

**LA VISTA CITY COUNCIL MEETING AGENDA**

**March 19, 2019**

**7:00 P.M.**

**Harold "Andy" Anderson Council Chamber**  
**La Vista City Hall**  
**8116 Park View Blvd**

- **Call to Order**
- **Pledge of Allegiance**
- **Announcement of Location of Posted Open Meetings Act**
- **Service Award – Ben Iversen – 15 years**

*All matters listed under item A, Consent Agenda, are considered to be routine by the city council and will be enacted by one motion in the form listed below. There will be no separate discussion of these items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.*

**A. CONSENT AGENDA**

1. **Approval of the Agenda as Presented**
2. **Approval of the Minutes of the March 5, 2019 City Council Meeting**
3. **Approval of the Minutes of the January 10, 2019 Library Advisory Board Meeting**
4. **Approval of the Minutes of the March 4, 2019 La Vista/Metropolitan Community College Condominium Owners Association Meeting**
5. **Monthly Financial Report – January 2019**
6. **Request for Payment – Design Workshop, Inc. – Professional Services – 84<sup>th</sup> Streetscape Plan – \$45,275.03**
7. **Request for Payment – DLR Group – Professional Services – City Centre Garage Security Planning – \$1,495.00**
8. **Request for Payment – Felsburg, Holt & Ullevig – Professional Services – \$900.00**
9. **Request for Payment – North Star – Professional Services – Branding & Marketing – \$26,000**
10. **Approval of Claims**

- **Reports from City Administrator and Department Heads**
- **Presentation – 84<sup>th</sup> Street Redevelopment Update**
- **Annual Report – Sarpy County Economic Development Corporation**

**B. Resolution - FY 2017/2018 Audit Report – BKD, LLP**

**C. Comprehensive Plan**  
1. **Public Hearing**  
2. **Ordinance**

**D. Ordinance – Amendments to the Zoning Ordinance – Section 7.11 Wireless Communication Towers**

**E. Adopt 2017 Edition of the National Electrical Code**  
1. **Public Hearing**  
2. **Ordinance**

**F. Resolution – Award Contract – 84th Street Pavement Rehabilitation**

**G. Resolution – Award Contract – Mini Park Improvements – Eberle Walden Park Shelter**

**H. Resolution – Consultant Selection – Information Technology Strategic Plan**

**I. Resolution – Withdraw Interlocal Cooperation Agreement – South Metro Regional SWAT Team**

**J. Resolution – Interlocal Cooperation Agreement – Sarpy County SWAT Team and Crisis Negotiation Unit**

**K. Resolution – Interlocal Cooperation Agreement – Sarpy Tactical Medic (STacMed) Team**

- L. Resolution – Approve Purchase – Self-Checkout Machine**
- M. Resolution – Approve Purchase – Kubota Utility Vehicle**
- N. Discussion – Fireworks**
- O. Executive Session – Personnel**
  - **Comments from the Floor**
  - **Comments from Mayor and Council**
  - **Adjournment**

The public is welcome and encouraged to attend all meetings. If special accommodations are required, please contact the City Clerk prior to the meeting at 402-331-4343. A copy of the Open Meeting Act is posted in the Council Chamber and available in the public copies of the Council packet. Citizens may address the Mayor and Council under "Comments from the Floor." Comments should be limited to five minutes. We ask for your cooperation in order to provide for an organized meeting.



**CITY OF LA VISTA**

**CERTIFICATE OF APPRECIATION**

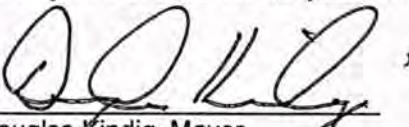
A CERTIFICATE OF APPRECIATION PRESENTED TO **BEN IVERSEN** OF THE LA VISTA POLICE DEPARTMENT, FOR 15 YEARS OF FAITHFUL AND EFFICIENT SERVICE TO THE CITY OF LA VISTA.

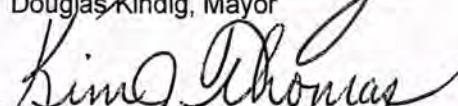
WHEREAS, **Ben Iversen** has served the City of La Vista since March 1, 2004; and

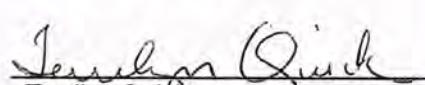
WHEREAS, **Ben Iversen's** input and contributions to the City of La Vista have contributed to the success of the City.

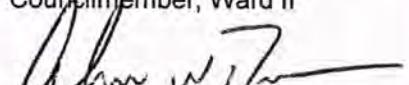
NOW, THEREFORE BE IT RESOLVED that this Certificate of Appreciation is hereby presented to **Ben Iversen** on behalf of the City of La Vista for 15 years of service to the City.

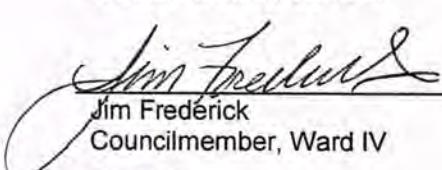
DATED THIS 19TH DAY OF MARCH 2019.

  
Douglas Kindig, Mayor

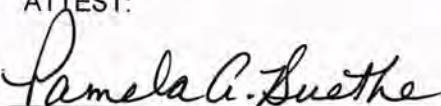
  
Kim J. Thomas  
Councilmember, Ward I

  
Terrilyn Quick  
Councilmember, Ward II

  
Alan W. Ronan  
Councilmember, Ward III

  
Jim Frederick  
Councilmember, Ward IV

ATTEST:

  
Pamela A. Buethe  
CMC  
City Clerk



# MINUTE RECORD

A-2

No. 729 — REDFIELD & COMPANY, INC. OMAHA E1310556LD

## LA VISTA CITY COUNCIL MEETING MARCH 5, 2019

A meeting of the City Council of the City of La Vista, Nebraska was convened in open and public session at 7:00 p.m. on March 5, 2019. Present were Councilmembers: Frederick, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Also in attendance were City Attorney McKeon, City Administrator Gunn, Assistant City Administrator Ramirez, City Clerk Buethe, Police Chief Lausten, City Engineer Kottmann, Director of Public Works Soucie, Library Director Barcal, Director of Administrative Services Pokorny, Community Development Director Birch, and Assistant Recreation Director Karlson.

A notice of the meeting was given in advance thereof by publication in the *Times* on February 20, 2019. Notice was simultaneously given to the Mayor and all members of the City Council and a copy of the acknowledgment of the receipt of notice attached to the minutes. Availability of the agenda was communicated to the Mayor and City Council in the advance notice of the meeting. All proceedings shown were taken while the convened meeting was open to the attendance of the public. Further, all subjects included in said proceedings were contained in the agenda for said meeting which is kept continuously current and available for public inspection at City Hall during normal business hours.

Mayor Kindig called the meeting to order, led the audience in the Pledge of Allegiance, and made the announcements.

### A. CONSENT AGENDA

1. APPROVAL OF THE AGENDA AS PRESENTED
2. APPROVAL OF THE MINUTES OF THE FEBRUARY 16, 2019 CITY COUNCIL WORK SESSION
3. APPROVAL OF THE MINUTES OF THE FEBRUARY 19, 2019 CITY COUNCIL MEETING
4. APPROVAL OF THE MINUTES OF THE FEBRUARY 21, 2019 PLANNING COMMISSION MEETING
5. REQUEST FOR PAYMENT – FELSBURG, HOLT, & ULLEVIG – PROFESSIONAL SERVICES – GILES SIGNAL RETIMING – \$722.50
6. REQUEST FOR PAYMENT – GRAHAM CONSTRUCTION, INC. – CONSTRUCTION SERVICES – 84<sup>TH</sup> STREET REDEVELOPMENT AREA – CITY CENTRE INFRASTRUCTURE – \$108,887.11
7. REQUEST FOR PAYMENT – OLSSON – PROFESSIONAL SERVICES – CITY CENTRE PHASE 1 PUBLIC INFRASTRUCTURE – \$19,006.53
8. REQUEST FOR PAYMENT – OLSSON – PROFESSIONAL SERVICES – CITY CENTRE LOT 17 PARKING GARAGE – \$620.75
9. REQUEST FOR PAYMENT – RDG PLANNING & DESIGN – PROFESSIONAL SERVICES – CIVIC CENTER PARK PHASE 1 – \$418.00
10. REQUEST FOR PAYMENT – THOMPSON, DREESSEN & DORNER, INC. – PROFESSIONAL SERVICES – PHASE 2 GOLF COURSE TRANSFORMATION – \$2,449.95
11. RESOLUTION NO. 19-024 – APPROVE PURCHASE – ICE CONTROL SALT

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING THE PURCHASE OF ICE CONTROL SALT FROM NEBRASKA SALT & GRAIN COMPANY, GOTHENBURG, NEBRASKA IN AN AMOUNT NOT TO EXCEED \$65,000.00

WHEREAS, the City Council of the City of La Vista has determined that the purchase of ice control salt is necessary; and

WHEREAS, the FY19/20 Biennial Budget provides funding for this purchase; and

WHEREAS, the ice control salt is used by Public Works for winter operations; and

WHEREAS, Subsection (C) (9) of Section 31.23 of the La Vista Municipal code requires that the City Administrator secure council approval prior to authorizing any purchases over \$5,000;

# MINUTE RECORD

March 5, 2019

No. 729 — REEDIE & COMPANY, INC., OMAHA E1310556LD

NOW, THEREFORE BE IT RESOLVED, by the Mayor and City Council of La Vista, Nebraska authorizing the purchase of ice control salt from Nebraska Salt & Grain Company, Gothenburg, Nebraska in an amount not to exceed \$65,000.00.

## 12. APPROVAL OF CLAIMS

|  |            |
|--|------------|
| ACTION BATTERIES UNLTD INC, maint.         | 90.28      |
| AMAZON.COM SERVICES, INC, supplies         | 177.62     |
| ARTHUR J GALLAGHER RISK MGMT, services     | 196,441.00 |
| ASPHALT & CONCRETE MATERIALS, maint.       | 568.97     |
| AT&T MOBILITY LLC, phones                  | 93.74      |
| BADGER BODY & TRUCK, maint.                | 207.39     |
| BERGANKDV LLC, services                    | 8,210.75   |
| BEST CARE EMPLOYEE ASST PROGRM, services   | 3,640.00   |
| BIBLIOTHECA LLC, services                  | 4,797.18   |
| BISHOP BUSINESS EQUIPMENT CO, services     | 1,175.19   |
| BLACK HILLS ENERGY, utilities              | 9,014.70   |
| BRODART CO, supplies                       | 170.40     |
| BUETHE, P., travel                         | 339.22     |
| BURNS & MCDONNELL ENGINEERING CO, services | 8,835.00   |
| CATHERINE DEMES MAYDEW, services           | 1,137.50   |
| CAVENDISH SQUARE PUBLISHING, services      | 215.56     |
| CAVLOVIC, PAT, apparel                     | 150.00     |
| CENTER POINT, INC., books                  | 364.32     |
| CENTURY LINK, phones                       | 343.72     |
| CENTURY LINK BUSN SVCS, phones             | 41.18      |
| CHAMPLIN TIRE RECYCLING, services          | 1,380.00   |
| CITY OF OMAHA, services                    | 169,670.30 |
| CITY OF PAPILLION, services                | 180,668.92 |
| CONTINENTAL RESEARCH CORP, supplies        | 365.02     |
| CONTROL MASTERS INC, bld&grnds             | 1,185.92   |
| COX COMMUNICATIONS, services               | 147.03     |
| CULLIGAN OF OMAHA, services                | 36.50      |
| DELL MARKETING L.P., services              | 4,176.08   |
| DEMCO INC, supplies                        | 713.92     |
| DESIGN WORKSHOP INC, services              | 26,546.78  |
| DH WIRELESS SOLUTIONS, services            | 1,160.38   |
| DIAMOND VOGEL PAINTSbld&grnds              | 188.45     |
| DIGITAL EXPRESS, services                  | 62.55      |
| DLR GROUP, services                        | 8,970.00   |
| EDGEWEAR SCREEN PRINTING, apparel          | 81.00      |
| EN POINTE TECHNOLOGIES SALES, services     | 7,480.00   |
| EZEKIEL KINSEY, services                   | 40.00      |
| FASTENAL CO, supplies                      | 23.45      |
| FBG SERVICE CORP, bld&grnds                | 5,965.00   |
| FIRST NATIONAL BANK FREMONT, bonds         | 317,472.50 |
| FIRST WIRELESS INC, supplies               | 227.20     |
| FOCUS PRINTING, services                   | 10,059.22  |
| GALE, books                                | 165.51     |
| GCR TIRES & SERVICE, maint.                | 838.07     |
| GRAYBAR ELECTRIC CO INC, supplies          | 1,079.63   |
| GREYHOUSE PUBLISHING, services             | 345.00     |
| H & H CHEVROLET LLC, maint.                | 1,224.03   |
| HAWKINS CONSTRUCTION CO, services          | 14,400.00  |
| HDR ENGINEERING INC, services              | 5,259.23   |
| HEARTLAND TIRES & TREADS, maint.           | 50.00      |
| HERRICK, ANGELA DAWN, services             | 160.00     |
| HY-VEE INC, services                       | 1,714.00   |
| INGRAM LIBRARY SERVICES, books             | 1,383.25   |
| KANOPI, INC., services                     | 52.00      |
| KRIHA FLUID POWER CO, maint.               | 91.05      |

# MINUTE RECORD

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No. 729 — REIDEL & COMPANY, INC. OMAHA E1310556LD

|  |           |
|--|-----------|
| LEAGUE OF NEBR MUNICIPALITIES, services    | 427.00    |
| LIBRARY ADVANTAGE, supplies                | 560.00    |
| LISA BRADDY, refund                        | 72.00     |
| MARCO INC, services                        | 256.91    |
| MARK A KLINKER, services                   | 200.00    |
| MEISTER, K., travel                        | 267.50    |
| MENARDS-RALSTON, supplies                  | 313.43    |
| MUD, utilities                             | 2,364.51  |
| MID CON SYSTEMS INC, bld&grnds             | 748.90    |
| MIDLANDS LIGHTING & ELECTRIC, services     | 165.00    |
| MIDWEST TAPE, media                        | 191.95    |
| MOBOTREX, INC., supplies                   | 792.00    |
| MSC INDUSTRIAL, supplies                   | 568.99    |
| NAT'L EVERYTHING WHOLESALE, supplies       | 484.38    |
| NAT'L LEAGUE OF CITIES, services           | 1,533.67  |
| NLA-NEBRASKA LIBRARY ASSN, services        | 35.00     |
| NMC EXCHANGE LLC, maint.                   | 77.96     |
| NORTON, J., travel                         | 213.50    |
| NUTS AND BOLTS INC, maint.                 | 86.52     |
| OCLC INC, services                         | 155.39    |
| OFFICE DEPOT INC, supplies                 | 476.95    |
| ORIENTAL TRADING CO, supplies              | 67.74     |
| PASTOR C PANTALEON JR, services            | 150.00    |
| PATRICK STIBBS, services                   | 4,800.00  |
| PER MAR SECURITY, services                 | 126.00    |
| PINOT'S PALETTE LA VISTA, services         | 200.00    |
| PITNEY BOWES, supplies                     | 411.78    |
| PLAINS EQUIPMENT GROUP, maint.             | 1,306.75  |
| RDG PLANNING & DESIGN, services            | 105.00    |
| RECORDED BOOKS, INC, media                 | 2,127.46  |
| SAPP BROS INC, maint.                      | 378.60    |
| SARPY COUNTY COURTHOUSE, services          | 4,207.68  |
| SCHEMMER ASSOCIATES INC, services          | 1,180.88  |
| SCHOLASTIC LIBRARY PUBLISHING, books       | 534.30    |
| SOUTHERN UNIFORM & EQUIP, apparel          | 19.00     |
| SUNSET LAW ENFORCEMENT LLC, supplies       | 885.60    |
| SWAN ENGINEERING LLC, services             | 85.82     |
| THE NEW YORK TIMES, services               | 585.00    |
| THE NOVAK CONSULTING GROUP, INC, services  | 3,857.00  |
| THE PENWORTHY CO, books                    | 486.07    |
| THERMO KING CHRISTENSEN, maint.            | 383.45    |
| THOMPSON DREESSEN & DORNER, INC., services | 5,438.30  |
| THREE RIVERS LIBRARY SYSTEM, services      | 10.00     |
| TORNADO WASH LLC, services                 | 850.00    |
| TRAFFIC SENSOR CORP, services              | 269.00    |
| TURFWERKS, services                        | 15,263.05 |
| TY'S OUTDOOR POWER & SVC INC, maint.       | 1,042.27  |
| UNITED PARCEL, services                    | 30.31     |
| UNIVERSAL STEERING HYDRAULIC, maint.       | 469.00    |
| VERIZON WIRELESS, phones                   | 209.55    |
| VER-MAC, services                          | 350.00    |
| VIERREGGER ELECTRIC CO, services           | 369.00    |
| WICK'S STERLING TRUCKS INC, maint.         | 593.75    |

Councilmember Thomas made a motion to approve the consent agenda. Seconded by Councilmember Frederick. Councilmember Sell reviewed the bills and stated everything was in order. Councilmembers voting aye: Frederick, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

# MINUTE RECORD

March 5, 2019

No. 729 — REEDIE & COMPANY, INC. OMAHA E1310556LD

## REPORTS FROM CITY ADMINISTRATOR AND DEPARTMENT HEADS

Library Director Barcal presented Council with the Library's annual report.

Community Development Director Birch provided Council with copies of the Strategic Plan for their Comprehensive Plan books.

Police Chief Lausten reported on snow enforcements and the pop-up Coffee with a Cop. He also reported that Officer Jamie Brown will be on TV talking about School Resource Officers; Officer Josh McNeil has been assigned to the Criminal Investigations Bureau. The K-9 for a Day program will be featured in People Magazine.

Director of Public Works Soucie thanked the Police Department for their assistance with snow enforcement. He also reported on the ice control salt supply and repair of potholes on main arterial streets.

## **B. ONE AND SIX YEAR STREET IMPROVEMENT PLAN**

### **1. PUBLIC HEARING**

At 7:18 p.m. Mayor Kindig opened the public hearing and stated the floor was now open for discussion on the One and Six Year Street Improvement Plan. Deputy Director of Public Works Calentine gave an overview of the completed projects and the future projects included in the Plan.

At 7:33 p.m. Councilmember Hale made a motion to close the public hearing. Seconded by Councilmember Thomas. Councilmembers voting aye: Frederick, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

### **2. RESOLUTION**

Councilmember Sell introduced and moved for the adoption of Resolution No.19-025 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, APPROVING THE ONE-AND-SIX-YEAR PLAN FOR HIGHWAY, ROAD AND STREET IMPROVEMENTS FOR THE CITY OF LA VISTA AS SUBMITTED BY THE CITY PUBLIC WORKS DIRECTOR.

WHEREAS, the Public Works Director has revised and updated the City of La Vista One-and-Six-Year Street Plan; and

WHEREAS, the La Vista Planning Commission has reviewed the One-and-Six-Year Street Plan for the City of La Vista and recommends to Council approval of the Plan; and

WHEREAS, the Mayor and City Council of the City of La Vista, Nebraska held a public hearing on the City of La Vista's One-and-Six-Year Plan for highway, road and street improvements for the City of La Vista as submitted by the City Public Works Director; and

WHEREAS, the citizens of the City of La Vista have therefore had an opportunity to comment on the One-and-Six-Year Plan for highway, road and street improvements for the City of La Vista as submitted and reviewed by the La Vista City Council; and

WHEREAS, projects in the One-and-Six-Year Street Plan have been incorporated into the City of La Vista's Capital Improvement Plan;

NOW THEREFORE, BE IT RESOLVED, by the Mayor and City Council of the City of La Vista, Nebraska that the One-and-Six-Year Plan for highway, road and street improvements for the City of La Vista as submitted by the City Public Works Director and reviewed by the Mayor and City Council of the City of La Vista be, and the same hereby is, accepted and approved.

Seconded by Councilmember Hale. Councilmembers voting aye: Frederick, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

# MINUTE RECORD

March 5, 2019

No. 729 — REFIELD & COMPANY, INC. OMAHA E1310556LD

## C. 3D SELF STORAGE – CONDITIONAL USE PERMIT AMENDMENT, LOT 1 OAKDALE PARK STORAGE (104TH & HARRISON STREET)

### 1. PUBLIC HEARING

At 7:33 p.m. Mayor Kindig opened the public hearing and stated the floor was now open for discussion on the proposed amendment to the conditional use permit. James Buser and Aaron Wiese, representing the developer, gave an overview of the proposed amendment. A member of the public expressed concerns with the building height, lighting, and access after hours.

At 7:56 p.m. Councilmember Hale made a motion to close the public hearing. Seconded by Councilmember Thomas. Councilmembers voting aye: Frederick, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

### 2. RESOLUTION

Councilmember Sheehan introduced and moved for the adoption of Resolution No. 19-026 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING THE EXECUTION OF AN AMENDMENT TO A CONDITIONAL USE PERMIT FOR 3D SELF STORAGE – LA VISTA, LLC, TO OPERATE A SELF-SERVICE STORAGE FACILITY ON LOT 1, OAKDALE PARK STORAGE.

WHEREAS, 3D Self Storage – La Vista, LLC, has applied for approval of an amendment to their conditional use permit for a self-service storage facility on Lot 1, Oakdale Park Storage, located southwest of 104<sup>th</sup> Street and Harrison Street; and

WHEREAS, the La Vista Planning Commission has reviewed the application and recommends approval; and

WHEREAS, the Mayor and City Council of the City of La Vista are agreeable to the amendment of the conditional use permit for such purposes;

NOW THEREFORE, BE IT RESOLVED, that the Mayor and City Council of the City of La Vista hereby authorize the execution of an amendment to a Conditional Use Permit in form and content submitted at this meeting, with such modifications that the City Administrator or City Attorney may determine necessary or advisable, for 3D Self Storage – La Vista, LLC, to allow for a self-service storage facility on Lot 1, Oakdale Park Storage.

Seconded by Councilmember Hale. Councilmembers voting aye: Frederick, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

## D. RESOLUTION – CHANGE ORDER NO. 9 – 84<sup>TH</sup> STREET REDEVELOPMENT AREA – PUBLIC IMPROVEMENT REDEVELOPMENT PROJECT – OFFSTREET PARKING DISTRICT NO. 2, STRUCTURE NO. 1

Councilmember Thomas introduced and moved for the adoption of Resolution No. 19-027 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING CHANGE ORDER NUMBER 9 TO THE CONTRACT WITH HAWKINS CONSTRUCTION CO., OMAHA, NEBRASKA, TO PROVIDE FOR ADDITIONS OF WORK TO THE CONTRACT WHICH WILL RESULT IN AN INCREASE IN THE CONTRACT PRICE OF \$50,535.00.

WHEREAS, the City has determined it is necessary to make changes and additions of work to the contract; and

WHEREAS, the FY19/20 Biennial Budget provides funding for the project; and

WHEREAS, change order number 9 by will increase the contract amount by \$50,535.00 to a total of \$4,071,581.91.

# MINUTE RECORD

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No. 729 — REEDFIELD & COMPANY, INC., OMAHA E1310556LD

NOW THEREFORE, BE IT RESOLVED, by the Mayor and City Council of the City of La Vista, Nebraska, that the Mayor is authorized to execute the necessary documents for change order number 9 to the contract with Hawkins Construction Co., Omaha, Nebraska, to provide for additions of work to the contract which will result in an increase in the contract price of \$50,535.00.

Seconded by Councilmember Hale. Councilmembers voting aye: Frederick, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: Sheehan. Abstain: None. Absent: None. Motion carried.

## E. RESOLUTION – CHANGE ORDER NO. 1 – 84<sup>TH</sup> STREET REDEVELOPMENT AREA – CIVIC CENTER PARK – SANITARY SEWER RELOCATION

Councilmember Quick introduced and moved for the adoption of Resolution No.19-028 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING CHANGE ORDER NUMBER 1 TO THE CONTRACT WITH GRAHAM CONSTRUCTION. INC., OMAHA, NEBRASKA, TO PROVIDE FOR ADDITIONS OF WORK TO THE CONTRACT WHICH WILL RESULT IN AN INCREASE IN THE CONTRACT PRICE OF \$12,870.94.

WHEREAS, the City has determined it is necessary to make changes and additions of work to the contract; and

WHEREAS, the FY19/20 Biennial Budget provides funding for the project; and

WHEREAS, change order number 1 by will increase the contract amount by \$12,870.94 to a total of \$272,870.94.

NOW THEREFORE, BE IT RESOLVED, by the Mayor and City Council of the City of La Vista, Nebraska, that the Mayor is authorized to execute the necessary documents for change order number 1 to the contract with Graham Construction, Inc., Omaha, Nebraska, to provide for additions of work to the contract which will result in an increase in the contract price of \$12,870.94.

Seconded by Councilmember Thomas. Councilmembers voting aye: Frederick, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

## F. RESOLUTION – REPLACEMENT OF POLICE DEPARTMENT BUILDING SECURITY CAMERAS

Councilmember Hale introduced and moved for the adoption of Resolution No.19-029 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA APPROVING THE PURCHASE OF EXTERIOR SECURITY CAMERAS FOR THE POLICE STATION FROM CONTROL MASTERS, OMAHA, NEBRASKA, IN AN AMOUNT NOT TO EXCEED \$19,672.00.

WHEREAS, the City Council of the City of La Vista has determined that the replacement of exterior security cameras at the police station is necessary; and

WHEREAS, funding for the replacement is available in the City's FY19/20 Biennial Budget; and

WHEREAS, the police department has secured a bid from Control Masters, Omaha, Nebraska, for the equipment; and

WHEREAS, Paragraph 9 of Section 31.23 of the La Vista Municipal Code requires that the City Administrator secure Council approval prior to authorizing any purchase over \$5,000.00;

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska, do hereby authorize the purchase of exterior security cameras for the police station from Control Masters, Omaha, Nebraska, in an amount not to exceed \$19,672.00.

# MINUTE RECORD

March 5, 2019

No. 729 — REEDIE & COMPANY, INC. OMAHA E1310556LD

Seconded by Councilmember Frederick. Councilmembers voting aye: Frederick, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

## G. APPROVAL OF THE APPLICATION FOR A CLASS C LIQUOR LICENSE – HOA RESTAURANT HOLDER DBA HOOTERS

### 1. PUBLIC HEARING

At 8:05 p.m. Mayor Kindig opened the public hearing and stated the floor was now open for discussion on the Class C Liquor License. Robert Futhey, representing the applicant, presented an overview of the business.

At 8:08 p.m. Councilmember Hale made a motion to close the public hearing. Seconded by Councilmember Crawford. Councilmembers voting aye: Frederick, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

### 2. RESOLUTION

Councilmember Thomas introduced and moved for the adoption of Resolution No. 19-030 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA RECOMMENDING TO THE NEBRASKA LIQUOR CONTROL COMMISSION, APPROVAL OF THE CLASS C LIQUOR LICENSE APPLICATION OF HOA RESTAURANT HOLDER LLC DBA HOOTERS, LA VISTA, NEBRASKA.

WHEREAS, HOA Restaurant Holder dba Hooters, 12710 Westport Parkway, La Vista, Sarpy County, Nebraska, has applied to the Nebraska Liquor Control Commission for a Class C Liquor License, and

WHEREAS, the Nebraska Liquor Control Commission has notified the City of said application, and

WHEREAS, the City has adopted local licensing standards to be considered in making recommendations to the Nebraska Liquor Control Commission, and

WHEREAS, said licensing standards have been considered by the City Council in making its decision.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska, hereby recommend to the Nebraska Liquor Control Commission approval of the Class C Liquor License application submitted by HOA Restaurant Holder dba Hooters, 12710 Westport Parkway, La Vista, Sarpy County, Nebraska.

Seconded by Councilmember Sell. Councilmembers voting aye: Frederick, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

Councilmember Crawford motioned to move Comments from the Floor up on the agenda ahead of item H. Executive Session. Seconded by Councilmember Thomas. Councilmembers voting aye: Frederick, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

### COMMENTS FROM THE FLOOR

There were no comments from the floor.

## H. EXECUTIVE SESSION – CONTRACT NEGOTIATION GUIDANCE; DISCUSSION OF SECURITY PROTOCOLS

At 8:12 p.m. Councilmember Crawford made a motion to go into executive session for protection of the reputation of an individual to discuss personnel matters. Seconded by Councilmember Hale. Councilmembers voting aye: Frederick, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried. Mayor Kindig stated the executive session would be limited to the subject matter contained in the motion.

# MINUTE RECORD

March 5, 2019

No. 729 — REDFIELD & COMPANY, INC. OMAHA E1310556LD

At 8:25 p.m. the Council came out of executive session. Councilmember Crawford made a motion to reconvene in open and public session. Seconded by Councilmember Hale. Councilmembers voting aye: Frederick, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

## COMMENTS FROM MAYOR AND COUNCIL

Councilmember Hale thanked staff and Council for allowing her to attend the League of Nebraska Municipalities Mid-Winter Conference.

Mayor Kindig gave a legislative update.

At 8:26 p.m. Councilmember Crawford made a motion to adjourn the meeting. Seconded by Councilmember Thomas. Councilmembers voting aye: Frederick, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2019.

CITY OF LA VISTA

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Douglas Kindig, Mayor

ATTEST:

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Rachel D. Carl, CMC  
Deputy City Clerk

**MEETING OF THE LIBRARY ADVISORY BOARD  
CITY OF LA VISTA**

**MINUTES OF MEETING  
January 10, 2019**

Members Present:      Rose Barcal      Connie Novacek  
                                 Valerie Russell      Kim Schmit-Pokorny

Member Absent:      Huyen-Yen Hoang      Carol Westlund

**Agenda Item #1: Call to Order**

The meeting was called to order at 5:30 p.m.

**Agenda Item #2: Announcement of Location of Posted Open Meetings Act**

An announcement was made of the location of the posted copy of the Open Meetings Act for public reference.

**Agenda Item #3: Introductions**

There were no introductions made.

**Agenda Item #4: Approval of Minutes of September 13, 2018 Meeting**

It was moved by Novacek and seconded by Schmit-Pokorny that the September 13, 2019 minutes be accepted as presented. Board members voting aye: Novacek, Russell, and Schmit-Pokorny. Nays: none. Abstain: none. Absent: Hoang and Westlund. Motion carried.

**Agenda Item #5: Library Director's Report**

- a. Programs: highlights of programming were given including the 350 who attended the Noon Year's Eve program, the Homeschool Crazy Chemistry session (27), and the 11 who attended the pumpkin painting session.
- b. Employee updates included the full-time Youth Division job description and the part-time Teen Coordinator job description going before City Council at a future City Council Meeting.
- c. Library Meetings were reviewed including the 2018 and 2019 Nebraska Library Association's Annual Conference. The 2019 conference will be joined by the Iowa Library Association and located in La Vista at the Embassy Suites. A City/MCC Condominium update was given concerning the new light fixtures that have been ordered for the library. Replacement will take place during the library's business hours. As a result, the area under construction will be off limits to patrons and staff.
- d. General Library Information included the new resource for online movie streaming service called Kanopy. This service has no charge to library cardholders.

**Agenda Item #6: Circulation Report**

Barcal distributed the circulation report. The report was discussed and accepted.

**Agenda Item #7: Old Business**

- a. Continuing Education Activities: Library Advocacy Discussion. During the last meeting, a report was distributed giving the amount of money saved by people checking out materials. It was asked if a breakdown could be created for the different types of materials and the

amount saved under each. After exploring the library system, this capability is not an option. A report was giving identifying the patron types and how much was saved for each patron type. This report was distributed.

- b. Amnesty Week: October 28-November 3. Five boxes of food were given to the Tri-County Food Pantry and approximately 20 coats, hats and mittens were collected.
- c. Money Saved By Community Using the Library: FY18. The report showed that La Vista residents saved \$787,419.58 while non-residents saved \$94,101.58. With the remaining member types, the total amount saved by checking out materials (vs. electronic items) in FY18 was \$1,386,251.04.

Agenda Item #8: New Business

- a. Grants
  - i. La Vista Community Foundation: Time to Play! Jodi Norton submitted a grant for \$750 to replace donated materials in the storytime room. \$750 was awarded to the library in December.
  - ii. American Library Association and Dollar General Foundation: American Dream Literacy Initiative. Rose Barcal with input from Mary Hagerup submitted a grant for \$10,000 for the GED program. An email was received on the 9<sup>th</sup> of January awarding the library \$10,000. The library was one of 16 nationwide to receive this grant.
  - iii. Nebraska Library Commission: Library Innovation Studios. Barcal is gathering information to submit this grant by March 29, 2019 including a layout of where each item would be placed in the library for this makerspace grant.
  - iv. Humanities Nebraska: Darrel Draper. Cedate Shultz submitted a grant to have Darrel Draper present "The History of Nebraska as told by Peter Sarpy" on March 9<sup>th</sup> at 10a.m.
- b. Policy Review: Bulletin Board. The policy was discussed. It was determined that there were no edits or changes to be made to the policy.
- c. Policy Review: Food and Drink. The policy was discussed. It was determined that there were no edits or changes to be made to the policy.
- d. Meeting Dates 2019.
  - i. January 10
  - ii. March 14
  - iii. May 9
  - iv. July 11
  - v. September 12
  - vi. November 14
- e. Department Plan Development Strategy.
  - i. Library Staff. The staff is in the process of planning.
  - ii. Library Board. The board requested a copy of the draft initiatives once they are determined.
  - iii. Public. For the state purposes pertaining to the library's accreditation, there will be a public aspect to obtain input.
- f. State Report. Statistics are being compiled for the annual state report.
- g. President and Secretary Positions 2019. Thanks goes to Novacek for serving as president and Schmit-Pokorny for serving as secretary. Their time and energies are appreciated. Elections for the 2019 offices of president and secretary were held: Schmit-Pokorny made a motion and seconded by Russell to close nominations and a unanimous ballot cast for

Russell as President and Novacek as Secretary. Board members voting aye: Novacek, Russell, and Schmit-Pokorny. Nays: none. Abstain: none. Absent: Hoang and Westlund. Motion carried.

- h. Amnesty Weeks 2019. Discussion was held concerning the 2019 Amnesty Weeks to be held by the library including a winter week in conjunction with the winter coat drive.
- i. Nebraska Sesquicentennial Commission Ascription. The library received a plaque acknowledging the program that was held for the Nebraska Sesquicentennial celebration.
- j. Continuing Education Activities:
  - i. Library Policies (10 minutes)
  - ii. Discussion (15 minutes)

Agenda Item #9: Comments from the Floor

There were no comments from the floor.

Agenda Item #10: Comments from the Board

Novacek shared a program called "Reading with a Senior" where seniors read to children and/or children read to seniors.

There was a motion by Schmit-Pokorny and second by Novacek to adjourn the meeting at 6:34 p.m.

The next meeting is scheduled for March 14<sup>th</sup>, 2019 at 5:30 p.m. at the La Vista Public Library, Conference Room #142.

## Meeting of the Board of Directors

### LA VISTA/METROPOLITAN COMMUNITY COLLEGE CONDOMINIUM OWNERS ASSOCIATION, INC.

#### MINUTES OF MEETING March 4, 2019

4:00 p.m.

|                  |                   |                 |               |
|------------------|-------------------|-----------------|---------------|
| Members Present: | Rose Barcal       | Brenda Gunn     | Rich Hanneman |
|                  | Diana Kerwin-Kubr | Bernie Sedlacek | Joe Soucie    |

#### Agenda Item #1: Announcement of Location of Posted Open Meetings Act

A copy of the Open Meetings Act is posted on the North wall of the conference room for public access and reference. A copy of the act is also available.

#### Agenda Item #2: Approval of the Notice of the Meeting

Notice of Meeting was published by the City and College in the Times and Omaha World Herald. Moved by Gunn and seconded by Sedlacek to approve. Board members voting aye: Barcal, Gunn, Hanneman, Kerwin-Kubr, Sedlacek, and Soucie. Nays: none. Absent: none. Motion approved.

#### Agenda Item #3: Approval of the Minutes from November 12, 2018

Moved by Hanneman and seconded by Sedlaceck to approve the November 12, 2018 meeting minutes with the amendment under Item #4 to read: "He will clarify how the pendulum lights are to be hung." Board members voting aye: Barcal, Gunn, Hanneman, Kerwin-Kubr, Sedlacek, and Soucie. Nays: none. Absent: none. Motion approved.

#### Agenda Item #4: Long Range Capital Improvement Plan

Discussion was held concerning long range capital improvement plan for the facility.

- a. Lights: The lights have been delivered and the MCC electricians are busy installing the LED lights. The project is to be completed in two months.
- b. Bulletin Boards: There are still areas with the tack walls: the entry bulletin board, the breakroom and an office.
- c. Parking Lot: bids are to go out shortly. In April, this will go to the MCC board. The project should begin late spring or early summer. The sewer will be inspected before and after the project to ensure the line is intact.
- d. Glycol: Completion will take place before October 2019.
- e. Other: There was no other discussion.

#### Agenda Item #5: Food Vendors

There are four food vendors available throughout the week:

Hard Bean Coffee Monday through Thursday 7:30 a.m. to 10:30 a.m.,  
Salsarita - Monday 11 a.m. to 1 p.m.,  
Subway - Tuesday 11 a.m. to 1 p.m.,  
Hard Bean - Wednesday 10:30 a.m. to 2 p.m., and  
Godfather's Pizza - Thursday 11 a.m. to 1 p.m.

Vendors are on site when MCC classes are in session.

Godfather's Pizza will be present during Sarpy Center's Spring Fling on March 12<sup>th</sup> 11 a.m. to 1 p.m.

Agenda Item #6: Other Business

A discussion was held concerning the bookstore. Kerwin-Kubr expressed concern over the snow piles on the west side of the building obstructing vision as well as the speed of the plow drivers.

Agenda Item #7: Next Meeting

The next meeting will be Monday, May 13, 2019 at 4:00 p.m. at the La Vista Public Library, Room #142.

It was moved by Gunn and seconded by Soucie to adjourn the meeting at 4:29 p.m.

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the four months ending January 31, 2019**  
**33% of the Fiscal Year 2019**

|  | <b>Total All Funds</b>                    |   |   |   |   |
|--|---|---|---|---|---|
|  | <u><b>Budget</b></u><br><u>(12 month)</u> | <u><b>MTD</b></u><br><u><b>Actual</b></u> | <u><b>YTD</b></u><br><u><b>Actual</b></u> | <u><b>Over(under)</b></u><br><u><b>Budget</b></u> | <u><b>% of Budget</b></u><br><u><b>Used</b></u> |

**OPERATING REVENUES**

|                                  |                   |                  |                  |                     |            |
|----------------------------------|-------------------|------------------|------------------|---------------------|------------|
| General Fund                     | \$ 18,435,291     | \$ 1,289,911     | \$ 3,800,298     | \$ (14,634,993)     | 21%        |
| Sewer Fund                       | 4,528,909         | 297,541          | 1,325,500        | (3,203,409)         | 29%        |
| Debt Service Fund                | 4,232,911         | 307,170          | 998,289          | (3,234,622)         | 24%        |
| Capital Improvement Program Fund | 811,366           | -                | -                | (811,366)           | 0%         |
| Lottery Fund                     | 1,206,691         | 96,746           | 380,993          | (825,698)           | 32%        |
| Economic Development Fund        | 718               | -                | 4                | (714)               | 1%         |
| Off Street Parking Fund          | 464               | 1,853            | 1,859            | 1,395               | 401%       |
| Redevelopment Fund               | 3,164,298         | 212,884          | 773,936          | (2,390,362)         | 24%        |
| Police Academy                   | 80,055            | 477              | 496              | (79,559)            | 1%         |
| TIF 1A                           | -                 | -                | -                | -                   | 0%         |
| TIF 1B                           | -                 | -                | -                | -                   | 0%         |
| Sewer Reserve Fund               | 3,003             | 636              | 1,483            | (1,520)             | 49%        |
| Qualified Sinking Fund           | 250               | 53               | 123              | (127)               | 49%        |
| <b>Total Operating Revenues</b>  | <b>32,463,956</b> | <b>2,207,270</b> | <b>7,282,979</b> | <b>(25,180,977)</b> | <b>22%</b> |

**OPERATING EXPENDITURES**

|                                     |                   |                  |                  |                     |            |
|-------------------------------------|-------------------|------------------|------------------|---------------------|------------|
| General Fund                        | 18,155,822        | 1,359,237        | 5,328,577        | (12,827,245)        | 29%        |
| Sewer Fund                          | 3,978,263         | 250,007          | 455,226          | (3,523,037)         | 11%        |
| Debt Service Fund                   | 4,130,462         | 14,696           | 1,765,847        | (2,364,615)         | 43%        |
| Capital Improvement Program Fund    | -                 | -                | -                | -                   | 0%         |
| Lottery Fund                        | 760,175           | 31,951           | 135,813          | (624,362)           | 18%        |
| Economic Development Fund           | 134,559           | -                | -                | (134,559)           | 0%         |
| Off Street Parking Fund             | 1,137,642         | 1,698            | 525,558          | (612,084)           | 46%        |
| Redevelopment Fund                  | 2,508,057         | 530              | 332,282          | (2,175,775)         | 13%        |
| Police Academy                      | 95,104            | 8,908            | 34,425           | (60,679)            | 36%        |
| TIF 1A                              | -                 | -                | 12,364           | 12,364              | 0%         |
| TIF 1B                              | -                 | -                | 19,136           | 19,136              | 0%         |
| Sewer Reserve Fund                  | -                 | -                | -                | -                   | 0%         |
| Qualified Sinking Fund              | -                 | -                | -                | -                   | 0%         |
| <b>Total Operating Expenditures</b> | <b>30,900,084</b> | <b>1,667,027</b> | <b>8,609,229</b> | <b>(22,290,855)</b> | <b>28%</b> |

**OPERATING REVENUES NET OF EXPENDITURES**

|   |                  |                |                    |                    |
|---|------------------|----------------|--------------------|--------------------|
| General Fund                                  | 279,469          | (69,326)       | (1,528,279)        | (1,807,748)        |
| Sewer Fund                                    | 550,646          | 47,534         | 870,274            | 319,628            |
| Debt Service Fund                             | 102,449          | 292,474        | (767,559)          | (870,008)          |
| Capital Improvement Program Fund              | 811,366          | -              | -                  | (811,366)          |
| Lottery Fund                                  | 446,516          | 64,796         | 245,180            | (201,336)          |
| Economic Development Fund                     | (133,841)        | -              | 4                  | 133,845            |
| Off Street Parking Fund                       | (1,137,178)      | 154            | (523,700)          | 613,478            |
| Redevelopment Fund                            | 656,241          | 212,354        | 441,654            | (214,587)          |
| Police Academy                                | (15,049)         | (8,431)        | (33,929)           | (18,880)           |
| TIF 1A  | -                | -              | (12,364)           | (12,364)           |
| TIF 1B  | -                | -              | (19,136)           | (19,136)           |
| Sewer Reserve Fund                            | 3,003            | 636            | 1,483              | (1,520)            |
| Qualified Sinking Fund                        | 250              | 53             | 123                | (127)              |
| <b>Operating Revenues Net of Expenditures</b> | <b>1,563,872</b> | <b>540,243</b> | <b>(1,326,250)</b> | <b>(2,890,122)</b> |
|   | -                | -              | -                  | 0                  |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the four months ending January 31, 2019**  
**33% of the Fiscal Year 2019**

|  | <b>Total All Funds</b>      |                             |                             |                                     |
|--|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|
|  | <u>Budget</u><br>(12 month) | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | <u>Over(under)</u><br><u>Budget</u> |

**OTHER FINANCING SOURCES & USES**

**TRANSFERS IN**

|                                  |                  |               |                  |                    |            |
|----------------------------------|------------------|---------------|------------------|--------------------|------------|
| General Fund                     | 96,902           | -             | 72,652           | (24,250)           | 75%        |
| Sewer Fund                       | 3,000            | -             | -                | (3,000)            | 0%         |
| Debt Service Fund                | 724,604          | -             | -                | (724,604)          | 0%         |
| Capital Improvement Program Fund | 2,570,012        | 26,553        | 523,310          | (2,046,702)        | 20%        |
| Lottery Fund                     | -                | 2,460         | 2,460            | 2,460              | -          |
| Economic Development Fund        | 200,000          | -             | -                | (200,000)          | 0%         |
| Off Street Parking Fund          | 1,138,651        | -             | 530,458          | (608,194)          | 47%        |
| Redevelopment Fund               | -                | -             | -                | -                  | -          |
| Police Academy                   | 20,000           | -             | 20,000           | -                  | 100%       |
| TIF 1A                           | -                | -             | -                | -                  | -          |
| TIF 1B                           | -                | -             | -                | -                  | -          |
| Sewer Reserve Fund               | 1,201,125        | -             | 1,201,125        | -                  | 100%       |
| Qualified Sinking Fund           | 100,000          | -             | 100,000          | -                  | 100%       |
| <b>Total Transfers In</b>        | <b>6,054,294</b> | <b>29,013</b> | <b>2,450,005</b> | <b>(3,604,289)</b> | <b>40%</b> |

**TRANSFERS OUT**

|                                  |                    |                 |                    |                  |            |
|----------------------------------|--------------------|-----------------|--------------------|------------------|------------|
| General Fund                     | (772,604)          | -               | (30,250)           | 742,354          | 4%         |
| Sewer Fund                       | (1,201,125)        | -               | (1,201,125)        | -                | 100%       |
| Debt Service Fund                | (3,179,106)        | (29,013)        | (570,676)          | 2,608,430        | 18%        |
| Capital Improvement Program Fund | (90,000)           | -               | -                  | 90,000           | 0%         |
| Lottery Fund                     | (395,902)          | -               | (172,652)          | 223,250          | 44%        |
| Economic Development Fund        | -                  | -               | -                  | -                | -          |
| Off Street Parking Fund          | -                  | -               | -                  | -                | -          |
| Redevelopment Fund               | (415,557)          | -               | (475,302)          | (59,745)         | 114%       |
| Police Academy                   | -                  | -               | -                  | -                | -          |
| TIF 1A                           | -                  | -               | -                  | -                | -          |
| TIF 1B                           | -                  | -               | -                  | -                | -          |
| Sewer Reserve Fund               | -                  | -               | -                  | -                | -          |
| Qualified Sinking Fund           | -                  | -               | -                  | -                | -          |
| <b>Total Transfers Out</b>       | <b>(6,054,294)</b> | <b>(29,013)</b> | <b>(2,450,005)</b> | <b>3,604,289</b> | <b>40%</b> |

**NET TRANSFERS**

|                                  |             |          |             |             |          |
|----------------------------------|-------------|----------|-------------|-------------|----------|
| General Fund                     | (675,702)   | -        | 42,402      | 718,104     | 100%     |
| Sewer Fund                       | (1,198,125) | -        | (1,201,125) | (3,000)     | 100%     |
| Debt Service Fund                | (2,454,502) | (29,013) | (570,676)   | 1,883,826   | 23%      |
| Capital Improvement Program Fund | 2,480,012   | 26,553   | 523,310     | (1,956,702) | 21%      |
| Lottery Fund                     | (395,902)   | 2,460    | (170,192)   | 225,710     | 43%      |
| Economic Development Fund        | 200,000     | -        | -           | (200,000)   | 0%       |
| Off Street Parking Fund          | 1,138,651   | -        | 530,458     | (608,194)   | 47%      |
| Redevelopment Fund               | (415,557)   | -        | (475,302)   | (59,745)    | 114%     |
| Police Academy                   | 20,000      | -        | 20,000      | -           | 100%     |
| TIF 1A                           | -           | -        | -           | -           | -        |
| TIF 1B                           | -           | -        | -           | -           | -        |
| Sewer Reserve Fund               | 1,201,125   | -        | 1,201,125   | -           | 100%     |
| Qualified Sinking Fund           | 100,000     | -        | 100,000     | -           | 100%     |
| <b>Total Net Transfers</b>       | <b>0</b>    | <b>0</b> | <b>0</b>    | <b>0</b>    | <b>0</b> |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

For the four months ending January 31, 2019

33% of the Fiscal Year 2019

| Total All Funds                    |                             |                             |                              |                            |
|------------------------------------|-----------------------------|-----------------------------|------------------------------|----------------------------|
| <u>Budget</u><br><u>(12 month)</u> | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | Over(under)<br><u>Budget</u> | % of Budget<br><u>Used</u> |
| 10,270,000                         | -                           | -                           | (10,270,000)                 | 0%                         |
| 3,000,000                          | -                           | -                           | (3,000,000)                  | 0%                         |
| 2,503,611                          | -                           | -                           | (2,503,611)                  | 0%                         |
| <b>17,130,000</b>                  | <b>-</b>                    | <b>-</b>                    | <b>(17,130,000)</b>          | <b>0%</b>                  |
| <b>32,903,611</b>                  | <b>-</b>                    | <b>-</b>                    | <b>(32,903,611)</b>          | <b>0%</b>                  |

#### OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM

|  |                   |                |                  |                     |            |
|--|-------------------|----------------|------------------|---------------------|------------|
| Sewer Fund                               | 125,000           | -              | -                | (125,000)           | 0%         |
| Capital Improvement Program Fund         | 8,982,012         | 426,703        | 496,273          | (8,485,739)         | 6%         |
| Off Street Parking Fund                  | 6,852,315         | 14,400         | 751,460          | (6,100,855)         | 11%        |
| Redevelopment Fund                       | 10,780,187        | 98,331         | 1,773,358        | (9,006,829)         | 16%        |
| <b>Total Capital Improvement Program</b> | <b>26,739,514</b> | <b>539,434</b> | <b>3,021,091</b> | <b>(23,718,423)</b> | <b>11%</b> |

**OTHER EXPENDITURES: EDP GRANT**

Economic Development Fund **3,000,000** - - **(3,000,000)** **0%**

### **NET FUND ACTIVITY**

|                                  |                     |            |                    |                    |
|----------------------------------|---------------------|------------|--------------------|--------------------|
| General Fund                     | (396,233)           | (69,326)   | (1,485,877)        | (1,089,644)        |
| Sewer Fund                       | (772,479)           | -          | 47,534             | (330,851)          |
| Debt Service Fund                | (2,352,053)         | 263,461    | (1,338,234)        | 1,013,819          |
| Capital Improvement Program Fund | 4,579,366           | (400,150)  | 27,037             | (4,552,329)        |
| Lottery Fund                     | 50,614              | 67,256     | 74,988             | 24,374             |
| Economic Development Fund        | 66,159              | -          | 4                  | (66,155)           |
| Off Street Parking Fund          | (4,347,231)         | (14,246)   | (744,702)          | 3,602,529          |
| Redevelopment Fund               | 6,590,497           | 114,023    | (1,807,007)        | (8,397,504)        |
| Police Academy                   | 4,951               | (8,431)    | (13,929)           | (18,880)           |
| TIF 1A                           | -                   | -          | (12,364)           | (12,364)           |
| TIF 1B                           | -                   | -          | (19,136)           | (19,136)           |
| Sewer Reserve Fund               | 1,204,128           | 636        | 1,202,608          | (1,520)            |
| Qualified Sinking Fund           | 100,250             | 53         | 100,123            | (127)              |
| <b>Net Activity</b>              | <b>\$ 4,727,969</b> | <b>809</b> | <b>(4,347,341)</b> | <b>(9,075,310)</b> |
|                                  |                     | (0)        | -                  | -                  |

| <u>FUND BALANCE</u>              | <u>As of FYE 9/30/18</u> | <u>As of 1/31/2019</u> |
|----------------------------------|--------------------------|------------------------|
| General Fund                     | 6,050,646                | 4,401,317              |
| Sewer Fund                       | 825,173                  | 1,433,949              |
| Debt Service Fund                | 2,577,299                | 4,264,932              |
| Capital Improvement Program Fund | 4,568,738                | (526,916)              |
| Lottery Fund                     | 3,387,235                | 3,257,594              |
| Economic Development Fund        | 178,182                  | 6,938                  |
| Off Street Parking Fund          | 619,369                  | 4,204,003              |
| Redevelopment Fund               | 16,539,092               | 8,509,765              |
| Police Academy                   | 13,554                   | 5,114                  |
| TIF 1A                           | 0                        | (12,364)               |
| TIF 1B                           | 0                        | (19,136)               |
| Sewer Reserve Fund               | 1,204,128                | 1,202,608              |
| Qualified Sinking Fund           | 100,250                  | 100,123                |
| <b>Net Fund Balance</b>          | <b>36,063,666</b>        | <b>-</b>               |
|                                  |                          | <b>26,827,927</b>      |
|                                  |                          | <b>(9,235,739)</b>     |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the four months ending January 31, 2019**  
**33% of the Fiscal Year 2019**

|   | <b>General Fund</b>         |                             |                             |                                       |                            |
|---|-----------------------------|-----------------------------|-----------------------------|---------------------------------------|----------------------------|
|   | <u>Budget</u><br>(12 month) | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | Over( <u>under</u> )<br><u>Budget</u> | % of Budget<br><u>Used</u> |
| <b>REVENUES</b>                             |                             |                             |                             |                                       |                            |
| Property Taxes                              | \$ 8,102,903                | \$ 434,726                  | \$ 718,512                  | \$ (7,384,391)                        | 9%                         |
| Sales and use taxes                         | 5,196,961                   | 416,915                     | 1,496,142                   | (3,700,819)                           | 29%                        |
| Payments in Lieu of taxes                   | 281,875                     | -                           | -                           | (281,875)                             | 0%                         |
| State revenue                               | 1,868,498                   | 160,129                     | 619,417                     | (1,249,081)                           | 33%                        |
| Occupation and franchise taxes              | 882,000                     | 156,208                     | 339,882                     | (542,118)                             | 39%                        |
| Hotel Occupation Tax                        | 1,007,475                   | 44,276                      | 288,678                     | (718,797)                             | 29%                        |
| Licenses and permits                        | 460,250                     | 39,724                      | 90,667                      | (369,583)                             | 20%                        |
| Interest income                             | 30,992                      | 5,493                       | 25,428                      | (5,564)                               | 82%                        |
| Recreation fees                             | 170,710                     | 5,358                       | 44,414                      | (126,296)                             | 26%                        |
| Special Services                            | 19,500                      | 3,194                       | 8,387                       | (11,113)                              | 43%                        |
| Grant Income                                | 163,185                     | 3,313                       | 56,710                      | (106,475)                             | 35%                        |
| Other                                       | 250,942                     | 20,575                      | 112,060                     | (138,882)                             | 45%                        |
| <b>Total Revenues</b>                       | <b>18,435,291</b>           | <b>1,289,911</b>            | <b>3,800,298</b>            | <b>(14,634,993)</b>                   | <b>21%</b>                 |
| <b>EXPENDITURES</b>                         |                             |                             |                             |                                       |                            |
| Administrative Services                     | 529,503                     | 39,142                      | 173,956                     | (355,547)                             | 33%                        |
| Mayor and Council                           | 242,643                     | 12,153                      | 69,735                      | (172,908)                             | 29%                        |
| Boards & Commissions                        | 10,338                      | 70                          | 987                         | (9,351)                               | 10%                        |
| Public Buildings & Grounds                  | 670,385                     | 51,544                      | 175,235                     | (495,150)                             | 26%                        |
| Administration                              | 768,999                     | 48,099                      | 234,808                     | (534,191)                             | 31%                        |
| Police and Animal Control                   | 5,103,734                   | 433,225                     | 1,703,955                   | (3,399,779)                           | 33%                        |
| Fire  | 1,975,871                   | 162,933                     | 648,298                     | (1,327,573)                           | 33%                        |
| Community Development                       | 691,268                     | 44,146                      | 194,199                     | (497,069)                             | 28%                        |
| Public Works                                | 3,826,276                   | 222,669                     | 1,001,430                   | (2,824,846)                           | 26%                        |
| Recreation                                  | 866,314                     | 49,482                      | 226,604                     | (639,710)                             | 26%                        |
| Library                                     | 880,477                     | 69,594                      | 244,688                     | (635,789)                             | 28%                        |
| Information Technology                      | 268,300                     | 46,429                      | 111,905                     | (156,395)                             | 42%                        |
| Human Resources                             | 1,010,268                   | 54,616                      | 248,191                     | (762,077)                             | 25%                        |
| Public Transportation                       | 106,272                     | 6,211                       | 23,777                      | (82,495)                              | 22%                        |
| Finance                                     | 463,027                     | 29,179                      | 95,984                      | (367,043)                             | 21%                        |
| Capital outlay                              | 742,147                     | 89,745                      | 174,824                     | (567,323)                             | 24%                        |
| <b>Total Expenditures</b>                   | <b>18,155,822</b>           | <b>1,359,237</b>            | <b>5,328,577</b>            | <b>(12,827,245)</b>                   | <b>29%</b>                 |
| <b>REVENUES NET OF EXPENDITURES</b>         | <b>279,469</b>              | <b>(69,326)</b>             | <b>(1,528,279)</b>          | <b>(1,807,748)</b>                    |                            |
| <b>OTHER FINANCING SOURCES (USES)</b>       |                             |                             |                             |                                       |                            |
| Operating transfers in (Lottery)            | 96,902                      | -                           | 72,652                      | (24,250)                              | 75%                        |
| Operating transfers out (DSF, OSP, CIP)     | (772,604)                   | -                           | (30,250)                    | 742,354                               | 4%                         |
| <b>Total other Financing Sources (Uses)</b> | <b>(675,702)</b>            | <b>-</b>                    | <b>42,402</b>               | <b>718,104</b>                        | <b>-6%</b>                 |
| <b>NET FUND ACTIVITY</b>                    | <b>\$ (396,233)</b>         | <b>\$ (69,326)</b>          | <b>\$ (1,485,877)</b>       | <b>\$ (1,089,644)</b>                 |                            |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS**  
For the four months ending January 31, 2019  
33% of the Fiscal Year 2019

|   | <b>Sewer Fund</b>   |                       |                       |                           |                             |        |
|---|---------------------|-----------------------|-----------------------|---------------------------|-----------------------------|--------|
|   | <u>Budget</u>       | <u>MTD<br/>Actual</u> | <u>YTD<br/>Actual</u> | <u>(Under)<br/>Budget</u> | <u>% of Budget<br/>Used</u> |        |
| <b>REVENUES</b>                                     |                     |                       |                       |                           |                             |        |
| User fees   | \$ 4,352,612        | \$ 284,422            | \$ 1,276,247          | \$ (3,076,365)            | 29%                         |        |
| Service charge and hook-up fees                     | 170,173             | 12,897                | 47,433                | (122,740)                 | 28%                         |        |
| Grant Income  | -                   | -                     | -                     | -                         | 0%                          |        |
| Miscellaneous (MUD old SID refunds)                 | 115                 | 16                    | 71                    | (44)                      | 62%                         |        |
| <b>Total Revenues</b>                               | <b>4,522,900</b>    | <b>297,334</b>        | <b>1,323,751</b>      | <b>(3,199,149)</b>        | <b>29%</b>                  |        |
| <b>EXPENDITURES</b>                                 |                     |                       |                       |                           |                             |        |
| Personnel Services                                  | 618,649             | 38,088                | 166,037               | (452,612)                 | 27%                         |        |
| Commodities   | 39,046              | 1,878                 | 6,096                 | (32,950)                  | 16%                         |        |
| Contract Services                                   | 2,856,232           | 203,190               | 260,284               | (2,595,948)               | 9%                          |        |
| Maintenance   | 38,201              | 291                   | 1,922                 | (36,279)                  | 5%                          |        |
| Other   | 227                 | -                     | 2,023                 | 1,796                     |                             |        |
| Storm Water Grant                                   | 54,000              | 3,483                 | 6,564                 | (47,436)                  | 12%                         |        |
| Capital Outlay                                      | 371,908             | 3,076                 | 12,302                | (359,606)                 | 3%                          |        |
| <b>Total Expenditures</b>                           | <b>3,978,263</b>    | <b>250,007</b>        | <b>455,226</b>        | <b>(3,523,037)</b>        | <b>11%</b>                  |        |
| <b>OPERATING INCOME (LOSS)</b>                      | <b>544,637</b>      | <b>47,328</b>         | <b>868,524</b>        | <b>323,887</b>            |                             | Note 1 |
| <b>NON-OPERATING REVENUE (EXPENSE)</b>              |                     |                       |                       |                           |                             |        |
| Interest income                                     | 6,009               | 206                   | 1,749                 | (4,260)                   | 29%                         |        |
|   | <u>6,009</u>        | <u>206</u>            | <u>1,749</u>          | <u>(4,260)</u>            | <u>29%</u>                  |        |
| <b>INCOME (LOSS) BEFORE<br/>OPERATING TRANSFERS</b> | <b>550,646</b>      | <b>47,534</b>         | <b>870,274</b>        | <b>319,628</b>            |                             |        |
| <b>OTHER FINANCING SOURCES (USES)</b>               |                     |                       |                       |                           |                             |        |
| Operating transfers in (Lottery Events)             | 3,000               | -                     | -                     | (3,000)                   | 0%                          |        |
| Operating transfers out (CIP)                       | (1,201,125)         | -                     | (1,201,125)           | -                         | 100%                        |        |
| Bond/registered warrant proceeds                    |                     |                       |                       |                           | 0%                          |        |
| Capital Improvement                                 | (125,000)           | -                     | -                     | 125,000                   | 0%                          |        |
| <b>Total other Financing Sources (Uses)</b>         | <b>(1,323,125)</b>  | <b>-</b>              | <b>(1,201,125)</b>    | <b>122,000</b>            | <b>91%</b>                  |        |
| <b>NET INCOME (LOSS)</b>                            | <b>\$ (772,479)</b> | <b>\$ 47,534</b>      | <b>\$ (330,851)</b>   | <b>\$ 441,628</b>         |                             |        |

**Note 1: Restatement of Operating Income Variance**

|   |                  |
|---|------------------|
| Operating Income Variance                 | 323,887          |
| City of Omaha billing in arrears 2 months | (690,000)        |
| Adjusted Operating Income Variance        | <u>(366,113)</u> |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the four months ending January 31, 2019  
33% of the Fiscal Year 2019

|  | <b>Debt Service Fund</b> |                       |                       |                               |                             |
|--|--------------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|
|  | <u>Budget</u>            | <u>MTD<br/>Actual</u> | <u>YTD<br/>Actual</u> | <u>Over(under)<br/>Budget</u> | <u>% of Budget<br/>Used</u> |
| <b><u>REVENUES</u></b>                       |                          |                       |                       |                               |                             |
| Property Taxes                               | \$ 940,376               | \$ 52,734             | \$ 107,381            | \$ (832,995)                  | 11%                         |
| Sales and use taxes                          | 2,598,480                | 208,458               | 748,071               | (1,850,409)                   | 29%                         |
| Payments in Lieu of taxes                    | 91,225                   | -                     | -                     | (91,225)                      | 0%                          |
| Interest income                              | 18,586                   | 3,542                 | 15,526                | (3,060)                       | 84%                         |
| Other (Special Assessments; Fire Reimbursmt) | 584,244                  | 42,437                | 127,311               | (456,933)                     | 22%                         |
| <b>Total Revenues</b>                        | <b>4,232,911</b>         | <b>307,170</b>        | <b>998,289</b>        | <b>(3,234,622)</b>            | <b>24%</b>                  |
| <b><u>EXPENDITURES</u></b>                   |                          |                       |                       |                               |                             |
| Administration                               | 162,869                  | 4,487                 | 5,352                 | (157,517)                     | 3%                          |
| Fire Contract Bond                           | 122,513                  | 10,209                | 40,836                | (81,677)                      | 33%                         |
| Debt service                                 |                          |                       |                       |                               |                             |
| Principal                                    | 3,180,000                | -                     | 1,540,000             | (1,640,000)                   | 48%                         |
| Interest                                     | 665,080                  | -                     | 179,660               | (485,420)                     | 27%                         |
| <b>Total Expenditures</b>                    | <b>4,130,462</b>         | <b>14,696</b>         | <b>1,765,847</b>      | <b>(2,364,615)</b>            | <b>43%</b>                  |
| <b>REVENUES NET OF EXPENDITURES</b>          | <b>102,449</b>           | <b>292,474</b>        | <b>(767,559)</b>      | <b>(870,008)</b>              |                             |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                          |                       |                       |                               |                             |
| Operating transfers in (GF Hwy Alloc)        | 724,604                  | -                     | -                     | (724,604)                     | 0%                          |
| Operating transfers out (CIP, OSP)           | (3,179,106)              | (29,013)              | (570,676)             | 2,608,430                     | 18%                         |
| <b>Total other Financing Sources (Uses)</b>  | <b>(2,454,502)</b>       | <b>(29,013)</b>       | <b>(570,676)</b>      | <b>1,883,826</b>              |                             |
| <b>NET FUND ACTIVITY</b>                     | <b>\$ (2,352,053)</b>    | <b>\$ 263,461</b>     | <b>\$ (1,338,234)</b> | <b>\$ 1,013,819</b>           |                             |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the four months ending January 31, 2019  
33% of the Fiscal Year 2019

| <b>Capital Fund</b>                          |                     |                       |                       |                               |                             |           |
|--|---------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|-----------|
|  | <u>Budget</u>       | <u>MTD<br/>Actual</u> | <u>YTD<br/>Actual</u> | <u>Over(under)<br/>Budget</u> | <u>% of Budget<br/>Used</u> |           |
| <b><u>REVENUES</u></b>                       |                     |                       |                       |                               |                             |           |
| Interest income                              | \$ 11,366           | \$ -                  | \$ -                  | \$ (11,366)                   |                             | 0%        |
| Grant Income                                 | -                   | -                     | -                     | -                             |                             | 0%        |
| Special Assessment                           | 800,000             | -                     | -                     | (800,000)                     |                             | 0%        |
| Interagency                                  | -                   | -                     | -                     | -                             |                             | 0%        |
| <b>Total Revenues</b>                        | <b>811,366</b>      | <b>-</b>              | <b>-</b>              | <b>(811,366)</b>              |                             | <b>0%</b> |
| <b><u>EXPENDITURES</u></b>                   |                     |                       |                       |                               |                             |           |
| Other  | -                   | -                     | -                     | -                             |                             | 0%        |
| <b>Total Expenditures</b>                    | <b>-</b>            | <b>-</b>              | <b>-</b>              | <b>-</b>                      |                             | <b>0%</b> |
| <b>REVENUES NET OF EXPENDITURES</b>          | <b>811,366</b>      | <b>-</b>              | <b>-</b>              | <b>(811,366)</b>              |                             |           |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                     |                       |                       |                               |                             |           |
| Operating transfers in (GF, DSF)             | 2,570,012           | 26,553                | 523,310               | (2,046,702)                   |                             | 20%       |
| Operating transfers out (DSF)                | (90,000)            | -                     | -                     | 90,000                        |                             | 0%        |
| Bond/registered warrant proceeds             | 10,270,000          | -                     | -                     | (10,270,000)                  |                             | 0%        |
| Capital outlay                               | (8,982,012)         | (426,703)             | (496,273)             | 8,485,739                     |                             | 6%        |
| <b>Total other Financing Sources (Uses)</b>  | <b>3,768,000</b>    | <b>(400,150)</b>      | <b>27,037</b>         | <b>(3,740,963)</b>            |                             | <b>1%</b> |
| <b>NET FUND ACTIVITY</b>                     | <b>\$ 4,579,366</b> | <b>\$ (400,150)</b>   | <b>\$ 27,037</b>      | <b>\$ (4,552,329)</b>         |                             |           |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the four months ending January 31, 2019  
33% of the Fiscal Year 2019

|   | <b>Lottery Fund</b>         |                             |                             |                              |            | % of Budget<br>Used |
|---|-----------------------------|-----------------------------|-----------------------------|------------------------------|------------|---------------------|
|   | <u>Budget</u><br>(12 month) | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | Over(under)<br><u>Budget</u> |            |                     |
| <b>REVENUES</b>                             |                             |                             |                             |                              |            |                     |
| Lottery Rev/Community Betterment            | \$ 850,000                  | \$ 66,862                   | \$ 261,706                  | \$ (588,294)                 | 31%        |                     |
| Lottery Tax Form 51                         | 340,000                     | 26,539                      | 104,278                     | (235,722)                    | 31%        |                     |
| Event Revenue                               | -                           | -                           | -                           | -                            | 0%         |                     |
| Interest income                             | 16,691                      | 3,346                       | 15,009                      | (1,682)                      | 90%        |                     |
| Miscellaneous / Other                       | -                           | -                           | -                           | -                            | 0%         |                     |
| <b>Total Revenues</b>                       | <b>1,206,691</b>            | <b>96,746</b>               | <b>380,993</b>              | <b>(825,698)</b>             | <b>32%</b> |                     |
| <b>EXPENDITURES</b>                         |                             |                             |                             |                              |            |                     |
| Professional Services                       | 285,813                     | 2,908                       | 11,761                      | (274,052)                    | 4%         |                     |
| Salute to Summer                            | 32,634                      | -                           | -                           | (32,634)                     | 0%         |                     |
| Community Events                            | 11,832                      | 1,373                       | 12,670                      | 838                          | 107%       |                     |
| Events - Marketing                          | 31,668                      | 1,131                       | 5,021                       | (26,647)                     | 16%        |                     |
| Recreation Events                           | 4,507                       | -                           | 28                          | (4,479)                      | 1%         |                     |
| Concert & Movie Nights                      | 13,721                      | -                           | 2,056                       | (11,665)                     | 15%        |                     |
| City Anniversary Celebration                | 30,000                      | -                           | -                           | (30,000)                     | 0%         |                     |
| Travel & Training                           | -                           | -                           | -                           | -                            | 0%         |                     |
| State Taxes                                 | 350,000                     | 26,539                      | 104,278                     | (245,722)                    | 30%        |                     |
| Other                                       | -                           | -                           | -                           | -                            | 0%         |                     |
| Capital outlay                              | -                           | -                           | -                           | -                            | 0%         |                     |
| <b>Total Expenditures</b>                   | <b>760,175</b>              | <b>31,951</b>               | <b>135,813</b>              | <b>(624,362)</b>             | <b>18%</b> |                     |
| <b>REVENUES NET OF EXPENDITURES</b>         | <b>446,516</b>              | <b>64,796</b>               | <b>245,180</b>              | <b>(201,336)</b>             |            |                     |
| <b>OTHER FINANCING SOURCES (USES)</b>       |                             |                             |                             |                              |            |                     |
| Operating transfers in                      | -                           | 2,460                       | 2,460                       | 2,460                        |            |                     |
| Operating transfers out (GF, SF, DSF)       | (395,902)                   | -                           | (172,652)                   | 223,250                      | 44%        |                     |
| <b>Total other Financing Sources (Uses)</b> | <b>(395,902)</b>            | <b>2,460</b>                | <b>(170,192)</b>            | <b>225,710</b>               | <b>43%</b> |                     |
| <b>NET FUND ACTIVITY</b>                    | <b>\$ 50,614</b>            | <b>\$ 67,256</b>            | <b>\$ 74,988</b>            | <b>\$ 24,374</b>             |            |                     |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the four months ending January 31, 2019**  
**33% of the Fiscal Year 2019**

|   | <b>Economic Development</b> |                             |                             |                              |                            |
|---|-----------------------------|-----------------------------|-----------------------------|------------------------------|----------------------------|
|   | <u>Budget</u><br>(12 month) | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | Over(under)<br><u>Budget</u> | % of Budget<br><u>Used</u> |
| <b>REVENUES</b>                             |                             |                             |                             |                              |                            |
| Other Income                                | \$                          |                             | -                           | -                            | -                          |
| Interest income                             |                             | 718                         | -                           | 4                            | (714)                      |
| <b>Total Revenues</b>                       | <b>\$</b>                   | <b>718</b>                  | <b>-</b>                    | <b>4</b>                     | <b>(714)</b>               |
| <b>EXPENDITURES</b>                         |                             |                             |                             |                              |                            |
| Professional Services                       | 75,000                      |                             | -                           | (75,000)                     | 0%                         |
| Debt service: (Warrants)                    |                             |                             | -                           | -                            | 0%                         |
| Principal                                   | -                           |                             | -                           | -                            | 0%                         |
| Interest                                    | 59,559                      |                             | -                           | (59,559)                     | 0%                         |
| <b>Total Expenditures</b>                   | <b>134,559</b>              | <b>-</b>                    | <b>-</b>                    | <b>(134,559)</b>             | <b>0%</b>                  |
| <b>REVENUES NET OF EXPENDITURES</b>         | <b>(133,841)</b>            | <b>-</b>                    | <b>4</b>                    | <b>133,845</b>               |                            |
| <b>OTHER FINANCING SOURCES (USES)</b>       |                             |                             |                             |                              |                            |
| Operating transfers in (GF, DSF)            | 200,000                     |                             | -                           | (200,000)                    | 0%                         |
| Operating transfers out                     | -                           |                             | -                           | -                            | 0%                         |
| Bond/registered warrant proceeds            | 3,000,000                   |                             |                             | (3,000,000)                  | 0%                         |
| Community Development - Grant               | (3,000,000)                 |                             | -                           | 3,000,000                    | 0%                         |
| <b>Total other Financing Sources (Uses)</b> | <b>200,000</b>              | <b>-</b>                    | <b>-</b>                    | <b>(200,000)</b>             | <b>0%</b>                  |
| <b>NET FUND ACTIVITY</b>                    | <b>\$ 66,159</b>            | <b>\$ -</b>                 | <b>4</b>                    | <b>\$ (66,155)</b>           |                            |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the four months ending January 31, 2019  
33% of the Fiscal Year 2019

|  | <b>Off Street Parking</b>   |                             |                             |                              |                            |
|--|-----------------------------|-----------------------------|-----------------------------|------------------------------|----------------------------|
|  | <u>Budget</u><br>(12 month) | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | Over(under)<br><u>Budget</u> | % of Budget<br><u>Used</u> |
| <b><u>REVENUES</u></b>                       |                             |                             |                             |                              |                            |
| Interest income                              | \$ 464                      | 1,853                       | 1,859                       | 1,395                        | 401%                       |
| <b>Total Revenues</b>                        | <b>\$ 464</b>               | <b>1,853</b>                | <b>1,859</b>                | <b>1,395</b>                 | <b>401%</b>                |
| <b><u>EXPENDITURES</u></b>                   |                             |                             |                             |                              |                            |
| General & Administrative                     | 20,518                      | 792                         | 4,375                       | (16,143)                     | 21%                        |
| Professional Services                        | 163,150                     | 906                         | 936                         | (162,214)                    | 1%                         |
| Maintenance                                  | 34,073                      | -                           | 39                          | (34,034)                     | 0%                         |
| Debt service: (Warrants)                     |                             |                             |                             |                              |                            |
| Principal                                    | 670,000                     | -                           | 485,000                     | (185,000)                    | 72%                        |
| Interest                                     | 249,901                     | -                           | 35,208                      | (214,694)                    | 14%                        |
| <b>Total Expenditures</b>                    | <b>1,137,642</b>            | <b>1,698</b>                | <b>525,558</b>              | <b>(612,084)</b>             | <b>46%</b>                 |
| <b>REVENUES NET OF EXPENDITURES</b>          | <b>(1,137,178)</b>          | <b>154</b>                  | <b>(523,700)</b>            | <b>613,478</b>               |                            |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                             |                             |                             |                              |                            |
| Operating transfers in (GF, DSF, RDF)        | 1,138,651                   | -                           | 530,458                     | (608,194)                    | 47%                        |
| Operating transfers out                      | -                           | -                           | -                           | -                            | 0%                         |
| Bond/registered warrant proceeds             | 2,503,611                   | -                           | -                           | (2,503,611)                  | 0%                         |
| Capital Improvement                          | (6,852,315)                 | (14,400)                    | (751,460)                   | 6,100,855                    | 11%                        |
| <b>Total other Financing Sources (Uses)</b>  | <b>(3,210,053)</b>          | <b>(14,400)</b>             | <b>(221,002)</b>            | <b>2,989,051</b>             | <b>7%</b>                  |
| <b>NET FUND ACTIVITY</b>                     | <b>\$ (4,347,231)</b>       | <b>\$ (14,246)</b>          | <b>\$ (744,702)</b>         | <b>\$ 3,602,529</b>          |                            |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the four months ending January 31, 2019  
33% of the Fiscal Year 2019

|   | <b>Redevelopment Fund</b>   |                          |                              |                              |                     |
|---|-----------------------------|--------------------------|------------------------------|------------------------------|---------------------|
|   | <u>Budget</u><br>(12 month) | <u>MTD</u><br>Actual     | <u>YTD</u><br>Actual         | Over(under)<br>Budget        | % of Budget<br>Used |
| <b>REVENUES</b>                             |                             |                          |                              |                              |                     |
| Sales and use taxes                         | \$ 2,598,480                | 208,458                  | 748,071                      | (1,850,409)                  | 29%                 |
| Franchise Fee & Occupation Tax              | 500,000                     | -                        | -                            | (500,000)                    | 0%                  |
| Interest income                             | 65,818                      | 4,427                    | 25,865                       | (39,953)                     | 39%                 |
| <b>Total Revenues</b>                       | <b><u>3,164,298</u></b>     | <b><u>212,884</u></b>    | <b><u>773,936</u></b>        | <b><u>(2,390,362)</u></b>    | <b><u>24%</u></b>   |
| <b>EXPENDITURES</b>                         |                             |                          |                              |                              |                     |
| Community Development                       | -                           | -                        | -                            | -                            | 0%                  |
| Professional Services                       | 556,639                     | -                        | -                            | (556,639)                    | 0%                  |
| Financial / Legal Fees                      | 175,500                     | 530                      | 13,473                       | (162,027)                    | 8%                  |
| Debt service: (Warrants)                    |                             |                          |                              |                              |                     |
| Principal                                   | 775,000                     | -                        | -                            | (775,000)                    | 0%                  |
| Interest                                    | 1,000,918                   | -                        | 318,809                      | (682,109)                    | 32%                 |
| <b>Total Expenditures</b>                   | <b><u>2,508,057</u></b>     | <b><u>530</u></b>        | <b><u>332,282</u></b>        | <b><u>(2,175,775)</u></b>    | <b><u></u></b>      |
| <b>REVENUES NET OF EXPENDITURES</b>         | <b><u>656,241</u></b>       | <b><u>212,354</u></b>    | <b><u>441,654</u></b>        | <b><u>(214,587)</u></b>      |                     |
| <b>OTHER FINANCING SOURCES (USES)</b>       |                             |                          |                              |                              |                     |
| Operating transfers in                      | -                           | -                        | -                            | -                            | 0%                  |
| Operating transfers out (OSP)               | (415,557)                   | -                        | (475,302)                    | (59,745)                     | 114%                |
| Bond/registered warrant proceeds            | 17,130,000                  | -                        | -                            | (17,130,000)                 | 0%                  |
| Capital Improvement                         | (10,780,187)                | (98,331)                 | (1,773,358)                  | 9,006,829                    | 16%                 |
| <b>Total other Financing Sources (Uses)</b> | <b><u>5,934,256</u></b>     | <b><u>(98,331)</u></b>   | <b><u>(2,248,660)</u></b>    | <b><u>(8,182,916)</u></b>    |                     |
| <b>NET FUND ACTIVITY</b>                    | <b><u>\$ 6,590,497</u></b>  | <b><u>\$ 114,023</u></b> | <b><u>\$ (1,807,007)</u></b> | <b><u>\$ (8,397,504)</u></b> |                     |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the four months ending January 31, 2019**  
**33% of the Fiscal Year 2019**

| <b>Police Academy Fund</b>                  |                             |                      |                      |                              |                                   |
|---|-----------------------------|----------------------|----------------------|------------------------------|-----------------------------------|
|   | <u>Budget</u><br>(12 month) | <u>MTD</u><br>Actual | <u>YTD</u><br>Actual | <u>Over(under)</u><br>Budget | <u>% of budget</u><br><u>Used</u> |
| <b>REVENUES</b>                             |                             |                      |                      |                              |                                   |
| Other Income                                | \$ 80,000                   | 477                  | 477                  | (79,523)                     | 1%                                |
| Interest income                             | 55                          | -                    | 19                   | (36)                         | 35%                               |
| <b>Total Revenues</b>                       | <b>80,055</b>               | <b>477</b>           | <b>496</b>           | <b>(79,559)</b>              | <b>1%</b>                         |
| <b>EXPENDITURES</b>                         |                             |                      |                      |                              |                                   |
| Personnel Services                          | 76,404                      | 5,763                | 25,214               | (51,190)                     | 33%                               |
| Commodities                                 | 3,500                       | 49                   | 299                  | (3,201)                      | 9%                                |
| Contract Services                           | 11,700                      | 2,653                | 5,662                | (6,038)                      | 48%                               |
| Other Charges                               | 3,500                       | 443                  | 3,250                | (250)                        | 93%                               |
| <b>Total Expenditures</b>                   | <b>95,104</b>               | <b>8,908</b>         | <b>34,425</b>        | <b>(60,679)</b>              | <b>36%</b>                        |
| <b>REVENUES NET OF EXPENDITURES</b>         | <b>(15,049)</b>             | <b>(8,431)</b>       | <b>(33,929)</b>      | <b>(18,880)</b>              |                                   |
| <b>OTHER FINANCING SOURCES (USES)</b>       |                             |                      |                      |                              |                                   |
| Operating transfers in (GF)                 | 20,000                      | -                    | 20,000               | -                            | 100%                              |
| Operating transfers out                     | -                           | -                    | -                    | -                            | 0%                                |
| <b>Total other Financing Sources (Uses)</b> | <b>20,000</b>               | <b>-</b>             | <b>20,000</b>        | <b>-</b>                     |                                   |
| <b>NET FUND ACTIVITY</b>                    | <b>\$ 4,951</b>             | <b>\$ (8,431)</b>    | <b>\$ (13,929)</b>   | <b>\$ (18,880)</b>           |                                   |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the four months ending January 31, 2019**  
**33% of the Fiscal Year 2019**

|   | <b>TIF 1A</b>               |                             |                              |                              |                            |
|---|-----------------------------|-----------------------------|------------------------------|------------------------------|----------------------------|
|   | <u>Budget</u><br>(12 month) | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u>  | Over(under)<br><u>Budget</u> | % of Budget<br><u>Used</u> |
| <b>REVENUES</b>                             |                             |                             |                              |                              |                            |
| Property Tax                                | \$                          |                             |                              | -                            | 0%                         |
| Interest income                             |                             |                             |                              | -                            | 0%                         |
| <b>Total Revenues</b>                       | <b>_____</b>                | <b>_____</b>                | <b>_____</b>                 | <b>_____</b>                 | <b>0%</b>                  |
| <b>EXPENDITURES</b>                         |                             |                             |                              |                              |                            |
| Other                                       | -                           | -                           | -                            | -                            | 0%                         |
| Contract Services                           | -                           | -                           | <b>12,364</b>                | <b>12,364</b>                | <b>0%</b>                  |
| <b>Total Expenditures</b>                   | <b>_____</b>                | <b>_____</b>                | <b>12,364</b>                | <b>12,364</b>                | <b>_____</b>               |
| <b>REVENUES NET OF EXPENDITURES</b>         | <b>_____</b>                | <b>_____</b>                | <b>(12,364)</b>              | <b>(12,364)</b>              |                            |
| <b>OTHER FINANCING SOURCES (USES)</b>       |                             |                             |                              |                              |                            |
| Operating transfers in                      |                             |                             |                              | -                            | 0%                         |
| Operating transfers out                     |                             |                             |                              | -                            | 0%                         |
| <b>Total other Financing Sources (Uses)</b> | <b>_____</b>                | <b>_____</b>                | <b>_____</b>                 | <b>_____</b>                 | <b>_____</b>               |
| <b>NET FUND ACTIVITY</b>                    | <b>\$</b><br><b>_____</b>   | <b>\$</b><br><b>_____</b>   | <b>\$</b><br><b>(12,364)</b> | <b>\$</b><br><b>(12,364)</b> |                            |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the four months ending January 31, 2019**  
**33% of the Fiscal Year 2019**

|  | <b>TIF 1B</b>               |                      |                      |                       |                     |
|--|-----------------------------|----------------------|----------------------|-----------------------|---------------------|
|  | <u>Budget</u><br>(12 month) | <u>MTD</u><br>Actual | <u>YTD</u><br>Actual | Over(under)<br>Budget | % of Budget<br>Used |

**REVENUES**

|                       |          |          |          |          |           |
|-----------------------|----------|----------|----------|----------|-----------|
| Property Tax          | \$       |          |          | -        | 0%        |
| Interest income       |          |          |          | -        | 0%        |
| <b>Total Revenues</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>0%</b> |

**EXPENDITURES**

|                           |          |          |               |               |           |
|---------------------------|----------|----------|---------------|---------------|-----------|
| Other                     | -        | -        | -             | -             | 0%        |
| Contract Services         | -        | -        | 19,136        | 19,136        | 0%        |
| <b>Total Expenditures</b> | <b>-</b> | <b>-</b> | <b>19,136</b> | <b>19,136</b> | <b>0%</b> |

**REVENUES NET OF EXPENDITURES** **(19,136)** **(19,136)**

**OTHER FINANCING SOURCES (USES)**

|   |          |          |          |          |           |
|---|----------|----------|----------|----------|-----------|
| Operating transfers in                      | -        | -        | -        | -        | 0%        |
| Operating transfers out                     | -        | -        | -        | -        | 0%        |
| <b>Total other Financing Sources (Uses)</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>0%</b> |

**NET FUND ACTIVITY** **\$ (19,136)** **\$ (19,136)**

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the four months ending January 31, 2019**  
**33% of the Fiscal Year 2019**

| <b>Sewer Reserve Fund</b>                    |                             |                             |                             |                              |                            |
|--|-----------------------------|-----------------------------|-----------------------------|------------------------------|----------------------------|
|  | <u>Budget</u><br>(12 month) | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | Over(under)<br><u>Budget</u> | % of Budget<br><u>Used</u> |
| <b><u>REVENUES</u></b>                       |                             |                             |                             |                              |                            |
| Interest income                              | \$ 3,003                    | 636                         | 1,483                       | (1,520)                      | 49%                        |
| <b>Total Revenues</b>                        | <b>\$ 3,003</b>             | <b>636</b>                  | <b>1,483</b>                | <b>(1,520)</b>               | <b>49%</b>                 |
| <b><u>EXPENDITURES</u></b>                   |                             |                             |                             |                              |                            |
| Other  | -                           | -                           | -                           | -                            | 0%                         |
| <b>Total Expenditures</b>                    | <b>-</b>                    | <b>-</b>                    | <b>-</b>                    | <b>-</b>                     | <b>-</b>                   |
| <b>REVENUES NET OF EXPENDITURES</b>          | <b>3,003</b>                | <b>636</b>                  | <b>1,483</b>                | <b>(1,520)</b>               |                            |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                             |                             |                             |                              |                            |
| Operating transfers in                       | 1,201,125                   | -                           | 1,201,125                   | -                            | 100%                       |
| Operating transfers out                      | -                           | -                           | -                           | -                            | 0%                         |
| <b>Total other Financing Sources (Uses)</b>  | <b>1,201,125</b>            | <b>-</b>                    | <b>1,201,125</b>            | <b>-</b>                     |                            |
| <b>NET FUND ACTIVITY</b>                     | <b>\$ 1,204,128</b>         | <b>\$ 636</b>               | <b>\$ 1,202,608</b>         | <b>\$ (1,520)</b>            |                            |

CITY OF LAVISTA, NEBRASKA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES  
For the four months ending January 31, 2019  
33% of the Fiscal Year 2019

| <u>Qualified Sinking Fund</u> |                             |                             |                             |                                     |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|
|                               | <u>Budget</u><br>(12 month) | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | <u>Over(under)</u><br><u>Budget</u> |

**REVENUES**

|                       |               |           |            |              |            |
|-----------------------|---------------|-----------|------------|--------------|------------|
| Interest income       | \$ 250        | 53        | 123        | (127)        | 49%        |
| <b>Total Revenues</b> | <b>\$ 250</b> | <b>53</b> | <b>123</b> | <b>(127)</b> | <b>49%</b> |

**EXPENDITURES**

|                           |          |          |          |          |          |
|---------------------------|----------|----------|----------|----------|----------|
| Other                     | -        | -        | -        | -        | 0%       |
| <b>Total Expenditures</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

|                                     |            |           |            |              |
|-------------------------------------|------------|-----------|------------|--------------|
| <b>REVENUES NET OF EXPENDITURES</b> | <b>250</b> | <b>53</b> | <b>123</b> | <b>(127)</b> |
|-------------------------------------|------------|-----------|------------|--------------|

**OTHER FINANCING SOURCES (USES)**

|   |                   |              |                   |                 |          |
|---|-------------------|--------------|-------------------|-----------------|----------|
| Operating transfers in                      | 100,000           | -            | 100,000           | -               | 100%     |
| Operating transfers out                     | -                 | -            | -                 | -               | 0%       |
| <b>Total other Financing Sources (Uses)</b> | <b>100,000</b>    | <b>-</b>     | <b>100,000</b>    | <b>-</b>        | <b>-</b> |
| <b>NET FUND ACTIVITY</b>                    | <b>\$ 100,250</b> | <b>\$ 53</b> | <b>\$ 100,123</b> | <b>\$ (127)</b> |          |

Design Workshop, Inc.  
 Landscape Architecture  
 Planning  
 Urban Design

March 5, 2019  
 Invoice No: 0061274

Cindy Miserez  
 City of La Vista  
 8116 Parkview Blvd.  
 La Vista, NE 68128

**Current Invoice Total** **\$45,275.03**

Project 005806.00 84th Streetscape Plan

Professional Planning and Design Services.

**Professional Services from February 1, 2019 to February 28, 2019**

Task 010 Existing Context Survey & Mapping  
**Fee**

| Fee       | Percent Complete | Earned to Date | Previous Fee Billing | Current Fee Billing |
|-----------|------------------|----------------|----------------------|---------------------|
| 48,920.00 | 100.00           | 48,920.00      | 48,920.00            | 0.00                |

**Total Fee** **0.00**

**Total this Task** **0.00**

Task 020 Meetings  
**Fee**

| Fee       | Percent Complete | Earned to Date | Previous Fee Billing | Current Fee Billing |
|-----------|------------------|----------------|----------------------|---------------------|
| 73,130.00 | 100.00           | 73,130.00      | 73,130.00            | 0.00                |

**Total Fee** **0.00**

**Total this Task** **0.00**

Task 030 Conceptual Illustrative Plan  
**Fee**

| Fee       | Percent Complete | Earned to Date | Previous Fee Billing | Current Fee Billing |
|-----------|------------------|----------------|----------------------|---------------------|
| 63,740.00 | 100.00           | 63,740.00      | 63,740.00            | 0.00                |

**Total Fee** **0.00**

**Total this Task** **0.00**

Task 040 Selection of Preferred Streetscape Plan

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Consent Agenda 3/19/19 (PA)

|                        |           |                                      |                  |                |                      |                     |  |  |
|------------------------|-----------|--------------------------------------|------------------|----------------|----------------------|---------------------|--|--|
| Project                | 005806.00 | 84th Streetscape Plan                |                  |                | Invoice              | 0061274             |  |  |
| <b>Fee</b>             |           |                                      |                  |                |                      |                     |  |  |
|                        |           | Fee                                  | Percent Complete | Earned to Date | Previous Fee Billing | Current Fee Billing |  |  |
|                        |           | 55,245.00                            | 100.00           | 55,245.00      | 55,245.00            | 0.00                |  |  |
| <b>Total Fee</b>       |           |                                      |                  |                | <b>0.00</b>          |                     |  |  |
| <b>Total this Task</b> |           |                                      |                  |                | <b>0.00</b>          |                     |  |  |
| <hr/>                  |           |                                      |                  |                |                      |                     |  |  |
| Task<br>Fee            | 041       | Additional Services #1 (Phase I)     |                  |                |                      |                     |  |  |
|                        |           | Fee                                  | Percent Complete | Earned to Date | Previous Fee Billing | Current Fee Billing |  |  |
|                        |           | 4,999.00                             | 100.00           | 4,999.00       | 4,999.00             | 0.00                |  |  |
| <b>Total Fee</b>       |           |                                      |                  |                | <b>0.00</b>          |                     |  |  |
| <b>Total this Task</b> |           |                                      |                  |                | <b>0.00</b>          |                     |  |  |
| <hr/>                  |           |                                      |                  |                |                      |                     |  |  |
| Task<br>Fee            | 050       | Meetings and Project Management      |                  |                |                      |                     |  |  |
|                        |           | Fee                                  | Percent Complete | Earned to Date | Previous Fee Billing | Current Fee Billing |  |  |
|                        |           | 34,360.00                            | 75.00            | 25,770.00      | 23,278.90            | 2,491.10            |  |  |
| <b>Total Fee</b>       |           |                                      |                  |                | <b>2,491.10</b>      |                     |  |  |
| <b>Total this Task</b> |           |                                      |                  |                | <b>\$2,491.10</b>    |                     |  |  |
| <hr/>                  |           |                                      |                  |                |                      |                     |  |  |
| Task<br>Fee            | 060       | Design Development                   |                  |                |                      |                     |  |  |
|                        |           | Fee                                  | Percent Complete | Earned to Date | Previous Fee Billing | Current Fee Billing |  |  |
|                        |           | 240,880.00                           | 30.25            | 72,866.20      | 31,314.40            | 41,551.80           |  |  |
| <b>Total Fee</b>       |           |                                      |                  |                | <b>41,551.80</b>     |                     |  |  |
| <b>Total this Task</b> |           |                                      |                  |                | <b>\$41,551.80</b>   |                     |  |  |
| <hr/>                  |           |                                      |                  |                |                      |                     |  |  |
| Task<br>Fee            | 070       | Construction Documentation (Phase I) |                  |                |                      |                     |  |  |
|                        |           | Fee                                  | Percent Complete | Earned to Date | Previous Fee Billing | Current Fee Billing |  |  |
|                        |           | 118,940.00                           | 0.00             | 0.00           | 0.00                 | 0.00                |  |  |

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|                    |           |                           |                  |                |                      |                     |
|--------------------|-----------|---------------------------|------------------|----------------|----------------------|---------------------|
| Project            | 005806.00 | 84th Streetscape Plan     |                  |                | Invoice              | 0061274             |
|                    |           | <b>Total Fee</b>          |                  |                |                      | <b>0.00</b>         |
|                    |           | <b>Total this Task</b>    |                  |                |                      | <b>0.00</b>         |
| <hr/>              |           |                           |                  |                |                      |                     |
| Task<br><b>Fee</b> | 080       | Bidding and Negotiation   |                  |                |                      |                     |
|                    |           | Fee                       | Percent Complete | Earned to Date | Previous Fee Billing | Current Fee Billing |
|                    |           | 22,935.00                 | 0.00             | 0.00           | 0.00                 | 0.00                |
|                    |           | <b>Total Fee</b>          |                  |                |                      | <b>0.00</b>         |
|                    |           | <b>Total this Task</b>    |                  |                |                      | <b>0.00</b>         |
| <hr/>              |           |                           |                  |                |                      |                     |
| Task<br><b>Fee</b> | 099       | Reimbursable Expenses     |                  |                |                      |                     |
|                    |           | Fee                       | Percent Complete | Earned to Date | Previous Fee Billing | Current Fee Billing |
|                    |           | 33,250.00                 | 83.0995          | 27,630.59      | 26,398.46            | 1,232.13            |
|                    |           | <b>Total Fee</b>          |                  |                |                      | <b>1,232.13</b>     |
|                    |           | <b>Total this Task</b>    |                  |                |                      | <b>\$1,232.13</b>   |
|                    |           | <b>Total this Invoice</b> |                  |                |                      | <b>\$45,275.03</b>  |

Please include invoice number on remittance to:

1390 Lawrence Street, Suite 100, Denver, CO 80204

**APPROVED**  
*AB 3-13-19*  
*Consult agenda*  
*16-71-0935.001*

**DESIGNWORKSHOP**

Aspen • Austin • Chicago • Denver • Houston • Lake Tahoe • Los Angeles • Shanghai  
 1390 Lawrence Street, Suite 100, Denver, Colorado 80204 • 303.623.5186 • 303.623.2260 (fax)

**Invoice**

listen.DESIGN.deliver  
 6457 Frances Street, Suite 200  
 Omaha, NE 68106  
 402-393-4100 Fax 402-393-8747

John Kottmann, PE  
 Director Public Works  
 City of La Vista  
 Email Inv: jkottmann@cityoflavista.org  
 9900 Portal Road  
 La Vista, NE 68128

March 11, 2019

Project No: 10-17105-20  
 Invoice No: 0159879

Project 10-17105-20 La Vista City Centre Garage Video Surv

Billing Period: February 1, 2019 to February 28, 2019

**Fee**

|                  |           |                           |                     |
|------------------|-----------|---------------------------|---------------------|
| Total Fee        | 14,950.00 |                           |                     |
| Percent Complete | 80.00     | Total Earned              | 11,960.00           |
|                  |           | Previous Fee Billing      | 10,465.00           |
|                  |           | Current Fee Billing       | 1,495.00            |
|                  |           | <b>Total Fee</b>          | <b>1,495.00</b>     |
|                  |           | <b>Total this Invoice</b> | <b>\$1,495.00</b> ← |

**Outstanding Invoices**

| Number       | Date      | Balance         |
|--------------|-----------|-----------------|
| 0159520      | 2/11/2019 | 1,495.00        |
| <b>Total</b> |           | <b>1,495.00</b> |

O.K. to pay

BMK 3-13-2019

15.71.0911.003

**Billings to Date**

|               | Current         | Prior            | Total            |
|---------------|-----------------|------------------|------------------|
| Fee           | 1,495.00        | 10,465.00        | 11,960.00        |
| <b>Totals</b> | <b>1,495.00</b> | <b>10,465.00</b> | <b>11,960.00</b> |

We appreciate your confidence in us and thank you in advance for your payment.  
 Being environmentally friendly, we encourage payments via Wire Transfer.  
 Routing number: 121000248 Account Number: 4945435436

Eric Kamin, PE

Payment due and interest charged per contract terms. Remit to address at the top of this invoice.

Consent Agenda 3/19/2019

(10)



## INVOICE

### Mail Payments to:

Dept 1539, PO Box 17180

Denver, CO 80217

phone: 303.721.1440

email: accounting@fhueng.com

**Please note our new remittance address**

Mr. John Kottmann, PE

City Engineer

City of La Vista

9900 Portal Road

La Vista, NE 68128

February 25, 2019

Project No: 118538-01

Invoice No: 23980

Project 118538-01 La Vista Quiet Zone Affirmation

**Professional Services for the Period: January 15, 2019 to January 31, 2019**

#### Professional Personnel

|                    | Hours | Rate   | Amount        |
|--------------------|-------|--------|---------------|
| Associate          |       |        |               |
| Haden, Richard     | 4.50  | 200.00 | 900.00        |
| Labor              | 4.50  |        | 900.00        |
| <b>Total Labor</b> |       |        | <b>900.00</b> |

#### Contract Limits

|                    | Current | Prior | To-Date  |
|--------------------|---------|-------|----------|
| Total Billings     | 900.00  | 0.00  | 900.00   |
| Contract Maximum   |         |       | 7,250.00 |
| Remaining Contract |         |       | 6,350.00 |

**TOTAL AMOUNT DUE \$900.00**

#### Billed-To-Date Summary

|               | Current       | Prior       | Total         |                       |
|---------------|---------------|-------------|---------------|-----------------------|
| Labor         | 900.00        | 0.00        | 900.00        | O.K. to pay           |
| <b>Totals</b> | <b>900.00</b> | <b>0.00</b> | <b>900.00</b> | <b>01.20.0303.600</b> |

*cfMK 3-5-2019*

Project Manager Richard Haden

*Consent Agenda 3/19/19*

A-9



## Invoice

1023 Kings Avenue  
Jacksonville, FL 32207

904-645-6200

**Invoice Number:** INV-4638  
**Invoice Date:** 2/28/2019  
**Due Date:** 4/14/2019  
**Client Project**

### City of La Vista

Mitch Beaumont, CPC  
8116 Park View Blvd.  
La Vista, NE 68128

08.81.0303.023

**Billing** Mitch Beaumont, CPC

**Job Name:** La Vista, NE

19-LV-0011

---

### Description:

Charges for professional services to commence the City of La Vista branding project. This is the initial, agreed upon installment per the contract. Services to include Getting Started Call, Situation Analysis, Research & Planning Audit, Communication and Media Audit, Educational Microsite, Vision Survey, In-Market Visit, Community survey, Consumer Perception Study, Influencer Study and Competitive Positioning Review and first stages of Situation Brief and DNA Development. Charges billed as estimated. Thank you.

### Amount:

**Total:** \$26,000.00

**Terms:** Net 45

OW  
BES

Consent Agenda 3/19/19  
(12)

| Check # | Check Date | Vendor Name                      | Amount     | Voided |
|---------|------------|----------------------------------|------------|--------|
| 129097  | 03/06/2019 | FELSBURG HOLT & ULLEVIG INC      | 722.50     | N      |
| 129098  | 03/06/2019 | GENUINE PARTS COMPANY-OMAHA      | 534.09     | N      |
| 129099  | 03/06/2019 | GRAHAM CONSTRUCTION, INC         | 108,887.11 | N      |
| 129100  | 03/06/2019 | HY-VEE INC                       | 52.00      | N      |
| 129101  | 03/06/2019 | KINDIG, DOUGLAS                  | 127.92     | N      |
| 129102  | 03/06/2019 | OFFICE DEPOT INC                 | 122.03     | N      |
| 129103  | 03/06/2019 | OLSSON, INC.                     | 19,627.28  | N      |
| 129104  | 03/06/2019 | RDG PLANNING & DESIGN            | 418.00     | N      |
| 129105  | 03/06/2019 | THOMPSON DREESSEN & DORNER, IN   | 2,449.95   | N      |
| 129106  | 03/07/2019 | KINDIG, DOUGLAS                  | 223.68     | N      |
| 129107  | 03/07/2019 | WAL-MART COMMUNITY BRC           | 898.87     | N      |
| 129108  | 03/11/2019 | FOSTER, TERRY                    | 529.57     | N      |
| 129109  | 03/12/2019 | BUETHE, PAM                      | 134.00     | N      |
| 129110  | 03/12/2019 | CARL, RACHEL                     | 51.00      | N      |
| 129111  | 03/19/2019 | OMAHA WORLD-HERALD               | 768.60     | N      |
| 129112  | 03/19/2019 | GCR TIRES & SERVICE              | 760.00     | N      |
| 129113  | 03/19/2019 | BADGER BODY & TRUCK EQUIP CO INC | 320.25     | N      |
| 129114  | 03/19/2019 | DIAMOND VOGEL PAINTS             | 134.11     | N      |
| 129115  | 03/19/2019 | DEBRA HALE                       | 132.92     | N      |
| 129116  | 03/19/2019 | HUNTEL COMMUNICATIONS, INC       | 1,525.20   | N      |
| 129117  | 03/19/2019 | FITZGERALD SCHORR BARMETTLER     | 23,079.30  | N      |
| 129118  | 03/19/2019 | NUTS AND BOLTS INCORPORATED      | 99.91      | N      |
| 129119  | 03/19/2019 | ASPHALT & CONCRETE MATERIALS     | 511.70     | N      |
| 129120  | 03/19/2019 | OMAHA PUBLIC POWER DISTRICT      | 16,743.20  | N      |
| 129123  | 03/19/2019 | CENTURY LINK                     | 505.04     | N      |
| 129124  | 03/19/2019 | HAMPTON INN-KEARNEY              | 238.00     | N      |
| 129125  | 03/19/2019 | BKD LLP                          | 5,250.00   | N      |
| 129126  | 03/19/2019 | CITY OF PAPILLION                | 9,916.91   | N      |
| 129127  | 03/19/2019 | DULTMEIER SALES LLC              | 3.30       | N      |
| 129128  | 03/19/2019 | NMC EXCHANGE LLC                 | 22.46      | N      |
| 129129  | 03/19/2019 | TOSHIBA FINANCIAL SERVICES       | 138.00     | N      |
| 129130  | 03/19/2019 | ARBOR DAY FOUNDATION             | 15.00      | N      |
| 129131  | 03/19/2019 | CULLIGAN OF OMAHA                | 16.00      | N      |
| 129132  | 03/19/2019 | ACTION BATTERIES UNLTD INC       | 462.37     | N      |
| 129133  | 03/19/2019 | CORNHUSKER INTL TRUCKS INC       | 215.45     | N      |
| 129134  | 03/19/2019 | GENUINE PARTS COMPANY-OMAHA      | 549.48     | N      |
| 129135  | 03/19/2019 | WICK'S STERLING TRUCKS INC       | 126.33     | N      |
| 129136  | 03/19/2019 | ZIMCO SUPPLY COMPANY             | 375.90     | N      |
| 129137  | 03/19/2019 | OFFICE DEPOT INC                 | 748.86     | N      |
| 129138  | 03/19/2019 | MARK A KLINGER                   | 200.00     | N      |
| 129139  | 03/19/2019 | GALE                             | 257.14     | N      |
| 129140  | 03/19/2019 | WOODHAVEN COUNSELING ASSOCS      | 600.00     | N      |
| 129141  | 03/19/2019 | PLAINS EQUIPMENT GROUP           | 1,982.79   | N      |
| 129142  | 03/19/2019 | O'REILLY AUTO ENTERPRISES, LLC   | 228.80     | N      |
| 129143  | 03/19/2019 | LA VISTA COMMUNITY FOUNDATION    | 60.00      | N      |
| 129144  | 03/19/2019 | COX COMMUNICATIONS               | 277.40     | N      |
| 129145  | 03/19/2019 | SARPY COUNTY COURTHOUSE          | 4,207.68   | N      |
| 129146  | 03/19/2019 | CENTER POINT, INC.               | 44.34      | N      |
| 129147  | 03/19/2019 | MIDWEST TAPE                     | 740.41     | N      |
| 129148  | 03/19/2019 | INGRAM LIBRARY SERVICES          | 2,431.49   | N      |
| 129149  | 03/19/2019 | UNITED PARCEL SERVICE            | 18.11      | N      |
| 129150  | 03/19/2019 | CENTURY LINK BUSN SVCS           | 93.85      | N      |
| 129151  | 03/19/2019 | BOBCAT OF OMAHA                  | 202.29     | N      |
| 129152  | 03/19/2019 | PAPILLION SANITATION             | 1,112.46   | N      |
| 129153  | 03/19/2019 | FASTENAL COMPANY                 | 36.06      | N      |
| 129154  | 03/19/2019 | COMP CHOICE INC                  | 378.50     | N      |
| 129155  | 03/19/2019 | BIG RIG TRUCK ACCESSORIES        | 37.00      | N      |
| 129156  | 03/19/2019 | CELEBRITY STAFF-OMAHA            | 1,145.00   | N      |
| 129157  | 03/19/2019 | WATER'S EDGE AQUATIC DESIGN      | 1,551.00   | N      |
| 129158  | 03/19/2019 | FEDEX                            | 33.33      | N      |

User: mgustafson

DB: La Vista

| Check # | Check Date | Vendor Name                      | Amount   | Voided |
|---------|------------|----------------------------------|----------|--------|
| 129159  | 03/19/2019 | TY'S OUTDOOR POWER & SVC INC     | 376.95   | N      |
| 129160  | 03/19/2019 | FELSBURG HOLT & ULLEVIG INC      | 190.00   | N      |
| 129161  | 03/19/2019 | BUETHE, PAM                      | 749.76   | N      |
| 129162  | 03/19/2019 | BEAUMONT, MITCH                  | 153.50   | N      |
| 129163  | 03/19/2019 | EMBASSY SUITES HOTEL             | 1,102.08 | N      |
| 129164  | 03/19/2019 | MNJ TECHNOLOGIES DIRECT INC      | 282.00   | N      |
| 129165  | 03/19/2019 | HERITAGE CRYSTAL CLEAN LLC       | 753.06   | N      |
| 129166  | 03/19/2019 | SOLBERG, CHRISTOPHER             | 772.34   | N      |
| 129167  | 03/19/2019 | BABER, BRAD                      | 120.36   | N      |
| 129168  | 03/19/2019 | LOWE'S CREDIT SERVICES           | 56.99    | N      |
| 129169  | 03/19/2019 | EN POINTE TECHNOLOGIES SALES     | 580.08   | N      |
| 129170  | 03/19/2019 | BISHOP BUSINESS EQUIPMENT COMPA  | 400.01   | N      |
| 129171  | 03/19/2019 | ONE CALL CONCEPTS INC            | 82.71    | N      |
| 129172  | 03/19/2019 | TRANS UNION RISK AND             | 50.00    | N      |
| 129173  | 03/19/2019 | MENARDS-RALSTON                  | 7.89     | N      |
| 129174  | 03/19/2019 | UNITE PRIVATE NETWORKS LLC       | 3,850.00 | N      |
| 129175  | 03/19/2019 | DATASHIELD CORPORATION           | 80.00    | N      |
| 129176  | 03/19/2019 | U.S. CELLULAR                    | 1,027.29 | N      |
| 129177  | 03/19/2019 | FBG SERVICE CORPORATION          | 5,965.00 | N      |
| 129178  | 03/19/2019 | WESTLAKE HARDWARE INC NE-022     | 445.75   | N      |
| 129179  | 03/19/2019 | NASRO                            | 40.00    | N      |
| 129180  | 03/19/2019 | CCH INCORPORATED                 | 1,426.50 | N      |
| 129181  | 03/19/2019 | ROCHESTER MIDLAND CORPORATION    | 760.50   | N      |
| 129182  | 03/19/2019 | AMAZON.COM SERVICES, INC.        | 35.84    | N      |
| 129183  | 03/19/2019 | FRATERNAL ORDER OF POLICE NE LOD | 35.00    | N      |
| 129184  | 03/19/2019 | SOUTHERN UNIFORM & EQUIPMENT     | 495.96   | N      |

TOTAL: 232,913.51

APPROVED BY COUNCIL MEMBERS ON: 03/19/2019

COUNCIL MEMBER

COUNCIL MEMBER

COUNCIL MEMBER

COUNCIL MEMBER

COUNCIL MEMBER

User: mgustafson

DB: La Vista

| Check # | Check Date | Vendor Name                      | Amount     | Voided     |
|---------|------------|----------------------------------|------------|------------|
| 620(E)  | 02/05/2019 | ELAN FINANCIAL SERVICES          | 12,558.80  | N          |
| 626(E)  | 02/28/2019 | ACCESS BANK                      | 3,066.27   | N          |
| 627(E)  | 02/28/2019 | ALLY BANK                        | 356.91     | N          |
| 628(E)  | 02/28/2019 | AMERICAN HERITAGE LIFE INSURANCE | 1,525.84   | N          |
| 629(E)  | 02/28/2019 | BLUE CROSS BLUE SHIELD OF NEBR   | 105,045.29 | N          |
| 630(E)  | 02/28/2019 | CATERPILLAR FINANCIAL SVCS CORP  | 3,075.62   | N          |
| 631(E)  | 02/28/2019 | DEARBORN NATIONAL LIFE INSURANC  | 5,733.06   | N          |
| 632(E)  | 02/28/2019 | ENTERPRISE FM TRUST              | 580.01     | N          |
| 633(E)  | 02/28/2019 | ESSENTIAL SCREENS                | 253.00     | N          |
| 634(E)  | 02/28/2019 | FIRST STATE BANK                 | 6,536.93   | N          |
| 635(E)  | 02/28/2019 | FIRST STATE BANK                 | 5,668.85   | N          |
| 636(E)  | 02/28/2019 | LINCOLN NATIONAL LIFE INS CO     | 6,238.89   | N          |
| 637(E)  | 02/28/2019 | MID-AMERICAN BENEFITS INC        | 624.00     | N          |
| 638(E)  | 02/28/2019 | NE DEPT OF REVENUE-SALES TAX     | 538.51     | N          |
| 639(E)  | 02/28/2019 | UNITED HEALTHCARE INSURANCE CO   | 811.36     | N          |
| TOTAL:  |            |                                  |            | 152,613.34 |

APPROVED BY COUNCIL MEMBERS ON: 03/19/2019

---

COUNCIL MEMBER

**CITY OF LA VISTA  
MAYOR AND CITY COUNCIL REPORT  
MARCH 19, 2019 AGENDA**

| <b>Subject:</b>                         | <b>Type:</b>                              | <b>Submitted By:</b>              |
|---|---|-----------------------------------|
| FY 2017/2018 AUDIT REPORT —<br>BKD, LLP | ◆ RESOLUTION<br>ORDINANCE<br>RECEIVE/FILE | CINDY MISEREZ<br>FINANCE DIRECTOR |

**SYNOPSIS**

A resolution has been prepared to accept the audit for the twelve months ending September 30, 2018. The Council will also be accepting the audit for the Economic Development Fund – LB840.

**FISCAL IMPACT**

N/A.

**RECOMMENDATION**

Approval.

**BACKGROUND**

The certified public accountants, BKD, LLP have submitted to the City their *Accountants' Report and General Purpose Financial Statement*. The audit states that the City's financial statements were tested and disclosed no instances of noncompliance with *Government Auditing Standards*.

**RESOLUTION NO. \_\_\_\_\_**

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA APPROVING THE FISCAL YEAR 2017-2018 MUNICIPAL AUDIT AS PREPARED BY THE AUDITING FIRM OF BKD, LLP, OMAHA, NEBRASKA.

WHEREAS, the City of La Vista has contracted with the firm of BKD, LLP, Omaha, Nebraska, to complete an audit of the City's fiscal year 2017-2018 municipal operations; and

WHEREAS, BKD, LLP has completed said audit and provided copies of their findings.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska, that the 2017-2018 municipal audit is hereby accepted and approved.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2019.

CITY OF LA VISTA

---

Douglas Kindig, Mayor

ATTEST:

---

Rachel D. Carl, CMC  
Deputy City Clerk

# **City of La Vista, Nebraska**

Independent Auditor's Report and Financial Statements

September 30, 2018



# **City of La Vista, Nebraska**

**September 30, 2018**

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## Independent Auditor's Report

The Honorable Mayor and City Council  
City of La Vista, Nebraska

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of the City of La Vista, Nebraska (the City), as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of the City of La Vista, Nebraska as of September 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the budgetary information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this missing information.

*BKD, LLP*

Omaha, Nebraska  
March 18, 2019

**City of La Vista, Nebraska**  
**Statement of Net Position**  
**September 30, 2018**

|                                       | <b>Governmental Activities</b> | <b>Business-type Activities</b> | <b>Total</b>         |
|---------------------------------------|--------------------------------|---------------------------------|----------------------|
| <b>Assets</b>                         |                                |                                 |                      |
| Cash and cash equivalents             | \$ 12,264,035                  | \$ 2,589,587                    | \$ 14,853,622        |
| Restricted cash and cash equivalents  | 12,713,934                     | -                               | 12,713,934           |
| Cash at County Treasurer              | 233,305                        | -                               | 233,305              |
| Certificates of deposit               | 2,535,114                      | 254,344                         | 2,789,458            |
| Investments                           | 3,416,702                      | -                               | 3,416,702            |
| Receivables                           | 2,713,584                      | 484,300                         | 3,197,884            |
| Prepaid expenses                      | 56,437                         | -                               | 56,437               |
| Capital assets                        |                                |                                 |                      |
| Nondepreciable                        | 28,213,370                     | 9,524                           | 28,222,894           |
| Depreciable, net                      | <u>40,210,026</u>              | <u>5,025,912</u>                | <u>45,235,938</u>    |
| Total assets                          | <u>102,356,507</u>             | <u>8,363,667</u>                | <u>110,720,174</u>   |
| <b>Deferred Outflows of Resources</b> |                                |                                 |                      |
| Deferred charge on refunding          | <u>527,210</u>                 | <u>-</u>                        | <u>527,210</u>       |
| <b>Liabilities</b>                    |                                |                                 |                      |
| Accounts payable                      | 2,541,171                      | 926,905                         | 3,468,076            |
| Accrued expenses                      | 1,176,854                      | 179,097                         | 1,355,951            |
| Sales tax refunds payable             | 402,889                        | -                               | 402,889              |
| Compensated absences                  |                                |                                 |                      |
| Payable within one year               | 116,377                        | 2,296                           | 118,673              |
| Payable in more than one year         | 1,532,991                      | 49,686                          | 1,582,677            |
| Notes payable                         |                                |                                 |                      |
| Due within one year                   | 168,603                        | -                               | 168,603              |
| Due in more than one year             | 362,605                        | -                               | 362,605              |
| Bonds payable                         |                                |                                 |                      |
| Due within one year                   | 4,060,000                      | -                               | 4,060,000            |
| Due in more than one year             | <u>43,235,118</u>              | <u>-</u>                        | <u>43,235,118</u>    |
| Total liabilities                     | <u>53,596,608</u>              | <u>1,157,984</u>                | <u>54,754,592</u>    |
| <b>Net Position</b>                   |                                |                                 |                      |
| Net investment in capital assets      | 32,292,598                     | 5,035,436                       | 37,328,034           |
| Restricted for general government     | 131,146                        | -                               | 131,146              |
| Restricted for debt service           | 5,663,117                      | -                               | 5,663,117            |
| Restricted for community betterment   | 3,245,598                      | -                               | 3,245,598            |
| Unrestricted                          | <u>7,954,650</u>               | <u>2,170,247</u>                | <u>10,124,897</u>    |
| Total net position                    | <u>\$ 49,287,109</u>           | <u>\$ 7,205,683</u>             | <u>\$ 56,492,792</u> |

**City of La Vista, Nebraska**  
**Statement of Activities**  
**Year Ended September 30, 2018**

|   |                      |                      |                                    |                                  |                         |                          | Net Revenues (Expenses) and Changes in Net Position |                     |  |
|---|----------------------|----------------------|------------------------------------|----------------------------------|-------------------------|--------------------------|---|---------------------|--|
|   | Expenses             | Program Revenues     |                                    |                                  | Governmental Activities | Business-type Activities | Total   |                     |  |
|   |                      | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |                         |                          |   |                     |  |
| <b>Primary Government</b>   |                      |                      |                                    |                                  |                         |                          |   |                     |  |
| Governmental activities   |                      |                      |                                    |                                  |                         |                          |   |                     |  |
| General government  | \$ 4,033,942         | \$ 735,348           | \$ 424,500                         | \$ -                             | \$ (2,874,094)          | \$ -                     | \$ -  | \$ (2,874,094)      |  |
| Public safety   | 7,132,385            | -                    | 117,419                            | -                                | (7,014,966)             | -                        | -   | (7,014,966)         |  |
| Public works  | 3,839,031            | -                    | 1,739,360                          | -                                | (2,099,671)             | -                        | -   | (2,099,671)         |  |
| Culture and recreation  | 2,975,688            | 326,054              | -                                  | -                                | (2,649,634)             | -                        | -   | (2,649,634)         |  |
| Community betterment  | 499,720              | 1,133,699            | -                                  | -                                | 633,979                 | -                        | -   | 633,979             |  |
| Community development   | 1,235,141            | -                    | -                                  | -                                | (1,235,141)             | -                        | -   | (1,235,141)         |  |
| Interest on long-term debt  | 2,011,109            | -                    | -                                  | -                                | (2,011,109)             | -                        | -   | (2,011,109)         |  |
| Total governmental activities   | <u>21,727,016</u>    | <u>2,195,101</u>     | <u>2,281,279</u>                   | <u>-</u>                         | <u>(17,250,636)</u>     | <u>-</u>                 | <u>-</u>  | <u>(17,250,636)</u> |  |
| Business-type activities  |                      |                      |                                    |                                  |                         |                          |   |                     |  |
| Sewer   | 3,305,178            | 3,959,894            | -                                  | -                                | -                       | 654,716                  | 654,716   | 654,716             |  |
| Total business-type activities  | <u>3,305,178</u>     | <u>3,959,894</u>     | <u>-</u>                           | <u>-</u>                         | <u>-</u>                | <u>654,716</u>           | <u>654,716</u>                                      | <u>654,716</u>      |  |
| <b>Total Primary Government</b>   | <b>\$ 25,032,194</b> | <b>\$ 6,154,995</b>  | <b>\$ 2,281,279</b>                | <b>-</b>                         | <b>(17,250,636)</b>     | <b>654,716</b>           | <b>(16,595,920)</b>                                 |                     |  |
| <b>General Revenues</b>   |                      |                      |                                    |                                  |                         |                          |   |                     |  |
| Property taxes  |                      |                      |                                    |                                  | 8,378,504               | -                        | -   | 8,378,504           |  |
| Sales and use taxes   |                      |                      |                                    |                                  | 9,821,847               | -                        | -   | 9,821,847           |  |
| Sales tax refunds   |                      |                      |                                    |                                  | (414,404)               | -                        | -   | (414,404)           |  |
| Occupation taxes  |                      |                      |                                    |                                  | 1,831,621               | -                        | -   | 1,831,621           |  |
| Motor vehicle taxes   |                      |                      |                                    |                                  | 483,324                 | -                        | -   | 483,324             |  |
| Interest income   |                      |                      |                                    |                                  | 1,002,789               | 9,328                    | 9,328   | 1,012,117           |  |
| Miscellaneous   |                      |                      |                                    |                                  | 727,168                 | -                        | -   | 727,168             |  |
| Transfers   |                      |                      |                                    |                                  | (23,528)                | 23,528                   | 23,528  | -                   |  |
| Capital contributions from governmental activities to business-type activities      |                      |                      |                                    |                                  | (125,197)               | 125,197                  | 125,197   | -                   |  |
| Transfer of capital assets from business-type activities to governmental activities |                      |                      |                                    |                                  | <u>33,447</u>           | <u>(33,447)</u>          | <u>-</u>  | <u>-</u>            |  |
| Total general revenues and transfers  |                      |                      |                                    |                                  | <u>21,715,571</u>       | <u>124,606</u>           | <u>21,840,177</u>                                   |                     |  |
| <b>Change in Net Position</b>   |                      |                      |                                    |                                  | <b>4,464,935</b>        | <b>779,322</b>           | <b>5,244,257</b>                                    |                     |  |
| <b>Net Position, Beginning of Year</b>  |                      |                      |                                    |                                  | <u>44,822,174</u>       | <u>6,426,361</u>         | <u>51,248,535</u>                                   |                     |  |
| <b>Net Position, End of Year</b>  |                      |                      |                                    |                                  | <b>\$ 49,287,109</b>    | <b>\$ 7,205,683</b>      | <b>\$ 56,492,792</b>                                |                     |  |

**City of La Vista, Nebraska**  
**Balance Sheet –**  
**Governmental Funds**  
**September 30, 2018**

|   | <b>General Fund</b> | <b>Debt Service Fund</b> | <b>Keno Fund</b>    | <b>Capital Improvements Fund</b> | <b>Economic Development Fund</b> | <b>84th Street Redevelopment Fund</b> | <b>Police Academy Fund</b> | <b>Total Governmental Funds</b> |
|---|---------------------|--------------------------|---------------------|----------------------------------|----------------------------------|---------------------------------------|----------------------------|---------------------------------|
| <b>Assets</b>   |                     |                          |                     |                                  |                                  |                                       |                            |                                 |
| Cash and cash equivalents   | \$ 3,275,105        | \$ 5,556,840             | \$ 597,113          | \$ 261,483                       | \$ 6,934                         | \$ 2,546,880                          | \$ 19,680                  | \$ 12,264,035                   |
| Restricted cash and cash equivalents                                      | 131,164             | -                        | 70,646              | 4,684,057                        | -                                | 7,828,067                             | -                          | 12,713,934                      |
| Cash at County Treasurer  | 183,501             | 49,804                   | -                   | -                                | -                                | -                                     | -                          | 233,305                         |
| Certificates of deposit   | 1,271,760           | -                        | 1,263,354           | -                                | -                                | -                                     | -                          | 2,535,114                       |
| Investments   | 1,538,300           | 35,868                   | 1,842,534           | -                                | -                                | -                                     | -                          | 3,416,702                       |
| Due from other funds  | 7,899               | 2,377                    | -                   | -                                | -                                | -                                     | -                          | 10,276                          |
| Receivables   | 1,444,670           | 798,199                  | 88,192              | -                                | -                                | 382,523                               | -                          | 2,713,584                       |
| Prepaid expenses  | 56,437              | -                        | -                   | -                                | -                                | -                                     | -                          | 56,437                          |
| <b>Total assets</b>   | <b>\$ 7,908,836</b> | <b>\$ 6,443,088</b>      | <b>\$ 3,861,839</b> | <b>\$ 4,945,540</b>              | <b>\$ 6,934</b>                  | <b>\$ 10,757,470</b>                  | <b>\$ 19,680</b>           | <b>\$ 33,943,387</b>            |
| <b>Liabilities</b>  |                     |                          |                     |                                  |                                  |                                       |                            |                                 |
| Accounts payable  | \$ 418,407          | \$ -                     | \$ 524,929          | \$ 1,336,907                     | \$ -                             | \$ 260,289                            | \$ 639                     | \$ 2,541,171                    |
| Accrued expenses  | 418,493             | -                        | 91,312              | -                                | -                                | -                                     | 2,161                      | 511,966                         |
| Due to other funds  | 2,377               | -                        | -                   | 7,899                            | -                                | -                                     | -                          | 10,276                          |
| <b>Total liabilities</b>  | <b>839,277</b>      | <b>-</b>                 | <b>616,241</b>      | <b>1,344,806</b>                 | <b>-</b>                         | <b>260,289</b>                        | <b>2,800</b>               | <b>3,063,413</b>                |
| <b>Deferred Inflows of Resources</b>                                      |                     |                          |                     |                                  |                                  |                                       |                            |                                 |
| Unavailable revenues  | 54,597              | 411,330                  | -                   | -                                | -                                | -                                     | -                          | 465,927                         |
| <b>Fund Balances</b>  |                     |                          |                     |                                  |                                  |                                       |                            |                                 |
| Nonspendable  | 56,437              | -                        | -                   | -                                | -                                | -                                     | -                          | 56,437                          |
| Restricted for:   |                     |                          |                     |                                  |                                  |                                       |                            |                                 |
| General government  | 131,146             |                          |                     |                                  |                                  |                                       |                            | 131,146                         |
| Debt service  | -                   | 6,031,758                | -                   | -                                | -                                | -                                     | -                          | 6,031,758                       |
| Community betterment  | -                   | -                        | 3,245,598           | -                                | -                                | -                                     | -                          | 3,245,598                       |
| Economic development  | -                   | -                        | -                   | 3,600,734                        | 6,934                            | -                                     | -                          | 3,607,668                       |
| 84th street redevelopment   | -                   | -                        | -                   | -                                | -                                | 10,497,181                            | -                          | 10,497,181                      |
| Public safety   | -                   | -                        | -                   | -                                | -                                | -                                     | 16,880                     | 16,880                          |
| Unassigned  | 6,827,379           | -                        | -                   | -                                | -                                | -                                     | -                          | 6,827,379                       |
| <b>Total fund balances</b>  | <b>7,014,962</b>    | <b>6,031,758</b>         | <b>3,245,598</b>    | <b>3,600,734</b>                 | <b>6,934</b>                     | <b>10,497,181</b>                     | <b>16,880</b>              | <b>30,414,047</b>               |
| <b>Total liabilities, deferred inflows of resources and fund balances</b> | <b>\$ 7,908,836</b> | <b>\$ 6,443,088</b>      | <b>\$ 3,861,839</b> | <b>\$ 4,945,540</b>              | <b>\$ 6,934</b>                  | <b>\$ 10,757,470</b>                  | <b>\$ 19,680</b>           | <b>\$ 33,943,387</b>            |

**City of La Vista, Nebraska**  
**Reconciliation of the Balance Sheet**  
**of Governmental Funds to the**  
**Statement of Net Position**  
**September 30, 2018**

|   |                      |
|---|----------------------|
| <b>Total Fund Balances - Total Governmental Funds</b>   | \$ 30,414,047        |
| Amounts reported for governmental activities in the statement of net position are different because:  |                      |
| Capital assets, net of accumulated depreciation used in governmental activities, are not financial resources and, therefore, are not reported in the funds.   | 68,423,396           |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds. Other related amounts include interest payable of \$267,919, bond premiums of \$313,851 and bond discounts of \$28,733. Amount also includes retainage payable of \$396,969. | (48,491,214)         |
| Deferred outflows of resources related to refunded debt are not current financial resources, and therefore, are not reported in the funds.  | 527,210              |
| Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.   | (1,649,368)          |
| Sales tax refunds payable are not due and payable in the current period and, therefore, are not reported in the funds.  | (402,889)            |
| Deferred inflows represents funds not available in the current period and, therefore, are not recognized as revenue in the governmental funds.  | 465,927              |
| <b>Net Position of Governmental Activities</b>  | <u>\$ 49,287,109</u> |

**City of La Vista, Nebraska**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances –**  
**Governmental Funds**  
**Year Ended September 30, 2018**

|  | <b>General Fund</b> | <b>Debt Service Fund</b> | <b>Keno Fund</b>    | <b>Capital Improvements Fund</b> | <b>Economic Development Fund</b> | <b>84th Street Redevelopment Fund</b> | <b>Police Academy Fund</b> | <b>Total</b>         |
|--|---------------------|--------------------------|---------------------|----------------------------------|----------------------------------|---------------------------------------|----------------------------|----------------------|
| <b>Revenues</b>  |                     |                          |                     |                                  |                                  |                                       |                            |                      |
| Property taxes   | \$ 6,147,519        | \$ 2,185,706             | \$ -                | \$ -                             | \$ -                             | \$ -                                  | \$ -                       | \$ 8,333,225         |
| Sales and use taxes  | 4,910,923           | 2,455,462                | -                   | -                                | -                                | 2,455,462                             | -                          | 9,821,847            |
| Occupation taxes   | 1,831,621           | -                        | -                   | -                                | -                                | -                                     | -                          | 1,831,621            |
| Motor vehicle taxes  | 478,105             | 5,219                    | -                   | -                                | -                                | -                                     | -                          | 483,324              |
| Licenses and permits   | 734,973             | -                        | -                   | -                                | -                                | -                                     | -                          | 734,973              |
| Intergovernmental  | 2,200,417           | -                        | -                   | -                                | -                                | -                                     | 80,862                     | 2,281,279            |
| Charges for services   | 429,630             | -                        | -                   | -                                | -                                | -                                     | -                          | 429,630              |
| Keno   | -                   | -                        | 1,133,699           | -                                | -                                | -                                     | -                          | 1,133,699            |
| Interest income  | 57,067              | 59,818                   | 29,428              | 112                              | 753,012                          | 50,525                                | 187                        | 950,149              |
| Special assessments  | -                   | 45,440                   | -                   | -                                | -                                | -                                     | -                          | 45,440               |
| Miscellaneous  | 64,592              | 521,844                  | 9,187               | -                                | -                                | -                                     | -                          | 595,623              |
| <b>Total revenues</b>  | <b>16,854,847</b>   | <b>5,273,489</b>         | <b>1,172,314</b>    | <b>112</b>                       | <b>753,012</b>                   | <b>2,505,987</b>                      | <b>81,049</b>              | <b>26,640,810</b>    |
| <b>Expenditures</b>  |                     |                          |                     |                                  |                                  |                                       |                            |                      |
| Current  |                     |                          |                     |                                  |                                  |                                       |                            |                      |
| General government   | 3,163,695           | 372,273                  | 30,089              | 98,568                           | -                                | -                                     | -                          | 3,664,625            |
| Public works   | 2,031,477           | -                        | -                   | -                                | -                                | -                                     | -                          | 2,031,477            |
| Public safety  | 6,453,568           | -                        | -                   | -                                | -                                | -                                     | 84,169                     | 6,537,737            |
| Culture and recreation   | 2,690,026           | -                        | -                   | -                                | -                                | -                                     | -                          | 2,690,026            |
| Community betterment   | -                   | -                        | 499,720             | -                                | -                                | -                                     | -                          | 499,720              |
| Community development  | 583,048             | -                        | -                   | -                                | 736                              | 651,357                               | -                          | 1,235,141            |
| State sales tax refunds  | 1,032,429           | 516,215                  | -                   | -                                | -                                | 516,215                               | -                          | 2,064,859            |
| Capital outlay   | 986,831             | -                        | -                   | 8,865,562                        | -                                | 222,470                               | -                          | 10,074,863           |
| Debt service   |                     |                          |                     |                                  |                                  |                                       |                            |                      |
| Principal retirement   | 102,409             | 6,380,000                | -                   | -                                | 16,420,000                       | 11,495,000                            | -                          | 34,397,409           |
| Interest   | 6,797               | 631,387                  | -                   | -                                | 1,431,476                        | 393,207                               | -                          | 2,462,867            |
| <b>Total expenditures</b>  | <b>17,050,280</b>   | <b>7,899,875</b>         | <b>529,809</b>      | <b>8,964,130</b>                 | <b>17,852,212</b>                | <b>13,278,249</b>                     | <b>84,169</b>              | <b>65,658,724</b>    |
| <b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b> |                     |                          |                     |                                  |                                  |                                       |                            |                      |
|  | <b>(195,433)</b>    | <b>(2,626,386)</b>       | <b>642,505</b>      | <b>(8,964,018)</b>               | <b>(17,099,200)</b>              | <b>(10,772,262)</b>                   | <b>(3,120)</b>             | <b>(39,017,914)</b>  |
| <b>Other Financing Sources (Uses)</b>                            |                     |                          |                     |                                  |                                  |                                       |                            |                      |
| Refunding bonds issued   | -                   | 3,150,000                | -                   | -                                | -                                | -                                     | -                          | 3,150,000            |
| Bond or note issuance  | 550,811             | -                        | -                   | 4,955,000                        | -                                | 18,840,000                            | -                          | 24,345,811           |
| Bond premium   | -                   | 33,748                   | -                   | 60,962                           | -                                | 56,166                                | -                          | 150,876              |
| Insurance proceeds   | 131,146             | -                        | -                   | -                                | -                                | -                                     | -                          | 131,146              |
| Transfers, net   | (1,527,823)         | (743,569)                | (131,707)           | 8,430,768                        | 986,017                          | (7,040,669)                           | 20,000                     | (6,983)              |
| <b>Total other financing sources (uses)</b>                      | <b>(845,866)</b>    | <b>2,440,179</b>         | <b>(131,707)</b>    | <b>13,446,730</b>                | <b>986,017</b>                   | <b>11,855,497</b>                     | <b>20,000</b>              | <b>27,770,850</b>    |
| <b>Net Change in Fund Balances</b>                               | <b>(1,041,299)</b>  | <b>(186,207)</b>         | <b>510,798</b>      | <b>4,482,712</b>                 | <b>(16,113,183)</b>              | <b>1,083,235</b>                      | <b>16,880</b>              | <b>(11,247,064)</b>  |
| <b>Fund Balances, Beginning of Year</b>                          | <b>8,056,261</b>    | <b>6,217,965</b>         | <b>2,734,800</b>    | <b>(881,978)</b>                 | <b>16,120,117</b>                | <b>9,413,946</b>                      | <b>-</b>                   | <b>41,661,111</b>    |
| <b>Fund Balances, End of Year</b>                                | <b>\$ 7,014,962</b> | <b>\$ 6,031,758</b>      | <b>\$ 3,245,598</b> | <b>\$ 3,600,734</b>              | <b>\$ 6,934</b>                  | <b>\$ 10,497,181</b>                  | <b>\$ 16,880</b>           | <b>\$ 30,414,047</b> |

**City of La Vista, Nebraska**  
**Reconciliation of the Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances of Governmental Funds to the**  
**Statement of Activities**  
**September 30, 2018**

**Net Change in Fund Balances - Total Governmental Funds** \$ (11,247,064)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.

7,228,783

The issuance of long-term debt provides current financial resources to governmental funds; however, the transaction increases long-term liabilities in the statement of net position. Governmental funds report the effect of the premiums, discounts and similar items when the debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

(27,611,157)

Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

34,397,409

In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.

535,901

Compensated absences do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

(183,497)

Sales tax refunds do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds until the refunds are paid. This is the amount by which refunds accrued in the statement of activities exceed payments made in the governmental funds.

1,650,455

Deferred inflows represent funds not available in the current period and, therefore, are not recognized as revenue in the governmental funds.

(113,457)

Transfers of capital assets between governmental activities and business-type activities are reflected in the statement of activities, but are not recognized in the governmental funds.

(91,750)

Operating transfers recognized in the business-type activities funds related to compensated absences are not reported in the governmental funds.

(16,545)

Amortization on deferred amounts on refunding that do not represent activity in the governmental funds.

(84,143)

**Change in Net Position of Governmental Activities**

\$ 4,464,935

# City of La Vista, Nebraska

## Balance Sheet – Proprietary Funds September 30, 2018

|  | Golf<br>Fund         | Sewer<br>Fund              | Total                      |
|--|----------------------|----------------------------|----------------------------|
| <b>Assets</b>                          |                      |                            |                            |
| <b>Current Assets</b>                  |                      |                            |                            |
| Cash and cash equivalents              | \$ -                 | \$ 2,589,587               | \$ 2,589,587               |
| Certificates of deposit                | - -                  | 254,344                    | 254,344                    |
| Accounts receivable                    | - -                  | 484,300                    | 484,300                    |
| Total current assets                   | <u>- -</u>           | <u>3,328,231</u>           | <u>3,328,231</u>           |
| <b>Non-Current Assets</b>              |                      |                            |                            |
| Land                                   | - -                  | 9,524                      | 9,524                      |
| Equipment and furniture                | - -                  | 1,328,513                  | 1,328,513                  |
| Utility systems                        | - -                  | 7,872,662                  | 7,872,662                  |
| Vehicles                               | - -                  | 419,425                    | 419,425                    |
| Buildings and improvements             | - -                  | 9,365                      | 9,365                      |
| Accumulated depreciation               | <u>- -</u>           | <u>(4,604,053)</u>         | <u>(4,604,053)</u>         |
| Capital assets - net of depreciation   | <u>- -</u>           | <u>5,035,436</u>           | <u>5,035,436</u>           |
| Total assets                           | <u><u>\$ - -</u></u> | <u><u>\$ 8,363,667</u></u> | <u><u>\$ 8,363,667</u></u> |
| <b>Liabilities and Net Position</b>    |                      |                            |                            |
| <b>Current Liabilities</b>             |                      |                            |                            |
| Accounts payable                       | \$ - -               | \$ 926,905                 | \$ 926,905                 |
| Accrued expenses                       | - -                  | 179,097                    | 179,097                    |
| Compensated absences - current portion | <u>- -</u>           | <u>2,296</u>               | <u>2,296</u>               |
| Total current liabilities              | <u>- -</u>           | <u>1,108,298</u>           | <u>1,108,298</u>           |
| <b>Non-Current Liabilities</b>         |                      |                            |                            |
| Compensated absences                   | <u>- -</u>           | <u>49,686</u>              | <u>49,686</u>              |
| Total non-current liabilities          | <u>- -</u>           | <u>49,686</u>              | <u>49,686</u>              |
| <b>Net Position</b>                    |                      |                            |                            |
| Net investment in capital assets       | - -                  | 5,035,436                  | 5,035,436                  |
| Unrestricted                           | <u>- -</u>           | <u>2,170,247</u>           | <u>2,170,247</u>           |
| Total net position                     | <u>- -</u>           | <u>7,205,683</u>           | <u>7,205,683</u>           |
| Total liabilities and net position     | <u><u>\$ - -</u></u> | <u><u>\$ 8,363,667</u></u> | <u><u>\$ 8,363,667</u></u> |

**City of La Vista, Nebraska**  
**Statement of Revenues, Expenses, and Changes in Net Position –**  
**Proprietary Funds**  
**Year Ended September 30, 2018**

|   | <b>Golf<br/>Fund</b> | <b>Sewer<br/>Fund</b> | <b>Total</b>       |
|---|----------------------|-----------------------|--------------------|
| <b>Operating Revenues</b>                                       |                      |                       |                    |
| User fees   | \$ -                 | \$ 3,872,759          | \$ 3,872,759       |
| Permits and hookups   | - <hr/>              | 87,135 <hr/>          | 87,135 <hr/>       |
| Total operating revenues  | - <hr/>              | 3,959,894 <hr/>       | 3,959,894 <hr/>    |
| <b>Operating Expenses</b>                                       |                      |                       |                    |
| General and administrative                                      | - <hr/>              | 178,820 <hr/>         | 178,820 <hr/>      |
| Maintenance   | - <hr/>              | 2,892,891 <hr/>       | 2,892,891 <hr/>    |
| Depreciation and amortization                                   | - <hr/>              | 233,467 <hr/>         | 233,467 <hr/>      |
| Total operating expenses  | - <hr/>              | 3,305,178 <hr/>       | 3,305,178 <hr/>    |
| <b>Operating Income</b>   | - <hr/>              | 654,716 <hr/>         | 654,716 <hr/>      |
| <b>Nonoperating Revenues (Expenses)</b>                         |                      |                       |                    |
| Reassignment of capital assets                                  | (33,447) <hr/>       | - <hr/>               | (33,447) <hr/>     |
| Interest income   | - <hr/>              | 9,328 <hr/>           | 9,328 <hr/>        |
| Total nonoperating revenues (expenses)                          | (33,447) <hr/>       | 9,328 <hr/>           | (24,119) <hr/>     |
| <b>Income (Loss) Before Transfers and Capital Contributions</b> | (33,447) <hr/>       | 664,044 <hr/>         | 630,597 <hr/>      |
| <b>Operating Transfer</b>                                       | 18,855 <hr/>         | 4,673 <hr/>           | 23,528 <hr/>       |
| <b>Capital Contribution</b>                                     | - <hr/>              | 125,197 <hr/>         | 125,197 <hr/>      |
| Total transfers and capital contributions                       | 18,855 <hr/>         | 129,870 <hr/>         | 148,725 <hr/>      |
| <b>Change in Net Position</b>                                   | (14,592) <hr/>       | 793,914 <hr/>         | 779,322 <hr/>      |
| <b>Net Position, Beginning of Year</b>                          | 14,592 <hr/>         | 6,411,769 <hr/>       | 6,426,361 <hr/>    |
| <b>Net Position, End of Year</b>                                | \$ - <hr/>           | \$ 7,205,683 <hr/>    | \$ 7,205,683 <hr/> |

**City of La Vista, Nebraska**  
**Statement of Cash Flows –**  
**Proprietary Funds**  
**Year Ended September 30, 2018**

|   | <b>Golf<br/>Fund</b> | <b>Sewer<br/>Fund</b> | <b>Total</b>        |
|---|----------------------|-----------------------|---------------------|
| <b>Cash Flows from Operating Activities</b>   |                      |                       |                     |
| Receipts from customers   | \$ -                 | \$ 3,920,753          | \$ 3,920,753        |
| Payments to suppliers   | - -                  | (2,531,923)           | (2,531,923)         |
| Payments to employees   | - -                  | (496,043)             | (496,043)           |
| Net cash provided by operating activities   | <u>-</u>             | <u>892,787</u>        | <u>892,787</u>      |
| <b>Cash Flows from Noncapital Financing Activities</b>                                  |                      |                       |                     |
| Transfers   | 18,855               | 4,673                 | 23,528              |
| Net repayments between funds  | <u>(18,855)</u>      | <u>-</u>              | <u>(18,855)</u>     |
| Net cash provided by noncapital financing activities                                    | <u>-</u>             | <u>4,673</u>          | <u>4,673</u>        |
| <b>Cash Flows from Capital and Related Financing Activities</b>                         |                      |                       |                     |
| Acquisition of capital assets   | <u>-</u>             | <u>(18,812)</u>       | <u>(18,812)</u>     |
| Net cash used in capital and related financing activities                               | <u>-</u>             | <u>(18,812)</u>       | <u>(18,812)</u>     |
| <b>Cash Flows from Investing Activities</b>   |                      |                       |                     |
| Interest income   | <u>-</u>             | <u>7,041</u>          | <u>7,041</u>        |
| Net cash provided by investing activities   | <u>-</u>             | <u>7,041</u>          | <u>7,041</u>        |
| <b>Net Increase in Cash and Cash Equivalents</b>  | <u>-</u>             | <u>885,689</u>        | <u>885,689</u>      |
| <b>Cash and Cash Equivalents, Beginning of Year</b>                                     | <u>-</u>             | <u>1,703,898</u>      | <u>1,703,898</u>    |
| <b>Cash and Cash Equivalents, End of Year</b>   | <u>\$ -</u>          | <u>\$ 2,589,587</u>   | <u>\$ 2,589,587</u> |
| <b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>  |                      |                       |                     |
| Operating income  | \$ -                 | \$ 654,716            | \$ 654,716          |
| Adjustments to reconcile operating income to net cash provided by operating activities: |                      |                       |                     |
| Depreciation  | - -                  | 233,467               | 233,467             |
| Changes in operating assets and liabilities   |                      |                       |                     |
| Receivables   | - -                  | (39,141)              | (39,141)            |
| Payables and accrued expenses   | - -                  | 39,106                | 39,106              |
| Prepaid expenses  | <u>- -</u>           | <u>4,639</u>          | <u>4,639</u>        |
| <b>Net Cash Provided by Operating Activities</b>  | <u>\$ -</u>          | <u>\$ 892,787</u>     | <u>\$ 892,787</u>   |
| <b>Supplemental Cash Flows Information</b>  |                      |                       |                     |
| Transfer of capital assets between activities   | \$ (33,447)          | \$ 125,197            | \$ 91,750           |

# **City of La Vista, Nebraska**

## **Notes to Financial Statements**

### **September 30, 2018**

#### **Note 1: Summary of Significant Accounting Policies**

##### ***Introduction***

The accounting and reporting framework and the more significant accounting principles and practices of the City of La Vista, Nebraska (the “City”) are discussed in the subsequent section of this Note. The remainder of the Notes are organized to provide explanations, including required disclosures, of the City’s financial activities for the fiscal year ended September 30, 2018.

The City of La Vista, Nebraska operates under a Council-Mayor form of government and provides the following services: public safety (Police and Fire), public works (highway and streets), sanitary sewer, culture and recreation, community development (public improvements), planning and zoning, and general administrative services.

##### ***Financial Reporting Entity***

These financial statements present the financial statements of the City as the primary government. In determining its reporting entity, the City has considered all potential component units for which it is financially accountable, including other organizations which are fiscally dependent on the City, or the significance of their relationship with the City is such that exclusion would make the financial statements misleading or incomplete. The Governmental Accounting Standards Board (“GASB”) has set forth criteria to be considered in determining financial accountability, which was used in making this evaluation.

The City has determined the La Vista Municipal Facilities Corporation is a blended component unit as the governing body consists of members appointed by the City government and the City is obligated to help support the component unit. A blended component unit, although a legally separate entity, is a direct part of the government’s operations.

##### ***Measurement Focus, Basis of Accounting and Financial Statement Presentation***

The financial statements of the City are prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting, generally including the reclassification or elimination of internal activity (between or within funds). Accordingly, all of the City’s assets, deferred outflows of resources, liabilities and deferred inflow of resources, including capital assets and long-term liabilities, are included in the statement of net position. However, internal eliminations do not include utility services provided to City departments. Reimbursements are reported as reductions to expenses. Proprietary fund financial statements also report using this same focus and basis of accounting although internal activity is not eliminated in these statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax revenues are recognized in the year for which they are levied while grants are recognized when grantor eligibility requirements are met.

# **City of La Vista, Nebraska**

## **Notes to Financial Statements**

**September 30, 2018**

### **Note 1: Summary of Significant Accounting Policies - Continued**

#### ***Measurement Focus, Basis of Accounting and Financial Statement Presentation - Continued***

Governmental fund financial statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period and that it is legally available for such purposes. Expenditures are recorded when the related fund liability is incurred, except for debt service expenditures and other certain long-term obligations, which are reported as expenditures in the year due.

Major revenues that are determined to be susceptible to accrual include real estate taxes, sales taxes, earned interest, and charges for services. Major revenues not susceptible to accrual because they are either not available early enough to pay liabilities from the current period or are not measurable until received include franchise taxes, special assessments, licenses, permits, and fines. Revenues not considered available are recorded as deferred inflows of resources.

Operating income reported in proprietary fund financial statements includes revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed.

#### ***Basis of Presentation***

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the City as a whole excluding fiduciary activities. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes and City general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 1: Summary of Significant Accounting Policies - Continued**

***Basis of Presentation - Continued***

The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the City.

Net position should be reported as restricted when constraints placed on net position use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Separate financial statements are provided for governmental funds and proprietary funds. Fund financial statements report detailed information about the City. The focus of governmental and enterprise fund financial statements is on major funds rather than reporting funds by type. Major individual funds are reported in separate columns in the fund financial statements. A fund is considered major if it is the primary operating fund of the City, meets specific criteria set forth by GASB or is identified as a major fund by the City's management.

***Fund Types and Major Funds***

Governmental funds are those through which most general governmental functions of the City are financed. Governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

The City reports the following major governmental funds:

General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. Revenues are derived primarily from property and other local taxes, state and federal distributions, licenses, permits, charges for services and interest income.

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.

Keno Fund is used to account for the revenues and expenses related to the Keno operations of the City. These funds are used for community betterment.

Capital Improvements Fund is used to account for financial resources that are committed to expenditures for capital outlay.

Economic Development Fund is used to account for revenues and expenditures to support the City's commercial developments, rehabilitate residential neighborhoods and expand industrial development in order to ensure economic stability and vitality of the City.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 1: Summary of Significant Accounting Policies - Continued**

***Fund Types and Major Funds - Continued***

84<sup>th</sup> Street Redevelopment Fund is used to account for revenues and expenditures to support the redevelopment of the 84<sup>th</sup> Street corridor between Harrison Street and Giles Street 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 used to account for revenues and expenditures to support the operations of a law enforcement training academy as defined in an interlocal agreement between Sarpy County, Douglas County, City of Papillion and City of Bellevue.

Proprietary funds are used to account for the City's ongoing organizations and activities that are similar to those often found in the private sector. Proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included in the balance sheet. Proprietary fund operating statements present increases and decreases in total net position.

The City reports the following major proprietary funds:

Sewer Fund accounts for the activities of the government's sewer utility.

Golf Fund accounts for the activities of the government's golf course. In 2016, the golf course ceased operations and all subsequent activity relates to closure related items.

***Cash and Investments***

The City maintains a cash deposit pool that is available for use by all funds. The pool consists of bank deposits and investments. The equity of proprietary funds in this pool is considered to be cash and cash equivalents for purposes of the statement of cash flows. In addition, cash and investments are separately held by several of the City's funds.

Nonnegotiable certificates of deposit are carried at amortized cost, which approximates fair value. The City invests in an external investment pool which primarily invests in government agency securities, certificates of deposit, demand deposits and repurchase agreements which are valued at amortized cost, which approximates fair value based on the short-term nature of the investments. The City carries its interest in the external investment pool at amortized cost. All other investments are carried at fair value. Fair value is determined using quoted market prices.

Investment income includes dividend and interest income and the net change for the year in the fair value of investments carried at fair value. Investment income is assigned to the funds with which the related investment asset is associated.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 1: Summary of Significant Accounting Policies - Continued**

***Special Assessments***

Special assessments are recorded as revenue in the year the assessments become current. Annual installments not yet due are reflected as special assessments receivables and deferred inflows of resources.

***Unbilled Sewer Revenue***

Billings for sewer revenues are rendered on a monthly basis. Unbilled sewer revenues, representing estimated consumer usage for the period between the last billing date and the end of the year, have been recorded and are included in accounts receivable.

***Capital Assets and Depreciation***

The City's property, plant, equipment, and infrastructure with useful lives of more than one year are stated at historical cost and comprehensively reported in the government-wide financial statements; proprietary capital assets are also reported in their respective fund. The City maintains infrastructure asset records consistent with all other capital assets. The City generally capitalizes assets with a cost of \$2,500 or more as purchase and construction outlays occur. Such assets are recorded at historical cost or estimated historical cost. Donated assets are stated at acquisition value on the date donated. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized.

Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follows:

|                                    |               |
|------------------------------------|---------------|
| Buildings                          | 10 – 45 years |
| Improvements                       | 5 – 30 years  |
| Infrastructure                     | 20 – 60 years |
| Equipment, furniture, and fixtures | 5 – 20 years  |

***Deferred Outflows/Inflows of Resources***

In addition to assets, the statement of financial position or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 1: Summary of Significant Accounting Policies - Continued**

***Deferred Outflows/Inflows of Resources - Continued***

The City has one item that qualifies for reporting in this category, the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has one item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category and is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, special assessments, and grants that are deferred and recognized as an inflow of resources in the period that the amounts become available.

***Long-Term Obligations***

In government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond discounts or premiums are amortized over the terms of the respective bonds using a method that approximates the effective interest method.

The governmental fund financial statements recognize the proceeds of debt and premiums as other financing sources of the current period. Issuance costs are reported as expenditures.

***Compensated Absences***

Vacation leave and other compensated absences with similar characteristics are accrued as the benefits are earned if the leave is attributable to past services and it is probable that the City will compensate the employees for such benefits. Sick leave and other compensated absences with similar characteristics are accrued as the benefits are earned only to the extent that it is probable that the City will compensate the employees for such benefits. Such accruals are based on current salary rates plus an additional amount for compensation-related payments such as Social Security and Medicare taxes and pension amounts using rates in effect at that date. Vacation and sick leave is accrued in accordance with the City's policy, when incurred in the government-wide and proprietary fund financial statements. In the governmental funds, only compensated absences expected to be liquidated with expendable available financial resources are recorded as a fund liability.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 1: Summary of Significant Accounting Policies - Continued**

***Sales Tax Refunds Payable***

Qualified companies in the State of Nebraska are allowed certain benefits under various legislative acts and incentive programs, including refunds of sales and use taxes paid. These refunds can include the local option tax as well as state taxes. Under state statute, the State Tax Commissioner must notify an affected city, village, county, or municipal county of any refund claims of more than twenty-five thousand dollars by June 15 of a given year. The notification must be made by July 1 of the same year and the refund will be made on or after November 15. The City accrues these tax refunds due upon receipt of notification from the State Tax Commissioner.

***Net Position***

Net position is required to be classified into three components – net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

*Net investment in capital assets* – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvements of those assets are also included in this component of net position. If there are significant unspent related debt proceeds at year-end, the portion of debt attributable to unspent proceeds is not included in the calculation of net investment in capital assets.

*Restricted* – This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

*Unrestricted* – This component consists of net position that does not meet the definition of “restricted” or “net investment in capital assets.”

***Fund Balance Classification***

The fund balances for the City’s governmental funds are displayed in five components:

*Nonspendable* – Nonspendable fund balances are not in a spendable form or are required to be maintained intact.

*Restricted* – Restricted fund balances may be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may be changed or lifted only with the consent of resource providers.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 1: Summary of Significant Accounting Policies - Continued**

***Fund Balance Classification - Continued***

*Committed* – Committed fund balances may be used only for the specific purposes determined by resolution of the City Council. Commitments may be changed or lifted only by issuance of a resolution by the City Council. At September 30, 2018, the City did not have any committed funds.

*Assigned* – Assigned fund balances are intended to be used by the City for specific purposes as determined by management. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund. At September 30, 2018, the City did not have any assigned funds.

*Unassigned* – Unassigned fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications.

Fund balances are classified as restricted, committed, assigned, or unassigned. When expenditures are incurred that use funds from more than one classification, the City will generally determine the order which the funds are used on a case-by-case basis, taking into account any applicable requirements of grant agreements, contracts, business circumstances, or other constraints. If no other constraints exist, the order of spending of resources will be restricted, committed, assigned and, lastly, unassigned.

***Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows/inflows of resources, and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Note 2: Budget and Budgetary Accounting**

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- The City's department heads and mid-level managers prepare and submit budget requests for the following fiscal year to the City Administrator who then reviews the request with the department and division heads.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 2: Budget and Budgetary Accounting - Continued**

- After this review process has been completed, the City Administrator presents these budget requests to the Mayor and City Council along with recommendations as to what changes, if any, should be made. These budget requests and recommendations are reviewed by the City Council at meetings open to the public.
- A public hearing on the budget is then conducted at a City Council meeting to obtain comments from citizens.
- Prior to September 20, the City Council legally enacts the ensuing fiscal year's budget through the passage of a resolution adopting the budget.
- Formal budgetary integration is employed as a management control device during the year for the General, Debt Service and Proprietary Funds.
- The budgets adopted are stated on a cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Note 3: Deposits and Investments**

***Deposits***

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The City's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance; bonds and other obligations of the U.S. Treasury, U.S. agencies or instrumentalities of the State of Nebraska; bonds of any city, county, school district or special road district of the State of Nebraska; bonds of any state; or a surety bond having an aggregate value at least equal to the amount of the deposits. The statutes allow pledged securities to be reduced by the amount of the deposit insured by the Federal Deposit Insurance Corporation (FDIC).

At September 30, 2018, all of the City's deposits in excess of FDIC limits are covered by collateral held in a Federal Reserve pledge account or by an agent of the City.

***Investments***

Generally, the City's investing activities are managed under the custody of the City Finance Director. The City does not have a specific investment policy, but follows state statutes. The City may legally invest in state-sponsored pooled investment funds and in direct obligations of and other obligations guaranteed as to principal by the U.S. Treasury and U.S. Agencies and instrumentalities.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 3: Deposits and Investments - Continued**

***Investments - Continued***

*Interest Rate Risk* – Interest rate risk is the risk that changes in interest rates (market rates) will affect the fair value of an investment.

*Custodial Credit Risk* – Custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investment or collateral securities that are in possession of an outside party.

*Credit Risk* – Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations.

The City's only investments are units of participation in the short-term investment pool of the Nebraska Public Agency Investment Trust ("NPAIT"). NPAIT is a special purpose government established under Nebraska statute. The investment pool or trust is not registered and is not rated for credit risk. The City limits its interest rate risk by investing only in the short-term pool, which consists primarily of government agency or government securitized investments with maturities of less than one year. The amount invested in the NPAIT pool was \$3,416,702 at September 30, 2018.

*Concentration of Credit Risk* – The City places no limit on the amount that may be invested in any one issuer.

***Summary of Carrying Values***

The carrying values of deposits and investments are included in the government-wide statement of net position as follows:

| <b>Carrying Values</b>   |                             |
|--------------------------|-----------------------------|
| Cash at County Treasurer | \$ 233,305                  |
| Deposits                 | 30,357,014                  |
| Investments              | <u>3,416,702</u>            |
|                          | <u><u>\$ 34,007,021</u></u> |

Included in the following statement of net position captions as follows:

|                                      |                             |
|--------------------------------------|-----------------------------|
| Cash and cash equivalents            | \$ 14,853,622               |
| Restricted cash and cash equivalents | 12,713,934                  |
| Cash at Country Treasurer            | 233,305                     |
| Certificates of deposit              | 2,789,458                   |
| Investments                          | <u>3,416,702</u>            |
|                                      | <u><u>\$ 34,007,021</u></u> |

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 4: Disclosures About Fair Value of Assets and Liabilities**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
- Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

***Investments***

The City's investments in external pooled investments are carried at cost and thus are not included within the fair value hierarchy.

**Note 5: Property Taxes**

The tax levy for the City is certified by the Sarpy County Board each year. Real estate taxes are due and attached as an enforceable lien on December 31 following the levy date. The first half of real estate taxes becomes delinquent on April 1 and the second half becomes delinquent August 1 following the levy date. Delinquent taxes bear interest at a 14% annual rate. Property taxes are collected by the County Treasurer and are periodically remitted to the City.

The tax rate to finance governmental services other than the payment of principal and interest on long-term debt for the year ended September 30, 2018, was \$0.4100 per \$100 of assessed valuation and the debt service requirement was \$0.1400 per \$100 of assessed valuation. The assessed valuation for the 2017-2018 tax year was \$1,496,821,908.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 6: Receivables**

Receivables at September 30, 2018, consist of the following:

| Fund                      | Taxes               | Accounts Receivable | Special Assessments | Interest          | Gross Receivables   | Allowance for Uncollectibles | Net Receivables     |
|---------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|------------------------------|---------------------|
| General                   | \$ 822,919          | \$ 621,751          | \$ -                | \$ -              | \$ 1,444,670        | \$ -                         | \$ 1,444,670        |
| Debt Service              | 402,285             | -                   | 434,002             | 259,703           | 1,095,990           | 297,791                      | 798,199             |
| Keno                      | -                   | 88,192              | -                   | -                 | 88,192              | -                            | 88,192              |
| 84th Street Redevelopment | 382,523             | -                   | -                   | -                 | 382,523             | -                            | 382,523             |
| Sewer                     | -                   | 484,300             | -                   | -                 | 484,300             | -                            | 484,300             |
|                           | <b>\$ 1,607,727</b> | <b>\$ 1,194,243</b> | <b>\$ 434,002</b>   | <b>\$ 259,703</b> | <b>\$ 3,495,675</b> | <b>\$ 297,791</b>            | <b>\$ 3,197,884</b> |

**Note Receivable**

The City had a note receivable (“Loan”) from an entity associated with the interests of developer John Q. Hammons (JQH) and related companies and entities (“developer”), an owner and developer of hotels and motels, for an economic development project involving construction of two hotels and a conference center in the City. The Hammons Interests are all privately held and have undertaken to provide only limited publicly available financial information. The City obtained a deed of trust on the conference center in connection with the Loan.

As of September 30, 2017, the balance of the loan with the developer was \$15,810,692 with an interest rate equal to the average coupon rate of the bonds issued to fund the loan. The balance of the note was due in a single balloon payment on September 30, 2017. On June 20, 2018, the purchaser of the JQH properties remitted the balance due on the principal and interest accrued to the payment date.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 7: Capital Assets and Depreciation**

Capital asset activity for the year ended September 30, 2018, was as follows:

|   | <b>Beginning<br/>Balance</b> | <b>Increases</b>    | <b>Decreases</b> | <b>Transfers</b>   | <b>Ending<br/>Balance</b> |
|---|------------------------------|---------------------|------------------|--------------------|---------------------------|
| <b>Governmental Activities</b>              |                              |                     |                  |                    |                           |
| Land, not being depreciated                 | \$ 11,344,222                | \$ -                | \$ -             | \$ 4,265,102       | \$ 15,609,324             |
| Construction in progress                    | 9,746,601                    | 9,430,602           | -                | (6,573,157)        | 12,604,046                |
| Total capital assets, not being depreciated | <u>21,090,823</u>            | <u>9,430,602</u>    | -                | (2,308,055)        | <u>28,213,370</u>         |
| Capital assets, being depreciated           |                              |                     |                  |                    |                           |
| Buildings                                   | 19,181,462                   | 7,955               | -                | -                  | 19,189,417                |
| Improvements/infrastructure                 | 58,427,040                   | 32,164              | -                | 1,792,600          | 60,251,804                |
| Equipment/furniture/vehicles                | 10,151,238                   | 903,272             | -                | 714,290            | 11,768,800                |
| Total capital assets, being depreciated     | <u>87,759,740</u>            | <u>943,391</u>      | -                | 2,506,890          | <u>91,210,021</u>         |
| Accumulated Depreciation                    |                              |                     |                  |                    |                           |
| Buildings                                   | (11,926,265)                 | (704,012)           | -                | -                  | (12,630,277)              |
| Improvements/infrastructure                 | (28,173,603)                 | (1,666,106)         | -                | -                  | (29,839,709)              |
| Equipment/furniture/vehicles                | (7,763,462)                  | (475,962)           | -                | (290,585)          | (8,530,009)               |
| Total accumulated depreciation              | <u>(47,863,330)</u>          | <u>(2,846,080)</u>  | -                | <u>(290,585)</u>   | <u>(50,999,995)</u>       |
| Capital assets being depreciated, net       | <u>39,896,410</u>            | <u>(1,902,689)</u>  | -                | <u>2,216,305</u>   | <u>40,210,026</u>         |
| Governmental activities capital assets, net | <u>\$ 60,987,233</u>         | <u>\$ 7,527,913</u> | <u>\$ -</u>      | <u>\$ (91,750)</u> | <u>\$ 68,423,396</u>      |

Depreciation was charged to functions/programs as follows:

|  |                     |
|--|---------------------|
| <b>Governmental Activities</b>                     |                     |
| General government                                 | \$ 188,031          |
| Public safety                                      | 591,137             |
| Culture and recreation                             | 279,189             |
| Public works                                       | <u>1,787,723</u>    |
| Total governmental activities depreciation expense | <u>\$ 2,846,080</u> |

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 7: Capital Assets and Depreciation - Continued**

|  | <b>Beginning<br/>Balance</b> | <b>Increases</b>    | <b>Decreases</b> | <b>Transfers</b> | <b>Ending<br/>Balance</b> |
|--|------------------------------|---------------------|------------------|------------------|---------------------------|
| <b>Business-type Activities</b>              |                              |                     |                  |                  |                           |
| Land, not being depreciated                  | \$ 9,524                     | \$ -                | \$ -             | \$ -             | \$ 9,524                  |
| Capital assets, being depreciated            |                              |                     |                  |                  |                           |
| Building and improvements                    | 9,365                        | -                   | -                | -                | 9,365                     |
| Sewer line system                            | 7,747,465                    | -                   | -                | 125,197          | 7,872,662                 |
| Equipment and furniture                      | 2,053,158                    | 18,812              | -                | (324,032)        | 1,747,938                 |
| Total capital assets, being depreciated      | <u>9,809,988</u>             | <u>18,812</u>       | <u>-</u>         | <u>(198,835)</u> | <u>9,629,965</u>          |
| Accumulated depreciation                     |                              |                     |                  |                  |                           |
| Building and improvements                    | (9,365)                      | -                   | -                | -                | (9,365)                   |
| Sewer line system                            | (3,317,014)                  | (156,865)           | -                | -                | (3,473,879)               |
| Equipment and furniture                      | (1,334,792)                  | (76,602)            | -                | 290,585          | (1,120,809)               |
| Total accumulated depreciation               | <u>(4,661,171)</u>           | <u>(233,467)</u>    | <u>-</u>         | <u>290,585</u>   | <u>(4,604,053)</u>        |
| Capital assets being depreciated, net        | <u>5,148,817</u>             | <u>(214,655)</u>    | <u>-</u>         | <u>91,750</u>    | <u>5,025,912</u>          |
| Business-type activities capital assets, net | <u>\$ 5,158,341</u>          | <u>\$ (214,655)</u> | <u>\$ -</u>      | <u>\$ 91,750</u> | <u>\$ 5,035,436</u>       |

Depreciation was charged to functions/programs as follows:

**Business-type Activities**

|       |            |
|-------|------------|
| Sewer | \$ 233,467 |
|-------|------------|

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 8: Long-term Liabilities**

General obligation bonds, issued by the City for various municipal improvements, are repaid with property taxes recorded in the Debt Service Fund. The City has pledged its full faith and credit as collateral for the general obligation bonds. The City's borrowing capacity is restrained by maintaining the City's debt at a responsible level.

The following is a summary of long-term debt activity of the City for the year ended September 30, 2018:

|  | <b>Beginning<br/>Balance</b> | <b>Additions</b>            | <b>Reductions</b>           | <b>Ending<br/>Balance</b>   | <b>Due Within<br/>One Year</b> |
|--|------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|
| <b>Governmental Activities</b>                   |                              |                             |                             |                             |                                |
| Long-term debt                                   |                              |                             |                             |                             |                                |
| General obligation bonds                         | \$ 43,145,000                | \$ 4,955,000                | \$ 22,800,000               | \$ 25,300,000               | \$ 3,225,000                   |
| Tax supported improvement bonds                  | -                            | 18,840,000                  | 280,000                     | 18,560,000                  | 495,000                        |
| Bond anticipation notes                          | 11,215,000                   | -                           | 11,215,000                  | -                           | -                              |
| Certificates of participation                    | -                            | 3,150,000                   | -                           | 3,150,000                   | 340,000                        |
| Installment notes payable                        | 82,806                       | 550,811                     | 102,409                     | 531,208                     | 168,603                        |
| Premium/discount on<br>bonds issued              | 167,525                      | 150,876                     | 33,283                      | 285,118                     | -                              |
| Other long-term liabilities                      |                              |                             |                             |                             |                                |
| Compensated absences                             | <u>1,465,871</u>             | <u>945,093</u>              | <u>761,596</u>              | <u>1,649,368</u>            | <u>116,377</u>                 |
| Governmental activities<br>long-term liabilities | <u><u>\$ 56,076,202</u></u>  | <u><u>\$ 28,591,780</u></u> | <u><u>\$ 35,192,288</u></u> | <u><u>\$ 49,475,694</u></u> | <u><u>\$ 4,344,980</u></u>     |
| <b>Business-type Activities</b>                  |                              |                             |                             |                             |                                |
| Other long-term liabilities                      |                              |                             |                             |                             |                                |
| Compensated absences                             | <u>\$ 112,384</u>            | <u>\$ 5,160</u>             | <u>\$ 65,562</u>            | <u>\$ 51,982</u>            | <u>\$ 2,296</u>                |

The compensated absences reported as governmental activities will be paid from the General Fund. The compensated absences of the business-type activities will be paid from the Sewer Fund.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 8: Long-term Liabilities - Continued**

Long-term bonded debt and notes payable are comprised of the following:

|   | Interest<br>Rate | Maturity<br>Date | Date<br>Callable | Ending<br>Balance    |
|---|------------------|------------------|------------------|----------------------|
| <b>Governmental Activities</b>                                    |                  |                  |                  |                      |
| General obligation bonds  |                  |                  |                  |                      |
| June 28, 2012, GO refunding bonds                                 | 0.300-3.250%     | 12/15/2032       | 06/28/2017       | \$ 5,410,000         |
| December 31, 2014, GO refunding bonds                             | 1.750-2.450%     | 08/15/2023       | 12/31/2019       | 3,340,000            |
| December 31, 2014, highway allocation refunding bonds             | 1.850-3.250%     | 11/15/2028       | 12/31/2019*      | 640,000              |
| December 31, 2014, public safety tax anticipation refunding bonds | 1.850-2.350%     | 11/15/2022       | 12/31/2019       | 535,000              |
| December 31, 2014, facilities corp refunding bonds                | 1.750-3.650%     | 03/15/2035       | 12/31/2019       | 1,860,000            |
| December 1, 2015, GO refunding bonds                              | 0.500-2.350%     | 12/15/2026       | 12/01/2020       | 6,625,000            |
| May 25, 2016, highway allocation refunding bonds                  | 1.000-3.125%     | 05/01/2041       | 05/01/2041**     | 1,935,000            |
| August 16, 2018, GO offstreet parking bonds                       | 1.700-4.000%     | 09/01/2038       | 09/01/2043       | 4,955,000            |
| Total general obligation bonds                                    |                  |                  |                  | <u>\$ 25,300,000</u> |
| Revenue bonds   |                  |                  |                  |                      |
| November 17, 2017, tax supported improvement bonds                | 1.250%-5.000%    | 07/15/2042       | 07/15/2022       | \$ 18,560,000        |
| Certificates of participation                                     |                  |                  |                  |                      |
| August 21, 2018, refunding certificates of participation          | 1.500-3.000%     | 12/15/2026       | 12/15/2023       | \$ 3,150,000         |
| Installment notes payable***                                      |                  |                  |                  |                      |
| January 5, 2015, dump truck note payable                          | 2.89%            | 01/05/2020       |                  | \$ 47,927            |
| May 1, 2018, street sweeper note payable                          | 3.00%            | 05/01/2022       |                  | 205,737              |
| May 1, 2018, dump truck note payable                              | 3.00%            | 05/01/2022       |                  | 182,961              |
| July 18, 2018, bucket truck note payable                          | 3.00%            | 08/01/2022       |                  | 94,583               |
| Total installment notes payable                                   |                  |                  |                  | <u>\$ 531,208</u>    |

\* Bonds are subject to mandatory redemption in various amounts prior to maturity beginning November 15, 2015.

\*\* Bonds are subject to mandatory redemption in various amounts prior to maturity beginning May 1, 2017.

\*\*\* Installment notes payable are collateralized by the equipment acquired.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 8: Long-term Liabilities - Continued**

Maturities of the long-term debt, subject to mandatory redemption are as follows:

**Governmental Activities**

| <b>Year Ending<br/>September 30,</b> | <b>General Obligation Bonds</b>     |                            | <b>Tax Supported<br/>Improvement Bonds</b> |                            |
|--------------------------------------|-------------------------------------|----------------------------|--|----------------------------|
|                                      | <b>Principal</b>                    | <b>Interest</b>            | <b>Principal</b>                           | <b>Interest</b>            |
| 2019                                 | \$ 3,225,000                        | \$ 583,760                 | \$ 495,000                                 | \$ 637,617                 |
| 2020                                 | 2,965,000                           | 527,344                    | 505,000                                    | 630,687                    |
| 2021                                 | 2,855,000                           | 474,511                    | 515,000                                    | 616,900                    |
| 2022                                 | 2,905,000                           | 415,322                    | 545,000                                    | 591,150                    |
| 2023                                 | 2,215,000                           | 359,408                    | 570,000                                    | 563,900                    |
| 2024-2028                            | 5,880,000                           | 1,228,974                  | 3,300,000                                  | 2,376,500                  |
| 2029-2033                            | 2,785,000                           | 671,093                    | 3,900,000                                  | 1,766,050                  |
| 2034-2038                            | 2,140,000                           | 284,911                    | 4,535,000                                  | 1,130,987                  |
| 2039-2043                            | 330,000                             | 20,937                     | 4,195,000                                  | 346,287                    |
|                                      | <b><u>\$ 25,300,000</u></b>         | <b><u>\$ 4,566,260</u></b> | <b><u>\$ 18,560,000</u></b>                | <b><u>\$ 8,660,078</u></b> |
| <br>                                 |                                     |                            |  |                            |
| <b>Year Ending<br/>September 30,</b> | <b>Certificate of Participation</b> |                            | <b>Installment Notes</b>                   |                            |
|                                      | <b>Principal</b>                    | <b>Interest</b>            | <b>Principal</b>                           | <b>Interest</b>            |
| 2019                                 | \$ 340,000                          | \$ 116,306                 | \$ 168,603                                 | \$ 14,661                  |
| 2020                                 | 325,000                             | 105,117                    | 148,794                                    | 9,768                      |
| 2021                                 | 330,000                             | 92,105                     | 141,014                                    | 5,455                      |
| 2022                                 | 335,000                             | 77,400                     | 72,797                                     | 1,261                      |
| 2023                                 | 345,000                             | 66,480                     | -  | -                          |
| 2024-2028                            | 1,475,000                           | 90,075                     | -  | -                          |
|                                      | <b><u>\$ 3,150,000</u></b>          | <b><u>\$ 547,483</u></b>   | <b><u>\$ 531,208</u></b>                   | <b><u>\$ 31,145</u></b>    |

In September 2018, the City issued \$3,150,000 of Certificates of Participation, Series 2018, to refund the outstanding principal of \$3,095,000 of the Refunding Bonds, Series 2011. The City completed the refunding to reduce its total debt service payments by approximately \$125,000, which resulted in an economic gain of approximately \$113,000.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 9: Interfund Balances and Activity**

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds.

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (b) move revenues from restricted funds to funds where the expenditures were incurred related to the restrictions and to (c) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Transfer To/From Other Funds at September 30, 2018, consists of the following cash transfers:

| Transfer To          | Transfer From       |                     |                   |                                |                         | Total                |
|----------------------|---------------------|---------------------|-------------------|--------------------------------|-------------------------|----------------------|
|                      | General Fund        | Debt Service Fund   | Keno Fund         | 84th Street Redevelopment Fund | Governmental Activities |                      |
| General Fund         | \$ -                | \$ -                | \$ 54,888         | \$ -                           | \$ -                    | \$ 54,888            |
| Debt Service         | 575,112             | -                   | -                 | -                              | -                       | 575,112              |
| Sewer                | -                   | -                   | 4,673             | -                              | -                       | 4,673                |
| Capital Improvements | -                   | 1,318,681           | 71,418            | 7,040,669                      | -                       | 8,430,768            |
| Golf                 | 1,582               | -                   | 728               | -                              | 16,545                  | 18,855               |
| Economic Development | 986,017             | -                   | -                 | -                              | -                       | 986,017              |
| Police Academy       | 20,000              | -                   | -                 | -                              | -                       | 20,000               |
|                      | <u>\$ 1,582,711</u> | <u>\$ 1,318,681</u> | <u>\$ 131,707</u> | <u>\$ 7,040,669</u>            | <u>\$ 16,545</u>        | <u>\$ 10,090,313</u> |

During the year ended September 30, 2018, capital assets with a net book value of \$33,447 were reassigned from the Golf Fund to governmental activities. In addition, capital assets with a net book value of \$125,197 were transferred from governmental activities to the Sewer Fund.

As of September 30, 2018, the balance due to/from other funds primarily resulted from the respective funds overdrawing its share of pooled cash.

**Note 10: Reconciliation of Budget Basis to GAAP**

Amounts presented on a non-GAAP budget basis of accounting differ from those presented in accordance with GAAP due to the treatment afforded accruals, encumbrances, and funds for which legally adopted annual budgets are not established. A reconciliation for the year ended September 30, 2018, which discloses the nature and amount of the adjustments necessary to convert the actual GAAP data to the budgetary basis, is presented below:

|  | General Fund      | Keno Fund         | Economic Development Fund | 84th Street Redevelopment Fund | Police Academy Fund |
|--|-------------------|-------------------|---------------------------|--------------------------------|---------------------|
| Net change in fund balance   |                   |                   |                           |                                |                     |
| Balance on a GAAP basis  | \$(1,041,299)     | \$ 510,798        | \$ (16,113,183)           | \$ 1,083,235                   | \$ 16,880           |
| Basic differences (accruals) occur because the cash basis of accounting used for budgeting differs from the modified accrual basis of accounting prescribed for governmental funds | 1,838,490         | 300,948           | 15,810,692                | 153,850                        | 2,803               |
| Balance on a budget basis  | <u>\$ 797,191</u> | <u>\$ 811,746</u> | <u>\$ (302,491)</u>       | <u>\$ 1,237,085</u>            | <u>\$ 19,683</u>    |

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 11: Retirement Plans**

The employees of the City are covered by several defined contribution retirement plans as detailed below. All plans are administered by outside trustees and, therefore, are not included in the City's basic financial statements. Any plan provisions or amendments are reviewed and approved by the Mayor and City Council.

***City Administrator's Retirement Plan***

The City has a defined contribution pension plan covering the City Administrator. The plan requires that the employee and the City contribute an amount equal to 6.27% and 10.80%, respectively, of the employee's base salary per pay period. The City's pension expense and plan member's contributions to the plan for the year ended September 30, 2018, were \$15,863 and \$9,358, respectively.

***Civilian Employee Retirement Plan***

The City has a defined contribution pension plan covering all civilian employees who are eligible. The plan requires that both the employee and the City contribute an amount equal to 6% of the employee's base salary per pay period. The plan allows for forfeitures to be used to pay administration costs of the plan and then used to reduce the City's contributions. Employees are fully vested in their contributions and begin vesting in employer contributions after four years and are fully vested after seven years. The City's pension expense and plan members' contributions to the plan for the year ended September 30, 2018, were \$238,370 each.

***Police Retirement Plan***

The City has a defined contribution pension plan for its full time employees in the Police Department. The plan was converted effective January 1, 1984, from a defined benefit plan to a defined contribution plan. The plan requires that both the employee and the City contribute an amount equal to 7% of the employee's base salary per pay period. The plan allows for forfeitures to be used to pay administration costs of the plan and then used to reduce the City's contributions. Employees are fully vested in their contributions and begin vesting in employer contributions after four years and are fully vested after seven years. The City's pension expense and plan members' contributions to the plan for the year ended September 30, 2018, were \$227,163 each.

***Fire Retirement Plan***

The City has a defined contribution pension plan for its full time employees in the Fire Department. The plan was effective June 2007. The plan requires that the employee contribute an amount equal to 6.5% and the City contribute an amount equal to 13% of the employee's base salary per pay period. The plan allows for forfeitures to be allocated to the Unallocated Employer Account and if the Unallocated Employer Account is sufficient to meet plan liabilities, then forfeitures shall first be used to pay expenses of administration and then reduce City contributions.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 11: Retirement Plans - Continued**

***Fire Retirement Plan - Continued***

Employees are fully vested in their own contributions and begin vesting in employer contributions after four years and are fully vested after seven years. There are no active participants in the plan as of September 30, 2018 and therefore the City's pension expense and plan members' contributions to the plan for the year ended were \$0.

***Deferred Compensation Plan***

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all regular permanent full and part-time City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) held in trust for the exclusive benefits of the participants and their beneficiaries. The plan assets are held in trust by a third party for the employees and are not reflected in these financial statements.

**Note 12: Risk Management**

The City is exposed to various risks of loss related to torts, theft, damage to, or destruction of assets, errors or omissions, injuries to employees, or natural disasters. These risks are transferred to independent insurance carriers and no self-insurance program is maintained by the City. City management believes adequate coverage exists for potential exposures as of September 30, 2018. The City did not pay any settlement amounts which exceeded its insurance coverage for any of the three preceding years.

**Note 13: Commitments and Contingencies**

***Commitments***

During the year, the City has accepted various bids for street improvements and other projects in the normal course of business that have not been completed and/or fully paid for at year-end. Total commitments outstanding as of September 30, 2018 were approximately \$5,360,000.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 13: Commitments and Contingencies - Continued**

***Claims and Litigation***

The City is involved in various litigation matters in the normal course of business. The outcome of such litigation is not expected to have a material effect on the City's financial position or results of operations.

***Government Grants***

The City participates in a number of federally assisted grant programs, which are subject to financial and compliance audits or reviews. The amount of expenditures, if any, which may be disallowed by the granting agencies, is not determinable at this time; however, City officials do not believe that such amounts, if any, will be significant.

***Sales Tax Refunds***

Qualified companies in the State of Nebraska are allowed certain benefits under various legislative acts and incentive programs, including refunds of sales and use taxes paid. These refunds can include the local option tax as well as state taxes. Under state statute, the State Tax Commissioner must notify an affected city, village, county, or municipal county of any refund claims of more than twenty-five thousand dollars by June 15 of a given year. The notification must be made by July 1 of the same year and the refund will be made on or after November 15. The amount of tax refunds due, if any, under these acts and programs is not determinable by the City until notification is made by the State.

As of September 30, 2018, the City had been notified of \$402,889 of sales tax refunds due, which are to be repaid starting in December 2018 through July 2019. This amount is recognized on the government-wide statement of net position.

Between October 2018 and January 2019, the City was notified by the State of approximately \$1,165,000 of additional sales tax refunds due beginning in December 2019.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 14: Interlocal Agreement**

***Fire Department***

In October 2013, the City entered into an interlocal agreement with the City of Papillion (“Papillion”) and the Papillion Rural Fire District (“RFD”) to allow Papillion to expand its fire department operations to provide fire and emergency medical services (“EMS”) for all of the participants to the agreement and areas within each participants’ boundaries beginning April 1, 2014. In consideration for these services, the City and RFD each contribute proportionate funding and use of their respective fire and EMS equipment, fire apparatuses, EMS medic units and other fire or EMS vehicles and fire department real property. The agreement will terminate on September 30, 2033, with optional ten-year terms thereafter.

Under the terms of the agreement, the participants have created a mutual finance organization as authorized under the Nebraska Municipal Finance Assistance Act, known as the Papillion Fire Protection Mutual Finance Organization (“MFO”). The MFO is responsible for transacting business for financing the operation and equipment needs of the fire department or MFO; having charge and custody of and managing all funds of the MFO; and seeking funding from the Nebraska Mutual Finance Assistance Fund or other potential funding organizations. The participants in the MFO are required to levy a general fund property tax at an equal rate for the purpose of jointly funding the single fire department operations. The rate must have unanimous approval from all participants and exclude levies for bonded indebtedness and lease-purchase contracts in existence on July 1, 1998. The Papillion Finance Director serves as the fiscal agent of the MFO.

As of September 30, 2018, the MFO has not issued debt nor acquired title to any assets. Any debt or assets of the MFO would be split amongst the participants.

During the year ended September 30, 2018, the City paid \$2,109,324 to Papillion in consideration of services rendered. The City received \$537,995 from the MFO, as determined by the terms of the interlocal agreement.

***Police Academy***

On April 4, 2017, the City entered into the Law Enforcement Training Academy interlocal agreement with Sarpy County, Douglas County, the City of Papillion and the City of Bellevue. The City provides office space and administrative and accounting support for the Academy. Each entity contributes \$20,000 per year to the Policy Academy Fund and provides training locations for the classes.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 14: Interlocal Agreement - Continued**

***Police Academy - Continued***

The Agreement is administered by an Advisory Board consisting of the chief law enforcement officer of each Participating Agency, or his or her designee. The Advisory Board members are responsible for the overall policies and administration of this Agreement. The governing board is known as the Sarpy-Douglas Law Enforcement Academy Advisory Board. The Board makes any and all decisions based on the concurrence of at least a majority of the Board members after providing an opportunity for all Board members to be involved in any and all such decisions. The Sarpy-Douglas Law Enforcement Academy Advisory Board shall meet at least four times each year, with such additional meetings held as often as its members deem advisable. The Advisory Board shall annually in the month of September, from among themselves, elect a chairperson on a rotating basis. The Board shall establish and implement rules and procedures not inconsistent with the terms of this Agreement for implementation hereof.

The Agreement shall be effective for a term of five (5) years beginning on October 1, 2017 and ending September 30, 2022. The Agreement may only be terminated upon the mutual agreement of all Participating Agencies. At the end of the initial five year term, the agreement shall automatically renew for two (2) additional one year terms unless any Party to the Agreement gives written notice by April 1 prior to the effective date of the termination to the other participating agencies as to its desire to withdraw or terminate or amend the Agreement.

During the year ended September 30, 2018, the City received \$80,862 from the participants, as determined by the terms of the interlocal agreement.

**Note 15: Tax Abatements**

The City provides tax abatements under the Tax Increment Financing Program (TIF), the Nebraska Advantage Act and the Employment and Investment Growth Act.

TIF provides property tax abatements to encourage improvements to blighted property. The program is established under the auspices of a state statute (Article 21, Section 18-2101 – 2144) empowering cities and counties to establish such programs. The abatements equal 100 percent of the additional property tax resulting from the increase in assessed value as a result of the improvements, as administered as a rebate of the incremental taxes generated from improvements to property, and last for 15 years (or fewer, if the loan is paid off). Eligibility for approval requires the property to have no loss of pre-existing tax revenues, and the developer demonstrates the project is not feasible without TIF. Abatements are obtained through application by the property owner and are reviewed and approved by the Council prior to commencing the improvements. This refund reduces the next property tax paid to the City. As of September 30, 2018, the City has entered into agreements with developers under TIF; however, no property taxes have been abated as the related projects are not yet complete.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2018**

**Note 15: Tax Abatements - Continued**

The Employment and Investment Growth Act under State Legislative Bill (LB) 775 and the Nebraska Advantage Act under LB 312 grants tax credits and sales tax refunds for companies that hire at least 30 new employees and invest at least \$3 million. These acts allow a refund of sales tax paid on equipment or other taxable property purchased in connection with the project. This refund to companies reduces the net monthly sales receipts remitted to the City. Taxes abated under this program for the fiscal year ended September 30, 2018 were \$414,446.

## **Required Supplementary Information**

**City of La Vista, Nebraska**  
**Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances – Budget and Actual (Budget Basis) –**  
**General Fund**  
**Year Ended September 30, 2018**

|  | <b>Original<br/>Budget</b>   | <b>Final<br/>Budget</b>      | <b>Actual</b>              | <b>Variance<br/>With<br/>Final<br/>Budget<br/>Positive<br/>(Negative)</b> |
|--|------------------------------|------------------------------|----------------------------|---|
| <b>Revenues</b>  |                              |                              |                            |   |
| Taxes  | \$ 13,084,873                | \$ 13,558,051                | \$ 12,224,901              | \$ (1,333,150)  |
| Licenses and permits   | 659,786                      | 659,786                      | 722,042                    | 62,256  |
| Intergovernmental revenues   | 2,246,028                    | 2,175,423                    | 2,093,041                  | (82,382)  |
| Charges for services   | 309,224                      | 354,901                      | 387,366                    | 32,465  |
| Grant income   | 76,759                       | 76,759                       | 20,482                     | (56,277)  |
| Interest income  | 21,664                       | 20,568                       | 57,067                     | 36,499  |
| Miscellaneous  | 68,629                       | 68,629                       | 79,769                     | 11,140  |
| Total revenues   | <u>16,466,963</u>            | <u>16,914,117</u>            | <u>15,584,668</u>          | <u>(1,329,449)</u>  |
| <b>Expenditures</b>  |                              |                              |                            |   |
| General government   | 3,182,471                    | 3,773,104                    | 2,933,682                  | 839,422   |
| Public works   | 2,315,449                    | 2,331,546                    | 1,956,120                  | 375,426   |
| Public safety  | 6,587,740                    | 6,933,559                    | 6,377,447                  | 556,112   |
| Culture and recreation   | 2,152,392                    | 2,178,580                    | 1,890,947                  | 287,633   |
| Public library   | 826,311                      | 834,933                      | 727,568                    | 107,365   |
| Community development  | 630,178                      | 627,525                      | 571,790                    | 55,735  |
| Capital outlay   | 954,742                      | 954,742                      | 529,210                    | 425,532   |
| Total expenditures   | <u>16,649,283</u>            | <u>17,633,989</u>            | <u>14,986,764</u>          | <u>2,647,225</u>  |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <b>(182,320)</b>             | <b>(719,872)</b>             | <b>597,904</b>             | <b>1,317,776</b>  |
| <b>Other Financing Sources (Uses)</b>                                |                              |                              |                            |   |
| Operating transfers  | (1,096,375)                  | (1,116,375)                  | (1,526,241)                | (409,866)   |
| Insurance proceeds   | -                            | -                            | 131,146                    | 131,146   |
| Total other financing sources  | <u>(1,096,375)</u>           | <u>(1,116,375)</u>           | <u>(1,395,095)</u>         | <u>(278,720)</u>  |
| <b>Net Change in Fund Balances</b>                                   | <b><u>\$ (1,278,695)</u></b> | <b><u>\$ (1,836,247)</u></b> | <b><u>\$ (797,191)</u></b> | <b><u>\$ 1,039,056</u></b>  |

**City of La Vista, Nebraska**  
**Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances – Budget and Actual (Budget Basis) –**  
**Keno Fund**  
**Year Ended September 30, 2018**

|   | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b>    | <b>Actual</b>            | <b>Variance<br/>With<br/>Final<br/>Budget<br/>Positive<br/>(Negative)</b> |
|---|----------------------------|----------------------------|--------------------------|---|
| <b>Revenues</b>                             |                            |                            |                          |   |
| Keno  | \$ 1,360,000               | \$ 1,360,000               | \$ 1,145,059             | \$ (214,941)  |
| Interest income                             | 25,700                     | 25,700                     | 29,428                   | 3,728   |
| Miscellaneous                               | <u>9,761</u>               | <u>9,761</u>               | <u>9,187</u>             | <u>(574)</u>  |
| Total revenues                              | <u>1,395,461</u>           | <u>1,395,461</u>           | <u>1,183,674</u>         | <u>(211,787)</u>  |
| <b>Expenditures</b>                         |                            |                            |                          |   |
| General government                          | 31,237                     | 31,237                     | 24,790                   | 6,447   |
| Community betterment                        | <u>661,757</u>             | <u>661,757</u>             | <u>478,845</u>           | <u>182,912</u>  |
| Total expenditures                          | <u>692,994</u>             | <u>692,994</u>             | <u>503,635</u>           | <u>189,359</u>  |
| <b>Excess of Revenues Over Expenditures</b> | <b>702,467</b>             | <b>702,467</b>             | <b>680,039</b>           | <b>(22,428)</b>   |
| <b>Other Financing Sources (Uses)</b>       |                            |                            |                          |   |
| Operating transfers                         | <u>372,269</u>             | <u>372,269</u>             | <u>131,707</u>           | <u>(240,562)</u>  |
| Total other financing sources               | <u>372,269</u>             | <u>372,269</u>             | <u>131,707</u>           | <u>(240,562)</u>  |
| <b>Net Change in Fund Balances</b>          | <b><u>\$ 1,074,736</u></b> | <b><u>\$ 1,074,736</u></b> | <b><u>\$ 811,746</u></b> | <b><u>\$ (262,990)</u></b>  |

**City of La Vista, Nebraska**  
**Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances – Budget and Actual (Budget Basis) –**  
**Economic Development Fund**  
**Year Ended September 30, 2018**

|  | <b>Original<br/>Budget</b>    | <b>Final<br/>Budget</b>       | <b>Actual</b>              | <b>Variance<br/>With<br/>Final<br/>Budget<br/>Positive<br/>(Negative)</b> |
|--|-------------------------------|-------------------------------|----------------------------|---|
| <b>Revenues</b>                                      |                               |                               |                            |   |
| Interest income                                      | \$ 30,060                     | \$ 30,060                     | \$ 6,934                   | \$ (23,126)   |
| Interest income on note                              | -                             | -                             | 16,556,770                 | 16,556,770  |
| Total revenues                                       | <u>30,060</u>                 | <u>30,060</u>                 | <u>16,563,704</u>          | <u>16,533,644</u>   |
| <b>Expenditures</b>                                  |                               |                               |                            |   |
| Debt service principal retirement                    | 16,420,000                    | 16,420,000                    | 16,420,000                 | -   |
| Debt service interest                                | -                             | -                             | 1,431,476                  | (1,431,476)   |
| Community development                                | 5,000                         | 5,000                         | 736                        | 4,264   |
| Total expenditures                                   | <u>16,425,000</u>             | <u>16,425,000</u>             | <u>17,852,212</u>          | <u>(1,427,212)</u>  |
| <b>Deficiency of Revenues<br/>Under Expenditures</b> | <u>(16,394,940)</u>           | <u>(16,394,940)</u>           | <u>(1,288,508)</u>         | <u>15,106,432</u>   |
| <b>Other Financing Sources</b>                       |                               |                               |                            |   |
| Operating transfers                                  | <u>600,000</u>                | <u>600,000</u>                | <u>986,017</u>             | <u>386,017</u>  |
| Total other financing sources                        | <u>600,000</u>                | <u>600,000</u>                | <u>986,017</u>             | <u>386,017</u>  |
| <b>Net Change in Fund Balances</b>                   | <u><u>\$ (15,794,940)</u></u> | <u><u>\$ (15,794,940)</u></u> | <u><u>\$ (302,491)</u></u> | <u><u>\$ 15,492,449</u></u>   |

**City of La Vista, Nebraska**  
**Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances – Budget and Actual (Budget Basis) –**  
**84<sup>th</sup> Street Redevelopment Fund**  
**Year Ended September 30, 2018**

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b>    | <b>Actual</b>              | <b>Variance<br/>With<br/>Final<br/>Budget<br/>Positive<br/>(Negative)</b> |
|--|----------------------------|----------------------------|----------------------------|---|
| <b>Revenues</b>  |                            |                            |                            |   |
| Sales tax  | \$ 2,514,420               | \$ 2,514,420               | \$ 1,931,773               | \$ (582,647)  |
| Interest income  | 17,064                     | 17,064                     | 50,525                     | 33,461  |
| Total revenues   | <u>2,531,484</u>           | <u>2,531,484</u>           | <u>1,982,298</u>           | <u>(549,186)</u>  |
| <b>Expenditures</b>  |                            |                            |                            |   |
| Debt service principal retirement                                    | 395,000                    | 395,000                    | 11,495,000                 | 11,100,000  |
| Debt service interest  | 524,825                    | 524,825                    | 393,207                    | (131,618)   |
| Community development  | 106,000                    | 106,000                    | 624,115                    | 518,115   |
| Capital outlay   | -                          | -                          | 88,388                     | 88,388  |
| Total expenditures   | <u>1,025,825</u>           | <u>1,025,825</u>           | <u>12,600,710</u>          | <u>11,574,885</u>   |
| <b>Excess (Deficiency) of Revenues<br/>Over (Under) Expenditures</b> | <u>1,505,659</u>           | <u>1,505,659</u>           | <u>(10,618,412)</u>        | <u>(12,124,071)</u>   |
| <b>Other Financing Sources (Uses)</b>                                |                            |                            |                            |   |
| Operating transfers  | (21,857,507)               | (21,857,507)               | (7,040,669)                | 14,816,838  |
| Bond issuance  | <u>19,857,507</u>          | <u>19,857,507</u>          | <u>18,896,166</u>          | <u>(961,341)</u>  |
| Total other financing sources  | <u>(2,000,000)</u>         | <u>(2,000,000)</u>         | <u>11,855,497</u>          | <u>13,855,497</u>   |
| <b>Net Change in Fund Balances</b>                                   | <u><b>\$ (494,341)</b></u> | <u><b>\$ (494,341)</b></u> | <u><b>\$ 1,237,085</b></u> | <u><b>\$ 1,731,426</b></u>  |

**City of La Vista, Nebraska**  
**Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances – Budget and Actual (Budget Basis) –**  
**Police Academy Fund**  
**Year Ended September 30, 2018**

|  | <b>Original<br/>Budget</b> | <b>Final<br/>Budget</b> | <b>Actual</b>           | <b>Variance<br/>With<br/>Final<br/>Budget<br/>Positive<br/>(Negative)</b> |
|--|----------------------------|-------------------------|-------------------------|---|
| <b>Revenues</b>                                      |                            |                         |                         |   |
| Intergovernmental                                    | \$ -                       | \$ 80,000               | \$ 80,862               | \$ 862  |
| Interest income                                      | - -                        | 12                      | 187                     | 175   |
| Total revenues                                       | <u>-</u>                   | <u>80,012</u>           | <u>81,049</u>           | <u>1,037</u>  |
| <b>Expenditures</b>                                  |                            |                         |                         |   |
| Public safety  | - -                        | 91,728                  | 81,366                  | (10,362)  |
| Total expenditures                                   | <u>-</u>                   | <u>91,728</u>           | <u>81,366</u>           | <u>(10,362)</u>   |
| <b>Deficiency of Revenues<br/>Under Expenditures</b> | <u>-</u>                   | <u>(11,716)</u>         | <u>(317)</u>            | <u>11,399</u>   |
| <b>Other Financing Sources (Uses)</b>                |                            |                         |                         |   |
| Operating transfers                                  | - -                        | 20,000                  | 20,000                  | -   |
| Total other financing sources                        | <u>-</u>                   | <u>20,000</u>           | <u>20,000</u>           | <u>-</u>  |
| <b>Net Change in Fund Balances</b>                   | <u><u>\$ -</u></u>         | <u><u>\$ 8,284</u></u>  | <u><u>\$ 19,683</u></u> | <u><u>\$ 11,399</u></u>   |

**Economic Development Fund  
City of La Vista, Nebraska**

Independent Auditor's Report and Financial Statements  
September 30, 2018 and 2017



**Economic Development Fund  
City of La Vista, Nebraska  
September 30, 2018 and 2017**

**Contents**

**Independent Auditor's Report.....1**

**Financial Statements**

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|--|---|
| Balance Sheets.....  | 3 |
| Statements of Revenues, Expenditures, and Changes in Fund Balances ..... | 4 |
| Notes to Financial Statements .....                                      | 5 |

## Independent Auditor's Report

The Honorable Mayor and City Council  
Economic Development Fund  
City of La Vista, Nebraska

We have audited the accompanying financial statements of the Economic Development Fund of the City of La Vista, Nebraska, as of and for the years ended September 30, 2018 and 2017, and the related statements of revenues, expenditures, and changes in fund balance for the years then ended, and the related notes to the financial statements, as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Economic Development Fund of the City of La Vista, Nebraska, as of September 30, 2018 and 2017, and the changes in financial position thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note 1, the financial statements present only the Economic Development Fund and do not purport to, and do not, present fairly the financial position of the City of La Vista, Nebraska, as of September 30, 2018 and 2017, and the changes in its financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this missing information.

*BKD, LLP*

Omaha, Nebraska  
March 18, 2019

**Economic Development Fund  
City of La Vista, Nebraska**

**Balance Sheets**

**September 30, 2018 and 2017**

|                                     | <b>2018</b>    | <b>2017</b>         |
|-------------------------------------|----------------|---------------------|
| <b>Assets</b>                       |                |                     |
| Cash and cash equivalents           | \$ 6,934       | \$ 309,425          |
| Note receivable                     | - <hr/>        | 15,810,692 <hr/>    |
| Total assets                        | <hr/> \$ 6,934 | <hr/> \$ 16,120,117 |
| <b>Liabilities</b>                  | <hr/> \$ -     | <hr/> \$ -          |
| <b>Fund Balance</b>                 |                |                     |
| Restricted for economic development | <hr/> 6,934    | <hr/> 16,120,117    |
| Total liabilities and fund balances | <hr/> \$ 6,934 | <hr/> \$ 16,120,117 |

**Economic Development Fund  
City of La Vista, Nebraska**  
**Statements of Revenues, Expenditures, and  
Changes in Fund Balance**  
**Years Ended September 30, 2018 and 2017**

|  | <b>2018</b>         | <b>2017</b>          |
|--|---------------------|----------------------|
| <b>Interest Income</b>                           | <u>\$ 753,012</u>   | <u>\$ 1,186,594</u>  |
| <b>Expenditures</b>                              |                     |                      |
| Community development                            | 736                 | 499                  |
| Debt service                                     |                     |                      |
| Principal retirement                             | 16,420,000          | 730,000              |
| Interest   | <u>1,431,476</u>    | <u>1,265,741</u>     |
| Total expenditures                               | <u>17,852,212</u>   | <u>1,996,240</u>     |
| <b>Deficiency of Revenues Under Expenditures</b> | <u>(17,099,200)</u> | <u>(809,646)</u>     |
| <b>Transfers</b>                                 | <u>986,017</u>      | <u>800,000</u>       |
| <b>Net Change in Fund Balance</b>                | <u>(16,113,183)</u> | <u>(9,646)</u>       |
| <b>Fund Balance, Beginning of Year</b>           | <u>16,120,117</u>   | <u>16,129,763</u>    |
| <b>Fund Balance, End of Year</b>                 | <u>\$ 6,934</u>     | <u>\$ 16,120,117</u> |

# **Economic Development Fund City of La Vista, Nebraska**

## **Notes to Financial Statements September 30, 2018 and 2017**

### **Note 1: Summary of Significant Accounting Policies**

#### ***Organization***

On September 30, 2003, the citizens of the City of La Vista, Nebraska (the “City”) voted to establish the Economic Development Program to create jobs and/or develop tourism for the purpose of supporting the City’s commercial developments, rehabilitate residential neighborhoods and expand industrial development in order to ensure the economic stability and vitality of the City.

#### ***Financial Reporting Entity***

The financial statements of the Economic Development Fund include all significant separately administered activities for which the Economic Development Fund is financially accountable. Financial accountability is determined on the basis of selection of governing authority, imposition of will, a financial benefit/burden relationship, and/or fiscal dependency. The Economic Development Fund’s financial statements are included in the City’s financial statements as a major governmental fund.

The financial statements present only the Economic Development Fund and do not purport to, and do not, present fairly the financial position of the City as of September 30, 2018 and 2017, and the changes in its financial position for the years then ended in conformity with accounting principles generally accepted in the United States of America.

#### ***Basis of Accounting***

The Economic Development Fund financial statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period and that it is legally available for such purposes. Expenditures are recorded when the related fund liability is incurred, except for debt service expenditures which are reported as expenditures in the year due.

#### ***Use of Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

# **Economic Development Fund City of La Vista, Nebraska**

## **Notes to Financial Statements September 30, 2018 and 2017**

### **Note 1: Summary of Significant Accounting Policies - Continued**

#### ***Cash and Cash Equivalents***

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Economic Development Fund follows the City's deposit policy for custodial credit risk which requires compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance; bonds and other obligations of the U.S. Treasury, U.S. agencies or instrumentalities of the State of Nebraska; bonds of any city, county, school district or special road district of the State of Nebraska; bonds of any state; or a surety bond having an aggregate value at least equal to the amount of the deposits. The Statutes allow pledged securities to be reduced by the amount of the deposit insured by the Federal Deposit Insurance Corporation (FDIC).

The Economic Development Fund participates in the pooled cash accounts maintained by the City. The Fund's share of this pool was \$6,934 and \$309,425 at September 30, 2018 and 2017, respectively.

### **Note 2: Note Receivable**

The City had a note receivable ("Loan") from an entity associated with the interests of developer John Q. Hammons and related companies and entities ("developer"), an owner and developer of hotels and motels, for an economic development project involving construction of two hotels and a conference center in the City. The Hammons Interests are all privately held and have undertaken to provide only limited publicly available financial information. The City obtained a deed of trust on the conference center in connection with the Loan.

As of September 30, 2018 and 2017, the balance of the loan with the developer was \$0 and \$15,810,692 with an interest rate equal to the average coupon rate of the bonds issued to fund the loan. Accrued interest receivable on the loan amounted to \$0 at September 30, 2018 and 2017. The balance of the note was due in a single balloon payment on September 30, 2017.

In June 2016, the developer filed for protection under Chapter 11 of the United States Bankruptcy Code. Significant payments remained outstanding on the Loan, including all of the principal amount as of September 30, 2017. In 2018, the outstanding principal and related interest payments were collected in full.

# **Economic Development Fund City of La Vista, Nebraska**

## **Notes to Financial Statements September 30, 2018 and 2017**

### **Note 3: Long-term Debt**

Economic Development Fund long-term bonded debt is comprised of the following individual issue:

| <b>Description</b>                           | <b>Interest Rate</b> | <b>Maturity Date</b> | <b>Original Balance</b> | <b>2018 Principal Outstanding</b> | <b>2017 Principal Outstanding</b> |
|--|----------------------|----------------------|-------------------------|-----------------------------------|-----------------------------------|
| Economic Development Fund Bonds, Series 2007 | 6.00-7.73%           | 10/15/2029           | \$ 20,695,000           | \$ -                              | \$ 16,420,000                     |

The City issued taxable special purpose economic development bonds in July 2007. Debt service on these bonds was to be funded from local tax revenue and other sources at the City's discretion. The City paid the bond in full in 2018.

### **Note 4: City Transfer**

The general fund of the City transferred \$986,017 and \$800,000 to the Economic Development Fund in 2018 and 2017, respectively, to assist in funding debt service payments.

**CITY OF LA VISTA**  
**MAYOR AND CITY COUNCIL REPORT**  
**MARCH 19, 2019 AGENDA**

| <b>Subject:</b>                  | <b>Type:</b>                              | <b>Submitted By:</b>                           |
|----------------------------------|---|--|
| COMPREHENSIVE PLAN –<br>ADOPTION | RESOLUTION<br>◆ ORDINANCE<br>RECEIVE/FILE | ANN BIRCH<br>COMMUNITY DEVELOPMENT<br>DIRECTOR |

**SYNOPSIS**

A public hearing has been scheduled and an ordinance has been prepared to adopt the “City of La Vista Comprehensive Plan, Updated December 2018”.

**FISCAL IMPACT**

NA

**RECOMMENDATION**

Approval.

**BACKGROUND**

**NOTE: Copies of the plan were previously distributed; please bring your copy with you to this meeting.**

In 2001, the City adopted the “Comprehensive Plan 2007”, which replaced the plan adopted in 1970 and updated in 1985 and 1991. In 2015, a new process began to gather input at community events and from working with the city’s leadership to create a new comprehensive plan for the city. What followed was an extensive public process that included a steering committee, public input meetings, comment cards, a webpage, social media, and two online surveys, and so now after a lengthy effort, the “City of La Vista Comprehensive Plan, Updated December 2018” is presented at a public hearing for your review and consideration.

Generally speaking, the comprehensive plan goals and supporting policies, which were developed through the update process, are based on a 20-year timespan. However, a comprehensive plan is an evolving document which should be assessed at least every 5 years and related updates considered.

The future land use plan component of the Comprehensive Plan for La Vista is not typical when compared to many other city’s plans. La Vista has defined boundaries based on boundary agreements with other jurisdictions, as well as established development patterns, including streets, sewers, and other

infrastructure. In this regard, many of the goals and policies of the plan focus on protecting La Vista's high quality of life and responsiveness to changes in demographics and economic opportunities.

The Planning Commission held a public hearing on February 21, 2019 and unanimously voted to recommend adoption of the "City of La Vista Comprehensive Plan, Updated December 2018".

The Council received copies of the Comprehensive Plan Update and public copies are available in the office of the City Clerk and at the La Vista Library.

K:\APPS\City Hall\CNCLRPT (Blue Letters)\19file\19 ADM 2018 Comp Plan 03.19.19.Doc

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

AN ORDINANCE TO ADOPT THE CITY OF LA VISTA COMPREHENSIVE PLAN, UPDATED DECEMBER 2018, AS A REPLACEMENT TO THE COMPREHENSIVE PLAN 2007; TO AMEND SECTIONS 151.01 AND 151.02 OF THE LA VISTA MUNICIPAL CODE; TO REPEAL SECTIONS 151.01 AND 151.02 AS PREVIOUSLY ENACTED, TO PROVIDE FOR SEVERABILITY AND TO PROVIDE FOR THE EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, AS FOLLOWS:

**SECTION 1. Amendment of Section 151.01.** Section 151.01 of the La Vista Municipal Code is hereby amended to read as follows:

**“§ 151.01 COMPREHENSIVE PLAN ADOPTED.”**

In order to accommodate anticipated long-range future growth, the City of La Vista Comprehensive Plan, Updated December 2018, as may from time to time be amended, is adopted as and shall constitute the comprehensive development plan of the city of La Vista. Three copies of the adopted plan and amendments thereto shall be kept on file with the City Clerk and available for inspection by any member of the public during office hours.”

**SECTION 2. Amendment of Section 151.02.** Section 151.02 of the La Vista Municipal Code is hereby amended to read as follows:

**“§ 151.02 ADOPTION OF OFFICIAL LA VISTA COMPREHENSIVE PLAN UPDATE.”**

The City of La Vista Comprehensive Plan, Updated December 2018, received and recommended by the La Vista Planning Commission is hereby adopted and the Comprehensive Plan 2007 and amendments are hereby replaced.”

**SECTION 3. Repeal.** Sections 151.01 and 151.02 and all other ordinances and any parts of ordinances as previously enacted that are in conflict with this ordinance or any part hereof are hereby repealed.

**SECTION 4. 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, sentence 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 5. Effective Date.** This ordinance shall be in full force and effect from and after passage, approval and publication in book or pamphlet form or as otherwise provided by law.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2019.

CITY OF LA VISTA,

---

Douglas Kindig, Mayor

Attest:

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Rachel D. Carl, CMC  
Deputy City Clerk

**CITY OF LA VISTA**  
**MAYOR AND CITY COUNCIL REPORT**  
**MARCH 19, 2019 AGENDA**

| <b>Subject:</b>                                       | <b>Type:</b>                              | <b>Submitted By:</b>                           |
|---|---|--|
| ADOPT 2017 EDITION OF THE<br>NATIONAL ELECTRICAL CODE | RESOLUTION<br>◆ ORDINANCE<br>RECEIVE/FILE | ANN BIRCH<br>COMMUNITY DEVELOPMENT<br>DIRECTOR |

**SYNOPSIS**

A public hearing has been scheduled and an ordinance prepared to adopt the 2017 Edition of the National Electrical Code.

**FISCAL IMPACT**

N/A.

**RECOMMENDATION**

Approve.

**BACKGROUND**

A public hearing has been scheduled and an ordinance prepared to consider the adoption of the 2017 Edition of the National Electrical Code.

The adoption of this code is recommended by the Chief Building Official in order to comply with State requirements. The proposal is to adopt the 2017 NEC in its entirety with no amendments.

The Planning Commission held a public hearing on February 21, 2019, and unanimously recommended approval of the proposed adoption of the 2017 Edition of the National Electrical Code recommended by the Chief Building Official in order to be consistent with the requirements of the State and because it will provide for the health, safety and welfare of the community.

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

AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA TO AMEND SECTION 150.05 OF THE LA VISTA MUNICIPAL CODE RELATING TO THE STANDARD CODE AND REGULATION OF ELECTRICAL AND RELATED WORK, MATERIALS AND REQUIREMENTS; TO REPEAL SECTION 150.05 AS PREVIOUSLY ENACTED, TO PROVIDE FOR SEVERABILITY AND TO PROVIDE FOR THE EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, AS FOLLOWS:

**SECTION 1. Amendment of Section 150.05.** Section 150.05 of the La Vista Municipal Code is hereby amended to read as follows:

**§ 150.05      ELECTRICAL CODE ADOPTED BY REFERENCE.**

Certain documents in book form, two(2) copies of which are on file in the Office of the City Clerk of the City of La Vista and being marked and designated as the *National Electric Code*, 2017 Edition, including amendments thereto recommended by the National Fire Protection Association and published by the National Fire Protection Association, are hereby adopted as the Electrical Code of the City of La Vista to regulate and provide complete and certain minimum standards, provisions and requirements for electrical wiring of buildings, structures, machinery and equipment for light and power, safe and fireproof installation, methods of connection, and uses of materials in the installation of electrical wiring and appliances within the jurisdiction of the City of La Vista and providing for the issuance of permits and collection of fees therefore; and each and all of the regulations, provisions, conditions and terms of such *National Electric Code*, 2017 Edition, and all amendments, revisions or editions thereto on file or hereafter placed on file in the Office of the City Clerk of the City of La Vista, are hereby referred to, adopted and made a part hereof as if fully set out herein."

**SECTION 2. Repeal.** Section 150.05 and all other ordinances and any parts of ordinances as previously enacted that are in conflict with this ordinance or any part hereof are hereby repealed.

**SECTION 3. 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, sentence 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 4. Effective Date.** This ordinance shall be in full force and effect from and after passage, approval and publication in book or pamphlet form or as otherwise provided by law.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2019.

CITY OF LA VISTA

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Douglas Kindig, Mayor

Attest:

---

Rachel D. Carl, CMC  
Deputy City Clerk

**CITY OF LA VISTA**  
**MAYOR AND CITY COUNCIL REPORT**  
**MARCH 19, 2019 AGENDA**

| <b>Subject:</b>   | <b>Type:</b>                              | <b>Submitted By:</b>       |
|---|---|----------------------------|
| CONTRACT AWARD<br>84 <sup>TH</sup> STREET PAVEMENT REHABILITATION | ◆ RESOLUTION<br>ORDINANCE<br>RECEIVE/FILE | PAT DOWSE<br>CITY ENGINEER |

**SYNOPSIS**

A resolution has been prepared to award a contract to Swain Construction of Omaha, Nebraska for construction of the 84<sup>th</sup> Street Pavement Rehabilitation Project along 84<sup>th</sup> Street from Giles Road to Harrison Street in an amount not to exceed \$1,875,046.23.

**FISCAL IMPACT**

The FY19/20 Biennial Budget includes funding of \$1,323,000.00 for this project. The difference between the budget and the contractor bid will be funded through savings in other CIP projects

**RECOMMENDATION**

Approval

**BACKGROUND**

On February 8<sup>th</sup>, 2019, at 10:00 am bids were publicly opened for the 84<sup>th</sup> Street Pavement Rehabilitation Project. One (1) bid was received by Swain Construction in the amount of \$1,875,046.23 which is 47% above the Engineers Estimate of \$1,273,354.00. A letter of recommendation and bid tabulation from Olsson are attached for your information.

A meeting was held with the Contractor to discuss the potential for cost savings. Realizing operational efficiencies and the potential for bid item quantity reductions, there is a potential to reduce the overall costs through a change order, which could be brought before Council in the following weeks.

The Nebraska Department of Transportation (NDOT) has committed to their increased cost share of \$905,111. It is our understanding that per statute, NDOT must accept the bid as submitted before realizing any cost reductions through efficiencies or bid item quantity changes.

Given the current bidding market and contractor workloads, it is unclear if the rebidding the project would result in a lower bid, therefore it is not recommended. Also, delaying the project another construction season would require a significant amount of street maintenance resources, which will significantly impact all other maintenance priorities.

**RESOLUTION NO. \_\_\_\_**

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, AWARDING A CONTRACT TO SWAIN CONSTRUCTION, INC., OMAHA, NEBRASKA FOR THE 84TH STREET PAVEMENT REHABILITATION PROJECT IN AN AMOUNT NOT TO EXCEED \$1,875,046.23.

WHEREAS, the City Council of the City of La Vista has determined that the 84th Street Pavement Rehabilitation Project from Giles Road to Harrison Street is necessary; and

WHEREAS, the FY19/FY20 Biennial Budget provides funding for this project; and

WHEREAS, bids were solicited; and

WHEREAS Subsection (C) (9) of Section 31.23 of the La Vista Municipal Code requires that the City Administrator secures Council approval prior to authorizing any purchase over \$5,000.00;

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska award the contract to Swain Construction, Inc., Omaha, Nebraska for the 84th Street Pavement Rehabilitation Project in an amount not to exceed \$1,875,046.23.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2019.

CITY OF LA VISTA

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Douglas Kindig, Mayor

ATTEST:

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Rachel D. Carl, CMC  
Deputy City Clerk

March 1, 2019

City of La Vista  
Attn: John Kottmann  
9900 Portal Road  
La Vista, NE 68128

Sent Via: Electronic Delivery

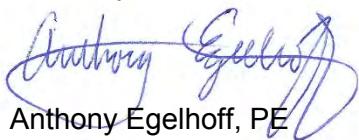
RE: PWST-19-004 – 84<sup>th</sup> Street Pavement Rehabilitation  
Letter of Recommendation  
Olsson Project No. B16-0546

On February 8<sup>th</sup>, 2019 at 10:00 A.M., CST, bids were publicly opened for the 84<sup>th</sup> Street Rehabilitation project. One (1) bid was received from the following contractor: (i) Swain Construction. The bid amount received was \$1,875,046.23. The Engineer's Estimate for the total cost of this improvement was \$1,273,354. This is an overage of approximately 47%

In discussions with the Contractor, multiple bids from subcontractors were obtained, including asphalt milling and overlay. Areas for cost reduction will be reviewed for a future change order, with potential for additional reductions based on proposed efficiencies by the Contractor, and reduction of certain items where possible.

Olsson recommends award of the contract to Swain Construction in the amount of \$1,875,046.23 to complete the work found in 84<sup>th</sup> Street Rehabilitation project.

Sincerely,

A handwritten signature in blue ink, appearing to read "Anthony Egelhoff". Below the signature, the name "Anthony Egelhoff, PE" is printed in a smaller, black, sans-serif font.

Enclosures: Bid Tab



84th Street Rehabilitation  
La Vista, Nebraska

BID TABULATION  
Date: 2/8/2019 PWST-19-004  
Time: 10:00am

| Item No.                         | ITEM  | CONTRACTOR  |           | SWAIN CONSTRUCTION    |              |                |           |
|----------------------------------|---|-------------|-----------|-----------------------|--------------|----------------|-----------|
|                                  |   | UNIT        | QTY       | Unit Price            | Extension    | Unit Price     | Extension |
| 1                                | MOBILIZATION  | LS          | 1         | \$120,381.00          | \$120,381.00 |                |           |
| 2                                | PROVIDE TEMPORARY TRAFFIC CONTROL - 84TH STREET                                       | LS          | 1         | \$29,116.00           | \$29,116.00  |                |           |
| 3                                | PROVIDE TEMPORARY TRAFFIC CONTROL - BRENTWOOD & GRANVILLE                             | LS          | 1         | \$7,768.00            | \$7,768.00   |                |           |
| 4                                | FURNISH FLASHING ARROW PANEL  | DAY         | 86        | \$98.60               | \$8,479.60   |                |           |
| 5                                | REMOVE CURB   | LF          | 252       | \$8.84                | \$2,227.68   |                |           |
| 6                                | CONCRETE CURB & GUTTER (2' WIDE)  | LF          | 252       | \$27.30               | \$6,879.60   |                |           |
| 7                                | CONCRETE CURB REPAIR  | LF          | 402       | \$37.70               | \$15,155.40  |                |           |
| 8                                | REMOVE SIGN   | EA          | 1         | \$87.00               | \$87.00      |                |           |
| 9                                | REMOVE SIDEWALK   | SF          | 1901      | \$1.24                | \$2,357.24   |                |           |
| 10                               | CONSTRUCT 4" PCC SIDEWALK   | SF          | 992       | 6.19                  | \$6,140.48   |                |           |
| 11                               | CONSTRUCT CONCRETE CURB RAMP  | SF          | 909       | \$12.40               | \$11,271.60  |                |           |
| 12                               | CONSTRUCT DETECTABLE WARNING PANEL  | SF          | 104       | \$17.55               | \$1,825.20   |                |           |
| 13                               | RECONSTRUCT MEDIAN CROSSING   | SF          | 116       | \$10.35               | \$1,200.60   |                |           |
| 14                               | REPAIR MEDIAN SURFACING   | SF          | 797       | \$8.71                | \$6,941.87   |                |           |
| 15                               | CONCRETE PAVEMENT REPAIR, TYPE A, FULL DEPTH  | CY          | 84        | \$650.00              | \$54,600.00  |                |           |
| 16                               | CONCRETE PAVEMENT REPAIR, TYPE B, FULL DEPTH  | CY          | 140       | \$503.00              | \$70,420.00  |                |           |
| 17                               | CONCRETE PAVEMENT REPAIR, TYPE C, FULL DEPTH  | CY          | 209       | \$424.00              | \$88,616.00  |                |           |
| 18                               | FOUNDATION COURSE REPLACEMENT   | CY          | 159       | \$182.00              | \$28,938.00  |                |           |
| 19                               | PREFORMED EXPANSION JOINT, TYPE A   | LF          | 130       | \$0.00                | \$0.00       |                |           |
| 20                               | REPLACE INLET TOP   | EA          | 61        | \$2,866.00            | \$174,826.00 |                |           |
| 21                               | *RECONSTRUCT CURB INLET   | EA          | 5         | \$3,742.00            | \$18,710.00  |                |           |
| 22                               | *RECONSTRUCT 15" RCP, CLASS III   | LF          | 100       | \$78.15               | \$7,815.00   |                |           |
| 23                               | *RECONSTRUCT 18" RCP, CLASS III   | LF          | 500       | \$81.20               | \$40,600.00  |                |           |
| 24                               | ADJUST MANHOLE TO GRADE   | EA          | 8         | \$741.00              | \$5,928.00   |                |           |
| 25                               | *ADJUST VALVE BOX TO GRADE  | EA          | 5         | \$663.00              | \$3,315.00   |                |           |
| 26                               | INSTALL PERMANENT PERFORMED TAPE MARKING - TYPE 4, 5" WHITE                           | LF          | 6793      | \$3.89                | \$26,424.77  |                |           |
| 27                               | INSTALL PERMANENT PERFORMED TAPE MARKING - TYPE 4, 5" YELLOW                          | LF          | 1628      | \$4.58                | \$7,456.24   |                |           |
| 28                               | INSTALL PERMANENT PERFORMED TAPE MARKING - TYPE 3, 12" WHITE                          | LF          | 387       | \$10.75               | \$4,160.25   |                |           |
| 29                               | INSTALL PERMANENT PERFORMED TAPE MARKING - TYPE 3, 24" WHITE                          | LF          | 1239      | \$22.90               | \$28,373.10  |                |           |
| 30                               | INSTALL PERMANENT PERFORMED TAPE MARKING SYMBOL - TYPE DIRECTIONAL ARROW RIGHT, WHITE | EA          | 19        | \$273.00              | \$5,187.00   |                |           |
| 31                               | INSTALL PERMANENT PERFORMED TAPE MARKING SYMBOL - TYPE DIRECTIONAL ARROW LEFT, WHITE  | EA          | 26        | \$273.00              | \$7,098.00   |                |           |
| 32                               | INSTALL TEMPORARY PAINT MARKING - WHITE   | LF          | 5000      | \$0.35                | \$1,750.00   |                |           |
| 33                               | HYDRATED LIME/WARM MIX ASPHALT  | EA          | 6880      | \$2.91                | \$20,020.80  |                |           |
| 34                               | ASPHALTIC CONCRETE, TYPE SLX  | TON         | 6880      | \$69.55               | \$478,504.00 |                |           |
| 35                               | *ASPHALTIC CONCRETE FOR PATCHING, TYPE SLX  | TON         | 125       | \$159.00              | \$19,875.00  |                |           |
| 36                               | PERFORMANCE GRADED BINDER (58V-34)  | TON         | 289       | \$767.00              | \$221,663.00 |                |           |
| 37                               | TACK COAT   | GAL         | 8485      | \$3.46                | \$29,358.10  |                |           |
| 38                               | *REMOVE ASPHALT SURFACING FROM PAVEMENT   | SY          | 500       | \$6.67                | \$3,335.00   |                |           |
| 38A                              | COLD MILLING, CLASS 4 - 2" DEPTH  | SY          | 36864     | \$5.78                | \$213,073.92 |                |           |
| 39                               | CONCRETE SURFACE MILLING - 2" DEPTH   | SY          | 7461      | \$7.81                | \$58,270.41  |                |           |
| 40                               | RAP INCENTIVE   | EA          | 11696     | \$1.22                | \$14,269.12  |                |           |
| 41                               | *SEEDING TYPE TURF (EROSION CONTROL TYPE II)  | AC          | 0.5       | \$8,422.00            | \$4,211.00   |                |           |
| 42                               | INSTALL CURB INLET PROTECTION   | EA          | 68        | \$191.00              | \$12,988.00  |                |           |
| 43                               | RENTAL OF DUMP TRUCK, FULLY OPERATED  | HOUR        | 15        | \$84.35               | \$1,265.25   |                |           |
| 44                               | RENTAL OF SKID LOADER, FULLY OPERATED   | HOUR        | 15        | \$61.60               | \$924.00     |                |           |
| 45                               | RENTAL OF LOADER, FULLY OPERATED  | HOUR        | 15        | \$102.00              | \$1,530.00   |                |           |
| 46                               | RENTAL OF MOTOR GRADER, FULLY OPERATED  | HOUR        | 15        | \$114.00              | \$1,710.00   |                |           |
|                                  |   |             |           |                       |              |                |           |
|                                  |   |             |           | Total Contract Amount |              | \$1,875,046.23 |           |
|                                  |   |             |           |                       |              |                |           |
| Schedule Changes?                |   |             |           |                       |              |                |           |
| Addendum - #1                    |   |             |           | Y                     |              |                |           |
| Bid Guarantee:                   |   |             |           | Y                     |              |                |           |
| Remarks: A1 DISPOSAL OF MILLINGS |   | SY          | \$ (0.23) |                       |              |                |           |
| Engineer's Estimate & % (+/-)    |   | \$1,273,354 |           | \$601,692.23          |              | 47.25%         |           |

**CITY OF LA VISTA**  
**MAYOR AND CITY COUNCIL REPORT**  
**MARCH 19, 2019 AGENDA**

| <b>Subject:</b>  | <b>Type:</b>                              | <b>Submitted By:</b>           |
|--|---|--------------------------------|
| AWARD CONTRACT<br>MINI PARK IMPROVEMENTS<br>EBERLE WALDEN PARK SHELTER | ◆ RESOLUTION<br>ORDINANCE<br>RECEIVE/FILE | JOHN KOTTMANN<br>CITY ENGINEER |

#### **SYNOPSIS**

A resolution has been prepared to award a contract to SIEREX Design & Construction of Omaha, Nebraska for the Eberle Walden Park Shelter project in an amount not to exceed \$27,011.20.

#### **FISCAL IMPACT**

The FY19/20 Biennial Budget includes funding for Mini Park Improvements.

#### **RECOMMENDATION**

Approval

#### **BACKGROUND**

Bids were solicited from four contractors that perform park improvement projects. Three bids were received which are summarized as follows:

| <b>CONTRACTOR</b>               | <b>BASE BID</b> |
|---------------------------------|-----------------|
| SIEREX Design & Construction    | \$27,011.20     |
| Dostals Const. Co., Inc.        | \$32,750.00     |
| Elkhorn West Construction, Inc. | \$69,500.00     |

Plans and specifications were prepared in-house. The Engineer's Estimate was \$30,000.00. An alternate bid was taken for deleting some sidewalk from the contract if timing of the contractor and availability of Public Works forces allows for that deduction. That will be determined at a future date.

SIEREX Design & Construction has worked for the City previously on the temporary cover on the Big Papio Siphon in 2017 and has constructed shelters for both Omaha and Lincoln Parks Departments. SIEREX Design & Construction is a qualified contractor and it is recommended that a contract be awarded to them in an amount not to exceed \$27,011.20.

**RESOLUTION NO. \_\_\_\_**

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, AWARDING A CONTRACT TO SIEREX DESIGN & CONSTRUCTION, OMAHA NEBRASKA FOR THE EBERLE WALDEN PARK SHELTER PROJECT IN AN AMOUNT NOT TO EXCEED \$27,011.20.

WHEREAS, the City Council of the City of La Vista has determined that the construction of a shelter at Eberle Walden Park is necessary; and

WHEREAS, the FY19/FY20 Biennial Budget provides funding for mini park improvements; and

WHEREAS, bids were solicited and three bids were received; and

WHEREAS Subsection (C) (9) of Section 31.23 of the La Vista Municipal Code requires that the City Administrator secures Council approval prior to authorizing any purchase over \$5,000.00;

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska award the contract to SIEREX Design & Construction, Omaha Nebraska for the Eberle Walden Park Shelter Project in an amount not to exceed \$27,011.20.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2019.

CITY OF LA VISTA

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Douglas Kindig, Mayor

ATTEST:

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Rachel D. Carl, CMC  
Deputy City Clerk



Polygon's Houston Half Hexagons (HHA) are four sided, amphitheater style shelters with ~~truss-style ornamentation~~ and a hip roof with a 5:12 pitch.

\*Shown with optional ornamentation

**Primary Roof Options:**

- Tongue-and-Groove
- Structural Insulated Panels
- Multi-Rib
- Standing Seam\*

\* 'Standing Seam Only' roof requires a custom frame.

**Secondary Roofing Options:**

- Multi-Rib
- Standing Seam
- Asphalt Shingles
- Cedar Shingles (Hand Split or Milled)

**Shelter Modifications:**

Shelter can be modified by adding handrails, round columns, custom ornamentation, integrated benches, lightning protection, electrical cut-outs, or by an increase in UPB up to 11'.

**Shelter Customizations:**

Shelter can be customized by adding windscreens, walls, tile roof, special columns, an increase in UPB over 11', or by requesting a 'Standing Seam Only' roof. For structures with a standard UPB of 9'-0", addition of ornamentation increases UPB to 9'-10".

| Size 'A' (Width)           | 16'   | 20'   | 24'    | 28'    | 32'    |
|----------------------------|-------|-------|--------|--------|--------|
| Size 'B' (Depth)           | 7'    | 9'    | 11'    | 13'    | 14'    |
| UPB (Under Perimeter Beam) | 9'-0" | 9'-0" | 9'-0"  | 9'-0"  | 9'-0"  |
| # of Columns               | 4     | 4     | 4      | 4      | 4      |
| Shaded Area (sq. ft.)      | 83    | 130   | 187    | 255    | 333    |
| Center of Columns          | 6'-4" | 8'-4" | 10'-4" | 12'-4" | 14'-4" |
| # Picnic Tables            | 1     | 2     | 2-3    | 3-4    | 4      |

\*See back side for line drawings and color information

**CITY OF LA VISTA**  
**MAYOR AND CITY COUNCIL REPORT**  
**MARCH 19, 2019 AGENDA**

| <b>Subject:</b>  | <b>Type:</b>                              | <b>Submitted By:</b>                                    |
|--|---|---|
| CONSULTANT SELECTION -<br>INFORMATION TECHNOLOGY<br>STRATEGIC PLAN | ◆ RESOLUTION<br>ORDINANCE<br>RECEIVE/FILE | KEVIN POKORNÝ<br>DIRECTOR OF<br>ADMINISTRATIVE SERVICES |

**SYNOPSIS**

A resolution has been prepared authorizing the selection of a consultant and the negotiation of a contract for the preparation of an Information Technology Strategic Plan in an amount not to exceed \$49,800.00

**FISCAL IMPACT**

The FY19 Lottery Fund contains funding of \$75,000 for this expenditure.

**RECOMMENDATION**

Approval.

**BACKGROUND**

On December 4, 2018, the City Council approved authorizing the advertisement of requests for proposals for an Information Technology Strategic Plan. The requests for proposals was published and mailed to various consulting firms on or after December 5<sup>th</sup> and proposals were due by January 25<sup>th</sup>. The City received two proposals ranging in price from \$49,800 and \$69,200. The two firms were interviewed by the Information Technology (IT) Committee in February.

The committee has recommended the selection of the firm Berry, Dunn, McNeil & Parker (BDMP) from Portland, Maine based on their experience with similar projects – over 25 projects were identified in their proposal which had relevant components, and the City's past experience with BDMP.

A draft contract from BDMP will be reviewed by the City Attorney. Any revisions, as well as, adjustments to the schedule will be discussed with the consulting firm. The attached resolution authorizes the selection of BDMP as the consulting firm and authorizes the City Administrator to negotiate a contract in an amount not to exceed \$49,800.

**RESOLUTION NO. \_\_\_\_**

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING THE SELECTION OF BERRY DUNN MCNEIL & PARKER, LLC, PORTLAND, MAINE, TO PROVIDE FOR THE PREPARATION OF AN INFORMATION TECHNOLOGY STRATEGIC PLAN AND AUTHORIZING STAFF TO NEGOTIATE A DETAILED SCOPE OF WORK AND TERMS OF AN AGREEMENT.

WHEREAS, the Mayor and City Council of the City of La Vista have determined that the preparation of an information technology strategic plan is necessary; and

WHEREAS, the FY18/19 Biennial Budget contains funding for this expenditure; and

WHEREAS, Berry Dunn McNeil & Parker, LLC was determined to be the company that most closely meets the City's needs;

NOW, THEREFORE BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska do hereby select Berry Dunn McNeil & Parker, LLC, Portland, Maine to provide for the preparation of an information technology strategic plan and authorize staff to negotiate a detailed scope of work and terms of an agreement.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2019.

CITY OF LA VISTA

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Douglas Kindig, Mayor

ATTEST:

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Rachel D. Carl, CMC  
Deputy City Clerk



## Letter of Transmittal

January 25, 2019

Pamela A. Buethe  
City Clerk  
8116 Park View Blvd.  
La Vista, NE 68128

Dear Ms. Buethe,

Berry Dunn McNeil & Parker, LLC (BerryDunn) is pleased to submit this cost proposal in response to the City of La Vista's (the City's) Request for Proposals (RFP) for an Information Technology Strategic Plan. We have read the RFP, understand its contents, and agree to the terms and conditions therein. Our proposal is a firm and irrevocable offer valid for 90 days from the proposal due date of January 25, 2019.

BerryDunn is an independent management and information technology (IT) consulting and certified public accounting firm headquartered in Maine and serving clients nationally. We are a stable and well-established firm that has preserved our core values and reputation for excellence for 45 years. We have enjoyed steady growth by providing consistent, high-quality services to our clients in all 50 states and in Canada.

As a principal in our Local Government Consulting Group, I am authorized to bind BerryDunn to the commitments made herein. Should you have any questions regarding our proposal or updates on the evaluation process, my contact information is as follows:

**Chad Snow, Principal**  
100 Middle Street  
Portland, ME 04101  
Telephone/Fax: 207-541-2294  
Email: [csnow@berrydunn.com](mailto:csnow@berrydunn.com)

We appreciate the opportunity to submit this proposal and look forward to working with the City on this important initiative.

Sincerely,

A handwritten signature in black ink, appearing to read 'Chad Snow'.

Chad Snow  
Principal

Table 1 presents a not-to-exceed total project cost, inclusive of all expenses, broken down by proposed phase. We will submit monthly progress invoices based on work completed. BerryDunn does not charge for time spent traveling, so these costs are reflective only of the time BerryDunn team members will be working on the City's project.

**Table 1: Project Cost Breakdown**

| Phase  | Total Cost      |
|--|-----------------|
| Phase 1: Initial Project Planning and Fact-Finding | \$22,800        |
| Phase 2: Analysis                                  | \$14,000        |
| Phase 3: Information Technology Strategy           | \$13,000        |
| <b>Not-to-exceed Project Total</b>                 | <b>\$49,800</b> |

The amount listed above is fixed fee for this engagement. Should the City require additional services, Table 2 presents an hourly rate schedule for our proposed team members.

**Table 2: Hourly Rate Schedule**

| Name             | Role                  | Hourly Rate |
|------------------|-----------------------|-------------|
| Chad Snow        | Project Principal     | \$225       |
| Keith Damon      | Project Manager       | \$220       |
| Matthew Tremblay | Lead Business Analyst | \$170       |
| Alex Kee         | Business Analyst      | \$170       |
| Ben Roper        | Subject Matter Expert | \$195       |

**CITY OF LA VISTA**  
**MAYOR AND CITY COUNCIL REPORT**  
**MARCH 19, 2019 AGENDA**

| <b>Subject:</b>  | <b>Type:</b>                              | <b>Submitted By:</b>        |
|--|---|-----------------------------|
| WITHDRAW INTERLOCAL COOPERATION<br>AGREEMENT - SOUTH METRO REGIONAL<br>SWAT TEAM | ◆ RESOLUTION<br>ORDINANCE<br>RECEIVE/FILE | BOB LAUSTEN<br>POLICE CHIEF |

**SYNOPSIS**

A resolution has been prepared to provide notice to withdraw from the Interlocal Cooperation Agreement between the City of La Vista and the cities of Bellevue, Papillion, Ralston and Plattsmouth for participation on the South Metro Regional SWAT Team.

**FISCAL IMPACT**

N/A

**RECOMMENDATION**

Approval

**BACKGROUND**

On January 16, 2007, the La Vista City Council passed Resolution # 07-011, an Interlocal Cooperation Agreement between the cities of Bellevue, Papillion, Ralston and Plattsmouth for participation on the South Metro Regional SWAT Team. The Interlocal was fully executed by all cities on February 6, 2007.

Paragraph 21 of the Agreement requires any Agency to provide termination by resolution or ordinance. It has long been recognized that mutual aid between law enforcement agencies sharing similar demands is highly desirable. The responses to critical incidents require the specialized attention of a team trained to be effective in highly volatile situations. Law Enforcement agencies also recognize that delivery of these services can be done most cost-effectively and with enhanced flexibility when forces are combined. For the past 12 years under the terms of the Interlocal Cooperation Agreement referred to in this Report, two separate tactical teams (herein referred to as SWAT teams) have operated in our area, the South Metro SWAT Team and a separate Sarpy County Sheriff SWAT Team.

Papillion Police Chief Scott Lyons and I have envisioned a unified SWAT element in Sarpy County to better maximize our resources, response and delivery of service to our citizens. Meetings have been held with Sarpy County Sheriff Jeff Davis and his staff to propose a merger of Papillion and La Vista resources to a unified Sarpy County team. The Sarpy County Attorney has recommended and unified Sarpy County SWAT team be comprised of agencies in Sarpy County only. I agree with that recommendation. The result of those meetings have led to the drafting of a new Interlocal Cooperation Agreement between the cities of La Vista, Papillion, and Sarpy County to form a joint SWAT Team.

The Police Chiefs in Plattsmouth and Ralston were given notice on December 26, 2018, of the intent to create a Sarpy County only team. Both cities have other options for tactical services through the Douglas County Sheriff, Omaha Police Department, and the Nebraska State Patrol.

The Sarpy County Sheriff has agreed to provide tactical response to any requested incident need in La Vista until the La Vista, Papillion and Bellevue SWAT operators are fully integrated with the new Sarpy County unified team.

The terms of the current Agreement stipulate no less than a 30 day notice for withdrawal from the Agreement. Also in the Agreement are two provisions which provide "No Liability for Failure to Respond" if La Vista chooses to cease South Metro SWAT operations during the 30 day notice period.

21. **Term of Agreement:** This Agreement shall be effective on the first day of the calendar month next following the completion of implementing action by all five Agencies as required by Paragraph 18.b hereof and shall continue in full force and effect until terminated by ordinance or resolution of the governing body of any Agency, the effective date of which shall not be less than thirty (30) days following such terminating Agency's written notice to all other Agencies.
- 8b. **No Liability for Failure to Respond:** It is understood and agreed by all of the Cooperating Agencies that assistance is not assured or guaranteed to any Agency. Nor is there any understanding that all, or any, requests for assistance will be met. It is expressly agreed by and between all Agencies that any Agency to which a request is made, or which shall otherwise have knowledge of need of assistance in another Agency, shall have no liability whatsoever to the requesting Agency or any other Agency signatory hereto or to the Officers or employees of any Agency or to any third person whomsoever for failure for whatever reason to respond to, or delay in responding to, a call for assistance or for failure to communicate such call or any failure or delay. Each Agency covenants not to sue and agrees to save harmless each of the other Agencies for any claim or action based, in any manner, on a failure to respond in or to a request for assistance under this Agreement.
- 17e **No Liability for Failure to Respond:** The Police Chief, or designated representative, of each city may decline to respond to a request for negotiation or tactical unit services through the Regional Team or may withdraw all personnel/services for any resource or policy reason but in general, each city shall respond to a request for Regional Team services in the other city as promptly and fully as possible.

**RESOLUTION NO. \_\_\_\_**

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA GIVING NOTICE TO WITHDRAW FROM AN INTERLOCAL COOPERATION AGREEMENT (RESOLUTION #07-011) BETWEEN THE CITY OF LA VISTA AND THE CITIES OF BELLEVUE, PAPILLION, RALSTON AND PLATTSMOUTH FOR PARTICIPATION ON THE SOUTH METRO REGIONAL SPECIAL WEAPONS AND TACTICS TEAM.

WHEREAS, the City of La Vista entered into an Interlocal Cooperation Agreement for participation on the South Metro SWAT Team with Resolution #07-011 on January 16, 2007; and

WHEREAS, since that time responses to critical incidents continue to require the specialized attention of a team trained to be effective in highly volatile situations; and

WHEREAS, the Police Department has met with the Sarpy County Sheriff to form a unified SWAT team in Sarpy County with enhanced flexibility when forces are combined and said agreement is in the best interest of the citizens of La Vista;

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska, hereby approve this Resolution giving notice to the Cities of Papillion, Bellevue, Plattsmouth and Ralston of the intent to withdraw from the Interlocal Cooperation Agreement (fully executed on February 6, 2007) for SWAT Team services effective April 18, 2019.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2019.

CITY OF LA VISTA

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Douglas Kindig, Mayor

ATTEST:

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Rachel D. Carl, CMC  
Deputy City Clerk

**CITY OF LA VISTA**  
**MAYOR AND CITY COUNCIL REPORT**  
**MARCH 19, 2019 AGENDA**

| <b>Subject:</b>  | <b>Type:</b>              | <b>Submitted By:</b>        |
|--|---------------------------|-----------------------------|
| INTERLOCAL COOPERATION AGREEMENT - ◆ RESOLUTION<br>SARPY COUNTY SWAT TEAM AND CRISIS<br>NEGOTIATION UNIT | ORDINANCE<br>RECEIVE/FILE | BOB LAUSTEN<br>POLICE CHIEF |

**SYNOPSIS**

A resolution has been prepared to approve an Interlocal Cooperation Agreement between the City of La Vista, the City of Papillion, and Sarpy County for participation on the Sarpy County SWAT Team and Crisis Negotiation Unit.

**FISCAL IMPACT**

N/A

**RECOMMENDATION**

Approval.

**BACKGROUND**

It has long been recognized that mutual aid between law enforcement agencies sharing similar demands is highly desirable. The response to critical incidents require the specialized attention of a team trained to be effective in highly volatile situations. Police departments also recognize that delivery of these services can be done most cost-effectively and with enhanced flexibility when forces are combined.

To that end, the La Vista Police Department staff has met with the Papillion and Bellevue Police Chiefs, along with the Sarpy County Sheriff and Sarpy County Attorney, to create a unified Sarpy County tactical team. The Sarpy County Attorney has recommended the Sarpy County SWAT team be comprised of agencies in Sarpy County only. I agree with that recommendation. The result of those meetings have led to the Interlocal Cooperation Agreement between the cities of La Vista, Papillion, and Sarpy County to form a joint SWAT Team.

The City of Bellevue has not made a decision on participation in the new Interlocal Agreement. If they so choose, Section XIV of the Interlocal Cooperation Agreement provides for adding additional parties to the Agreement.

**RESOLUTION NO. \_\_\_\_**

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA APPROVING AN INTERLOCAL COOPERATION AGREEMENT BETWEEN THE CITY OF LA VISTA, THE CITY OF PAPILLION, AND SARPY COUNTY, NEBRASKA, FOR PARTICIPATION ON THE SARPY COUNTY SPECIAL WEAPONS AND TACTICS TEAM AND CRISIS NEGOTIATION UNIT.

WHEREAS, It has long been recognized that mutual aid between law enforcement agencies sharing similar demands is highly desirable; and

WHEREAS, the responses to critical incidents require the specialized attention of a team trained to be effective in highly volatile situations; and

WHEREAS, the police departments also recognize that delivery of these services can be done most cost-effectively and with enhanced flexibility when forces are combined and said agreement is in the best interest of the citizens of La Vista;

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of the City of La Vista, Nebraska, hereby authorize the Mayor to execute an Interlocal Cooperation Agreement between the City of La Vista, the City of Papillion, and Sarpy County, Nebraska, for participation on the Sarpy County Special Weapons and Tactics Team and Crisis Negotiation Unit.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2019.

CITY OF LA VISTA

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Douglas Kindig, Mayor

ATTEST:

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Rachel D. Carl, CMC  
Deputy City Clerk

**INTERLOCAL COOPERATION AGREEMENT FOR  
SARPY COUNTY SPECIAL WEAPONS AND TACTICS TEAM AND CRISIS  
NEGOTIATION UNIT**

THIS AGREEMENT is entered into as of this \_\_\_\_ day of \_\_\_\_\_, 2019, by and between the undersigned parties (hereafter individually "Party" and collectively "Parties").

**RECITALS**

WHEREAS, the Parties and their representative law enforcement agencies:

1. Wish to provide for law enforcement personnel backup and other such assistance as any of the parties may require in time of emergency or other time of need;
2. Have not only common goals, staffing needs, training needs and other needs in common in the area of law enforcement, but also overlapping demands for law enforcement responses, often to high-risk/critical incidents which require the specialized attention of a team trained specifically to be effective in highly volatile situations;
3. Expressed a desire to respond more swiftly to critical law enforcement incidents, with enhanced local control and a more consistent response, and with a combined larger group of officers than any one of the agencies could provide alone;
4. Recognize that law enforcement incidents of a serious criminal nature require the need for a specially trained and equipped team and that responses to these incidents are better served and more economical when the resources are combined to form a multi-jurisdictional special weapons and tactics/crisis negotiation team; and
5. Desire to form the Sarpy County Special Weapons and Tactics ("SWAT") Team and Crisis Negotiation Unit ("CNU") (collectively, the "SWAT and CNU Team" or "Team"), which Team shall work in conjunction with and provide support to the Sarpy County Tactical Medic (STACMED) TEAM ("STACMED Team").

WHEREAS, by separate Resolution, the Parties have created the Sarpy County STACMED Team pursuant to an Interlocal Cooperation Agreement, and the Parties desire that hereinafter the Sarpy County STACMED Team and the SWAT and CNU Team shall work together in providing law enforcement and tactical emergency medical services to the Agencies, as set forth in this Agreement and the Sarpy County STACMED Interlocal Cooperation Agreement.

**NOW, THEREFORE, IT IS AGREED AS FOLLOWS:**

- I. Purpose. The Parties shall hereby form the Sarpy County SWAT Team and CNU (collectively "Team"). The purpose of this Agreement is to define the roles and responsibilities of the Parties when providing mutual aid and assistance through the activation of the Team in responding to critical law enforcement incidents.
- II. Definitions: As used herein the following terms shall have the following meanings:

- A. “Agency(ies)” or “Cooperating Agency(ies)” shall mean the police/sheriff department(s) of the Parties which are signatories hereto.
- B. “Executive Board (“Board”)” shall mean the board comprised of the Agency heads or their designated representatives, who shall be responsible for administering this cooperative undertaking as provided in Paragraph IV.
- C. “Team” shall mean all duly sworn paid law enforcement officers in the employment of any Agency that have been assigned by their employing Agency head to participate in the SWAT and/or CNU in accordance with the policies and procedures as adopted by the Board and Agencies.

III. Authority:

- A. The authority for this Agreement is that authority granted by law, including without limitation the general powers of each Party and Agency, as well as Neb. Rev. Stat. §§ 13-801 to 13-827 (the “Nebraska Interlocal Cooperation Act”), Neb. Rev. Stat. § 29-215, and Neb. Rev. Stat. § 81-1401 *et seq.*
- B. This Agreement is not intended nor shall it be construed to in any way limit the power and authority granted by Neb. Rev. Stat. § 29-215. To that end, each Agency may individually impose on its own officers such conditions or limitations regarding their exercise of statutory law enforcement powers as such Agency may choose and so long as not inconsistent with the terms hereof.

IV. Executive Board.

- A. The Executive Board (“Board”) consists of the Sarpy County Sheriff, La Vista Chief of Police, and Papillion Chief of Police, (or their designees).
- B. The Board is responsible for:
  - 1. Meeting at least twice per year;
  - 2. Assigning leadership positions to Team members;
  - 3. Approving expenditures from the Team budget;
  - 4. Selecting Team members and any leadership positions for the Team;
  - 5. Establishing policies and procedures for the operation of the Board, which shall include, but are not limited to:
    - a. Chain of command and control over critical incident responses;
    - b. Process for activation of the Team in response to critical incidents;
    - c. Process for search warrants and investigations;
    - d. Expectations for a Team member’s conduct in the operation of law enforcement vehicles, use of lethal force, and use of deadly force;
    - e. Qualifications for Team members, including but not limited to, physical agility and tactical firearms qualifications; and
    - f. Any other topics deemed appropriate by the Board.
  - 6. Performing any other functions necessary for the executive oversight, administration, and supervision of the Team.
- C. Each member of the Board has an equal vote in all decisions of the Board.
- D. Unless otherwise specified herein, decisions of the Board shall be made by majority vote.

V. Cost Sharing/Budget and Finance:

- A. Sarpy County shall be responsible for general financial administration of the Team, and thus will coordinate budgetary expenditure matters with all Agencies.
- B. Sarpy County will provide each Agency with a semiannual report on all receipts and disbursements.
- C. All costs associated with the initial purchase, repair, or replacement of a Team member's equipment and clothing shall be the responsibility of the Team member's Agency. This equipment and clothing shall remain the property of the Team member's Agency.
- D. Cost of training for individual Team members will be the responsibility of the Team member's Agency.
- E. Team members are considered employed by his or her own Agency and shall be considered and held as serving in the regular line-of-duty of the Agency that employs the Team member. Thus, personnel costs and related benefits including health insurance, retirement, etc., shall be the responsibility of the employing Agency.
- F. Each Agency shall contribute funding for making combined purchases necessary for operations of the Team. The amount of annual funding to be contributed by each Agency shall be determined by the unanimous vote of the Board as part of the budget process as outlined in the policies and procedures adopted by the Board and Agencies.
- G. Any remaining funds in the Team budget at the end of the fiscal year will be held in the account for future purchases.
- H. By March 1 of each year, the Team Commander will submit a proposed budget request to the Board. Said requests shall itemize requested purchases for the following budget cycle. The process for approval or denial of the request shall be identified in the policies and procedures adopted by the Board and Agencies.
- I. If an emergency expense arises outside of the customary budgetary process, the Board may approve said expense.

VI. SWAT and CNU Team Operations:

- A. Requests for Activation. Requests for activation of the SWAT and/or CNU Team may be made by the Police Chief, Sheriff, or designated representative thereof of the Agency requesting assistance. In situations posing an immediate threat to the life and safety of an officer or other individual, any officer may make the request.
- B. Authority to Arrest and Detain: Subject to the limitations herein, a Team member responding to an incident outside of his or her Agency's jurisdiction shall have full law enforcement authority, including the authority to arrest and detain, in the following circumstances:
  1. The commission of a felony witnessed by the Team member; or
  2. The Team member is a witness to a criminal act or threatened criminal act, or a traffic infraction, whether or not constituting felonious conduct, where non-arrest poses immediate danger or threat to life or safety to the Team member or any other person or persons:
    - a. While engaged in or providing services under this Agreement.
    - b. While cooperating in investigative activity or other cooperative law enforcement activity authorized by this Agreement.
- C. Internal Affairs Investigations/Disciplinary Actions. Internal Affairs Investigations and disciplinary action arising out of a Team member's conduct, omissions, actions,

etc. while serving on the Team shall be handled by Team member's Agency. Notification or initiation of an investigation will follow the employing Agency's policies.

D. Declining/Delaying/Terminating Response. The Agencies acknowledge that the purpose of this Agreement is to provide mutual aid and assistance in response to critical law enforcement incidents. However, a Police Chief, Sheriff, or designated representative thereof, may decline to respond, may be delayed in responding, or may terminate its response, to an Agency's request for mutual aid and assistance. Notification of said declination, delay, or termination must be made pursuant to the policies and procedures adopted by the Board and Agencies.

VII. Policies and Procedures. The Board is responsible for establishing policies and procedures for the operation of the Team (see Section IV(B)(5)). These policies and procedures may be amended from time to time by approval of the Board. Each Agency shall adopt identical policies and procedures for its Team members.

VIII. Dispute Resolution Process. In the event of a dispute arising under this Agreement, the matter shall be referred to the Board for resolution. Written notice of the dispute shall be provided to each Board member. The Agencies must meet and attempt to resolve the dispute in a satisfactory manner. This meeting must take place within ten (10) business days after all Board members have been served notice of the dispute. The Board shall issue a written decision within thirty (30) days after the meeting. The content of the written decision shall be approved by a majority of the Board. During the pendency of this process, the Parties and Agencies shall act in good faith to perform their respective duties described herein. No Party or Agency shall institute a formal legal proceeding, file a claim, provide notice of withdraw, etc., until after the Board has issued a written decision.

IX. Terms of Agreement. This Agreement shall be effective for a term of three years beginning on April 1, 2019, and ending March 31, 2022. At the end of the initial three-year term, this Agreement shall automatically renew for additional two-year terms ("Renewal Term"), unless otherwise terminated at any time by mutual written agreement of all of the Parties.

X. Withdrawal:

A. Process.

1. During the initial three-year term, a Party may withdraw from the Agreement if the withdrawal and timeline for said withdrawal is agreed to in writing by a majority of the Parties. If written consent is not provided by a majority of the Parties, the withdrawing Party must refer the matter of withdrawal to the Board pursuant to the Dispute Resolution Process described in Section VIII. In the event that the matter is not resolved pursuant to Section VIII, the withdrawing Party shall issue a written "Notice of Withdrawal" to the non-withdrawing Parties no later than ten (10) days after the written decision of the Board. The Notice must be served in writing to each Board Member before pursuing legal remedies available to each Party.
2. By March 1<sup>st</sup> of a Renewal Term, a Party may withdraw from the Agreement by providing written notice of its intent to withdraw to the other Parties. The Notice

must include the effective date of termination, which shall be no later than March 31<sup>st</sup> of the Renewal Term.

- B. Property. If a Party withdraws from this Agreement, the Party shall retain title to all property, resources, and equipment it had prior to, or obtained while, a Party to this Agreement. Within thirty (30) days after withdrawal, the withdrawing Party shall remove and retake possession of such property. Any property, resources, or equipment purchased or donated on behalf of the Team shall be disposed of upon withdrawal in accordance with the policies and procedures adopted by the agencies.
- C. Liability. If a Party withdraws from this Agreement, it shall not be relieved of liability incurred by the Board prior to such withdrawal, including, but not limited to, such Party's responsibilities for funding the then current annual Team budget. In addition, in the event that the withdrawing Party has made a financial commitment to fund any specific future expense(s) of the Board which would impact future Team budgets as a result of such withdrawal, the withdrawing Party may remain financially responsible for its committed share of such specific future expense(s), as determined by the Board.

XI. Liability Insurance: The Parties agree to be self-insured or to carry liability insurance written on an "occurrence" basis (as distinguished from "claims made" basis) covering all law enforcement personnel assigned by each Party and insuring against liability for bodily injury, personal injury and property damage, in an amount not less than the maximum liability of such Party under applicable law. No Party represents in any way that the insurance specified herein, whether in scope of coverage or limits, is adequate or sufficient to protect any other Party or its interests. Each Party is solely responsible to determine its need for and to procure additional coverage which may be needed in connection with this Agreement. The procuring of insurance as required by this Agreement shall not be construed to limit any Party's liability hereunder or to fulfill the indemnification provisions of this Agreement.

XII. Mutual Non-Discrimination Clause. In accordance with Neb. Rev. Stat. § 48-1122, each Party agrees that neither it nor any of its subcontractors or agents shall discriminate against any employee, or applicant for employment to be employed in the performance of this Agreement, with respect to hire, tenure, terms, conditions, or privileges of employment, because of age, color, disability, genetic information, marital status, military status, national origin, pregnancy, race religion, sex, or any other prohibited basis of discrimination.

XIII. Incorporation of Recitals. The recitals set forth above are, by this reference, hereby incorporated into and deemed part of this Agreement.

XIV. Entire Agreement. This Agreement contains the entire agreement of the Parties. No representations were made or relied upon by any Party other than those that are expressly set forth herein. The provisions of this Agreement may not be explained, supplemented, or qualified through evidence of trade usage or prior course of dealings. No agent, employee or other representative of any Party is empowered to alter any of the terms hereof except as provided herein.

XV. Amendments/Modification. This Agreement may be modified for any reason, including but not limited to adding another Party. Said modification shall be made by written amendment,

approved and executed by the governing bodies of each Party. No alteration or variation of the terms and conditions of this Agreement shall be valid unless made pursuant to an amendment. Every amendment shall specify the date on which its provisions shall be effective.

- XVI. Assignment. None of the Parties may assign its rights under this Agreement.
- XVII. Successors and Assigns Bound by Covenants. All covenants, stipulations, and agreements herein shall inure to the benefit of the Parties and extend to and bind the legal representatives, successors, and assigns of the Parties.
- XVIII. Waiver. The failure of a Party to insist on strict performance of any covenants or conditions, or to exercise any option herein conferred on any one or more instances, shall not be construed as a waiver or relinquishment of any such covenant, condition, right, or option, but the same shall remain in full force and effect. For a waiver of a right or power to be effective, it must be in writing signed by the waiving Party. An effective waiver of a right or power shall not be construed as either a future or continuing waiver of that same right or power, or the waiver of any other right or power. In addition, any act by a Party which it is not obligated to do hereunder shall not be deemed to impose any obligation upon that Party to do any similar act in the future or in any way change or alter any of the provisions of this Agreement.
- XIX. Severability. If any provision of this Agreement is determined by a court of competent jurisdiction to be invalid or otherwise unenforceable, that provision will be severed and the remainder of this Agreement will remain in full force and effect.
- XX. Indemnification/Liability. To the extent permitted by law, each Party (as “indemnitor”) agrees to indemnify, defend, and hold harmless each of the other Parties (as “indemnitee(s)”) from and against any and all claims, losses, liability, costs, or expenses, including reasonable attorney’s fees (hereinafter collectively referred to as “claims”) arising out of bodily injury, including death, or property damage, but only to the extent that such claims which result in vicarious/derivative liability to the indemnitee(s), are caused by the act, omission, negligence, misconduct, or other fault of the indemnitor, its officers, officials, agents, employees, or volunteers; provided, however, that a Party shall have no liability whatsoever for declining to respond, delaying to respond, or terminating its response to another Party’s request for mutual aid and assistance. These indemnification provisions are not intended to waive a Party’s sovereign immunity. A Party’s liability is governed by and limited to the extent provided by the Nebraska Political Subdivisions Tort Claims Act or other applicable provisions of law.
- XXI. Notification of Claims and Lawsuits. In the event that a claim or lawsuit is brought against a Party for any matters related to this Agreement, it shall be the duty of that Party to notify the other Parties of said claim or lawsuit.
- XXII. Sovereign Immunity. Nothing in this Agreement shall be construed as an express or implied waiver of the sovereign immunity of any Party in any forum or jurisdiction.

XXIII. No Third Party Rights. This Agreement is not intended to, nor shall it provide third parties, excluding any assignment as provided herein, with any remedy, claim, liability, reimbursement, cause of action or other right or privilege; except that this Agreement's indemnification provision shall also inure to the benefit of a Party's employees, officers, agents and servants.

XXIV. Notice and Authorized Representatives. Notice, required under this Agreement, shall be delivered in writing and shall be effective upon receipt by the authorized representative. Delivery shall be made by certified mail, return receipt requested. For purposes of Notice, following individuals are the authorized representatives of the Parties:

**SARPY COUNTY**

County Sheriff  
Sarpy County Sheriff's Office  
8335 Platteview Road  
Papillion, NE 68046  
(402) 593-2288

**CITY OF LA VISTA**

Chief of Police  
La Vista Police Department  
7701 South 96<sup>th</sup> Street  
La Vista, NE 68128  
(402) 331-1582

**CITY OF PAPILLION**

Chief of Police  
Papillion Police Department  
1000 East 1<sup>st</sup> Street  
Papillion, NE 68046  
(402) 597-2035

XXV. Drug Free Policy. Parties assure each other that each has established and maintains a drug free workplace policy.

XXVI. New Employee Work Eligibility Status (Neb. Rev. Stat. § 4-114). Each Party is required and hereby agrees to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within Nebraska. A federal immigration verification system means the electronic verification of the work authorization program authorized by the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. 1324a, known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee.

XXVII. Public Benefits. With regard to Neb. Rev. Stat. §§ 4-108 to 4-113, no Party is an individual or sole proprietorship. Therefore, no Party is subject to the public benefits attestation and related requirements of Neb. Rev. Stat. §§ 4-108 to 4-113.

XXVIII. Joint Work Product. This Agreement is the joint work product of the Parties; accordingly, in the event of any ambiguity, no presumption shall be imposed against or in favor of any Party by reason of document preparation.

XXIX. Authority. Each of the persons signing below warrant and represent that they have the authority to enter into this Agreement and to bind the Parties hereto.

XXX. No Separate Legal Entity. This Agreement does not create a separate legal entity under the Interlocal Cooperation Act. For purposes of that Act, this Agreement shall be administered jointly by the Parties. In the event of a conflict, the majority decision of the Cooperating Agencies shall govern. This Agreement does not contemplate acquiring, holding or disposing of joint property nor does it contemplate the levying or collecting of any tax.

XXXI. Multiple Counterparts: This Agreement, involving numerous parties, may be executed in multiple counterparts each of which may bear the signatures of less than all of the parties hereto, and it shall be in full force and effect even if so executed.

XXXII. Headings. The section headings appearing in this Agreement are inserted only as a matter of convenience, and in no way define or limit the scope of any section.

(REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK)

**SARPY COUNTY SHERIFF'S OFFICE:**

**COUNTY OF SARPY, NEBRASKA,  
A Nebraska Political Subdivision**

By: \_\_\_\_\_  
Sarpy County Board Chairman

Date: \_\_\_\_\_

Attest:

\_\_\_\_\_  
Deb Houghtaling, County Clerk

Approved as to Form:

\_\_\_\_\_  
Deputy Sarpy County Attorney

**PAPILLION POLICE DEPARTMENT and  
PAPILLION FIRE DEPARTMENT:**

CITY OF PAPILLION, NEBRASKA,  
A municipal corporation and Nebraska Political  
Subdivision

By: \_\_\_\_\_  
David P. Black, Mayor

Date: \_\_\_\_\_

Attest:

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Nicole Brown, City Clerk

**LA VISTA POLICE DEPARTMENT:**

CITY OF LA VISTA, NEBRASKA,  
A municipal corporation and Nebraska Political  
Subdivision

By: \_\_\_\_\_  
Douglas Kindig, Mayor

Date: \_\_\_\_\_

Attest:

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Pamela A Buethe, City Clerk

**CITY OF LA VISTA**  
**MAYOR AND CITY COUNCIL REPORT**  
**MARCH 19, 2019 AGENDA**

| <b>Subject:</b>   | <b>Type:</b>                              | <b>Submitted By:</b>        |
|---|---|-----------------------------|
| INTERLOCAL COOPERATION AGREEMENT -<br>SARPY TACTICAL MEDIC (STACMED) TEAM | ◆ RESOLUTION<br>ORDINANCE<br>RECEIVE/FILE | BOB LAUSTEN<br>POLICE CHIEF |

**SYNOPSIS**

A resolution has been prepared to approve an Interlocal Cooperation Agreement between the City of La Vista, the City of Papillion, and Sarpy County for participation on the Sarpy Tactical Medic (STacMed) Team.

**FISCAL IMPACT**

N/A

**RECOMMENDATION**

Approval

**BACKGROUND**

The purpose of this agreement is to authorize the formation of a team of specially trained tactical medics from each of the Agencies to provide support in a wide range of law enforcement services within or outside their respective primary jurisdictions as authorized by Neb. Rev. Stat. § 29-215(2)(d), and to provide tactical emergency medical services to the Agencies. The Agencies seek to have tactical emergency medical services provided at critical law enforcement incidents occurring within the jurisdiction of an Agency.

Tactical Emergency Medical Support (TEMS) is the provision of preventative urgent and emergent medical care during high-risk, extended duration and mission-driven law enforcement special operations. TEMS is not intended as a replacement for EMS services, rather it is an operational medical element that complements these resources in order to promote the success and safety of the law enforcement mission.

The ability of Tactical Medic personnel to develop medical threat assessments, render immediate medical care in austere environments, and provide logistical support will further the health and safety of law enforcement personnel and reduce the incidences of injury, illness, disability and death associated with training and tactical operations.

The City of Bellevue has not made a decision on participation in the new Interlocal Agreement. If they so choose, Section XV of the Interlocal Cooperation Agreement provides for adding additional parties to the Agreement.

**RESOLUTION NO. \_\_\_\_**

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA APPROVING AN INTERLOCAL COOPERATION AGREEMENT BETWEEN THE CITY OF LA VISTA, THE CITY OF PAPILLION, AND SARPY COUNTY, NEBRASKA, FOR PARTICIPATION ON THE SARPY TACTICAL MEDIC (STACMED) TEAM.

WHEREAS, It has long been recognized that mutual aid between law enforcement agencies sharing similar demands is highly desirable; and

WHEREAS, the responses to critical incidents require the specialized attention of a team trained to be effective in highly volatile situations; and

WHEREAS, the police departments also recognize that delivery of these services can be done most cost-effectively and with enhanced flexibility when forces are combined and said agreement is in the best interest of the citizens of La Vista;

WHEREAS, tactical medic teams are now a high standard of care for law enforcement special operations;

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of the City of La Vista, Nebraska, hereby authorize the Mayor to execute an Interlocal Cooperation Agreement between the City of La Vista, the City of Papillion, and Sarpy County, Nebraska, for participation on the Sarpy Tactical Medic (STacMed) Team.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2019.

CITY OF LA VISTA

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Douglas Kindig, Mayor

ATTEST:

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Rachel D. Carl, CMC  
Deputy City Clerk

## **INTERLOCAL COOPERATION AGREEMENT FOR SARPY TACTICAL MEDIC (STACMED) TEAM**

THIS AGREEMENT is entered into as of this \_\_\_\_ day of \_\_\_\_\_, 2019, by and between the undersigned parties (hereafter individually “Party” and collectively “Parties”).

### **RECITALS**

WHEREAS, the Interlocal Cooperation Act, Neb. Rev. Stat. §§ 13-801 through 13-827 (Reissue 2012), authorize the Agencies to enter into an interlocal cooperation agreement to provide mutual aid and assistance through the creation of a **SARPY TACTICAL MEDIC (STACMED) TEAM**; and

WHEREAS, the Parties are public agencies as defined in Neb. Rev. Stat. § 13-803 of the Interlocal Cooperation Act; and

WHEREAS, the Parties desire to enter into this Interlocal Cooperation Agreement to form the **SARPY TACTICAL MEDIC (STACMED) TEAM** (“STACMED Team”), which STACMED Team shall work in conjunction with and provide support to the Sarpy County Special Weapons and Tactics Team (“SWAT”) and Crisis Negotiation Unit (“CNU”) (collectively, the “SWAT and CNU Team”); and

WHEREAS, by separate Resolution, the Parties have created the Sarpy County SWAT and CNU Team pursuant to an Interlocal Cooperation Agreement, and the Parties desire that hereinafter the Sarpy County STACMED Team and SWAT and CNU Team shall work together in providing tactical emergency medical and law enforcement services to the Agencies, as set forth in this Agreement and the Sarpy County SWAT and CNU Interlocal Cooperation Agreement.

**NOW, THEREFORE**, in consideration of the mutual promises contained in this Agreement, the Parties agree as follows:

- I. **Purpose:** The purpose of this Agreement is to authorize the formation of a team of specially trained tactical medics from each of the Agencies to provide support in a wide range of law enforcement services within or outside their respective primary jurisdictions as authorized by Neb. Rev. Stat. § 29-215(2)(d), and to provide tactical emergency medical services to the Agencies. The Agencies seek to have tactical emergency medical services provided at critical law enforcement incidents occurring within the jurisdiction of an Agency.
  
- II. **Definitions:** As used herein the following terms shall have the following meanings:
  - A. “Agency(ies)” shall mean the police/sheriff/fire departments of the Parties which are signatories hereto.
  - B. “Executive Board (“Board”) shall mean the board comprised of the Agency heads or their designated representatives, who shall be responsible for administering this cooperative undertaking as provided in Paragraph IV.

C. “Team” shall mean all duly sworn paid law enforcement officers and all duly licensed Emergency Medical Technicians and/or Paramedics in the employment of an Agency that have been assigned by their employing Agency head to participate on the STACMED Team in accordance with the policies and procedures as adopted by the Board and Agencies.

III. Authority:

- A. The authority for this Agreement is that authority granted by law, including without limitation the general powers of each Party and Agency, as well as Neb. Rev. Stat. §§ 13-801 to 13-827 (the “Nebraska Interlocal Cooperation Act”), Neb. Rev. Stat. § 29-215, and Neb. Rev. Stat. § 81-1401 *et seq.*
- B. This Agreement is not intended nor shall it be construed to in any way limit the power and authority granted by Neb. Rev. Stat. § 29-215. To that end, each Agency may individually impose on its own officers and Emergency Medical Technicians and/or Paramedics such conditions or limitations regarding their exercise of statutory law enforcement and public safety powers as such Agency may choose and so long as not inconsistent with the terms hereof.

IV. Executive Board.

- A. The Executive Board (“Board”) consists of the Sarpy County Sheriff, La Vista Chief of Police, Papillion Chief of Police, and Papillion Fire Chief (or their designees).
- B. The Board is responsible for:
  1. Meeting at least twice per year;
  2. Assigning leadership positions to Team members;
  3. Approving expenditures from the Team budget;
  4. Selecting Team members and any leadership positions for the Team;
  5. Establishing policies and procedures for the operation of the Board, which shall include, but are not limited to:
    - a. Chain of command and control over critical incident responses;
    - b. Process for activation of the Team in response to critical incidents;
    - c. Process for determining the medical director for the STACMED Team;
    - d. Expectations for a Team member’s conduct and providing of medical care and treatment;
    - e. Qualifications for Team members, including but not limited to, physical agility and medical training qualifications; and
    - f. Any other topics deemed appropriate by the Board.
  6. Performing any other functions necessary for the executive oversight, administration, and supervision of the Team.
- C. Each member of the Board has an equal vote in all decisions of the Board.
- D. Unless otherwise specified herein, decisions of the Board shall be made by majority vote.

V. Cost Sharing/Budget and Finance:

- A. Papillion shall be responsible for general financial administration of the Team, and thus will coordinate budgetary expenditure matters with all Agencies.
- B. Papillion will provide each Agency with a semiannual report on all receipts and disbursements.

- C. All costs associated with the initial purchase, repair, or replacement of a Team member's equipment and clothing shall be the responsibility of the Team member's Agency. This equipment and clothing shall remain the property of the Team member's Agency.
- D. Cost of training for individual Team members will be the responsibility of the Team member's Agency.
- E. Team members are considered employed by his or her own Agency and shall be considered and held as serving in the regular line-of-duty of the Agency that employs the Team member. Thus, personnel costs and related benefits including health insurance, retirement, etc., shall be the responsibility of the employing Agency.
- F. Each Agency shall contribute funding for making combined purchases necessary for operations of the Team. The amount of annual funding to be contributed by each Agency shall be determined by the unanimous vote of the Board as part of the budget process as outlined in the policies and procedures adopted by the Board and Agencies.
- G. Any remaining funds in the Team budget at the end of the calendar year will be held in the account for future purchases.
- H. By March 1 of each year, the Team will submit a proposed budget request to the Board. Said requests shall itemize requested purchases for the following budget cycle. The process for approval or denial of the request shall be identified in the policies and procedures adopted by the Board and Agencies.
- I. If an emergency expense arises outside of the customary budgetary process, the Board may approve said expense.

VI. Term and Termination: This Agreement shall be effective for a term of three years beginning on April 1, 2019 and ending March 31, 2022. At the end of the initial three-year term, this Agreement shall automatically renew for additional two-year terms ("Renewal Term"), unless otherwise terminated at any time by mutual written agreement of all of the Parties.

VII. Requests for Activation. Requests for activation of the STACMED Team may be made by the Police Chief, Sheriff, or designated representative thereof of the Agency requesting assistance. In situations posing an immediate threat to the life and safety of an officer or other individual, any officer may make the request.

- A. Declining/Delaying/Terminating Response. The Agencies acknowledge that the purpose of this Agreement is to provide mutual aid and assistance in response to critical incidents. However, a Police Chief, Fire Chief, Sheriff, or designated representative thereof, may decline to respond, may be delayed in responding, or may terminate its response, to an Agency's request for mutual aid and assistance. Notification of said declination, delay, or termination must be made pursuant to the policies and procedures adopted by the Board and Agencies.

VIII. Internal Affairs Investigations/Disciplinary Actions. Internal Affairs Investigations and disciplinary action arising out of a Team member's conduct, omissions, actions, etc. while serving on the Team shall be handled by Team member's Agency. Notification or initiation of an investigation will follow the employing Agency's policies.

IX. Policies and Procedures. The Board is responsible for establishing policies and procedures for the operation of the Team (see Section IV(B)(5)). These policies and procedures may be amended from time to time by approval of the Board. Each Agency shall adopt identical policies and procedures for its Team members.

X. Dispute Resolution Process. In the event of a dispute arising under this Agreement, the matter shall be referred to the Board for resolution. Written notice of the dispute shall be provided to each Board member. The Agencies must meet and attempt to resolve the dispute in a satisfactory manner. This meeting must take place within ten (10) business days after all Board members have been served notice of the dispute. The Board shall issue a written decision within thirty (30) days after the meeting. The content of the written decision shall be approved by a majority of the Board. During the pendency of this process, the Parties and Agencies shall act in good faith to perform their respective duties described herein. No Party or Agency shall institute a formal legal proceeding, file a claim, provide notice of withdraw, etc., until after the Board has issued a written decision.

XI. Withdrawal:

A. Process:

1. During the initial three-year term, a Party may withdraw from the Agreement if the withdrawal and timeline for said withdrawal is agreed to in writing by a majority of the Parties. If written consent is not provided by a majority of the Parties, the withdrawing Party must refer the matter of withdrawal to the Board pursuant to the Dispute Resolution Process described in Section X. In the event that the matter is not resolved pursuant to Section X, the withdrawing Party shall issue a written "Notice of Withdrawal" to the non-withdrawing Parties no later than ten (10) days after the written decision of the Board. The Notice must be served in writing to each Board Member before pursuing legal remedies available to each Party.
2. By March 1<sup>st</sup> of a Renewal Term, a Party may withdraw from the Agreement by providing written notice of its intent to withdraw to the other Parties. The Notice must include the effective date of termination, which shall be no later than March 31<sup>st</sup> of the Renewal Term.

B. Property. If a Party withdraws from this Agreement, the Party shall retain title to all property, resources, and equipment it had prior to, or obtained while, a Party to this Agreement. Within thirty (30) days after withdrawal, the withdrawing Party shall remove and retake possession of such property. Any property, resources, or equipment purchased or donated on behalf of the Team shall be disposed of upon withdrawal in accordance with the policies and procedures adopted by the agencies.

C. Liability. If a Party withdraws from this Agreement, it shall not be relieved of liability incurred by the Board prior to such withdrawal, including, but not limited to, such Party's responsibilities for funding the then current annual Team budget. In addition, in the event that the withdrawing Party has made a financial commitment to fund any specific future expense(s) of the Board which would impact future Team budgets as a result of such withdrawal, the withdrawing Party may remain financially responsible for its committed share of such specific future expense(s), as determined by the Board.

XII. Liability Insurance: The Parties agree to be self-insured or to carry liability insurance written on an “occurrence” basis (as distinguished from “claims made” basis) covering all duly sworn law enforcement personnel and all duly licensed Emergency Medical Technicians and/or Paramedics assigned by each Party and insuring against liability for bodily injury, personal injury and property damage, in an amount not less than the maximum liability of such Party under applicable law. No Party represents in any way that the insurance specified herein, whether in scope of coverage or limits, is adequate or sufficient to protect any other Party or its interests. Each Party is solely responsible to determine its need for and to procure additional coverage which may be needed in connection with this Agreement. The procuring of insurance as required by this Agreement shall not be construed to limit any Party’s liability hereunder or to fulfill the indemnification provisions of this Agreement.

XIII. Mutual Non-Discrimination Clause. In accordance with Neb. Rev. Stat. § 48-1122, each Party agrees that neither it nor any of its subcontractors or agents shall discriminate against any employee, or applicant for employment to be employed in the performance of this Agreement, with respect to hire, tenure, terms, conditions, or privileges of employment, because of age, color, disability, genetic information, marital status, military status, national origin, pregnancy, race religion, sex, or any other prohibited basis of discrimination.

XIV. Incorporation of Recitals. The recitals set forth above are, by this reference, hereby incorporated into and deemed part of this Agreement.

XV. Entire Agreement. This Agreement contains the entire agreement of the Parties. No representations were made or relied upon by any Party other than those that are expressly set forth herein. The provisions of this Agreement may not be explained, supplemented, or qualified through evidence of trade usage or prior course of dealings. No agent, employee or other representative of any Party is empowered to alter any of the terms hereof except as provided herein.

XVI. Amendments/Modification. This Agreement may be modified for any reason, including but not limited to adding another Party. Said modification shall be made by written amendment, approved and executed by the governing bodies of each Party. No alteration or variation of the terms and conditions of this Agreement shall be valid unless made pursuant to an amendment. Every amendment shall specify the date on which its provisions shall be effective.

XVII. Assignment. None of the Parties may assign its rights under this Agreement.

XVIII. Successors and Assigns Bound by Covenants. All covenants, stipulations, and agreements herein shall inure to the benefit of the Parties and extend to and bind the legal representatives, successors, and assigns of the Parties

XIX. Waiver. The failure of a Party to insist on strict performance of any covenants or conditions, or to exercise any option herein conferred on any one or more instances, shall not be construed as a waiver or relinquishment of any such covenant, condition, right, or option, but the same shall remain in full force and effect. For a waiver of a

right or power to be effective, it must be in writing signed by the waiving Party. An effective waiver of a right or power shall not be construed as either a future or continuing waiver of that same right or power, or the waiver of any other right or power. In addition, any act by a Party which it is not obligated to do hereunder shall not be deemed to impose any obligation upon that Party to do any similar act in the future or in any way change or alter any of the provisions of this Agreement.

XX. **Severability.** If any provision of this Agreement is determined by a court of competent jurisdiction to be invalid or otherwise unenforceable, that provision will be severed and the remainder of this Agreement will remain in full force and effect.

XXI. **Indemnification/Liability.** To the extent permitted by law, each Party (as “indemnitor”) agrees to indemnify, defend, and hold harmless each of the other Parties (as “indemnitee(s)”) from and against any and all claims, losses, liability, costs, or expenses, including reasonable attorney’s fees (hereinafter collectively referred to as “claims”) arising out of bodily injury, including death, or property damage, but only to the extent that such claims which result in vicarious/derivative liability to the indemnitee(s), are caused by the act, omission, negligence, misconduct, or other fault of the indemnitor, its officers, officials, agents, employees, or volunteers; provided, however, that, a Party shall have no liability whatsoever for declining to respond, delaying to respond, or terminating its response to another Party’s request for mutual aid and assistance. These indemnification provisions are not intended to waive a Party’s sovereign immunity. A Party’s liability is governed by and limited to the extent provided by the Nebraska Political Subdivisions Tort Claims Act or other applicable provisions of law.

XXII. **Notification of Claims and Lawsuits.** In the event that a claim or lawsuit is brought against a Party for any matters related to this Agreement, it shall be the duty of that Party to notify the other Parties of said claim or lawsuit.

XXIII. **Sovereign Immunity.** Nothing in this Agreement shall be construed as an express or implied waiver of the sovereign immunity of any Party in any forum or jurisdiction.

XXIV. **No Third Party Rights.** This Agreement is not intended to, nor shall it provide third parties, excluding any assignment as provided herein, with any remedy, claim, liability, reimbursement, cause of action or other right or privilege; except that this Agreement’s indemnification provision shall also inure to the benefit of a Party’s employees, officers, agents and servants.

XXV. **Notice and Authorized Representatives.** Notice, required under this Agreement, shall be delivered in writing and shall be effective upon receipt by the authorized representative. Delivery shall be made by certified mail, return receipt requested. For purposes of Notice, following individuals are the authorized representatives of the Parties:

County Sheriff  
Sarpy County Sheriff's Office  
8335 Platteview Road  
Papillion, NE 68046  
(402) 593-2288

Chief of Police  
La Vista Police Department  
7701 South 96<sup>th</sup> Street  
La Vista, NE 68128  
(402) 331-1582

Chief of Police  
Papillion Police Department  
1000 East 1<sup>st</sup> Street  
Papillion, NE 68046  
(402) 597-2035

Fire Chief  
Papillion Fire Department  
10727 Chandler Road  
La Vista, NE 68128  
(402) 339-8617

XXVI. Drug Free Policy. Parties assure each other that each has established and maintains a drug free workplace policy.

XXVII. New Employee Work Eligibility Status (Neb. Rev. Stat. § 4-114). Each Party is required and hereby agrees to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within Nebraska. A federal immigration verification system means the electronic verification of the work authorization program authorized by the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. 1324a, known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee.

XXVIII. Public Benefits. With regard to Neb. Rev. Stat. §§ 4-108 to 4-113, no Party is an individual or sole proprietorship. Therefore, no Party is subject to the public benefits attestation and related requirements of Neb. Rev. Stat. §§ 4-108 to 4-113.

XXIX. Joint Work Product. This Agreement is the joint work product of the Parties; accordingly, in the event of any ambiguity, no presumption shall be imposed against or in favor of any Party by reason of document preparation.

XXX. Authority. Each of the persons signing below warrant and represent that they have the authority to enter into this Agreement and to bind the Parties hereto.

XXXI. No Separate Legal Entity. This Agreement does not create a separate legal entity under the Interlocal Cooperation Act. For purposes of that Act, this Agreement shall be administered jointly by the Parties. In the event of a conflict, the majority decision of the Agencies shall govern. This Agreement does not contemplate acquiring, holding or disposing of joint property nor does it contemplate the levying or collecting of any tax.

XXXII. Multiple Counterparts: This Agreement, involving numerous parties, may be executed in multiple counterparts each of which may bear the signatures of less than all of the parties hereto, and it shall be in full force and effect even if so executed.

XXXIII. Headings. The section headings appearing in this Agreement are inserted only as a matter of convenience, and in no way define or limit the scope of any section.

(REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK)

**SARPY COUNTY SHERIFF'S OFFICE:**

COUNTY OF SARPY, NEBRASKA,  
A Nebraska Political Subdivision

By: \_\_\_\_\_  
Sarpy County Board Chairman

Date: \_\_\_\_\_

Attest:

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Deb Houghtaling, County Clerk

Approved as to Form:

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Deputy Sarpy County Attorney

**PAPILLION POLICE DEPARTMENT and  
PAPILLION FIRE DEPARTMENT:**

**CITY OF PAPILLION, NEBRASKA,  
A municipal corporation and Nebraska Political Subdivision**

By: \_\_\_\_\_  
David P. Black, Mayor

Date: \_\_\_\_\_

Attest:

\_\_\_\_\_  
Nicole Brown, City Clerk

**LA VISTA POLICE DEPARTMENT:**

CITY OF LA VISTA, NEBRASKA,  
A municipal corporation and Nebraska Political  
Subdivision

By: \_\_\_\_\_  
Douglas Kindig, Mayor

Date: \_\_\_\_\_

Attest:

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Pamela A. Buethe, City Clerk

**CITY OF LA VISTA**  
**MAYOR AND CITY COUNCIL REPORT**  
**MARCH 19, 2019 AGENDA**

| <b>Subject:</b>                             | <b>Type:</b>                              | <b>Submitted By:</b>            |
|---|---|---------------------------------|
| APPROVE PURCHASE -<br>SELF-CHECKOUT MACHINE | ◆ RESOLUTION<br>ORDINANCE<br>RECEIVE/FILE | ROSE BARCAL<br>LIBRARY DIRECTOR |

**SYNOPSIS**

A resolution has been prepared approving the purchase of a Bibliotheca® Hybrid SelfCheck™ 1000 machine in an amount not to exceed \$23,920.

**FISCAL IMPACT**

The FY19/20 Biennial budget provides funding for the proposed purchase.

**RECOMMENDATION**

Approval.

**BACKGROUND**

The purchase was budgeted as part of the FY19 budget. The self-checkout machine will provide library users quick access to checking out materials as well as privacy. The machine will be able to promote the library's electronic book collection as well as programming. The purchase is from Bibliotheca®, the same company that the library uses for the library security gates and detection system which includes all of the security devices in the 125,194 library items to date. For this reason, no other quotes were obtained.

**RESOLUTION NO. \_\_\_\_**

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA,  
NEBRASKA AUTHORIZING THE PURCHASE OF A HYBRID SELFCHECK 1000 FROM  
BIBLIOTHECA, ATLANTA, GEORGIA IN AN AMOUNT NOT TO EXCEED \$23,920.00**

WHEREAS, the City Council of the City of La Vista has determined that the purchase of a self-checkout machine is necessary; and

WHEREAS, the FY19/20 Biennial Budget provides funding for this purchase; and

WHEREAS, Subsection (C) (9) of Section 31.23 of the La Vista Municipal code requires that the City Administrator secure council approval prior to authorizing any purchases over \$5,000;

**NOW, THEREFORE BE IT RESOLVED**, by the Mayor and City Council of La Vista, Nebraska authorizing the purchase of a Hybrid SelfCheck 1000 from Bibliotheca, Atlanta, Georgia in an amount not to exceed \$23,920.00.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2019.

**CITY OF LA VISTA**

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Douglas Kindig, Mayor

ATTEST:

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Rachel D. Carl, CMC  
Deputy City Clerk

**CITY OF LA VISTA**  
**MAYOR AND CITY COUNCIL REPORT**  
**MARCH 19, 2019 AGENDA**

| <b>Subject:</b>                              | <b>Type:</b>                              | <b>Submitted By:</b>                              |
|--|---|---|
| APPROVE PURCHASE -<br>KUBOTA UTILITY VEHICLE | ◆ RESOLUTION<br>ORDINANCE<br>RECEIVE/FILE | JEFF CALENTINE<br>DEPUTY DIRECTOR OF PUBLIC WORKS |

**SYNOPSIS**

A resolution has been prepared authorizing the purchase of (1) one 2019 Kubota V Series Utility Vehicle with plow from Kubota of Omaha, 9317 S 144<sup>th</sup> St. Omaha, NE 68138 for an amount not to exceed \$22,493.02.

**FISCAL IMPACT**

The FY 19/20 Biennial Budget provides funding for the proposed purchase.

**RECOMMENDATION**

Approval

**BACKGROUND**

The Public Works Capital Purchasing Team has been researching options for future snow removal requirements on the City's expanding trail network. The traditional mower units with plows work fine for the sidewalks, but the lack of power and size does not work well with the wider 8' and 10' trail systems. This utility vehicle will also be utilized in the summer months for ball field maintenance work.

The proposed vehicle will be purchased through Sourcewell formerly known as the National Joint Powers Alliance (NJPA), contract #14777 (OC). Sourcewell operates just like the state bid but on a national scale.

**RESOLUTION NO. \_\_\_\_**

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, AUTHORIZING THE PURCHASE OF ONE (1) 2019 KUBOTA V SERIES UTILITY VEHICLE WITH PLOW FROM KUBOTA, OMAHA, NEBRASKA IN AN AMOUNT NOT TO EXCEED \$22,493.02

WHEREAS, the City Council of the City of La Vista has determined that the purchase of a Kubota V Series Utility Vehicle with plow is necessary; and

WHEREAS, the FY 19/20 Biennial Budget provides funding for this purchase; and

WHEREAS, Subsection (C) (9) of Section 31.23 of the La Vista Municipal code requires that the City Administrator secure council approval prior to authorizing any purchases over \$5,000;

NOW, THEREFORE BE IT RESOLVED, that the Mayor and City Council of the City of La Vista, Nebraska authorize the purchase of one (1) 2019 Kubota V Series Utility Vehicle with plow Kubota, Omaha, Nebraska in an amount not to exceed \$22,493.02.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2019.

CITY OF LA VISTA

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Douglas Kindig, Mayor

ATTEST:

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Rachel D. Carl, CMC  
Deputy City Clerk

— Standard Features —



**Kubota**

V Series

RTV-X1100CWL-H

\*\*\* EQUIPMENT IN STANDARD MACHINE \*\*\*

**DIESEL ENGINE**

Model Kubota D1105  
 3 Cyl. 68.5 cu in  
 +24.8 Gross Eng HP  
 75 Amp Alternator

**KEY FEATURES**

Factory Cab w/ A/C, Heater,  
 Defroster  
 Fully opening roll-down door  
 windows  
 Digital Multi-meter  
 Speedometer  
 Pre-wired w/ speakers/antenna for  
 stereo

**TRANSMISSION**

V-H-T-X  
 Variable Hydro Transmission  
 Forward Speeds:  
 Low 0 - 15 mph  
 High 0 - 25 mph  
 Reverse 0 - 17 mph  
 Limited-slip Front Differential  
 Rear differential lock

Front Independent Adjustable  
 Suspension

Rear Independent Adjustable  
 Suspension

Brakes - Front/Rear Wet Disc  
 Rear Brake Lights / Front  
 Headlights

**HYDRAULICS**

Hydrostatic Power Steering  
 with manual tilt-feature  
 Hydraulic Cargo Dump  
 Hydraulic Oil Cooler

2" Hitch Receiver, Front and Rear  
 Deluxe 60/40 split bench seats  
 with driver's side seat adjustment  
 Underseat Storage Compartments  
 Deluxe Front Guard  
 (radiator guard, bumper, and lens  
 guard)

**FLUID CAPACITY**

Fuel Tank 7.9 gal  
 Cooling 8.3 qts  
 Engine Oil 4.3 qts  
 Transmission Oil 1.8 gal  
 Brake Fluid 0.4 qts

**SAFETY EQUIPMENT**  
 SAE J2194 & OSHA 1928 ROPS  
 Horn  
 Dash-mounted Parking Brake  
 Spark Arrestor Muffler  
 Retractable 2-point Seat Belts

**CARGO BOX**

Width 57.7in  
 Length 40.5 in  
 Depth 11.2 in  
 Load Capacity 1102 lbs  
 Vol. Capacity 15.2 cu ft

**DIMENSIONS**

Width 63.2 in  
 Height 79.5 in  
 Length 120.3 in  
 Wheelbase 80.5 in  
 Tow Capacity 1300 lbs  
 Ground Clearance 10.4 in  
 Suspension Travel 8 in  
 Turning Radius 13.1 ft

+ Manufacturer Estimate

Factory Spray-on Bedliner  
 "L" Models Only

Bright Alloy Wheels (Silver-painted)  
 Silver-painted with machined  
 surface  
 "S" Models only

**TIRES AND WHEELS**

Heavy Duty Worksite 25 x 10 - 12, 6 ply

RTV-X1100CWL-H Base Price: \$21,322.00

(1) STROBE LIGHT MOUNT KIT \$160.00  
 77700-VC5058-STROBE LIGHT MOUNT KIT

(1) TURN SIGNAL/HAZARD LIGHT KIT \$277.00  
 K731-99610-TURN SIGNAL/HAZARD LIGHT KIT

Configured Price: **\$21,759.00**

Sourcewell Discount: **(\$4,786.98)**

**SUBTOTAL:** **\$16,972.02**

Dealer Assembly: **\$170.00**

Freight Cost: **\$690.00**

PDI: **\$400.00**

MSC12480 6'6" BOSS V-PLOW \$3,261.00

MSC13171 POWER EXT CABLE \$100.00

PLOW INSTALL LABOR & FREIGHT \$900.00

Total Unit Price: \$22,493.02

Quantity Ordered: 1

Final Sales Price: \$22,493.02

**Purchase Order Must Reflect  
 the Final Sales Price**

To order, place your Purchase Order directly with the quoting dealer

\*All equipment specifications are as complete as possible as of the date on the quote. Additional attachments, options, or accessories may be added (or deleted) at the discounted price. All specifications and prices are subject to change. Taxes are not included. The PDI fees and freight for attachments and accessories quoted may have additional charges added by the delivering dealer. These charges will be billed separately. Prices for product quoted are good for 60 days from the date shown on the quote. All equipment as quoted is subject to availability.

**CITY OF LA VISTA  
MAYOR AND CITY COUNCIL REPORT  
MARCH 19, 2019 AGENDA**

| <b>Subject:</b>        | <b>Type:</b>                              | <b>Submitted By:</b>     |
|------------------------|---|--------------------------|
| DISCUSSION - FIREWORKS | RESOLUTION<br>ORDINANCE<br>◆ RECEIVE/FILE | PAM BUETHE<br>CITY CLERK |

**SYNOPSIS**

A discussion has been scheduled regarding rules for hours of selling and discharging fireworks in La Vista.

**FISCAL IMPACT**

N/A.

**RECOMMENDATION**

Discussion only.

**BACKGROUND**

The City Council, at their recent work session, asked that his item was placed on the agenda to review the current rules for hours of the sell and discharge of fireworks.

Information is attached showing the current rules and those of the surrounding areas.

## FIREWORKS - SARPY & DOUGLAS CITIES

| CITY / COUNTY | SUMMER SALES     | SUMMER HOURS<br>SALES | SUMMER DISCHARGE | SUMMER HOURS<br>DISCHARGE | WINTER SALES    | WINTER HOURS<br>SALES | WINTER DISCHARGE | WINTER HOURS<br>DISCHARGE      |
|---------------|------------------|-----------------------|------------------|---------------------------|-----------------|-----------------------|------------------|--------------------------------|
| Bellevue      | June 25 - July 3 | 8:00am - 11:00pm      | June 25 - July 3 | 8:00am - 10:00pm          | N/A             | N/A                   | Dec 31 - Jan 1   | 9:00pm (12/31) - 12:30am (1/1) |
|               | July 4           | 8:00am - 11:00pm      | July 4           | 8:00am - 12:00am Midnight |                 |                       |                  |                                |
| Gretna        | June 25 - July 4 | 12:01am - 11:59pm     | June 25 - July 5 | 8:00am - 10:00pm          | Dec 29 - Dec 30 | 12:01am - 11:59pm     | Dec 29 - Jan 1   | 8:00am - 10:00pm               |
|               | July 4           | 12:01am - 11:59pm     | July 4           | 8:00am - 12:00am Midnight | Dec 31          | 12:01am - 11:59pm     | Dec 31           | 8:00am - 12:00am Midnight      |
| La Vista      | June 25 - July 3 | 8:00am - 11:00pm      | June 25 - July 2 | 7:00am - 10:00pm          | N/A             | N/A                   | N/A              | N/A                            |
|               | July 4           | 8:00am - 11:00pm      | July 3 - July 4  | 7:00am - 11:00pm          |                 |                       |                  |                                |
| Omaha         | June 28 - July 3 | 8:00am - 11:00pm      | July 2 - July 3  | 12:00pm Noon - 11:00pm    | N/A             | N/A                   | Dec 31 - Jan 1   | 5:00pm (12/31) - 1:00am (1/1)  |
|               | July 4           | 8:00am - 11:00pm      | July 4           | 12:00pm Noon - 11:00pm    |                 |                       |                  |                                |
| Papillion     | June 25 - July 3 | 8:00am - 10:00pm      | June 25 - July 3 | 8:00am - 10:00pm          | Dec 29 - 30     | 8:00am - 10:00m       | Dec 29 - 30      | 8:00am - 10:00m                |
|               | July 4           | 8:00am - 11:59pm      | July 4           | 8:00am - 11:59pm          | Dec 31          | 8:00am - 11:59pm      | Dec 31           | 8:00am - 11:59pm               |
| Ralston       | June 25 - July 3 | 8:00am - 11:00pm      | June 25 - July 3 | 9:00am - 10:30pm          | N/A             | N/A                   | N/A              | N/A                            |
|               | July 4           | 8:00am - Midnight     | July 4           | 9:00am - 11:59pm          |                 |                       |                  |                                |
| Springfield   | June 25 - July 3 | 12:01am - 11:59pm     | June 25 - July 3 | 8:00am - 10:00pm          | Dec 29 - Dec 30 | 12:01am - 11:59pm     | Dec 29 - Dec 30  | 8:00am - 10:00pm               |
|               | July 4           | 12:01am - 11:59pm     | July 4           | 8:00am - 10:00pm          | Dec 31          | 12:01am - 11:59pm     | Dec 31           | 8:00am - 10:00pm               |

**FIREWORKS - SUMMER SALES & DISCHARGE  
SARPY & DOUGLAS CITIES**

| CITY        | SALES DATES      | SALES HOURS       | DISCHARGE DATES  | DISCHARGE HOURS           |
|-------------|------------------|-------------------|------------------|---------------------------|
| Bellevue    | June 25 - July 3 | 8:00am - 11:00pm  | June 25 - July 3 | 8:00am - 10:00pm          |
|             | July 4           | 8:00am - 11:00pm  | July 4           | 8:00am - 12:00am Midnight |
| Gretna      | June 25 - July 3 | 12:01am - 11:59pm | June 25 - July 5 | 8:00am - 10:00pm          |
|             | July 4           | 12:01am - 11:59pm | July 4           | 8:00am - 12:00am Midnight |
| La Vista    | June 25 - July 2 | 8:00am - 11:00pm  | June 25 - July 2 | 7:00am - 10:00pm          |
|             | July 3 - 4       | 8:00am - 11:00pm  | July 3 - July 4  | 7:00am - 11:00pm          |
| Omaha       | June 28 - July 3 | 8:00am - 11:00pm  | July 2 - July 3  | 12:00pm Noon - 11:00pm    |
|             | July 4           | 8:00am - 11:00pm  | July 4           | 12:00pm Noon - 11:00pm    |
| Papillion   | June 25 - July 3 | 8:00am - 10:00pm  | June 25 - July 3 | 8:00am - 10:00pm          |
|             | July 4           | 8:00am - 11:59pm  | July 4           | 8:00am - 11:59pm          |
| Ralston     | June 25 - July 3 | 8:00am - 11:00pm  | June 25 - July 3 | 9:00am - 10:30pm          |
|             | July 4           | 8:00am - Midnight | July 4           | 9:00am - 11:59pm          |
| Springfield | June 25 - July 3 | 12:01am - 11:59pm | June 25 - July 3 | 8:00am - 10:00pm          |
|             | July 4           | 12:01am - 11:59pm | July 4           | 8:00am - 10:00pm          |

**FIREWORKS - WINTER SALES & DISCHARGE  
SARPY & DOUGLAS CITIES**

| CITY        | SALES DATES               | SALES HOURS       | DISCHARGE DATES | DISCHARGE HOURS                |
|-------------|---------------------------|-------------------|-----------------|--------------------------------|
| Bellevue    | N/A                       | N/A               | Dec 31 - Jan 1  | 9:00pm (12/31) - 12:30am (1/1) |
| Gretna      | Dec 29 - Dec 31           | 12:01am - 11:59pm | Dec 29 - Jan 1  | 8:00am - 10:00pm               |
|             |                           |                   | Dec 31          | 8:00am - 12:00am Midnight      |
| La Vista    | N/A                       | N/A               | N/A             | N/A                            |
| Omaha       | N/A                       | N/A               | Dec 31 - Jan 1  | 5:00pm (12/31) - 1:00am (1/1)  |
| Papillion   | Dec 29 - 30<br>Dec 31     | 8:00am - 10:00m   | Dec 29 - 30     | 8:00am - 10:00m                |
|             |                           | 8:00am - 11:59pm  | Dec 31          | 8:00am - 11:59pm               |
| Ralston     | N/A                       | N/A               | N/A             | N/A                            |
| Springfield | Dec 29 - Dec 30<br>Dec 31 | 12:01am - 11:59pm | Dec 29 - Dec 30 | 8:00am - 10:00pm               |
|             |                           | 12:01am - 11:59pm | Dec 31          | 8:00am - 10:00pm               |

## FIREWORKS COMPLAINTS RECEIVED BY LA VISTA POLICE DEPARTMENT

| TIMEFRAME              | # OF COMPLAINTS |
|------------------------|-----------------|
| JUNE 25 - JULY 4, 2015 | 38              |
| JUNE 25 - JULY 5, 2016 | 39              |
| JUNE 25 - JULY 4, 2017 | 43              |
| JUNE 25 - JULY 6, 2018 | 43              |

## MAXIMUM NUMBER OF FIREWORKS PERMITS ISSUED PER YEAR

| YEAR | MAXIMUM # OF PERMITS ISSUED |
|------|-----------------------------|
| 2000 | 7                           |
| 2001 | 6                           |
| 2002 | 6                           |
| 2003 | 6                           |
| 2004 | 6                           |
| 2005 | 5                           |
| 2006 | 4                           |
| 2007 | 6                           |
| 2008 | 5                           |
| 2009 | 6                           |
| 2010 | 7                           |
| 2011 | 8                           |
| 2012 | 8                           |
| 2013 | 8                           |
| 2014 | 8                           |
| 2015 | 8                           |
| 2016 | 8                           |
| 2017 | 8                           |
| 2018 | 9                           |