport Complex	\$408,672	\$408,965

Fund Balance

This fund holds and distributes grant proceeds and provides debt service payments through a General Fund transfer. Therefore, the fund balance target is to be zero balance. However, due to timing of bond payments, it will maintain a minimal balance.

Fund Summaries

Development Fund

Redevelopment Fund Budget

Exhibit 38

	FY23 Budget	FY23 Actual	FY24 Budget	FY24	FY25 Budget	FY26 Budget
Beginning Fund Balance	22,152,272	22,682,040	7,347,060	8,103,796	5,413,927	11,309,047
Revenues						
Sales Tax	2,430,603	2,634,540	2,718,597	2,966,690	3,034,776	3,143,293
GBOT - Retail Sales	8,859	206	48,863	1,200	37,500	75,000
GBOT - Event Sales	48,727	—	205,223	110,000	157,500	315,000
Bond Proceeds	—	—	7,000,000	—	7,000,000	—
Grant Income	—	—	5,000,000	77,835	3,500,000	1,422,164
Interest Income	19,585	440,769	25,660	432,000	341,114	218,630
Total Revenues	2,507,774	3,075,516	14,998,343	3,587,725	14,070,890	5,174,087
Expenditures						
Professional Services	285,000	81,515	299,250	299,250	230,000	232,500
Debt Service - Bond Principal	1,350,000	1,350,000	1,390,000	1,390,000	1,587,500	1,652,500
Debt Service - Bond Interest	1,329,914	1,329,913	1,435,109	1,435,109	1,556,441	1,494,046
Land/Construction	17,786,142	14,890,632	6,380,000	3,011,485	4,800,000	3,635,000
Financial/Legal Fees	1,750	1,700	141,750	141,750	1,828	1,966
Total Expenditures	20,752,806	17,653,760	9,646,109	6,277,594	8,175,769	7,016,012
Revenues Less Expenditures	(18,245,032)	(14,578,244)	5,352,234	(2,689,869)	5,895,121	(1,841,925)
Change In Fund Balance	(18,245,032)	(14,578,244)	5,352,234	(2,689,869)	5,895,121	(1,841,925)
Ending Fund Balance	3,907,240	8,103,796	12,699,294	5,413,927	11,309,047	9,467,122

Redevelopment of the 84th Street Corridor has been one of the City's top strategic priorities since the decline of the area began prior to 2006. A 15-month community visioning process that began in 2009 led to the development of an initial concept for the 84th Street Corridor, known as Vision 84.

Subsequently, the City Council declared the 84th Street Redevelopment Area substandard and blighted and the La Vista Community Development Agency was created. In 2013, a Redevelopment Plan was adopted.

To help fund public improvements, La Vista voters approved an additional one-half percent sales and use tax for public infrastructure projects within the 84th Street Redevelopment Area in 2014.

In a portion of the redevelopment area, a private developer is currently constructing a mixed-use redevelopment project (City Centre) that includes residential, commercial and entertainment components.

The City's Community Development Agency has been responsible for site preparation, including demolition, clearance and disposal of existing buildings, structures, and facilities; rough grading, and acquisition of any required rights or interests to carry out the work. The City was responsible for paying costs of the demolition and site preparation directly.

The City also acquired property and has constructed various public improvements in the development and in Central Park. Improvements include public streets, two off-street parking facilities, public plaza spaces, a restroom and concession facility, lighting, and recreational areas including walking trails and other public amenities.

Fund Summaries

Redevelopment Fund

The Redevelopment Fund was initially created to track proceeds of the additional one-half percent sales and use tax and related expenditures for public infrastructure projects. The Redevelopment Fund is not exclusive and other funds of the City may be used with respect to projects in the 84th Street Redevelopment Area.

The La Vista Community Development Agency currently does not have, and does not expect to receive, any funds other than in connection with tax increment financing (TIF). A separate budget and fund has been established for this purpose. Any other funds of the Agency will be deposited, held, and distributed in accordance with applicable law.

Revenues

Sales and use tax revenue is anticipated to be approximately \$3.0M in FY25 and \$3.1M in FY26. Sales tax growth is expected to increase due to additional economic activity associated with City Centre, the CHI Health MultiSport Complex Nebraska and continued development.

A General Business Occupation Tax (GBOT) is also in place for the 84th Street Redevelopment Enhanced Employment Area. The GBOT rate for event venue ticket sales is 3.5% and for retail sales is 1.5%. The Astro opened in late 2023, and other businesses are expected to follow. As such, the GBOT will begin to play a significant role as a second important source of revenue in the Redevelopment Fund along with the main source of revenue, sales tax.

Expenditures

The FY25 & FY26 budget includes funding for public infrastructure projects within the 84th Street Redevelopment. Debt service payments are expected to be \$3.1M in FY25 and \$3.1M in FY26.

Capital improvement projects funded through the Redevelopment Fund are listed in Exhibit 39.

Capital Improvement Projects - Redevelopment Fund

Exhibit 39

Project Number	Project Name	Budget Fund	Funding Source	FY25 Adopted Budget	FY26 Adopted Budget
Parks					
PARK17006	Central Park Phase 3 Impv	Redevelopment	Bond	450,000	—
PARK20002	Swimming Pool Construction	Redevelopment	Bond	—	800,000
PARK20003	Swimming Pool Demolition	Redevelopment	Bond	100,000	—
PARK25001	Central Park West Design	Redevelopment	Bond		120,000
Subtotal				550,000	920,000
Streets					
STRT19008	Corridor 84 Streetscape 1A & 1B	Redevelopment	Bond	4,250,000	2,715,000
Subtotal				4,250,000	2,715,000
Total Capital Improvement Projects				4,800,000	3,635,000

Fund Summaries

Redevelopment Fund

Fund Balances

The YEE fund balance for FY24 is \$5.4M. The estimated year end fund balance for FY25 is \$11.3M and \$9.5M in FY26. The fund balance activity is related to the timing of the construction projects utilizing the bond proceeds.

Extensive construction activity is programmed in this fund through FY29. Construction projects have not been programmed beyond that point, and this leads to a growing fund balance. However, continued 84th Street projects are expected in the following years. Interest rates on new bonds are expected remain high, increasing borrowing costs over the near term. The first opportunity to refinance bonds is generally five years into the life of the bond. As interest rates decline, we will investigate opportunities to refinance high interest bonds into lower interest rates.



Fund Summaries

TIF Funds

Tax increment financing (TIF) is a useful method for stimulating private investment in substandard and blighted areas that have been designated to be in need of economic revitalization. Through the use of TIF, municipalities typically divert future property tax revenue increases from a defined redevelopment area toward an economic development project or other public improvements.

TIF 1A Fund Budget

Exhibit 40

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Beginning Fund Balance	—	—	—	—	—	—
Revenues						
Property Tax	389,569	383,812	401,545	413,499	426,173	439,226
Total Revenues	389,569	383,812	401,545	413,499	426,173	439,226
Expenditures						
TIF Approved Expenses	385,673	379,974	397,530	409,364	421,911	434,834
County Treasurer Fee	3,896	3,838	4,015	4,135	4,262	4,392
Total Expenditures	389,569	383,812	401,545	413,499	426,173	439,226
Surplus/(deficit)	—	—	—	—	—	—
Ending Fund Balance	—	—	—	—	—	—

TIF City Centre – Phase 1A

TIF Phase 1A Notice to Divide Tax for Community Redevelopment Project was filed on July 27, 2017. This notice to divide incorporated two improvement projects located on Lot 15 at 7865 S. Main Street and Lot 2 of City Centre Replat 1 at 7978 Main Street. Project 1 (Lot 15) consists of the first of two Vivere Apartment Buildings expected to have approximately 192 multifamily units. Project 2 (Lot 2) City Centre Replat 1 is the First National Bank branch. Both projects under this TIF application have been completed.

The pre-development property valuation set by the Sarpy County Assessor's Office for Lot 15 is \$341K and \$101K for Lot 2 of City Centre Replat 1. Total estimated disbursements from Sarpy County to the City of La Vista for approved TIF expenses are \$7.4M allocated over a 15-year period ending in December of FY35. Project costs are estimated at \$23.8M.

TIF 1B Fund Budget

Exhibit 41

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Beginning Fund Balance	—	—	(1)	(1)	—	—
Revenues						
Property Tax	491,954	484,683	799,142	628,579	647,702	667,460
Total Revenues	491,954	484,683	799,142	628,579	647,702	667,460
Expenditures						
TIF Approved Expenses	487,034	479,837	791,151	622,294	641,225	660,785
County Treasurer Fee	4,921	4,847	7,991	6,284	6,477	6,675
Total Expenditures	491,955	484,684	799,142	628,578	647,702	667,460
Surplus/(deficit)	(1)	(1)	—	1	—	—
Ending Fund Balance	(1)	(1)	(1)	—	—	—

TIF City Centre – Phase 1B

TIF Phase 1B Notice to Divide Tax for Community Redevelopment Project was filed July 31, 2018. This notice to divide incorporated two improvement projects located on Lot 14 at 8216 City Centre Drive is the second of two Vivere Apartment Buildings. And Lot 10 at 7885 Main Street consisting of a two story building with commercial offices on the top floor and a restaurant and retail shops on the ground floor. Both projects under this TIF application have been completed.

The pre-development property valuation set by the Sarpy County Assessor's Office for Lot 14 is \$332K and \$154K for Lot 10. Total estimated disbursements from Sarpy County to the City of La Vista are \$11.5M allocated over a 15-year period ending in December of FY36. Total project costs are estimated at \$37.1M.

Fund Summaries

TIF Funds

TIF 1C Fund Budget

Exhibit 42

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Beginning Fund Balance	—	—	—	—	—	—
Revenues						
Property Tax	48,302	47,588	50,299	50,299	67,061	69,581
Total Revenues	48,302	47,588	50,299	50,299	67,061	69,581
Expenditures						
TIF Approved Expenses	47,819	47,112	49,796	49,796	66,390	68,885
County Treasurer Fee	483	476	503	503	671	696
Total Expenditures	48,302	47,588	50,299	50,299	67,061	69,581
Surplus/(deficit)	—	—	—	—	—	—
Ending Fund Balance	—	—	—	—	—	—

TIF City Centre – Phase 1C

TIF Phase 1C Notice to Divide Tax for Community Redevelopment Project was filed July 23, 2020. This notice to divide includes Lots 3, 4, and 5 of the La Vista City Centre Replat Three. The development consists of a Starbucks coffee house, a Chili's Restaurant, and an attached parking lot. All three lots under this TIF application have been completed.

The estimated pre-development property valuation is \$837K. Total estimated disbursements from Sarpy County to the City for TIF approved expenses are \$798K over a 15-year period. Total project costs are estimated at \$6.7M.

TIF 1D Fund Budget

Exhibit 43

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Beginning Fund Balance	—	—	—	—	—	—
Revenues						
Property Tax	21,672	21,351	503,598	88,644	91,626	94,698
Total Revenues	21,672	21,351	503,598	88,644	91,626	94,698
Expenditures						
TIF Approved Expenses	21,455	21,138	498,562	87,754	90,710	93,751
County Treasurer Fee	217	214	5,036	890	916	947
Total Expenditures	21,672	21,351	503,598	88,644	91,626	94,698
Surplus/(deficit)	—	—	—	—	—	—
Ending Fund Balance	—	—	—	—	—	—

TIF City Centre – Phase 1D

TIF Phase 1D Notice to Divide Tax for Community Redevelopment Project was filed June 15, 2021. This notice to divide incorporates Lot 3, La Vista City Centre Replat 4 was replatted from the original City Centre Plat. The Astro is a music venue building and surrounding outdoor live music venue. The pre-development property valuation is \$332K. Total estimated disbursements from Sarpy County to the City for TIF approved expenses are \$3M over a 15-year period. Total project costs are estimated at \$23.6M. This project has been completed.

Revenues

- The TIF Project Phase 1A estimated annual revenues for FY25 are \$422K and FY26 are \$435K.
- The TIF Project Phase 1B estimated annual revenues for FY25 are \$641K and FY26 are \$661K.
- The TIF Project Phase 1C estimated annual revenues for FY25 are \$66K and FY26 are \$69K.
- The TIF Project Phase 1D estimated annual revenues for FY25 are \$91K and FY26 are \$94K

Expenditures

The TIF project expenditures will equal revenue and occur in the form of a transfer to the developer's bank. The developer must present invoices equal to or greater than the periodic transfers.

Fund Balance

A separate fund exists for each TIF notice to divide filing. The fund balances are estimated to have a zero balance at the end of each fiscal year.

Fund Summaries

Qualified Sinking Fund

Qualified Sinking Fund Budget

Exhibit 44

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Budget	FY26 Budget
Beginning Fund Balance	528,886	528,886	781,797	793,115	1,825,115	1,680,619
Revenues						
Interest Revenue	2,740	14,229	3,625	32,000	25,504	23,551
Total Revenues	2,740	14,229	3,625	32,000	25,504	23,551
Expenditures						
Capital Outlay	—	—	250,000	250,000	—	—
Total Expenditures	—	—	250,000	250,000	—	—
Transfers In						
General Fund	100,000	100,000	100,000	1,100,000	200,000	200,000
Lottery Fund	150,000	150,000	150,000	150,000	—	—
Total Transfers In	250,000	250,000	250,000	1,250,000	200,000	200,000
Transfers Out						
(General Fund)	—	—	—	—	(270,000)	(350,000)
(Capital Fund)	—	—	—	—	(100,000)	(100,000)
Total Transfers Out	—	—	—	—	(370,000)	(450,000)
Net Activity	252,740	264,229	3,625	1,032,000	(144,496)	(226,449)
Ending Fund Balance	781,626	793,115	785,422	1,825,115	1,680,619	1,454,170
Earmarked Balances						
General Fund - Capital Outlay	400,000	400,000	500,000	1,500,000	1,430,000	1,280,000
Lottery Fund - Holiday Lights	350,000	350,000	250,000	250,000	150,000	50,000
Accumulated Interest	31,626	43,115	35,422	75,115	100,619	124,170
Total	781,626	793,115	785,422	1,825,115	1,680,619	1,454,170

Under the Nebraska Budget Act, the City Council passed Resolution 98-145 authorizing the creation of a Qualified Sinking Fund (QSF) to pay for the acquisition or replacement of tangible personal property with a useful life of five years or more. The Qualified Sinking Fund is required to be maintained separately from the General Fund. The fund was created as a mechanism to set aside funds periodically to be used for future projects.

Interfund transfers provide the revenue. Funds have been accumulating since FY20 with no transfers out for expenditures.

Revenues

Transfers from the Lottery Fund to the QSF for the Holiday Lights initiative have been ongoing since FY19. At the end of FY24, \$250K is available for funding. The Mayor and City Council have prioritized the Reflections Plaza project and have discussed reallocating future transfers to support it. As a result, the adopted budget reflects this new direction.

Qualified Sinking Fund

By the end of FY24, \$1.5M will be available for large equipment purchases. At the end of FY24, excess funds from the Off-Street Parking Fund, which was dissolved and sent to the General Fund, were reallocated to the Qualified Sinking Fund (QSF). To realistically be able to pay cash for large equipment purchases, it was determined that the original transfers into the QSF were not sufficient. Since excess reserve was available at the end of FY24, the decision was made to reallocate to those funds to the QSF. Although this may seem substantial, we will use half of this amount buying a loader and a dump truck over the next two years. Considering the current economic conditions and inflation rates, the annual transfers to the QSF fund will be \$200K each year for FY25 and FY26.

Expenditures

Holiday lights expenditures will begin in FY24 and are planned through FY29. In FY25, the City will purchase a Caterpillar wheel loader for \$270K. In FY26, a Sterling dump truck for \$350K will be purchased.

Fund Balance

The estimated year-end fund balance for FY25 is \$1.7M and for FY26 is \$1.5M. The earmarked balances in FY25 is \$150K for holiday lights and \$1.4M for capital outlay. In FY26 the earmark balances are proposed to be \$50K for holidays lights and \$1.3M for capital outlay.

Transfers

FY25

In

- From General Fund (\$200K) –For Future Capital Outlay.

Out

- To Capital Improvement Fund (\$100K) – Holiday Lights
- To General Fund (\$270K) – For purchase of Caterpillar Wheel Loader.

FY26

In

- From General Fund (\$200K) –For Future Capital Outlay.

Out

- To Capital Improvement Fund (\$100K) – Holiday Lights
- To Qualified Sinking Fund (\$350K) – Purchase of a Single Axle Dump Truck

Fund Summaries

Police Academy Fund

Police Academy Fund Budget

Exhibit 45

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Budget	FY26 Budget
Beginning Fund Balance	129,777	133,690	146,064	140,611	142,955	155,753
Revenues						
Police Academy - Agency Contribution	162,500	162,500	162,500	170,000	172,500	172,500
Police Academy - Tuition	45,000	40,500	45,000	45,000	72,000	72,000
Interest Income	140	881	145	300	300	300
Police Academy - Reimbursement	7,000	2,945	7,000	7,000	2,945	2,945
Total Revenues	214,640	206,825	214,645	222,300	247,745	247,745
Expenditures Personnel Services						
0101 - Salaries - Full Time	144,036	141,556	147,362	151,622	156,200	162,057
0104 - FICA	11,019	10,495	11,273	11,281	12,013	12,461
0105 - Insurance Charges	19,508	18,542	21,902	23,428	24,587	27,018
0107 - Pension	8,522	5,178	8,842	9,447	9,422	9,773
0110 - Car Allowance	1,080	1,080	1,080	6,078	1,913	1,913
Subtotal	184,165	176,850	190,459	201,856	204,135	213,223
Commodities						
0201 - Office Supplies	1,000	1,151	1,000	1,000	1,238	1,331
0202 - Book & Periodical-Net Dam/Loss	250	—	250	250	—	—
0204 - Wearing Apparel	500	1,856	500	500	1,996	2,146
0205 - Motor Vehicle Supplies & Fuel	400	154	400	400	166	178
Subtotal	2,150	3,161	2,150	2,150	3,399	3,655
Contractual Services						
0301 - Postage	250	—	250	250	250	265
0309 - Printing	1,500	—	1,500	1,500	1,500	1,591
0310 - Dues And Subscriptions	750	489	750	750	786	786
0311 - Travel	1,700	1,279	1,700	1,700	3,650	3,650
0313 - Training	1,500	1,555	1,500	1,500	1,100	1,100
0314 - Other Contractual Services	4,750	5,193	4,750	4,750	5,585	6,006
Subtotal	10,450	8,516	10,450	10,450	12,871	13,398
Other Charges						
0505 - Other Charges	5,500	11,377	5,500	5,500	14,543	15,299
Subtotal	5,500	11,377	5,500	5,500	14,543	15,299
Total Expenditures	202,265	199,905	208,559	219,956	234,947	245,575
Change In Fund Balance	12,375	6,920	6,086	2,344	12,798	2,170
Ending Fund Balance	142,152	140,610	152,150	142,955	155,753	157,923

Police Academy Fund

On April 4, 2017, the City Council approved an Interlocal Cooperation Agreement to create a joint Sarpy-Douglas Law Enforcement Academy. As a result, recruits from six agencies (La Vista, Papillion and Bellevue Police, Metropolitan Community College Police, and Sarpy and Douglas County Sheriffs) are now being trained locally. As the designated Fiscal Agent, La Vista hired the Police Academy Director and Training Instructor to facilitate the Academy. Funding for these positions is made possible through annual participation fees required from member agencies. The Director and Instructor are housed at Metropolitan Community College Sarpy Center and are supervised by the La Vista Chief of Police.

Revenues

FY25 and FY26 revenue consist of individual agency contribution, enrollment volume and related individual tuition payments.

Expenditures and Fund Balance

The personnel, commodities, contractual services and other charges associated with the Police Academy are attributed to the two full-time Academy staff and costs to operate the Law Enforcement Academy.

Expenditures total \$235K in FY25 and \$246K in FY26 resulting in ending fund balances of \$156K and \$158K for FY25 and FY26 respectively.

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Five-Year Capital Improvement Program



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Five-Year Capital Improvement Program

Overview

The Capital Improvement Program (CIP) is a five-year plan designed to strategically prioritize the City's large capital projects in a fiscally responsible manner.

Each year, the CIP is updated. Following a recommendation from the Planning Commission and approval of the City Council, the first two years of the program are included during the biennial budget preparation.

Projects approved through the CIP process are included in the following fund budgets: Capital Improvement Fund, Redevelopment Fund, and the Sewer fund. City Council approved projects for both FY25 and FY26.

CIP Process

Approving the CIP is an annual process. From October 1 to December 31 of each year, departments submit new CIP project requests or update existing projects. The CIP Coordination Team meets several times between January and March to review the projects and prepare the recommended five-year program. CIP projects include:

- Items requiring an expenditure of at least \$10,000 and having a useful life of more than five years.
- Expenditures that are classified as fixed assets.
- Items obtained under a long-term lease.
- Projects involving the skills and construction needs beyond those needed for general repair and maintenance.
- Engineering, architectural or planning studies and services integral to future public improvements.

The Coordination Team assesses projects based on the impact to public health or safety, connection to strategic priorities, necessity based on litigation or regulation updates, linkages to other projects, available funding sources, economic impact, protection of and investment in infrastructure, level of service to our residents, impact on the operating budget, and community support. Based on the ratings, the projects are prioritized and programmed into the five-year plan or moved to the Unprogrammed list to be reassessed and programmed in a future CIP.

The recommended CIP is presented to the Planning Commission for their recommendation, and subsequently, it is presented to the City Council for approval. Following final approval, the CIP is provided to departments for assistance in the planning and budgeting processes. The FY25 - FY29 Capital Improvement Program was recommended by the Planning Commission on May 2, 2024 and approved by the City Council on May 21, 2024.

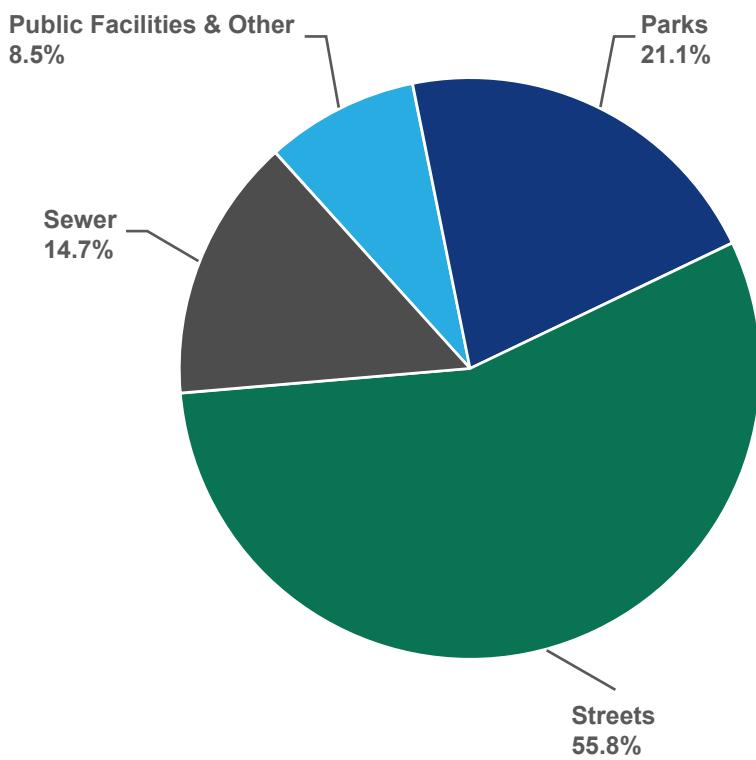
Program Areas

The CIP is divided into four main program areas: Parks, Public Facilities & Other, Sewer, and Streets. For FY25-FY29, \$54,079,000 of capital projects have been programmed across all four areas. The breakdown of the projects is as follows: Parks - \$11,384,000, Public Facilities & Other - \$4,583,332, Sewer - \$7,941,668, Streets - \$30,170,000.

Five-Year Capital Improvement Program

Summary

FY25 - FY29 CIP by Program Area
Exhibit 46



Five-Year Capital Improvement Program

Summary

Approved* FY25 - FY29 Capital Improvement Program

Exhibit 47

Project Title	FY25	FY26	FY27	FY28	FY29
Wayfinding Implementation	75,000	175,000	175,000	275,000	200,000
Holiday Lights	100,000	100,000	150,000	150,000	150,000
Reflection Plaza	50,000	50,000	—	—	—
Thompson Creek 72nd to Edgewood Trail	54,000	20,000	290,000	—	—
Central Park West Infrastructure	—	145,000	1,450,000	—	—
City Park Playground & Shelter Project	—	300,000	—	—	—
Camenzind Playground Project	—	—	—	300,000	—
Big Papio Sewer Siphon Replacement	—	—	100,000	350,000	—
Public Works Building Expansion - Sewer Div Bldg	—	—	800,000	8,000,000	—
Renewal & Replacement	—	—	—	1,350,000	—
Sports Complex Lighting Rehab	950,000	—	—	—	—
Sports Complex Replace Baseball Walkways/Dugouts	—	—	150,000	—	—
Harrison St Bridge M376	500,000	—	—	—	—
120th and Giles Drainage Improvements	—	—	345,000	—	—
Giles Rd Wide M376 (230)	—	—	6,000,000	—	—
84th Street Trail - Giles to Harrison - La Vista	2,450,000	2,715,000	—	—	—
Bridge Deck Maintenance	—	—	900,000	—	—
Hill Creek Rehab - Olive Street	—	250,000	—	—	—
Streetscape Phase 2	—	—	250,000	1,500,000	—
Underpass Aesthetic Improvements	—	—	250,000	—	—
West Giles Road Viaduct (Feasibility Study)	—	—	100,000	—	—
99th & Giles Signal Improvements	550,000	—	—	—	—
Concrete Base Repair - PV Heights Neighborhood	1,150,000	1,150,000	—	—	—
UBAS Parking Lot Preservation	600,000	—	—	—	—
UBAS Street Rehab - PV Heights Neighborhood	—	900,000	900,000	—	—
Val Vista, Mayfair, & Southwind - Crack Sealing	—	100,000	—	—	—
84th Street Resurfacing (10 Year Cycle)	—	—	—	360,000	1,800,000
72nd Street Concrete Panel Repair	—	—	—	400,000	2,000,000
Street Rehabilitation	—	—	1,250,000	1,250,000	2,500,000
Swimming Pool Design & Construction	—	800,000	—	5,400,000	1,800,000
Total	6,479,000	6,705,000	13,110,000	19,335,000	8,450,000

*Approved May 21, 2024, Resolution No. 24-059

Five-Year Capital Improvement Program

Summary by Major Program Area

FY25 - FY29 Capital Improvement Program Parks

Exhibit 48

Project Title	FY25	FY26	FY27	FY28	FY29
Thompson Creek 72nd to Edgewood Trail	54,000	20,000	290,000	—	—
Central Park West Infrastructure	—	120,000	1,200,000	—	—
City Park Playground & Shelter Project	—	300,000	—	—	—
Camenzind Playground Project	—	—	—	300,000	—
Sports Complex Lighting Rehab	950,000	—	—	—	—
Sports Complex Replace Baseball Walkways/	—	—	150,000	—	—
Swimming Pool Design & Construction	—	800,000	—	5,400,000	1,800,000
Total	1,004,000	1,240,000	1,640,000	5,700,000	1,800,000

FY25 - FY29 Capital Improvement Program Public Facilities & Other

Exhibit 49

Project Title	FY25	FY26	FY27	FY28	FY29
Wayfinding Implementation	75,000	175,000	175,000	275,000	200,000
Holiday Lights	100,000	100,000	150,000	150,000	150,000
Reflection Plaza	50,000	50,000	—	—	—
Public Works Building Expansion - Sewer Div	—	—	266,666	2,666,666	—
Total	225,000	325,000	591,666	3,091,666	350,000

FY25 - FY29 Capital Improvement Program Sewer

Exhibit 50

Project Title	FY25	FY26	FY27	FY28	FY29
Central Park West Infrastructure - Sewer	—	25,000	—	250,000	—
Big Papio Sewer Siphon Replacement	—	—	100,000	350,000	—
Public Works Building Expansion - Sewer Div	—	—	533,334	5,333,334	—
Renewal & Replacement	—	—	—	1,350,000	—
Total	—	25,000	633,334	7,283,334	—

Five-Year Capital Improvement Program

Summary by Major Program Area

FY25 - FY29 Capital Improvement Program Streets

Exhibit 51

Project Title	FY25	FY26	FY27	FY28	FY29
Harrison St Bridge M376	500,000	—	—	—	—
120th and Giles Drainage Improvements	—	—	345,000	—	—
Giles Rd Wide M376 (230)	—	—	6,000,000	—	—
84th Street Trail - Giles to Harrison - La Vista	2,450,000	2,715,000	—	—	—
Bridge Deck Maintenance	—	—	900,000	—	—
Hell Creek Rehab - Olive Street	—	250,000	—	—	—
Streetscape Phase 2	—	—	250,000	1,500,000	—
Underpass Aesthetic Improvements	—	—	250,000	—	—
West Giles Road Viaduct (Feasibility Study)	—	—	100,000	—	—
99th & Giles Signal Improvements	550,000	—	—	—	—
Concrete Base Repair - PV Heights	1,150,000	1,150,000	—	—	—
UBAS Parking Lot Preservation	600,000	—	—	—	—
UBAS Street Rehab - PV Heights	—	900,000	900,000	—	—
Val Vista, Mayfair, & Southwind - Crack	—	100,000	—	—	—
84th Street Resurfacing (10 Year Cycle)	—	—	—	360,000	1,800,000
72nd Street Concrete Panel Repair	—	—	—	400,000	2,000,000
Street Rehabilitation	—	—	1,250,000	1,250,000	2,500,000
Total	5,250,000	5,115,000	9,995,000	3,510,000	6,300,000

Five-Year Capital Improvement Program

Unprogrammed

FY25 - FY29 Capital Improvement Program Unprogrammed

Exhibit 52

Project Title	Category	Estimated Project Cost
Municipal Campus Improvements	Public Facilities & Other	Unknown
City Centre Parking #3	Public Facilities & Other	15,000,000
Library Parking Lot Rehab	Public Facilities & Other	600,000
City Centre Plaza Space Improvements	Parks	4,000,000
Ardmore Park Shelter Lighting & Electricity	Parks	75,000
Children's Park Playground	Parks	300,000
Ardmore Park Playground	Parks	300,000
Apollo Park	Parks	200,000
Sports Complex Replace Baseball Backstops	Public Facilities & Other	150,000
Sports Complex Maintenance/Storage Building	Public Facilities & Other	218,000
Sports Complex Parking - Soccer Parking Lot	Public Facilities & Other	500,000
Sports Complex Baseball Concession Renovation	Public Facilities & Other	150,000
66th Street Reconstruction	Streets	8,420,000
118th Street West Papio Trail Access	Streets	50,000
125th St Storm Sewer Rehabilitation	Streets	500,000
Heartwood Road Storm Sewer Rehabilitation	Streets	500,000
Portal Road - Giles Road to 97th Street	Streets	5,000,000
Streetscape Phase 3	Streets	6,996,000
108th Street Resurfacing (10 Year Cycle)	Streets	2,500,000
Giles Rd Widening - Phase 2	Streets	13,000,000
96th St & Giles Rd - Intersection Improvements	Streets	3,000,000
Streetscape Phase 4	Streets	2,986,500
108th St & Brentwood Dr Intersection Improvements	Streets	650,000
Total		65,095,500

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

City of La Vista, Nebraska

Project # ADMN-22-001

Project Name Wayfinding Implementation

2025 *thru* 2029

Department Administration

Contact Community Development Dire

Type Construction

Useful Life

Category Wayfinding

Priority N/A

Plan Name Comprehensive Plan

Account Number

Dept Priority

Total Project Cost: \$950,000

Description

The Wayfinding Plan was accepted by the City Council in 2022, and staff has subsequently developed an implementation strategy. The Plan provides basic designs for various directional, parks, and building signage throughout the city, as well as other wayfinding structures. The plan for implementing the placement of these wayfinding signs is nearly completed and costs estimates have been made for the phased final design, placement and construction of signs and structures. New signage placement has been completed in most of the City's smaller parks in the past year.

Wayfinding improvements include:

Parks Signage - 2023/2024/2025 - 21 Signs

Vehicle Directional Signage - 2024/2025 - 36 Signs

Destination Arrival & Building ID - 2025/2026 - 12 Signs

Secondary Entry, Tertiary Entry - 2026/2027 - 10 Signs

Primary Gateway Signs - 2027/2028 - 6 Signs

Bike/Pedestrian Signage - 2028/2029 - Sign # TBD

Justification

The proposed funding is to implement the Wayfinding Plan adopted by the City Council. It will ensure that signage, wayfinding structures and artwork as recommended in the study and the implementation plan gets constructed.

The La Vista brand process was pursued to establish a distinct community identity. While developing the brand, the need to educate people about the boundaries between communities became apparent.

During the research phase we heard that there is nothing distinctive about any community in the area. In fact, one of our greatest challenges was our undefined identity, and it has been clear over the years that most people do not know if they're in La Vista or where La Vista is in the context of the metro area.

This lack of differentiation is an opportunity for La Vista to make the City's entryways distinct from surrounding communities. One of the most significant ways to do this is through signage and other infrastructure, such as through a wayfinding program

Wayfinding is specifically identified in the "Shop 1.4" goal of the Comprehensive Plan: "Invest in high-quality streetscapes in these areas, including plazas, public art, pedestrian amenities, and wayfinding signage (the process of getting a visitor from point A to B)." It is also listed in "Shop 3.3": Install streetscape improvements along 84th Street, including landscaping, wayfinding, lookout areas or view corridors, and other amenities." This project is also referred to in "Move 3.1", "Fun 1.3", and "Fun 3.1".

Prior	Expenditures	2025	2026	2027	2028	2029	Total
50,000	Construction Costs 03	75,000	175,000	175,000	275,000	200,000	900,000
Total	Total	75,000	175,000	175,000	275,000	200,000	900,000

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
50,000	Lottery Fund - Cash	75,000	175,000	175,000	275,000	200,000	900,000
Total	Total	75,000	175,000	175,000	275,000	200,000	900,000

Budget Impact/Other

The implementation of the wayfinding plan has been divided into six separate phases spread over at least seven years to make the project more financially feasible.

There will be costs associated with maintenance of the signage.

Produced Using the Plan-It Capital Planning Software

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

City of La Vista, Nebraska

Budget Items	2025	2026	2027	2028	2029	Total	Future
Maintenance	5,000	5,000	5,000	5,000	5,000	25,000	25,000
Total	5,000	5,000	5,000	5,000	5,000	25,000	Total

2025 *thru* 2029

Department Administration

Contact Community Development Dire

Produced Using the Plan-It Capital Planning Software

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

City of La Vista, Nebraska

Project # **PARK -25-004**

Project Name **Holiday Lights**

2025 *thru* 2029

Department Public Works - Parks

Contact Park Superintendent

Type Improvement

Useful Life

Category Equipment

Priority N/A

Plan Name

Account Number

Dept Priority

Description

Total Project Cost: \$650,000

This project will expand the offering of holiday lights around Santa's Workshop and through Central Park to create a memorable experience for all people celebrating the holidays in La Vista.

Anticipated Start Date: 2025

Length of Project: Multi-Year, Ongoing

Estimated Completion Date: 2029

Justification

Transfers from the Lottery Fund to the Qualified Sinking Fund have been made since 2019, and at the end of FY24, there will be \$500k earmarked for holiday lights.

A group has met to develop a cohesive strategy and implementation program for light displays at Santa's Workshop, through Central Park, and along 84th Street. The program will include the creation of sponsorship categories for the lights.

Alternative Funding Options: Opportunity for fundraising & sponsorship categories

Expenditures	2025	2026	2027	2028	2029	Total
Equipment/Furnishings 05	100,000	100,000	150,000	150,000	150,000	650,000
Total	100,000	100,000	150,000	150,000	150,000	650,000

Funding Sources	2025	2026	2027	2028	2029	Total
Qualified Sinking Fund - Cash	100,000	100,000	150,000	150,000	150,000	650,000
Total	100,000	100,000	150,000	150,000	150,000	650,000

Budget Impact/Other

There will be maintenance costs associated with the lights/features.

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

2025 *thru* 2029

City of La Vista, Nebraska

Project # PARK-22-001

Project Name Reflection Plaza

Plan Name Vision 84 Plan

Account Number

Dept Priority

Department Public Works - Parks

Contact Asst. to City Administrator

Type Construction

Useful Life

Category Park Development/Construction

Priority N/A

Description

Total Project Cost: \$150,000

This project would construct a reflection plaza where people could go to reflect and honor friends, family, community members, and veterans. Several possible locations for the plaza have been identified; City Council will select the final location.

Anticipated Start Date: Spring 2025

Length of Project: 18 months

Estimated Completion Date: 2026

Justification

For many years, the City Council has discussed the need for the City to have a dedicated Reflection Plaza space for citizens.

The La Vista Community Foundation (LVCF) created the Mike Crawford Legacy Fund to help fund construction of the Reflection Plaza. Following the selection of a site for Reflection Plaza, the City will work in partnership with the LVCF on the design and construction.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
50,000	Construction Costs 03	50,000	50,000				100,000
Total		50,000	50,000				100,000

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
50,000	Lottery Fund - Cash	50,000	50,000				100,000
Total		50,000	50,000				100,000

Budget Impact/Other

The operating budget impact will be determined once a concept has been selected. Estimates for maintenance will be provided with concept options for City Council consideration.

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

City of La Vista, Nebraska

Project #	PARK-23-002
Project Name	Thompson Creek 72nd to Edgewood Trail

Plan Name Park & Rec Master Account Number
Dept Priority

Department Public Works - Parks
Contact Deputy Director of Public Works
Type Construction
Useful Life 20 years
Category Trail Development/Construction
Priority N/A

Description Total Project Cost: \$364,000

This project will create a trail connection between the current Keystone Trail at S. 69th Street and a future underpass on 84th Street. Public Works recently submitted for and was approved to receive Transportation Alternative Program (TAP) funding in the amount of \$1,456,000 for this project. The city's portion to fund this project is \$364,000 spread over the 3 years.

Anticipated Start Date: Spring/Summer 2025
Length of Project: 3 Years
Estimated Completion Date: Late Fall 2027

Justification

This project will construct a new trail from the terminus of the Keystone Trail on S. 69th Street to the future trail in Central Park at Edgewood Blvd. Once construction of the underpass at 84th Street is complete, this will allow for east/west pedestrian movements safely under 84th Street to the very east end of La Vista at the Sports Complex. Timeline for project is determined upon available TAP funding through MAPA.

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Study/Design 01	54,000	20,000				74,000
Construction Costs 03			290,000			290,000
Total	54,000	20,000	290,000			364,000

Funding Sources	2025	2026	2027	2028	2029	Total
Debt Service Fund - Cash	54,000	20,000	290,000			364,000
Total	54,000	20,000	290,000			364,000

Budget Impact/Other

Future O&M costs related to maintaining the trail, initially this will be mainly related to additional snow removal for the trail. Future work could include repairs to concrete panels.

Budget Items	2025	2026	2027	2028	2029	Total	Future
Maintenance				1,000	1,000	2,000	5,000
Total				1,000	1,000	2,000	Total

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

2025 *thru* 2029

City of La Vista, Nebraska

Project # PARK-25-001

Project Name Central Park West Infrastructure

Plan Name Park & Rec Master

Account Number

Dept Priority

Department Public Works - Parks

Contact Asst. City Administrator

Type Unassigned

Useful Life <10 years

Category Park Development/Construction

Priority N/A

Description

Total Project Cost: \$1,595,000

As part of the previous Placemaking and Landscape Design project, a plan for Central Park West (the area adjacent to Central Park and West of 84th Street), was created. The area is approximately 8 acres in size and a portion of it was chosen by the City Council as the location of a potential new community swimming pool. The remaining area was proposed for use as event/festival space. A schematic design for the event space was produced.

As the City begins to develop this area, it is recommended that some base infrastructure be installed. This CIP project provides funding for final design and construction documents for this infrastructure, which includes water and sewer connections that will be needed for the proposed swimming pool, trail connection to the 84th Street underpass, parking and green space. A phasing strategy for future improvements to the area would also be completed.

Anticipated Start Date: October 2025

Length of Project: 3 years

Estimated Completion Date: September 2028

Justification

The regional park concept for this area was created as an impetus for development along the 84th Street corridor and to provide a gathering place for the public to enjoy. Creating spaces where community events can be held and extending the park concept to the west side of 84th Street supports the City Centre development as well as providing space for other area event organizers to bring activities to La Vista.

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Study/Design 01		145,000				145,000
Construction Costs 03			1,450,000			1,450,000
Total	145,000	1,450,000				1,595,000

Funding Sources	2025	2026	2027	2028	2029	Total
Redevelopment Fund - Bond		120,000	1,200,000			1,320,000
Sewer Fund - Cash		25,000	250,000			275,000
Total	145,000	1,450,000				1,595,000

Budget Impact/Other

The construction of proposed base infrastructure for the park will result in maintenance and operational impacts.

Budget Items	2025	2026	2027	2028	2029	Total	Future
Maintenance				15,000	15,450	30,450	118,282
Utilities				6,000	6,180	12,180	
Total	21,000	21,630				42,630	Total

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

City of La Vista, Nebraska

Project # PARK-25-002

Project Name City Park Playground & Shelter Project

2025 *thru* 2029

Department Public Works - Parks

Contact Park Superintendent

Type Improvement

Useful Life

Category Park Improvement

Priority N/A

Plan Name Mini Park Plan

Account Number

Dept Priority

Description

Total Project Cost: \$300,000

This project will be replacing the old existing playground equipment, it is believed that the equipment is over 30 years old. The new playground structure will include sidewalks, benches and lighting. The project will also include a shelter with tables, grille, electricity and lighting. The equipment is in poor shape, but remains safe for daily use. We do not have any ADA accessibility from the sidewalk into the park and all the equipment is also not accessible. A sidewalk with connectivity and an updated accessible playground and shelter will be added. Lighting will be installed around the shelter for safety as there is currently no lighting in the park.

Anticipated Start Date: April 2026

Length of Project: 4-6 months

Estimated Completion Date: September 2026

Justification

The Park Planning team has identified this project as the most important project to complete. The team assessed safety, existing condition, cost benefit, access, historical investment and strategic priority as part of the scoring system. The scoring system created by the Park Planning team was used to better assess and rank the projects identified in the Mini Park Plans as well as citizen and user group feedback.

Alternative Funding Options: Staff will apply for a \$50,000 grant through the NRD.

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03		200,000				200,000
Equipment/Furnishings 05		100,000				100,000
Total	300,000					300,000

Funding Sources	2025	2026	2027	2028	2029	Total
Debt Service Fund - Cash		150,000				150,000
Lottery Fund - Cash		150,000				150,000
Total	300,000					300,000

Budget Impact/Other

This project will decrease the amount incurred on yearly repair costs.

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

2025 *thru* 2029

City of La Vista, Nebraska

Project # PARK-27-002

Project Name Camenzind Playground Project

Plan Name Mini Park Plan

Account Number

Dept Priority

Department Public Works - Parks

Contact Park Superintendent

Type Construction

Useful Life

Category Park Improvement

Priority N/A

Description

Total Project Cost: \$300,000

The project consists of the removal and replacement of the playground and surfacing at Camenzind Park. The existing playground is over 20 years old and past its useful life and in need of replacement. A new playground structure, sidewalks, benches and poured in place surfacing will be added to the park. The sidewalk will be added to create accessibility to the playground and interior of the park.

Anticipated Start Date: April 2028

Length of Project: 4-6 months

Estimated Completion Date: September 2028

Justification

The Park Planning team has identified this project as the next most important project to complete. The team assessed safety, existing condition, cost benefit, access, historical investment and strategic priority as part of the scoring system. The scoring system created by the Park Planning team was used to better assess and rank the projects identified in the Mini Park Plans as well as citizen and user group feedback.

Alternative Funding Options: Staff will apply for a \$50,000 grant through the NRD.

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03				150,000	150,000	
Equipment/Furnishings 05				150,000	150,000	
Total				300,000	300,000	

Funding Sources	2025	2026	2027	2028	2029	Total
Debt Service Fund - Cash				150,000	150,000	
Lottery Fund - Cash				150,000	150,000	
Total				300,000	300,000	

Budget Impact/Other

This project will decrease the amount incurred on yearly repair costs.

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

2025 *thru* 2029

City of La Vista, Nebraska

Project #	SEWR-23-001
Project Name	Big Papio Sewer Siphon Replacement

Plan Name	Account Number
Dept Priority	

Description Total Project Cost: \$450,000

This project will remove the existing twin siphon barrels that convey sanitary sewer flows under the Big Papillion Creek from the east half of La Vista to the Omaha interceptor line. These new siphon barrels will be of similar size, but will be placed at a deeper elevation to prevent erosion and damage around the barrels.

Anticipated Start Date: 2027 Design, 2028 Construction
Length of Project: 2 Years
Estimated Completion Date: Fall 2028

Justification

If not addressed the erosion will eventually cause the siphon to break free discharging it into the Big Papillion Creek. The existing siphon at the junction of Thompson Creek and the Big Papillion Creek has been exposed due to ongoing creek erosion. Temporary repairs were made to the existing siphon barrels in 2017, however, full replacement of the sanitary sewer siphon is needed.

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03			100,000	350,000		450,000
Total			100,000	350,000		450,000

Funding Sources	2025	2026	2027	2028	2029	Total
Sewer Fund - Cash			100,000	350,000		450,000
Total			100,000	350,000		450,000

Budget Impact/Other

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

2025 *thru* 2029

City of La Vista, Nebraska

Project # SEWR-24-001

Project Name Public Works Building Expansion - Sewer Div Bldg

Plan Name Sewer Rate Study

Account Number

Dept Priority

Department Public Works - Sewer

Contact City Engineer

Type Construction

Useful Life 40 years

Category Building Construction

Priority N/A

Description

Total Project Cost: \$8,800,000

Construction of a new sewer division and public works administration facility on the current public works campus.

Anticipated Start Date: October 2026

Length of Project: 2 yrs

Estimated Completion Date: September 2028

Justification

The current sewer maintenance facility is a cold storage building that was converted into a small office and maintenance work space. The facility has no running water or restroom facilities and lacks space to store equipment. Public works has also run out of office space for management and front office staff. This new facility will address both of these issues for continued growth of the department.

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Study/Design 01			800,000			800,000
Construction Costs 03				8,000,000		8,000,000
Total			800,000	8,000,000		8,800,000

Funding Sources	2025	2026	2027	2028	2029	Total
Debt Service Fund - Cash			266,666	2,666,666		2,933,332
Sewer Fund - Bond			533,334	5,333,334		5,866,668
Total			800,000	8,000,000		8,800,000

Budget Impact/Other

It is anticipated there will be a slight increase in costs due to facility cleaning and utility costs for a larger facility.

Budget Items	2025	2026	2027	2028	2029	Total	Future
Utilities					5,000	5,000	25,000
Total					5,000	5,000	Total

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

City of La Vista, Nebraska

Project # **SEWR-24-002**

Project Name **Renewal & Replacement**

2025 *thru* 2029

Department Public Works - Sewer

Contact City Engineer

Type Improvement

Useful Life

Category Sanitary Sewer Improvement

Priority N/A

Plan Name Sewer Rate Study

Account Number

Dept Priority

Description

Total Project Cost: \$1,350,000

Future sewer rehabilitation project, potentially Cured in Place Pipelining (CIPP), to address deficiencies such as structural damage, leaks, and corrosion of sanitary sewer infrastructure.

Anticipated Start Date: Spring 2028

Length of Project: 1 Year

Estimated Completion Date: Fall 2028

Justification

The recently completed sewer rate study identified a need to invest in future rehabilitation projects in order to extend the service life of the existing sewer infrastructure and maintain expected service levels to residents.

Alternative Funding Options: Potential for SRF funding through NDEE (Low interest loan)

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03				1,350,000		1,350,000
					1,350,000	1,350,000
Total						
Funding Sources	2025	2026	2027	2028	2029	Total
Sewer Fund - Cash				1,350,000		1,350,000
					1,350,000	1,350,000
Total						

Budget Impact/Other

Slight savings per year on foaming for roots in sewer lines.

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

2025 *thru* 2029

City of La Vista, Nebraska

Project # SPRT-11-002

Project Name Sports Complex Lighting Rehab

Plan Name

Account Number 05.71.0923

Dept Priority

Department Public Works - Sports Complex

Contact Park Superintendent

Type Improvement

Useful Life 30 years

Category Park Improvement

Priority N/A

Description

Total Project Cost: \$950,000

This project would be a complete replacement of the field lighting on Fields 1,2,3,4 at the Sports Complex. The lights will be replaced with LED fixtures, and new poles will be set based on the field lighting requirements. The new poles and lights will come with a 25 year warranty that covers all maintenance cost.

Project Timeline - Start 10/31/2024 6 months to complete

Justification

The existing lighting fixtures and mountings at the Sports Complex have reached the end of their useful life and the light fixture replacement parts are no longer available. The fuses and ballasts are mounted at the top of the poles making maintenance costly and hazardous. The bulb covers must be removed with a hack saw or cutting torch. Mounting arms spin out of line during high winds and require a lift to realign. We currently spend \$5000/year on maintenance, the new lights will come with a 25 year warranty that covers all maintenance cost.

New light fixtures will provide for a better, more safe experience for the users of the fields as well as being more energy efficient

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03	950,000					950,000
Total	950,000					950,000

Funding Sources	2025	2026	2027	2028	2029	Total
Debt Service Fund - Cash	950,000					950,000
Total	950,000					950,000

Budget Impact/Other

The lighting will be more efficient in energy usage and will require less manpower for maintenance.

Budget Items	2025	2026	2027	2028	2029	Total
Maintenance	-5,000	-5,185	-5,377	-5,576	-5,782	-26,920
Utilities	4,000					4,000
Total	-9,000	-5,185	-5,377	-5,576	-5,782	-30,920

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

City of La Vista, Nebraska

Project #	SPRT-20-001
Project Name	Sports Complex Replace Baseball Walkways/Dugouts

2025 *thru* 2029

Department Public Works - Sports Complex

Contact Park Superintendent

Type Improvement

Useful Life

Category Park Improvement

Priority N/A

Plan Name	Account Number
Dept Priority	

Description **Total Project Cost:** \$150,000

This project will be the replacement of the walk ways and dugout floors on the baseball side of the Sports Complex. The sidewalk infrastructure and drainage is failing and in bad shape. Footings in the dugouts are heaving creating a safety hazard. The current asphalt walkways will be replaced with concrete.

Anticipated Start Date: October 2026

Length of Project: 3 months

Estimated Completion Date: January 2027

Justification

The Park Planning team has identified this project as the most important project to complete at the Sports Complex. The team assessed safety, existing condition, cost benefit, access, historical investment and strategic priority as part of the scoring system.

The Park Planning Team has reviewed and agrees this project is a top priority based on age and safety of the walkways and dugout. The sidewalk infrastructure and drainage is failing and in bad shape. Footings in the dugouts are heaving creating a safety hazard.

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03			150,000			150,000
Total			150,000			150,000

Funding Sources	2025	2026	2027	2028	2029	Total
Lottery Fund - Cash			150,000			150,000
Total			150,000			150,000

Budget Impact/Other

This project will decrease the amount incurred on yearly repair costs.

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

2025 *thru* 2029

City of La Vista, Nebraska

Project # STRT-13-006

Project Name Harrison St Bridge M376

Plan Name One & Six Year Road

Account Number

Dept Priority

Department Public Works - Streets

Contact City Engineer

Type Unassigned

Useful Life

Category Bridge Improvement

Priority N/A

Description

Total Project Cost: \$500,000

The 92nd and Harrison Street bridge needs repairs that go beyond routine maintenance. This project would rehabilitate the bridge deck and portions of the substructure as well as remove and replace the concrete approach slabs. The project would be completed jointly with the City of Omaha, the asset's lead agent. The amount shown is La Vista's share of the project.

Anticipated Start Date: 2025

Length of Project: Unknown at this time

Estimated Completion Date: Unknown at this time

Justification

Harrison Street is a major arterial in use throughout the day. To ensure bridge integrity, it should be rehabilitated. Project No. 202 in the One and Six Year Road Plan. Major maintenance and repair items are cost shared with the City of Omaha, the lead agent on this asset.

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03	500,000					500,000
Total	500,000					500,000

Funding Sources	2025	2026	2027	2028	2029	Total
Debt Service Fund - Bond	500,000					500,000
Total	500,000					500,000

Budget Impact/Other

This project will reduce the shared maintenance burden between the City of Omaha and the City of La Vista, as well as improve ride quality.

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

City of La Vista, Nebraska

Project # **STRT-16-002**

Project Name **120th and Giles Drainage Improvements**

2025 *thru* 2029

Department Public Works - Streets

Contact City Engineer

Type Improvement

Useful Life

Category Storm Sewer Improvement

Priority N/A

Plan Name One & Six Year Road

Account Number

Dept Priority

Description

Total Project Cost: \$345,000

Project is to improve drainage conditions for runoff coming from the east catchment of Southport West down through the BNSF crossing and towards Papio Valley 1 Business Park.

Anticipated Start Date: Spring 2027

Length of Project: 4 Months

Estimated Completion Date: Fall 2027

Justification

Project will reduce the likelihood of rain events causing flooding issues along the north edge of Papio Valley 1 Business Park, which will reduce the likelihood of flood fighting efforts and or cleanup after rain events.

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03			345,000			345,000
Total			345,000			345,000

Funding Sources	2025	2026	2027	2028	2029	Total
Debt Service Fund - Bond			345,000			345,000
Total			345,000			345,000

Budget Impact/Other

No impact of O&M.

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

2025 *thru* 2029

City of La Vista, Nebraska

Project #	STRT-17-003
Project Name	Giles Rd Wide M376 (230)

Plan Name One & Six Year Road Account Number

Dept Priority

Department Public Works - Streets

Contact City Engineer

Type Improvement

Useful Life 30 years

Category Street Improvement

Priority N/A

Description

Total Project Cost: \$6,900,000

Project is to rehabilitation the roadway surface and add additional roadway capacity, likley though the additional of auxillary through and turning lanes from the I-80 Eastbound On/Off Ramps to the bridge over the BNSF Railroad just west of 120th Street.

Anticipated Start Date: Design of Phase 1 currently underway, 1st phase construction fall 2026

Length of Project: Multiple years

Estimated Completion Date: Phase 1 - Late fall of 2027

Justification

Roadway improvements will be necessary to facilitate good traffic flow as development and growth continue in this area. Maintaining good traffic flow will be a vital component of promoting the Southport area as a desirable location to visit and do business. The first phase of construction would take place from the BNSF bridge to the I-80 EB on-ramp. This is Project No. 230 in the One and Six Year Road Plan.

Alternative Funding Options: FHWA/NDOT (10 Year Process)

Prior	Expenditures	2025	2026	2027	2028	2029	Total
900,000	Construction Costs 03			6,000,000			6,000,000
Total				6,000,000			6,000,000

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
900,000	Debt Service Fund - Bond			6,000,000			6,000,000
Total				6,000,000			6,000,000

Budget Impact/Other

Project will increase lane mile of road and complexity of the signal system; however traffic congestion will be minimized and will allow for multiple lanes of traffic when being repaired. Project will upgrade the pavement condition, which will reduce the maintenance burden.

Budget Items	2025	2026	2027	2028	2029	Total	Future
Maintenance				10,600	10,930	21,530	59,739
Total				10,600	10,930	21,530	Total

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

City of La Vista, Nebraska

Project # **STRT-19-008**

Project Name **84th Street Trail - Giles to Harrison - La Vista**

2025 *thru* 2029

Department Public Works - Streets

Contact Deputy Community Developm

Type Improvement

Useful Life

Category Street Improvement

Priority N/A

Plan Name Comprehensive Plan

Account Number

Dept Priority

Description

Total Project Cost: \$7,690,000

Formerly Corridor 84 Streetscape 1A, 1B, & 1C - The Vision 84 plan calls for "Unique streetscape enhancements along 84th Street" as one of the goals of the master plan. The conceptual design portion of this project has been completed and cost estimates provided. Construction documents have been prepared and a phasing plan for construction has been provided (see below). Improvements will include but are not limited to gateway walls, expanded sidewalks, pedestrian lighting, irrigation and landscaping improvements along the roadway and in the medians from Harrison Street to Giles Road. Proposed phasing plan: Phase 1A - Grading and Infrastructure - \$2M; Phase 1B - Connectivity - \$1.2M; Phase 1C - Bridge-related Improvements - \$3.72M; Phase 2 - La Vista Identity - \$3.4M; Phase 3 - Planting the Corridor - \$3.86M; Phase 4 - Medians - \$1.8M; Phase 5 - Connecting to the Neighborhoods - \$1.58M

Phase 1A includes:

- Grading and drainage easement procurement
- Utility relocations
- Regrading and drainage to accommodate the new storm water drainage plan
- Install conduit for future lighting and irrigation
- Erosion control and temporary cover crop seeding

Phase 1B includes:

- 10' Multi-use concrete sidewalk from Giles to Harrison (both sides)
- New pedestrian curb ramps at intersections
- Erosion control and temporary cover crop seeding

Phase 1C includes:

- Demolition, Erosion Control, Storm Sewer, Grading (Phase 1)
- Excavation for proposed bridge
- Proposed bridge construction
- Channel letdown structure below proposed bridge
- Plug and fill exiting culvert with flowable fill below proposed bridge
- 10' Multi-use concrete sidewalk connection within the limit of disturbance

As part of the 84th Street redevelopment effort, City Ventures, a private development company, is creating a mixed-use project (City Centre). The City's Central Park immediately abuts the development. The Park Master Plan calls for the park and the City Centre project to connect with the west side of 84th Street via an underpass. In anticipation of multiple large-scale events being held in the park and the public spaces in City Centre, the area where the pool is now located is slated to be converted into additional usable public space, potentially festival space.

Anticipated Start Date: 2024

Length of Project: Multiple Years

Estimated Completion Date: March 2027

Justification

In 2010, the City completed a Vision Plan for 84th Street (Vision 84) which included an extensive public process and the adoption of a master plan which called for the 84th Street corridor to become the central city core with a memorable and distinct identity, a vibrant mix of land uses, and creating a sense of community and a high quality of life for residents.

This project would provide an access from Central Park to the space west of 84th Street, connecting both sides of the City and providing pedestrian access to the park and the City Centre development from the west side of the City.

Alternative Funding Options: The City submitted a Community Project Funding Request and was awarded a \$5 M grant for this project.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
2,525,000	Construction Costs 03	2,450,000	2,715,000				5,165,000
Total	Total	2,450,000	2,715,000				5,165,000

Produced Using the Plan-It Capital Planning Software

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

City of La Vista, Nebraska

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
2,525,000	Redevelopment Fund - Grant	2,450,000	2,715,000			5,165,000	
Total	Total	2,450,000	2,715,000			5,165,000	

Budget Impact/Other

As Phases 1A and 1B do not include any specific landscaping improvements, the main area of additional operational cost is the maintenance of the trails. Crews are currently utilizing the utility tractors with a snowblower head to clear the current sidewalks. The width and thickness will allow a pickup truck with a blade to clear the trails. This has a potential to cut the amount of time dedicated to clearing these walkways.

The underpass will have to be regularly inspected and maintained like any other bridge structure.

Budget Items	2025	2026	2027	2028	2029	Total	Future
Maintenance		2,060	2,120	2,190	2,250	8,620	15,000
Total		2,060	2,120	2,190	2,250	8,620	Total

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

City of La Vista, Nebraska

Project # **STRT-23-002**
Project Name **Bridge Deck Maintenance**

2025 thru 2029

Department Public Works - Streets

Contact City Engineer

Type Improvement

Useful Life

Category Bridge Improvement

Priority N/A

Plan Name
Dept Priority

Description **Total Project Cost:** **\$900,000**

This project will identify compromised bridge decks throughout the City for resurfacing and resealing to prevent corrosion to the bridge structure. This project is a placeholder to allow adequate funding.

Anticipated Start Date: October 2026

Length of Project: 1 year

Estimated Completion Date: September 2027

Justification

This project is to ensure the long-term integrity of the City's bridge infrastructure.

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03			900,000			900,000
Total			900,000			900,000

Funding Sources	2025	2026	2027	2028	2029	Total
Debt Service Fund - Bond			900,000			900,000
Total			900,000			900,000

Budget Impact/Other

This project will decrease maintenance costs.

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

2025 *thru* 2029

City of La Vista, Nebraska

Project # STRT-24-003

Project Name Hell Creek Rehab - Olive Street

Plan Name One & Six Year Road

Account Number

Dept Priority

Department Public Works - Streets

Contact City Engineer

Type Improvement

Useful Life

Category Creek Channel Improvement

Priority N/A

Description

Total Project Cost: \$250,000

Project intent is to address stream sloughing and exposure of the bridge piers due to the continued degradation of Hell Creek, likely through the installation of large diameter limestone riprap channel armorment, steel sheet pile revetment, or other similar means.

Anticipated Start Date: October 2025

Length of Project: 1 yr

Estimated Completion Date: September 2026

Justification

Per the 2020 bridge inspection report, there is some pier undermining and sloughing banks that will impact the structure if not addressed. This rehab work is an interim condition prior to the Phase 2 Rehabilitation Project of Hell Creek, to which a formal time table and/or scope has not yet been established.

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03		250,000				250,000
Total		250,000				250,000

Funding Sources	2025	2026	2027	2028	2029	Total
Debt Service Fund - Bond		250,000				250,000
Total		250,000				250,000

Budget Impact/Other

Project will reduce the likelihood of serious maintenance issues due to continued channel degradation.

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

City of La Vista, Nebraska

Project # **STRT-24-012**

Project Name **Streetscape Phase 2**

2025 *thru* 2029

Department Public Works - Streets

Contact Deputy Community Developm

Type Improvement

Useful Life

Category Street Improvement

Priority N/A

Plan Name Comprehensive Plan

Account Number

Dept Priority

Description

Total Project Cost: \$1,750,000

With the completion of "84th Street Trail" (Phases 1A-1C of the Streetscape Plan) in FY26, the start of Phase 2 will be the next step in the Streetscape Project. Phase 2 will consist of new decorative streetlights along the 84th Street Corridor. Lighting along the pedestrian path will be added at the same time to improve the comfort, safety and security of pedestrians in the area. This phase will also involve tree plantings on either side of the corridor to replace those trees removed from the Phase 1 activities and enhance the overall tree canopy along the corridor. Finally, the irrigation for the trees and the plantings planned for future phases will be installed at this time as well.

Justification

The Vision 84 plan calls for "Unique streetscape enhancements along 84th Street" as one of the goals of the master plan. The conceptual design portion of this project has been completed and cost estimates provided. Construction documents have been prepared and a phasing plan for construction has been developed.

With the awarding of the congressional earmark for Phases 1A-1C of the Streetscape Project, these phases are expected to start construction in FY25 with completion slated in FY26. As clearing and grubbing for the first phases of the streetscape project will remove a notable number of trees along the corridor, it will be important to replant the trees along this corridor to start their multi-year maturation process. The second phase is also ideal to improve the vehicle and pedestrian lighting along the corridor. Improving the safety of pedestrian traffic along 84th Street after the opening of the Astro and the commencement of concerts.

This project will help achieve goals 1.2 Support and improve the City's unique, high-quality community events and cultural services for residents and visitors, 1.3 Improve the availability and effectiveness of recreational, athletic, educational and park services, 1.5 Maintain safe, accessible, and healthy City parks and trails, 1.6 Create new public spaces and connections, 1.7 Raise awareness of what makes La Vista a great place to live, work, play, shop, visit, and do business, 2.3 Work with stakeholders to create a readily identifiable downtown core that is unique and vibrant with a mixture of entertainment, housing, specialty shops, offices, and other commercial uses, 3.2 Support strategic investment in well-planned and maintained public infrastructure and facilities that meet projected growth and development demands, and 3.3 Provide a safe, efficient, and well-connected multimodal transportation system that contributes to a high quality of life of the 2018 - 2020 STRATEGIC PLAN SUMMARY

Expenditures	2025	2026	2027	2028	2029	Total
Engineering 02			250,000			250,000
Construction Costs 03				1,500,000		1,500,000
Total		250,000		1,500,000		1,750,000

Funding Sources	2025	2026	2027	2028	2029	Total
Redevelopment Fund - Bond			250,000	1,500,000		1,750,000
Total			250,000	1,500,000		1,750,000

Budget Impact/Other

The addition of pedestrian lighting, to the existing levels of street lighting, will increase the annual electric bill for the City. The installation of an irrigation system will also add some costs in relation to maintenance and water usage. These costs will start occurring after the completion of the project.

Maintenance of the landscaping incorporated into this phase of the implementation of the Streetscape Plan will be handled by the existing staff of the Parks Department.

Budget Items	2025	2026	2027	2028	2029	Total	Future
Utilities					30,900	30,900	168,974
Total					30,900	30,900	168,974

Produced Using the Plan-It Capital Planning Software

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

2025 *thru* 2029

City of La Vista, Nebraska

Project # **STRT-24-013**

Project Name **Underpass Aesthetic Improvements**

Plan Name Comprehensive Plan

Account Number

Dept Priority

Department Public Works - Streets

Contact Deputy Community Developm

Type Improvement

Useful Life

Category Redevelopment

Priority N/A

Description

Total Project Cost: \$250,000

With the design of the underpass underway, it is an important time to design the related aesthetic treatments to and around the underpass structure, as discussed within the Vision 84 and Civic Center Park Plan documents. As conceptual design nears completion final design and adjustments to the underpass construction documents prior to the underpass' construction in FY25-26.

Justification

In 2010, the City completed a Vision Plan for 84th Street (Vision 84) which included an extensive public process and the adoption of a master plan which called for the 84th Street corridor to become the central city core with a memorable and distinct identity, a vibrant mix of land uses, and creating a sense of community and a high quality of life for residents. Both plans depicted an underpass structure that serves as an iconic feature for both vehicles and pedestrians as they are passing through La Vista.

Alternative Funding Options:

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03			250,000			250,000
				250,000		250,000
Total						250,000
Funding Sources	2025	2026	2027	2028	2029	Total
Redevelopment Fund - Bond			250,000			250,000
				250,000		250,000
Total						250,000

Budget Impact/Other

The aesthetic improvements are planned to be incorporated into the overall structure of the underpass. Maintenance of the Underpass Aesthetic Improvements will be handled through the maintenance of the overall structure.

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

City of La Vista, Nebraska

Project # STRT-25-003

Project Name West Giles Road Viaduct (Feasibility Study)

2025 *thru* 2029

Department Public Works - Streets

Contact City Engineer

Type Construction

Useful Life

Category Railroad Crossing Improvemen

Priority N/A

Plan Name

Account Number

Dept Priority

Description

Total Project Cost: \$100,000

Feasibility study to define the project extents to eliminate one or all at-grade crossings of the BNSF Railroad near 132nd Street and Giles Road and to reduce any remaining roadway/railway conflict points as to provide for a safer and more efficient movement of goods, services, and the general public.

Anticipated Start Date: October 2026

Length of Project: 1 yr

Estimated Completion Date: September 2027

Justification

Study intent is to study the project area and to provide the feasibility of reducing roadway/railway conflict points in the heavy commercial and commuter corridor increasing overall safety and efficiency of the asset.

Alternative Funding Options: Anticipating applying for Railroad Crossing Elimination (RCE) federal funds, as a cost share. BNSF has also recently published information about Consolidated Rail Infrastructure Safety Improvements (CRISI) grants which may also be considered if eligible.

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Study/Design 01			100,000			100,000
Total			100,000			100,000

Funding Sources	2025	2026	2027	2028	2029	Total
Debt Service Fund - Bond			100,000			100,000
Total			100,000			100,000

Budget Impact/Other

Produced Using the Plan-It Capital Planning Software

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

2025 *thru* 2029

City of La Vista, Nebraska

Project # STRT-25-004

Project Name 99th & Giles Signal Improvements

Plan Name Comprehensive Plan

Account Number

Dept Priority

Department Public Works - Streets

Contact City Engineer

Type Improvement

Useful Life

Category Street Improvement

Priority N/A

Description

Total Project Cost: \$550,000

Project includes design and construction of a traffic signal at the intersection of 99th Street and Giles Road, as well as the construction of a channelizing median island to restrict the 98th Plaza intersection to 3/4 access. The intersection improvements will optimize traffic operations at the intersection of 99th Street and Giles Road and eliminate the through and left moments from the minor legs of 98th Plaza and the Val Verde Commercial Access. Project was identified a result of the increased demands due in part to the multifamily development of Lots 1-3 Mayfair Second Addition Replat Seven.

Anticipated Start Date: October 2026

Length of Project: 1 year

Estimated Completion Date: September 2027

Justification

The development of these lots into a senior living community will result in an increase in traffic that will warrant the construction of a traffic signal in accordance with the Manual on Uniform Traffic Control Devices (MUTCD). Hubbell development is sharing in the costs of said improvements in accordance with the Replat and Subdivision Agreement executed on 7/5/2023 between City Council and the developer. The subdivider shall construct and install markings and signage for a Two Way Left Turn lane along 99th from Hillcrest Plaza to Gary Street and along Brentwood Drive from 97th Circle to the existing striping for the 96th street signal. The subdivider shall pay the City 25% of the cost to design and construct said signal. The developer shall also be responsible for the construction of a channelized median with signage at the intersection of 98th Plaza and Giles Road.

Alternative Funding Options:

Expenditures	2025	2026	2027	2028	2029	Total
Engineering 02	100,000					100,000
Construction Costs 03	450,000					450,000
Total	550,000					550,000

Funding Sources	2025	2026	2027	2028	2029	Total
Debt Service Fund - Bond	550,000					550,000
Total	550,000					550,000

Budget Impact/Other

Annual maintenance costs associated with this project including electricity, concrete repair, and staffing costs until the signal reaches its service lifespan in 20 to 25 years. At the end of service life, signal will likely need major replacement of certain items, such as the signal controller, detection systems, cabinet and/or signal heads.

Budget Items	2025	2026	2027	2028	2029	Total	Future
Maintenance	1,000	1,000	1,000	1,000	1,000	5,000	11,000
Utilities	1,200	1,200	1,200	1,200	1,200	6,000	
Total	2,200	2,200	2,200	2,200	2,200	11,000	Total

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

City of La Vista, Nebraska

Project # **STRT-25-005**

Project Name **Concrete Base Repair - PV Heights Neighborhood**

2025 *thru* 2029

Department Public Works - Streets

Contact Deputy Director of Public Wor

Type Reconstruction

Useful Life 20 years

Category Street Reconstruction

Priority N/A

Plan Name Pavement Management Plan Account Number

Dept Priority

Description

Total Project Cost: \$2,300,000

Concrete panel replacement in the Parkview Heights neighborhood from 84th St. to 93rd St. and Giles Rd. to Harrison St. This is a two-year base repair project to facilitate a UBAS overlay in 2026 and 2027.

Anticipated Start Date: April 2025

Length of Project: 16 months

Estimated Completion Date: July 2026

Justification

Previous residential rehab projects in the CIP have worked in neighborhoods east of 84th St. City Council set target PCI ratings in 2021 for residential streets at 70. Majority of the streets in this neighborhood average in the mid 60's to low 70's PCI ratings and that makes it a good candidate for this type of rehab work.

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03	1,150,000	1,150,000				2,300,000
Total	1,150,000	1,150,000				2,300,000

Funding Sources	2025	2026	2027	2028	2029	Total
Debt Service Fund - Bond	1,150,000	1,150,000				2,300,000
Total	1,150,000	1,150,000				2,300,000

Budget Impact/Other

Maintenance savings will come when UBAS overlay is performed in 2027.

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

2025 *thru* 2029

City of La Vista, Nebraska

Project # STRT-25-006

Project Name UBAS Parking Lot Preservation

Plan Name One & Six Year Road

Account Number

Dept Priority

Department Public Works - Streets

Contact Deputy Director of Public Wor

Type Improvement

Useful Life 10 years

Category Parking Lot Improvement

Priority N/A

Description

Total Project Cost: \$600,000

Ultra-thin bonded asphalt overlay on City owned parking lots at Cabela's and the Police Department.

Anticipated Start Date: May 2025

Length of Project: 2 Months

Estimated Completion Date: June 2025

Justification

The City owned parking lots at both Cabela's and the Police Department are starting to deteriorate with large cracking and joint spalling. This project would preserve the integrity of that structure by laying a new UBAS wearing surface on top of the existing concrete.

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03	600,000					600,000
Total	600,000					600,000

Funding Sources	2025	2026	2027	2028	2029	Total
Debt Service Fund - Bond	600,000					600,000
Total	600,000					600,000

Budget Impact/Other

This project will decrease maintenance costs performed by public works mainly related to pothole patching in the lots.

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

City of La Vista, Nebraska

Project # STRT-26-003

Project Name UBAS Street Rehab - PV Heights Neighborhood

Plan Name One & Six Year Road

Account Number

Dept Priority

Description

Total Project Cost: \$1,800,000

Ultra-thin bonded asphalt overlay in Parkview Heights neighborhood between 84th St. and 93rd St. from Harrison St. to Giles Rd. This project is tied to the concrete base repair project (STRT-25-005) that is scheduled to be completed half in 2025 and half in 2026. The UBAS overlay will take place in 2026 and 2027, and will provide a new asphalt wearing course to protect the concrete sub-structure.

Anticipated Start Date: May 2026

Length of Project: 13 months

Estimated Completion Date: June 2027

Justification

Previous residential UBAS projects in the CIP have worked in neighborhoods east of 84th St. City Council set target PCI ratings in 2021 for residential streets at 70. Majority of the streets in this neighborhood average in the mid 60's to low 70's PCI ratings and that makes it a good candidate for this type of rehab work.

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03		900,000	900,000			1,800,000
Total		900,000	900,000			1,800,000

Funding Sources	2025	2026	2027	2028	2029	Total
Debt Service Fund - Bond		900,000	900,000			1,800,000
Total		900,000	900,000			1,800,000

Budget Impact/Other

This project will decrease maintenance costs associated with pothole patching activities in the spring.

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

2025 *thru* 2029

City of La Vista, Nebraska

Project # **STRT-26-004**

Project Name **Val Vista, Mayfair, & Southwind - Crack Sealing**

Plan Name **Pavement Management Plan**

Account Number

Dept Priority

Department **Public Works - Streets**

Contact **Deputy Director of Public Works**

Type **Improvement**

Useful Life **<10 years**

Category **Street Improvement**

Priority **N/A**

Description

Total Project Cost: **\$100,000**

Pavement crack sealing starting in the Val Vista, Mayfair, and Southwind neighborhoods. To maintain the current PCI ratings in these neighborhoods, crack sealing will be completed as a proactive method to prevent further deterioration.

Anticipated Start Date: April 2026

Length of Project: 3 months

Estimated Completion Date: July 2026

Justification

Most of the residential streets in these neighborhoods are in good condition with PCI ratings above 75. In the pavement management plan it identifies the need to do corrective maintenance to keep the good streets good. This project falls into that low cost preventative maintenance strategy.

Alternative Funding Options: N/A

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03		100,000				100,000
	Total	100,000				100,000
Funding Sources	2025	2026	2027	2028	2029	Total
Debt Service Fund - Bond		100,000				100,000
	Total	100,000				100,000

Budget Impact/Other

This project will decrease maintenance costs in the long-term by preventing pavement deterioration that would require more significant maintenance activities.

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

City of La Vista, Nebraska

Project # **STRT-28-003**

Project Name **84th Street Resurfacing (10 Year Cycle)**

2025 *thru* 2029

Department Public Works - Streets

Contact City Engineer

Type Improvement

Useful Life

Category Street Improvement

Priority N/A

Plan Name Pavement Management Plan

Account Number

Dept Priority

Description

Total Project Cost: \$2,160,000

Project intent is to design and construct an ashphalt mill and overlay of the 84th Street from Giles Road to Harrison Street, inclusive of inlaid permanent pavement markings (striping).

Anticipated Start Date: October 2027

Length of Project: 2 yrs

Estimated Completion Date: September 2029

Justification

Typically, asphalt mill and overlay over concrete base in on an arterial roadway segment will require another mill and overlay operation within 8-12 years. The MAPA 2020 Traffic Flow Map shows this segment of 84th has an Average Annual Daily Traffic Volume of 22,000 vehicles per day near Giles Road to 30,000 vehicles per day near Harrison Street.

Expenditures	2025	2026	2027	2028	2029	Total
Engineering 02				360,000		360,000
Construction Costs 03					1,800,000	1,800,000
Total				360,000	1,800,000	2,160,000

Funding Sources	2025	2026	2027	2028	2029	Total
Debt Service Fund - Bond				360,000	1,800,000	2,160,000
Total				360,000	1,800,000	2,160,000

Budget Impact/Other

Keeping the segment in a state of good repair will keep the maintenance burden to crack sealing in the out years.

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

2025 *thru* 2029

City of La Vista, Nebraska

Project # **STRT-28-004**

Project Name **72nd Street Concrete Panel Repair**

Plan Name **Pavement Management Plan**

Account Number

Dept Priority

Department **Public Works - Streets**

Contact **City Engineer**

Type **Reconstruction**

Useful Life

Category **Street Reconstruction**

Priority **N/A**

Description

Total Project Cost: **\$2,400,000**

Project intent is to construct a Portland Cement Concrete (PCC) panel repair project for 72nd Street from Giles Road to Harrison Street, likely with full depth removal and replacement of failed concrete panels, remarking of permanent pavement markings (striping), and replacement of ADA curb ramps to current standard as applicable.

Anticipated Start Date: October 2027

Length of Project: 2 yr

Estimated Completion Date: September 2029

Justification

72nd Street is a vital north/south arterial reaching from Platteview Road to Washington County. Recent PCI ratings show the roadway segment to be generally in a "Poor" rating (PCI of 40 to 55), with the segment from Florence to Joesph rating as "Very Poor" (PCI of 25-40). The MAPA 2020 Traffic Flow Maps shows an Average Annual Daily Traffic Volume of 20,000 Vehicles per Day, which emphasizes the need to keep the roadway segment in good repair.

Expenditures	2025	2026	2027	2028	2029	Total
Engineering 02				400,000		400,000
Construction Costs 03					2,000,000	2,000,000
Total				400,000	2,000,000	2,400,000

Funding Sources	2025	2026	2027	2028	2029	Total
Debt Service Fund - Bond				400,000	2,000,000	2,400,000
Total				400,000	2,000,000	2,400,000

Budget Impact/Other

Overall reduction in maintenance burden through the 10-year long range horizon.

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

City of La Vista, Nebraska

Project # **STRT-99-001**
 Project Name **Street Rehabilitation**

2025 *thru* 2029

Department Public Works - Streets

Contact City Engineer

Type Reconstruction

Useful Life

Category Street Reconstruction

Priority N/A

Plan Name One & Six Year Road Account Number

Dept Priority

Total Project Cost: \$17,500,000

Description

Street rehabilitation including ultra-thin bonded asphalt overlay and 2" mill and asphalt overlay.

This project is a placeholder for future street rehabilitation projects that have not yet been specified. Once a specific project has been identified, the funding from this placeholder will be moved to that specific project in the CIP.

Justification

Funding street improvement projects to maintain target PCI's set by the City Council.

Expenditures	2025	2026	2027	2028	2029	Total	Future
Construction Costs 03			1,250,000	1,250,000	2,500,000	5,000,000	12,500,000
Total			1,250,000	1,250,000	2,500,000	5,000,000	Total

Funding Sources	2025	2026	2027	2028	2029	Total	Future
Debt Service Fund - Bond			1,250,000	1,250,000	2,500,000	5,000,000	12,500,000
Total			1,250,000	1,250,000	2,500,000	5,000,000	Total

Budget Impact/Other

These projects will decrease maintenance costs.

Five-Year Capital Improvement Program

Project Detail

Capital Improvement Program

2025 *thru* 2029

City of La Vista, Nebraska

Project # PARK-20-002

Project Name Swimming Pool Design & Construction

Plan Name Park & Rec Master

Account Number

Dept Priority

Department Swimming Pool

Contact Asst. City Administrator

Type Construction

Useful Life

Category Park Improvement

Priority N/A

Description

Total Project Cost: \$8,000,000

The current swimming pool is 60+ years old and has reached the end of its useful life. It requires significant maintenance each year in order to get the pool operational for the season and replacement parts are often unavailable and must be manufactured. Additionally, the Civic Center Park Master Plan calls for the park to connect to the west side of 84th Street via an underpass, which would be located directly adjacent to the existing pool site. In order to facilitate the underpass connection and utilize the space west of 84th Street it is necessary to demolish the existing pool and construct a new one in a different location. Construction of a new pool is currently programmed in FY27.

Anticipated Start Date: 2026 (Design), 2028 (Construction)

Length of Project:

Estimated Completion Date: 2029

Justification

The goal of this project is to continue to provide a functional municipal pool to our citizens and accommodate the connection between Civic Center Park and the west side of the City. Preliminary design work has been substantially completed on a new pool and public meetings have been held to receive input regarding the design and potential location of a new pool. The City Council has selected a site in Central Park West near 87th Street.

Alternative Funding Options:

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Study/Design 01		800,000				800,000
Construction Costs 03				5,400,000	1,800,000	7,200,000
Total	800,000			5,400,000	1,800,000	8,000,000

Funding Sources	2025	2026	2027	2028	2029	Total
Redevelopment Fund - Bond		800,000		5,400,000	1,800,000	8,000,000
Total	800,000			5,400,000	1,800,000	8,000,000

Budget Impact/Other

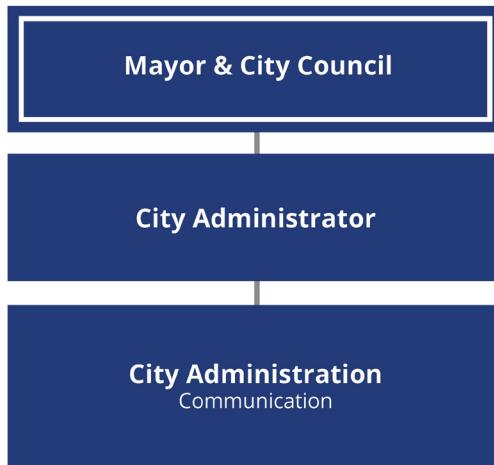
There will be increased personnel, utility and operational costs associated with a larger aquatic facility. The City's swimming pool consultant, Waters Edge, provided expense projections (2022 numbers) based on assumptions relative to the size of the pool, programming and hours of operation. The numbers shown below as operational impact are the difference between what we have budgeted currently for pool operations and the Water's Edge projections. Annual increases of 3% are assumed.

Budget Items	2025	2026	2027	2028	2029	Total	Future
Maintenance					71,626	71,626	2,036,067
Other					74,279	74,279	
Staff Cost (Salary, Benefits)					265,583	265,583	
Utilities					44,796	44,796	
Total	456,284				456,284		2,036,067
Total							Total

Departmental Summaries



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Overview

The Executive branch consists of the Mayor and City Council - the elected officials who create policy for the City, the Boards and Commissions that provide recommendations to the elected officials, and City Administration who oversees the day-to-day activities of the City and ensures that the goals and initiatives of the elected officials are carried out. Communication is a division of City Administration and provides leadership and coordination of the City's brand, media relations and other external communications for the City.

Executive

Mayor & City Council



Overview

The Mayor and City Council are the legislative and policy-making body of the City. The form of government is a Mayor/Council form. The Mayor is elected at-large to a four-year term and serves as the presiding officer at City Council meetings and as the official head of the City for legislative and ceremonial purposes. Eight City Council members are elected on a non-partisan basis from four wards to staggered, four-year terms. As a whole, the City Council is responsible for setting policy, adopting ordinances and resolutions and approving the City's budget.

FY23-FY24 Highlights

- Adopted the Business Continuity & Disaster Recovery Plan
- Authorized the East La Vista Sewer & Pavement Rehabilitation project
- Authorized purchase of replacement playground equipment, shelter and restrooms for Central Park East
- Authorized continuation of the 1/2 Percent Sales Tax with voter approval
- Authorized construction and completed The Link
- Authorized construction and completed Parking Garage #2
- Amended the Keno Operator agreement
- Authorized improvements at the Community Center to include new flooring and painting

Budget & Initiatives

The FY25 Mayor and City Council budget reflects a 17.2% increase in expenditures as compared to FY24 budget. The FY26 budget reflects an additional increase of 7.2%. This budget includes a pay increase for the Mayor and City Council members. The last time the elected representatives received an increase was in 2017.

Expenditure Summary

Exhibit 53

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0102 - Salaries - Part Time	80,000	80,061	80,000	79,999	103,317	110,312
0104 - FICA	6,258	6,262	6,258	6,258	8,041	8,577
0110 - Car Allowance	1,800	1,800	1,800	1,800	1,800	1,800
0110 - Phone Allowance	1,080	1,080	1,080	1,080	1,080	1,080
Subtotal	89,138	89,203	89,138	89,137	114,238	121,769
Commodities						
0201 - Office Supplies	1,800	1,795	1,800	2,800	1,800	1,800
0203 - Food Supplies	200	—	200	200	1,500	1,500
0204 - Wearing Apparel	1,000	—	1,000	1,000	1,000	1,000
Subtotal	3,000	1,795	3,000	4,000	4,300	4,300
Contractual Services						
0301 - Postage	400	525	400	150	400	400
0308 - Legal Advertising	6,500	4,830	6,500	5,000	6,500	6,500
0309 - Printing	500	—	500	200	3,500	500
0310 - Dues And Subscriptions	51,310	52,429	51,655	56,810	54,625	57,625
0311 - Travel	6,360	4,812	8,808	5,500	8,082	8,220
0313 - Training	3,780	2,347	3,780	3,780	11,940	4,440
0314 - Other Contractual Services	33,200	10,373	24,007	24,007	23,822	43,146
0321 - Legal-Professional Service	20,000	7,523	20,000	20,000	20,000	20,000
Subtotal	122,050	82,837	115,650	115,447	128,869	140,831
Other Charges						
0505 - Other Charges	20,300	12,234	18,300	13,500	17,550	17,050
Subtotal	20,300	12,234	18,300	13,500	17,550	17,050
Total Expenditures	234,488	186,069	226,088	222,084	264,957	283,950

Executive

Boards & Commissions



Overview

Boards and Commissions play an important role in municipal government by advising the Mayor and City Council and/or seeking public input on policies and issues affecting the City within their areas of expertise. The City of La Vista has 44 citizens who volunteer to serve on eight boards/commissions.

FY23-FY24 Highlights

Board of Adjustment

The Board of Adjustment did not meet in FY23-FY24.

Board of Health

The Board of Health did not meet in FY23-FY24.

Citizen Advisory Review (CAR) Committee

The CAR Committee met in March, June, September, and December. The Chairman presented updates to the Mayor and City Council in March and December. No new applications to the program have been received. The \$3 million grant and \$2.5 million loan to City Ventures LLC have been paid out, and The Astro has been completed and is open for business. City Ventures is currently paying interest on the loan and will make a balloon payment in 2029 to pay it off. The CHI MultiSport Complex Nebraska (CHIMSC) has received their \$3 million grant for completion of the first phase of their project, and 12 multi-use fields are currently available for use.

Civil Service Commission

The Civil Service Commission met five times in FY23 and seven times in FY24 to create eligibility lists for the hiring of entry level and lateral police officers. They also created an eligibility list for the position of Sergeant and for the position of Chief of Police.

Library Advisory Board

The Library Advisory Board met eight times in FY23 and FY24. The meeting time was changed from 5:30 p.m. to 6:00 p.m. Thirteen grant opportunities were reviewed along with approval of Amnesty Week, the annual inventory, and the State report. The Library was approached by SID 237 and entered into an interlocal agreement for Library memberships. The Board also reviewed/approved fourteen Library policies.

Parks & Recreation Advisory Committee

The Parks & Recreation Advisory Committee met seven times in FY23 and six times in FY24 YTD and reviewed reports and program information related to Recreation, Special Service Transportation, Swimming Pool, Public Transportation, and proposed park improvements.

Personnel Board

The Personnel Board met once in FY23 and FY24.

Planning Commission

The Planning Commission met 15 times in FY23 and FY24. During these meetings, the Planning Commission reviewed applications for:

- 8 Conditional Use Permits
- 6 Planned Unit Developments
- 1 Final Plat
- 5 Replats
- 2 Amendments to the Official Zoning Map
- 2 Amendments to the Future Land Use Map of La Vista's Comprehensive Plan; and
- 7 Text amendments to La Vista's Zoning Ordinance

The Planning Commission also recommended approval of the following items to City Council: the La Vista Land Use Plan, amendments to the City of La Vista Extraterritorial Jurisdiction Map (ETJ extension), amendments to the redevelopment plan for the 84th Street Redevelopment Area, and a comprehensive development plan amendment to incorporate Amendment No. 3 of the redevelopment plan for the 84th Street Redevelopment Area into the Comprehensive Plan.

Expenditure Summary

Exhibit 54

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Commodities						
0201 - Office Supplies	165	204	170	170	220	220
Subtotal	165	204	170	170	220	220
Contractual Services						
0301 - Postage	96	1	97	97	50	50
0308 - Legal Advertising	850	1,715	850	850	1,000	1,000
0309 - Printing	300	—	306	306	300	300
0311 - Travel	2,533	661	1,562	500	2,604	2,604
0313 - Training	1,750	—	1,200	500	1,505	1,505
0321 - Legal-Professional Service	1,000	1,345	1,000	400	1,000	1,000
Subtotal	6,529	3,721	5,015	2,653	6,459	6,459
Other Charges						
0505 - Other Charges	460	449	483	300	400	400
Subtotal	460	449	483	300	400	400
Total Expenditures	7,154	4,374	5,668	3,123	7,079	7,079

Executive

City Administration Overview



Executive

City Administration



Overview

Appointed by the Mayor, the City Administrator is the chief administrative officer of the City and is responsible for leadership and overseeing the daily operations of all City departments, enforcing City laws and ordinances, and managing the long-range planning of the City. The team in the City Administrator's office is responsible for the administration of City business including managing budget resources, carrying out policy implementation, providing analysis and recommendations to aid in policy development, and overseeing the City's internal and external communications. City Administration staff also handle special projects and provide leadership in the implementation of programs and policies, ensuring accountability, responsiveness and customer service.

FY23-FY24 Highlights

- Oversaw development of an implementation strategy for the Wayfinding Plan
- Coordinated and managed 84th Street Redevelopment Area projects and phasing strategies including
 - Facilitated completion and operation of The Link
 - Facilitated completion and operation of Parking Garage #2
- Conducted the National Community Survey
- Ongoing efforts to update the CIP process and integrate with budget development
- Oversaw development of Long-Range Financial Forecast
- Facilitated the hiring of a new Chief of Police, Finance Director, and Recreation Director
- Facilitation of the Municipal Campus Plan project
- Participated in a process improvement evaluation of the code enforcement program and Citizen Request for Action (CRA) system
- Held a strategic visioning session with the Mayor and Council as well as the City management team

Executive

City Administration

Budget & Initiatives

The City Administration budget does not indicate any significant changes. Staff will continue to oversee a number of initiatives and projects in FY25 & FY26 that are either funded in other budgets or are absorbed through the operating budget. These include:

- Oversee design and construction work on Phase I of the Streetscape Plan which includes construction of the underpass – Goal 3.2
- Continued development of brand and marketing implementation strategies – Goal 1.4
- Oversee Wayfinding Plan implementation – Goal 1.4
- Oversee completion of the Campus Master Plan & develop phasing implementation strategy – Goal 3.1
- Development of annual report to residents – Goals 1.4 & 5.1
- Participate in implementation of changes to the Citizens Request for Action (CRA) system – Goal 5.1
- Pursue greater sales tax transparency – Goal 5.2
- Partner with Human Resources to develop organizational training and leadership development program – Goal 5.3
- Develop monthly department reporting strategy – Goal 5.1
- Further refine CIP process – Goal 5.1
- Continue to pursue the La Vista Business Link partnership program – Goal 2.3
- Work on a Holiday Lights program and implementation strategy – Goal 1.1
- Strategic Plan update and reporting – Goal 5.1
- Organizational alignment between Strategic Plan, Long-Range Financial Forecast, CIP and Biennial Budget – Goal 5.1
- Develop and oversee City Performance Measurement Process – Goal 5.1
- Design work on improvements for City Centre Plaza space and Central Park West – Goal 3.2

Executive

City Administration

Expenditure Summary

Exhibit 55

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	454,917	455,966	467,826	487,784	692,015	509,898
0103 - Salaries - Overtime	2,075	1,476	2,153	2,266	2,234	2,318
0104 - FICA	33,618	33,049	34,630	35,272	37,635	38,551
0105 - Insurance Charges	36,099	34,325	40,496	39,332	39,786	43,686
0107 - Pension	17,008	10,403	17,644	18,355	19,218	19,936
0108 - Police/Icma/Other Pension Exp	18,801	19,200	19,491	20,264	19,953	19,953
0110 - Car Allowance	4,560	4,800	4,560	4,800	4,800	4,800
0110 - Phone Allowance	360	360	360	360	360	360
Subtotal	567,438	559,579	587,161	608,433	816,002	639,501
Commodities						
0201 - Office Supplies	7,070	4,816	7,141	5,000	6,000	6,000
0202 - Book & Periodical-Net Dam/Loss	606	470	612	525	615	615
0203 - Food Supplies	404	—	408	—	—	—
Subtotal	8,080	5,286	8,161	5,525	6,615	6,615
Contractual Services						
0301 - Postage	404	856	408	800	920	920
0308 - Legal Advertising	2,000	3,527	2,020	1,300	3,000	3,000
0309 - Printing	808	1,524	816	816	1,000	1,000
0310 - Dues And Subscriptions	7,400	5,463	7,447	7,000	8,250	8,250
0311 - Travel	2,570	794	15,470	15,000	4,462	9,800
0313 - Training	16,500	1,461	22,500	15,000	20,500	25,000
0314 - Other Contractual Services	15,000	200	15,000	15,000	75,000	15,000
0321 - Legal-Professional Service	112,000	108,093	112,000	90,000	112,000	112,000
Subtotal	156,682	121,917	175,661	144,916	225,132	174,970
Other Charges						
0505 - Other Charges	13,400	12,577	13,534	13,500	60,000	14,000
Subtotal	13,400	12,577	13,534	13,500	60,000	14,000
Total Expenditures	745,600	699,359	784,517	772,374	1,107,749	835,086

Executive

Communication



Overview

The Communication Division provides leadership and coordination relative to the City's brand, media relations and other external communications, including the quarterly newsletter, Community Guide, website, social media channels, etc. The Communication Division also contributes to internal communication efforts. Through this work, the City fosters an informed and engaged community, which helps maintain the City's quality of life and enhances the community's identity.

In addition to the salary, benefits, travel and training expenditures, this budget also includes the funding for printing and mailing of all City publications.

FY23-FY24 Highlights

- Video views continue to increase, exceeding 190,000 in FY23, and the average views per video have increased by 85%
- Experimented with vertical video
- Embarked on intentional storytelling strategy
- Established text style guidelines and newsletter content requirements
- Maintained successful e-mail open rates
- Provided weekly construction updates for the East La Vista sewer project
- Strategically utilized paid social media to promote hiring and community events
- Created informational and engaging internal communications to include weekly employee updates, fliers and support for employee events
- Provided communication support for approximately 40 events per year

Budget & Initiatives

- Ongoing continued implementation of the brand and development of marketing materials – Goals 1.4 & 2.3
- Continue implementation of the brand through strategic partnerships, messaging and outreach activities – Goal 2.3
- Establish website maintenance procedures – Goal 5.4
- Expenses in professional services in FY25 and FY26 were expanded to include additional videography services of \$20.5K – Goal 1.4
- Support the City's core values and strategic plan through intentional storytelling and department value propositions – Goal 1.4
- Further improve internal communication processes for promotion of programs and events – Goal 1.4

- Deploy new communication tactics on social media to attract and maintain the attention of our community – Goal 1.4
- Set and implement a strategy of excellence for maintenance of our website – Goal 5.4

Expenditure Summary

Exhibit 56

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	148,680	145,085	152,181	156,343	175,051	181,615
0103 - Salaries - Overtime	—	1,020	—	1,743	—	—
0104 - FICA	11,447	10,745	11,715	11,431	13,465	13,967
0105 - Insurance Charges	18,164	18,550	19,993	21,375	21,615	23,746
0107 - Pension	8,858	5,381	9,188	9,533	10,561	10,955
0110 - Car Allowance	960	960	960	960	960	960
0110 - Phone Allowance	1,440	1,440	1,440	1,440	1,440	1,440
Subtotal	189,551	183,180	195,477	202,825	223,091	232,683
Commodities						
0201 - Office Supplies	2,500	2,806	2,000	2,000	2,000	2,000
0204 - Wearing Apparel	750	247	750	750	750	750
Subtotal	3,250	3,053	2,750	2,750	2,750	2,750
Contractual Services						
0301 - Postage	16,500	14,380	16,500	16,500	16,500	16,932
0302 - Telephone Expense	480	480	495	495	516	555
0303 - Other-Professional Service	27,000	25,902	27,000	27,000	47,500	47,500
0309 - Printing	55,000	66,665	55,000	55,000	56,000	57,600
0310 - Dues And Subscriptions	6,500	3,194	6,900	7,554	9,340	9,880
0311 - Travel	3,296	3,357	4,742	4,742	3,550	3,550
0313 - Training	1,415	1,210	2,135	2,135	2,700	2,700
0314 - Other Contractual Services	—	200	—	—	215	223
Subtotal	110,191	115,388	112,772	113,426	136,321	138,940
Other Charges						
0505 - Other Charges	7,000	6,796	6,500	3,000	7,700	7,700
Subtotal	7,000	6,796	6,500	3,000	7,700	7,700
Total Expenditures	309,992	308,416	317,499	322,001	369,861	382,073

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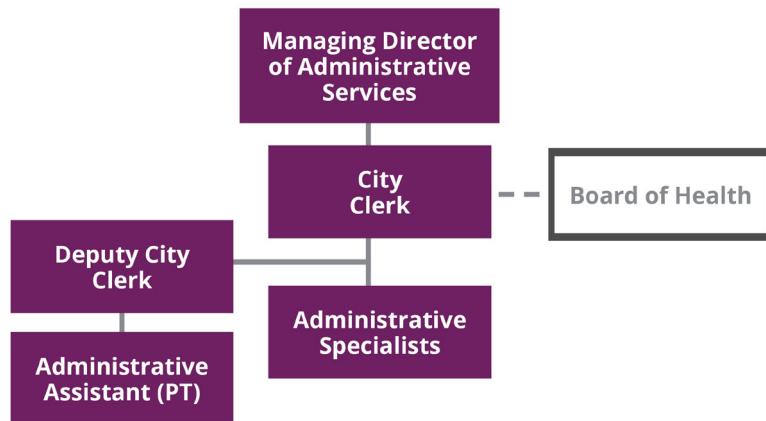


Overview

The Administrative Services function was established in 2014 to integrate and strengthen the City's internal support operations. The Managing Director of Administrative Services is charged with administration of the City's financial affairs, human resource functions, records management, information technology, and risk management.

Administrative Services

City Clerk



Overview

The City Clerk Department has general and specialized responsibilities in many areas including City Council management, risk management, insurance, account receivable activities, maintenance of the City Code, Civil Service duties, customer service and ADA and Title VI coordination and oversight. The City Clerk Department supports the City's transparency efforts by preserving and providing access to documents, promoting citywide compliance with records retention, and facilitating the legislative process. The funding for the Managing Director of Administrative Services position is included in this department.

FY23-FY24 Highlights

- Established digital archiving procedures for Administration and City Hall, as well as Police, Public Works and Community Development departments
- Oversaw the creation of over 508,000 pages, including Ordinances, Resolutions, City Council Minutes and agreements/contracts Laserfiche, the City's digital archive system
- Continued the collection of General Business Occupation Tax (GBOT), Restaurants and Drinking Places Occupation Tax and Hotel Occupation Tax
- Implemented the email delivery of Business Occupation Tax Renewal Forms
- Launched the process to create a customer service policy for the City Clerk Department
- Participated in development of the Long-Range Financial Forecast
- Participated in the process improvement for the Code Enforcement process
- Participated in the strategic planning session with the Mayor and Council
- Managed the Civil Service process for the hiring of entry level and lateral police officers along with the hiring of the Chief of Police

Budget & Initiatives

- Develop record management system training process – Goal 5.1
- Creation of a standardized request for proposals process – Goal 5.1
- Develop ADA Plan Implementation Schedule – Goal 1.3
- Involvement in City Hall Campus Master Plan development – Goal 3.1
- Create education materials on Records Retention Policies – Goal 5.1
- Develop a departmental safety and training program – Goal 5.3

Other Changes

- Transition Administrative Assistant from Public Works to City Clerk Department.
- Starting in the FY25 - FY26 Biennial Budget, Insurance and Bonds, which fall under Contractual Services, have been moved to the City Clerk budget from the Human Resources budget. These costs include property, auto, liability, workers' compensation insurance, and broker fees. As the City Clerk serves as the City's risk manager and oversees these insurance services, it seemed most practical to show these costs in the City Clerk budget.

Expenditure Summary

Exhibit 57

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	401,693	408,837	424,971	399,628	428,764	444,843
0102 - Salaries - Part Time	18,300	21,036	18,467	24,019	22,398	23,238
0103 - Salaries - Overtime	1,644	1,398	1,706	2,132	1,770	1,836
0104 - FICA	32,485	31,553	34,284	30,601	34,878	36,178
0105 - Insurance Charges	60,914	62,224	75,839	71,201	89,629	98,512
0107 - Pension	24,080	15,086	25,781	24,243	26,012	26,981
0110 - Car Allowance	3,000	3,000	3,000	3,000	3,000	3,000
0110 - Phone Allowance	720	720	720	720	720	720
Subtotal	542,836	543,854	584,768	555,544	607,172	635,307
Commodities						
0201 - Office Supplies	6,326	2,136	6,516	3,700	3,500	3,500
0202 - Book & Periodical-Net Dam/Loss	420	186	433	200	300	300
Subtotal	6,746	2,322.08	6,948.38	3,900	3,800	3,800
Contractual Services						
0301 - Postage	2,666	2,681	2,693	2,693	2,883	2,883
0302 - Telephone Expense	6,098	2,280	6,166	2,300	2,451	2,451
0304 - Utilities	23,149	22,936	23,503	22,352	21,121	21,891
0305 - Insurance And Bonds	—	—	—	—	526,821	579,503
0308 - Legal Advertising	200	—	200	200	200	200
0309 - Printing	404	1,680	408	547	1,332	1,332
0310 - Dues And Subscriptions	1,899	2,958	1,918	2,500	3,181	3,181
0311 - Travel	6,917	7,126	11,499	8,500	8,476	9,588
0313 - Training	7,415	3,641	9,415	6,050	8,860	9,710
0314 - Other Contractual Services	6,900	4,299	6,900	4,200	25,250	25,375
0321 - Legal-Professional Service	5,000	—	5,050	2,000	3,000	3,000
Subtotal	60,648	47,600	67,752	51,342	603,575	659,114
Other Charges						
0505 - Other Charges	1,010	435	1,061	1,200	1,100	1,100
Subtotal	1,010	435.39	1,060.5	1,200	1,100	1,100
Total Expenditures	611,240	594,211	660,529	611,986	1,215,647	1,299,322

Administrative Services

Finance



Overview

The Finance Department is responsible for providing financial management leadership and coordination of the City's financial services. The department works in partnership with other City departments to develop budgets, implement control measures, and establish policies and procedures aimed at accurately accounting for, safeguarding, and maximizing the value of City assets.

FY23-FY24 Highlights

- Following resignations, a new Finance Director was hired and the department was restructured to include an Assistant Finance Director and Accountant
- City Council adopted new policies and internal controls to help the City safeguard public assets
- Developed Long-Range Financial Forecast
- Expanded the City's use of financial tools to strengthen its internal controls over electronic transactions
- Instituted accounting policies to more accurately reflect the month-to-month financial position of the City
- Incorporated condensed monthly financial statements for City Council
- Incorporated new fund investment strategy which has significantly increased interest revenue

Budget & Initiatives

- Expand on the ten-year long-range financial forecast with a goal of improving the capital project planning process – Goal 5.1
- Continue to update and add financial policies – Goal 5.1
- Assess and develop new accounting processes to facilitate better budgeting and long-range planning – Goal 5.1
- Evaluate current internal controls to assess for needed changes – Goal 5.1

Expenditure Summary

Exhibit 58

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	275,648	122,835	273,331	323,892	370,649	382,399
0103 - Salaries - Overtime	—	—	—	200	—	—
0104 - FICA	21,087	9,390	20,910	23,684	28,538	29,437
0105 - Insurance Charges	54,779	2,678	66,955	38,446	57,703	63,396
0107 - Pension	16,419	1,976	16,399	11,380	22,383	23,088
0108 - Police/Icma/Other Pension Exp	—	4,683	—	8,180	—	—
0110 - Car Allowance	—	1,250	—	2,400	2,400	2,400
0110 - Phone Allowance	—	750	—	1,440	1,440	1,440
Subtotal	367,933	143,562	377,595	409,622	483,113	502,160
Commodities						
0201 - Office Supplies	3,000	2,109	3,000	2,000	2,500	2,500
0202 - Book & Periodical-Net Dam/Loss	835	93	445	300	200	200
Subtotal	3,835	2,202	3,445	2,300	2,700	2,700
Contractual Services						
0301 - Postage	200	13	200	50	14	15
0303 - Other-Professional Service	50,000	158,000	5,000	7,000	5,000	5,135
0309 - Printing	2,960	1,204	1,120	4,500	4,000	4,165
0310 - Dues And Subscriptions	1,260	870	1,260	620	935	1,005
0311 - Travel	6,634	1,418	6,634	3,693	5,800	5,800
0313 - Training	4,856	7,124	4,856	4,054	3,050	3,050
0314 - Other Contractual Services	48,120	60,639	49,740	47,391	53,155	54,750
0320 - Audit-Professional Service	47,730	141,555	49,640	50,250	51,000	54,106
Subtotal	161,760	370,821	118,450	117,558	122,954	128,026
Other Charges						
0505 - Other Charges	5,470	7,556	5,470	670	1,000	1,000
0510 - County Treasurer Fees	108,657	114,947	108,709	108,709	122,255	131,469
0514 - Financial/Lending/Bond Fees	180	326	180	55	350	376
Subtotal	114,307	122,829	114,359	109,434	123,605	132,845
Total Expenditures	647,835	639,414	613,849	638,914	732,372	765,731

Administrative Services

Human Resources



Overview

The Human Resources Department is responsible for the City's personnel management and employment services. This includes providing leadership, direction, and support to the City departments, administering employee benefit programs, coordinating and delivering citywide training, and overseeing the compensation system and recruitment.

FY23-FY24 Highlights

- Secured approval for the adoption of a new Human Resources Information System (HRIS)
- Engaged in numerous job fairs within La Vista and surrounding areas
- Provided a problem-solving training workshop aimed at equipping individuals with the skills necessary for addressing various challenges within the city
- Implemented five policy changes, aligning our operational practices with evolving needs and best practices
- Strengthened our leadership team by recruiting top-tier professionals, including an HR Director, Finance Director, Recreation Director, and Chief of Police
- Introduced a new comprehensive employee wellness initiative
- Concluded a comprehensive three-year contract negotiation with the Fraternal Order of Police
- Conducted a thorough benchmarking analysis of the City's retirement plan
- Completed a comprehensive Compensation Study for the City

Budget & Initiatives

- Revamp compensation, retirement, and benefits structures - Goal 5.3
- Implementation and integration of HRIS system - Goal 5.3
- Development of consistent onboarding process - Goal 5.3
- Creation of Supervisor Training Program - Goal 5.3
- Establishment of Leadership Development Program - Goal 5.3

Starting in the FY25 - FY26 Biennial Budget, Insurance and Bonds, which fall under Contractual Services, have been moved to the City Clerk budget from the Human Resources budget. These costs include property, auto, liability, workers' compensation insurance, and broker fees. As the City Clerk serves as the City's risk manager and oversees these insurance services, it seemed most practical to show these costs in the City Clerk budget.

Administrative Services

Human Resources

Expenditure Summary

Exhibit 59

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	163,354	191,257	168,442	206,813	314,969	223,030
0103 - Salaries - Overtime	1,435	2,738	1,489	3,753	1,544	1,602
0104 - FICA	12,717	14,910	13,110	15,707	16,747	17,368
0105 - Insurance Charges	30,918	15,168	34,727	18,004	18,413	20,216
0107 - Pension	9,914	7,192	10,282	12,754	13,135	13,622
0109 - Self Insurance Expense	260,143	127,704	273,150	122,988	135,286	148,815
0110 - Car Allowance	1,440	2,400	1,440	2,400	2,400	2,400
0110 - Phone Allowance	1,800	1,440	1,800	1,440	1,440	1,440
Subtotal	481,720	362,807	504,440	383,859	503,933	428,492
Commodities						
0201 - Office Supplies	1,800	2,171	1,800	1,800	2,200	2,200
0203 - Food Supplies	600	348	612	612	620	620
Subtotal	2,400	2,519	2,412	2,412	2,820	2,820
Contractual Services						
0301 - Postage	600	395	600	600	600	600
0303 - Other-Professional Service	1,000	944	1,000	1,000	1,000	1,000
0305 - Insurance And Bonds	446,721	437,849	472,504	472,504	—	—
0309 - Printing	1,500	181	1,575	1,575	200	200
0310 - Dues And Subscriptions	1,500	1,472	1,500	1,500	1,500	1,500
0311 - Travel	9,340	5,690	9,340	9,340	6,119	6,601
0313 - Training	23,600	10,247	25,400	25,400	12,519	37,927
0314 - Other Contractual Services	91,000	84,329	111,710	111,710	88,500	91,405
0321 - Legal-Professional Service	25,000	159,211	25,000	25,000	25,000	50,000
Subtotal	600,261	700,318	648,629	648,629	135,438	189,232
Other Charges						
0505 - Other Charges	23,900	5,806	23,900	23,900	23,000	23,000
Subtotal	23,900	5,806	23,900	23,900	23,000	23,000
Total Expenditures	1,108,281	1,071,450	1,179,381	1,058,799	665,191	643,545

Administrative Services

Information Technology



Overview

The Information Technology Department provides organizational support for technology-based communication and information systems. It provides citywide strategic technology direction by driving innovation and implementing changes with new technologies; provides operational support of application, infrastructure, and wireless technologies, enterprise application services, and manages information technology service contracts. In addition, it helps City departments identify and select alternative systems, and coordinates the acquisition, implementation, and development of systems which enable City staff to deliver efficient and effective services to residents.

FY23-FY24 Highlights

- Performed a complete overhaul of the City's public Wi-Fi network within our facilities
- Developed a strategy for upgrading and replacing conference room technology
- Broadened the utilization of current software applications by implementing modifications and enhancements, while also offering supplementary training and support to staff members
- Created a comprehensive standardization process for cloud storage software and collaboration tools utilized by City staff, ensuring uniformity and efficiency across departments
- Performed strategic cost-saving measures that resulted in significant savings on computer orders for both fiscal years
- Strengthened City's cybersecurity posture by introducing a new service focused on endpoint protection, threat intelligence, and swift response to cyberattacks
- Introduced new software for automated daily Microsoft 365 backups to ensure seamless business continuity and robust disaster recovery capabilities
- Played a crucial role in the opening of The Link and Parking Garage #2 by providing essential technological guidance and support throughout the project's development and execution phases
- Collaborated closely with the Police Department to successfully complete the comprehensive upgrade and installation of an advanced security camera system
- Provided comprehensive guidance, resources, and dedicated support to the Police Department throughout the seamless transition to their new body-worn camera system
- Enhanced the network infrastructure across multiple City facilities, including upgrading network switches and the core switch at City Hall

Budget & Initiatives

- Implement a new service aimed at managing Local Administration rights on city computers – Goal 5.4
- Transition from BS&A's traditional on-premise software to their modern cloud-based solution – Goal 5.4
- Engage with city staff to identify opportunities for upgrading the City's citizen complaint system – Goal 5.4
- Recruit, hire and train IT Technician – Goal 5.4

One-Time Expenditures

Implement a new service to manage Local Administration rights on City computers - FY25: \$4K (implementation & software); FY26: \$4.4K (annual service)

- Implementing a new service to manage Local Administration rights on city computers is part of our strategy to enhance cybersecurity protocols and streamline administrative access control measures.

Network Switch Replacements - FY25: \$4.5K; FY26: \$5K

- Network switches that require replacement have been identified and ranked prioritizing them based on their criticality.

Migrate on-premise Exchange server to the cloud - FY25: \$8.5K

- As our hybrid Exchange server approaches the end of its life cycle, it is imperative that we transition to a cloud-based solution which would ensure uninterrupted service and eliminate the expenses associated with costly hardware upgrades and maintenance.

Replace multiple wireless access points and a firewall - FY25: \$6.1K

- Six wireless access points and one firewall in City facilities are approaching the end of their support lifecycles. Replacement will avoid disruption to the City's Wi-Fi network.

Capital Outlay

Approved Capital Outlay items are listed in Appendix N - Capital Outlay.

Administrative Services

Information Technology

Expenditure Summary

Exhibit 60

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	79,932	78,936	81,892	85,288	130,139	167,176
0104 - FICA	6,207	5,632	6,357	5,985	10,070	12,927
0105 - Insurance Charges	19,344	18,378	21,733	21,153	21,502	23,715
0107 - Pension	4,808	2,929	4,986	5,177	7,898	10,139
0110 - Car Allowance	1,200	1,200	1,200	1,200	1,500	1,800
0110 - Phone Allowance	1,080	1,080	1,080	1,080	1,440	1,800
Subtotal	112,570	108,155	117,247	119,883	172,550	217,556
Commodities						
0201 - Office Supplies	500	156	510	510	2,000	500
0216 - Computers/Tech Equipment	88,000	78,752	60,500	60,500	75,300	82,700
Subtotal	88,500	78,908	61,010	61,010	77,300	83,200
Contractual Services						
0310 - Dues And Subscriptions	500	290	500	290	650	650
0311 - Travel	3,860	1,932	4,150	4,150	4,875	5,375
0313 - Training	6,800	1,427	7,350	3,000	8,500	8,600
0314 - Other Contractual Services	319,396	305,395	339,021	339,021	410,300	477,465
Subtotal	330,556	309,045	351,021	346,461	424,325	492,090
Other Charges						
0505 - Other Charges	17,500	8,344	17,500	17,500	46,600	32,500
Subtotal	17,500	8,344	17,500	17,500	46,600	32,500
Capital Outlay						
0611 - Internet Equipment	115,500	55,462	120,000	40,000	290,000	10,000
Subtotal	115,500	55,462	120,000	40,000	290,000	10,000
Total Expenditures	664,626	559,914	666,778	584,854	1,010,775	835,346



Administrative Services

Off-Street Parking

Overview

On January 17, 2006, the City Council approved Ordinance No. 979 to create Vehicle Off-Street Parking District No. 1 of the City of La Vista in Southport West as a means to address the immediate and future needs for public parking in the Southport area. The Off-Street Parking Fund was subsequently established as a means to monitor and track expenses related to annual debt service and maintenance.

Since this time, one additional Off-Street parking district has been established: Off-Street Parking District No. 2 - S. 84th Street Redevelopment Area.

At the end of FY23 after reviewing the revenue and expenditures of the Off-Street Parking Fund and to better align with audit reporting, the decision was made to move the Off-Street Parking Fund to a department within the General Fund. This change is effective with the FY25-FY26 budget.

FY23-FY24 Highlights

- The construction of Parking Garage #2 was completed
- Established various fees for use of Parking Garage #2
- Design work started for construction of temporary surface parking on Lot 12 in City Centre
- Renewed operations contract with ABM for three year period

Budget & Initiatives

The largest portion of this budget is comprised of the utility costs at all three facilities and the operations contract with ABM for the garages. There is a drop in the contractual services line item as the FY24 budget was prepared prior to adding the second garage to the ABM contract. That cost was much lower than anticipated. The utility line item increased due to bringing all three facilities under one budget.

- Construct temporary surface parking on Lot 12 in City Centre

Administrative Services

Off-Street Parking

Expenditure Summary

Exhibit 61

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Commodities						
0210 - Botanical Supplies	11,210	11,417	11,354	11,354	11,538	11,638
Subtotal	11,210	11,417	11,354	11,354	11,538	11,638
Contractual Services						
0302- Telephone Expense	485	480	320	490	—	—
0304 - Utilities	26,980	32,172	27,587	27,587	31,021	32,108
0314 - Other Contractual Services	143,000	161,286	373,500	230,000	271,500	279,638
Subtotal	170,465	193,938	401,407	258,077	302,521	311,746
Maintenance						
0401 - Buildings & Grounds	5,135	5,646	5,274	5,274	5,895	6,072
0408 - Street Maintenance	2,060	—	2,122	2,122	2,122	2,186
0410 - Motor Vehicle Maintenance	2,101	—	2,164	2,164	2,000	2,060
0412 - Other Maintenance	5,541	17,272	5,707	5,707	5,850	6,026
0413 - Traffic Signs & Markers	1,318	—	1,358	1,358	2,408	2,480
Subtotal	16,155	22,918	16,625	16,625	18,275	18,823
Other Charges						
0505 - Other Charges	200	—	8,200	8,200	4,500	4,613
Subtotal	200	—	8,200	8,200	4,500	4,613
Total Expenditures	198,030	228,273	437,586	294,256	336,834	346,820

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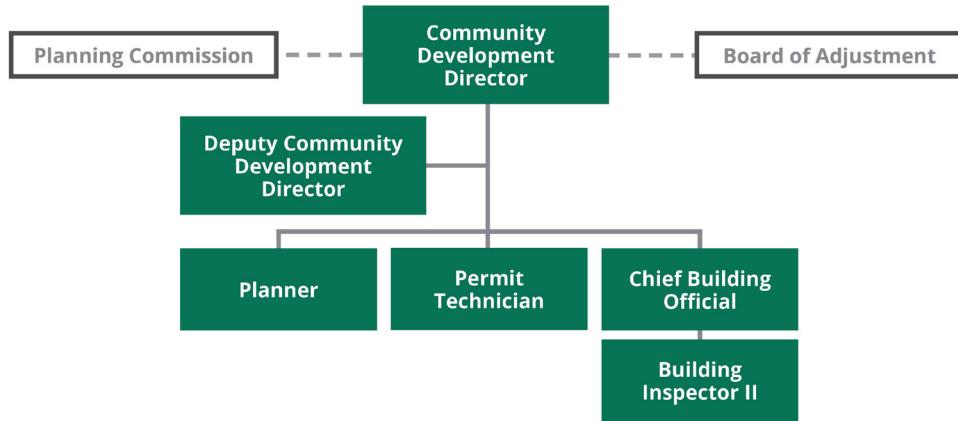


Overview

The Community Services function serves to connect and coordinate the City's Recreation, Public Transportation, Swimming Pool, Library and Community Development services, as well as management of The Link. The Managing Director of Community Services provides leadership to these functions to ensure the City is offering the best quality of life amenities to its residents.

Community Services

Community Development



Overview

The Community Development Department oversees all aspects of commercial and residential development within the City's jurisdiction, through the enforcement of zoning ordinances and building codes. The department aims to maintain high standards of development that promote a safe, attractive and economically productive environment. With deliberate involvement of residents, the Community Development Department develops and executes long-range land use plans that shape the future composition of residential and commercial life in La Vista.

FY23-FY24 Highlights

- Final design of Phase 1 of the Corridor 84 Streetscape Plan (84th Street Trail – Giles to Harrison)
- Initiated final design of 84th Street Underpass
- Assisted with construction management associated with The Link (completed August 2023)
- Assisted with construction management for Parking Structure #2 (completed August 2023)
- Facilitated the approvals for design and construction of The Astro (completed & opened fall 2023)
- Design review, building permit review, and/or inspections for tenant improvements in City Centre including The Astro, tenant improvements in the Lot 14 and Lot 15 buildings, The Link, and Parking Garage #2
- Conducted ongoing management of the La Vista City Centre development plan
- Completed the Wayfinding Plan and developed a Wayfinding Implementation Plan
- Participated in Business Outreach Meetings with Grow Sarpy Economic Development Staff
- Promoted new Chief Building Official
- Hired a new Building Inspector II and a new Permit Technician
- Reviewed and completed the approval process for: 12 Conditional Use Permits; 6 Planned Unit Developments; 5 Subdivision Plats; 2 Rezoning Applications; and 6 Zoning Text Amendments
- Reviewed 10 Building Design Review Applications and completed 8 Design Review Inspections
- Issued 1,330 permits and collected \$476,776 in permit fees in FY23 and FY24 YTD

Community Development

- Conducted 2,424 inspections in FY23 and FY24 YTD
- Completed 789 Rental Housing Permit Inspections in FY23 and FY24 YTD
- Handled 99 planning and zoning inquiries in FY23 and FY24 YTD
- Conducted 10 business outreach calls in FY23 and FY24 YTD
- Reviewed and approved two Property Assessed Clean Energy (PACE) applications

Budget & Initiatives

- Contribute to the implementation of Streetscape Improvements - Goal 3.2
- Begin implementation phase of Wayfinding Plan - Goal 1.4
- Create a successful Rock the Block Program - Goal 4.2
- Prepare legislative changes for the Neglected Building Registration Program - Goal 4.2
- Complete Active Mobility Plan and begin implementation - Goal 3.3
- Implement online permitting systems - Goal 5.4

Capital Outlay

Approved Capital Outlay items are listed in Appendix N - Capital Outlay.

Community Services

Community Development

Expenditure Summary

Exhibit 62

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	457,281	448,204	512,304	507,816	511,866	528,457
0103 - Salaries - Overtime	4,478	3,245	4,645	3,865	4,820	5,001
0104 - FICA	35,508	32,556	36,357	36,205	39,710	40,993
0105 - Insurance Charges	65,372	64,199	88,394	75,696	100,106	110,012
0107 - Pension	27,490	16,610	28,515	30,768	31,154	32,161
0110 - Car Allowance	2,400	2,150	2,400	2,400	2,400	2,400
0110 - Phone Allowance	2,520	2,370	2,520	2,520	2,520	2,520
Subtotal	595,048	569,333	675,135	659,270	692,576	721,544
Commodities						
0201 - Office Supplies	9,670	5,003	9,863	4,000	11,900	9,900
0202 - Book & Periodical-Net Dam/Loss	1,000	518	1,020	833	1,050	1,050
0203 - Food Supplies	400	96	408	279	500	500
0204 - Wearing Apparel	1,050	828	1,071	672	1,200	1,200
0205 - Motor Vehicle Supplies & Fuel	2,500	1,519	2,575	1,500	2,575	2,575
0211 - G&A-Other Commodities	—	13	—	—	15	15
0216 - Computers/Tech Equipment	—	—	—	—	8,000	—
Subtotal	14,620	7,977	14,937	7,284	25,240	15,240
Contractual Services						
0301 - Postage	2,500	1,276	2,525	2,525	2,525	2,525
0302 - Telephone Expense	660	604	667	770	707	707
0303 - Other-Professional Service	42,085	23,544	43,349	43,349	43,500	43,500
0304 - Utilities	12,584	14,019	12,793	12,793	12,605	13,100
0308 - Legal Advertising	2,500	903	2,525	1,000	1,500	1,500
0309 - Printing	1,570	975	1,586	1,836	1,200	1,200
0310 - Dues And Subscriptions	2,500	2,705	2,525	4,950	5,365	5,365
0311 - Travel	14,838	14,968	13,565	9,814	15,082	15,222
0313 - Training	8,025	6,124	7,900	8,452	12,705	11,905
0314 - Other Contractual Services	3,000	3,396	3,030	3,295	8,500	11,900
0321 - Legal-Professional Service	65,000	27,545	65,650	104,500	65,650	65,650
Subtotal	155,262	96,059	156,115	193,284	169,339	172,574
Maintenance						
0401 - Buildings & Grounds	—	31	—	562	500	100
0410 - Motor Vehicle Maintenance	600	313	618	—	625	625
0411 - Radio R & M	315	—	324	—	—	—
Subtotal	915	344	942	562	1,125	725

Community Services

Community Development

Expenditure Summary

Exhibit 62

Expenditure Summary						
Other Charges						
0505 - Other Charges	3,500	1,049	3,675	2,500	3,675	3,675
Subtotal	3,500	1,049	3,675	2,500	3,675	3,675
Capital Outlay						
0613 - Motor Vehicles	—	—	—	—	45,000	—
0618 - Other Capital Outlay	—	—	—	—	23,000	—
Subtotal	—	—	—	—	68,000	—
Total Expenditures	769,345	674,762	850,804	862,901	959,955	913,758

Community Services

Community Events

Events
Coordinator

Overview

Community Events receive funding from the Lottery Fund. La Vista hosts more than 29 community events annually, aiming to showcase the city and offer residents and visitors unique, culturally rich, and high-quality experiences.

Highlights for FY23 - FY24

- Hosted a total of 29 community events in FY23 & FY24
- Partnered with The Astro, Nine Zero Properties, and the City Centre development businesses on Fall Fest and La Vista Days in FY24
- Created and implemented an online volunteer sign-up form for community events
- Recruited 35 individual volunteers
- Introduced 5 new community events in FY23 and 10 new events in FY24
- Developed a comprehensive 2024 events calendar through the implementation of a new event proposal process to ensure the delivery of high-quality events
- Partnered with La Vista Community Foundation to implement a sponsorship program to offset costs through community sponsorships
- Increased registered mobile food vendors at events through education of the licensing process
- Through the La Vista Partnership Group, hosted 2 new events to foster local business relationships and drive economic growth
- Increased resident experience at events with the purchase of a mobile stage with sound and lighting

Budget & Initiatives

- Provide engaging community events that enrich resident experiences based on stakeholder input
- Plan, develop, and execute community events that align the Recreation Department's plans and city strategic plan
- Forge collaborative partnerships and outreach initiatives with businesses to boost event presence and awareness throughout key development areas like City Centre and Southport West, enhancing city-wide engagement
- Effectively promote community events to residents and visitors by developing a marketing and strategy plan with the Communication Department
- Increase volunteer participation in community events by 10%

Community Services

Community Events

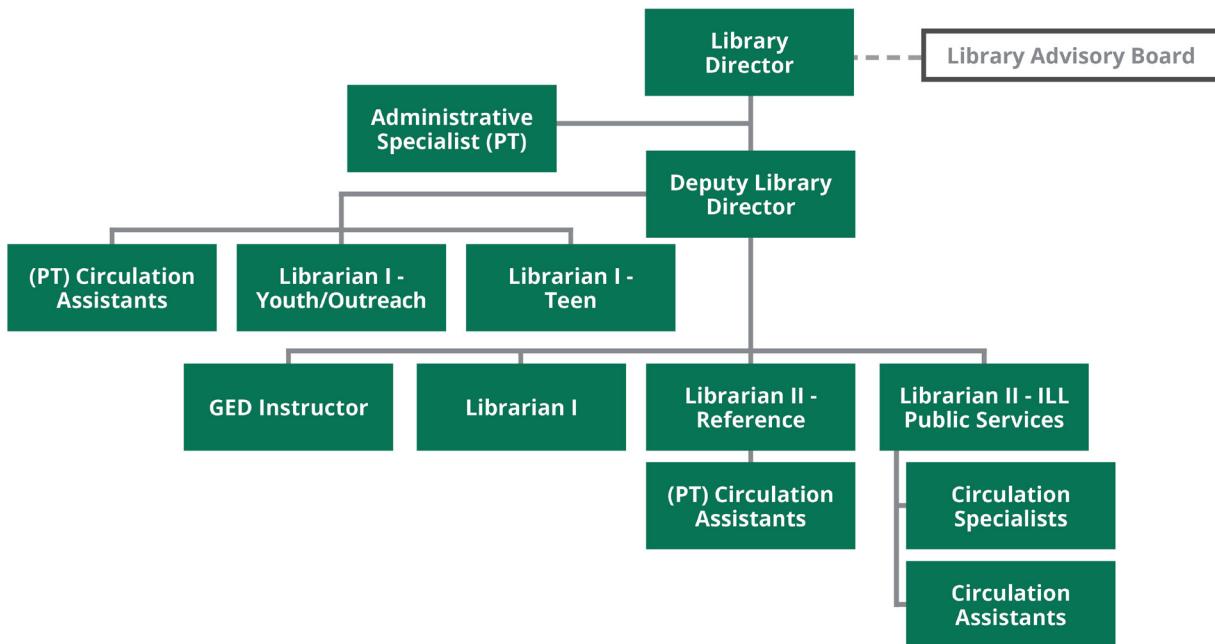
Expenditure Summary

Exhibit 63

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	76,862	74,941	78,707	81,196	83,647	86,784
0104 - FICA	5,972	5,634	6,113	5,985	6,491	6,731
0105 - Insurance Charges	11,022	11,248	11,028	12,945	13,005	14,291
0107 - Pension	4,624	2,786	4,794	4,932	5,091	5,279
0110 - Car Allowance	1,200	1,200	1,200	1,200	1,200	1,200
0110 - Phone Allowance	720	720	720	720	720	720
Subtotal	100,400	96,529	102,563	106,978	110,154	115,005
Commodities						
0203 - Food Supplies	—	—	—	—	34,200	34,200
0217 - Event Supplies	168,455	164,788	226,420	226,420	248,500	246,000
Subtotal	168,455	164,788	226,420	226,420	282,700	280,200
Contractual Services						
0301 - Postage	—	1,265	—	3,057	1,906	1,906
0305 - Insurance And Bonds	1,700	—	1,785	—	1,000	1,000
0311 - Travel	—	—	—	354	3,306	2,800
0313 - Training	—	—	—	2,444	1,015	2,348
0314 - Other Contractual Services	23,500	14,385	24,675	24,675	—	—
0316 - Marketing	35,495	32,439	37,270	37,270	40,997	40,997
Subtotal	60,695	48,090	63,730	67,800	48,224	47,145
Other Charges						
0505 - Other Charges	32,000	11,354	55,000	46,514	50,000	50,000
Subtotal	32,000	11,354	55,000	46,514	50,000	50,000
Total Expenditures	361,550	320,760	447,713	447,712	491,078	492,350

Community Services

Library



Overview

The Library is a place to connect people, resources, and experiences. As the community's center of information, all people are welcome to learn through reading, discovery, socializing, and creating. The Library provides borrower services and guidance to information to its community of empowered learners, enthusiastic readers, and engaged citizens.

FY23-FY24 Highlights

- Nominated for the National Medal for Museums and Library Service Award by Congressman Don Bacon
- Received an “on loan” ONYX Deskset HD in a partnership with the Nebraska Library Commission and Nebraska Commission for the Blind and Visually Impaired
- Formed a partnership with Omaha Astronomical Society (OAS) which has allowed for a telescope kit and training on how to use the telescope to be available for the community
- Continued partnership with the Sarpy County Jail to provide donated books to inmates
- Hosted a University of Nebraska-Omaha (UNO) practicum student for 60 hours and a summer teen intern for 120 hours
- Received \$4,000 honoring Karla J. Stowe to use towards books for literacy, a summer program, and two internships
- Three additional memorial donations received
- Participated in the public libraries of Sarpy County joint author event featuring internationally known author Alex Kava
- City Flag kits were made available for check-out for residents to take with them and take photos while traveling
- Metropolitan Community College began offering GED testing from Sarpy Center
- Investigated area memberships, adding Fontenelle Forest and the Durham Museum for check-out

- Entered into an agreement with an SID resulting in 74 lots signing up for memberships with 102 membership cards distributed in the first quarter
- Hosted a Nebraska Vocational Rehabilitation intern through the Nebraska Department of Education for 90 hours
- Held a group event for a third time for Nebraska Hands and Voices: a group for deaf and hard-of-hearing children
- Celebrated the Library's 50th anniversary in June 2024

Budget & Initiatives

- Expand budget capacity by identifying alternative funding sources – Goal 1.1
- Continue working to encourage regional events to showcase the library for those not familiar with it – Goal 1.1
- Continue utilizing park space for educational programming including the Garden Club at Jaycee Park as well as a number of events at Southwind Park – Goal 1.2
- Continue investing in staff training and staying current with trends and new ideas to remain competitive in programming – Goal 1.2
- Maintain high standards for measuring user data and monitor new requirements from the Nebraska Library Commission – Goal 1.2
- Ensure access to the Library for all community members by maintaining ADA compliance in all public spaces – Goal 1.3
- Continue to promote Library as a community hub through its services, programming and volunteer opportunities – Goal 1.4
- Develop an implementation plan for space utilization at the Library – Goal 3.1

Community Services

Library

Expenditure Summary

Exhibit 64

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	479,113	469,139	488,256	494,598	561,676	551,708
0102 - Salaries - Part Time	222,462	146,612	223,890	167,910	217,398	225,550
0103 - Salaries - Overtime	—	1,092	—	321	—	—
0104 - FICA	53,808	46,407	54,617	48,780	57,495	59,644
0105 - Insurance Charges	69,936	66,675	78,519	76,299	77,725	85,394
0107 - Pension	28,435	17,252	29,403	29,883	32,677	33,899
0110 - Car Allowance	1,800	2,100	1,800	2,400	2,400	2,400
Subtotal	855,555	749,278	876,485	820,191	949,371	958,595
Commodities						
0201 - Office Supplies	21,800	18,507	21,624	21,878	19,865	19,865
0201 - Digital Media - Online Resources	23,291	16,753	23,757	23,757	18,015	19,373
0202 - Book & Periodical-Net Dam/Loss	63,000	60,207	64,260	65,516	66,188	66,188
0203 - Food Supplies	2,545	2,882	2,596	2,596	3,099	3,099
0204 - Wearing Apparel	408	205	416	416	220	220
0211 - G&A-Other Commodities	4,080	2,199	4,162	5,257	2,365	2,365
0212 - Media	24,276	15,051	24,762	24,762	15,948	15,948
0213 - Library Summer Reading Program	6,625	6,574	6,758	8,358	7,070	7,070
Subtotal	146,025	122,378	148,334	152,539	132,770	134,127
Contractual Services						
0301 - Postage	3,600	4,284	3,672	3,672	4,607	4,607
0302 - Telephone Expense	942	488	961	961	482	482
0304 - Utilities	74,367	58,039	78,086	78,086	66,581	69,060
0306 - G&A-Rentals - Other	6,992	6,421	7,167	7,167	6,904	6,904
0309 - Printing	1,545	975	1,561	1,561	1,048	1,048
0310 - Dues And Subscriptions	840	1,056	865	665	1,136	1,136
0311 - Travel	6,426	2,670	3,947	5,774	4,667	3,271
0313 - Training	2,144	1,216	1,250	3,234	1,684	1,569
0314 - Other Contractual Services	8,500	6,695	8,925	8,925	7,199	7,199
0315 - Inter-Library Expense	575	634	604	894	681	681
0321 - Legal-Professional Service	—	73	—	—	79	79
Subtotal	105,931	82,550	107,038	110,939	95,068	96,037
Maintenance						
0409 - R & M-Mach/Equip/Computer/Tool	16,757	14,997	5,665	8,781	21,227	13,627
Subtotal	16,757	14,997	5,665	8,781	21,227	13,627
Other Charges						
0505 - Other Charges	1,200	440	1,260	4,813	4,473	509
Subtotal	1,200	440	1,260	4,813	4,473	509
Total Expenditures	1,125,468	969,643	1,138,782	1,097,263	1,202,910	1,202,895



Community Services

Public Transportation

Overview

Public transportation is available for all La Vista residents via the Tri-City Bus Route, which is provided by Metro Area Transit (MAT) system. This service, governed by a contract between MAT and the communities of La Vista, Ralston, and Papillion, provides a limited commuter route to downtown Omaha and back each weekday morning and evening. The agreement specifies that the communities will reimburse MAT for all operating expenses not recovered through farebox receipts and federal and state subsidies to service the route.

FY23-FY24 Highlights

- Continued to partner with surrounding cities to offer the MAT bus service

Budget & Initiatives

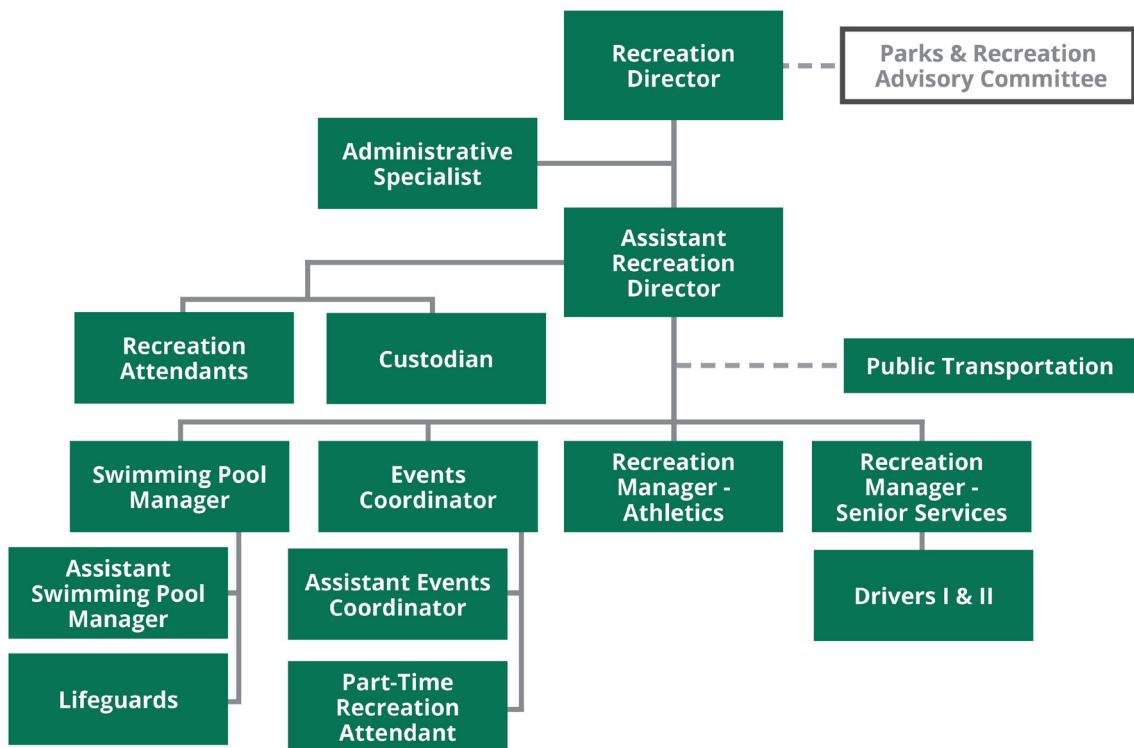
- Funding for the Metro Area Transit (MAT) ensures the continuation of the Tri-City Bus Route in La Vista. With evolving city dynamics, we consistently assess transportation links, accessibility, and explore additional public transit solutions.

Expenditure Summary

Exhibit 65

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Other Charges						
0505 - Other Charges	9,821	7,609	10,312	10,312	8,182	8,182
Total	9,821	7,609	10,312	10,312	8,182	8,182
Total Expenditures	9,821	7,609	10,312	10,312	8,182	8,182

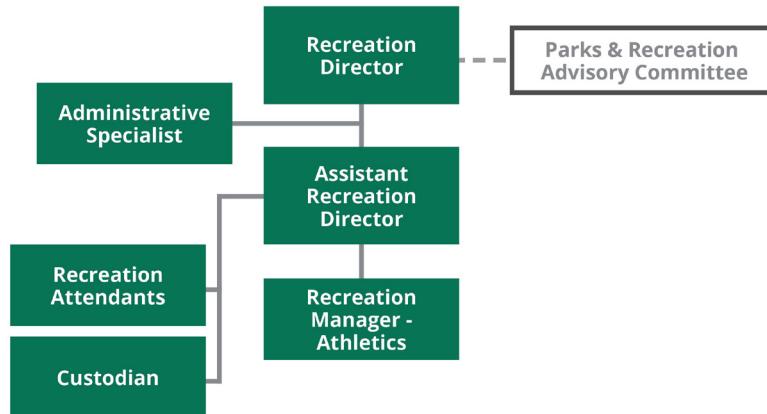
Recreation Overview



The Events Coordinator is funded through the Lottery Fund.

Community Services

Recreation



88% of the Administrative Specialist and 98% of the Recreation Director are funded here.

Overview

The Recreation Department enriches the quality of life for residents by offering a wide range of leisure, cultural, and community programs. It provides diverse and inclusive opportunities for individuals and families across various areas, including athletics, facilities, events, seniors, pools, and transportation services.

FY23-FY24 Highlights

- Hosted six youth sport clinics with 373 participants to provide recreational opportunities for ages 3 – 18 in FY23
- Boosted Punt, Pass, Kick participation by 71% and Basketball Skills Competition by 52% in FY24 with Sarpy County Chamber of Commerce partnership
- Hosted nine events in FY23 & FY24
- Developed pickleball program in FY23 that grew to an average annual participation of 218 by FY24 YTD
- Increased offerings of classes and activities in FY23, Summer-time Kid's Craft Classes (35 participants), Children's Community Garden Club (127 participants), Play-4-Fitness Monthly Fitness Challenge (26 participants)
- Gained funding to update facility to increase usability by the community: facility painting, renovated meeting room floors, resurfaced basketball court, new volleyball net system, and new pickleball net system in FY24
- Provided unique cultural services opportunities for residents and visitors through installation of two art walls at the Community Center that rotate and showcase local artists talents in FY24
- Increased engagement with citizens and recreation users by conducting a Parks & Recreation Survey (208 responses), quarterly Senior Program survey (50 responses), quarterly Recreation Program participant survey (11 + responses per class), and hosting 26 Focus Groups (1 – 14 participants per group) for the development of a Municipal Campus Plan and 1 pickleball town hall (27 participants) in FY24

- Partnered with City Centre to activate new amenities at Central Park East – The Nines Plaza, with free summer fitness series
- Became a member of the Crime Prevention Through Environmental Design (CPTED) committee

Budget & Initiatives

- Create, develop and implement customer service training program to provide excellent service to the community - Goal 1.2
- Increase engagement with residents and facility users to create, develop, and implement high quality classes and activities that meet their needs through engagement events and opportunities: Social Scoops, Let's Talk, La Vista, yearly Parks & Recreation survey, and quarterly town hall meetings - Goal 1.2
- Increase Recreation classes, activities, and event offerings by 20% to provide family friendly opportunities to residents - Goal 1.2
- Increase Youth League participation by 10% - Goal 1.2
- Create, develop and implement rental policies for outdoor spaces and increase outdoor programs by 10% - Goal 1.2
- Evaluate effectiveness of Athletic, Senior, Event programs through surveys, verbal engagement and make recommendations - Goal 1.2
- Partner with City departments to develop a comprehensive City-wide volunteer program providing opportunities for residents and visitors to participate in making La Vista great and give back - Goal 1.4

Capital Outlay

Approved Capital Outlay items are listed in Appendix N - Capital Outlay.

Community Services

Recreation

Expenditure Summary

Exhibit 66

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	290,438	299,109	297,328	289,342	315,356	327,182
0102 - Salaries - Part Time	103,435	100,399	106,795	110,635	200,935	208,470
0103 - Salaries - Overtime	1,656	1,521	1,718	954	1,782	1,849
0104 - FICA	30,376	30,844	31,165	29,746	39,841	41,327
0105 - Insurance Charges	33,202	27,996	37,258	47,482	49,282	54,149
0108 - Police/Icma/Other Pension Exp	—	770	—	5,817	—	—
0107 - Pension	17,387	10,231	18,036	11,737	19,192	19,905
0110 - Car Allowance	1,549	1,548	1,549	2,724	2,726	2,726
0110 - Phone Allowance	1,787	1,609	1,787	2,138	2,140	2,140
Subtotal	479,830	474,027	495,636	500,575	631,254	657,748
Commodities						
0201 - Office Supplies	2,228	2,840	2,295	6,000	2,900	2,900
0203 - Food Supplies	—	144	—	—	2,070	2,070
0204 - Wearing Apparel	12,524	9,239	12,915	13,328	14,028	14,028
0205 - Motor Vehicle Supplies & Fuel	1,453	86	1,497	300	1,000	1,000
0207 - Janitorial Supply	—	—	—	—	2,000	2,000
0210 - Botanical Supplies	—	—	—	—	1,655	82
0211 - G&A-Other Commodities	18,700	15,450	19,261	17,437	11,375	11,375
Subtotal	34,905	27,759	35,968	37,065	35,028	33,455
Contractual Services						
0301 - Postage	100	3,122	102	2,566	106	106
0302 - Telephone Expense	1,886	2,499	1,933	2,550	2,550	2,550
0304 - Utilities	48,693	51,048	49,391	49,391	44,451	46,090
0308 - Legal Advertising	1,600	—	1,600	—	1,600	1,600
0309 - Printing	900	1,122	900	900	1,200	1,200
0310 - Dues And Subscriptions	1,243	1,301	1,243	1,520	1,450	1,450
0311 - Travel	4,230	2,006	4,230	3,325	10,515	6,032
0313 - Training	1,840	1,510	1,840	3,036	9,880	8,290
0314 - Other Contractual Services	22,014	18,931	52,539	25,207	28,869	28,910
Subtotal	82,506	81,539	113,778	88,495	100,621	96,228
Maintenance						
0401 - Buildings & Grounds	50,070	47,434	97,282	97,282	105,701	41,778
0409 - R & M-Mach/Equip/Computer/Tool	1,919	141	1,977	200	152	152
0410 - Motor Vehicle Maintenance	1,763	1,633	1,816	1,816	1,592	1,592
0412 - Other Maintenance	520	277	536	300	307	307
Subtotal	54,272	49,485	101,610	99,598	107,752	43,829

Expenditure Summary*Exhibit 66*

Other Charges						
0505 - Other Charges	10,830	11,806	10,940	13,000	6,150	6,150
Subtotal	10,830	11,806	10,940	13,000	6,150	6,150
Capital Outlay						
0613 - Motor Vehicles	—	—	38,500	42,477	—	—
0618 - Other Capital Outlay	230,010	188,166	12,000	10,000	—	12,444
Subtotal	230,010	188,166	50,500	52,477	—	12,444
Total Expenditures	892,353	832,783	808,432	791,210	880,805	849,854

Community Services

Senior Services

Recreation Manager - Senior Services

88% of the Senior Services Manager is funded here.

Overview

The La Vista Senior Program is designed to enhance the lives of those 55+ by providing high-quality services that offer wellness, leisure, life-long learning, and social opportunities. The Eastern Nebraska Office on Aging (ENOA) offers meals at the Center Monday through Friday through the Congregate Meal Program. These meals are currently catered by Treat America Food Services. Residents and non-residents 55+ and their spouses can join free of charge and gain access to a thriving community of seniors.

FY23-FY24 Highlights

- Introduced 98 new programs increasing activity participation by 54% between FY23 and FY24
- Increased senior meals served by 6% in FY24
- Received six new grants, totaling \$26,580, that helped with the purchase of a new dishwasher, range/oven, dishwasher detergent pump, pay for two musical bingo events, allowed five seniors the funds to care for their pets, and provided 40 - \$25 gift cards for Christmas gifts to seniors
- Assisted 12 low-income seniors to receive produce bags valued at \$42 from ENOA free of charge, six low-income seniors to receive a free Thanksgiving meal through ENOA and Salvation Army, and distributed 50 Farmer's Market coupons to seniors gaining access to fresh produce
- Partnered with City of Papillion to host four events: Valentine's Day Luncheon, St. Patrick's Day Luncheon, Senior Olympics and Senior Carnival

Budget & Initiatives

- Increase Senior Program participation by 10% - Goal 1.2
- Continue to provide community seniors nutritional benefits through the Farmer's Market Coupon Distribution Program - Goal 1.2
- Seek grant opportunities to provide an increase of recreational activities to the senior population - Goal 1.1

Community Services

Senior Services

Expenditure Summary

Exhibit 67

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	59,817	58,950	61,152	62,495	65,328	67,777
0104 - FICA	4,616	4,304	4,718	4,489	5,038	5,225
0105 - Insurance Charges	10,354	9,448	11,628	10,866	11,363	12,487
0107 - Pension	3,568	2,174	3,701	3,776	3,951	4,098
0110 - Car Allowance	525	525	525	525	525	525
0110 - Phone Allowance	315	315	315	315	315	315
Subtotal	79,195	75,716	82,039	82,466	86,520	90,427
Commodities						
0203 - Food Supplies	5,800	4,457	5,916	5,489	7,774	7,774
0211 - G&A-Other Commodities	2,400	3,427	2,472	2,472	7,702	7,702
Subtotal	8,200	7,884	8,388	7,961	15,476	15,476
Contractual Services						
0301 - Postage	—	—	—	—	3,500	3,600
0310 - Dues And Subscriptions	—	—	—	—	325	325
0314 - Other Contractual Services	3,500	1,300	3,675	3,675	4,313	4,313
Subtotal	3,500	1,300	3,675	3,675	8,138	8,238
Other Charges						
0505 - Other Charges	2,400	2,786	2,472	2,472	1,136	1,136
Subtotal	2,400	2,786	2,472	2,472	1,136	1,136
Total Expenditures	93,295	87,686	96,574	96,574	111,270	115,277

Community Services

Special Services Bus

Drivers I & II

Other positions funded include 12% of the Senior Services Manager and Administrative Assistant and 2% of the Recreation Director.

Overview

The City of La Vista partners with the City of Ralston to provide a special services transportation program for seniors (ages 60 and older) and special needs residents of the two communities. The bus transports riders to a variety of destinations including senior centers, shopping, and appointments. The City of La Vista oversees the operation of this program.

FY23-FY24 Highlights

- FY23 ridership 5,486 and FY24 ridership 4,958 as of August 31, 2024

Budget & Initiatives

- Raise awareness of Special Services Bus program to increase ridership by 10%

Community Services

Special Services Bus

Expenditure Summary

Exhibit 68

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	16,148	16,033	16,475	16,397	17,204	17,849
0102 - Salaries - Part Time	64,666	54,261	66,053	61,642	88,335	91,647
0103 - Overtime - Call Outs	237	95	245	130	255	265
0104 - FICA	6,207	5,411	6,339	5,898	8,102	8,405
0105 - Insurance	2,720	3,144	3,055	3,951	3,245	3,566
0107 - Pension	972	577	1,008	878	1,054	1,093
0110 - Car Allowance	86	87	86	111	109	109
0110 - Phone Allowance	59	56	59	67	65	65
Subtotal	91,095	79,664	93,320	89,074	118,368	123,000
Commodities						
0201 - Office Supplies	210	145	216	216	175	175
0204 - Wearing Apparel	918	813	918	1,023	1,037	1,037
0205 - Motor Vehicle Supplies & Fuel	18,180	16,461	18,725	17,040	17,115	17,115
Subtotal	19,308	17,419	19,859	18,279	18,327	18,327
Contractual Services						
0302 - Telephone Expense	1,166	1,027	1,166	1,166	1,166	1,166
Subtotal	1,166	1,027	1,166	1,166	1,166	1,166
Maintenance						
0410 - Motor Vehicle Maintenance	5,611	2,381	5,779	5,779	3,587	3,677
Subtotal	5,611	2,381	5,779	5,779	3,587	3,677
Other Charges						
0505 - Other Charges	1,328	70	1,328	1,328	4,290	480
Subtotal	1,328	70	1,328	1,328	4,290	480
Capital Outlay						
0613 - Motor Vehicles	—	—	66,000	26,000	—	—
Subtotal	—	—	66,000	26,000	—	—
Total Expenditures	118,507	100,561	187,453	141,626	145,738	146,649

Community Services

Swimming Pool

Overview

The City Swimming Pool originally was built in the 1960s and has reached the end of its useful life. The swimming pool is to be demolished in the Fall of 2024. The City is currently developing plans for a new pool facility. There are no operational costs for the swimming pool in FY25 & FY26 Budget.

FY23-FY24 Highlights

- Successfully opened and operated the Municipal Pool in FY23 and FY24
- 152 Learn to Swim participants in FY23; 139 in FY24
- 5,592 patrons in FY23; 7,073 in FY24
- Prepared and scheduled demo of pool in FY24/FY25 to prepare for underpass connection construction occurring in FY25/FY26

Budget & Initiatives

- Partner with Engineering to demo the swimming pool in FY24/FY25 - Goal 3.2
- Engage stakeholders on design of new swimming pool - Goal 3.2
- Continue to work with Waters Edge Aquatic Design for the planning and development of the new swimming pool at the direction of City Council - Goal 3.2

Community Services

Swimming Pool

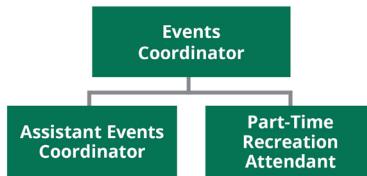
Expenditure Summary

Exhibit 69

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0102 - Salaries - Part Time	100,831	77,401	103,120	108,501	—	—
0104 - FICA	7,714	5,921	7,889	8,448	—	—
Subtotal	108,545	83,323	111,009	116,949	—	—
Commodities						
0201 - Office Supplies	261	108	269	37	—	—
0203 - Food Supplies	7,000	4,087	7,210	2,200	—	—
0204 - Wearing Apparel	800	894	816	275	—	—
0208 - Chemical Supply	3,600	7,036	3,672	7,000	—	—
0211 - G&A-Other Commodities	1,414	1,353	1,456	1,204	—	—
Subtotal	13,075	13,478	13,423	10,716	—	—
Contractual Services						
0302 - Telephone Expense	515	—	515	—	—	—
0304 - Utilities	5,506	7,260	5,609	9,741	—	—
0308 - Legal Advertising	600	—	600	—	—	—
Subtotal	6,621	7,260	6,724	9,741	—	—
Maintenance						
0401 - Buildings & Grounds	7,070	3,811	7,282	4,800	—	—
Subtotal	7,070	3,811	7,282	4,800	—	—
Other Charges						
0505 - Other Charges	520	532	520	1,674	—	—
Subtotal	520	532	520	1,674	—	—
Total Expenditures	135,830	108,404	138,958	143,880	—	—

Community Services

The Link



The Events Coordinator is funded through the Lottery Fund.

Overview

The Link is a new concession/restroom facility located in Central Park, that opened for operation in September 2023. In addition to serving the public as an amenity, this facility is available to individuals and groups to rent for special events.

FY23-FY24 Highlights

- Opened facility in September 2023
- 6 rentals in FY23 and 22 rentals in FY24
- Highlighted the facility amenities by hosting La Vista Loop, Fall Fest, Santa Sleigh Ride/Tree Lighting and La Vista Days events at The Link
- Purchased tables and chairs to be used as rental equipment

Budget & Initiatives

- Research and develop strategy to increase uses of The Link - Goal 1.2
- Increase rentals by 30% - Goal 1.2
- Foster economic development through partnerships with City Centre and The Astro Amphitheater - Goal 2.1

Other Changes

- New Personnel Position: Assistant Events Coordinator anticipated to start in October 2024

Expenditure Summary

Exhibit 70

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	—	—	—	—	48,900	50,734
0102 - Salaries - Part Time	19,906	4,967	41,304	10,956	24,653	25,577
0104 - FICA	1,523	380	3,160	843	5,627	5,838
0105 - INSURANCE CHARGES	—	—	—	—	8,561	9,401
0107 - PENSION	—	—	—	—	4,413	4,579
Subtotal	21,428	5,346	44,464	11,799	92,154	96,128
Commodities						
0204 - Wearing Apparel	1,700	—	1,734	1,734	1,000	1,000
0205 - Motor Vehicle Supplies & Fuel	1,500	—	1,530	1,530	266	266
0206 - Maint/Lab/Medical Tool Supply	100	—	102	102	150	150
0207 - Janitorial Supply	3,000	1,783	5,925	5,925	6,144	6,144
0208 - Chemical Supply	700	—	714	714	740	740
0210 - Botanical Supplies	3,000	—	3,060	3,060	3,173	3,173
0211 - G&A-Other Commodities	50,000	4,638	50,000	50,000	10,000	10,000
Subtotal	60,000	6,422	63,065	63,065	21,473	21,473
Contractual Services						
0304 - Utilities - Electric	3,200	130	6,550	29,097	23,880	24,596
0304 - Utilities - Natural Gas	700	—	1,450	5,400	8,322	8,738
0304 - Utilities - Water	2,000	2,656	4,100	22,515	6,824	7,097
0314 - Other Contractual Services	17,950	1,826	25,148	17,100	17,360	17,360
Subtotal	23,850	4,612	37,248	74,112	56,386	57,791
Maintenance						
0401 - Buildings & Grounds	8,000	812	15,140	15,140	20,700	15,700
0409 - R & M-Mach/Equip/Computer/Tool	500	66	515	515	200	200
0410 - Motor Vehicle Maintenance	1,500	—	1,545	1,545	1,602	1,602
0412 - Other Maintenance	17,000	—	17,510	3,000	18,158	18,158
Subtotal	27,000	878	34,710	20,200	40,660	35,660
Capital Outlay						
0618 - Other Capital Outlay	35,000	32,285	—	—	—	—
Subtotal	35,000	32,285	—	—	—	—
Total Expenditures	167,278	49,542	179,487	169,176	210,673	211,053



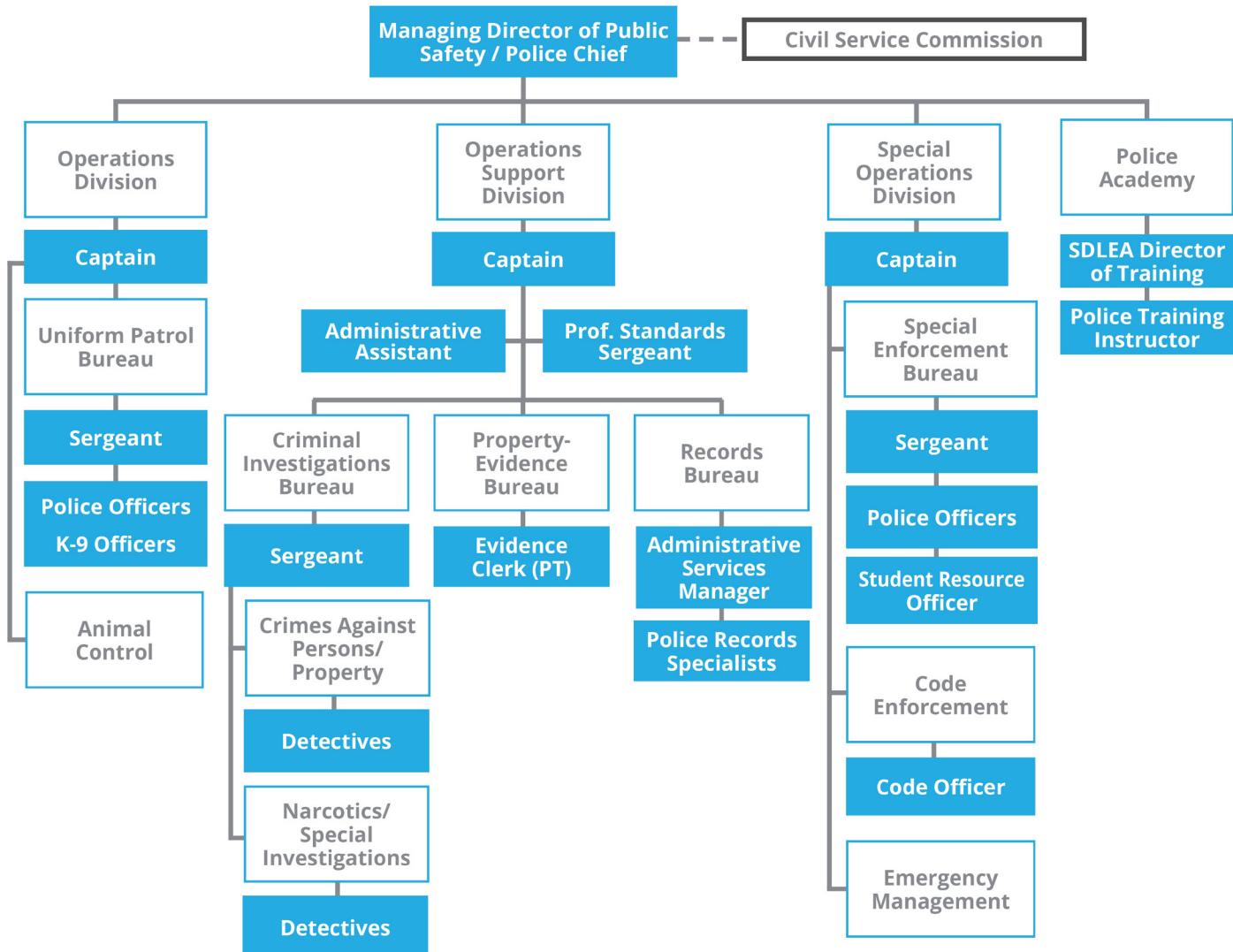


Overview

The City's Public Safety function provides the 24/7 services necessary for the protection of life and property and includes Animal Control, Fire & Emergency Medical Services (EMS) and Police. It is managed by the Chief of Police. Animal Control is provided through a contractual agreement, and Fire & EMS protection is provided through an interlocal agreement.

Public Safety

Public Safety Overview



Overview

The City contracts for animal control services through the Nebraska Humane Society (NHS). The current contract was renewed in 2024 for the 2024-2026 time period. The City will pay \$3.19 per resident rate for services in calendar years 2024 through 2026 and continue to pay according to the terms of the agreement.

FY23-FY24 Highlights

In 2023, the Nebraska Humane Society handled 318 calls for service.

- 4% of the calls were for dog bites
- 7% were for neglected animals
- 20% were for animals at large
- 31% were for dead animals
- 12% were for trapped, confined wildlife sick or injured
- 3% were for assisting police
- 7 citations were issued

Budget & Initiatives

Continue to enhance operational procedures by maintaining open lines of communication with the Nebraska Humane Society. Officers are in weekly contact with animal control officers.

Expenditure Summary

Exhibit 71

	FY23 Budget	FY23 Actuals	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Contractual Services						
0314 - Other Contractual Services	56,000	53,820	57,120	57,120	58,833	60,598
0321 - Legal-Professional Service	2,000	612	2,000	2,000	2,000	2,000
Subtotal	58,000	54,432	59,120	59,120	60,833	62,598
Total Expenditures	58,000	54,432	59,120	59,120	60,833	62,598



Overview

Fire & Emergency Medical Services (EMS) are provided through an interlocal agreement with the Papillion Fire Department (PFD) and Papillion Rural Fire District. The contract is administered by the Chief of Police as part of the City's Public Safety function.

FY23-FY24 Highlights

- Responded to 1,642 calls for service in 2023
- Responded to 669 calls for service as of May 30, 2024
- Average response time of 6:35; 90th percentile response
- PFD District 90th percentile response of 7:44
- PFD assisted LVPD and other law enforcement agencies w/ tactical medicine training
- Performed hydrant parties, fire safety talks, and fire drills
- Hosted Kids Camp at Fire Station 1 in La Vista

Budget & Initiatives

- A 3% increase in contract cost has been budgeted for FY25 and 8% in FY26. Increases are related to changes in social security payments for firefighters along with increased cost for equipment.

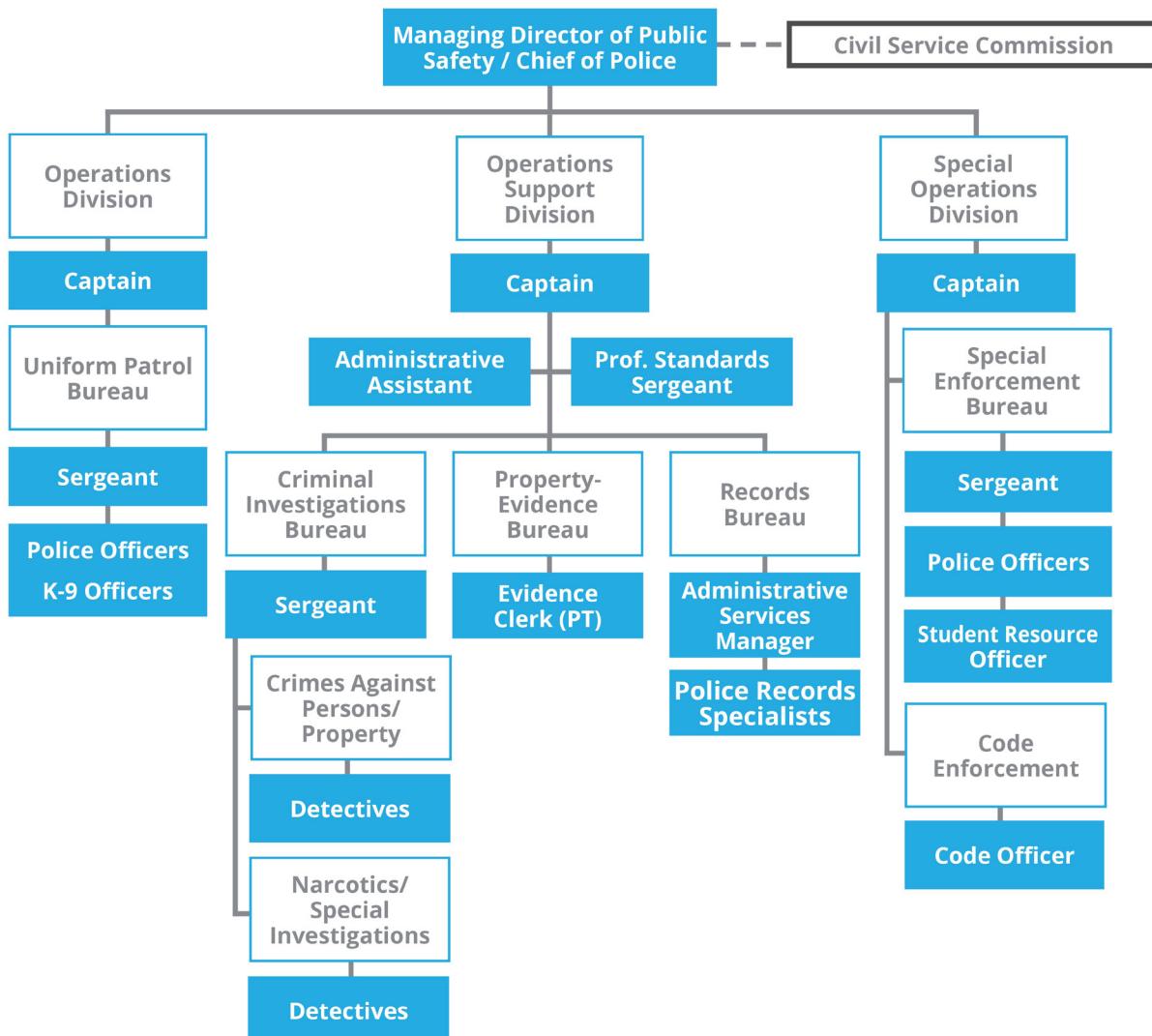
Expenditure Summary

Exhibit 72

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Contractual Services						
0302 - Telephone Expense	410	438	410	410	472	507
0304 - Utilities	14,570	16,004	14,780	14,780	14,661	15,301
0314 - Other Contractual Services	2,798,338	2,674,370	2,706,086	2,706,086	2,796,110	3,019,799
0321 - Legal-Professional Service	3,000	—	3,000	3,000	—	—
Subtotal	2,816,318	2,690,812	2,724,276	2,724,276	2,811,243	3,035,606
Maintenance						
0401 - Buildings & Grounds	5,000	21,106	5,000	5,000	22,696	24,407
Subtotal	5,000	21,106	5,000	5,000	22,696	24,407
Total Expenditures	2,821,318	2,711,918	2,729,276	2,729,276	2,833,939	3,060,013

Public Safety

Police



Overview

The Police Department is a full-service police agency responsible for enhancing and ensuring public safety by protecting lives and property, preventing crime, maintaining public order, thoroughly investigating crimes, enforcing municipal codes and connecting with the community. The department stresses partnership, professionalism, integrity, and fairness. The organizational structure of the department is designed to create an efficient means to accomplish our mission and goals to provide for the best possible service to the public.

FY23-FY24 Highlights

- Five new officers were hired, including a new Chief of Police
- The Police Department revamped its Field Training Officer (FTO) Program
- The department upgraded all body worn cameras (BWCs) to current technology
- Ten department personnel (sworn & non-sworn) attended a weeklong train the trainer course, Blue Courage, which focuses on the resiliency, well-being and health of employees
- With the development of City Centre and opening of The Astro and public parking facilities, the Special Enforcement Bureau has been tasked with being responsible for forecasting public safety and traffic needs for smooth operations
- Special Enforcement unveiled its reimagined National Night Out concept

Budget & Initiatives

- Recruitment, hiring and retention of sworn personnel remains a key initiative for the La Vista Police Department - Goal 4.2
- Continued commitment to become nationally accredited by the Commission on Accreditation of Law Enforcement Agencies (CALEA) - Goal 4.1

Capital Items

Approved Capital Outlay items are listed in Appendix N - Capital Outlay.

Public Safety

Police

Expenditure Summary

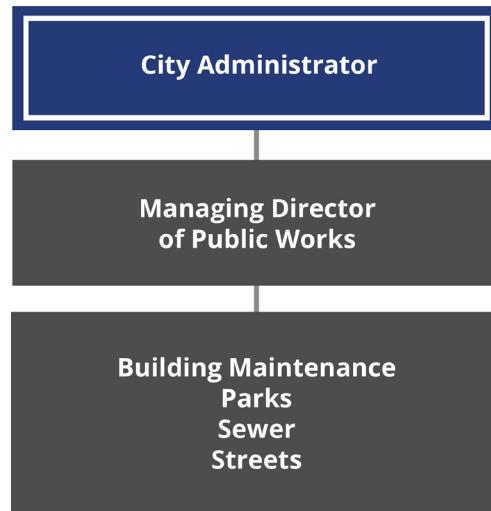
Exhibit 73

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	4,183,821	3,877,167	4,592,855	4,306,907	4,899,898	5,249,183
0102 - Salaries - Part Time	35,461	31,647	36,273	35,823	37,311	38,710
0103 - Salaries - Overtime	324,990	314,628	349,190	428,272	387,519	409,454
0104 - FICA	347,637	310,843	374,721	344,088	400,488	432,491
0105 - Insurance Charges	695,510	522,492	835,261	594,498	595,748	653,138
0107 - Pension	14,684	13,296	15,235	15,673	19,605	20,338
0108 - Police/Icma/Other Pension Exp	295,335	249,578	322,569	388,070	438,398	474,822
0110 - Phone Allowance	1,440	1,380	1,440	1,080	1,440	1,440
Subtotal	5,898,879	5,321,031	6,527,544	6,114,411	6,780,407	7,279,576
Commodities						
0201 - Office Supplies	7,575	7,571	7,802	8,536	8,142	8,142
0202 - Book & Periodical-Net Dam/Loss	600	—	625	500	625	625
0203 - Food Supplies	200	264	210	750	284	284
0204 - Wearing Apparel	55,000	66,108	45,000	98,738	96,427	92,927
0205 - Motor Vehicle Supplies & Fuel	67,500	70,060	69,400	60,000	69,749	69,749
0206 - Maint/Lab/Medical Tool Supply	1,000	2,037	1,050	2,100	3,456	3,556
Subtotal	131,875	146,041	124,087	170,624	178,683	175,283
Contractual Services						
0301 - Postage	2,600	956	2,600	1,200	1,028	1,028
0302 - Telephone Expense	22,500	27,786	23,200	30,000	29,881	29,881
0303 - Other-Professional Service	3,100	4,430	63,100	65,425	4,764	4,764
0304 - Utilities	60,221	56,540	60,971	60,971	51,786	53,837
0306 - G&A-Rentals - Other	152	—	153	—	—	—
0308 - Legal Advertising	100	69	100	100	74	74
0309 - Printing	4,400	2,274	4,450	2,500	2,445	2,445
0310 - Dues And Subscriptions	1,525	2,661	1,530	2,600	2,600	2,600
0311 - Travel	20,540	17,575	28,042	17,500	38,077	18,545
0312 - G&A-Towel/Uniform Clean-Other	2,000	840	2,000	850	474	474
0313 - Training	28,000	25,326	26,000	46,512	37,950	13,600
0314 - Other Contractual Services	114,200	160,288	112,250	187,242	164,500	164,500
0321 - Legal-Professional Service	2,525	136	2,550	1,000	146	146
Subtotal	261,863	298,881	326,946	415,900	333,725	291,894
Maintenance						
0401 - Buildings & Grounds	5,000	49	5,000	100	53	53
0409 - R & M-Mach/Equip/Computer/Tool	1,000	2,146	1,000	1,142	2,307	2,307
0410 - Motor Vehicle Maintenance	20,200	31,996	20,806	25,532	34,859	34,859
0411 - Radio R & M	1,025	30	1,050	6,000	5,000	5,000
0412 - Other Maintenance	1,025	—	1,050	35	—	—
Subtotal	28,250	34,221	28,906	32,809	42,219	42,219

Expenditure Summary*Exhibit 73*

Other Charges						
0505 - Other Charges	81,600	175,975	79,700	234,467	159,879	124,604
Subtotal	81,600	175,975	79,700	234,467	159,879	124,604
Capital Outlay						
0613 - Motor Vehicles	360,000	412,478	280,500	280,500	208,400	172,200
0617 - Radio Systems	50,500	38,000	19,000	19,000	103,000	103,200
0618 - Other Capital Outlay	46,500	—	30,000	30,000	205,000	28,750
Subtotal	457,000	450,478	329,500	329,500	516,400	304,150
Total Expenditures	6,859,467	6,426,627	7,416,683	7,297,711	8,011,313	8,217,726

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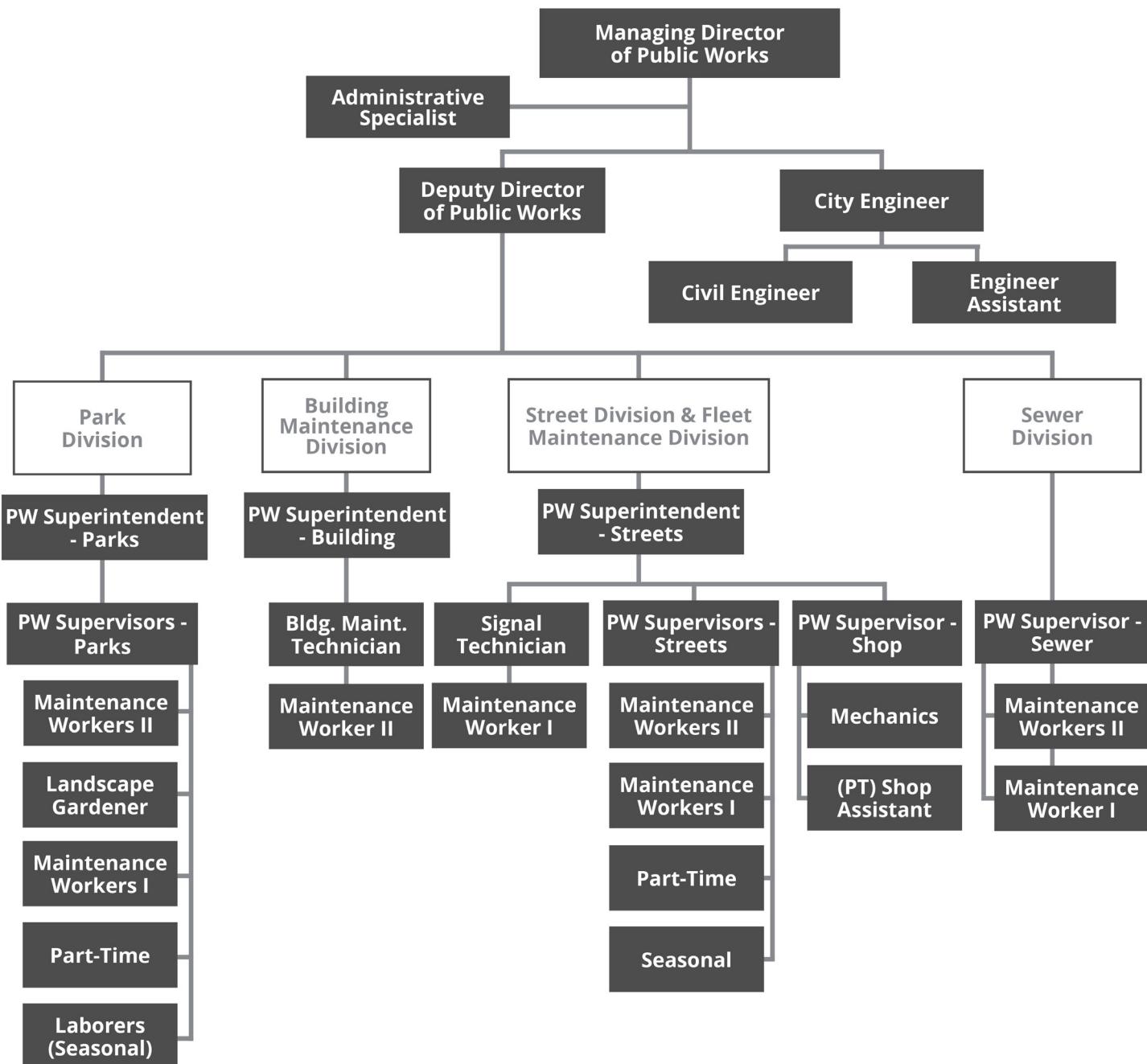


Overview

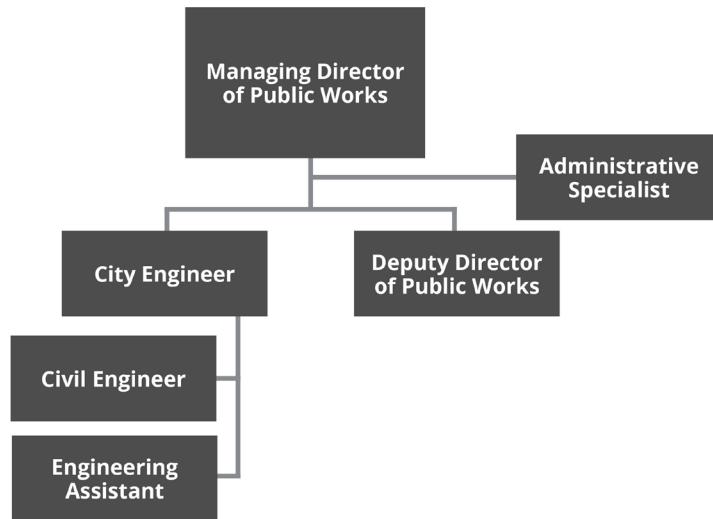
Public Works provides the necessary maintenance, upkeep and construction oversight of the City's infrastructure through several divisions, including public buildings, parks and fields, storm sewers and streets. Citywide, Fleet Maintenance is also included as a component of the Streets division. Public Works is managed by the Managing Director of Public Works along with a Deputy Director, City Engineer and Superintendents of each division.

Public Works

Public Works Overview



Public Works Administration



50% of the City Engineer, Civil Engineer and Engineer Assistant and 75% of the Director of Public Works, Deputy Director of Public Works and Administrative Specialist are funded here.

Overview

The Public Works Department is dedicated to maintaining and improving the quality of life for citizens by planning, building, and maintaining the City's public infrastructure and facilities, managing the public investments, and protecting the health and safety of the community. Divisions within the Public Works Department include: Streets, Parks, Building Maintenance, Sewer and Administration.

FY23-FY24 Highlights

- 73rd Street Culvert Rehabilitation Project completed
- East La Vista Sewer/Pavement Rehabilitation Project – First half completed in FY23, anticipated completing second half in FY24
- Pavement Assessment Data Collection Project completed
- UBAS Street Rehabilitation Projects completed in Giles Corner, Crestview and Briarwood Additions
- Asphalt Mill & Overlay completed on multiple streets from Harrison to Parkview Blvd, 72nd Street to 81st Street
- Valley Road Rehabilitation Project through Central Park completed
- 75th Street – Joseph to Josephine completed
- City Park - west access drive, west driveway, walking paths, north parking lot projects completed
- Central Park Playground Project completed
- Central Park Restroom & Pavilion Project completed
- City Park Championship Field Project completed
- The Link Project completed
- Parking Garage #2 completed

Public Works

Public Works Administration

Budget & Initiatives

- Continue installation of wayfinding signs – Goal 1.4
- Design & construct new Sewer/Administrative building – Goal 3.1
- Implement Sports Complex Lighting Rehabilitation – Goal 1.3
- Design Thompson Creek Trail – Edgewood to 72nd Street – Goal 3.3
- Construct 84th Street Trail – Harrison to Giles – Goal 3.2
- Construct Eastport Parkway roundabout – Goal 2.2
- Achieve improvements to the 99th & Giles traffic signal – Goal 3.1
- Concrete base repair – Parkview Heights neighborhood – Goal 3.1
- UBAS preservation of City parking lots – Goal 3.1
- Giles Road widening – Goal 2.2
- Hell Creek Rehab – Olive Street – Goal 2.2
- Val Vista, Mayfair, & Southwind crack sealing – Goal 3.1
- Swimming Pool demolition – Goal 3.2
- UBAS street rehabilitation Park View Heights neighborhood – Goal 3.1
- Replace City Park playground & shelter – Goal 1.3

Other Changes

- New Personnel Position: Civil Engineer anticipated to start in April 2025

Public Works Administration

Expenditure Summary

Exhibit 74

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	331,392	311,415	340,447	331,514	362,528	394,873
0103 - Salaries - Overtime	905	1,786	939	5,449	4,474	4,642
0104 - FICA	25,421	23,279	26,116	24,717	28,076	30,563
0105 - Insurance Charges	54,707	24,420	61,431	28,068	38,195	48,721
0107 - Pension	19,743	11,459	20,483	20,200	21,810	23,753
0110 - Phone Allowance	1,620	1,643	1,620	1,620	1,620	1,620
Subtotal	433,788	374,002	451,036	411,568	456,703	504,171
Commodities						
0201 - Office Supplies	115	235	117	117	252	125
Subtotal	115	235	117	117	252	125
Contractual Services						
0302 - Telephone Expense	212	441	229	229	—	—
0303 - Other-Professional Service	25,250	16,353	25,503	25,503	25,000	25,000
0309 - Printing	49	181	50	70	75	75
0310 - Dues And Subscriptions	1,320	1,151	1,360	1,360	1,360	1,360
0311 - Travel	10,575	5,420	8,417	8,417	11,875	15,185
0313 - Training	9,510	4,379	8,010	8,010	9,580	11,420
0314 - Other Contractual Services	9,682	9,439	9,972	9,972	14,000	14,000
Subtotal	56,598	37,364	53,541	53,561	61,890	67,040
Other Charges						
0505 - Other Charges	909	966	954	954	1,545	1,545
Subtotal	909	966	954	954	1,545	1,545
Total Expenditures	491,410	412,566	505,649	466,201	520,390	572,881





Overview

The Building Maintenance Division of Public Works maintains and cares for all City-owned buildings. The primary objective is to ensure that the structural integrity and aesthetics of all City facilities remain in good repair. This ensures that the residents have clean, safe spaces to gather while providing functional, efficient work areas for employees to carry out their duties.

FY23-FY24 Highlights

- Completed remodel of Police Department conference room
- Installation of new Hotsy System in Public Works wash bay
- Community Center gym LED lighting upgrade completed
- Fire panel replacement completed at Police Department
- Library conference room carpet replacement
- LED lighting upgrade completed throughout Fire Station 4
- Community Center remodel work
- Maintain-X software currently being used for work orders, preventative maintenance tasks, and asset management

Budget & Initiatives

- Continue LED lighting upgrades throughout the city facilities – Goal 2.2
- Remodel the golf course clubhouse to become a rentable event space – Goal 2.2
- Grow and utilize the asset management system to grow past just mechanical equipment – Goal 3.1

Capital Items

Approved Capital Outlay items are listed in Appendix N - Capital Outlay.

Public Works

Building Maintenance

Expenditure Summary

Exhibit 75

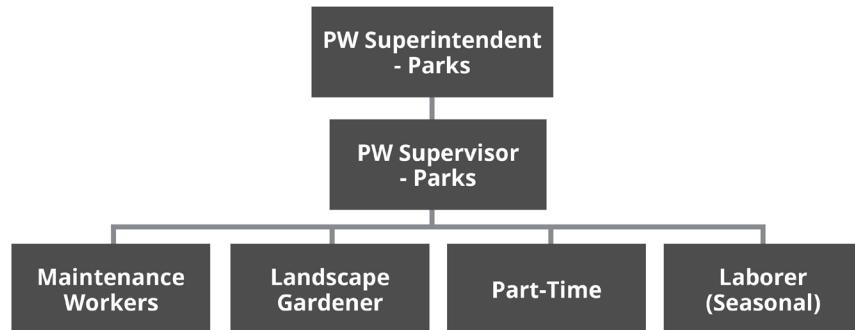
	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	192,556	174,128	197,702	185,789	212,302	218,348
0103 - Salaries - Overtime	3,557	71	3,690	1,019	3,828	3,972
0104 - FICA	15,003	13,115	15,406	13,788	16,534	17,008
0105 - Insurance Charges	26,062	17,770	29,259	24,234	19,982	21,938
0107 - Pension	11,647	6,345	12,084	11,179	12,968	13,339
0110 - Phone Allowance	1,800	2,280	1,800	2,200	2,160	2,160
Subtotal	250,625	213,709	259,941	238,209	267,774	276,765
Commodities						
0201 - Office Supplies	389	398	401	401	400	400
0203 - Food Supplies	54	—	56	56	57	59
0204 - Wearing Apparel	1,500	1,414	1,530	1,530	1,500	1,500
0205 - Motor Vehicle Supplies & Fuel	3,153	4,235	3,248	3,248	3,248	3,248
0206 - Maint/Lab/Medical Tool Supply	940	1,392	968	968	950	950
0207 - Janitorial Supply	10,820	4,519	8,280	4,000	8,280	8,280
0208 - Chemical Supply	1,250	—	1,288	1,288	1,287	1,287
0211 - G&A-Other Commodities	1,010	—	1,040	1,040	1,040	1,040
Subtotal	19,116	11,959	16,810	12,530	16,762	16,764
Contractual Services						
0301 - Postage	99	—	100	100	104	108
0306 - G&A-Rentals - Other	159	—	161	161	861	861
0309 - Printing	1,341	—	1,355	50	—	—
0310 - Dues And Subscriptions	650	—	670	670	670	670
0311 - Travel	1,275	23	1,313	300	2,383	2,783
0313 - Training	2,950	150	2,950	900	675	1,000
0312 - G&A-Towel/Uniform Clean-Other	916	331	925	925	1,310	1,310
0314 - Other Contractual Services	285,287	229,174	282,840	282,840	298,445	298,445
Subtotal	292,677	229,678	290,314	285,946	304,448	305,177
Maintenance						
0401 - Buildings & Grounds	51,097	46,890	42,022	42,022	62,022	42,022
0409 - R & M-Mach/Equip/Computer/Tool	1,200	2,527	1,236	6,500	5,000	5,000
0410 - Motor Vehicle Maintenance	2,071	4,373	2,133	2,133	2,100	4,100
0411 - Radio R & M	960	—	989	989	988	988
0412 - Other Maintenance	65,000	49,745	65,450	65,450	65,352	65,352
0412 - Emergency Maintenance	100,000	4,887	100,000	100,000	250,000	100,000
Subtotal	220,328	108,422	211,830	217,094	385,462	217,462

Expenditure Summary*Exhibit 75*

Other Charges						
0505 - Other Charges	11,034	—	11,586	5,000	11,585	11,585
Subtotal	11,034	—	11,586	5,000	11,585	11,585
Capital Outlay						
0613 - Motor Vehicles	43,000	39,644	—	—	—	75,000
Subtotal	43,000	39,644	—	—	—	75,000
Total Expenditures	836,780	603,412	790,481	758,779	986,031	902,753

Public Works

Parks



Overview

The Parks Division is responsible for the maintenance and upkeep of the City's green spaces including parks, right-of-ways, sports fields, and facility grounds. Parks crews maintain over 116 acres of park space that includes 12 parks, 14 playgrounds, 6 sports fields, 3 tennis courts, 142 acres of right-of-way, 5 facility grounds and the new Link building including the Nines and South Plaza spaces. Starting in FY25 the Sports Complex will no longer be a separate division in the General Fund. Due to the significant cross over of resources with the Parks Division, the La Vista Sports Complex will now fall under the Parks Division. The La Vista Sports Complex consists of 5 baseball/softball diamonds, 14 soccer fields, 4 flag football fields, and an R/C airport, and serves as a valuable recreation asset to the La Vista citizens and the region. It hosts local youth and adult sports leagues in addition to being the site of several regional tournaments.

FY23-FY24 Highlights

Parks

- Completed the addition of one full-time maintenance worker and the new Landscape Gardener position
- Replaced the roof at City Park concessions/maintenance building and constructed new basketball goals in Central Park
- Completed the removal and reconstruction of the sidewalks in Central Park along the entrance road and new playground area
- Applied for and received a \$47K grant from the NRD as a cost share for the Jaycee Park playground
- Worked with the park planning team to complete the Park Matrix that will be used to complete and schedule parks projects in the future

Sports Complex

- Purchased and installed new soccer goals on soccer fields 2, 4, 13 & 14
- Completed the renovation of baseball fields 2 and 3 at the Sports Complex
- Purchased new robot painter to increase quality and efficiency in the field painting operation
- Completed the transfer of janitorial supplies from buildings and grounds

Budget & Initiatives

- Complete the connection of sidewalk from the street to the park at Triangle Park – Goal 1.3
- Complete the connection of sidewalk from street to the park and shelter at Children's Park – Goal 1.3
- Replace the basketball hoops at Jaycee Park – Goal 1.3
- Replace the basketball hoops at Southwind Park – Goal 1.3
- Renovate City Park infields on fields 1 and 4, amending with Duraedge – Goal 1.3
- Continue to complete field renovations to the soccer fields at the Sports Complex – Goal 1.3
- Increase field topdressing program to improve root zone and increase drainage and smoothness of the playing surface – Goal 1.3
- Complete the installation and implementation of the lighting at the Sports Complex fields 1-4 – Goal 1.3

Capital Outlay

Approved Capital Outlay items are listed in Appendix N - Capital Outlay.

Public Works

Parks

Expenditure Summary

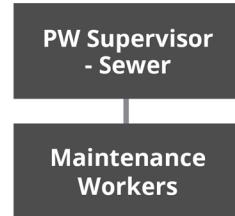
Exhibit 76

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	864,271	792,084	883,194	854,145	960,343	996,356
0102 - Salaries - Part Time	173,375	81,746	178,054	76,713	111,937	146,144
0103 - Salaries - Overtime	51,195	12,598	53,114	25,709	55,106	58,891
0104 - FICA	83,296	66,746	85,249	70,299	86,245	91,775
0105 - Insurance Charges	154,001	101,020	172,948	158,540	150,004	164,826
0107 - Pension	53,874	29,353	55,894	52,969	58,001	60,175
0110 - Phone Allowance	720	720	720	1,860	1,440	1,440
Subtotal	1,380,733	1,084,267	1,429,173	1,240,235	1,423,076	1,519,608
Commodities						
0201 - Office Supplies	90	383	93	450	412	412
0203 - Food Supplies	144	94	148	189	100	100
0204 - Wearing Apparel	5,991	8,187	6,111	7,000	6,323	6,323
0205 - Motor Vehicle Supplies & Fuel	42,252	42,423	43,520	44,346	44,579	44,579
0206 - Maint/Lab/Medical Tool Supply	4,378	4,759	4,509	5,000	4,622	4,622
0207 - Janitorial Supply	3,932	4,391	4,050	8,050	4,150	4,224
0208 - Chemical Supply	21,100	36,790	22,403	30,403	30,000	30,000
0209 - Welding Supplies	700	—	750	200	768	787
0210 - Botanical Supplies	29,500	23,638	30,385	25,000	31,144	31,144
Subtotal	108,087	120,665	111,969	120,638	122,098	122,191
Contractual Services						
0302 - Telephone Expense	866	944	892	892	913	913
0304 - Utilities	105,260	147,001	107,304	125,454	127,857	132,619
0309 - Printing	103	—	104	104	—	—
0310 - Dues And Subscriptions	1,500	980	1,545	2,060	1,900	1,900
0311 - Travel	6,052	6,271	6,484	9,265	10,250	10,575
0312 - G&A-Towel/Uniform Clean-Other	4,898	2,790	4,920	4,827	5,085	5,085
0313 - Training	7,245	6,867	7,755	9,280	7,375	8,265
0314 - Other Contractual Services	40,969	28,757	42,898	52,000	39,563	39,563
Subtotal	166,893	193,610	171,902	203,882	192,943	198,920
Maintenance						
0401 - Buildings & Grounds	134,210	181,468	175,886	245,000	166,953	166,953
0409 - R & M-Mach/Equip/Computer/Tool	17,722	13,042	18,254	15,000	18,710	18,769
0410 - Motor Vehicle Maintenance	48,417	58,697	49,870	50,207	52,678	52,678
0411 - Radio R & M	927	—	955	955	955	955
0412 - Other Maintenance	21,000	7,931	22,050	30,000	22,601	22,601
Subtotal	222,276	261,139	267,014	341,162	261,897	261,956

Expenditure Summary*Exhibit 76*

Other Charges						
0505 - Other Charges	688	306	722	275	739	739
Subtotal	688	306	722	275	739	739
Capital Outlay						
0613 - Motor Vehicles	43,000	39,644	—	—	150,000	40,000
0618 - Other Capital Outlay	50,000	—	167,500	146,691	—	—
Subtotal	93,000	39,644	167,500	146,691	150,000	40,000
Total Expenditures	1,971,677	1,699,631	2,148,280	2,052,883	2,150,753	2,143,414





Other positions funded include 100% of the PT Shop Assistant, 50% of the City Engineer, Civil Engineer and Engineer Assistant, and 25% of the Director of Public Works, Deputy Director of Public Works and Administrative Specialist.

Overview

The Sewer Division is responsible for the maintenance and repair of 290,000 linear feet of sanitary sewer lines. They also respond to all 811 Utility Locate Service requests involving public infrastructure.

FY23-FY24 Highlights

- Performed 6,745 utility locates
- Cleaned 275,018 feet of sanitary sewer lines (52 miles)
- Televised 92,929 feet of sanitary and storm sewer line (17.6 miles)

Budget & Initiatives

- Continue to clean and televise sanitary sewer lines to prevent sewer back-ups
 - Continue taking care of locates to ensure that the City utilities do not get damage

Public Works

Sewer

Sewer Expenditure Summary

Exhibit 77

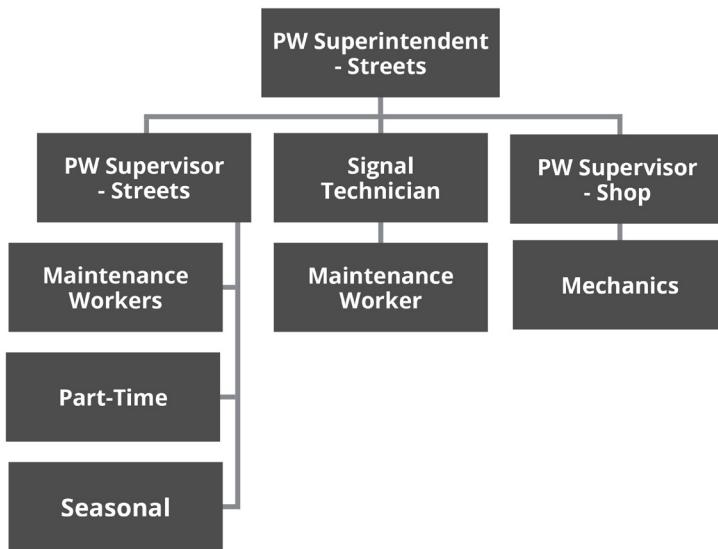
	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	493,337	467,522	503,797	485,112	569,492	578,214
0102 - Salaries - Part Time	22,879	16,049	23,218	6,520	28,377	29,442
0103 - Salaries - Overtime	13,544	8,823	14,052	17,714	14,579	15,126
0104 - FICA	40,527	36,713	41,392	37,159	44,538	47,643
0105 - Insurance Charges	76,982	60,080	86,436	72,637	65,244	78,440
0107 - Pension	29,948	17,382	31,071	30,167	33,229	35,600
0110 - Phone Allowance	900	908	900	900	900	900
Subtotal	678,116	607,476	700,865	650,208	756,360	785,365
Commodities						
0201 - Office Supplies	222	224	226	150	241	241
0203 - Food Supplies	106	82	108	108	89	89
0204 - Wearing Apparel	1,677	2,605	1,711	2,800	1,834	1,834
0205 - Motor Vehicle Supplies & Fuel	26,942	28,322	27,481	20,000	29,068	29,068
0206 - Maint/Lab/Medical Tool Supply	1,062	1,164	1,083	1,400	1,252	1,252
0207 - Janitorial Supply	212	240	216	216	258	258
0208 - Chemical Supply	5,100	3,975	5,202	4,360	4,274	4,274
0209 - Welding Supplies	743	1,250	758	758	1,344	1,344
Subtotal	36,064	37,862	36,785	29,792	38,360	38,360
Contractual Services						
0301 - Postage	96	43	99	99	46	46
0302 - Telephone Expense	1,604	960	1,652	1,652	1,033	1,033
0303 - Other-Professional Service	155,342	44,754	98,203	22,000	56,288	56,288
0304 - Utilities	5,919	7,610	6,010	6,000	7,343	7,637
0305 - Insurance And Bonds	148,907	139,787	157,501	157,501	175,607	175,607
0308 - Legal Advertising	161	34	166	166	36	39
0309 - Printing	1,664	—	1,714	1,714	—	—
0310 - Dues And Subscriptions	388	222	400	400	239	239
0311 - Travel	11,262	2,781	11,559	500	11,690	11,815
0312 - G&A-Towel/Uniform Clean-Other	2,020	1,333	2,081	1,900	1,404	1,404
0313 - Training	3,105	1,330	3,153	1,500	3,084	3,084
0314 - Other Contractual Services	3,066,819	3,160,858	3,227,791	3,227,791	3,377,050	3,517,841
0320 - Audit-Professional Service	14,794	50,145	15,386	16,750	15,000	15,000
0321 - Legal-Professional Service	15,608	—	16,388	5,000	—	—
Subtotal	3,427,689	3,409,858	3,542,103	3,442,973	3,648,820	3,790,033
Maintenance						
0401 - Buildings & Grounds	42,462	3,148	43,736	12,072	41,880	41,880
0405 - Sanitary Sewer R & M	5,359	3,702	5,520	2,000	5,685	5,685
0409 - R & M-Mach/Equip/Computer/Tool	5,949	14,965	6,127	7,822	6,280	6,280

Sewer Expenditure Summary*Exhibit 77*

0410 - Motor Vehicle Maintenance	15,573	10,733	16,040	13,000	11,541	11,541
0411 - Radio R & M	2,123	—	2,187	2,187	2,240	2,240
Subtotal	71,466	32,548	73,610	37,081	67,626	67,626
Other Charges						
0505 - Other Charges	15,593	19,037	16,068	13,420	19,976	19,976
Subtotal	15,593	19,037	16,068	13,420	19,976	19,976
Capital Outlay						
0613 - Motor Vehicles	243,478	249,885	—	—	—	—
0618 - Other Capital Outlay	—	—	60,000	60,000	—	—
Subtotal	243,478	249,885	60,000	60,000	—	—
Capital Improvement Program						
East LV Sewer Rehab	2,700,000	815,220	2,300,000	1,800,000	800,000	—
Central Park West Infrastructure	—	—	—	—	—	25,000
Park View Sewer	20,000	—	20,000	—	20,000	—
Subtotal	2,720,000	815,220	2,320,000	1,800,000	820,000	25,000
Total Expenditures	7,192,406	5,171,886	6,749,431	6,033,474	5,351,142	4,726,360
Transfers In (Out)						
Lottery Fund	700	700	726	726	—	—
(Sewer Reserve Fund)	(220,633)	(220,633)	(702,553)	(414,000)	(1,279,248)	(719,146)
Net Transfers	(219,933)	(219,933)	(701,827)	(413,274)	(1,279,248)	(719,146)

Public Works

Streets



Overview

The Streets Division ensures the City's infrastructure is properly constructed and maintained. Staff performs repairs to concrete and asphalt streets, removes snow from streets and sidewalks, maintains signals and signs, maintains street markings and striping, sweep streets and maintain the City's storm sewer infrastructure.

FY23-FY24 Highlights

- Traffic Light upgrade at 120th and Giles Road
- Base repairs ahead of the UBAS project
- UBAS in Crestview
- Asphalt overlay on 78th Street
- Asphalt overlay on Terry Drive
- Giles Road concrete replacement 400 cubic yards of concrete
- 200 cubic yards of concrete replacement in residential streets
- 20 cubic yards of concrete for ADA ramps and sidewalk replacement
- Completed traffic signal battery backup

Budget & Initiatives

- Inlet top replacement – Goal 3.1
- Develop maintenance schedule for capital assets – Goal 3.1

Capital Outlay

Approved Capital Outlay items are listed in Appendix N - Capital Outlay.

Public Works

Streets

Expenditure Summary

Exhibit 78

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
Personnel Services						
0101 - Salaries - Full Time	905,573	680,527	925,007	829,583	888,539	850,400
0102 - Salaries - Part Time	105,281	37,505	108,119	41,206	74,888	77,696
0103 - Salaries - Overtime	42,901	10,540	44,510	23,550	46,179	47,911
0104 - FICA	80,612	52,467	82,439	63,601	74,884	74,665
0105 - Insurance Charges	251,707	159,851	282,802	187,127	208,769	219,750
0107 - Pension	55,951	25,226	58,049	48,693	54,239	53,899
0110 - Phone Allowance	720	720	720	1,260	1,356	1,356
Subtotal	1,442,746	966,835	1,501,647	1,195,020	1,348,854	1,325,677
Commodities						
0201 - Office Supplies	1,314	419	1,353	1,353	500	500
0203 - Food Supplies	179	92	184	241	189	189
0204 - Wearing Apparel	6,628	5,926	6,761	6,761	7,330	7,730
0205 - Motor Vehicle Supplies & Fuel	65,424	60,478	67,387	67,387	69,072	69,072
0206 - Maint/Lab/Medical Tool Supply	3,184	3,014	3,248	3,248	3,329	3,329
0207 - Janitorial Supply	1,645	1,551	1,678	1,944	1,720	1,720
0209 - Welding Supplies	2,229	1,662	2,274	2,274	2,331	2,331
Subtotal	80,603	73,142	82,884	83,207	84,471	84,871
Contractual Services						
0301 - Postage	673	91	679	100	696	696
0302 - Telephone Expense	2,044	2,114	2,105	2,105	2,158	2,158
0303 - Other-Professional Service	8,574	—	8,831	4,000	9,052	9,052
0304 - Utilities	383,511	384,111	394,405	394,405	413,382	425,928
0309 - Printing	994	—	1,024	300	1,050	1,050
0310 - Dues And Subscriptions	797	573	821	821	842	842
0311 - Travel	9,082	3,932	7,894	3,000	14,069	14,069
0312 - G&A-Towel/Uniform Clean-Other	4,175	2,983	4,300	4,300	4,408	4,408
0313 - Training	9,178	7,839	5,720	5,720	10,415	10,415
0314 - Other Contractual Services	39,740	36,084	40,928	53,283	82,109	83,158
Subtotal	458,768	437,727	466,707	468,035	538,181	551,776

Expenditure Summary*Exhibit 78*

Maintenance						
0401 - Buildings & Grounds	12,619	13,549	42,998	12,000	65,323	13,356
0406 - Storm Sewer R & M	6,000	382	6,180	1,200	6,335	6,493
0407 - Sidewalk & Curb Maintenance	6,305	1,603	6,494	3,000	6,656	6,656
0408 - Street Maintenance	105,060	140,582	108,212	108,000	150,594	155,111
0409 - R & M-Mach/Equip/Computer/Tool	15,000	14,978	15,450	15,450	15,836	15,836
0410 - Motor Vehicle Maintenance	70,000	79,681	72,100	98,000	73,903	75,751
0411 - Radio R & M	824	—	849	849	870	892
0412 - Winter Maintenance	103,000	78,737	106,090	90,416	108,742	111,461
0413 - Traffic Signs & Markers	41,200	98,606	42,436	135,000	129,000	155,100
Subtotal	360,008	428,118	400,809	463,915	557,259	540,656
Other Charges						
0505 - Other Charges	491	334	516	516	359	386
Subtotal	491	334	516	516	359	386
Capital Outlay						
0613 - Motor Vehicles	300,000	—	715,000	703,000	270,000	350,000
0614 - Road Machinery	15,000	8,962	—	—	—	—
0618 - Other Capital Outlay	80,000	81,631	30,000	30,000	43,000	80,000
Subtotal	395,000	90,593	745,000	733,000	313,000	430,000
Total Expenditures	2,737,616	1,996,749	3,197,563	2,943,693	2,842,124	2,933,366

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Appendix



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Appendix - A

Program Revenue Overview

General Fund Department Fee for Service Revenues

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
General Fund						
Community Development	433,216	348,404	488,869	449,455	381,464	389,137
Recreation	137,150	167,702	135,450	145,289	179,457	196,181
Library	27,696	26,660	28,020	29,613	28,175	28,025
Swimming Pool	34,500	28,829	34,500	36,945	—	—
Special Services Bus	20,500	23,848	20,500	21,861	20,500	20,500
Total Fees for Services	653,062	595,443	707,339	683,163	609,596	633,843

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Appendix - B

Department Expenditures

Department Expenditure Summary Including Capital Outlay

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Adopted Budget	FY26 Adopted Budget
General Fund						
City Clerk	611,240	594,211	660,529	611,986	1,215,647	1,299,322
Mayor and Council	234,488	186,069	226,088	222,084	264,957	283,950
Boards and Commissions	7,154	4,374	5,668	3,123	7,079	7,079
Building Maintenance	836,780	603,411	790,480	758,779	986,031	902,753
City Administration	745,600	699,359	784,517	772,374	1,107,749	835,086
Police	6,859,467	6,426,626	7,416,683	7,297,711	8,011,313	8,217,726
Animal Control	58,000	54,432	59,120	59,120	60,833	62,598
Fire	2,821,318	2,711,918	2,729,276	2,729,276	2,833,939	3,060,013
Community Development	769,345	674,762	850,804	862,901	959,955	913,758
Public Works Administration	491,410	412,566	505,649	466,201	520,390	572,881
Streets	2,737,616	1,996,749	3,197,563	2,943,692	2,842,124	2,933,366
Senior Services	93,294	87,685	96,574	96,574	111,269	115,278
Parks	1,565,805	1,287,396	1,574,090	1,553,208	2,150,753	2,143,413
Recreation	892,352	832,783	808,432	791,210	880,804	849,854
Sports Complex	405,872	412,235	574,191	499,675	—	—
Library	1,125,468	969,643	1,138,782	1,097,263	1,202,910	1,202,895
Information Technology	664,626	559,914	666,778	584,854	1,010,775	835,346
Swimming Pool	135,830	108,404	138,958	143,880	—	—
Human Resources	1,108,281	1,071,450	1,179,381	1,058,799	665,191	643,545
Public Transportation	9,821	7,609	10,312	10,312	8,182	8,182
Special Services Bus	118,507	100,576	187,453	141,745	145,738	146,649
Finance	647,835	639,414	613,849	638,914	732,372	765,731
Communication	309,992	308,416	317,499	322,001	369,861	382,074
The Link	167,278	49,542	179,487	169,176	210,673	211,053
Off Street Parking	198,030	228,273	437,586	294,256	336,834	346,820
Total General Fund	23,615,410	21,027,819	25,149,748	24,129,114	26,635,379	26,739,374
Sewer Fund						
Operating Expenditures	7,132,480	5,154,838	6,687,708	6,013,474	5,295,142	4,670,359
Storm Water Management	59,926	17,050	61,723	20,000	56,000	56,000
Total Sewer Fund	7,192,406	5,171,888	6,749,431	6,033,474	5,351,142	4,726,359
Lottery Fund						
Community Events	361,550	320,760	447,713	447,712	491,078	494,256
Total Lottery Fund	361,550	320,760	447,713	447,712	491,078	494,256
Police Academy Fund						
Police Academy	202,265	199,905	208,559	219,956	234,947	245,575
Total Police Academy Fund	202,265	199,905	208,559	219,956	234,947	245,575

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Adopted Fund Budget Changes

General Fund Budget Percent Change

	FY23 Budget	FY24 Budget	FY25 Adopted Budget	FY25 % Change	FY26 Adopted Budget	FY26 % Change
Beginning Fund Balance	15,696,943	14,997,667	16,406,506	9.39%	14,803,765	(9.77)%
Revenues						
Property Tax	11,669,148	11,996,493	12,613,938	5.15%	12,914,410	2.38%
Sales Tax	4,917,452	5,562,691	6,069,551	9.11%	6,286,585	3.58%
Payments in Lieu of Taxes	202,989	209,079	215,350	3.00%	221,811	3.00%
State Revenue	2,101,008	2,199,941	2,308,133	4.92%	2,421,657	4.92%
Occupation and Franchise Taxes	905,357	848,323	868,166	2.34%	898,311	3.47%
Hotel Occupation Tax	1,035,000	1,089,450	1,154,817	6.00%	1,224,106	6.00%
Licenses and Permits	481,456	488,869	372,741	(23.75)%	389,137	4.40%
Interest Income	26,300	21,625	439,388	1931.85%	372,417	(15.24)%
Recreation Fees	169,950	169,950	179,457	5.59%	196,181	9.32%
Special Services	20,500	20,500	20,500	—%	20,500	—%
Grant Income	245,910	195,752	414,000	111.49%	334,000	(19.32)%
Restaurant Tax	2,090,525	700,000	700,000	—%	700,000	—%
Parking Garage Fees	100,717	392,853	301,746	100.00%	321,846	6.66%
Miscellaneous	358,294	293,750	212,993	(27.49)%	216,519	1.66%
Total Revenue	24,324,606	24,189,276	25,870,780	6.95%	26,517,479	2.50%
Expenditures						
Salary & Benefits	13,988,650	15,003,255	15,767,154	5.09%	16,330,709	3.57%
Commodities	751,905	727,738	762,623	4.79%	755,375	(0.95)%
Contractual Services	6,038,630	6,113,499	6,819,575	11.55%	7,186,454	5.38%
Maintenance	947,487	1,069,548	1,462,159	36.71%	1,203,041	(17.72)%
Other Charges	322,198	319,622	486,469	52.20%	392,200	(19.38)%
Capital Outlay	1,368,510	1,478,500	1,337,400	(9.54)%	871,594	(34.83)%
Total Expenditures	23,417,380	24,712,162	26,635,379	7.78%	26,739,374	0.39%
Transfers In (Out)						
Lottery Fund	223,100	15,044	—	(100.00)%	—	—%
Off-Street Parking Fund	300,000	—	—	—	—	—
Qualified Sinking Fund	—	—	270,000	—	350,000	—
(Debt Service Fund)	(300,000)	(300,000)	(300,000)	—	(300,000)	—
(Capital Improvement Fund)	—	—	(277,230)	—%	—	(100.00)%
(Economic Development Fund)	(1,034,681)	(1,006,574)	(330,912)	(67.12)%	(878,874)	(200.00)%
(Off-Street Parking Fund)	(895,855)	(437,636)	—	—%	—	—%
(Qualified Sinking Fund)	(100,000)	(100,000)	(200,000)	100.00%	(200,000)	—%
Total Transfers	(1,807,436)	(1,829,166)	(838,142)	(54.18)%	(1,028,874)	22.76%
Net Change	(900,210)	(2,352,052)	(1,602,741)	(31.86)%	(1,250,768)	(21.96)%
Ending Fund Balance	14,796,733	12,645,615	14,803,765	17.07%	13,552,997	(8.45)%

Appendix - C

Adopted Fund Budget Changes

Sewer Fund Budget

	FY23 Budget	FY24 Budget	FY25 Adopted Budget	FY25 % Change	FY26 Adopted Budget	FY26 % Change
Beginning Fund Balance	3,553,906	3,461,838	2,159,196	(38)%	815,037	(62)%
Revenue						
Sewer Service Charges	21,995	23,095	24,018	4%	24,979	4%
Sewer User Fees	4,780,971	5,020,020	5,220,820	4%	5,429,653	4%
Sales Tax Collection Fee	21	21	0	(100)%	0	—%
Sewer Hookup Fee	103,115	103,115	12,000	(88)%	12,000	—%
Interest Income	2,870	3,000	29,393	880%	23,161	(21)%
Total Revenue	4,908,972	5,149,251	5,286,231	3%	5,489,793	4%
Expenditures						
Personnel Services	678,116	700,865	756,360	8%	785,365	4%
Commodities	36,064	36,785	38,360	4%	38,360	—%
Contractual Services	3,427,689	3,542,103	3,648,820	3%	3,790,033	4%
Maintenance	71,466	73,610	67,626	(8)%	67,626	—%
Other Charges	15,593	16,068	19,976	24%	19,976	—%
Capital Outlay	243,478	60,000	0	(100)%	0	—%
Capital Improvement Program	2,720,000	2,320,000	820,000	(65)%	25,000	(97)%
Total Expenditures	7,192,406	6,749,431	5,351,142	(21)%	4,726,359	(12)%
Revenues Less Expenditures	(2,283,434)	(1,600,180)	(64,911)	(96)%	763,433	(1276)%
Transfers In (Out)						
Lottery Fund	700	726	0	(100)%	0	—%
(Sewer Reserve Fund)	220,633	(702,553)	(1,279,248)	—%	(719,146)	(44)%
Net Transfers In (Out)	221,333	(701,827)	(1,279,248)	82%	(719,146)	(44)%
Change In Fund Balance	(2,062,101)	(2,302,007)	(1,344,159)	(42)%	44,287	(103)%
Ending Fund Balance	1,491,805	1,159,831	815,037	(30)%	859,324	5%
Operating Reserve	27%	27%	18%	(32)%	18%	2%
Target Operating Reserve %	25%	25%	25%	—%	25%	—%
Over (Under) Target	2%	2%	(7)%	(554)%	(7)%	(4)%
Sewer Reserve Fund						
Sewer Reserve Ending Fund Balance	2,195,073	2,906,316	4,122,531	42%	4,917,334	19%
Combined Sewer and Reserve Ending Balance	3,686,878	4,066,147	4,937,568	21%	5,776,658	17%

Adopted Fund Budget Changes

Debt Service Budget						
	FY23 Budget	FY24 Budget	FY25 Budget	FY25 % Change	FY26 Budget	FY26 % Change
Beginning Fund Balance	3,458,696	14,140,477	1,498,474	(89)%	1,636,996	9%
Revenues						
Property Tax	901,859	927,729	973,149	5%	995,506	2%
Sales Tax	2,430,603	2,718,597	3,034,776	12%	3,143,293	4%
Interest Income	5,030	4,100	90,178	2099%	77,614	(14)%
Bond Proceeds	15,000,000	—	—	100%	—	—%
Miscellaneous	524,636	414,832	409,734	100%	412,955	1%
Total Revenues	18,862,129	4,065,258	4,507,837	11%	4,629,368	3%
Expenditures						
Debt Service - Bond Principal	2,100,000	1,985,000	3,150,000	59%	2,555,000	(19)%
Debt Service - Bond Interest	672,633	921,149	1,340,030	45%	1,517,122	13%
County Treasurer Fees	8,257	8,257	8,248	—%	8,870	8%
Debt Payment - PFD	218,051	175,997	163,037	(7)%	163,037	—%
Financial/Legal Fees	61,250	8,250	8,000	(3)%	150,000	1775%
Total Expenditures	3,060,191	3,098,653	4,669,315	51%	4,394,029	(6)%
Revenues Less Expenditures	15,801,938	966,605	(161,478)	(117)%	235,339	(246)%
Transfers In (Out)						
General Fund	300,000	300,000	300,000	—%	300,000	—%
(Capital Improvement Fund)	6,500,000	(8,853,025)	—	(100)%	—	—%
(Off Street Parking Fund)	1,786,769	(2,495,835)	—	(100)%	—	—%
Net Transfers In (Out)	8,586,769	(11,048,860)	300,000	(103)%	300,000	—%
Change In Fund Balance	24,388,707	(10,082,255)	138,522	(101)%	535,339	286%
Ending Fund Balance	27,847,403	4,058,222	1,636,996	(60)%	2,172,335	33%

Appendix - C

Adopted Fund Budget Changes

Capital Improvement Fund Budget					
	FY24 Budget	FY25 Budget	FY25 % Change	FY26 Budget	FY26 % Change
Beginning Fund Balance	2,558,898	11,389,273	—%	2,337,905	(79)%
Revenues					
Bond Proceeds	—	—	—%	12,000,000	—%
Interest Income	12,475	65,219	423%	7,728	(88)%
Grant Income	—	—	100%	—	—%
Total Revenues	12,475	65,219	423%	12,007,728	18311%
Expenditures					
Administration	345,000	262,587	(24)%	175,000	(33)%
Buildings and Grounds	39,000	—	—	—	—
Parks	225,000	454,000	102%	420,000	(7)%
Sewer	2,400,000	2,110,000	(12)%	—	(100)%
Sports Complex	—	950,000	—%	—	(100)%
Streets	6,201,500	5,653,230	(9)%	2,400,000	(58)%
Total Expenditures	9,210,500	9,868,817	7%	2,995,000	(70)%
Revenues Less Expenditures	(9,198,025)	(9,803,598)	7%	9,012,728	(192)%
Transfers In (Out)					
General Fund	—	277,230	—%	—	—
Debt Service Fund	8,853,025	—	(100)%	—	—%
Lottery	345,000	375,000	9%	325,000	(13)%
Qualified Sinking Fund	—	100,000	—%	100,000	—%
Net Transfers In (Out)	9,198,025	752,230	(92)%	425,000	(44)%
Change In Fund Balance	—	(9,051,368)	—%	9,437,728	(204)%
Ending Fund Balance	2,558,898	2,337,905	—%	11,775,633	404%

Adopted Fund Budget Changes

Lottery Fund Budget						
	FY23 Budget	FY24 Budget	FY25 Budget	FY25 % Change	FY26 Budget	FY26 % Change
Beginning Fund Balance	4,938,137	4,621,849	5,355,081	16%	5,295,533	(1)%
Revenue						
Community Betterment	900,000	900,000	900,000	—%	900,000	—%
Interest Income	14,325	14,800	119,830	710%	100,287	(16)%
Taxes - Form 51	313,043	313,043	315,000	1%	315,000	—%
Miscellaneous Income	—	—	10,000	—%	10,000	—%
Total Revenues	1,227,368	1,227,843	1,344,830	10%	1,325,287	(1)%
Expenditures						
Personnel Services	100,400	102,563	110,154	100%	115,005	4%
Commodities	168,455	226,420	287,700	100%	285,200	(1)%
Contractual Services	220,275	204,715	266,524	30%	251,130	(6)%
Other Charges	345,043	368,043	365,000	(1)%	365,000	—%
Total Expenditures	834,174	901,741	1,029,378	14%	1,016,335	(1)%
Transfers (Out)						
(General Fund)	223,100	(15,044)	—	(100)%	—	—%
(Sewer Fund)	700	(726)	—	(100)%	—	—%
(Capital Improvement Fund)	350,000	(345,000)	(375,000)	9%	(325,000)	(13)%
(Qualified Sinking Fund)	150,000	(150,000)	—	(100)%	—	—%
Total Transfers (Out)	723,800	(510,770)	(375,000)	(27)%	(325,000)	(13)%
Change In Fund Balance	1,116,995	(184,668)	(59,548)	(68)%	(16,048)	(73)%
Ending Fund Balance	6,055,132	4,437,181	5,295,533	19%	5,279,485	—%

Appendix - C

Adopted Fund Budget Changes

Economic Development Fund Budget

	FY23 Budget	FY24 Budget	FY25 Adopted Budget	FY25 % Change	FY26 Adopted Budget	FY26 % Change
Beginning Fund Balance	5,469,208	202,140	118,158	(42)%	977	(99)%
Revenue						
Grantee Payments	145,747	142,951	699,461	389%	654,749	(6)%
Total Revenues	145,747	142,951	699,461	389%	654,749	(6)%
Expenditures						
Debt Service - Bond Principal	1,050,000	1,055,000	1,060,000	100%	1,075,000	1%
Debt Service - Bond Interest	99,136	94,025	86,694	(8)%	76,449	(12)%
Grants	5,500,000	—	—	—%	—	—%
Financial Fees	500	500	860	72%	925	8%
Total Expenditures	6,649,636	1,149,525	1,147,555	—%	1,152,374	—%
Transfers In (Out)						
General Fund Transfer - Sales Tax	1,034,681	1,006,574	330,912	100%	878,874	166%
Total Transfers In	1,034,681	1,006,574	330,912	100%	878,874	166%
Change In Fund Balance	(5,469,208)	—	(117,182)	(43400667)%	381,249	(425)%
Ending Fund Balance	—	202,140	976	(100)%	382,226	—%

Adopted Fund Budget Changes

Redevelopment Fund Budget

	FY23 Budget	FY24 Budget	FY25 Budget	FY25 % Change	FY26 Budget	FY26 % Change
Beginning Fund Balance	22,152,272	7,347,060	5,413,927	(26)%	11,309,047	109%
Revenues						
Sales Tax	2,430,603	2,718,597	3,034,776	12%	3,143,293	4%
GBOT - Retail Sales	8,859	48,863	37,500	(23)%	75,000	100%
GBOT - Event Sales	48,727	205,223	157,500	—%	315,000	100%
Bond Proceeds	—	7,000,000	7,000,000	—%	—	100%
Grant Income	—	5,000,000	3,500,000	—%	1,422,164	100%
Interest Income	19,585	25,660	341,114	1229%	218,630	(36)%
Total Revenues	2,507,774	14,998,343	14,070,890	(6)%	5,174,087	(63)%
Expenditures						
Professional Services	285,000	299,250	230,000	(23)%	232,500	1%
Debt Service - Bond Principal	1,350,000	1,390,000	1,587,500	14%	1,652,500	4%
Debt Service - Bond Interest	1,329,914	1,435,109	1,556,441	8%	1,494,046	(4)%
Land/Construction	17,786,142	6,380,000	4,800,000	(25)%	3,635,000	(24)%
Total Expenditures	20,752,806	9,646,109	8,175,769	(15)%	7,016,012	(14)%
Change In Fund Balance	(18,245,032)	5,352,234	5,895,121	10%	(1,841,925)	(131)%
Ending Fund Balance	3,907,240	12,699,294	11,309,047	(11)%	9,467,122	(16)%

Appendix - C

Adopted Fund Budget Changes

Police Academy Fund Budget

	FY23 Budget	FY24 Budget	FY25 Budget	FY25 % Change	FY26 Budget	FY26 % Change
Beginning Fund Balance	129,777	146,064	142,955	(2)%	155,753	—
Revenues						
Police Academy - Agency Contribution	162,500	162,500	172,500	6%	172,500	—%
Police Academy - Tuition	45,000	45,000	72,000	60%	72,000	—%
Interest Income	140	145	300	107%	300	—%
Police Academy - Reimbursement	7,000	7,000	2,945	100%	2,945	—%
Total Revenues	214,640	214,645	247,745	15%	247,745	—%
Expenditures						
Personnel Services	184,165	190,459	204,135	7%	213,223	4%
Commodities	2150	2150	3,399	58%	3,655	8%
Contractual Services	10450	10450	12870.72	23%	13397.87	4%
Other Charges	5,500	5,500	14,543	164%	15,299	5%
Total Expenditures	202,265	208,559	234,947	253%	245,575	5%
Change In Fund Balance	12,375	6,086	12,798	110%	2,170	(83)%
Ending Fund Balance	142,152	152,150	155,753	2%	157,923	1%

Adopted Fund Budget Changes

Qualified Sinking Fund Budget

	FY23 Budget	FY24 Budget	FY25 Budget	FY25 % Change	FY26 Budget	FY26 % Change
Beginning Fund Balance	528,886	781,797	1,825,115	133%	1,680,619	(8)%
Revenues						
Interest Revenue	2,740	3,625	25,504	604%	23,551	(8)%
Total Revenues	2,740	3,625	25,504	604%	23,551	(8)%
Expenditures						
Capital Outlay	—	250,000	—	—%	—	—%
Total Expenditures	—	250,000	—	—%	—	—%
Transfers In						
General Fund	100,000	100,000	200,000	100%	200,000	—%
Lottery Fund	150,000	150,000	—	(100)%	—	—%
Total Transfers In	250,000	250,000	200,000	(20)%	200,000	—%
Transfers Out						
(General Fund)	—	—	(270,000)	—%	(350,000)	30%
(Capital Fund)	—	—	(100,000)	100%	(100,000)	—%
Total Transfers Out	—	—	(370,000)	—%	(450,000)	22%
Net Activity	252,740	3,625	(144,496)	(4086)%	(226,449)	57%
Ending Fund Balance	781,626	785,422	1,680,619	114%	1,454,170	(13)%
Earmarked Balances						
General Fund - Capital Outlay	400,000	500,000	1,430,000	186%	1,280,000	(10)%
Lottery Fund - Holiday Lights	350,000	250,000	150,000	(40)%	50,000	(67)%
Accumulated Interest	31,626	35,422	100,619	184%	124,170	23%
Total	781,626	785,422	1,680,619	114%	1,454,170	(13)%

Appendix - C

Adopted Fund Budget Changes

TIF 1A Fund Budget Percent Change

	FY23 Budget	FY24 Budget	FY25 Adopted Budget	FY25 % Change	FY26 Adopted Budget	FY26 % Change
Revenues						
Property Taxes	389,569	401,545	426,173	6.13%	439,226	3.06%
Total Revenue	389,569	401,545	426,173	6%	439,226	—
Expenditures						
TIF Approved Expenses	385,673	397,530	421,911	6.13%	434,834	3.06%
County Treasurer Fees	3,896	4,015	4,262	6.15%	4,392	3.05%
Total Expenditures	389,569	401,545	426,173	6%	439,226	—
Net Change	(47,336)	—	—	—%	—	—%
Ending Fund Balance	—	—	—	—%	—	—%

TIF 1B Fund Budget Percent Change

	FY23 Budget	FY24 Budget	FY25 Adopted Budget	FY25 % Change	FY26 Adopted Budget	FY26 % Change
Revenues						
Property Taxes	491,954	799,142	647,702	(18.95)%	667,460	3.05%
Total Revenue	491,954	799,142	647,702	(18.95)%	667,460	3.05%
Expenditures						
TIF Approved Expenses	487,034	791,151	641,225	(18.95)%	660,785	3.05%
County Treasurer Fees	4,920	7,991	6,477	(18.95)%	6,675	3.06%
Total Expenditures	491,954	799,142	647,702	(19)%	667,460	3.05%
Net Change	(15,281)	—	—	—%	—	—%
Ending Fund Balance	—	—	—	—%	—	—%

TIF 1C Fund Budget Percent Change

	FY23 Budget	FY24 Budget	FY25 Adopted Budget	FY25 % Change	FY26 Adopted Budget	FY26 % Change
Revenues						
Property Taxes	48,302	50,299	67,061	100%	69,581	3.76%
Total Revenue	48,302	50,299	67,061	100%	69,581	3.76%
Expenditures						
TIF Approved Expenses	47,819	49,796	66,390	100%	68,885	3.76%
County Treasurer Fees	483	503	671	100%	696	3.73%
Total Expenditures	48,302	50,299	67,061	100%	69,581	3.76%
Net Change	—	—	—	—%	—	—%
Ending Fund Balance	—	—	—	—%	—	—%

Adopted Fund Budget Changes

TIF 1D Fund Budget Percent Change

	FY23 Budget	FY24 Budget	FY25 Adopted Budget	FY25 % Change	FY26 Adopted Budget	FY26 % Change
Revenues						
Property Taxes	21,672	503,598	91,626	100%	94,698	3.35%
Total Revenue	21,672	503,598	91,626	100%	94,698	3.35%
Expenditures						
TIF Approved Expenses	21,455	498,562	90,710	100%	93,751	3.35%
County Treasurer Fees	217	5,036	916	100%	947	3.38%
Total Expenditures	21,672	503,598	91,626	100%	94,698	3.35%
Net Change	—	—	—	—%	—	—%
Ending Fund Balance	—	—	—	—%	—	—%

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Appendix - D

Budget Assumptions

REVENUE ASSUMPTIONS

Category	Explanation	FY25	FY26	FY27	FY28-FY34
Sales & Use Taxes					
Sales & Use Tax	Sales & use tax growth has trended at 6% over the past 5 years. Opening of music venue & sports complex will bring additional revenue.	6%	6%	6%	5%
Sales Tax Refunds	Based on Historical Trends	1,500,000	1,500,000	1,500,000	1,500,000
Motor Vehicle Sales Tax	FY25-FY34 is 50% of the 5 year Average	4%	4%	4%	4%
Property Tax					
Property Tax	Conservative Projections	4%	4%	4%	4%
General Fund Levy	Current Approved Levy	0.50	0.50	0.50	0.50
Debt Service Fund Levy	Current Approved Levy	0.04	0.04	0.04	0.04
In Lieu of Tax	Based on Historical Trends	3%	3%	3%	3%
Franchise Fees					
Natural Gas	MUD suggests a 3-5% increase annually.	4%	4%	4%	4%
Cable	Cable revenue has declined over the past several years	—	—	—	—
Occupation Taxes					
Phone	Phone revenue has declined over the past several years	140,000	120,000	100,000	100,000
Restaurant	Baseline Caps at \$700,000	700,000	700,000	700,000	700,000
Hotel	Growth from new hotels	6%	6%	6%	4%
General Business (GBOT)	Based on ticket sales projections from owner and other projected sales	390,000	390,000	390,000	390,000
Water Utility Payment					
Metropolitan Utility District Payment	MUD suggests 3-5% increase annually	4%	4%	4%	4%
State Payments					
Highway Allocation	Increased based on 5 year annual trend.	5%	5%	5%	5%
Sewer Use Fee					
Sewer Revenue	Increase based sewer rate study.	4%	4%	4%	4%
Parking Fees					
Off-Street Parking Fund Garage #1 & Garage #2	Opening of Garage #2 & Event Parking	—%	—%	0.2%	0.2%

EXPENDITURE ASSUMPTIONS

Category	Explanation	FY25	FY26	FY27	FY28-FY34
Personnel Services					
Civilian Salaries	Average annual growth	3.75%	3.75%	3.75%	3.75%
FOP Salaries	FOP negotiated FYE 2024 through 2026	6.50%	5.60%	5.60%	5.60%
Health & Dental Insurance	Higher insurance rate increases are anticipated	10%	10%	10%	10%
Commodities					
Commodities	5 Year average	4%	4%	4%	4%

Appendix - D

Budget Assumptions

Contractual Services						
Electric	3% annual increase is projected.		3%	3%	3%	3%
Water	MUD suggests 3-5%		4%	4%	4%	4%
Natural Gas	Investor projections are for a 3% year over year for the next 10 years. However, Black Hills Energy long term earning growth is 4%-6%.		5%	5%	5%	5%
Contracts	Contract expenditures will increase at historical rate		4%	4%	4%	4%
Services (Legal, Other)	Consumer Price Index 5-year avg. increase has been 3.7% current CIP is 4.5%		4%	4%	4%	4%
GF Papillion Fire	La Vista portion of the MFO expense is declining as the valuations in Papillion and the Rural District have increased. However, with the purchase of an additional medical unit in FY25 and a new station in FY27 we will assume a 3% increase year over year.		5%	3%	3%	3%
DSP Papillion Fire	Increase in FY27 and beyond for new station	176,000	176,000	218,000	218,000	
Maintenance						
Maintenance	Park management, recreation, and storm water maintenance experienced high budget changes		4%	4%	4%	4%
Other Charges						
Other Charges	10-year avg. increase is 4% excluding one-time major repairs.		4%	4%	4%	4%

Glossary of Budget Terms

Accounts Payable

A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

Accounts Receivable

An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

Accrual Basis of Accounting

A method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

Adopted Budget

The City Council approved annual budget establishing the legal authority for the expenditure of funds as set forth in the adopting City Council budget resolution.

Amortization

The process of decreasing or allocating a lump sum amount over a period of time, particularly for loans and other forms of finance, including related interest and other finance charges.

Annual Comprehensive Financial Report (ACFR)

The official annual report of the City's financial condition at the conclusion of the fiscal year. The report is prepared to conform to Generally Accepted Accounting Principles (GAAP) for governmental units and presentation of the financial data in conformity with the adopted budget.

Appropriation

Legal authorization granted to the City Administrator by the City Council to expend monies, and/or to incur legal obligations for specific departmental purposes. An appropriation is usually limited in amount, as well as time frame.

Assessed Valuation

A dollar value placed upon real estate or other property by Sarpy County as a basis for levying property taxes.

Assets

Property owned by a government, which has monetary value.

Audit

Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the City's financial statements fairly present the City's financial position and results of operations in conformity with generally accepted accounting principles.

Appendix - E

Glossary of Budget Terms

Authorized Positions

Regular employee positions authorized in the budget during the fiscal year.

Basis of Accounting

The timing of recognition of transactions or events for financial reporting or budgeting purposes. The three basis of accounting for governmental agencies are: (1) cash basis (when cash is received or paid), (2) accrual basis (when the underlying transaction or event takes place), and (3) modified accrual basis (revenues are recognized in the accounting period in which they become available and measurable and expenditures are recognized in the accounting period in which the fund liability occurred).

Balance Sheet

A statement purporting to present the financial position of an entity by disclosing the value of its assets, liabilities and equities as of a specific date.

Balanced Budget

When the total of revenues and other financing sources is equal to or greater than the total of expenditures and other financing uses, the budget is balanced.

Beginning Fund Balance

Fund balance available in a fund from the end of the prior year for use in the following year.

Benefits

Benefits including employee retirement, Social Security, health, dental, vision, life insurance, workers' compensation, uniforms and deferred compensation plans.

Biennial Budget

A budget that provides for two fiscal years to determine and carry on the City's financial and taxing affairs.

Bond

The way in which a city may raise capital by issuing a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, together with periodic interest at a special rate.

Bond Rating

An evaluation of a bond issuer's credit quality and perceived ability to pay the principal and interest on time and in full.

Budget

A plan of financial and program operation listing an estimate of proposed appropriations or expenses and the proposed means of financing them, for a particular period. The budget is proposed or preliminary until it has been adopted by the City Council.

Glossary of Budget Terms

Budget Calendar

The schedule of key dates or milestones, which a government follows in preparation and adoption of a budget.

Budget Adoption

Formal action by the City Council setting the spending path for the year.

Budgetary Control

The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Capital Asset

A tangible, fixed asset that is long-term in nature, of significant value and obtained or controlled because of past transactions, events or circumstances. Fixed assets include land, buildings, equipment, improvements to buildings and infrastructure (i.e., streets, highways, bridges and other immovable assets). A capital asset is defined as an asset with a useful life extending beyond a single accounting period.

Capital Budget

A financial plan of proposed capital improvement projects and the means of financing them for a given period.

Capital Outlay

A budget category which budgets all equipment having a unit cost of more than \$5,000 and an estimated useful life of more than one year. Capital Outlay items are budgeted in the operating budget.

Capital Improvement Fund

The Capital Improvement Fund will house CIP projects not associated with a particular Fund. Funding for these projects can come from a variety of sources including the Lottery Fund, the General Fund, Inter-Agency Transfers and sales and property tax revenues from the Debt Service Fund.

Capital Improvement Program 5 Year Plan (CIP)

The City's Capital Improvement Program (CIP)

5-Year Plan is designed to prioritize and strategically plan the City's large capital projects in a fiscally responsible manner.

Cash Basis of Accounting

A basis of accounting under which transactions are recognized only when cash is received or disbursed.

City Council Strategic Plan

Strategic work objectives defined by the City Council at their annual planning session requiring collaborative action by several City departments and partnerships with other elements of the community that define the scope of staff work, and so the city budget, for any given year.

Appendix - E

Glossary of Budget Terms

City Administrator's Budget Message

Also known as the budget transmittal letter, this is a general discussion of the proposed budget as presented in writing by the City Administrator to the City Council. The message contains an explanation of the principal budget items and summarizes the proposed budget relative to the current year adopted budget.

Consumer Price Index

A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

Contingency

A budgetary reserve set aside for emergency or unanticipated expenditures, revenue shortfalls, and/or unknown expenditures.

Department

An operational and budgetary unit designated by the City Council to define and organize City operations, or a group of related operations within a functional area.

Debt

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

Debt Capacity

The debt capacity is the upper limit on the dollar amount of capital improvements that the City can afford to fund from debt.

Debt Financing

Issuance of bonds and other instruments to finance municipal improvements and services.

Debt Service

Refers to the interest and principal payments on bond issues and includes the issuance costs related to bond funding.

Deficit

The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenue during a single accounting period.

Depreciation

- (1) Expiration in the service life of capital outlay assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.
- (2) The portion of the cost of a capital asset that is charged as an expense during a particular period.

Glossary of Budget Terms

Division

An organizational unit consisting of program(s) or activity(ies) within a department furthering the objectives of the City Council by providing services or a product.

Encumbrances

Financial commitments related to unperformed contracts for goods or services for which part of an appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Enterprise Fund

Enterprise funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Sewer utilities are common examples of government enterprises.

Environmental Impact Report (EIR)

An analysis of the environmental implications related to a specific action. For example, the increase in traffic in an area proposed for new development.

Expenditure

The payment made for cost of services rendered, materials and equipment, and capital improvements.

Expense

Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fee

The payment for direct receipt of a public service by the party who benefits from the service.

Fiduciary Fund

A fund type reporting assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the government's own programs. Examples include pension, trust funds, investment trust funds, private-purpose trust funds and agency funds.

Fiscal Year

A 12-month accounting period of time to which the budget applies; for La Vista, it is October 1 through September 30.

FTE

Full time equivalent employee (FTE) hours per year = 1.0 full-time equivalent position.

Appendix - E

Glossary of Budget Terms

Fund

An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. There are three major types of fund: Governmental (general, special revenue, debt service, capital projects and permanent), Proprietary (enterprise and internal service), and Fiduciary (trust and agency).

Fund Balance

The amount of financial resources immediately available for use. Generally, this represents the excess of unrestricted current assets over current liabilities.

General Fund

The City's primary fund used to account for all revenues and expenditures not legally restricted as to use. Examples of departments financed by the General Fund include Police and Library.

General Obligation Bond

A type of bond that is backed by the full faith, credit and taxing power of the City.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

Governmental Accounting

The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments.

Governmental Accounting Standards Board (GASB)

The authoritative accounting and financial reporting standard-setting body for government entities.

Governmental Fund

A fund type used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

Grant

Contributions or gifts of cash or other assets from another (usually governmental) entity to be used or expended for a specific purpose, activity or facility. An example is the Community Development Block Grant given by the federal government.

Glossary of Budget Terms

Infrastructure

Facilities on which the continuance and growth of a community depend such as roads, water lines, sewers, public buildings, parks and airports.

Interfund Transactions

These budgetary transactions consist of: quasi-external transactions that would be treated as revenues and expenditures if they involved organizations external to the governmental unit; reimbursements of expenditures initially made in one fund that are attributable to another fund; and operating transfers where monies are appropriated from one fund to another fund to reimburse expenses that benefit the first fund.

Internal Service Fund

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, on a cost reimbursement basis.

Liability

Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

Note: This term does not include encumbrances.

Line Item Detail

A budget that lists detailed expenditure categories (permanent salaries, utilities, travel, training, etc.) separately, along with the amount budgeted for each specified category.

Long-Term Debt

Debt with a maturity of more than one year after the date of issue.

Mid-Biennium Budget

The last year of the Biennial Budget

Modified Accrual Basis of Accounting

The basis of accounting where revenues are recognized in the accounting period in which they become available and measurable; expenditures are recognized in the accounting period in which the fund liability is incurred (if measurable), except for unmatured interest on general long-term debt and certain similar accrued obligations.

Municipal Code

The compilation of City Council approved ordinances currently in effect. The Code defines City policy in various categories, for example: Civil Service rules, traffic regulations, sanitation and health standards, building regulations, and planning and zoning regulations.

Appendix - E

Glossary of Budget Terms

Operating Budget

A financial, programmatic and organizational plan for furthering the goals of the City Council through the departments of the City, which does not include one- time capital improvement projects.

Ordinance

A formal legislative enactment by the City Council having the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution

Pay-As-You-Go Basis

Used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Proprietary Fund

Funds that focus on the determination of operating income, changes in net assets (cost recovery), financial position and cash flows. There are two types of proprietary funds: Enterprise and Internal Service Funds.

Purchase Order

A document issued to authorize a vendor to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Qualified Sinking Fund

Qualified sinking fund means a fund or funds maintained separately from the general fund to pay for acquisition or replacement of tangible personal property with a useful life of five years or more which is to be undertaken in the future but is to be paid for in part or in total in advance using periodic payments into the fund.

Re-Appropriation

The amount of money that is budgeted for a project in a prior year but is not spent or encumbered and needs to be appropriated again in the current year in order to continue the program originally intended.

Reimbursements

Payments of amounts remitted on behalf of another party, department or fund. They are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed (see Interfund Transactions).

Reserve

An account used to set aside a portion of the fund balance as legally segregated for a specific use.

Glossary of Budget Terms

Resolution

A special order of the City Council that requires less legal formality than an ordinance in terms of public notice and the number of public readings before approval. A resolution has lower legal standing than an ordinance. The adopted City budget is approved by resolution and requires a majority vote of the City Council Members present at budget adoption time.

Revenue

Sources of income used to finance City governmental services.

Self-Insurance

A term often used to describe an entity's retention of risk or loss arising out of the ownership of property or the activity of the agency.

Special Revenue Funds

Special revenue funds are accounts established to collect money that must be used for a specific purpose. Special revenue funds provide an extra level of accountability and transparency to taxpayers ensuring tax dollars go toward an intended purpose.

Taxes

Compulsory charges levied by a government for financing services performed for common benefit. This term does not include charges for services, for example refuse collection.

Tax Increment Financing (TIF)

Tax increment financing (TIF) is a method of financing the public costs associated with a private development project. Essentially, property tax increases resulting from development are used to repay the public infrastructure investment required by a project.

Unprogrammed Capital Improvement Projects

Unprogrammed projects are those capital improvement projects which have been identified but are not included in the current or proposed CIP Five Year Plan.

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Line Item Descriptions

Personnel

Personnel Services include expenditures made as compensation for services rendered by City employees and officials.

101. Salaries – Full-Time. Includes the salaries of all City employees who are working full time hours, as set forth and defined in the City of La Vista Personnel Rules and Regulations Manual.

102. Salaries – Part-Time. Includes the wages of all City employees who are working part-time hours, as set forth and defined in the City of La Vista Personnel Rules and Regulations Manual.

103. Overtime. Includes the overtime costs anticipated during the next year.

104. FICA. Includes the mandatory withholding match for FICA that is a fixed percentage of salaries.

105. Insurance. Includes the City's portion of health, dental, life and disability insurance for employees and their dependents.

106. Other Personnel Services. Includes all remuneration of City employees for job related services that are not otherwise compensated for and which cannot be conveniently classified in any of the above accounts.

107. Pension - Civilian. Includes the City's pension contribution for all employees, other than sworn Police, the City Administrator, and the Assistant City Administrator.

108. Pension - Other. Includes the City's pension contribution for all sworn police employees as well as the City Administrator and the Assistant City Administrator.

109. Self-Insurance Expenses. Includes all self- insurance charges for employees and their dependents.

110. Allowance. Includes all expenses involved in compensation of City Employees for use of personal vehicles or cellular phone on City business.

110.001. Car Allowance

110.002. Cellular Phone Allowance

Commodities

Commodity accounts include purchases of tangible parts, supplies, and tools for replacement purposes and any new equipment purchases which are less than \$1,000.00. It should be noted that all replacement parts essential for the proper maintenance of machines equipment, etc. should be charged to the proper maintenance account.

201. Office Supplies. Includes all office supplies designed for general use in any office (does not include any printed forms, letterhead stationery, reports, etc. which are designed for a specific organization or purpose). Such purchases would be charged to Account 309.

202. Books and Periodicals. Includes all single issue purchases of copies of magazines, books, pamphlets, etc. Subscriptions would be charged to Account 310.

203. Food Supplies. Includes all food purchases for whatever purpose.

Appendix - F

Line Item Descriptions

204. Wearing Apparel. Includes all purchases of protective or work clothing and uniforms, including caps, gloves, shoes, etc.

205. Motor Vehicles Supplies. Includes all purchases of fuel, lubricants, auto license, and expendable appurtenances used by motor equipment or vehicles.

206. Lab and Maintenance Supplies. Includes all purchases of laboratory, photographic supplies, and small tools or equipment which are used for repair work and do not have useful life in excess of two years.

207. Janitor Supplies. Includes all purchases of janitor, custodial, and cleaning supplies.

208. Chemical Supplies. Includes all purchases of expendable chemicals used in laboratory, chemical treatment processes or any other purpose for which chemicals are intended.

209. Welding Supplies. Includes all repair or replacement purchases of welding equipment, regardless of price, as well as parts which represent an improvement or addition to existing equipment and cost less than \$1,000. Improvement purchases costing more than \$1,000 would be charged to Account 611.

210. Botanical. Includes all purchases of greenery, shrubs, trees, and seeds. Items such as fertilizers and insecticides which are used to maintain the existing shrubbery, lawns, etc. should be charged to Account 401.

211. Other Commodities. Should a commodity purchase not reasonably fall into the accounts provided, or be too insignificant to warrant the inclusion of the account, such purchases would be included in Account 211.

212. Media. Includes all purchases of media for city business and marketing.

213. Library Summer Reading Program. Includes all purchases of materials and books for the city's library summer reading program.

216. Computer/Tech Equipment. Includes all purchases of computer hardware for city business.

217. Event Supplies. Includes all purchases of supplies for City events.

Contractual Services

Contractual Services refers to all expenses, the distinguishing feature of which involves the performance of a certain service by an individual, business concern, or outside organization. Such service usually involves no tangible or concrete articles.

301. Postage. Includes all postage meter charges and other postage expenses related to the cost of outgoing City mail.

302. Telephone. Includes all expenses involved in telephone service for City business.

303. Professional Services. Includes all fees for the retention of professional or technical services provided by outside individuals, organizations, or firms; other than legal or audit services.

Line Item Descriptions

304. Utilities. Includes all costs for electric energy, natural gas energy and water services.

0304.001 – Utilities – Electric

0304.002 – Utilities – Natural Gas

0304.003 – Utilities - Water

305. Insurance and Bonds. Includes all expenses involved in the purchase of property, casualty, liability, and workers compensation insurance, surety, bonds, notary bonds, etc.

306. Rentals. Includes all expenditures involved in the rental of land, buildings, equipment, fire hydrants, etc.

307. Car Allowance. Includes all expenses involved in compensation of City Employees for use of private vehicles on City business.

308. Legal Advertising. Includes all of the costs of classified and legal advertising not associated with a particular commodity purchase or capital outlay item.

309. Printing. Includes all costs of materials, printing or processing involved in the reproduction of items by an outside firm which items are specifically designed or reproduced for the use of a City department.

310. Dues and Subscriptions. Includes all costs involved in subscriptions to periodical magazines and professional publications, as well as charges for dues to professional organizations.

311. Travel Expense. Includes all expenses related to meals, lodging, transportation and miscellaneous incidental costs associated with authorized trips.

312. Towel/Cleaning Service. Includes all expenses involved in the purchase of cleaning and laundry service from an outside firm.

313. Training Assistance. Includes all registration/ tuition expenses related to training courses and seminar costs. This account also includes funding for educational financial assistance for college and technical schooling related to the job.

314. Other Contractual Services. Includes all contractual services which cannot reasonably be allocated to any of the above accounts.

315. Inter-Library Expense. Includes all library internet catalog expenses

316. Marketing. Includes all city marketing expenses including print and digital.

320. Professional Services – Auditing. Includes all fees for auditing services performed by an outside CPA firm.

321. Professional Services – Legal. Includes all fees for legal services performed by the City Attorney's office or other attorneys retained to handle such services for the City.

Appendix - F

Line Item Descriptions

Maintenance

401. Building and Grounds. Includes all expenses for materials and any associated labor charges for maintenance to buildings or land.

405. Sanitary Sewer Maintenance. Includes all expenses for the repair and maintenance of the sanitary sewer system.

406. Storm Sewers. Includes all expenses for the repair and maintenance of storm sewers.

407. Sidewalks and Curbs. Includes all expenses related to the repair, maintenance and construction of sidewalks.

408. Street Maintenance. Includes all expenses involved in the maintenance of streets such as the removal and replacement of concrete and asphalt panels, curb and gutter repair, street sweeping, crack sealing, etc.

409. Machine, Tool, and Equipment Maintenance. Includes all expenses for the repair, maintenance and replacement of tools and equipment such as chain saws, weed eaters, concrete saws, table saws, etc.

410. Motor Vehicles Maintenance. Includes all expenses for repair or replacement parts and supplies that are used on automobiles, trucks, motor vehicles, motorcycles or other major equipment.

411. Radio Maintenance. Includes all expenses for repairs and maintenance of radio equipment.

412. Winter Maintenance. Includes all expenses for winter operations including sand, salt, plow blades, liquid deicer and equipment parts.

413. Traffic Signs & Markers. Includes all expenses for repair, replacement, or purchase of signs and markers.

Other Charges

505. Other Charges. Includes all expenses which will not logically fall into any of the scheduled accounts.

Capital Outlay

Capital Outlay includes the purchase of furniture, fixtures, equipment, machinery, and improvements which have an original cost of over \$5,000 and which logically falls into the category of fixed assets. Such items should represent an addition to the net worth of the City. Included below are the number and name of each capital account presently in use.

610. Office Equipment. Office Equipment means furniture and other office equipment including without limitation desks, tables, chairs, computers, servers and related peripherals and copiers, but excluding fixtures.

611. Machines and Tools (Major). A piece of equipment with several moving parts that uses power to do a particular type of work or a device or implement used to carry out a particular function.

613. Motor Vehicle. A self-propelled land vehicle, commonly wheeled, that does not operate on rails (such as trains or trams) and is used for the transportation of people or cargo.

Line Item Descriptions

614. Road Machinery. A machine for repairing or maintaining roads.

617. Radio Systems. Infrastructure that makes improvements or facilitates clear voice and data communication between two-way radios.

618. Other Capital Outlays. Any miscellaneous tangible item which has an original cost of over \$5,000 and which logically falls into the category of fixed assets.

619. Capital Related Borrowing. Capital acquired by borrowing.

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Appendix - G

Personnel Summary

Personnel Summary - Position Count

	Authorized FY22		Authorized FY23		Authorized FY24		Authorized FY25		Authorized FY26		Authorized Positions
	FT	PT									
General Fund											
Mayor/Council	9	elected									
Administrative Services											
Director	1	0	1	0	1	0	1	0	1	0	
Finance	3	0	3	0	3	0	4	0	4	0	Move Administrative III to Finance as Accounting Clerk
City Clerk	4	1	4	1	4	1	4	1	4	1	Move Administrative II from PW to City Clerk
Human Resources	2	0	2	0	2	0	2	0	2	0	
Information Technology	1	0	1	0	1	0	2	0	2	0	Add new position - IT Technician
Administration											
City Administrator's Office	6	0	6	0	6	0	6	0	6	0	
Intern (Paid)	0	0	0	0	0	0	0	0	0	0	
Community Development											
Director's Office	2	0	2	0	2	0	2	0	2	0	
Deputy Director	1	0	1	0	1	0	1	0	1	0	
Planning	1	0	1	0	1	0	1	0	1	0	
Building Inspection	2	0	2	0	2	0	2	0	2	0	
Public Safety											
Police (Sworn)	41	0	45	0	47	0	47	0	47	0	
Police (Civilian)	4	1	4	1	4	1	4	1	4	1	
Public Works											
Public Works Administration	6	0	6	0	6	0	6	0	6	0	Add New Engineer & Move Administrative Assistant II to City Clerk
Intern (Paid)	0	0	0	0	0	0	0	0	0	0	
Streets Operating	17	3	17	3	17	3	17	3	17	3	
Streets PT and Seasonal	0	3	0	3	0	3	0	3	0	3	
Parks	11	0	13	0	13	0	13	0	13	0	
Parks Seasonal	0	6	0	7	0	7	0	7	0	7	
Building Maintenance	3	0	3	0	3	0	3	0	3	0	
Sports Complex	3	1	3	1	3	1	3	1	3	1	
Sports Complex Seasonal	0	3	0	3	0	3	0	3	0	3	

Appendix - G

Personnel Summary

Personnel Summary - Position Count												
	Authorized FY22		Authorized FY23		Authorized FY24		Authorized FY25		Authorized FY26		Proposed Positions	
	FT	PT										
Library												
Library Director's Office	7	0	7	1	7	1	7	1	7	1		
Circulation Clerks	0	13	0	13	0	13	0	13	0	13		
Library Seasonal	0	1	0	1	0	1	0	1	0	1		
Recreation												
Recreation Director's Office	5	1	5	1	5	1	5	1	5	1		
Recreation Attendants	0	12	0	12	0	12	0	12	0	12		
Senior Bus	0	3	0	3	0	3	0	3	0	3		
Swimming Pool (Seasonal)	0	17	0	17	0	17	0	17	0	17		
Recreation Attendants - Events			0	2	0	2	1	0	1	0	Part-time move to full-time	
General Fund Total												
Sewer Fund												
Sewer												
Sewer Division	6	1										
Sewer Fund Total												
Police Academy Fund												
Police Academy												
Director	1	0	1	0	1	0	1	0	1	0		
Instructor	1	0										
Police Academy Total												
Lottery Fund												
Community Events												
Community Events Coordinator	1	0	1	0	1	0	1	0	1	0		
Lottery Fund Total												
All Funds Total	129	66	135	70	137	68	139	68	139	68		
Note: Shaded box indicates a proposed change in staffing												

Personnel Summary

Personnel Summary - Full Time Equivalent (FTE)

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Authorized
General Fund													
Administrative Services													
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance	2.50	3.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00
City Clerk	2.00	2.50	3.50	3.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Human Resources	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Information Technology								1.00	1.00	1.00	1.00	2.00	2.00
Administration													
City Administrator's Office	4.88	4.88	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00
Intern (Unpaid; FY21 Paid)	0.25						0.70	0.70	0.70				
Community Development													
Director's Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Deputy Director							1.00	1.00	1.00	1.00	1.00	1.00	1.00
Planning	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Inspection	3.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Intern (Paid)	0.50	0.50	0.72	0.72									
Public Safety													
Police (Sworn)	34.00	34.00	34.00	36.00	38.00	39.00	40.00	40.00	45.00	47.00	47.00	47.00	47.00
Police (Civilian)	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Public Works													
Public Works Administration	4.00	4.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Intern (Paid)	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70				
Streets Operating	15.62	15.62	15.62	15.62	16.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
Streets PT and Seasonal	1.88	1.88	1.88	1.88	1.88	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Parks	8.00	8.00	9.00	9.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	13.00	13.00
Parks Seasonal	3.98	3.98	5.13	3.13	3.38	3.38	3.38	3.38	4.40	4.40	4.40	4.90	4.90
Building Maintenance	2.50	2.50	2.50	2.50	2.50	2.00	2.00	2.00	2.50	3.00	3.00		
Sports Complex	4.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	2.20	2.20	2.20		
Sports Complex Seasonal	0.84	0.84	1.08	2.12	2.20	2.20	2.20	2.20	2.20	2.20	2.20		
Library													
Library Director's Office	5.00	5.00	5.00	5.00	5.00	6.00	6.00	7.00	7.00	7.00	7.50	7.50	7.50
Circulation Clerks	6.00	6.70	6.88	6.88	6.88	7.38	7.38	6.88	6.80	6.80	6.80	6.80	6.80
Library Seasonal	0.25	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10

Appendix - G

Personnel Summary

Personnel Summary - Full Time Equivalent (FTE)

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Recreation												
Recreation Director's Office	5.00	5.00	6.00	6.00	6.00	6.50	6.50	6.50	5.00	5.00	5.00	5.00
Recreation Attendants	3.30	3.30	3.34	3.34	3.34	3.33	3.33	3.33	3.33	3.33	3.33	3.33
Senior Bus	1.83	1.83	1.84	1.84	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Swimming Pool (Seasonal)	3.99	3.99	4.00	4.00	4.03							
Recreation Attendants - Events										1.00	1.00	1.00
General Fund Total	126.52	125.82	130.79	131.83	139.81	144.02	146.72	147.22	152.16	154.26	159.26	159.26
Sewer Fund												
Sewer												
Sewer Division	6.00											
Sewer Division Seasonal & PT	2.08	2.08	1.34	1.34	1.34	0.07	0.07	0.07	0.07	0.07	0.07	0.07
Sewer Fund Total	8.08	8.08	7.34	7.34	7.34	6.07	6.07	6.07	6.07	6.07	6.07	6.07
Police Academy Fund												
Police Academy												
Director					1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Instructor										1.00	1.00	1.00
Police Academy Fund Total	—	—	—	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Lottery Fund												
Community Events												
										1.00	1.00	1.00
Lottery Fund Total	—	—	—	—	—	—	—	—	—	1.00	1.00	1.00
All Funds Total	134.60	133.90	138.13	140.17	148.15	151.09	153.79	154.29	159.23	163.33	168.33	168.33

Master Fee Ordinance

ORDINANCE RECORD

REDFIELD DIRECT E2401275KV

ORDINANCE NO. 1519

AN ORDINANCE TO AMEND ORDINANCE NO.1505, AN ORDINANCE TO ESTABLISH THE AMOUNT OF CERTAIN FEES AND TAXES CHARGED BY THE CITY OF LA VISTA FOR VARIOUS SERVICES INCLUDING BUT NOT LIMITED TO BUILDING AND USE, ZONING, OCCUPATION, PUBLIC RECORDS, ALARMS, EMERGENCY SERVICES, RECREATION, LIBRARY, AND PET LICENSING; SEWER AND DRAINAGE SYSTEMS AND FACILITIES OF THE CITY FOR RESIDENTIAL USERS AND COMMERCIAL USERS (INCLUDING INDUSTRIAL USERS) OF THE CITY OF LA VISTA AND TO GRANDFATHER EXISTING STRUCTURES AND TO PROVIDE FOR TRACT PRECONNECTION PAYMENTS AND CREDITS; REGULATING THE MUNICIPAL SEWER DEPARTMENT AND RATES OF SEWER SERVICE CHARGES; TO PROVIDE FOR SEVERABILITY; AND TO PROVIDE THE EFFECTIVE DATE HEREOF.

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

Section 1. General Fee Schedule. The fees and taxes charged by the City of La Vista for various services, facilities, and occupations shall be, and the same hereby are, fixed in accordance with the following schedule, no modifier shall be used, and such fees and taxes charged shall be in accordance with such rules as the City Council may establish:

BUILDING & USE FEES**(Apply inside City limits and within the Extra-territorial zoning jurisdiction)**

Building Permit (Building valuation is determined by the most current issue of the ICC Building Valuation Data)	
General	\$30 Base fee + see building fee schedule
Commercial/Industrial	\$30 Base fee + see building fee schedule
Plan Review Fee Commercial (non-refundable)	\$100 or 10% of building permit fee (whichever is greater)
Design Review (non-refundable) Tenant Bay Façade Renovation	\$500 (min. fee or actual fee incurred)
Bldgs. 24,999 sq. ft. or less	\$1,500 (min. fee) (or actual fee Incurred)
Bldgs. 25,000 – 49,999 sq. ft.	\$2,000 (min. fee) (or actual fee Incurred)
Bldgs. 50,000 -99,999 sq. ft.	\$3,000 (min. fee) (or actual fee Incurred)
Bldgs. 100,000 + sq. ft.	\$4,000 (min. fee) (or actual fee Incurred)
Replacement Plan Review Fee Engineer's Review	\$100 + Request for records fees \$500
Rental Inspection Program License Fees:	
Multi-family Dwellings	\$6.00 per unit
Single-family Dwellings	\$50.00 per property
Duplex Dwellings	\$50.00 per unit
Additional Administrative Processing Fee (late fee)	\$100.00
Inspection Fees:	
Primary Inspection	No charge
Class B Property Inspection (after primary inspection):	
Violation corrected	No charge
Violation not corrected	See Re-inspection Fee below
Re-inspection Fee (no show or follow up inspection)	See Re-inspection Fee below
Re-inspection Fee	\$100.00

Appendix - H

Master Fee Ordinance

ORDINANCE RECORD

Ordinance No. 1519

REDFIELD DIRECT E2401275KV

Vacant Property Registration Fee

\$250 Original Registration Fee
\$500 First Renewal
\$1,000 Second Renewal
\$2,000 Third Renewal
\$2,500 Fourth Renewal
\$2,500 Fifth and Subsequent Renewals

Penalty Fee Refund Policy

3x Regular permit fee
75% will be refunded when the project is cancelled or not complete within one year. No refund will be given after one year. (Sewer Hook-up Fee is 100% refunded)

Certificate of Occupancy Temporary Certificate of Occupancy

\$ 50

Pre-occupancy fee (Occupancy without C.O.) Temporary Use Permit

\$750

(includes tents, greenhouses, event structures) Sign Permit

\$750

Identification Sign, Incidental Sign

\$50

Master Sign Plan (more than 1 sign)

\$150

Common Sign Plan

\$150

Temporary Sign Permit:

Non-profit or tax exempt organization

\$0

All other temporary signs

\$30/year

Tower Development Permit

\$8,500 (min fee) (or actual fee incurred)

Co-locates – Towers

\$5,000 (min fee) (or actual fee incurred)

Small Wireless Facilities

\$500 per application for up to five small wireless facilities

Support Structure for Small Wireless Facilities Eligible Facilities Permit

\$250 per structure

\$250 per application (or actual fee incurred)

Tarp Permit (valid for 6 months)

\$ 30

Solar Panel Permit

\$ 30

Satellite Dish Permit

\$ 30

Wading/Swimming Pools at residence

\$ 30

Dedicated Electrical circuit for pumps

\$ 30

Mechanical Permits

\$30 Base fee + See mechanical fee schedule

Plumbing Permits

\$30 Base fee + See plumbing fee schedule

Sewer Repair Permit

\$30

Backflow protector permit

\$ 30 (\$22 permit & \$8 backflow)

Underground Sprinklers

\$ 30 (\$22 issue fee & \$8 fixture)

Electrical Permits

\$30 Base Fee + See electrical fee

City Professional License

(Plumbers, Mech. Contractors)
and a \$500,000 bodily injury insurance Certificate per each occurrence

Also a \$5,000 Bond is required, naming the City as the recipient.

Demolition of building

\$250 plus Insurance Certificate

Moving Permit (buildings 120 square feet or greater)

\$250 plus Insurance Certificate

Sheds and Fences

\$ 30.00

Sidewalks

\$ 30.00

Driveway Replacement

\$ 30.00

Driveway Approach w/o curb cut or grinding

\$ 30.00

With curb requiring cut plus the 4' apron on each side)

Contractor (Contractor performs curb cut or grind) \$ 30.00 plus \$1.00/ft.

Master Fee Ordinance

ORDINANCE RECORD

REDFIELD DIRECT E2401275KV

Ordinance No. 1519

City Charge (if City performs curb cuts)	\$50 + \$5/ft. (\$40 set up fee; \$10 permit fee)
City charge (if City performs curb grinds)	\$50 + \$6/ft. (\$40 set up fee; \$10 permit fee)
Utility Cut Permit	\$ 30.00
Appeal Fee Regarding Issuance or Denial of Curb Cut/Driveway Approach Construction Permit	\$250
Street Paving, Surfacing, Resurfacing, Repairing, Sealing or Resealing Permit	\$ 30.00/Yearly
Appeal Fee Regarding Issuance or Denial of Street Paving, Resurfacing, etc. Permit	\$250

RIGHT-OF-WAY PERMIT FEES

The following are one-time permit fees for structures occupying the public right-of-way:

Canopy or Awning	\$50 for the first 25 ft. + \$10 each additional foot
Balcony	\$75 each
Bicycle Rack	\$50
Light Fixture	\$75 for the first + \$10 each additional light fixture
Marquee	\$50 for the first 25 ft. + \$10 each additional ft.
Sidewalk Café	\$100
Sign	\$100 each (if less than 25 sq. ft.) \$300 each (if 25 sq. ft. or larger)
Windscreen	\$400 each
Planter	\$50
Combination of Awning/Canopy/Sign /Light	\$500
Skywalk	\$500
String Lights	\$150
Temporary Structures/Fencing/etc related to Events	\$50/day
Other structures as approved by the City Administrator	\$300

Provided, however, notwithstanding anything in this Ordinance to the contrary, all property, or parts thereof or improvements thereon, with respect to which legal title is or will be held by or for the benefit of the City of La Vista, La Vista Community Development Agency, City of La Vista Facilities Corporation, La Vista/Metropolitan Community College Condominium Owners Association, Inc., or any other entity directly or indirectly controlled by the City of La Vista as determined by the City Administrator, for a public purpose, and all owners of such property, parts, or improvements, shall be exempt from the Building and Use Fees and/or any other fees in this ordinance. The City of La Vista pursuant to a policy of the City Council also may provide for waiver of any or all such Building and Use Fees, or any other fees under this Ordinance that are payable to the City, with respect any political subdivisions that levy property taxes within the corporate limits of the City, or any entity controlled by any such political subdivision.

FIRE INSPECTION FEESPlan Review Fees

Commercial Building	10% of building permit fee with a maximum of \$1,000
Fire Sprinkler Plan Review	
1-20 devices	\$100.00
21-50 devices	\$200.00
51-100 devices	\$300.00
101-200 devices	\$400.00
201-500 devices	\$500.00
Over 500 devices	\$500.00 plus \$1.00 per device over 500

Appendix - H

Master Fee Ordinance

ORDINANCE RECORD

Ordinance No. 1519

REDFIELD DIRECT E2401275KV

<u>Child Care Facilities:</u>	
0 – 8 Children	\$50.00
9 – 12 Children	\$55.00
13 or more children	\$60.00
<u>Foster Care Homes:</u>	
Inspection	\$25.00
<u>Liquor Establishments:</u>	
Non-consumption establishments	\$60.00
Consumption establishments	\$85.00
<u>Nursing Homes:</u>	
50 beds or less	\$55.00
51to 100 beds	\$110.00
101 or more beds	\$160.00
<u>Fire Alarm Inspection:</u>	
Four year license (Test)	\$100.00
NICET	\$25.00 per year NICET certification last
Annual test (witnessed)	\$30.00
<u>Sprinkler Contractor Certificate:</u>	
Annual	\$100.00
<u>Fuels Division:</u>	
Above ground Hazardous Substance Storage Tanks (Title 158)	
Registration	\$25.00 per tank
Re-registration	\$25.00 per tank (Required whenever change is made to tank or contents)
Above ground Petroleum Storage Tanks (Title 153, Chapter 17)	
Inspection Fee	\$50.00 (Per installation regardless of the number of tanks)
Underground Storage Tanks (Title 159, Chapter 2)	
Farm, residential and heating oil tanks (tanks with a capacity of 1100gallons or less)	\$10.00 one-time registration fee
All other tanks	\$30.00 per tank, annually
Petroleum Release Remedial Action Fund	\$90.00 per tank, annually
Tank installation	\$60.00 per tank
Piping only installation	\$60.00
<u>GRADING PERMIT FEES</u>	
5 acres or less	\$ 500
More than 5 acres	\$1,000
<u>TAX INCREMENT FINANCING (TIF) APPLICATION FEES</u>	
Application Fee	\$3,000
Administrative Fee	1.5% on TIF Principal up to \$2,000,000 1% on TIF Principal amount above \$2,000,000 thru \$4,000,000 No additional administrative fee for TIF Principal above \$4,000,000
Bond Related Fee	Actual Fees, Costs & Expenses Incurred by the City
<u>PACE PROGRAM</u>	
Application Fee	\$1,000
Administrative Fee	1% of loan amount maximum \$40,000 subject to 50% reduction if a TIF project
Annual Fee	\$500
<u>ZONING FEES</u>	
Comprehensive Plan Amendment	\$500

Master Fee Ordinance

ORDINANCE RECORD

REDFIELD DIRECT E2401275KV

Ordinance No. 1519

Zoning Map Amendment (rezoning)	\$500
Zoning Text Amendment	\$500
Zoning Verification Letter	\$50
Subdivision Text Amendment	\$500
Conditional Use Permit (1 acre or less)	\$300
Conditional Use Permit (more than 1 acre)	\$500
Conditional Use Permit Amendment	\$200
Flood Plain Development Permit	\$500
Administrative Plat – Lot Split, Lot Consolidation or Boundary Adjustment	\$750+ additional fee of \$250 for review of revised drawings
Preliminary Platting	\$1,000 +additional fee of \$250 for review of revised drawings
Final Platting	\$1000+additional fee of \$250 for review of revised drawings
Subdivision Agreement	\$500 (min. fee) or actual fee incurred
Revised Preliminary Plat	\$500+additional fee of \$250 for review of revised drawings
Replat	\$1500 +additional fee of \$250 for review of revised drawings
P.U.D.	\$1,000+additional fee of \$250 for review of revised drawings
P.U.D. Amendment	\$500 (min. fee) or actual fee incurred
Vacation of Plat and Right of Way Vacation	\$150
Variance, Appeals, Map Interpretation (B.O.A.)	\$250
Watershed Fees –apply to all new development or significant redevelopment as specified in Exhibit "G" to the interlocal agreement for the Papillion Creek Watershed Partnership: (fees are remitted to Papillion Creek Watershed Partnership)	
<u>OCCUPATION TAXES</u>	
Publication fees	\$Actual cost
Class A Liquor License Holder	\$200
Class B Liquor License Holder	\$200
Class C Liquor License Holder	\$600
Class D Liquor License Holder	\$400
Class I Liquor License Holder	\$500
Class L Liquor License Holder	\$500
Class Z Liquor License Holder	\$500
Class AB Liquor License Holder	\$400
Class AD Liquor License Holder	\$600
Class ADK Liquor License Holder	\$800
Class AK Liquor License Holder	\$400
Class ABK Liquor License Holder	\$600
Class BK Liquor License Holder	\$400
Class CK Liquor License Holder	\$800
Class DK Liquor License Holder	\$600
Class IB Liquor License Holder	\$700
Class IBK Liquor License Holder	\$900
Class ID Liquor License Holder	\$900
Class IDK Liquor License Holder	\$1100
Class IK Liquor License Holder	\$700
Special Designated Permit – Liquor Control	\$ 50/day except non-profits
Transfer of Liquor License from One Location to Another	\$ 25

Appendix - H

Master Fee Ordinance

ORDINANCE RECORD

Ordinance No.1519

REDFIELD DIRECT E2401275KV

(These fees are in addition to the State Fee Requirement)

Amusement Concessions (i.e. Carnivals) \$ 10/concession/day
(This would include any vendors set up for special functions at the La Vista Sports Complex)

Auto dealers – new and used - \$250 plus \$.01 per sq. ft. of inside area, and \$.005 per sq. ft. of outside area used for display, sales or storage.

Auto repair	\$100
Banks, small loan and finance companies	\$250 plus \$75/each detached facility.
Barber shops, beauty salons, tanning & nail salons	\$ 75 plus \$10 per operator over one.
Bowling Alleys or Billiard/Pool Halls	\$ 50/year + \$10/table or alley (Additional fees for Restaurants or Drinking Places if applicable)
Car washes	\$100 (includes all vacuum & supply vending machines)
Circus, Menagerie or Stage Show	\$ 50/day
Collecting agents, detective agents or agencies and bail bondsmen	\$ 75
Construction/Tradesmen	\$ 75 and a \$1,000,000 Liability,
\$500,000 bodily injury insurance certificate	
Convenience stores	\$ 75 (Additional fees for Restaurants or Drinking Places if applicable)
Convenience store with car wash	\$120 (Includes all vacuum & supply vending machines)
Dry cleaning or laundry and tailoring	\$ 50
Funeral homes	\$150
Gaming Device Distributors	5% of gross receipts (non-profits exempt)
Games of Chance/Lotteries	5% of gross receipts (non-profits exempt)
Games of Chance/Lottery License Fee	\$ 50/1 st location - \$10/ea additional
Gas Companies	5% of gross receipts
Hawkers/Peddlers	\$ 75/day or \$500/year
Home Occupations (not specified elsewhere)	
Home Occupation Permit Application Fee	\$ 30
Home Occupation 1 and Child Care Home	\$ 50
Home Occupation Conditional Use Permit – see Zoning Fees	
Hotels/motels – Any hotel or motel in the City shall pay to the City monthly an Occupation Tax equal to 5% of gross receipts from room rentals. Any shops restaurants, and/or drinking places which are part of, associated with, or located in or with a hotel or motel facility will be considered a separate classification of business and taxed in accordance with the provisions of this Ordinance and the applicable classifications(s) of the shops, restaurants, and/or drinking places hereunder. The Occupation Taxes with Respect to any banquet and/or ballroom facilities of, or associated with, or located in or with, any such hotel or motel shall be determined in accordance with the square footage schedule above, based on the actual square footage of said facilities, which occupation taxes shall be additional to any other applicable occupation taxes such as restaurants or drinking places occupation taxes.	
Mobile Food Vendors	\$100/year
Movie theatres	\$150/complex and \$75/viewing room (Additional fees for Restaurants or Drinking Places if applicable)
Music, Vending, & Pinball Machines	\$ 20/year/machine +Service
Provider Fee of \$75.00 for business outside the City that provides machines for local businesses	
Nurseries, greenhouses, landscaping businesses, and tree trimmers	\$75

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Ordinance No. 1519

Ordinance No. 1070

Nursing homes, assisted living, hospitals and retirement homes	\$5 per bed	
Pawnbrokers evidenced by a pawnbroker card or ledger entry per Neb. Rev. Stat. Section 69-204. Minimum of \$30/year	\$1.00/pawnbroker transaction	
Professional services – engineers, architects, physicians, dentists, chiropractors, osteopaths, accountants, photographers, auctioneers, veterinarians, attorneys, real estate offices and insurance agents or brokers - \$75 plus \$10 per agent or professional over one (1)		
Recreation businesses – indoor and outdoor	\$100	
Restaurants and Drinking Places,	Effective March 1, 2023 – Occupation tax of 1% of gross receipts pursuant to Municipal Code Sections 113.40 through 113.46	
Retail, Manufacturing, Wholesale, Warehousing and Other – Any person or entity engaged primarily in a manufacturing, wholesale, and/or warehousing business shall pay an Occupation Tax based on the schedule below and the actual interior or enclosed square footage of facilities in the City used by said person or entity in the conduct of such business; and any person or entity engaged in a business of making retail sales of groceries, clothing, hardware, notions, furniture, home furnishings, services, paint, drugs, or recreational equipment, and any other person or entity engaged in a business for which an Occupation Tax is not specifically provided elsewhere in this Ordinance, shall pay an Occupation Tax based on the schedule below and actual interior or enclosed square footage of facilities in the City used by said person or entity in the conduct of such business; provided, however, that persons or entities that use a basement or one or more additional floors in addition to the main floor (the main floor being the floor with the greatest total square footage) in the conduct of one or more specified businesses of sales at retail shall determine square footage for purposes of the Occupation Tax imposed hereunder based on the square footage of the entire main floor plus one-half (1/2) of the square footage of all such basement and additional floors.		
0	999 sq. ft.	\$ 50
1,000	2,999 sq. ft.	\$ 65
3,000	4,999 sq. ft.	\$ 80
5,000	7,999 sq. ft.	\$ 120
8,000	9,999 sq. ft.	\$ 150
10,000	14,999 sq. ft.	\$ 200
15,000	24,999 sq. ft.	\$ 225
25,000	39,999 sq. ft.	\$ 300
40,000	59,999 sq. ft.	\$ 400
60,000	99,999 sq. ft.	\$ 500
100,000	and greater	\$ 750
Schools – trade schools, dance schools, music schools, nursery school or any type of school operated for profit	\$ 50	
Service providers, such as persons, firms partnerships or corporations delivering any product, good or service whatsoever in nature within the City	\$ 75	
Service stations selling oils, supplies, accessories for service at retail	\$ 75 + \$25.00 for attached car wash	
Short-Term Rentals—short-term rental owner or operators, listing companies, brokers, agents, or others acting on behalf of short-term rental owners in La Vista	5% of gross receipts from room or property rentals.	
Telephone Companies (includes land lines, wireless, cellular, and mobile)	5% of gross receipts	

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Telephone Surcharge - 911	\$1.00 per line per month
Tobacco License	\$ 15 (based on State Statute)
Tow Truck Companies	\$ 75
Late Fee (Up to 60 days)	\$ 35
Late Fee (60-90 days)	\$ 75
Late Fee (over 90 days)	Double Occupation tax or \$100, whichever is greater
<u>CONVENIENCE FEES</u>	
Restaurant & Drinking Places Occupation Tax, Hotel Occupation Tax, and General Business Occupation Tax Payments through online portal Credit Cards, Debit Cards, & Digital Wallet	2.5% of transaction + \$0.30
E-Checks	\$1.50 for transactions \leq \$60,000
All Other Payments	
Credit Cards	3% of transaction with \$2 minimum transaction
E-Checks	\$3 for transactions \leq \$10,000 \$10 for transactions $>$ \$10,000
<u>OTHER FEES</u>	
Barricades	
Deposit Fee (returnable)	\$ 60/barricade
Block Parties/Special Event	\$ 5/barricade per day
Construction Use	\$30 ea. (7 days maximum)
Blasting Permit	\$1,000
Bucket Truck Rental w/operator	\$150 per hour
Charging Station Fees	
Standard Charge Station	\$2/hr. – First 6 hours \$0.33/min. after 6 hours
Rapid Charge Station	\$5/hr. – First 2 hours \$.033/min. after 2 hours
Community Garden Plot Rental	\$20 annually
Conflict Monitor Testing	\$200
Cat License Fee (per cat – limit 3)	\$12 each if spayed/neutered \$25 each if not spayed/neutered
Late Fee	\$10 each if spayed/neutered
Late Fee	\$20 each if not spayed/neutered
Senior Citizen Discount (Age 65+)	Free if spayed/neutered
Dog License Fee (per dog – limit 3)	\$12 each if spayed/neutered \$ 25 each if not spayed/neutered
Late Fee	\$10 each if spayed/neutered
Late Fee	\$20 each if not spayed/neutered
Senior Citizen Discount (Age 65+)	Free if spayed/neutered
Dog/Cat License Handling Fee (in addition to above fees)	\$5
Dog or Cat License Replacement if Lost	\$6
Dog or Cat Capture and Confinement Fee	\$10 + Boarding Costs

Master Fee Ordinance

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MAXIMUM OF 4 DOGS AND/OR CATS WITH NO MORE THAN 3 OF EITHER SPECIES

Election Filing Fee	1% of Annual Position Salary
Fireworks Sales Permit (Non-Profits)	\$2,000
Handicap Parking Permit Application Fee State	\$ Currently Not Charging Per
Natural Gas Franchisee Rate Filing Fee (For rate changes not associated w/the cost of purchased gas.)	Per Agreement
Open Burning Permit	\$ 10
Parking Permit Fees:	
Monthly Parking – Covered Stall	\$50/Month per permit
Monthly Parking – Uncovered Stall	\$25/Month per permit
Monthly Parking – Business Reserved	\$100/Month per permit
Off-Street Parking – Parking Structure No. 1	3 hours free (\$0), after which \$1.00/hr. up to \$10/day (Parking Day runs 6a.m. – 6a.m.)
Off-Street Parking – Parking Structure No. 2	\$1.00/hour up to \$10/day (Parking Day runs 6a.m. - 6a.m.)
On-Street Parking – free (\$0) with three (3) hour limit	
Event Parking	\$5.00
Parking Ticket Fees	
If paid within 7 days of violation date	\$ 20 (\$5 + \$15 admin fee)
If paid after 7 days of violation date but within 30 days	\$ 25 (\$10 + \$15 admin fee)
If paid after 30 days of violation date	\$ 35 (\$20 + \$15 admin fee)
Pawnbroker Permit Fees:	
Initial	\$ 150
Annual Renewal	\$ 100
Pet Store License	\$ 50 (In addition to Occ. License)
Public Assembly Permit (requires application and approval)	\$ 00
Returned Check Fee (NSF)	\$ 35
Storage of Explosive Materials Permit	\$ 100
Towing/Impound Fee	\$ 30
Trash Hauling Permit Performance Bond	\$ 25/yr./truck + \$25,000
PUBLIC RECORDS	
Request for Records	\$15.00/Half Hour (after first 4 hours) + Copy Costs* (May be subject to deposit)
Audio Tapes	\$5.00 per tape
Video Tapes or CD/DVD	\$10.00 per tape/CD
*Copy costs shall be established by the Finance Director	
Unified Development Ordinance	\$100
Comprehensive Plan	\$ 50
Zoning Map	\$5 11"x17" \$10 12"x36" \$30 36"x120"

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REFFIELD DIRECT E2401275KV

Zoning Ordinance w/Map	\$ 30
Subdivision Regulations	\$ 30
Future Land Use Map	\$5 11"x17" \$10 12"x36" \$30 36"x120"
Ward Map	\$ 2
Fire Report	\$ 5
Police Report	\$ 5
Police Photos (Digital)	\$10/CD
Criminal history	\$10

FALSE AND NUISANCE ALARMS

Registration Fee for Alarm System (not to include single family or duplexes)	\$25
Renewal Fee for Alarm System (not to include single family or duplexes)	\$25
Late Registration Charge	\$35

False Alarm Fee for any false alarm generated by the registrant's alarm system, a fee in accordance with the following schedule (from 1 January through 31 December of each year) shall be charged:

Number of False/Nuisance Alarms	False/Nuisance Alarm Charge
1	No Charge
2	No Charge
3	\$100.00
4 or more	\$250.00

False Alarm Fee for Alarm Systems without Registration - \$250 per alarm after 1st alarm (not to include single family or duplexes)

RESCUE SQUAD FEES

Basic Life Support Emergency	\$ 750
Basic Life Support Non-Emergency	\$ 750
Advanced Life Support Emergency 1	\$ 850
Advanced Life Support Emergency 2	\$1050
Advanced Life Support Non-Emergency	\$ 850
Mileage – per loaded mile	\$ 17

LIBRARY FEES

Membership (Non-Resident Family)	6 month	\$ 35.00
	1 year	\$ 60.00
	1 month	\$ 7.00
Administrative fee – SID interlocal	\$100.00 annually	
Fax	\$2.00 up to 5 pages	
Fines		
Books	\$.05/day	
Audio Books/Board Games/CDs	\$.10/day	
DVDs/	\$ 1.00/day	
Overdue area membership cards	\$ 5.00/day	
Playaway device	\$ 1.00/day	
Board Game not returned to Circulation Desk	\$5.00	
Damaged & Lost items	\$5.00 processing fee + actual cost	
Color Copies	\$.50	
Copies	\$.10	
PLA filament	\$.10/gram	
Inter-Library Loan	\$3.00/transaction	
Lamination – 18" Machine	\$2.00 per foot	

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Lamination – 40" Machine	\$6.00 per foot							
Children's Mini-Camp	\$15.00							
Seasonal/Special Workshops	\$15.00							
Makerspace Fees	\$.10/gram							
3D Printer								
Laser Cutter								
1/8 inch	8x12	\$.50						
1/8 inch	12x12	\$ 1.00						
1/8 inch	12x16	\$ 1.25						
1/4 inch	8x12	\$.75						
1/4 inch	12x12	\$ 1.10						
1/4 inch	12x16	\$ 1.50						
Glassware	\$ 1.50							
Cork Coaster	\$.35							
White Chipboard Coasters	\$.35							
Glass trivets/cutting boards	\$ 1.50							
Small Bevel Mirrors	\$ 1.50							
Heat Press & Mug Press								
Sublimation paper	\$ 1.00/sheet							
Mugs	\$ 2.00							
Ceramic Tiles	\$ 1.00							
Bags	\$.75							
Button Maker								
Pins (3 part)	\$.35							
Magnets	\$.35							
Bottle openers	\$.35							
Mylar rings	\$.10							
RECREATION FEES								
Refund Policy (posted at the Community Center)	\$10.00 administrative fee on all approved refunds							
Late Registration Fee	\$10.00							
<i>(*La Vista Employee will receive Resident Rate)</i>								
Clubhouse	Resident*	Non-Resident	Business Groups	Non-Profit				
	\$ 75/Hour	\$ 100/Hour	\$ 150/Hour	\$ 60/Hour				
	\$ 450/Full Day	\$ 500/Full Day	\$ 550/Full Day	\$ 425/Full Day				
Deposit (Refundable)	\$ 100	\$ 100	\$ 100	\$ 100				
Community Center	Resident*	Non-Resident	Business Groups	Non-Profit				
Facility Rental								
Gym (1/2 Gym)	\$ 40/Hour	\$ 80/Hour	\$ 100/Hour	\$ 38/Hour				
Gym (Full)	\$ 75/Hour	\$ 80/Hour	\$ 160/Hour	\$ 175/Hour				
Whole Community Center	\$ 1000/Day	\$ 1500/Day	\$ 2000/Day	\$ 800/Day				
	\$500/Half Day	\$750/Half Day	\$1000/Half Day	\$400/Half Day				
Game Room	\$ 22/Hour	\$ 44/Hour	\$ 44/Hour	\$ 22/Hour				
Meeting Rooms (Rental)	\$ 15/Hour/Room	\$ 25/Hour/Room	\$ 30/Hour	\$ 12/Hour/Room				
Kitchen (Rental)	\$ 21/Hour	\$ 30/Hour	\$ 35/Hour	\$ 19/Hour				
Deposit (Refundable)	\$ 100/Whole Day Rental	\$ 100/Whole Day Rental						
	\$ 100/Whole Day Rental	\$ 100/Whole Day Rental						
Pickleball Court	Resident*	Non-Resident	Business Groups	Non-Profit				
	\$7/hour	\$10/hour	\$10/hour	\$ 7/Hour				
Racquetball/ Wallyball Court	\$ 7/Hour	\$ 10/Hour	\$ 10/Hour	\$ 7/Hour				
Stage (Rental)	\$ 12/Hour	\$ 22/Hour	\$ 27/Hour	\$ 12Hour				
Facility Usage (Fitness Room, Gym, Drop-In, Programs, Open Gym)								

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	<u>Resident</u>	<u>Non-Resident</u>		
Daily Visit (19 and up)	\$ 3.00	\$ 4.00		
Daily Visit (Seniors 55+)	\$ -0-	\$ 2.00		
	<u>Resident</u>	<u>Non-Resident</u>		
Membership Card	\$30.00/month	\$35/month		
Daily Visit (18+ younger)	\$ -0-	\$ -0-		
Daily Visit (Employee/ Employee Child/Spouse)	\$ -0-	\$ -0-		
Membership (55+)	\$ -0-/Month	\$20/Month		
Variety of programs as determined by the Recreation Director				
Fees determined by cost of program Classes				
	<u>Contractor</u>	<u>City</u>		
	75%	25%		
Contract Instructor Does Registration and Collects Fees				
Fields				
Tournament Fees	\$ 30/Team/Tournament			
10/Team/Tournament	\$			
Tournament Field Fees	\$ 50/Field/Day			
20/Field/Day	\$ 20/Field/Day			
Field Rentals (Resident and Non Resident)	\$ 40 / 2 Hours	\$ 30/2 hours		
Gate/Admission Fee	10% of Gross	0% gross		
The Link				
Base Rental Fee Entire Facility	\$1,000			
	User supplies operating staff and is responsible for all cleaning and trash removal.			
Parks				
	<u>Open Green Space</u>	<u>\$100/Event</u>		
	<u>Resident*</u>	<u>Business</u>		
	<u>Non-Resident</u>	<u>Non-Profit</u>		
Park Shelters	\$15/3 hours	\$ 25/3 hours	\$ 30/3 Hours	\$ 12/3 Hours
	<u>Resident*</u>	<u>Non-Resident</u>		
Swimming Pool				
Youth Daily	\$ 2	\$ 4		
Adult Daily	\$ 3	\$ 4		
Resident Tag	\$ 2			
Family Season Pass	\$105	\$165		
Youth Season Pass	\$ 65	\$ 95		
Adult Season Pass	\$ 75	\$105		
30-Day Pass	\$ 55	\$ 85		
Season Pass (Day Care)	\$275	\$275		
Swim Lessons	\$ 30	\$ 55		
*Swimming Pool memberships and specials prices shall be established by the Finance Director				
Youth Recreation Programs				
	<u>Resident*</u>	<u>Non-Resident</u>		
Coed T-Ball Ages 5-6	\$ 45/55	\$60/70		
Softball/Baseball Ages 7-8	\$ 50/60	\$65/75		
Softball/Baseball Ages 9-10	\$ 65/75	\$85/95		
Softball/Baseball Ages 11-12	\$ 75/85	\$105/115		
Softball/Baseball Ages 13-14	\$ 85/95	\$105/115		
Softball/Baseball Age 15-18	\$110/120	\$140/150		
Basketball Clinic	\$ 17/27	\$22/32		
Basketball Grades 3-8	\$ 55/65	\$65/75		
Soccer Academy	\$ 33/43	\$53/63		
Flag Football	\$ 33/43	\$53/63		
Volleyball	\$ 55/65	\$65/75		
3 yr. old Soccer Clinic	\$17/27	\$22/33		
Adult Recreation Programs – Per Team				
Adult Volleyball– Spring	\$ 60			

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Adult Spring Softball – Single	\$215
Adult Spring Softball – Double	\$420
Adult Volleyball – Fall/Winter	\$120
Adult Fall Softball – Single	\$120
Adult Fall Softball – Double	\$235
Senior Spring Softball	\$15 per game per team
Senior Fall Softball	\$17 per game per team

Special Services Van Fees

Zone 1 Trip within city limits (La Vista & Ralston)	\$1.00 one way
Includes trips to grocery stores and senior center	
Zone 2 Trip outside city limits	\$3.00 one way
Zone 3 Trip outside city limits	\$10.00 one way
Bus pass (each punch is worth \$1.00)	\$30.00

Section 2. Sewer Fee Schedule.§3-103 Municipal Sewer Department; Rates.

- A. Levy of Sewer Service Charges. The following sewer service charges shall be levied against the user of premises, property or structures of every kind, nature and description, which has water service from any supply source and are located within the wastewater service area of the City of La Vista.
- B. Computation of Sewer Service Charges. For the months of December, January, February and March, the monthly charge for residential sewer services will be computed on the actual water used for these months. The monthly charge for residential sewer service in the months of April, May, June, July, August, September, October and November will be computed on the average water usage of the four (4) preceding winter months of December, January, February and March or for such portion of said consumption, whichever is the lesser. At the option of the City of La Vista, water used from private wells shall be either metered or estimated for billing purposes.
- C. Amount of Sewer Service Charges. The total sewer service charge for each sewer service user will be the sum of three (3) charges: (1) customer charge, (2) flow charge, and (3) abnormal charge.
 1. The customer charge is as follows
 - a. For sewer service users classified as Residential, the same being sewer service to a single family dwelling, or a duplex, apartment, or other multi-family dwelling (e.g. apartments) wherein each dwelling unit has a separate water meter that is read and charged for water and sewer use by the Metropolitan Utilities District - -\$13.36 per month.
 - b. For sewer service users classified as Residential-Multi-Family, the same being sewer service to Multi-Family dwellings (e.g. apartments) wherein there is only a separate water meter to each building or complex that is read and charged for water and sewer use by the Metropolitan Utilities District - \$14.33 per month.
 - c. For sewer service users classified as General Commercial: Customers who normally use less than 100,000 cubic feet of water per month and who are not Residential users or Residential-Multi-Family users - \$14.33 per month. For sewer service users in this category that require manual billing, add \$10.00 for a total of \$24.33. The manual billing of the customer charge will come from the City of La Vista instead of the Metropolitan Utilities District.
 2. The flow charge for all sewer service users shall be \$4.89 per hundred cubic feet (ccf).
 3. If users have abnormal strength sewage as determined by the terms of the Wastewater Service Agreement between the City of La Vista and the City of Omaha, then additional charges will be billed to the user at the applicable rates as determined by said Agreement.

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4. If users other than those classified herein are connected to the wastewater collection system, the Customer Charges, the Flow Charges and Other Charges will be determined by the City Council in accordance with rules and regulations of the EPA and the Agreement between the City of La Vista and the City of Omaha.

Section 3. Sewer/Drainage Connection Fee Schedule. A fee shall be paid to the City Treasurer as set forth in this section for each structure or tract to be connected to the sewer system of the City. No connection permit or building permit shall be issued until the following connection fees have been paid.

	Effective 1/1/2025	Effective 2/1/2026
Residential		
Single Family Dwelling	\$1,482	\$1,534
Duplex	\$1,482/unit	\$1,482/unit
Multiple Family	\$ 1,156/unit	\$1,197/unit
Commercial/Industrial	\$8,049/acre of land as platted	\$8,331/acre of land as platted
Park/Common Area (incl. Athletic Fields)	\$450/AC of land as platted	\$466/acre of land as platted

The fee for commercial (including industrial) shall be computed on the number of acres within each platted lot or tract, irrespective of the number of structures to be constructed thereon.

The applicable fee shall be paid in respect to each lot or building site as a condition of City's issuance of any building or sewer connection permit.

A. **Changes in Use.** If the use of a lot changes subsequent to payment of the fee, which different use would require payment of a fee greater than that payable in respect to the use for which the fee was originally paid, the difference in fee shall be paid to the City at time of such change in use.

B. **Existing Structures.** Structures for which sewer connection and building permits have been issued, and all permit fees in respect thereto paid, prior to the effective date hereof shall be exempt from the fees herein imposed.

C. **Preconnection Payments.** Where preconnection payment charges for a subdivision or portion thereof have been paid to City at time of subdivision of a tract pursuant to agreement between the City and the developer and the sanitary and improvement district, if any, financing improvements of the subdivision, the preconnection payment so made shall be credited by City to the sewer/drainage fees payable at time of connection of the individual properties to the sewer/drainage systems of the City.

D. **Sewer Tap and Inspection and Sewer Service Fees.** The fees imposed by Section 3 hereof are in addition to and not in lieu of (1) sewer tap and inspection fees payable pursuant to Section 3-122 of the La Vista Municipal Code and listed herein and (2) sewer service charges imposed by Section 2 hereof.

Section 4. Sewer Inspection Charges Established for Installation. Inspection charges for nonresidential property sewer installation shall be:

Sewer Tap Fee (Inspection Fee)	
Service Line w/inside diameter of 4"	\$400
Service Line w/inside diameter of 6"	\$600
Service Line w/inside diameter of 8"	\$700
Service Line w/inside diameter over 8"	Special permission/set by Council

Section 5. Miscellaneous Sewer Related Fees: Miscellaneous sewer related fees shall be:

Private Sewage Disposal System Const. Permit	\$ 1,500
Appeal Fee Re: Issuance or Denial of Sewer Permits	\$ 1,500

Master Fee Ordinance

ORDINANCE RECORD

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Ordinance No. 1519

Section 6. Repeal of Ordinance No.1505. Ordinance No. 1505 as originally approved on December 19, 2023 and all ordinances in conflict herewith are hereby repealed.

Section 7. Severability Clause. If any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be unconstitutional or invalid, such unconstitutionality or invalidity shall not affect the validity of the remaining portions of this ordinance. The Mayor and City Council of the City of La Vista hereby declare that it would have passed this ordinance and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

Section 8. Effective Date. This Ordinance shall take effect from and after its passage, approval and publication in pamphlet form as provided by law; provided, however, that:

(1) Pawnbroker occupation taxes of Section 1 shall be effective April 1, 2003. Pawnbroker occupations taxes shall be payable on a monthly basis no later than the last day of the calendar month immediately following the month in which the subject pawnbroker transactions occur. For example, the occupation tax on pawnbroker transactions for the month of April 2003 shall be due and payable on or before May 31, 2003.

(2) Pawnbroker permit fees shall be effective January 1, 2004. Annual pawnbroker permit fees shall be due and payable annually on or before January 1. Initial pawnbroker permit fees shall be due and payable on or before the date that the pawnbroker license is issued. Issuance of renewal of pawnbroker permits shall be subject to payment of applicable permit fees.

(3) Rental Inspection Program License fees shall be effective January 1, 2011

(4) The remaining provisions of this Ordinance other than those specified in Sections 8(1), 8(2) and 8(3) shall take effect upon publication, unless a different effective date is otherwise expressly provided in this Ordinance.

PASSED AND APPROVED THIS 3RD DAY OF SEPTEMBER 2024.



ATTEST:

Pamela A. Buethe, MMC
City Clerk

CITY OF LA VISTA

Douglas Kindig, Mayor

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Compensation Ordinance

ORDINANCE RECORD

REDFIELD DIRECT E2401275KV

ORDINANCE NO. 1520

AN ORDINANCE TO FIX THE COMPENSATION OF OFFICERS AND EMPLOYEES OF THE CITY OF LA VISTA; TO PROVIDE FOR THE REPEAL OF ALL PRIOR ORDINANCES IN CONFLICT HEREWITH; ORDERING THE PUBLICATION OF THE ORDINANCE IN PAMPHLET FORM; AND TO PROVIDE THE EFFECTIVE DATE HEREOF.

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

Section 1. City Council. The compensation of members of the City Council shall, in addition to such vehicle and other allowances as may from time to time be fixed by the Budget or other Resolution of the City Council, be, and the same hereby is, fixed at the sum of \$8,000 per year for each of the members of the City Council.

Section 2. Mayor. The compensation of the Mayor shall, in addition to such vehicle and other allowances as may from time to time be fixed by the Budget or other Resolution of the City Council, be, and the same hereby is, fixed at the sum of \$16,000 per year.

Section 3. City Administrator. The compensation of the City Administrator shall, in addition to such vehicle and other allowances as may from time to time be fixed by the Budget or other Resolution of the City Council, be established by contractual agreement.

Section 4. Management Exempt Employees. The management exempt employees hereafter named shall, in addition to such vehicle and other allowances as may from time to time be fixed by Resolution of the City Council, receive annualized salaries fixed in accordance with the schedules, set forth in Section 20 of this Ordinance, for the following respective wage ranges, and in accordance with such rules as the City Council may by resolution establish.

Section 5. Salaried Exempt Employees. The monthly salary compensation rates of the salaried exempt employees of the City of La Vista shall be, and the same hereby are, fixed in accordance with the schedules set forth in Section 20 of this Ordinance, for the following respective wage ranges, and in accordance with such rules as the City Council may by resolution establish.

Section 6. Hourly Non-Exempt Employees. The hourly compensation rates of the hourly (non-exempt) employees of the City of La Vista shall be, and the same hereby are, fixed in accordance with the schedules set forth in Section 20 of this Ordinance, for the following respective wage ranges, and in accordance with such rules as the City Council may by Resolution establish.

Section 7. Part-Time, Seasonal and Temporary Employees. The hourly compensation rates of part-time, seasonal and temporary employees of the City of La Vista shall be, and the same hereby are, fixed in accordance with the schedules set forth in Section 20 of this Ordinance, for the following respective wage ranges, and in accordance with such rules as the City Council may by Resolution establish.

Part-time employees shall receive no benefits other than salary or such benefits as established in accordance with such rules as have been or may be established by Resolution of the City Council.

Section 8. Pay for Performance. Employees not covered by a collective bargaining agreement or express employment contract shall be subject to the City's Pay for Performance (PFP) compensation system as outlined in Council Policy Statement. PFP salary ranges are set forth in Section 20 of this Ordinance. For Fiscal year 2025 the range for salary increases will be 0-7% in accordance with the adopted pay matrix.

Section 9. Legal Counsel. Compensation of the legal counsel other than special City Prosecutor for the City shall be, and the per diem rates respecting same shall be, at 90% of the standard hourly rate the firm may from time to time charge. Compensation for Special City prosecution shall be as agreed upon at the time of specific employment.

Section 10. Engineers. Compensation of Engineers for the City shall be, and the same hereby is, fixed in accordance with such schedules of hourly and per diem or percentage rates as shall from time to time be approved by Resolution of the City Council. Travel allowances respecting same shall be as may from time to time be fixed by Resolution of such City Council.

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Section 11. Health, Dental Life and Long-Term Disability Insurance. Subject to the terms, conditions and eligibility requirements of the applicable insurance plan documents and policies, regular full-time employees of the City of La Vista and their families shall be entitled to be enrolled in the group life, health, and dental insurance program maintained by the City. Regular full-time employees shall also be entitled to be enrolled in the long-term disability insurance program maintained by the City.

Unless otherwise provided by collective bargaining agreement, or other applicable agreement, the City's employer share shall be ninety (90) percent of the amount of the actual premium and the employee shall pay the ten percent (10%) balance of the actual premium via payroll deduction for employees enrolled in single coverage. The City's employer share shall be eighty percent (80%) of the amount of the actual premium and the employee shall pay the twenty percent (20%) balance of the actual premium via payroll deduction for any employee enrolled in a level of coverage other than single. Those employees electing not to participate in these programs will receive no other form of compensation in lieu of this benefit.

Section 12. Establishment of Shifts. The City may establish duty shifts of such length, and to have such beginning and ending times, and to have such meal and break times, as it may deem appropriate or necessary, respecting employees of the City.

Section 13. Special Provisions.

- A. Employees covered by the "Agreement Between the La Vista Fraternal Order of Police Lodge No. 28 and the City of La Vista, Nebraska, covering the period from October 1, 2023 through September 30, 2026," shall receive compensation and benefits and enjoy working conditions, as described, provided and limited by such Agreement. The terms of such Agreement shall supersede any provisions of this Ordinance inconsistent therewith and be deemed incorporated herein by this reference.
- B. Holiday Pay shall be compensated as set forth in the Agreement between the La Vista Fraternal Order of Police Lodge No. 28 and the City of La Vista for police officers and as set forth in the Personnel Manual for all other full-time employees.
- C. Subject to subsection 14.D. hereof, each full time hourly non-exempt employee of the City shall be entitled to receive overtime pay at the rate of one- and one-half times the employee's regular rate for each hour worked in excess of forty hours during a work week. If called out at any time other than during regular assigned work hours during the pay period, such employee shall be entitled to compensation at the rate of one and one half times the regular rate for each hour so worked, provided that in no case shall an employee receive less than two hours overtime pay for such call out work, and further provided there shall be no pyramiding of hours for purposes of computing overtime. For purposes of this subsection an employee's "regular rate" shall be the sum of his or her hourly rate specified in Section 6 of this Ordinance and any longevity pay due under this Ordinance.
- D. Police Department employees covered by the "Agreement Between the La Vista Fraternal Order of Police Lodge No. 28 and the City of La Vista, Nebraska," described in subsection 14.A hereof shall, as provided in such Agreement, be paid overtime at one and one half times the employee's contractual hourly rate for each hour worked in excess of 80 hours during any 14 day work period coinciding with the pay period established by Section 15 of this Ordinance.
- E. All Management Exempt Employees and all Salaried Exempt Employees are considered to be salaried employees and shall not be eligible for overtime pay, holiday pay, or other special pay as provided by this section.
- F. Public Works Employees who are required to wear protective footwear may submit to the City for reimbursement for the cost of work boots in an amount not to exceed \$150.
- G. Public Works Employees may submit to the City for reimbursement for the difference in cost between a Nebraska Driver's License and a "CDL" driver's license within 30 days of obtaining a CDL license when a CDL license is required as a part of the covered employee's job description.

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H. Public Works Employees shall be provided by the City five safety work shirts in each fiscal year at no cost to the employee.

I. Employees not covered by the "Agreement Between the La Vista Fraternal Order of Police Lodge No. 28 and the City of La Vista" and who are otherwise eligible, shall be paid overtime at the rate of one and one-half times the employee's hourly rate for all hours worked that encompass the annual La Vista celebration outside of their normally scheduled workday. Overtime earned will not be offset by any holiday that falls during the above referenced pay periods.

J. An increase of the fixed dollar amount specified in Section 1 above shall take effect with respect to all members of the City Council on and after the first day of the first full term of office of any member of the City Council that begins after the Ordinance making the increase is effective. An increase of the fixed dollar amount specified in Section 2 above shall take effect on and after the first day of the first full term of office of Mayor that begins after the Ordinance making the increase is effective.

Section 14. Pay for Unused Sick Leave Upon Retirement or Death. Employees who voluntarily retire after twenty or more years of service with the City and have no pending disciplinary action at the time of their retirement, shall be paid for any unused sick leave. Employees who began their employment with the City after January 1, 2005, or who began their employment prior to this date but elected to waive their eligibility for emergency sick leave, shall be paid for any unused sick leave, if they voluntarily leave City employment and have no pending disciplinary action, according to the following sliding schedule: After 10 years of employment – 100% of sick leave hours accrued over 660 and up to 880; after 15 years of employment – 100% of sick leave hours accrued over 440 hours and up to 880; after 20 years of employment – 100% of sick leave hours accrued up to 880. No other employee shall be paid for any unused sick leave upon termination of employment.

A regular full-time employee's unused sick leave shall also be paid if, after October 1, 1999, the employee sustains an injury which is compensable by the City or the City's insurer under the Nebraska Workers' Compensation Act and such injury causes the death of the employee within two years after the date of injury. Any payment made pursuant to the preceding sentence shall be made to the surviving spouse of the employee; provided, such payment shall be made to the employee's estate if the employee leaves no surviving spouse or if, prior to his or her death, the employee filed with the City Clerk a written designation of his or her estate as beneficiary of such payment.

Section 15. Pay Periods. All employees of the City of La Vista shall be paid on a bi-weekly basis. The pay period will commence at 12:01 a.m. Sunday and will conclude at 11:59 p.m. on the second succeeding Saturday. On the Friday following the conclusion of the pay period, all employees shall be paid for all compensated time that they have been accredited with during the pay period just concluded.

Section 16. Public Works Lunch and Clean-up Times. Lunch period for employees of the Public Works Department shall be one half hour (30 minutes) in duration. Public Works employees shall be granted a 5 minute clean-up period prior to start of lunch period, and shall be granted an additional 5 minutes clean-up period prior to the end of the work day.

Section 17. Sick Leave and Personal Leave. Sick leave and personal leave will be awarded and administered in conjunction with the provisions set forth in the personnel manual and the Agreement between the La Vista Fraternal Order of Police Lodge No. 28 and the City of La Vista, as applicable to the employee in question.

Section 18. Vacation Leave. Vacation leave will be awarded and administered in conjunction with the provisions set forth in the personnel manual and the Agreement between the La Vista Fraternal Order of Police Lodge No. 28 and the City of La Vista, as applicable to the employee in question.

Section 19. Vacation Entitlement.

A. All full-time employees whose employment is governed by the Agreement described in Section 13, Paragraph A. of this Ordinance shall earn, accrue and be eligible for vacation as provided in such Agreement.

B. All other full-time Hourly Non-Exempt Employees shall earn: six (6) days of paid vacation during the first year of continuous full-time employment; eleven (11) days of paid vacation during the second year of continuous full-time employment; and thereafter, eleven (11) days of paid vacation during each subsequent year of

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continuous full-time employment, plus one (1) additional day of paid vacation for each year of continuous full-time employment in excess of two years. Notwithstanding the foregoing, no employee shall earn more than twenty-three (23) days of paid vacation per employment year.

- C. All Management Exempt Employees, and Salaried Exempt Employees, shall earn ten (10) days paid vacation during the first year of continuous employment, and one (1) additional vacation day for each additional year of continuous employment not to exceed twenty-six (26) days.
- D. All Permanent Part Time Employees working a minimum of twenty (20) hours per week shall earn forty (40) hours of paid vacation time per year after six (6) months of employment. Total paid vacation time earned per year shall not exceed forty (40) hours.
- E. Full Time Exempt and Non-Exempt Employees shall be allowed to accrue unused vacation leave from previous years to a maximum of 220 hours.
- F. Permanent Part Time Employees shall be allowed to accrue unused vacation leave from previous years to a maximum of 110 hours.

Section 20. Wage Tables

Pay Grade	Title	SALARY RANGE		
		Minimum	MidPoint	Maximum
A				
B		\$15.97	\$18.37	\$20.76
		\$33,217.60	\$38,209.60	\$43,180.80
	Recreation Attendant			
	Circulation Assistant			
	Lifeguard			
C		\$17.10	\$19.66	\$22.23
		\$35,568.00	\$40,892.80	\$46,238.40
	Assistant Pool Manager			
D		\$19.49	\$22.41	\$25.34
		\$40,539.20	\$46,612.80	\$52,707.20
	Administrative Assistant			
	Circulation Specialist			
	Custodian			
	Driver I			
	Laborer (Seasonal)			
	Pool Manager			
	Shop Assistant			
E		\$21.04	\$24.20	\$27.35
		\$43,763.20	\$50,336.00	\$56,888.00
	Administrative Specialist			
	Driver II			
	Permit Technician			
F		\$22.73	\$26.14	\$29.55
		\$47,278.40	\$54,371.20	\$61,464.00
	Account Specialist			
	Assistant Events Coordinator			
	Evidence Technician			
	GED Instructor			
	Maintenance Worker I			
	Office Coordinator			
G		\$24.55	\$28.23	\$31.92
		\$51,064.00	\$58,718.40	\$66,393.60
	Landscape Gardener			
	Maintenance Worker II			
H		\$26.51	\$30.49	\$34.46

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		\$55,140.80	\$63,419.20	\$71,676.80
	Executive Assistant			
	Maintenance Worker III			
	Mechanic			
I		\$28.63	\$32.93	\$37.22
		\$59,550.40	\$68,494.40	\$77,417.60
	Assistant Planner			
	Building Inspector I			
	Building Maintenance Technician			
	Code Enforcement Officer			
	Librarian I			
	Signal Technician			
J		\$30.92	\$35.56	\$40.20
		\$64,313.60	\$73,964.80	\$83,616.00
	Accountant			
	Administrative Services Manager			
	Deputy City Clerk			
	Engineer Assistant			
	IT Police/Radio Technology Specialist			
	Librarian II			
	Public Works Supervisor			
K		\$33.39	\$38.40	\$43.41
		\$69,451.20	\$79,872.00	\$90,292.80
	Building Inspector II			
	Planner			
	Recreation Manager			
	Senior Human Resources Generalist			
	Turf Supervisor			
L		\$36.06	\$41.47	\$46.88
		\$75,004.80	\$86,257.60	\$97,510.40
	Civil Engineer			
	Communications and Marketing Specialist			
	Events Coordinator			
	Senior Accountant			
M		\$38.95	\$44.79	\$50.64
		\$81,016.00	\$93,163.20	\$105,331.20
	Assistant Recreation Director			
	Deputy Library Director			
	Public Works Superintendent			
	Senior Planner			
N		\$42.06	\$48.37	\$54.68
		\$87,484.80	\$100,609.60	\$113,734.40
	Assistant to the City Administrator			
	Chief Building Official			
	Communications and Marketing Manager			
	Information Technology Manager			
O		\$45.43	\$52.24	\$59.06
		\$94,494.40	\$108,659.20	\$122,844.80
	Deputy Community Development Director			
	Deputy Finance Director			
P		\$49.06	\$56.42	\$63.78
		\$102,044.80	\$117,353.60	\$132,662.40
Q		\$53.97	\$62.06	\$70.16
		\$112,257.60	\$129,084.80	\$145,932.80
	Deputy Director of Public Works			
	Police Captain			
R		\$59.37	\$68.27	\$77.18
		\$123,489.60	\$142,001.60	\$160,534.40
	City Engineer			
DEPARTMENT HEAD/ADMINISTRATION SERVICE				
QQ		\$51.72	\$62.06	\$72.41
		\$107,577.60	\$129,084.80	\$150,612.80

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	City Clerk			
	Library Director			
	Recreation Director			
RR		\$56.89	\$68.27	\$79.65
		\$118,331.20	\$142,001.60	\$165,672.00
	Community Development Director			
	Finance Director			
	Human Resources Director			
SS		\$62.58	\$75.10	\$87.61
		\$130,166.40	\$156,208.00	\$182,228.80
	Asst City Admin/Managing Director of Community Services			
	Managing Director of Administrative Services			
	Managing Director of Public Safety/Police Chief			
	Managing Director of Public Works			
TT		\$68.84	\$82.61	\$96.38
		\$143,187.20	\$171,828.80	\$200,470.40
UU		\$82.61	\$99.13	\$115.65
		\$171,828.80	\$206,190.40	\$240,552.00
	City Administrator			

Table 400						
FOP Collective Bargaining						
Hourly Non-Exempt						
Rate	A	B	C	D	E	F
426 Pay Grade						
Hourly				\$48.85	\$50.88	\$54.11
Monthly				\$8,467	\$8,819	\$9,379
Annually				\$101,608	\$105,830	\$112,549
423 Pay Grade						
Hourly	\$ 33.41	\$ 35.66	\$ 39.21	\$ 41.49	\$ 45.29	\$ 47.63
Monthly	\$5,791	\$6,181	\$6,796	\$7,192	\$7,850	\$8,256
Annually	\$69,493	\$74,173	\$81,557	\$86,299	\$94,203	\$99,070

SDLEA						
Rate	Min	Mid	Max			
Director of Training						
Hourly	\$ 34.63	\$ 41.57	\$ 48.52			
Monthly	\$ 6,003	\$ 7,206	\$ 8,410			
Annually	\$ 72,034	\$ 86,475	\$ 100,915			
Police Training Instructor						
Hourly	\$ 27.19	\$ 34.23	\$ 41.26			
Monthly	\$ 4,713	\$ 5,933	\$ 7,152			
Annually	\$ 56,555	\$ 71,198	\$ 85,821			

Section 21. Repeal of Ordinance No. 1504 Ordinance No.1504 originally passed and approved on the 5th day of December 2023 is hereby repealed.

Section 22. Effective Date. This Ordinance shall take effect after, approval and publication as provided by law.

Compensation Ordinance

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Ordinance No. 1520

Section 23. This Ordinance shall be published in pamphlet form and take effect as provided by law.

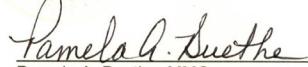
PASSED AND APPROVED THIS 3RD DAY OF SEPTEMBER 2024.

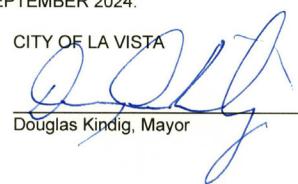


CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:


Pamela A. Buethe, MMC
City Clerk


The signature is written in blue ink and appears to read "D. Kindig".

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Property Valuation

Valuation Growth			
Tax Year	Growth Rate	Assessed Valuation	Annexation
2004	6.00%	511,881,414	
2005	8.25%	554,102,089	
2006	17.61%	651,690,883	42,304,665
2007	37.77%	897,837,113	146,818,172
2008	5.88%	950,626,037	
2009	7.19%	1,018,941,739	
2010	3.04%	1,049,942,564	23,564,848
2011	0.89%	1,059,337,658	
2012	0.10%	1,060,374,615	
2013	17.31%	1,243,966,760	181,243,508
2014	2.02%	1,269,085,286	
2015	4.89%	1,331,138,549	
2016	5.98%	1,410,681,076	
2017	6.11%	1,496,821,908	
2018	3.03%	1,542,141,658	
2019	7.09%	1,651,417,826	
2020	6.28%	1,755,107,309	
2021	13.84%	1,998,058,005	34,715,846
2022	11.14%	2,220,556,943	
2023	2.90%	2,284,893,092	
2024	5.23%	2,404,341,954	
2025	2.80%	2,471,663,529	
2026	2.80%	2,540,870,108	
2027	2.80%	2,612,014,471	
2028	2.80%	2,685,150,876	
2029	2.80%	2,760,335,100	

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Property Tax History Detail

Property Tax History Detail

Assessed Year	% Growth	Assessed Valuation	Total Tax Levy Per \$100	General Tax Levy Per \$100	Debt Tax Levy Per \$100	Total Tax Revenue	General Fund Tax Revenue	Debt Service Tax Revenue	Value of One Cent of Tax Revenue
2003	6.09%	482,934,886	0.4935	0.4735	0.02	\$2,383,284	\$2,286,697	\$96,587	\$48,293
2004	5.99%	511,881,414	0.4935	0.4735	0.02	\$2,526,135	\$2,423,758	\$102,376	\$51,188
2005	8.25%	554,102,089	0.4935	0.4735	0.02	\$2,734,494	\$2,623,673	\$110,820	\$55,410
2006	17.61%	651,690,883	0.4984	0.4784	0.02	\$3,248,027	\$3,117,689	\$130,338	\$65,169
2007	37.77%	897,837,113	0.5235	0.4435	0.08	\$4,700,177	\$3,981,908	\$718,270	\$89,784
2008	5.88%	950,626,037	0.5235	0.4435	0.08	\$4,976,527	\$4,216,026	\$760,501	\$95,063
2009	7.19%	1,018,941,739	0.5235	0.4435	0.08	\$5,334,160	\$4,519,007	\$815,153	\$101,894
2010	3.04%	1,049,942,564	0.5235	0.4735	0.05	\$5,496,449	\$4,971,478	\$524,971	\$104,994
2011	0.89%	1,059,337,658	0.5500	0.5000	0.05	\$5,826,357	\$5,296,688	\$529,669	\$105,934
2012	0.10%	1,060,374,615	0.5500	0.4900	0.06	\$5,832,060	\$5,195,836	\$636,225	\$106,037
2013	17.31%	1,243,966,760	0.5500	0.4900	0.06	\$6,841,817	\$6,095,437	\$746,380	\$124,397
2014	2.02%	1,269,085,286	0.5500	0.4900	0.06	\$6,979,969	\$6,218,518	\$761,451	\$126,909
2015	4.89%	1,331,138,549	0.5500	0.4100	0.14	\$7,321,262	\$5,457,668	\$1,863,594	\$133,114
2016	5.98%	1,410,681,076	0.5500	0.4100	0.14	\$7,758,746	\$5,783,792	\$1,974,954	\$141,068
2017	6.11%	1,496,821,908	0.5500	0.4100	0.14	\$8,232,520	\$6,136,970	\$2,095,551	\$149,682
2018	3.03%	1,542,141,658	0.5500	0.4900	0.06	\$8,481,779	\$7,556,494	\$925,285	\$154,214
2019	7.09%	1,651,417,826	0.5500	0.4900	0.06	\$9,082,798	\$8,091,947	\$990,851	\$165,142
2020	6.28%	1,755,107,309	0.5500	0.5000	0.05	\$9,653,090	\$8,775,537	\$877,554	\$175,511
2021	13.84%	1,998,058,005	0.5400	0.4900	0.05	\$10,789,513	\$9,790,484	\$999,029	\$199,806
2022	11.14%	2,220,556,943	0.0540	0.5000	0.04	\$11,991,007	\$11,102,785	\$888,223	\$222,056
2023	2.90%	2,284,893,092	0.0540	0.5000	0.04	\$12,338,423	\$11,424,465	\$913,957	\$228,489
2024	5.23%	2,404,341,954	0.0540	0.5000	0.04	\$12,983,447	\$12,021,710	\$961,737	\$240,434
2025	2.80%	2,471,663,529*	0.0540	0.5000	0.04	\$13,346,983	\$12,358,318	\$988,665	\$247,166
2026	2.80%	2,540,870,108*	0.0540	0.5000	0.04	\$13,720,699	\$12,704,351	\$1,016,348	\$254,087
2027	2.80%	2,612,014,471*	0.0540	0.5000	0.04	\$14,104,878	\$13,060,072	\$1,044,806	\$261,201
2028	2.80%	2,685,150,876*	0.0540	0.5000	0.04	\$14,499,815	\$13,425,754	\$1,074,060	\$268,515

*** Projected**

(Note: Assessed Year vs. Fiscal Year - Assessed year is the year in which the property was assessed and the tax levies set. Taxes for the assessed year are normally payable in the following fiscal year.)

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Sales Tax Incentive Reserve

Total All Funds Sales Tax Reserve

	FY23	FY24 YEE	FY25	FY26	FY27	FY28	FY29
Beginning Balance	1,977,422	1,173,069	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Amount Reserved	1,183,687	1,566,931	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Amount Used	(1,988,040)	(1,240,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Ending Balance	1,173,069	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000

General Fund Sales Tax Reserve Allocation

	FY23	FY24 YEE	FY25 Adopted Budget	FY26 Adopted Budget	FY27 Projected	FY28 Projected	FY29 Projected
Beginning Balance	988,711	586,535	750,001	750,001	750,001	750,001	750,001
Amount Reserved	591,844	783,466	750,000	750,000	750,000	750,000	750,000
Amount Used	(994,020)	(620,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
Ending Balance	586,535	750,001	750,001	750,001	750,001	750,001	750,001

Debt Service Fund Sales Tax Reserve Allocation

	FY23	FY24 YEE	FY25 Adopted Budget	FY26 Adopted Budget	FY27 Projected	FY28 Projected	FY29 Projected
Beginning Balance	494,356	293,268	375,000	375,000	375,000	375,000	375,000
Amount Reserved	295,922	391,733	375,000	375,000	375,000	375,000	375,000
Amount Used	(497,010)	(310,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)
Ending Balance	293,268	375,000	375,000	375,000	375,000	375,000	375,000

Redevelopment Fund Sales Tax Reserve Allocation

	FY23	FY24 YEE	FY25 Adopted Budget	FY26 Adopted Budget	FY27 Projected	FY28 Projected	FY29 Projected
Beginning Balance	494,356	293,268	375,000	375,000	375,000	375,000	375,000
Amount Reserved	295,922	391,733	375,000	375,000	375,000	375,000	375,000
Amount Used	(497,010)	(310,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)
Ending Balance	293,268	375,000	375,000	375,000	375,000	375,000	375,000

Appendix - L

Sales Tax Incentive Reserve

State Incentive Refund Notifications Received													
Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
FY14	2,426,693	—	—	—	—	—	—	—	—	—	—	—	2,426,693
FY15	—	—	—	—	—	—	—	—	92,047	4,377	—	2,636	99,060
FY16	—	—	616,295	—	—	—	28,593	—	—	—	5,618	80,350	730,856
FY17	—	—	1,453,732	97,324	100,254	5,911	—	—	—	—	—	—	1,657,221
FY18	88,602	1,813	401,367	1,107,848	—	448,310	3,115	—	2,289	—	—	11,515	2,064,859
FY19	—	—	221,416	—	165,088	—	—	8,209	—	12,245	—	—	406,958
FY20	—	—	1,165,087	—	—	1,853	—	—	—	—	184,301	—	1,351,241
FY21	—	—	787,594	15,519	—	4,005	193,324	—	—	—	—	—	1,000,442
FY22	14,271	1,578,551	—	—	—	1,679	—	—	4,162	20,293	—	—	1,618,956
FY23	—	—	1,923,991	—	—	—	—	—	—	—	—	—	1,923,991
FY24	—	—	1,135,289	—	—	—	—	—	—	—	—	—	1,135,289
FY25	—	—	37,781	—	—	—	—	—	—	—	—	—	37,781
Total Refund	2,529,566	1,580,364	7,742,552	1,220,691	265,342	461,758	225,032	8,209	98,498	36,915	189,919	94,501	\$14,453,347

Appendix - M

General Fund Grants

Grants Detail			
Department	Agency	Account	FY25
			FY26
Library	Nebraska Library Commission	State aid - GED Program Supplies	2,362
	Three Rivers Library System	Humanities Nebraska fee	75
	Robert Stowe	UNO Intern	1,020
	Robert Stowe	Library Internship	1,350
	Robert Stowe	Parade - Literacy: books for children	900
	Papillion Area Lions Foundation	Parade - Literacy: books for children	250
	Papillion Area Lions Foundation	Parade - Literacy: books for children	300
Subtotal Library			\$6,257
Recreation	La Vista Community Foundation	Coat Drive	1,000
Subtotal Recreation			\$1,000
Special Services Bus	State of NE Transit Assistance	Special bus expenditures	58,400
Subtotal Special Services Bus			58,400
Senior Services	La Vista Community Foundation	Prizes for Carnival	1,000
Subtotal Senior Services			\$1,000
Special Services Bus	State of NE Transit Assistance	Special bus expenditures	48,985
Subtotal Special Services Bus			48,985
Information Technology			—
Subtotal Information Technology			\$—
Police	Department of Justice	Ballistic Vest Reimbursement	4,800
	CALEA	Training	155,035
	COPS	101	750,000
	De-Escalation	Training	75,000
Subtotal Police			\$101,623
Parks	Papio NRD Celebrate Trees	Botanical Supplies	2,500
	Papio NRD Urban Cost Share	CIP	50,000
Subtotal Parks			\$52,500
Total General Fund Grants			\$1,102,992
These are anticipated grants; therefore the expenditures are not authorized unless the grants are awarded.			
	Private		10,000
	Local/City		54,000
	NRD/County		8,000
	State		64,750
	Federal		69,160
City of La Vista Total Grants			\$205,910
			\$205,752

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Capital Outlay

Capital Outlay Requests - General Fund

Department / Item	Requested		Adopted Budget	
	FY25	FY26	FY25	FY26
Information Technology	282,500	111,000	290,000	10,000
Security Camera Licensing Consolidation	10,000	—	—	—
Backup Server Replacement	—	10,000	—	10,000
Camera Server Replacement for Parking Garages	20,000	—	20,000	—
New CRM Software	20,000	—	20,000	—
Integration of new Identity and Access Management Solution	21,500	—	—	—
Mobile Devices For Field Staff	—	40,000	—	—
Asset Management System	—	50,000	—	—
Conference Room Technology Upgrade	11,000	11,000	—	—
BS&A Cloud Migration	100,000	—	100,000	—
Council Chamber A/V Upgrade	100,000	—	150,000	—
Community Development	146,747	—	68,000	—
Pickup Truck Replacement (2005 model)	45,000	—	45,000	—
Electronic Plan Review Software	23,000	—	23,000	—
Building permit /license software w/code enforcement	78,747		—	—
Recreation	12,000	12,000	—	12,444
Exercise Equipment	12,000	12,000	—	12,444
Special Services Bus	60,000	63,000	—	—
Bus replacement	60,000	63,000	—	—
Police	883,527	317,934	516,400	304,150
L-Tron Scanners (4)	1,890	1,938		
PJ-822 Printers	2,157	2,211		
CSO vehicle with City Centre	50,000	—		
Unmarked (15yr) 33k / unit	40,400	—	40,400	—
Marked UPB/SEB (10 yr) 84K/unit	168,000	172,200	168,000	172,200
CSO Portable Radio Purchase	10,000	—		
In-Car (Mobile) \$9000/ea	45,000	51,600	45,000	51,600
Portable Radio \$9600/ ea	58,000	51,600	58,000	51,600
Infante S40 Ultrasonic Gun Cleaner & solution	7,700	—		
Enclosed Trailer - (Trailers Plus)	12,000	—		
Cellebrite Premium	16,000	—	16,000	—
WANCO Pull Behind Message Board	20,000	—		
Purchase K-9	30,000	—	30,000	—
Ballistic Shields Purchase / Replacement	12,130	8,385		
Drones	12,750	—	12,750	—
New Roof	175,000	—	175,000	—
In Car Video System	222,500	30,000		
Public Works				

Appendix - N

Capital Outlay

Capital Outlay Requests - General Fund

Department / Item	Requested		Adopted Budget	
	FY25	FY26	FY25	FY26
Building Maintenance	65,000	—	—	75,000
Cargo Van to replace Crew Cab	65,000	—	—	75,000
Parks	250,000	212,000	150,000	40,000
2211 Chevrolet Reg Cab 2006	80,000	—	80,000	—
Replacement of Jacobsen Wide Area Mower	90,000	—	70,000	—
Replace 3 John Deere Rotary Mowers	—	120,000	—	40,000
2223 Exmark 60 2018	—	12,000	—	—
Mower/Snow Machine (Portal Ridge)	40,000	—	—	—
7225 John Deere 1997	40,000	—	—	—
2249 Jacobsen (Wide Area Mower) 2019	—	80,000	—	—
Streets	590,000	235,000	313,000	430,000
1110 GMC Pickup 4x4 1 ton 1999	65,000	—	—	—
Medium Duty Pickup Truck (Portal Ridge)	—	100,000	—	—
1122 Sterling Dump Truck Single 2008	100,000	—	—	350,000
1137 Caterpillar Wheel Loader 1996	375,000	—	270,000	—
1147 Spalding Asphalt Hot Box 2012	—	45,000	—	—
Caterpillar Asphalt Roller 2001	—	70,000	—	—
1193F GENERAC GENERATOR LP 2013	—	10,000	—	—
1196D POWERMAX PLASMA CUTTER 2003	—	10,000	—	—
1217 Ver-Mac Electronic Message Board 2013	20,000	—	—	—
1018 Bobcat Skidsteer 2018				80,000
1202 Snap On Delux Scanners			13,000	
Swap Loader w/ Pre-Treat Tank	30,000	—	30,000	—
Sewer Maintenance	—	400,000	—	—
3320 SEWER JET 2012	—	400,000		
Public Works Subtotal	905,000	847,000	463,000	545,000
Total Capital Outlay	2,289,774	1,350,934	1,337,400	871,594
General Fund Target	750,000	750,000	750,000	750,000
(Less Other Funding Sources)	515,000	350,000	587,400	350,000
Over/(Under) General Fund Target	(1,024,774)	(250,934)	—	228,406
Sources of Funding				
General Fund Cash	750,000	750,000	750,000	521,594
Qualified Sinking Fund	270,000	350,000	270,000	350,000
General Fund Reserve	175,000	—	247,400	—
Carryover From Prior Year	70,000	—	70,000	—
Total Funding	1,265,000	1,100,000	1,337,400	871,594

Travel & Training

Travel & Training Detail								
Department	Name of Conference	Attending	# of Attendees	Event Location	FY25 Travel	FY25 Training	FY26 Travel	FY26 Training
Mayor And Council	League of Nebraska Municipalities Fall Conference (3)	TBD	3	Lincoln, NE	582	1,185	582	1,185
	League of Nebraska Municipalities Winter Conference (3)	TBD	3	Lincoln, NE	582	1,185	582	1,185
	National League of Cities - City Summit (3)	TBD	3	Tampa, FL	6,650	2,070	6,676	2,070
	Governance Training	TBD	9	La Vista, NE	—	7,500	—	—
	Misc. Mileage/Parking	TBD	0	Lincoln or elsewhere	268	—	380	—
Subtotal Mayor And Council					8,082	11,940	8,220	4,440
Boards & Commissions	NPZA	TBD	3	Kearney, NE	2,504	705	2,504	705
	Misc. Training	TBD	4	TBD	100	800	100	800
Subtotal Boards & Commissions					2,604	1,505	2,604	1,505
City Administration	LNM Mid Winter Conference	CA, ACA, and A2CA	2	Lincoln, NE	520	750	520	3,000
	LNM Fall Conference	CA, ACA, and A2CA	2	Lincoln, NE	850	750	850	750
	NCMA Conference	CA, ACA, and A2CA	2	Nebraska	800	300	800	750
	Executive Coach	CA			—	7,500	—	300
	MAPA, Grow Sarpy, etc. Meetings	TBD			400		400	7,500
	ICMA Webinar Access - Unlimited	Organization			—	700	—	700
	Management Retreat	Staff			—	7,500	—	7,500
	Tuition Reimbursement	A2CA			—	1,500	—	1,500
	Administrative Professionals Conf.	Executive Assistant	1	Aurora, CO	1,892	1,500		—
Subtotal City Administration					4,462	20,500	9,800	25,000
Communication	3CMA Annual Conference	Department	2	TBA	3,550	1,280	3,550	1,280
	Government Social Media Conference	Department	2	Virtual	—	760	—	760
	Servant Leadership Conference	Department	2	Virtual	—	660	—	660
Subtotal Communication					3,550	2,700	3,550	2,700
City Clerk	LNM Mid Winter Conference	TBD	2	Lincoln NE	388	800	388	800
	LNM Fall Conference & Pre Conference	TBD	2	Lincoln NE	522	1,040	522	1,040
	IIMC Annual Conference	DCC	1	St. Louis MO	1,760	700	1,560	700
	PRIMA IA-NE-SD Chapter Conference	CC, DCC, DAS	2	TBD	1,322	300	711	150
	PRIMA Annual Conference	CC	1	Seattle WA	2,325	700	1,660	700
	ICAN	TBD	4	Omaha NE	40	1,720	—	1,720

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Travel & Training

Travel & Training Detail								
Department	Name of Conference	Attending	# of Attendees	Event Location	FY25 Travel	FY25 Training	FY26 Travel	FY26 Training
	MAPA, Grow Sarpy, etc.	TBD	TBD	Metro Area	300	—	300	—
	Misc. Seminars	Staff	TBD	Local/Online	—	2,500	—	2,500
	GP GFOA (Fall)	CC, DAS	1	Metro Area	—	300	—	300
	UNO Municipal Clerk's I & A	CC, DCC	2	Columbus NE	1,819	800	2,037	800
	2026 ICMA Annual Conf.	DAS	1	Tampa/ Hillsborough FL	—	—	2,410	1,000
Subtotal City Clerk					8,476	8,860	9,588	9,710
Finance	GFOA Conference	Finance Director	1	TBD	3,000	600	3,000	600
	GFOA Training	Finance Director	1	TBD	—	300	—	300
	GFOA Training	Finance Director	1	TBD	—	300	—	300
	GFOA Training	Assistant Finance Director	1	TBD	1,500	300	1,500	300
	GFOA Training	Assistant Finance Director	1	TBD	—	300	—	300
	GFOA Training	Accountant	1	TBD	—	300	—	300
	GFOA Training	Accountant	1	TBD	—	300	—	300
	BS&A Conference	Accounting Clerk	1	Wisconsin	1,300	650	1,300	650
Subtotal Finance					5,800	3,050	5,800	3,050
Human Resources	HRAM	HR Generalist, Director, and Director of Admin Services	3	La Vista, NE	75	2,000	75	2,000
	Baird Holm	HR Generalist, Director, and Director of Admin Services	3	Omaha, NE	60	1,050	60	1,050
	PSHRA (formerly IPMA_HR)	HR Generalist, Director of Admin Services	2	TBD	3,967	2,000	3,959	2,000
	Leap HR	HR Director	1	TBD	1,490	2,000	1,485	2,000
	TBD				527	3,619	1,022	3,327
	PHR Certification renewal	HR Director	1		—	350		1,050
	Tuition Reimbursement	Organization		TBD	—	1,500		1,500
	Leadership Training	Organization		TBD	—			25,000
Subtotal Human Resources					6,119	12,519	6,601	37,927
Information Technology	CES Technology Conference 2025	Manager	1	Las Vegas, NV	2,425	1,400	2,675	1,500

Travel & Training

Travel & Training Detail								
Department	Name of Conference	Attending	# of Attendees	Event Location	FY25 Travel	FY25 Training	FY26 Travel	FY26 Training
	National Conference TBD	Manager	1	TBD	2,400	1,000	2,650	1,000
	Local Conference TBD	Manager	1	TBD	50	500	50	500
	Security Awareness Training	Organization	All	Virtual	—	2,500	—	2,500
	Advanced Technology Training	Organization	1	TBD	—	2,500	—	2,500
	ITPro.TV IT Training	Manager	1	Virtual	—	600	—	600
Subtotal Information Technology					4,875	8,500	5,375	8,600
Community Development	National APA Conference	DD, DDD, AP, PT	3	Denver, CO	6,310	2,500	7,135	2,500
	Nebraska Planning Conference	DD, DDD, AP	3	Kearney, NE	2,052	705	2,152	705
	NE APA Fall Workshop	CBO	3	Omaha, NE Area	—	150	—	150
	IEDC Certified Economic Developer Coursework	CBO, BI	1	Online	—	1,250	—	1,100
	International Code Council Training	CBO, BI	1	Las Vegas, NV	2,325	900	2,415	900
	Construction Exam Center		1	Denver, CO	1,325	900	1,600	925
	ICC Building Code Certification Exam		1	Online	—	325	1,400	900
	Nebraska Code Officials Association Fall Workshop	CBO, BI	2	Omaha/Lincoln Area	100	450	—	325
	Nebraska Code Officials Association Summer Workshop	CBO	2	Misc. NE cities	370	450	125	450
	International Code Council Certified Permit Technician Institute Training	BI	1	Online	—	500	395	450
	International Code Council Certified Permit Technician Exam	TBD	1	Online	—	325	—	500
	BSA Training	TBD	2	Wisconsin	2,600	1,300	—	—
	Leadership Sarpy	TBD	1	Sarpy County	—	1,450	—	1,500
	Virtual Training Opportunities	Staff	6	Online	—	1,500	—	1,500
Subtotal Community Development					15,082	12,705	15,222	11,905

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Travel & Training

Travel & Training Detail								
Department	Name of Conference	Attending	# of Attendees	Event Location	FY25 Travel	FY25 Training	FY26 Travel	FY26 Training
Library	Lead the Way: Libraries at the Heart of Community Engagement Conference - University of Wisconsin	Librarian	1	Madison, WI	1,090	375	—	—
	Nebraska Library Association Conference	Librarian	1	Kearney, NE	717	100	—	—
	Iowa Library Association Conference	Manager	1	Des Moines, IA	1,059	500	—	—
	NE Youth Services Retreat	Librarian	2	Ashland, NE	190	120	190	120
	Computers in Libraries Conference	Librarian	1	Arlington, VA	1,611	589	—	—
	Public Library Conference	Librarian	1	Minneapolis, MN	—	—	1,707	500
	Servant Leadership Conference	Librarian	1	TBD - based on '25 info.... Grapevine, TX	—	—	1,374	650
	Fred Pryor Classes	Librarian	1	virtual	—	—	—	299
Subtotal Library					4,667	1,684	3,271	1,569
Recreation	National Recreation & Parks Assoc Conference - Per diem, registration	Recreation Director, Assistant Director	2	Atlanta, GA	4,596	2,580	3,226	1,290
	National Recreation & Parks Assoc Director School - tuition, lodging, meals	Recreation Director	1	Denver, CO	585	3,200	585	3,200
	Annual Leadership development for staff	Assistant Director, Youth & Adult Sports Manager	2	Orlando, FL	3,113	3,000	—	3,000
	CPRP Certification for Assistant Director	Assistant Director	1	Nebraska	—	300	—	—
	Nebraska Recreation & Parks Association State Conference	Recreation Director, Assistant Director, Youth & Adult Sports Manager, Community Events Coordinator, Senior Services Manager	5	Nebraska	2,221	800	2,221	800
	Subtotal Recreation				10,515	9,880	6,032	8,290
Police	2 FBINA Graduates (Command Staff)		2	Baltimore, MD	2,702	1,200	3,402	1,200

Travel & Training

Travel & Training Detail

Department	Name of Conference	Attending	# of Attendees	Event Location	FY25 Travel	FY25 Training	FY26 Travel	FY26 Training
	IACP Conference	Command Staff	2	Boston, MA	3,504	1,000	3,104	1,000
	Speaking of Children	2-4 Members of CIB (Detectives)	4	La Vista, NE	—	450	—	1,800
	NEIAL Conference	1 TBD CIB member	1	Mahoney State Park	16	100	16	100
	DRE IACP Conference	Officer	1	TBD	1,710	600	1,610	600
	CALEA Conference	Capitan/Officer	2	Jacksonville, FL	3,283	1,600	3,283	1,600
	National Public Safety UAS Conference	Officer	1	TBD	1,150	500	1,150	500
	Crisis Negotiation Conference	Officer/ Detective	2	Local	32	250	—	—
	Community Affairs/ Engagement Conference	SEB Personnel selected by CPT & SGT	1	TBD	1,750	500	1,650	500
	NASRO Conference	SRO	1	Dallas, TX	2,330	600	2,230	600
	Cellebrite Operator Training	Detective	1		6,750	6,750	—	—
	Misc CIB Training	Detectives	multiple		1,500	1,500	1,500	1,500
	Basic Narcotics Detective Training	Officer	1	MCTC	150	—	—	—
	Advanced Child Abuse & Death Investigation	Officer	1	PATC	—	425	—	—
	Investigating Basic Sex Crimes	Officer	1	PATC	—	150	—	—
	Grant Writing	Officer	1	PATC	—	425	—	—
	DRE Instructor	Officer	1	NSP/LPD	—	200	—	—
	SFST Instructor	Officer	1	NSP/LPD	—	200	—	—
	Vehicle CQB Instructor	Firearms Instructor(s)	1	Centrifuge	1,250	1,250		
	Close Quarter Battle (CQB) Instructor(s)	Firearms Instructor(s)	2	88 Tactical	—	1,600		
	Firearms Instructor Recertification	Firearms Instructor(s)	4	SDLEA	—	400		
	K9 Training Courses	K9 Officer	2	TBD	1,000	1,000		
	UAS Online Training Courses	Department Pilots	9	Online	—	500		500
	Crisis Negotiation Training Level 2&3	Officer/ Detective	2	CSM / MCTC	—	1,050		
	NICP CPTED Advanced	SEB Personnel selected by CPT & SGT	1	NICP CPTED	1,000	1,000		
	NICP CPTED Basic	SEB Personnel selected by CPT & SGT	1	NICP CPTED	1,000	1,000		
	Intermediate Crash Investigation	UPB / SEB personnel	1	NLETC	500	100		
	Advanced Crash Investigation	UPB / SEB personnel	2	NLETC	500	200		
	Technical Crash Investigation	UPB / SEB personnel	2	NLETC	500	300		

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Travel & Training

Travel & Training Detail								
Department	Name of Conference	Attending	# of Attendees	Event Location	FY25 Travel	FY25 Training	FY26 Travel	FY26 Training
	Specialized Crash Investigation Courses	UPB / SEB personnel	various	Varies	1,500	1,500		
	TASER Instructor Recertification	TASER Instructors	3	TBD	—	1,125		
	Interview & Interrogation Course	Officer	3	MCTC / Reid	—	900		
	First Line Supervision Course	Officer	2	IACP	1,500	1,500		
	Writing Narcotics Search Warrants	Officer	1	MCTC	—	180		
	Desert Snow Interdiction Course	Officer	1	NLETC	—	1,000		
	Crash Reconstructionist	Officer	1	NLETC	450	450		
	DARE Instructor	Officer	1	DARE	1,500	1,500		
	Tactical Warrant Service	Officer	1	MCTC	—	300		
	Open Source Investigations	Officer	1	MCTC	—	120		
	Advanced TACMED (Tactical Medicine)	Officer	1	88 Tactical	—	200		
	CISM Training	Officer	1	ICISF	—	325		
	FBINAA Leadership Certification Program	Officer	1	Sarpy County	2,500	2,500		
	Leadership Sarpy	Chief	1	Sarpy County				1,600
	New Detective Training	Newly selected Detective	1	TBD			600	600
	Tuition Reimbursement				1,500		1,500	
Subtotal Police					38,077	37,950	18,545	13,600
Public Works Administration	APWA Public Works Expo (PWX)	Dir, Dep Dir, CE & EA	4	Chicago, IL	8,120	3,800	10,500	4,750
	NE APWA Fall Conference	Dir, Dep Dir, CE & EA	4	Kearney, NE	1,401	600	1,701	750
	NE Concrete Paving Conference	Dep Dir, CE & EA	3	Lincoln, NE	54	390	54	520
	NE APWA Spring Conference	Dir, Dep Dir, CE & EA	4	La Vista, NE	—	640	—	800
	Erosion Control Conference	Dep Dir, CE & EA	3	Omaha, NE	—	300	—	400
	MOVITE Transportation Conference	Dep Dir, CE & EA	3	Omaha, NE	—	300	—	400
	NLM Utility Section Conference	Dep Dir & CE	2	Lincoln, NE	450	400	450	400
	Various Prof. Lunches/ Webinars	PW Administration Staff	6	Omaha Metro Area	—	1,000	—	1,000
	Asphalt Paving Conference	Dep Dir, CE & EA	3	Kearney, NE	966	450	1,221	600
	MINK Conference	CE & EA	2	St. Joe, MO	884	200	1,259	300
	Masters Program	Dep Dir	1	Bellevue/Online	—	1,500	—	1,500

Travel & Training

Travel & Training Detail								
Department	Name of Conference	Attending	# of Attendees	Event Location	FY25 Travel	FY25 Training	FY26 Travel	FY26 Training
	APWA MAX Conference	Next Conference May 2027		Kansas City, KS	—	—	—	—
Subtotal Public Works Administration					11,875	9,580	15,185	11,420
Building Maintenance	NFMT Remix	Superintendent	2	TBD	1,983	175	2,383	175
	Miscellaneous	Buildings Staff	3	TBD	400	500	400	825
Subtotal Building Maintenance					2,383	675	2,783	1,000
Parks	NTA Annual Conference	All Parks Staff	12	La Vista, NE	144	2,700	144	2,700
	PGMS Annual Conference	2 Parks staff/rotated every year	2	Louisville, KY	3,370	1,300	3,395	1,500
	NTA Field Day	All Park Staff	12	Lincoln, NE	600	600	—	600
	SFMA Annual Conference	Superintendent	1	Palm Springs, CA	1,650	250	1,675	275
	Misc. Pop up Training Tools	All Parks Staff	12	Local	500	650	—	650
	NAA Annual Conference	Maintenance	2	Lincoln, NE	500	500	—	500
	National Recreation and Parks Annual Conf.	Superintendent	1	Philadelphia, PA			1,850	650
	NTA Annual Conference	All Complex Staff	3	La Vista, NE	36	675	36	690
	NTA Field Day	All Park Staff	3	Lincoln, NE	—	150	—	150
	SFMA Annual Conference	Foreman	2	Palm Spring, CA	3,450	550	3,475	550
Subtotal Parks					10,250	7,375	10,575	8,265
Streets	APWA Public Works Expo	Street Supt.	1	Chicago IL	1,450	950	1,450	950
	APWA Fall Conference	Street Supt./Foreman	2	Kearney NE	901	250	901	250
	NE Concrete Paving Conference	Street Supt./Foreman	2	Lincoln NE	54	240	54	240
	APWA Spring Conference	Street Supt./Foreman	3	La Vista NE	—	375	—	375
	APWA Snow Conference	Foreman/Maintenance Worker	2	Grand Rapids MI	3,200	1,900	3,200	1,900
	NE Asphalt Paving Conference	Street Supt./Foreman	2	Kearney NE	901	400	901	400
	Winter Maintenance Workshop	Foreman/Maintenance Worker	10	Hastings Ne	3,652	—	3,652	—
	Mobotrex Traffic School	Signal Tech/Maintenance Worker	2	Davenport IA	2,853	700	2,853	700
	NE Quality Concrete Conference	Streets Dept	10	Lincoln NE	107	1,000	107	1,000
	Online Automotive Training	Mechanics	4	La Vista NE	—	2,800	—	2,800
	Automotive Training	Mechanics	2	Kansas City KS	951	1,800	951	1,800
Subtotal Streets					14,069	10,415	14,069	10,415

Appendix - O

Travel & Training

Travel & Training Detail								
Department	Name of Conference	Attending	# of Attendees	Event Location	FY25 Travel	FY25 Training	FY26 Travel	FY26 Training
Total General Fund					150,886	159,838	137,220	159,396
Police Academy	TSAC Annual Training Conference	TBD	1	TBA	1,800	500	1,800	500
	IADLEST Annual Conference	TBD	1	TBA	1,850	600	1,850	600
Total Police Academy Fund					3,650	1,100	3,650	1,100
Community Events	National Recreation & Parks Association Event Management School	Community Events Coordinator	1	Wheeling, WV	329	—	729	2,348
	Event Planner Expo	Community Events Coordinator	1	New York City, NY	2,977	1,015	2,071	—
Total Community Events					3,306	1,015	2,800	2,348
Sewer	APWA/AWWA/NWEA Fall Conference	MW, Foreman	6	Kearney, NE	3,945	707	3,945	707
	LNM Snowball Conference	MW, Foreman	6	Kearney, NE	3,436	707	3,434	707
	Water & Wastewater Equip. Treatment & Transport Conf.	TBD	2	Indianapolis, IN	3,695	350	3,822	350
	LTAP Winter Maint. Workshop	MW, Foreman	3	Grand Island, NE	614	240	614	240
	Pesticide Applicator Training	MW, Foreman	6	Omaha, NE	—	480	—	480
	Metam Sodium License	MW, Foreman	6	Lincoln, NE	—	600	—	600
Total Sewer Fund					11,690	3,084	11,815	3,084

A2CA = Assistant to City Administrator

ACA = Assistant City Administrator

AEng = Assistant City Engineer

AP = Assistant Planner

BI = Building Inspector

CA = City Administrator

CBO = Chief Building Official

DAS = Director of Administrative Services

DCC = Deputy City Clerk

DD = Department Director

DDD = Department Deputy Director

Eng = City Engineer

MW = Maintenance Worker

PT = Permit Technician

Supt. = Superintendent

Contract List

Contracts & Purchasing Agreements			
Department	Vendor	Description	Amount
Administration	American Legal Publishing	Municipal Code Book Updates	200
	Bishop Business	Copy Machine Service Agreement	2,900
	Great American Financial	Copier Leases	2,892
	SCEDC - Sarpy County Economic Development Corporation	Consulting	8,500
	Moss Adams	Development of Business Continuity and Disaster Recovery Plan	62,360
Administration Total			76,852
City Clerk	Bishop Business	Copy Machine Service Agreement	792
	Great America Financial	Toshiba e-Studio3040c Copier	2,892
	City Clerk Total		
Animal Control	Sarpy County	Nebraska Humane Society	53,952
	Animal Control Total		
Building Maintenance	CAT Power Systems	Generator Maint. - CD & FS#4	900
	Cummins Central Power	Generator Maint. - LVPD & FS#1	2,000
	Daikin Applied	Chiller Service Contracts	3,000
	Data Shield	Shredding	1,200
	RTG Building Services	Janitorial Service (Monthly)	6,665
	General Fire	Fire Alarm Inspection	900
	General Fire	Fire Extinguisher Inspection	600
	General Fire	Fire Sprinkler Inspection	900
	General Fire	Restaurant Hood Inspection	600
	Metro Community College	Facility & Grounds Mtce - Library	179,027
	NMC Exchange	Scissor Lift Inspection	300
	Papillion Sanitation - Premier	Trash Service	3,250
	Per Mar Security	Alarm Monitoring	1,700
	State of NE - Dept of Labor	Boiler Inspection	350
	Schindeler Elevator	Garage 2	4,560
	Building Maintenance Total		
Community Development	Bishop Business	Toshiba/TF5055C Copier	1,656
	OPPD	Charging Stations	141,078
	Sketchup Software Maintenance	Software Maintenance	125
	Verizon	Wireless Data for Tough Pads	1,200
	Community Development Total		
Communication	Travelers	Cox Communications - Cable TV	
	Colonial Press	Community Event Guide - Printing	
	Colonial Press	Newsletters Printing	
	Communication Total		

Appendix - P

Contract List

Finance

Bergan/KDV	Audit Services/Financial Statements	55,000
Workiva	Financial Document Preparation Software	28,688
Questica	Budgeting Software	22,500
Finance Total		106,188

Fire

Papillion Rural Fire	Fire/Rescue Service	2,841,390
Fire Total		2,841,390

Human Resources

Best Care	EAP	3,600
Career Link	Job Postings	5,230
CHI	Employee Assistant Program (Paid Annual)	2,861
Comp Choice	Pre-employment Testing	9,000
Mid-American Benefits	HRA City Self-Insured Plan Admin.	7,500
Payroll Maxx	Evolution Payroll	10,850
Payroll Maxx	Infinity HR	12,300
Payroll Maxx	Timekeeping	8,850
Essential Screens	Background Checks	3,200
Success Factors	Performance Evaluation Tool	9,534
Mid-American Benefits FSA	Flexible Plan Administration	3,500
HRIS System - ADP	HR Software System	47,000
ICMA-RC	Administration	3,500
Human Resources Total		126,925

Information Technology

BS&A Software	Enterprise Software	30,043
CivicPlus	City Website Hosting and Support	27,616
Cox	Internet Service - City Hall Public Wi-Fi	1,307
Cox	Internet Service - City Secondary	2,246
Cox	Internet Service - Library Primary	1,896
Cox	Internet Service - Police Public Wi-Fi	1,307
Cox	Internet Service - Public Works Public Wi-Fi	1,307
Cox	Internet Service - The Link Public Wi-Fi	9,000
Great Plains Communications	Internet Service - City Primary	9,331
Great Plains Communications	Internet and Phone Service - Parking Garage #2	3,686
Microfilm Imaging Systems	Laserfiche Software Agreement	4,909
Microsoft	Microsoft Products and Services Agreement (MPSA)	44,000
Sarpy County	GIS Interlocal Agreement and Annual Photo Share	12,400
Sarpy County	Hosted Services Interlocal Agreement	47,500
Sarpy County	IT Interlocal Agreement	53,993
Unite Private Networks	Dark Fiber - City	46,200
Unite Private Networks	Dark Fiber - Parking Garages	6,600
Unite Private Networks	Dark Fiber - The Link	6,600
Information Technology Total		309,941

Contract List

Library

Bibliotheca	Library Gate Security & Maintenance	6,759
AWE	Learning Stations Extended Warranty and Maintenance	3,853
Biblionix	Apollo On-line Public Access Catalog	4,465
Bishop Business	Copy Machine Service Agreement	3,184
Databases	Databases	23,300
OCLC	Cataloging and Interlibrary Loan	2,152
Subscriptions	Subscriptions	10,164
Symantec	Endpoint Antivirus Software (32 PC's)	113
Centurion Technologies	Smartshield	317
Amazon	Supplies	130
SID 237 (Cimarron Woods) FJJ&B	Library Membership cards	5,640

Library Total

60,077

Lottery

LVK Holdings	Keno Operations	—
Lottery Total		—

Mayor & Council

Kissel E&S	UCSC Lobbying	10,501
League of Nebraska Municipalities	Membership	48,905
Mayor & Council Total		59,406

Off Street Parking

ABM	Parking	157,312
Off Street Parking Total		157,312

Parks

Per Mar	Security Monitoring - City Park	1,483
Per Mar	Security Monitoring - Hupp Drive Parks	432
Plan it Geo/Tree Plotter Software	Tree Inventory Software	4,025
Landscape Design Software	Software to design and layout landscaping beds and annual gardens	1,000
Papillion Sanitation	Trash Service	6,922
City of Papillion	Clean up days	16,000

Parks Total

29,862

Police

Cellebrite	License Fee	3,700
Bishop Business	Estudio 3055 Copier S7AF-81178	1,529
Bishop Business	Copy Machine Service Agreement	600
Comp Choice	Pre-employment Testing	1,000
Cox Cable	ICAC	600
Cox Cable	Subpoena	600
Do Cty Crime Lab/CU/UNMC	Forensics/DUI/DNA/Narcotics	1,000
Douglas County Crime Lab	Forensic Lab services	1,000
Douglas/ Sarpy County	Interlocal Cooperation Agreement	2,500
Methodist Hospital	Sexual Assault Processing	1,000
Project Harmony	Child Abuse (LB 1186)	750

Appendix - P

Contract List

Sarpy County	Maintenance and storage fee for LRMS	53,200
US Cellular	Cell Phones for Detectives & UPB Sgt	22,800
Val Verde Animal Hospital	Vet Care	400
Great America Financial	Toshiba e-Studio3040c Copier	2,688
Sarpy County Sheriff's Office	Joint SWAT	5,000
Sarpy Douglas Law Enforcement Academy	Annual	32,500
Trans Union Risk	Investigations tool	900
Voiance Language Services	Interpretations	300
Leads On Line	Investigation tool	4,100
Wireless CCTV	traffic sign	3,100
Nebraska State Patrol	MACH & TraCS programs	3,000
Zoom	annually	2,400
Motorola	Body Worn Camera	22,380
Lefta Systems	yearly	6,000
Police Total		173,047
Public Works Administration		
Bishop Business	Copy Machine Service Agreement	2,200
Great America Financial	Toshiba e-Studio3040c Copier	1,008
Papillion Creek Watershed partnership		9,500
Public Works Administration Total		12,708
Recreation		
ASCAP	Music Copyright Access	434
BMI	Music	421
Merrymakers	Music	1,500
SESAC	Stage Actors/Music	581
A.L. Vending & Concession	Concessions	
State of Nebraska	Department of Transportation	
Triple Crown Sports		1,932
Recreation Total		4,868
Sewer Operations		
League of NE Municipalities	Utility Section Annual Fees	950
Sub Surface	GPS Mapping	685
Locates	Utility Locates	1,500
RTG	Cleaning Service	3,084
Bishop Business Equipment	Copier usage and supplies	1,215
Heritage Crystal Clean	Oil Pumping	1,052
Sewer Operations Total		8,486
Streets		
All Data Repair Software	Service Manuals	1,500
Bobcat of Omaha	Skid Steer	5,000
City of Omaha	Harrison St Signal Maintenance	5,660

Contract List

City of Omaha	84th Street	6,000
City of Omaha	Shared with Ralston	4,125
City of Papillion	Fuel Master Maintenance	400
City of Papillion	Fall Leaf Collection	800
Commercial Driver License	Renewals	1,000
Cummins Central Power	Emergency Generator Insp & Mtce	1,300
Danielson	Hoist Inspections	1,280
HGM	Bridge Inspections	6,000
Johnson Fire Control	Fire Alarm & Sprinkler Insp & Mtce	1,200
League of NE Municipalities	Annual Dues	1,550
Street Logics	Pavement Software	5,000
Mitchell Software	Wiring manual	3,300
Mobotrex	Monitor Testing	3,200
Nebraska Dept of Labor	Elevator Inspections	200
One Call Concepts	Locates	3,200
Papillion Sanitation	Trash Service	8,092
River City Recycling	Tires	1,000
Ron Turley Associates	Vehicle Maintenance Tracking	3,400
RTG	Cleaning Service	3,079
Snap on Software	Yearly Updates	1,208
T.K. Elevator	Inspection & Phone Monitoring	2,018
Verizon	AVL System	7,400
Streets Total		76,912
Grand Total		4,451,621

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Appendix - Q

Interlocal List

Parties to Agreement	Agreement Period	Description	FY25	FY26
Cities of La Vista, Papillion, Holdrege, Hastings	03/20/2014 to indefinite	Insurance Service Group		
Sarpy County, Cities of La Vista, Papillion	01/00/1900 to indefinite	Compressed Natural Gas Funding		
City of La Vista, Metropolitan Utilities District	6/5/1966 to 6/4/2021; 6/5/2021 to 6/4/2046 with automatic 25 year renewal to 2071	Water Franchise Agreement with Metropolitan Utilities District		
Cities of La Vista, Papillion, Gretna and Springfield	10/01/2017 to 09/30/2026	United Cities of Sarpy County lobbyist	10,506	10,506
City of La Vista, Papillion School District 0027	10/15/2013 to indefinite	School District		
City of La Vista, Sarpy County	03/21/2017 to indefinite	Establish the Nebraska Multisport Agency		
City of La Vista, Sarpy County all law enforcement	01/00/1900 to indefinite	Curb Drunk Drivers		
City of La Vista, HIDA	01/00/1900 to indefinite	Curbing Drug Dealers		
City of La Vista, ICE	01/00/1900 to indefinite	Immigration		
City of La Vista, US Marshalls	01/00/1900 to indefinite	Law Enforcement		
City of La Vista, Department of Justice - FBI	01/00/1900 to indefinite	Law Enforcement		
City of La Vista, Sarpy County	01/00/1900 to indefinite	Police Tow Lot	(10,000)	(10,000)
Sarpy County, Cities of La Vista, Papillion, Bellevue, Gretna and Springfield	01/00/1900 to indefinite	Public Safety Communications - 800 MHZ		
Sarpy County, Douglas County, Cities of La Vista, Papillion, Bellevue, Omaha, Ralston	01/00/1900 to indefinite	Law Enforcement		
Cities of La Vista, Papillion, Bellevue, Ralston, Plattsmouth	04/01/2019 to 03/31/2022	SWAT Tactical Services & Crisis Negotiation Unit		
Sarpy County, Douglas County, Cities of La Vista, Papillion, Bellevue; DEA, FBI, IRS, NSP	01/00/1900 to indefinite	Metro Drug Task Force Narcotic Investigations		
City of La Vista, Douglas County	01/00/1900 to indefinite	Douglas County CSI Forensic Services		
Sarpy County, Cities of La Vista, Papillion, Bellevue	09/01/1999 to indefinite	Law Records Management System (LRMS-ProPhoenix)	78,466	78,466
Cities of La Vista, Papillion; Papillion Rural Fire District	02/21/2017 to indefinite	Lease a portion of the Fire Station Property (10727 Chandler Road) for a communications tower and equipment shelter for 911 communications		
Sarpy County, Douglas County, Cities of La Vista, Papillion, Bellevue	04/04/2017 to indefinite	Law Enforcement Training Academy	32,500	32,500
City of La Vista, Papillion La Vista Community Schools	05/16/2017 to indefinite	Provide School Resource Officer position at La Vista Middle School		
Cities of La Vista, Papillion; Sarpy County	03/19/2019 to indefinite	Sarpy Tactical Medic (STacMed) Team		
Cities of La Vista, Bellevue, Papillion, Gretna; Sarpy County	4/20/2021 to indefinite	Sarpy County will provide jail, prosecutorial and indigent defense services for a per diem rate and other expenditures.		
Cities of La Vista, Bellevue, Papillion; Sarpy County	8/3/2021 to indefinite	Memorandum of Understanding - Sarpy County Force Investigation Team (FIT)		
Sarpy County, Cities of La Vista, Papillion, Bellevue, Ralston, Gretna, Springfield	01/00/1900 to indefinite	Animal Control Services	55,524	55,524
Cities of La Vista, Papillion, Ralston, Bellevue, Fremont, Gretna, Waterloo, Bennington, Blair, Offutt, Omaha, Yutan, Louisville, Irvington, Plattsmouth, Eppley, Kennard, Springfield, Ponca Hills, Valley, Boytown and Fort Calhoun	01/00/1900 to indefinite	Tri-Mutual Aid Agreement for Fire and EMS Services	2,959,147	3,195,879
City of La Vista, Sarpy County	01/16/2024 to indefinite	Improvements to the outdoor warning sirens		
Sarpy County, Cities of La Vista, Papillion, Bellevue, Gretna and Springfield, Papio Missouri River Natural Resource District	07/01/2019 to 6/30/2025	GIS Development and Management	7,500	7,500
City of La Vista, Omaha Public Power District	04/18/2017 to indefinite	Electric system removals in the 84th Street Redevelopment Area		

Appendix - Q

Interlocal List

Parties to Agreement	Agreement Period	Description	FY25	FY26
City of La Vista, Metropolitan Utilities District	09/19/2017 to indefinite	Installation of Water Mains associated with public infrastructure redevelopment project		
City of La Vista, Sarpy County	10/20/2020 to indefinite	Administer the application review and approval process for Sarpy County PACE District for a fee of \$1,000 per application.		
Cities of La Vista, Gretna	1/19/2021 to indefinite	Administer the application review and approval process for City of Gretna PACE District for a fee of \$1,000 per application.		
City of La Vista, HGAC Houston Galveston Area Council	04/07/2015 to indefinite	HGACBuy Purchasing Program		
Sarpy County, Cities of La Vista, Papillion, SID 286	01/00/1900 to indefinite	66th & Giles (Federal Aid Project)		
City of La Vista, Papio Missouri River Natural Resource District Multi-Jurisdictional Hazard Mitigation Plan	6/16/2020	Participate in mitigation projects and plan update.		
Cities of La Vista, Papillion	06/15/2015 to indefinite	Salt Storage Facility and Fueling Island		
City of La Vista, Sarpy County	01/00/1900 to indefinite	132nd & West Giles		
City of La Vista, Sarpy County, Papio-Missouri River NRD	07/07/2015 to indefinite	66th St Rehabilitation and Chalco Hills Roadway Rehabilitation		
Cities of La Vista, Papillion, Papio-Missouri River NRD	01/00/1900 to indefinite	West Papio Trail - 90th to Portal		
Cities of La Vista, Omaha, Papio-Missouri River NRD	10/20/2015 to indefinite	Hell Creek Grade Control Structure		
Cities of La Vista, Papillion, Bellevue, Ralston, Plattsmouth	01/00/1900 to indefinite	Jurisdictional Bound - Papio/Bellevue		
Cities of La Vista, Papillion	01/00/1900 to indefinite	72nd & Giles Pedestrian Signal Heads		
Sarpy County, Cities of La Vista, Papillion, Ralston, Bellevue	4/28/2016 to 12/31/2024	84th St Adaptive Signal Control Technology (ACST) ongoing and future operations and maintenance obligations		
Sarpy County, Douglas County, Cities of La Vista, Omaha, Bellevue, Ralston	01/00/1900 to indefinite	Harrison Street Maintenance		
City of La Vista, Sarpy County	01/00/1900 to indefinite	NPDES Illicit Discharge Monitoring		
Sarpy County, Cities of La Vista, Papillion	01/00/1900 to indefinite	Sharing of Municipal Equipment		
Cities of La Vista, Papillion	01/00/1900 to indefinite	Construction Sharing 50/50 Maintenance Giles & Rogers Traffic Signal		
Papio-Missouri River Natural Resources District, Cities of La Vista, Papillion	11/15/2016 to indefinite	Portal Road Drainageway PWSE-17-001		
Papio-Missouri River Natural Resources District, Cities of La Vista, Omaha	11/01/2016 to indefinite	West Papio Trail Expansion - Giles Road to Millard PWP-14-006		
Cities of La Vista, Papillion	01/00/1900 to indefinite	Construction Sharing 50/50 Maintenance Giles & 72nd Traffic Signal		
Cities of La Vista, Papillion	01/00/1900 to indefinite	Construction Sharing 50/50 Maintenance Giles & Edgewood Traffic Signal		
Cities of La Vista, Papillion	01/00/1900 to indefinite	Construction Sharing 50/50 Maintenance Giles & 85th Traffic Signal		
Sarpy County, Cities of La Vista, Papillion, Bellevue, Ralston	01/00/1900 to indefinite	Pavement Striping		
Cities of La Vista, Ralston	01/00/1900 to indefinite	Crosswalk Striping on Harrison		
Cities of La Vista, Papillion	01/02/2019 to indefinite	Memorandum of Understanding - Operation & Maintenance Responsibilities for Giles Road from the East Right of Way line of 66th St to the West Right of Way line of Portal Road		
City of La Vista, Papillion School District 0027	04/13/2015 to indefinite	Field Use Cooperative		
Cities of La Vista, Papillion; Papio-Missouri River NRD	07/05/2017 to 06/30/2018	West Papio Trail - Giles Road to Millard		
City of La Vista, Metropolitan Community College	7/6/2021 - May 31. 2022	Operation of public dog park on jointly owned property		

Appendix - Q

Interlocal List

Parties to Agreement	Agreement Period	Description	FY25	FY26
City of La Vista, Metropolitan Community College	01/00/1900 to indefinite	Sarpy Center - La Vista Public Library facility shared services	750,000	750,000
City of La Vista, Sarpy County	10/01/2014 to 08/21/2021	Hosted Server and Backup	23,900	23,900
City of La Vista, Sarpy County	10/01/2017 to 09/30/2022	Information Technology Services & Public Safety Software	48,415	48,415
Cities of La Vista, Papillion, Ralston	01/00/1900 to indefinite	Public Transportation services with MAT	6,243	6,243
Cities of La Vista, Ralston	01/00/1900 to indefinite	Special Services Bus	115,463	115,463
Cities of La Vista, Gretna	02/27/1996 to indefinite	Outfall Sewer		
Cities of La Vista, Papillion	01/00/1900 to indefinite	Shared Outfall Sewers		
Sarpy County, Cities of La Vista, Papillion, Gretna, Springfield	12/15/2015 to indefinite	Southern Ridge Wastewater Treatment Study		
Sarpy County, Cities of La Vista, Bellevue, Gretna, Papillion, Springfield	09/19/2017 to indefinite	Create Sarpy County and Cities Wastewater Agency		
Sarpy, Douglas and Washington Counties; Cities of La Vista, Omaha, Papillion, Ralston, Bellevue, Gretna; Papio NRD, Village of Boystawn	08/01/2024 to 07/31/2029	Papio Missouri River Watershed Coalition	9,500	9,500
City of La Vista, SID 237	12/19/2023 to indefinite	Library Cards		
Total			\$4,130,810	\$4,367,542

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Debt Amortization

Debt Service Fund

Current Debt Amortization

Fiscal Year	\$2.935M Facilities Corporation Refunding Bonds Dated December 31, 2014			\$9.645M Highway Allocation and Refunding Bond Dated June 1, 2021		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY24	40,000	2.600	19,438	375,000	3.000	180,375
FY25	45,000	2.600	18,333	395,000	3.000	168,825
FY26	45,000	3.250	17,016	455,000	2.000	158,350
FY27	45,000	3.250	15,554	470,000	2.000	149,100
FY28	45,000	3.250	14,091	470,000	2.000	139,700
FY29	50,000	3.250	12,548	485,000	2.000	130,150
FY30	50,000	3.450	10,873	430,000	2.000	121,000
FY31	50,000	3.450	9,148	445,000	2.000	112,250
FY32	55,000	3.450	7,336	450,000	2.000	103,300
FY33	55,000	3.650	5,384	465,000	2.000	94,150
FY34	60,000	3.650	3,285	465,000	2.000	84,850
FY35	60,000	3.650	1,095	480,000	2.000	75,400
FY36				485,000	2.000	65,750
FY37				500,000	2.000	55,900
FY38				510,000	2.000	45,800
FY39				515,000	2.000	35,550
FY40				530,000	2.000	25,100
FY41				545,000	2.000	14,350
FY42				445,000	2.000	4,450
FY43						
FY44						
FY45						
	600,000		134,101		8,915,000	
						1,764,350

Debt Service Fund

Current Debt Amortization

Fiscal Year	\$790,000 Highway Allocation Bonds Dated December 31, 2014			\$3.15M Fire Station Issue Certificate of Participation Dated September 21, 2018		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY24	60,000	2.6500	2,403	355,000	3.0000	38,925
FY25	55,000	2.6500	879	360,000	3.0000	28,200
FY26	5,000	3.0000	75	375,000	3.0000	17,175
FY27				385,000	3.0000	5,775
FY28						
FY29						
	120,000		3,357		1,475,000	
						90,075

Appendix - R

Debt Amortization

Debt Service Fund

Current Debt Amortization

Fiscal Year	\$4.03M 2021 Series Refunding Off Street Parking - See Off Street Parking Fund Tab for Fund share			\$4.69M General Obligation Refunding Bonds Dated December 30, 2019		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY24	375,000	—	14,958	270,000	4,0000	65,050
FY25	360,000	—	7,220	280,000	4,0000	54,050
FY26	225,000	—	6,850	295,000	3,0000	44,025
FY27	230,000	—	2,300	300,000	3,0000	35,100
FY28				310,000	3,0000	25,950
FY29				320,000	3,0000	16,500
FY30				95,000	3,0000	10,275
FY31				100,000	3,0000	7,350
FY32				95,000	3,0000	4,425
FY33				100,000	3,0000	1,500
FY34						
FY35						
	1,190,000		31,328	2,165,000		264,225

Debt Service Fund

Current Debt Amortization

Fiscal Year	\$11.5M Highway Allocation Bond Series 2023		
	PRINCIPAL	COUPON	INTEREST
FY24	325,000	5.0000	598,958
FY25	365,000	5.0000	558,750
FY26	385,000	5.0000	540,500
FY27	405,000	5.0000	521,250
FY28	425,000	5.0000	501,000
FY29	445,000	5.0000	479,750
FY30	465,000	5.0000	457,500
FY31	490,000	5.0000	434,250
FY32	515,000	5.0000	409,750
FY33	540,000	5.0000	384,000
FY34	570,000	5.0000	357,000
FY35	595,000	5.0000	328,500
FY36	625,000	5.0000	298,750
FY37	655,000	5.0000	267,500
FY38	690,000	5.0000	234,750
FY39	725,000	5.0000	200,250
FY40	760,000	5.0000	164,000
FY41	800,000	5.0000	126,000
FY42	840,000	5.0000	86,000
FY43	880,000	5.0000	44,000
	11,500,000		6,992,458

Debt Amortization

Economic Development Fund

Current Debt Amortization

Fiscal Year	\$5.6M 2021 Series Economic Development Fund Bond Dated July 1, 2021			\$3.08M 2021B Series Economic Development Fund Bond Dated Nov 22, 2021		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY24	685,000		56,820	375,000	1	37,025
FY25	685,000	0.658	53,022	375,000	1	33,672
FY26	695,000	0.945	47,484	380,000	1	28,965
FY27	700,000	1.195	40,018	385,000	2	23,589
FY28	710,000	1.470	30,617	390,000	2	17,536
FY29	720,000	1.640	19,494	400,000	2	10,890
FY30	735,000	1.849	6,795	405,000	2	3,645
FY31						
FY32						
	4,930,000		254,250		2,710,000	
						155,322

Off-Street Parking Fund Current Debt Amortization

Fiscal Year	\$4.03M 2021 Series Refunding Off Street Parking - See Debt Service Fund Tab for Fund share			\$4.955M 2018 Series GO Bond- Off Street Parking Dated September 1, 2018		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY24	535,000	2.00000	21,342	215,000	3.00000	132,393
FY25	545,000	2.20000	10,930	220,000	3.00000	125,943
FY26				225,000	3.00000	119,343
FY27				235,000	3.00000	112,593
FY28				240,000	2.90000	105,543
FY29				245,000	2.95000	98,583
FY30				255,000	3.00000	91,355
FY31				260,000	3.15000	83,705
FY32				270,000	3.15000	75,515
FY33				280,000	3.35000	67,010
FY34				285,000	3.35000	57,630
FY35				295,000	3.35000	48,083
FY36				305,000	4.00000	38,200
FY37				320,000	4.00000	26,000
FY38				330,000	4.00000	13,200
FY39						
FY40						
	1,080,000		32,272		3,980,000	
						1,195,096

Appendix - R

Debt Amortization

Off-Street Parking Fund Current Debt Amortization

Fiscal Year	\$12.675M 2022 Series GO Bond - Off Street Parking Dated Jan 5, 2022		
	PRINCIPAL	COUPON	INTEREST
FY24	505,000	4.00000	387,100
FY25	525,000	4.00000	366,900
FY26	545,000	4.00000	345,900
FY27	565,000	4.00000	324,100
FY28	590,000	3.00000	301,500
FY29	605,000	3.00000	283,800
FY30	625,000	3.00000	265,650
FY31	645,000	3.00000	246,900
FY32	660,000	3.00000	227,550
FY33	680,000	3.00000	207,750
FY34	700,000	3.00000	187,350
FY35	725,000	3.00000	166,350
FY36	745,000	3.00000	144,600
FY37	765,000	3.00000	122,250
FY38	790,000	3.00000	99,300
FY39	815,000	3.00000	75,600
FY40	840,000	3.00000	51,150
FY41	865,000	3.00000	25,950
	12,190,000		3,829,700

Debt Amortization

Redevelopment Fund Current Debt Amortization

Fiscal Year	\$18.84M Tax Supported Improvement Bond Dated December 21, 2017			\$13.085M Tax Supported Improvement Bond Dated March 25, 2021		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY25	—	—	136,338	710,000	0.39500	246,926
FY26	—	—	136,338	715,000	0.61500	244,121
FY27	—	—	136,338	720,000	0.97800	239,724
FY28	—	—	136,338	725,000	1.17800	232,683
FY29	—	—	136,338	740,000	1.49500	224,142
FY30	—	—	136,338	750,000	1.69500	213,079
FY31	—	—	136,338	760,000	1.92800	200,367
FY32	—	—	136,338	775,000	2.02800	185,714
FY33	—	—	136,338	795,000	2.12800	169,997
FY34	—	—	136,338	815,000	2.22800	153,079
FY35	—	—	136,338	825,000	2.32800	134,921
FY36	—	—	136,338	845,000	2.37800	115,715
FY37	—	—	136,338	875,000	2.47800	95,621
FY38	—	—	136,338	890,000	2.52800	73,938
FY39	—	—	136,338	915,000	2.77300	51,439
FY40	—	—	136,338	940,000	2.77300	26,066
FY41	1,000,000	3.25000	136,338	—	—	—
FY42	1,030,000	3.25000	103,838	—	—	—
FY43	1,065,000	3.25000	70,363	—	—	—
FY44	1,100,000	3.25000	35,750	—	—	—
	4,195,000		2,527,697	12,795,000		2,607,532

Appendix - R

Debt Amortization

Redevelopment Fund Current Debt Amortization

Fiscal Year	\$20.7M Tax Supported Improvement Bond Dated July 7, 2022		
	PRINCIPAL	COUPON	INTEREST
FY25	705,000	5.00000	880,900
FY26	745,000	5.00000	845,650
FY27	780,000	5.00000	808,400
FY28	820,000	5.00000	769,400
FY29	860,000	5.00000	728,400
FY30	905,000	5.00000	685,400
FY31	950,000	5.00000	640,150
FY32	995,000	5.00000	592,650
FY33	1,045,000	4.00000	542,900
FY34	1,085,000	4.00000	501,100
FY35	1,130,000	4.00000	457,700
FY36	1,175,000	5.00000	412,500
FY37	1,235,000	5.00000	353,750
FY38	1,295,000	—	292,000
FY39	1,350,000	—	238,300
FY40	1,405,000	—	182,300
FY41	1,465,000	—	124,050
FY42	1,525,000	—	63,250
FY43			
FY44			
	19,470,000		9,118,800

Capital Improvement Projects

FY24 Carryover CIP Projects

Due to construction timing or other delays, several capital improvement projects were not completed in FY24 as originally budgeted. All or part of the funding for these projects were then carried over and approved as part of the FY25 budget. The following tables lists all FY24 CIP projects that had carryover into the FY25 budget.

Sewer Fund Capital Improvement Project Carry Over

Project Number	Project Name	Amount Carried Over to FY25
Sewer		
SEWR13001	East La Vista Sewer/Pavement Rehab	800,000
SEWR21001	8110 Park View Sanitary Sewer	20,000
Sewer Total		820,000
Total Sewer		820,000

Capital Improvement Fund Project Carry Over

Project Number	Project Name	Amount Carried Over to FY25
Public Facilities & Other		
ADMN22001	Wayfinding	137,587
ADMN24001	Public Works Space Needs Study	50,000
LIBR23001	Space Needs Library	39,000
Public Facilities & Other Total		226,587
Sewer		
SEWR13001	East La Vista Sewer/Pavement Rehab	2,110,000
Sewer Total		2,110,000
Streets		
STRT17003	Giles Rd Wide M376 (230)	800,000
STRT21005	Signalized Intersection Improvements	56,000
STRT22006	72nd St Storm Sewer Pipe Reroute	50,000
STRT24010	Eastport Parkway & Port Grace Pl Roundabout	1,400,000
STRT19001	Storm Sewer Inlet Top Repair	270,000
Street Total		2,576,000
Total Capital Improvement		4,912,587

Appendix - S

Capital Improvement Projects

Redevelopment Fund Capital Improvement Project Carry Over

Project Number	Project Name	Amount Carried Over to FY25
Parks		
PARK17006	Central Park Phase 3 Impv	450,000
PARK20003	Swimming Pool Demolition	100,000
Parks		
Streets		
STRT19008	84th St Trail Giles to Harrison (combined 84 streetscape A,B,C)	1,800,000
Streets		
Total Redevelopment		
2,350,000		

General Fund Off-Street Parking Capital Improvement Project Carry Over

Project Number	Project Name	Amount Carried Over to FY25
Public Facilities & Other		
CMDV24001	Lot 12 LVCC Surface Parking Lot	400,000
Public Facilities & Other Total		
400,000		
Public Facilities & Other Total		
400,000		

Capital Improvement Projects

All Fund Capital Improvement Fund Project Carry Over

Project Number	Project Name	Amount Carried Over to FY25
Public Facilities & Other		
ADMN22001	Wayfinding	137,587
ADMN24001	Public Works Space Needs Study	50,000
LIBR23001	Space Needs Library	39,000
CMDV24001	Lot 12 LVCC Surface Parking Lot	400,000
Public Facilities & Other Total		626,587
Sewer		
SEWR13001	East La Vista Sewer/Pavement Rehab	800,000
SEWR21001	8110 Park View Sanitary Sewer	20,000
Sewer Total		820,000
Parks		
PARK17006	Central Park Phase 3 Impv	450,000
PARK20003	Swimming Pool Demolition	100,000
Streets		550,000
STRT17003	Giles Rd Wide M376 (230)	800,000
STRT21005	Signalized Intersection Improvements	56,000
STRT22006	72nd St Storm Sewer Pipe Reroute	50,000
STRT24010	Eastport Parkway & Port Grace Pl Roundabout	1,400,000
STRT19001	Storm Sewer Inlet Top Repair	270,000
STRT19008	84th St Trail Giles to Harrison (combined 84 streetscape A,B,C)	1,800,000
SEWR13001	East La Vista Sewer/Pavement Rehab	2,110,000
Street Total		6,486,000
Total Capital Improvement		8,482,587

NOTES:

OSP is the Off-Street Parking Fund, and DSF is the Debt Service Fund.

*\$400k moved from STRT20001 Annual Street Resurfacing in FY22 to STRT23011 UBAS Street Rehab in FY23.

**\$165k moved from STRT17005 84th Street Underpass in FY22 to STRT23005 Corridor 84 Streetscape - Phase 1C in FY23.

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Capital Improvement Projects

All Funds CIP Projects

The following table is a comprehensive list of all capital improvement projects included in the FY25 - FY26 Biennial Budget across all funds.

All Funds - Capital Improvement Projects			FY25 Adopted Budget	FY26 Adopted Budget
Project Number	Project Name	Budget Fund		
Public Facilities & Other				
ADMN22001	Wayfinding Implementation	Capital Improvement	212,587	175,000
ADMN24001	Public Works Space Needs Study	Capital Improvement	50,000	—
CMDV23001	Zoning/Subdivision Regulations Update	Capital Improvement	39,000	—
CMDV24001	Lot 12 Lvcc Surface Parking Lot	Capital Improvement	400,000	—
Subtotal			701,587	175,000
Parks				
PARK17006	Central Park Phase 3 Impv	Redevelopment	450,000	—
PARK20002	Swimming Pool Construction	Redevelopment	—	800,000
PARK20003	Swimming Pool Demolition	Redevelopment	100,000	—
PARK22001	Reflection Plaza	Capital Improvement	300,000	—
PARK23002	Thompson Creek 72Nd To Edgewood Trail	Capital Improvement	54,000	20,000
PARK25001	Central Park West Design	Redevelopment	—	120,000
PARK25002	City Park Playground & Shelter Project	Capital Improvement	—	300,000
PARK25004	Holiday Lights	Capital Improvement	100,000	100,000
SPRT11002	Sports Complex Lighting Rehab	Capital Improvement	950,000	—
Subtotal			1,954,000	1,340,000
Sewer				
SEWR13001	East Lv Sewer/Pavement Rehab	Sewer	800,000	—
PARK25001	Central Park West Design	Sewer	—	25,000
SEWR21001	8110 Park View Blvd Sanitary Sewer	Sewer	20,000	—
Subtotal			820,000	25,000
Streets				
STRT13006	Harrison St Bridge M376	Capital Improvement	500,000	—
STRT17003	Giles Rd Wide M376 (230)	Capital Improvement	800,000	—
STRT19001	Storm Sewer Inlet Top Repair	Capital Improvement	270,000	—
STRT19008	84th St Trail Giles to Harrison (combined 84 Streetscape A,B,C)	Redevelopment	4,250,000	2,715,000
STRT21005	Battery Backup At Signalized Intersections	Capital Improvement	56,000	—
STRT23006	73Rd Avenue Culvert Rehabilitation	Capital Improvement	50,000	—
STRT24003	Hell Creek Rehab - Olive Street	Capital Improvement	—	250,000
STRT24010	Eastport Parkway & Port Grace Plaza	Capital Improvement	1,400,000	—
STRT25004	99Th & Giles Signal Improvements	Capital Improvement	550,000	—
STRT25005	Concrete Base Repair - Pv Heights Neighborhood	Capital Improvement	1,150,000	1,150,000
STRT25006	Ubas Parking Lot Preservation	Capital Improvement	600,000	—
STRT25007	Harrison Street Overpass	Capital Improvement	277,230	—

Capital Improvement Projects

All Funds - Capital Improvement Projects

Project Number	Project Name	Budget Fund	FY25 Adopted Budget	FY26 Adopted Budget
STRT26003	Ubas Street Rehab - Pv Heights Neighborhood	Capital Improvement	—	900,000
STRT26004	Val Vista, Mayfair, & Southwind - Crack Sealing	Capital Improvement	—	100,000
SEWR13001	East Lv Sewer/Pavement Rehab	Capital Improvement	2,110,000	—
Subtotal			12,013,230	5,115,000
Total Capital Improvement Projects			15,488,817	6,655,000

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Acronyms List

3CMA – City-County Communications & Marketing Association

A/V – Audio/video

ACFR – Annual Comprehensive Financial Report

ADA – Americans with Disabilities Act

AED – Automated external defibrillator

AMP – Active Mobility Plan

APA – American Planning Association

APA NE – American Planning Association – Nebraska Chapter

APWA – American Public Works Association

AWWA – American Water Works Association

BS&A – Name of financial software used by the City

BWC – Body worn cameras

CALEA – Commission on Accreditation of Law Enforcement Agencies

CAR – Citizen Advisory Review Committee

CES – Consumer Electronics Show

CHIMSC – CHI Health MultiSport Complex Nebraska

CIB – Criminal Investigations Bureau

CIP – Capital Improvement Program

CISM - Critical Incident Stress Management

CPL – City parking lot

CPRP – Certified Park and Recreation Professional

CPTED – Crime Prevention Through Environmental Design

CQB – Close quarters battle

CRA – Citizen request for action

CRM – Customer relationship management system

CSO – Community Services Officer

DRE – Drug Recognition Expert

DSCR – Debt service coverage ratio

DSF – Debt Service Fund

EDP – Economic Development Program

EMS – Emergency medical services

ENOA – Eastern Nebraska Office on Aging

ETJ – Extra-territorial jurisdiction

FBINA – Federal Bureau of Investigation National Academy

FEMA – Federal Emergency Management Agency

FICA – Federal Insurance Contributions Act

FOP – Fraternal Order of Police

FTE – Full time equivalent employee

FTO – Field Training Officer

FY – Fiscal Year (October 1 – September 30)

FYE – Fiscal year end

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GBOT – General business occupation tax

Appendix - T

Acronyms List

GED – General Educational Development Test

GFOA – Government Finance Officers Association

GP GFOA – Great Plains Government Finance Officers Association

GSMO – Government Social Media Organization

HR – Human Resources

HRAM – Human Resource Association of the Midlands

HRIS – Human resources information system

IACP – International Association of Chiefs of Police

IADLEST – International Association of Directors of Law Enforcement Standards and Training

ICAN – Institute for Career Advancement Needs

ICC – International Code Council

ICISF - International Critical Incident Stress Foundation

ICMA – International City/County Management Association

ICS – Incident Command System

IEDC – International Economic Development Council

IIMC – Internation Institute of Municipal Clerks

IT – Information Technology

LED – Light-emitting diode

LNM – League of Nebraska Municipalities

LRFF – Long-Range Financial Forecast

LRMS - Law records management system

LTAP - Local Technical Assistance Program

LVCC – La Vista City Centre

MACH - Mobile Architecture for Communication Handling

MAPA – Metropolitan Area Planning Agency

MAT – Metro Area Transit

MCC – Metro Community College

MCTC - Midwest Counterdrug Training Center

MFO – Mutual Finance Organization

MINK – Region VII: Missouri, Iowa, Nebraska, Kansas

MOU – Memorandum of Understanding

MOVITE - Missouri Valley District Institute of Transportation

MUD – Metropolitan Utilities District

NASRO – National Association of School Resource Officers

NCMA – Nebraska City/County Management Association

NDOT – Nebraska Department of Transportation

NEDA – Nebraska Economic Developers Association

NEIAI – Nebraska Division of the International Association for Identification

NFMT – National Facilities Management and Technology

NHS – Nebraska Humane Society

NICP - National Institute of Crime Prevention

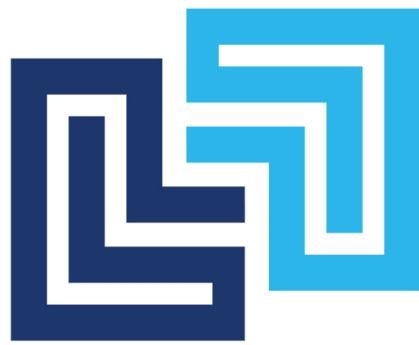
NIMS – National Incident Management System

NLETC - Nebraska Law Enforcement Training Center

NPZA – Nebraska Planning & Zoning Association

Acronyms List

NRD – Natural Resources District
NSP - Nebraska State Patrol
NTA – Nebraska Turf Association
NWEA – Nebraska Water Environment Association
OSP – Off-street parking
PACE – Property Assessed Clean Energy
PATC - Public Agency Training Council
PCWP – Papio Creek Watershed Partnership
PFD – Papillion Fire Department
PGMS – Professional Grounds Management Society
PHR – Professional in Human Resources
PIO – Public Information Officer
PMNRD - Papio-Missouri River Natural Resources District
PRIMA – Public Risk Management Association
PSHRA – Public Sector HR Association
PW – Public Works
QSF – Qualified Sinking Fund
R & M – Repairs and maintenance
R/C – Remote controlled
RDF – Redevelopment Fund
ROI – Return on investment
ROW – Right of way
SDLEA – Sarpy-Douglas Law Enforcement Academy
SEB – Special Enforcement Bureau
SFMA – Sports Field Management Association
STACMED – Sarpy Tactical Medical Team
SWAT – Special weapons and tactics
TACMED - Tactical Medicine
TBD – To be determined
TIF – Tax Increment Financing
TraCs - Traffic and Criminal Software
TSAC – Tactical strength and conditioning
UAS – Unmanned Aircraft Systems
UBAS – Ultra-thin bonded asphalt surface
ULI – Urban Land Institute
UNO – University of Nebraska Omaha
UPB – Uniform Patrol Bureau
YEE – Year End Estimate
YTD – Year to Date



LA VISTA

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