

## APPENDIX



## All Funds Summaries

## REVENUE AND EXPENDITURES - ALL FUNDS

	FY19 Actuals	FY20 Budget	FY20 Estimated Year-End	FY21 Adopted Budget	FY22 Adopted Budget	FY23 Projected Budget	FY24 Projected Budget	FY25 Projected Budget
<b>REVENUE</b>								
General	18,225,412	19,268,775	19,195,021	18,573,006	19,041,248	22,735,120	23,437,301	24,328,084
Sewer	4,150,503	4,410,092	4,272,043	4,469,263	8,687,819	4,916,551	5,155,860	5,408,108
Debt Service	4,401,637	4,037,476	3,544,008	3,401,489	3,471,003	4,205,132	4,241,476	4,413,180
Capital Improvement	963,541	8,522,411	112,825	6,490,387	610,382	527	4,114,152	13,932
Lottery	1,170,137	1,206,420	1,441,000	940,945	1,129,587	1,130,205	1,131,374	1,132,844
Economic Development	109	3,000,517	26	3,010,070	10,070	70	70	70
Off-Street Parking	13,040	115,771	14,822	24,111	10,070,412	75,611	285,000	535,000
Redevelopment	2,437,852	8,941,569	2,038,564	11,653,587	2,261,370	6,971,108	3,003,846	3,394,195
Police Academy	81,974	100,083	102,655	148,423	148,696	205,259	205,111	217,442
Sewer Reserve	8,609	8,937	6,200	17,747	11,747	11,908	19,911	26,542
Qualified Sinking Fund	716	625	525	3,757	4,632	5,132	6,007	7,007
TIF - City Centre Phase 1A	18,067	541,612	95,628	305,081	514,534	514,534	514,534	514,534
TIF - City Centre Phase 1B	-	-	30,870	418,803	806,735	806,735	806,735	806,735
TIF - City Centre Phase 2	-	-	-	-	-	85,784	85,784	85,784
TIF - City Centre Phase 3	-	-	-	-	-	-	64,470	237,108
<b>TOTAL REVENUE</b>	<b>31,471,597</b>	<b>50,154,288</b>	<b>30,854,187</b>	<b>49,456,669</b>	<b>46,768,235</b>	<b>41,663,676</b>	<b>43,071,631</b>	<b>41,120,565</b>
<b>EXPENDITURE</b>								
General	16,746,161	18,932,599	17,631,826	19,306,753	20,388,771	21,320,375	21,971,791	22,873,525
Sewer	3,620,235	3,787,941	3,715,996	4,664,908	9,435,056	4,202,581	4,417,634	4,782,932
Debt Service	3,452,859	3,153,682	3,140,789	3,334,779	3,384,162	3,020,829	2,672,209	2,685,070
Capital Improvement	3,345,910	9,979,512	1,243,910	6,979,445	1,531,000	1,225,000	1,450,000	3,144,000
Lottery	591,355	710,076	582,406	685,187	657,151	619,272	607,935	623,507
Economic Development	-	3,137,466	-	1,082,510	2,239,553	428,969	428,017	426,572
Off-Street Parking	4,642,456	1,991,698	1,715,056	1,198,065	3,278,321	9,773,109	2,010,643	2,008,282
Redevelopment	6,503,389	12,233,687	4,941,528	5,988,575	7,384,800	5,584,000	2,077,150	2,294,100
Police Academy	94,632	98,596	102,170	116,612	124,797	215,129	223,389	232,012
Sewer Reserve	-	-	-	-	-	-	-	-
Qualified Sinking Fund	-	-	-	-	-	-	-	-
TIF - City Centre Phase 1A	181	541,612	66,178	352,417	514,534	514,534	514,534	514,534
TIF - City Centre Phase 1B	-	-	15,590	434,083	806,735	806,735	806,735	806,735
TIF - City Centre Phase 2	-	-	-	-	-	85,784	85,784	85,784
TIF - City Centre Phase 3	-	-	-	-	-	-	64,470	237,108
<b>TOTAL EXPENDITURES</b>	<b>38,997,178</b>	<b>54,566,869</b>	<b>33,155,449</b>	<b>44,143,334</b>	<b>49,744,880</b>	<b>47,796,317</b>	<b>37,330,291</b>	<b>40,714,161</b>

# Appendix

## All Funds Summaries

### TRANSFERS IN AND TRANSFERS OUT - ALL FUNDS

	FY19 Actuals	FY20 Budget	FY20 Estimated Year-End	FY21 Adopted Budget	FY22 Adopted Budget	FY23 Projected Budget	FY24 Projected Budget	FY25 Projected Budget
<b>TRANSFERS IN</b>								
General	136,805	100,293	65,843	193,867	212,688	1,589,836	226,781	456,213
Sewer	342	3,000	-	350,000	850,150	300	300	300
Debt Service	182,411	214,782	441,452	577,831	604,171	600,300	654,759	820,160
Capital Improvement	2,960,508	1,142,500	1,401,756	484,445	925,000	1,250,000	50,000	400,000
Lottery	-	-	-	-	-	-	-	-
Economic Development	-	-	-	82,510	239,553	428,969	428,017	426,572
Off-Street Parking	917,239	1,396,911	1,472,741	1,275,065	1,209,582	1,617,713	1,649,151	1,473,282
Redevelopment	-	200,000	940,110	-	-	-	-	-
Police Academy	20,000	-	-	-	-	-	-	-
TIF - City Centre Phase 1A	-	-	-	-	-	-	-	-
TIF - City Centre Phase 1B	-	-	-	-	-	-	-	-
Sewer Reserve	1,201,125	728,630	740,000	-	-	882,162	718,493	607,627
Qualified Sinking Fund	100,000	450,000	250,000	50,000	125,000	200,000	200,000	225,000
TIF - City Centre Phase 2	-	-	-	-	-	-	-	-
TIF - City Centre Phase 3	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS IN</b>	<b>5,518,430</b>	<b>4,236,116</b>	<b>5,311,902</b>	<b>3,013,718</b>	<b>4,166,144</b>	<b>6,569,280</b>	<b>3,927,501</b>	<b>4,409,154</b>
<b>TRANSFERS OUT</b>								
General	(572,661)	(1,430,161)	(964,960)	(940,943)	(1,037,793)	(1,179,269)	(1,292,776)	(1,421,732)
Sewer	(1,201,125)	(728,630)	(740,000)	-	-	(882,162)	(718,493)	(607,627)
Debt Service	(2,942,175)	(1,255,003)	(1,552,003)	(1,182,985)	(1,458,440)	(1,683,140)	(552,590)	(790,359)
Capital Improvement	-	-	(253,322)	-	-	-	-	-
Lottery	(250,386)	(822,322)	(517,599)	(293,867)	(387,838)	(396,001)	(327,081)	(331,513)
Economic Development	-	-	-	-	-	-	-	-
Off-Street Parking	-	-	(940,110)	-	-	-	-	-
Redevelopment	(552,083)	-	(343,908)	(245,923)	(432,073)	(1,059,573)	(1,036,561)	(1,032,923)
Police Academy	-	-	-	-	-	-	-	-
Sewer Reserve	-	-	-	(350,000)	(850,000)	-	-	-
Qualified Sinking Fund	-	-	-	-	-	(225,000)	-	(225,000)
SID: Annexation						(1,144,135)		
<b>TOTAL TRANSFERS OUT</b>	<b>(5,518,430)</b>	<b>(4,236,116)</b>	<b>(5,311,902)</b>	<b>(3,013,718)</b>	<b>(4,166,144)</b>	<b>(6,569,280)</b>	<b>(3,927,501)</b>	<b>(4,409,154)</b>

## All Funds Summaries

**NET TRANSFERS - ALL FUNDS**

	FY19 Actuals	FY20 Budget	FY20 Estimated Year-End	FY21 Adopted Budget	FY22 Adopted Budget	FY23 Projected Budget	FY24 Projected Budget	FY25 Projected Budget
<b>NET TRANSFERS</b>								
General	(435,856)	(1,329,868)	(899,117)	(747,076)	(825,105)	410,567	(1,065,995)	(965,519)
Sewer	(1,200,783)	(725,630)	(740,000)	350,000	850,150	(881,862)	(718,193)	(607,327)
Debt Service	(2,759,764)	(1,040,221)	(1,110,551)	(605,154)	(854,269)	(1,082,840)	102,169	29,801
Capital Improvement	2,960,508	1,142,500	1,148,434	484,445	925,000	1,250,000	50,000	400,000
Lottery	(250,386)	(822,322)	(517,599)	(293,867)	(387,838)	(396,001)	(327,081)	(331,513)
Economic Development	-	-	-	82,510	239,553	428,969	428,017	426,572
Off-Street Parking	917,239	1,396,911	532,631	1,275,065	1,209,582	1,617,713	1,649,151	1,473,282
Redevelopment	(552,083)	200,000	596,202	(245,923)	(432,073)	(1,059,573)	(1,036,561)	(1,032,923)
Police Academy	20,000	-	-	-	-	-	-	-
Sewer Reserve	1,201,125	728,630	740,000	(350,000)	(850,000)	882,162	718,493	607,627
Qualified Sinking Fund	100,000	450,000	250,000	50,000	125,000	(25,000)	200,000	-
SID: Annexation						(1,144,135)		
<b>NET TRANSFERS</b>								
<b>FUND BALANCE</b>								
General	6,880,593	5,886,901	7,544,671	6,063,848	3,891,220	5,716,532	6,116,047	6,605,087
Sewer	1,094,287	990,808	910,334	1,064,689	1,167,602	999,710	1,019,743	1,037,592
Debt Service	3,792,183	3,635,756	3,084,851	2,546,407	1,778,979	1,880,442	3,551,878	5,309,789
Capital Improvement	24,186	(290,415)	41,535	36,922	41,304	66,831	2,780,983	50,915
Lottery	3,510,997	3,185,019	3,851,992	3,813,883	3,898,481	4,013,413	4,209,771	4,387,595
Economic Development	7,042	(129,907)	7,068	2,017,138	27,208	27,278	27,348	27,418
Off-Street Parking	1,232,062	753,046	64,459	165,570	8,167,243	87,458	10,966	10,966
Redevelopment	5,719,508	2,627,390	3,412,746	8,831,835	3,276,332	3,603,867	3,494,002	3,561,174
Police Academy	26,387	27,874	26,872	58,683	82,582	72,712	54,434	39,864
Sewer Reserve	1,209,734	1,947,301	1,955,934	1,623,681	785,428	1,679,498	2,417,902	3,052,071
Qualified Sinking Fund	100,716	551,341	351,241	404,998	534,630	514,762	720,769	727,776
TIF - City Centre Phase 1A	17,886	17,886	47,336	-	-	-	-	-
TIF - City Centre Phase 1B	-	-	15,280	-	-	-	-	-
TIF - City Centre Phase 2	-	-	-	-	-	-	-	-
TIF - City Centre Phase 3	-	-	-	-	-	-	-	-
<b>TOTAL CITY FUND BALANCE</b>	<b>23,615,581</b>	<b>19,203,000</b>	<b>21,314,319</b>	<b>26,627,654</b>	<b>23,651,009</b>	<b>18,662,503</b>	<b>24,403,843</b>	<b>24,810,247</b>

# Appendix

## All Funds Summaries

### ALL FUNDS REVENUES BY CATEGORY

	FY19 Actuals	FY20 Budget	FY20 Estimated Year-End	FY21 Adopted Budget	FY22 Adopted Budget	FY23 Projected Budget	FY24 Projected Budget	FY25 Projected Budget
<b>REVENUE</b>								
Property Tax	9,083,767	9,678,003	9,869,003	10,284,360	10,322,949	12,533,495	12,898,027	13,465,853
Sales Tax	9,509,935	9,383,327	7,952,256	7,774,155	8,072,561	10,231,448	10,651,887	11,088,484
Payments in Lieu of Taxes	343,156	382,428	341,771	391,989	401,789	411,834	415,952	420,111
State Revenue	1,861,074	1,958,268	1,966,668	1,739,301	1,809,262	2,254,894	2,277,443	2,300,218
Occupation Taxes and Franchise Fees	940,128	913,385	954,103	1,005,257	1,082,665	1,183,610	1,212,973	1,238,488
Hotel Occupation Tax	929,509	1,017,550	675,000	363,215	570,000	725,000	850,000	960,000
Licenses and Permits	432,358	440,250	421,740	436,113	433,186	470,762	466,261	481,213
Interest Income	274,392	160,720	192,726	236,288	245,872	203,897	205,887	234,805
Recreation Fees	176,723	172,710	94,039	171,782	171,782	171,782	171,882	171,983
Special Services	23,731	19,500	21,000	24,000	24,000	24,000	24,000	24,000
Grant Income	151,076	150,575	969,110	151,710	120,260	188,910	140,762	393,821
Restaurant Tax	-	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Miscellaneous	1,943,187	749,927	795,970	815,835	936,701	864,389	757,283	755,022
Bond Proceeds	-	18,000,000	-	19,105,000	14,610,000	4,055,000	4,100,000	-
Sewer Charges	4,135,717	4,406,033	4,259,043	4,459,566	4,676,939	4,906,102	5,146,251	5,398,406
Special Assessments - Principal	334,296	50,000	610	-	-	-	-	-
Special Assessments - Interest	115,512	25,000	823	-	-	-	-	-
Community Betterment	798,388	850,000	1,050,000	645,147	780,000	780,000	780,000	780,000
Taxes - Form 51	318,819	340,000	350,000	258,067	312,000	312,000	312,000	312,000
Police Academy	81,762	100,000	102,405	148,000	148,000	204,500	204,500	217,000
Tax Increment Financing	18,067	541,612	126,498	723,884	1,321,269	1,407,053	1,471,523	1,644,161
Parking Garage Fees	-	115,000	11,422	23,000	29,000	35,000	285,000	535,000
<b>TOTAL REVENUES</b>	<b>31,471,597</b>	<b>50,154,288</b>	<b>30,854,187</b>	<b>49,456,669</b>	<b>46,768,235</b>	<b>41,663,676</b>	<b>43,071,631</b>	<b>41,120,565</b>

## All Funds Summaries

**ALL FUNDS EXPENDITURES BY CATEGORY**

	FY19 Actuals	FY20 Budget	FY20 Estimated Year-End	FY21 Adopted Budget	FY22 Adopted Budget	FY23 Projected Budget	FY24 Projected Budget	FY25 Projected Budget
<b>EXPENDITURES</b>								
Personnel Services	10,492,021	12,116,878	11,234,033	12,436,804	13,388,105	13,957,445	14,366,730	14,764,560
Commodities	503,111	580,014	524,249	592,060	590,324	609,093	615,735	620,377
Contractual Services	7,647,004	9,098,603	8,500,453	9,134,300	9,548,835	9,903,815	10,425,023	10,857,472
Maintenance	853,153	799,414	724,182	928,948	838,612	841,508	825,297	832,120
Other Charges	664,301	3,839,204	723,766	1,894,021	2,762,030	816,024	982,839	1,067,189
Debt Service	5,453,877	5,868,608	5,233,407	6,468,287	7,792,217	8,375,832	8,057,667	8,115,443
Capital Outlay	990,299	784,636	678,226	798,469	407,757	513,600	487,000	673,000
Capital Improvement	12,393,412	21,479,512	5,537,133	11,890,445	14,417,000	12,779,000	1,570,000	3,784,000
<b>TOTAL EXPENDITURES</b>	<b>38,997,178</b>	<b>54,566,869</b>	<b>33,155,449</b>	<b>44,143,334</b>	<b>49,744,880</b>	<b>47,796,317</b>	<b>37,330,291</b>	<b>40,714,161</b>
<b>OTHER FINANCING SOURCES</b>								
Transfers In	5,518,430	4,236,116	5,311,902	3,013,718	4,166,144	6,569,280	3,927,501	4,409,154
Transfers Out	(5,518,430)	(4,236,116)	(5,311,902)	(3,013,718)	(4,166,144)	(6,569,280)	(3,927,501)	(4,409,154)
Transfer from Annexation	-	-	-	-	-	1,144,135	-	-
<b>TOTAL OTHER USES OF FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,144,135</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>31,141,162</b>	<b>23,615,581</b>	<b>23,615,581</b>	<b>21,314,319</b>	<b>26,627,654</b>	<b>23,651,009</b>	<b>18,662,503</b>	<b>24,403,843</b>
<b>CHANGE IN FUND BALANCE</b>	<b>(7,525,581)</b>	<b>(4,412,581)</b>	<b>(2,301,262)</b>	<b>5,313,335</b>	<b>(2,976,645)</b>	<b>(4,988,506)</b>	<b>5,741,340</b>	<b>406,404</b>
<b>ENDING FUND BALANCE</b>	<b>23,615,581</b>	<b>19,203,000</b>	<b>21,314,319</b>	<b>26,627,654</b>	<b>23,651,009</b>	<b>18,662,503</b>	<b>24,403,843</b>	<b>24,810,247</b>

# Appendix

## All Funds Summaries

### EXPENDITURE SUMMARY BY FUNCTION

Fund / Department	FY19 Actuals	FY20 Budget	FY20 Estimated Year-End	FY21 Adopted Budget	FY22 Adopted Budget	FY23 Projected Budget	FY24 Projected Budget	FY25 Projected Budget
<b>General Government</b>								
General Fund								
Mayor & Council	188,091	258,001	231,702	220,064	238,921	229,670	251,091	233,121
Boards & Commissions	8,410	10,544	4,715	6,335	6,335	7,243	7,261	7,281
Bldg Maintenance	520,068	666,644	634,581	635,049	644,553	671,796	681,900	702,309
IT	275,360	289,745	292,295	447,386	442,505	441,355	443,676	456,756
ADM Services	496,280	555,523	523,057	582,929	620,100	617,208	629,690	638,263
Administration	724,311	814,815	768,370	689,538	733,047	736,276	746,951	758,031
Human Resources	831,022	1,023,722	976,876	1,001,387	1,092,340	1,157,147	1,210,214	1,288,129
Finance	434,923	489,213	469,956	475,544	509,536	531,765	540,907	550,995
Communication	-	-	-	216,020	238,170	243,469	249,973	254,225
<b>Total General Government</b>	<b>3,478,465</b>	<b>4,108,207</b>	<b>3,901,552</b>	<b>4,274,252</b>	<b>4,525,507</b>	<b>4,635,929</b>	<b>4,761,663</b>	<b>4,889,110</b>
<b>Public Safety</b>								
General Fund								
Police	5,157,462	5,403,050	5,317,679	5,383,014	5,856,107	6,185,213	6,298,380	6,559,508
Fire	1,953,755	2,181,863	2,165,830	2,412,062	2,656,232	2,867,090	3,094,784	3,340,676
<b>Total Public Safety</b>	<b>7,111,217</b>	<b>7,584,913</b>	<b>7,483,509</b>	<b>7,795,076</b>	<b>8,512,339</b>	<b>9,052,303</b>	<b>9,393,164</b>	<b>9,900,184</b>
<b>Public Works - Streets</b>								
General Fund								
Public Works - Administration	338,611	445,393	400,218	361,521	395,619	421,926	434,540	444,711
Street Operating	2,270,743	2,522,062	2,241,286	2,635,227	2,388,876	2,554,466	2,425,180	2,691,695
<b>Total Public Works - Streets</b>	<b>2,609,354</b>	<b>2,967,455</b>	<b>2,641,504</b>	<b>2,996,748</b>	<b>2,784,495</b>	<b>2,976,392</b>	<b>2,859,720</b>	<b>3,136,406</b>
<b>Public Health and Social Services</b>								
General Fund								
Animal Control	50,385	58,775	52,500	54,300	56,165	58,096	60,094	62,162
Public Transportation	7,472	6,243	7,800	8,400	8,400	8,400	8,400	8,400
Senior Bus	78,432	119,142	93,032	120,798	108,752	108,753	129,846	114,634
<b>Total Public Health and Social Services</b>	<b>136,289</b>	<b>184,160</b>	<b>153,332</b>	<b>183,498</b>	<b>173,317</b>	<b>175,249</b>	<b>198,340</b>	<b>185,196</b>

## All Funds Summaries

## Expenditure Summary by Function (Continued)

Fund / Department	FY19 Actuals	FY20 Budget	FY20 Estimated Year-End	FY21 Adopted Budget	FY22 Adopted Budget	FY23 Projected Budget	FY24 Projected Budget	FY25 Projected Budget
<b>Culture and Recreation</b>								
General Fund								
Parks	879,284	1,180,306	933,861	1,167,250	1,242,863	1,284,549	1,376,369	1,389,596
Recreation	635,103	762,557	636,335	722,397	797,096	803,223	818,815	829,498
Sports Complex	354,047	413,496	397,831	405,311	430,921	423,446	552,958	493,671
Library	824,487	908,468	865,510	948,460	1,049,182	1,108,947	1,132,212	1,155,288
Swimming Pool	113,459	135,826	2,601	138,335	141,040	143,181	146,015	148,911
<b>Total Culture and Recreation</b>	<b>2,806,380</b>	<b>3,400,653</b>	<b>2,836,138</b>	<b>3,381,753</b>	<b>3,661,102</b>	<b>3,763,346</b>	<b>4,026,369</b>	<b>4,016,964</b>
<b>Community Development</b>								
General Fund								
Community Development	604,456	687,211	615,791	675,426	732,011	717,156	732,535	745,665
TIF1A Fund	181	541,612	66,178	352,417	514,534	514,534	514,534	514,534
TIF1B Fund	-	-	15,590	434,083	806,735	806,735	806,735	806,735
TIF2 Fund	-	-	-	-	-	85,784	85,784	85,784
TIF3 Fund	-	-	-	-	-	-	64,470	237,108
<b>Total Community Development</b>	<b>604,637</b>	<b>1,228,823</b>	<b>697,559</b>	<b>1,461,926</b>	<b>2,053,280</b>	<b>2,124,209</b>	<b>2,204,058</b>	<b>2,389,826</b>
<b>Capital Improvement</b>								
Off-Street Parking Fund								
Off-Street Parking Fund	3,713,071	750,000	650,000	100,000	2,000,000	8,000,000	-	-
Redevelopment Fund	5,206,549	10,700,000	3,593,223	4,181,000	5,536,000	3,554,000	20,000	290,000
Capital Improvement Fund	3,345,910	9,979,512	1,243,910	6,979,445	1,531,000	1,225,000	1,450,000	3,144,000
Sewer Fund	127,882	50,000	50,000	630,000	5,350,000	-	100,000	350,000
<b>Total Capital Improvement</b>	<b>12,393,412</b>	<b>21,479,512</b>	<b>5,537,133</b>	<b>11,890,445</b>	<b>14,417,000</b>	<b>12,779,000</b>	<b>1,570,000</b>	<b>3,784,000</b>
<b>Debt Service</b>								
Debt Service Fund								
Debt Service Fund	3,430,387	3,140,848	3,121,305	3,236,208	3,358,991	3,001,398	2,599,972	2,664,351
Off-Street Parking Fund	891,853	972,411	897,096	894,463	1,090,513	1,582,713	1,589,151	1,584,168
Economic Development Fund	-	137,466	-	82,510	239,553	428,969	428,017	426,572
Redevelopment Fund	1,133,118	1,233,597	1,136,438	1,632,575	1,673,800	1,855,000	1,982,150	1,929,100
Sewer Fund	-	-	-	-	158,333	202,725	204,850	206,725
<b>Total Debt Service</b>	<b>5,455,358</b>	<b>5,484,322</b>	<b>5,154,839</b>	<b>5,845,756</b>	<b>6,521,190</b>	<b>7,070,805</b>	<b>6,804,140</b>	<b>6,810,916</b>

# Appendix

## All Funds Summaries

### Expenditure Summary by Function (Continued)

Fund / Department	FY19 Actuals	FY20 Budget	FY20 Estimated Year-End	FY21 Adopted Budget	FY22 Adopted Budget	FY23 Projected Budget	FY24 Projected Budget	FY25 Projected Budget
<b>Miscellaneous</b>								
Off-Street Parking Fund	37,532	269,287	167,960	203,602	187,808	190,396	421,492	424,114
Economic Development Fund		3,000,000		1,000,000	2,000,000			
Redevelopment Fund	163,722	300,090	211,867	175,000	175,000	175,000	75,000	75,000
Debt Service Fund	22,472	12,834	19,484	98,571	25,171	19,431	72,237	20,719
<b>Total Miscellaneous</b>	<b>223,726</b>	<b>3,582,211</b>	<b>399,311</b>	<b>1,477,173</b>	<b>2,387,979</b>	<b>384,827</b>	<b>568,729</b>	<b>519,833</b>
<b>Business Type</b>								
Sewer Fund	3,492,353	3,737,941	3,665,996	4,034,908	3,926,723	3,999,856	4,112,784	4,226,207
Sewer Reserve Fund	-	-	-	-	-	-	-	-
Lottery Fund	591,355	710,076	582,406	685,187	657,151	619,272	607,935	623,507
Police Academy Fund	94,632	98,596	102,170	116,612	124,797	215,129	223,389	232,012
<b>Total Business Type</b>	<b>4,178,340</b>	<b>4,546,613</b>	<b>4,350,572</b>	<b>4,836,707</b>	<b>4,708,671</b>	<b>4,834,257</b>	<b>4,944,108</b>	<b>5,081,726</b>
<b>TOTAL EXPENDITURES</b>	<b>38,997,178</b>	<b>54,566,869</b>	<b>33,155,449</b>	<b>44,143,334</b>	<b>49,744,880</b>	<b>47,796,317</b>	<b>37,330,291</b>	<b>40,714,161</b>

# Program Revenue Overview

## General Fund Department Fee for Service Revenues

	FY19 Actuals	FY20 Budget	FY20 Estimated Year-End	FY21 Adopted Budget	FY22 Adopted Budget	FY23 Projected Budget	FY24 Projected Budget	FY25 Projected Budget
<b>GENERAL FUND</b>								
Community Development	387,077	407,500	391,500	407,093	407,388	414,885	420,005	424,568
Recreation	144,342	132,210	94,039	134,782	134,782	134,782	134,882	134,983
Library	29,615	19,500	26,715	32,430	32,630	32,930	33,125	33,322
Swimming Pool	32,381	40,500	-	37,000	37,000	37,000	37,000	37,000
Special Services Bus	23,731	19,500	21,000	24,000	24,000	24,000	24,000	24,000
<b>TOTAL FEES FOR SERVICES</b>	<b>617,146</b>	<b>619,210</b>	<b>533,254</b>	<b>635,305</b>	<b>635,800</b>	<b>643,597</b>	<b>649,012</b>	<b>653,873</b>



## Department Expenditures

## DEPARTMENT EXPENDITURE SUMMARY INCLUDING CAPITAL

	FY19 Actuals	FY20 Budget	FY20 Estimated Year-End	FY21 Adopted Budget	FY22 Adopted Budget	FY23 Projected Budget	FY24 Projected Budget	FY25 Projected Budget
<b>GENERAL FUND</b>								
Administrative Services	496,280	555,523	523,057	582,929	620,100	617,208	629,690	638,263
Mayor and Council	188,091	258,001	231,702	220,064	238,921	229,670	251,091	233,121
Boards and Commissions	8,410	10,544	4,715	6,335	6,335	7,243	7,261	7,281
Building Maintenance	520,068	666,644	634,581	635,049	644,553	671,796	681,900	702,309
City Administration	724,311	814,815	768,370	689,538	733,047	736,276	746,951	758,031
Police	5,157,462	5,403,050	5,317,679	5,383,014	5,856,107	6,185,213	6,298,380	6,559,508
Animal Control	50,385	58,775	52,500	54,300	56,165	58,096	60,094	62,162
Fire	1,953,755	2,181,863	2,165,830	2,412,062	2,656,232	2,867,090	3,094,784	3,340,676
Community Development	604,456	687,211	615,791	675,426	732,011	717,156	732,535	745,665
Public Works Administration	338,611	445,393	400,218	361,521	395,619	421,926	434,540	444,711
Streets	2,270,743	2,522,062	2,241,286	2,635,227	2,388,876	2,554,466	2,425,180	2,691,695
Parks	879,284	1,180,306	933,861	1,167,250	1,242,863	1,284,549	1,376,369	1,389,596
Recreation	635,103	762,557	636,335	722,397	797,096	803,223	818,815	829,498
Sports Complex	354,047	413,496	397,831	405,311	430,921	423,446	552,958	493,671
Library	824,487	908,468	865,510	948,460	1,049,182	1,108,947	1,132,212	1,155,288
Information Technology	275,360	289,745	292,295	447,386	442,505	441,355	443,676	456,756
Swimming Pool	113,459	135,826	2,601	138,335	141,040	143,181	146,015	148,911
Human Resources	831,022	1,023,722	976,876	1,001,387	1,092,340	1,157,147	1,210,214	1,288,129
Public Transportation	7,472	6,243	7,800	8,400	8,400	8,400	8,400	8,400
Special Services Bus	78,432	119,142	93,032	120,798	108,752	108,753	129,846	114,634
Finance	434,923	489,213	469,956	475,544	509,536	531,765	540,907	550,995
Communication	-	-	-	216,020	238,170	243,469	249,973	254,225
<b>TOTAL GENERAL FUND</b>	<b>16,746,161</b>	<b>18,932,599</b>	<b>17,631,826</b>	<b>19,306,753</b>	<b>20,388,771</b>	<b>21,320,375</b>	<b>21,971,791</b>	<b>22,873,525</b>
<b>SEWER FUND</b>								
Operating Expenditures	3,479,227	3,683,401	3,611,456	3,979,823	3,868,543	3,941,676	4,054,022	4,166,858
Storm Water Management	13,126	54,540	54,540	55,085	58,180	58,180	58,762	59,349
<b>TOTAL SEWER FUND</b>	<b>3,492,353</b>	<b>3,737,941</b>	<b>3,665,996</b>	<b>4,034,908</b>	<b>3,926,723</b>	<b>3,999,856</b>	<b>4,112,784</b>	<b>4,226,207</b>
<b>POLICE ACADEMY FUND</b>								
Police Academy	94,632	98,596	102,170	116,612	124,797	215,129	223,389	232,012
<b>TOTAL POLICE ACADEMY FUND</b>	<b>94,632</b>	<b>98,596</b>	<b>102,170</b>	<b>116,612</b>	<b>124,797</b>	<b>215,129</b>	<b>223,389</b>	<b>232,012</b>



# Adopted Fund Budget Changes

## GENERAL FUND BUDGET PERCENT CHANGE

	FY20 Budget	FY21 Adopted Budget	% Change	FY22 Adopted Budget	% Change
<b>REVENUES</b>					
Property Tax	8,673,516	9,393,170	8%	9,431,759	-
Sales Tax	4,691,663	3,887,077	(17%)	4,036,279	4%
Payments in Lieu of Taxes	288,922	356,710	23%	365,628	3%
State Revenue	1,958,268	1,739,301	(11%)	1,809,262	4%
Occupation and Franchise Taxes	883,900	970,600	10%	898,547	(7%)
Hotel Occupation Tax	1,017,550	363,215	(64%)	570,000	57%
Licenses and Permits	440,250	436,113	(1%)	433,186	(1%)
Interest Income	28,708	67,207	134%	48,361	(28%)
Recreation Fees	172,710	171,782	(1%)	171,782	-
Special Services	19,500	24,000	23%	24,000	-
Grant Income	150,575	151,710	1%	120,260	(21%)
Restaurant Tax	700,000	700,000	-	700,000	-
Miscellaneous	243,213	312,121	28%	432,184	38%
<b>TOTAL REVENUES</b>	<b>19,268,775</b>	<b>18,573,006</b>	<b>(4%)</b>	<b>19,041,248</b>	<b>3%</b>
<b>EXPENDITURES</b>					
Salary & Benefits	11,455,487	11,789,923	3%	12,688,732	8%
Commodities	519,914	543,554	5%	541,818	-
Contractual Services	5,203,184	5,280,659	1%	5,682,099	8%
Maintenance	699,126	826,985	18%	753,528	(9%)
Other Charges	304,081	357,163	17%	354,837	(1%)
Capital Outlay	750,807	508,469	(32%)	367,757	(28%)
<b>TOTAL EXPENDITURES</b>	<b>18,932,599</b>	<b>19,306,753</b>	<b>2%</b>	<b>20,388,771</b>	<b>6%</b>
<b>TRANSFERS IN (OUT)</b>					
Lottery Fund	100,293	193,867	93%	212,688	10%
Qualified Sinking Fund	-	-	-	-	-
SID Transfer	-	-	-	-	-
(Debt Service Fund)	(185,753)	(577,831)	211%	(604,171)	5%
(Economic Development Fund)	-	(82,510)	100%	(239,553)	190%
(Off-Street Parking Fund)	(844,408)	(280,602)	(67%)	(119,069)	(58%)
(Qualified Sinking Fund)	(400,000)	-	(100%)	(75,000)	-100%
<b>NET TRANSFERS IN (OUT)</b>	<b>(1,329,868)</b>	<b>(747,076)</b>	<b>(44%)</b>	<b>(825,105)</b>	<b>10%</b>

## Adopted Fund Budget Changes

### SEWER FUND BUDGET PERCENT CHANGE

	FY20 Budget	FY21 Adopted Budget	% Change	FY22 Adopted Budget	% Change
<b>REVENUES</b>					
Sewer Service Charges	25,095	19,950	(21%)	20,498	3%
Sewer User Fees	4,277,805	4,336,482	1%	4,553,306	5%
Sales Tax Collection Fee	18	19	6%	20	5%
Sewer Hookup Fee	103,115	103,115	-	103,115	-
Interest Income	4,059	9,697	139%	10,880	12%
Bond Proceeds	-	-	-	4,000,000	100%
<b>TOTAL REVENUE</b>	<b>4,410,092</b>	<b>4,469,263</b>	<b>1%</b>	<b>8,687,819</b>	<b>94%</b>
<b>EXPENDITURES</b>					
Personnel	581,719	549,189	(6%)	593,496	8%
Commodities	39,200	35,356	(10%)	35,356	-
Contractual Services	3,002,971	3,079,225	3%	3,173,507	3%
Maintenance	68,884	69,687	1%	69,384	-
Other Charges	11,338	11,451	1%	14,980	31%
Capital Outlay	33,829	290,000	757%	40,000	(86%)
Debt Service	-	-	-	158,333	100%
Capital Improvement Program	50,000	630,000	1,160%	5,350,000	749%
<b>TOTAL EXPENDITURES</b>	<b>3,787,941</b>	<b>4,664,908</b>	<b>23%</b>	<b>9,435,056</b>	<b>102%</b>
<b>TRANSFERS IN (OUT)</b>					
Lottery Fund	3,000	-	(100%)	150	100%
Sewer Reserve Fund	-	350,000	100%	850,000	100%
(Sewer Reserve Fund)	(728,630)	-	(100%)	-	-
<b>NET TRANSFERS IN (OUT)</b>	<b>(725,630)</b>	<b>350,000</b>	<b>(148%)</b>	<b>850,150</b>	<b>143%</b>

# Adopted Fund Budget Changes

## DEBT SERVICE FUND BUDGET PERCENT CHANGE

	FY20 Budget	FY21 Adopted Budget	% Change	FY22 Adopted Budget	% Change
<b>REVENUES</b>					
Property Tax	1,004,487	891,190	(11%)	891,190	-
Sales Tax	2,345,832	1,943,539	(17%)	2,018,141	4%
Special Assessments - Principal	50,000	-	(100%)	-	-
Special Assessments - Interest	25,000	-	(100%)	-	-
Interest Income	11,937	27,767	133%	20,994	(24%)
Miscellaneous	600,220	538,993	(10%)	540,678	-
<b>TOTAL REVENUES</b>	<b>4,037,476</b>	<b>3,401,489</b>	<b>(16%)</b>	<b>3,471,003</b>	<b>2%</b>
<b>EXPENDITURES</b>					
Debt Service - Bond Principal	2,605,000	2,645,000	2%	2,720,000	3%
Debt Service - Bond Interest	414,237	468,302	13%	509,771	9%
County Treasurer Fees	9,059	8,821	(3%)	8,796	-
Debt Payment - PFD	121,611	122,906	1%	129,220	5%
Financial/Legal Fees	3,775	89,750	2,277%	16,375	(82%)
<b>TOTAL EXPENDITURES</b>	<b>3,153,682</b>	<b>3,334,779</b>	<b>6%</b>	<b>3,384,162</b>	<b>1%</b>
<b>TRANSFERS IN (OUT)</b>					
General Fund	185,753	577,831	211%	604,171	5%
Lottery Fund	29,029	-	(100%)	-	-
(Capital Improvement Fund)	(702,500)	(434,445)	(38%)	(800,000)	84%
(Off Street Parking Fund)	(552,503)	(748,540)	35%	(658,440)	(12%)
<b>NET TRANSFERS IN (OUT)</b>	<b>(1,040,221)</b>	<b>(605,154)</b>	<b>(42%)</b>	<b>(854,269)</b>	<b>41%</b>

## CAPITAL IMPROVEMENT FUND BUDGET PERCENT CHANGE

	FY20 Budget	FY21 Adopted Budget	% Change	FY22 Adopted Budget	% Change
<b>REVENUES</b>					
Bond Proceeds	8,500,000	6,490,000	(24%)	610,000	(91%)
Interest Income	22,411	387	(98%)	382	(1%)
<b>TOTAL REVENUES</b>	<b>8,522,411</b>	<b>6,490,387</b>	<b>(24%)</b>	<b>610,382</b>	<b>(91%)</b>
<b>EXPENDITURES</b>					
Administration	150,000	-	(100%)	75,000	100%
Buildings and Grounds	375,000	100,000	(73%)	-	(100%)
Parks	598,000	300,000	(50%)	700,000	133%
Streets	8,856,512	6,579,445	(26%)	756,000	(89%)
<b>TOTAL EXPENDITURES</b>	<b>9,979,512</b>	<b>6,979,445</b>	<b>(30%)</b>	<b>1,531,000</b>	<b>(78%)</b>
<b>TRANSFERS IN (OUT)</b>					
Debt Service Fund	702,500	434,445	(38%)	800,000	84%
Lottery Fund	440,000	50,000	(89%)	125,000	150%
<b>NET TRANSFERS IN (OUT)</b>	<b>1,142,500</b>	<b>484,445</b>	<b>(58%)</b>	<b>925,000</b>	<b>91%</b>

# Appendix

## Adopted Fund Budget Changes

### LOTTERY FUND BUDGET

	FY20 Budget	FY21 Adopted Budget	% Change	FY22 Adopted Budget	% Change
<b>REVENUE</b>					
Community Betterment	850,000	645,147	(24%)	780,000	21%
Interest Income	16,420	37,731	130%	37,587	-
Taxes - Form 51	340,000	258,067	(24%)	312,000	21%
<b>TOTAL REVENUES</b>	<b>1,206,420</b>	<b>940,945</b>	<b>(22%)</b>	<b>1,129,587</b>	<b>20%</b>
<b>EXPENDITURES</b>					
Professional Services	175,745	215,135	22%	115,840	(46%)
Events Marketing	29,734	30,000	1%	31,545	5%
Concerts & Movie Nights	11,145	10,900	(2%)	11,000	1%
Recreation Events	1,474	1,518	3%	1,564	3%
Community Events	70,027	29,840	(57%)	31,924	7%
Salute to Summer	36,861	130,127	253%	130,178	-
Other Contractual Services	35,090	9,600	(73%)	23,100	141%
Other Charges (Taxes)	350,000	258,067	(26%)	312,000	21%
<b>TOTAL EXPENDITURES</b>	<b>710,076</b>	<b>685,187</b>	<b>(4%)</b>	<b>657,151</b>	<b>(4%)</b>
<b>TRANSFERS (OUT)</b>					
(General Fund)	(100,293)	(193,867)	93%	(212,688)	10%
(Debt Service Fund)	(29,029)	-	(100%)	-	-
(Sewer Fund)	(3,000)	-	(100%)	(150)	100%
(Capital Improvement Fund)	(440,000)	(50,000)	(89%)	(125,000)	150%
(Redevelopment Fund)	(200,000)	-	(100%)	-	-
(Qualified Sinking Fund)	(50,000)	(50,000)	-	(50,000)	-
<b>TOTAL TRANSFERS (OUT)</b>	<b>(822,322)</b>	<b>(293,867)</b>	<b>(64%)</b>	<b>(387,838)</b>	<b>32%</b>

### ECONOMIC DEVELOPMENT FUND BUDGET PERCENT CHANGE

	FY20 Budget	FY21 Adopted Budget	% Change	FY22 Adopted Budget	% Change
<b>REVENUE</b>					
Interest Income	517	10,070	1,848%	10,070	-
Bond Proceeds	3,000,000	3,000,000	-	-	(100%)
<b>TOTAL REVENUES</b>	<b>3,000,517</b>	<b>3,010,070</b>	<b>0%</b>	<b>10,070</b>	<b>(100%)</b>
<b>EXPENDITURES</b>					
Debt Service - Bond Principal	-	-	-	195,000	100%
Debt Service - Bond Interest	62,466	48,010	(23%)	44,053	(8%)
Grants	3,000,000	1,000,000	(67%)	2,000,000	100%
Financial Fees	75,000	34,500	(54%)	500	(99%)
<b>TOTAL EXPENDITURES</b>	<b>3,137,466</b>	<b>1,082,510</b>	<b>(65%)</b>	<b>2,239,553</b>	<b>107%</b>
<b>TRANSFERS IN</b>					
General Fund Transfer - Sales Tax	-	82,510	100%	239,553	190%
<b>TOTAL TRANSFERS IN</b>	<b>-</b>	<b>82,510</b>	<b>100%</b>	<b>239,553</b>	<b>190%</b>

# Adopted Fund Budget Changes

## OFF-STREET PARKING FUND BUDGET PERCENT CHANGE

	FY20 Budget	FY21 Adopted Budget	% Change	FY22 Adopted Budget	% Change
<b>REVENUES</b>					
Parking Garage Fees	115,000	23,000	(80%)	29,000	26%
Bond Proceeds	-	-	-	10,000,000	100%
Interest Income	771	1,111	44%	41,412	3,627%
<b>TOTAL REVENUES</b>	<b>115,771</b>	<b>24,111</b>	<b>(79%)</b>	<b>10,070,412</b>	<b>41,667%</b>
<b>EXPENDITURES</b>					
Commodities	17,365	11,000	(37%)	11,000	-
Contractual Services	220,518	160,326	(27%)	161,108	-
Maintenance	31,404	32,276	3%	15,700	(51%)
Other	76,500	780	(99%)	35,280	4,423%
Debt Service	895,911	893,683	-	1,055,233	18%
Capital Improvement	750,000	100,000	(87%)	2,000,000	1,900%
<b>TOTAL EXPENDITURES</b>	<b>1,991,698</b>	<b>1,198,065</b>	<b>(40%)</b>	<b>3,278,321</b>	<b>174%</b>
<b>TRANSFERS IN (OUT)</b>					
General Fund	844,408	280,602	(67%)	119,069	(58%)
Debt Service Fund	552,503	748,540	35%	658,440	(12%)
Redevelopment Fund	-	245,923	100%	432,073	76%
<b>NET TRANSFERS IN (OUT)</b>	<b>1,396,911</b>	<b>1,275,065</b>	<b>(9%)</b>	<b>1,209,582</b>	<b>(5%)</b>

## REDEVELOPMENT FUND BUDGET PERCENT CHANGE

	FY20 Budget	FY21 Adopted Budget	% Change	FY22 Adopted Budget	% Change
<b>REVENUES</b>					
Sales Tax	2,345,832	1,943,539	(17%)	2,018,141	4%
GBOT - Retail Sales	29,485	34,657	18%	109,218	215%
GBOT - Event Sales	-	-	-	74,900	100%
Bond Proceeds	6,500,000	9,615,000	48%	-	(100%)
Interest Income	66,252	60,391	(9%)	59,111	(2%)
<b>TOTAL REVENUES</b>	<b>8,941,569</b>	<b>11,653,587</b>	<b>30%</b>	<b>2,261,370</b>	<b>(81%)</b>
<b>EXPENDITURES</b>					
Professional Services	300,000	175,000	(42%)	175,000	-
Debt Service - Bond Principal	505,000	750,000	49%	800,000	7%
Debt Service - Bond Interest	728,187	761,125	5%	872,550	15%
Land/Construction	10,700,000	4,181,000	(61%)	5,536,000	32%
Financial/Legal Fees	500	121,450	24,190%	1,250	(99%)
<b>TOTAL EXPENDITURES</b>	<b>12,233,687</b>	<b>5,988,575</b>	<b>(51%)</b>	<b>7,384,800</b>	<b>23%</b>
<b>TRANSFERS IN (OUT)</b>					
Lottery Fund	200,000	-	(100%)	-	-
(Off Street Parking Fund)	-	(245,923)	100%	(432,073)	76%
<b>NET TRANSFERS IN (OUT)</b>	<b>200,000</b>	<b>(245,923)</b>	<b>(223%)</b>	<b>(432,073)</b>	<b>76%</b>

## Adopted Fund Budget Changes

### TIF 1A FUND BUDGET PERCENT CHANGE

	FY20 Budget	FY21 Adopted Budget	% Change	FY22 Adopted Budget	% Change
<b>OPERATING</b>					
Revenue	541,612	305,081	(44%)	514,534	69%
<b>TOTAL REVENUES</b>	<b>541,612</b>	<b>305,081</b>	<b>(44%)</b>	<b>514,534</b>	<b>69%</b>
<b>DEBT SERVICE</b>					
TIF Approved Expenses	536,196	349,366	(35%)	509,389	46%
<b>OTHER CHARGES</b>					
County Treasurer Fee	5,416	3,051	(44%)	5,145	69%
<b>TOTAL EXPENDITURES</b>	<b>541,612</b>	<b>352,417</b>	<b>(35%)</b>	<b>514,534</b>	<b>46%</b>

### TIF 1B FUND BUDGET PERCENT CHANGE

	FY20 Budget	FY21 Adopted Budget	% Change	FY22 Adopted Budget	% Change
<b>OPERATING</b>					
Revenue	-	418,803	100%	806,735	93%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>418,803</b>	<b>100%</b>	<b>806,735</b>	<b>93%</b>
<b>DEBT SERVICE</b>					
TIF Approved Expenses	-	429,895	100%	798,668	86%
<b>OTHER CHARGES</b>					
County Treasurer Fee	-	4,188	100%	8,067	93%
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>434,083</b>	<b>100%</b>	<b>806,735</b>	<b>86%</b>

### POLICE ACADEMY FUND BUDGET PERCENT CHANGE

	FY20 Budget	FY21 Adopted Budget	% Change	FY22 Adopted Budget	% Change
<b>REVENUES</b>					
Agency Contribution	100,000	130,000	30%	130,000	-
Tuition	-	18,000	100%	18,000	-
Interest Income	83	423	410%	696	65%
Miscellaneous	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>100,083</b>	<b>148,423</b>	<b>48%</b>	<b>148,696</b>	<b>0%</b>
<b>EXPENDITURES</b>					
Personnel Services	79,672	97,692	23%	105,877	8%
Commodities	3,535	2,150	(39%)	2,150	-
Contractual Services	11,854	11,970	1%	11,970	-
Other Charges	3,535	4,800	36%	4,800	-
<b>TOTAL EXPENDITURES</b>	<b>98,596</b>	<b>116,612</b>	<b>18%</b>	<b>124,797</b>	<b>7%</b>

# Budget Assumptions

## SALARIES

A pay for performance system has been adopted by the City for merit-based employee pay increases. The City Council approves the Pay Matrix annually, and performance reviews are completed in April with increases going into effect the following October. For the FY21 budget, the average citywide salary increase was 3.7% (excluding the FOP). The Fraternal Order of Police (FOP) contract expires September 30, 2023. The last negotiations resulted in an agreement for a 5-year contract that would set police salary increases as follows: FY19 - 3.75%, FY20 - 3.25%, FY21 - 3.25%, FY22 - 3.25%, and FY23 - 3.50%.

FY22 contains an extra pay period for a total of 27 pay periods. An additional \$482,000 is included in salaries and salary related benefits in FY22. An extra pay period in a fiscal year occurs about every eleven years.

## BENEFITS

The City is projecting a 6% increase in Health & Dental Insurance.

## OPERATING

Departments were asked to keep their budgets flat for FY21 & FY22. For the FY23 to FY25 projections, a 1% growth factor was applied. It is recommended to add a Communication cost center in City Administration. As a result, the quarterly newsletter costs that have been allocated to the departments are moved to the Communication budget, and no increase was projected. An increase of 2% for newsletter postage was included.

Utilities and phone charges for City Hall had previously been allocated to departments residing in City Hall. Since these departments are part of the general government category, utility and phone charges for City Hall are charged to one department, Administrative Services. This

facilitates centralized management of the budget and expenditures.

Administrative costs related to the TIF funds are charged to the Community Development department.

Public Works travel and training was previously split with the Sewer Fund by a 75%/25% allocation. This allocation is eliminated in this biennial budget as many of the seminars are not related to Sewer operations, and it is administratively burdensome to split these invoices. Public Works will charge directly to the Sewer Fund based on the training topics.

It is recommended that Administrative Services be added to the allocation of copy machine costs for one of the copy machine leases.

## PHONE/AUTO ALLOWANCE

No changes were made to the phone or auto allowances, although individual amounts were adjusted based on responsibilities in positions.

## REVENUE PROJECTION

The FY20 preliminary property valuation from the Sarpy County Assessor was available June 20th, and it indicates an increase of 7.01%. The State requires that the second year of a biennial budget remain at 0% valuation growth. For the workshop, a growth factor was included in the FY21 valuation to better reflect actual fund balance projections in FY22. The Council was asked to approve the budget showing the valuation the same in both years, and an amended budget will be submitted for approval to reflect the actual second year valuation.

Sales tax has continued to be difficult to forecast due to the State Incentive Refunds. While sales tax earned continues to increase, actual sales tax received fluctuates significantly from one year to the next based on refunds required by the State. We have increased our information requests to the State to break out our sales tax by industry and

## Budget Assumptions

geographical areas of the City. The COVID-19 pandemic expected negative impact on sales tax receipts has intensified our analysis of the City's sales tax revenue. Through negotiations with the State, the City is attempting to gain information for online sales tax revenue.

A sales tax incentive refund reserve is maintained at approximately \$3.2 million so that funds are available to support cash flow in the months of large incentive refunds. The State notifies the City one year in advance that the refund will be withheld from the sales tax net proceeds. Any amounts of occupation tax over \$30,000 per month are expected to be claimed as future incentive refunds and are set aside in the sales tax incentive reserve. This reserve is part of the overall City reserve. To date, \$9.6 million has been withheld from the City's sales tax remittance for sales tax incentive refunds.

See the General Fund section for an in depth analysis of the COVID-19 impacts on revenue. The hospitality industry has been severely affected with a 90% drop in Hotel Occupation Tax revenue in the lockdown months.

### FUND CHANGES

#### General Fund

The General Fund tax levy is changed from \$.49 to \$.50. The total tax levy remains the same at \$.55.

#### Sewer Fund

A new five year sewer rate study was accepted by the City Council in May 2019 with a 5% increase in sewer fees from FY20 through FY24.

#### Debt Service Fund

The Debt Service Fund tax levy changed from \$.06 to \$.05. The total tax levy remains the same at \$.55.

#### Capital Fund

No changes to the Capital Fund structure or methods are recommended in this biennial budget.

#### Economic Development Fund

A new grant application was accepted in March 2020 for an entertainment venue adjacent to City Centre. The grant amount is \$3 million, and a bond is recommended in FY21.

#### Lottery Fund

The allocation of the financial audit to the Lottery Fund is discontinued. Agreed upon procedures are performed quarterly and annually and billed directly to the Keno fund and partially reimbursed by the Keno contractor.

#### Redevelopment Fund

No procedure or method changes are recommended for the Redevelopment Fund.

#### Off-Street Parking Fund

Costs associated with the City's existing parking lot in the Southport development have historically been included in this fund.

Revenues and expenditures associated Off-Street Parking District No. 2 is included in this fund. Currently Parking Structure #1 is in operation, and planning is in process for Parking Structure #2.

#### Qualified Sinking Fund

On October 6, 1998, the Mayor and City Council authorized the establishment of a Qualified Sinking Fund with a beginning balance of \$50,000. It is recommended that transfers continue to this fund for designated future capital outlay expenditures.

#### Tax Increment Financing (TIF) Fund

These funds track the Tax Incremental Financing projects approved by Mayor and City Council for the City Centre Project. Two TIF funds are currently active, and two more TIF funds are slated to come on line in the biennium.

# Glossary of Budget Terms

## ACCOUNTS PAYABLE

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

## ACCOUNTS RECEIVABLE

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

## ACCRAUL BASIS OF ACCOUNTING

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

## ADOPTED BUDGET

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

## AMORTIZATION

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

## APPROPRIATION

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

## ASSESSED VALUATION

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

## ASSETS

Property owned by a government, which has monetary value.

## AUDIT

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

## AUTHORIZED POSITIONS

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

## BASIS OF ACCOUNTING

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

## BALANCE SHEET

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

## BALANCED BUDGET

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

## Glossary of Budget Terms

### BEGINNING FUND BALANCE

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

### BIENNIAL BUDGET

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

### BOND

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

### BOND RATING

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

### BUDGET

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

### BUDGET CALENDAR

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

### BUDGET ADOPTION

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

### BUDGETARY CONTROL

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

### CAPITAL ASSET

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

### CAPITAL BUDGET

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

### CAPITAL OUTLAY

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

### CAPITAL IMPROVEMENT FUND

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

# Glossary of Budget Terms

## CAPITAL IMPROVEMENT PROGRAM 5 YEAR PLAN (CIP)

The City's Capital Improvement Program (CIP) 5-Year Plan is designed to prioritize and strategically plan the City's large capital projects in a fiscally responsible manner.

## CASH BASIS OF ACCOUNTING

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

## CITY COUNCIL STRATEGIC PLAN

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

## CITY ADMINISTRATOR'S BUDGET MESSAGE

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

## COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

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

## CONSUMER PRICE INDEX

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

## CONTINGENCY

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

## DEPARTMENT

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

## DEBT

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

## DEBT FINANCING

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

## DEBT SERVICE

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

## DEFICIT

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

## Glossary of Budget Terms

### DEPRECIATION

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

### DIVISION

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

### ENCUMBRANCES

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

### ENTERPRISE FUND

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

### ENVIRONMENTAL IMPACT REPORT (EIR)

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

### EXPENDITURE

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

### EXPENSE

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

### FEES

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

### FIDUCIARY FUND

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

### FISCAL YEAR

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

### FRINGE BENEFITS

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

### FTE

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

### FUND

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

# Glossary of Budget Terms

## FUND BALANCE

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

## GENERAL FUND

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

## GENERAL OBLIGATION BOND

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

## GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Generally Accepted Accounting Principles, or GAAP, is the uniform minimum standards and guidelines for financial accounting and reporting. These uniform standards govern the form and content of the financial statements of an entity. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

## GOVERNMENTAL ACCOUNTING

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

## GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

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

## GOVERNMENTAL FUND

A fund type used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special

revenue funds, debt service funds, capital projects funds, and permanent funds.

## GRANT

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

## INFRASTRUCTURE

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

## INTERFUND TRANSACTIONS

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

## INTERNAL SERVICE FUND

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

## LIABILITY

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

Note: This term does not include encumbrances.

## LINE ITEM DETAIL

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

## Glossary of Budget Terms

### LONG-TERM DEBT

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

### MID-BIENNIAL BUDGET

The last year of the Biennial Budget.

### MODIFIED ACCRUAL BASIS OF ACCOUNTING

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

### MUNICIPAL CODE

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

### OPERATING BUDGET

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

### ORDINANCE

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

### PAY-AS-YOU-GO BASIS

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

### PROPRIETARY FUND

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

### PURCHASE ORDER

A document issued to a vendor which authorizes the purchase and delivery of specified merchandise, or for the rendering of a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

### QUALIFIED SINKING FUND

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

### RE-APPROPRIATION

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

### REIMBURSEMENTS

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

### RESERVE

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

# Glossary of Budget Terms

## RESOLUTION

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

## REVENUE

Sources of income used to finance City governmental services.

## SELF-INSURANCE

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

## SPECIAL REVENUE FUNDS

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

## TAXES

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

## TAX INCREMENT FINANCING (TIF)

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

## UNPROGRAMMED CAPITAL IMPROVEMENT PROJECTS

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

## Line Item Descriptions

### PERSONNEL

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

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

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

**103. Overtime.** Includes the overtime costs anticipated during the next year.

**104. FICA.** Includes the mandatory withholding match for FICA that is a fixed percentage of salaries.

**105. Insurance.** Includes the City's portion of health, dental, life, and disability insurance for employees and their dependents.

**106. Other Personnel Services.** Includes all remuneration of City employees for job related services that are not otherwise compensated for and which cannot be conveniently classified in any of the above accounts.

**107. Pension - Civilian.** Includes the City's pension contribution for all employees, other than sworn Police, the City Administrator, and the Assistant City Administrator.

**108. Pension - Other.** Includes the City's pension contribution for all sworn police employees as well as the City Administrator and the Assistant City Administrator.

**109. Self-Insurance Expenses.** Includes all self- insurance charges for employees and their dependents.

### COMMODITIES

Commodity accounts include purchases of tangible parts, supplies, and tools for replacement purposes and any new equipment purchases which are less than \$1,000.00. It should be noted that all replacement parts essential for the proper maintenance of machines, equipment, etc. should be charged to the proper maintenance account.

**201. Office Supplies.** Includes all office supplies designed for general use in any office (does not include any printed forms, letterhead stationery, reports, etc. which are designed for a specific organization or purpose). Such purchases would be charged to Account 309.

**202. Books and Periodicals.** Includes all single issue purchases of copies of magazines, books, pamphlets, etc. Subscriptions would be charged to Account 310.

**203. Food Supplies.** Includes all food purchases for whatever purpose.

**204. Wearing Apparel.** Includes all purchases of protective or work clothing and uniforms, including caps, gloves, shoes, etc.

**205. Motor Vehicles Supplies.** Includes all purchases of fuel, lubricants, auto license, and expendable appurtenances used by motor equipment or vehicles.

**206. Lab and Maintenance Supplies.** Includes all purchases of laboratory, photographic supplies, and small tools or equipment which are used for repair work and do not have useful life in excess of two years.

**207. Janitor Supplies.** Includes all purchases of janitor, custodial, and cleaning supplies.

**208. Chemical Supplies.** Includes all purchases of expendable chemicals used in laboratory, chemical treatment processes, or any other purpose for which chemicals are intended.

**209. Welding Supplies.** Includes all repair or replacement purchases of welding equipment,

## Line Item Descriptions

regardless of price, as well as parts which represent an improvement or addition to existing equipment and cost less than \$1,000.00. Improvement purchases costing more than \$1,000.00 would be charged to Account 611.

**210. Botanical.** Includes all purchases of greenery, shrubs, trees, and seeds. Items such as fertilizers and insecticides which are used to maintain the existing shrubbery, lawns, etc. should be charged to Account 401.

**211. Other Commodities.** Should a commodity purchase not reasonably fall into the accounts provided, or be too insignificant to warrant the inclusion of the account, such purchases would be included in Account 211.

### CONTRACTUAL SERVICES

Contractual Services refers to all expenses, the distinguishing feature of which involves the performance of a certain service by an individual, business concern, or outside organization. Such service usually involves no tangible or concrete articles.

**301. Postage.** Includes all postage meter charges and other postage expenses related to the cost of outgoing City mail.

**302. Telephone.** Includes all expenses involved in telephone service for City business.

**303. Professional Services.** Includes all fees for the retention of professional or technical services provided by outside individuals, organizations, or firms; other than legal or audit services.

**304. Utilities.** Includes all costs for electric energy, natural gas energy and water services.

0304.001 – Utilities – Electric

0304.002 – Utilities – Natural Gas

0304.003 – Utilities - Water

**305. Insurance and Bonds.** Includes all expenses involved in the purchase of property, casualty,

liability, and workers compensation insurance, surety, bonds, notary bonds, etc.

**306. Rentals.** Includes all expenditures involved in the rental of land, buildings, equipment, fire hydrants, etc.

**307. Car Allowance.** Includes all expenses involved in compensation of City Employees for use of private vehicles on City business.

**308. Legal Advertising.** Includes all of the costs of classified and legal advertising not associated with a particular commodity purchase or capital outlay item.

**309. Printing.** Includes all costs of materials, printing or processing involved in the reproduction of items by an outside firm which items are specifically designed or reproduced for the use of a City department.

**310. Dues and Subscriptions.** Includes all costs involved in subscriptions to periodical magazines and professional publications, as well as charges for dues to professional organizations.

**311. Travel Expense.** Includes all expenses related to meals, lodging, transportation and miscellaneous incidental costs associated with authorized trips.

**312. Towel/Cleaning Service.** Includes all expenses involved in the purchase of cleaning and laundry service from an outside firm.

**313. Training Assistance.** Includes all registration/tuition expenses related to training courses and seminar costs. This account also includes funding for educational financial assistance for college and technical schooling related to the job.

**314. Other Contractual Services.** Includes all contractual services which cannot reasonably be allocated to any of the above accounts.

**320. Professional Services – Auditing.** Includes all fees for auditing services performed by an outside CPA firm.

## Line Item Descriptions

**321. Professional Services – Legal.** Includes all fees for legal services performed by the City Attorney's office or other attorneys retained to handle such services for the City.

### MAINTENANCE

**401. Building and Grounds.** Includes all expenses for materials and any associated labor charges for maintenance to buildings or land.

**408. Street Maintenance.** Includes all expenses involved in the maintenance of streets such as the removal and replacement of concrete and asphalt panels, curb and gutter repair, street sweeping, crack sealing, etc.

**409. Machine, Tool, and Equipment**

**Maintenance.** Includes all expenses for the repair, maintenance, and replacement of tools and equipment such as chain saws, weed eaters, concrete saws, table saws, etc.

**410. Motor Vehicles Maintenance.** Includes all expenses for repair or replacement parts and supplies that are used on automobiles, trucks, motor vehicles, motorcycles, or other major equipment.

**411. Radio Maintenance.** Includes all expenses for repairs and maintenance of radio equipment.

**412. Winter Maintenance.** Includes all expenses for winter operations including sand, salt, plow blades, liquid deicer, and equipment parts.

**413. Traffic Signs & Markers.** Includes all expenses for repair, replacement, or purchase of signs and markers.

**405. Sanitary Sewer Maintenance.** Includes all expenses for the repair and maintenance of the sanitary sewer system.

**406. Storm Sewers.** Includes all expenses for the repair and maintenance of storm sewers.

**407. Sidewalks and Curbs.** Includes all expenses related to the repair, maintenance and construction of sidewalks.

### OTHER CHARGES

**505. Other Charges.** Includes all expenses which will not logically fall into any of the scheduled accounts.

### CAPITAL OUTLAY

Capital Outlay includes the purchase of furniture, fixtures, equipment, machinery, and improvements which have an original cost of over \$5,000.00 and which logically fall into the category of fixed assets. Such items should represent an addition to the net worth of the City. Included below are the number and name of each capital account presently in use.

**610. Office Equipment**

**611. Machines and Tools (Major)**

**613. Motor Vehicle**

**614. Road Machinery**

**617. Radio Systems**

**618. Other Capital Outlays**

**619. Capital Related Borrowing**



## Personnel Summary

### PERSONNEL SUMMARY - POSITION COUNT

	Authorized		Authorized		Authorized		Authorized		Authorized		(Headcount)	
	FY18		FY19		FY20		FY21		FY22			
	FT	PT										
<b>General Fund</b>												
Mayor/Council	9	elected										
<b>Administrative Services</b>												
Director	1	0	1	0	1	0	1	0	1	0		
Finance	2	0	3	0	3	0	3	0	3	0		
City Clerk	4	1	4	1	4	1	4	1	4	1		
Human Resources	2	0	2	0	2	0	2	0	2	0		
Information Technology	0	0	0	0	0	0	1	0	1	0	FY21 IT Manager Coordinator	
<b>Administration</b>												
City Administrator's Office	5	0	5	0	5	0	5	0	5	0		
Intern (Paid)	0	0	0	0	0	0	0	1	0	1	FY21 Communication Intern	
<b>Community Development</b>												
Com. Dev. Administration	2	0	2	0	2	0	2	0	2	0		
Planning	1	0	2	0	2	0	2	0	2	0		
Building Inspection	2	0	2	0	2	0	2	0	2	0		
Intern (Paid)	0	1	0	0	0	0	0	0	0	0		
<b>Public Safety</b>												
Police (Sworn)	37	0	38	0	39	0	40	0	40	0	FY21 Authorized (1) Overtime	
Police (Civilian)	4	1	4	1	4	1	4	1	4	1		
Code Enforcement	1	0	1	0	1	0	1	0	1	0		
<b>Public Works</b>												
PW Administration	5	0	6	0	5	0	5	0	5	0		
Streets Operating	15	1	16	1	16	2	17	2	17	3		
Intern (Paid)	0	1	0	1	0	1	0	1	0	1		
Streets Seasonal	0	2	0	2	0	2	0	3	0	3		
Building Maintenance	2	1	2	1	2	1	2	0	2	0		
Parks	9	0	10	0	10	0	11	2	11	2		
Parks Seasonal	0	4	0	4	0	4	0	6	0	6		
Sports Complex	4	0	4	0	4	0	3	1	3	1		
Sports Complex Seasonal	0	1	0	2	0	2	0	3	0	3		

PERSONNEL SUMMARY CONTINUED ON NEXT PAGE

## Personnel Summary

## PERSONNEL SUMMARY - POSITION COUNT

	Authorized		Authorized		Authorized		Authorized		Authorized	
	FY18		FY19		FY20		FY21		FY22	
	FT	PT								
<b>Library</b>										
Library Administration	5	0	6	0	6	0	6	0	7	0
										FY22 Librarian I/Teen Coordinator
Circulation Clerks	0	14	0	13	0	13	0	15	0	14
Library Seasonal	0	1	0	1	0	1	0	1	0	1
<b>Recreation</b>										
Recreation Administration	5	0	5	0	6	0	6	1	6	1
										FY21 Custodian (Moved from Building Maintenance)
Recreation Assistants	0	12	0	12	0	12	0	12	0	12
Senior Bus	0	3	0	3	0	3	0	3	0	3
Swimming Pool (Seasonal)	0	17	0	17	0	17	0	17	0	17
<b>General Fund Total</b>	106	60	113	59	114	60	117	70	118	70
<b>Sewer Fund</b>										
<b>Sewer</b>										
Sewer Division	6	3	6	3	6	3	6	1	6	1
<b>Sewer Fund Total</b>	6	3	6	3	6	3	6	1	6	1
<b>Police Academy Fund</b>										
<b>Police Academy</b>										
Director	1	0	1	0	1	0	1	0	1	0
<b>Police Academy Total</b>	1	0	1	0	1	0	1	0	1	0
<b>All Funds Total</b>	113	63	120	62	121	63	124	71	125	71

## Personnel Summary

### PERSONNEL SUMMARY - FULL TIME EQUIVALENT (FTE)

	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	Authorized	FY21	FY22
<b>General Fund</b>													
<b>Administrative Services</b>													
Director's Office													
Director's Office	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance	2.50	2.50	2.50	2.50	2.50	3.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
City Clerk	3.00	3.00	3.00	3.00	2.00	2.50	3.50	3.50	4.50	4.50	4.50	4.50	4.50
Human Resources	1.50	1.50	1.50	1.50	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Information Technology	-	-	-	-	-	-	-	-	-	-	1.00	1.00	
<b>Administration</b>													
City Administrator's Office													
City Administrator's Office	4.00	4.00	4.88	4.88	4.88	4.88	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Intern (Paid)											0.70	0.70	
Intern (Unpaid)	0.25	0.25	0.25	0.25	0.25	-	-	-	-	-	-	-	-
<b>Community Development</b>													
Director's Office													
Director's Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Deputy Director	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00
Planning	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00
Building Inspection	3.50	3.50	3.50	3.50	3.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Intern (Paid)	-	0.50	0.50	0.50	0.50	0.50	0.72	0.72	-	-	-	-	-
<b>Public Safety</b>													
Police (Sworn)													
Police (Sworn)	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	36.00	38.00	39.00	40.00	40.00
Police (Civilian)	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
<b>Public Works</b>													
Director's Office													
Director's Office	-	-	4.00	4.00	4.00	4.00	5.00	5.00	6.00	5.00	5.00	5.00	5.00
Intern (Paid)			0.24	0.62	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Streets Operating	19.24	19.24	15.62	15.62	15.62	15.62	15.62	15.62	16.00	17.00	17.00	17.00	17.00
Streets Part Time Seasonal	1.88	1.88	1.88	1.88	1.88	1.88	1.88	1.88	1.88	3.60	3.60	3.60	3.60
Building Maintenance	-	-	-	-	2.50	2.50	2.50	2.50	2.50	2.00	2.00	2.00	2.00
Parks	8.00	8.00	8.00	7.00	8.00	8.00	9.00	9.00	11.00	11.00	11.00	11.00	11.00
Parks Part Time Seasonal	3.36	3.36	3.36	3.36	3.98	3.98	5.13	3.13	3.38	3.38	3.38	3.38	3.38
Sports Complex	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00
Sports Complex Seasonal	0.84	0.84	0.84	0.84	0.84	0.84	1.08	2.12	2.20	2.20	2.20	2.20	2.20
<b>Library</b>													
Director's Office													
Director's Office	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	7.00
Circulation Clerks	5.90	5.90	5.90	5.90	6.00	6.70	6.88	6.88	6.88	7.38	7.38	6.88	
Library Seasonal	0.25	0.25	0.25	0.25	0.25	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10

PERSONNEL SUMMARY CONTINUED ON NEXT PAGE

# Personnel Summary

## PERSONNEL SUMMARY - FULL TIME EQUIVALENT (FTE)

	Authorized											
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
<b>Recreation</b>												
Director's Office	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.50	6.50	6.50
Recreation Assistants	4.00	4.00	3.30	3.30	3.30	3.30	3.34	3.34	3.34	3.33	3.33	3.33
Senior Bus	1.30	1.30	1.30	1.75	1.83	1.83	1.84	1.84	1.80	1.80	1.80	1.80
Swimming Pool (Seasonal)	3.99	3.99	3.99	3.99	3.99	3.99	4.00	4.00	4.03	4.03	4.03	4.03
<b>General Fund Total</b>	<b>119.01</b>	<b>119.51</b>	<b>120.31</b>	<b>121.14</b>	<b>126.52</b>	<b>125.82</b>	<b>130.79</b>	<b>131.83</b>	<b>139.81</b>	<b>143.02</b>	<b>145.72</b>	<b>146.22</b>
<b>Sewer Fund</b>												
<b>Sewer</b>												
Sewer Division	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Sewer Division Seasonal & PT	2.08	2.08	2.08	2.08	2.08	2.08	1.34	1.34	1.34	0.07	0.07	0.07
<b>Sewer Fund Total</b>	<b>8.08</b>	<b>8.08</b>	<b>8.08</b>	<b>8.08</b>	<b>8.08</b>	<b>8.08</b>	<b>7.34</b>	<b>7.34</b>	<b>7.34</b>	<b>6.07</b>	<b>6.07</b>	<b>6.07</b>
<b>Police Academy Fund</b>												
<b>Police Academy</b>												
Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
<b>Police Academy Total</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>						
<b>All Funds Total</b>	<b>127.09</b>	<b>127.59</b>	<b>128.39</b>	<b>129.22</b>	<b>134.60</b>	<b>133.90</b>	<b>138.13</b>	<b>140.17</b>	<b>148.15</b>	<b>150.09</b>	<b>152.79</b>	<b>153.29</b>



## Master Fee Ordinance

## ORDINANCE RECORD

No. 728-REDFIELD &amp; COMPANY INC., OMAHA

## ORDINANCE NO. 1408

AN ORDINANCE TO AMEND ORDINANCE NO.1397, AN ORDINANCE TO ESTABLISH THE AMOUNT OF CERTAIN FEES AND TAXES CHARGED BY THE CITY OF LA VISTA FOR VARIOUS SERVICES INCLUDING BUT NOT LIMITED TO BUILDING AND USE, ZONING, OCCUPATION, PUBLIC RECORDS, ALARMS, EMERGENCY SERVICES, RECREATION, LIBRARY, AND PET LICENSING; SEWER AND DRAINAGE SYSTEMS AND FACILITIES OF THE CITY FOR RESIDENTIAL USERS AND COMMERCIAL USERS (INCLUDING INDUSTRIAL USERS) OF THE CITY OF LA VISTA AND TO GRANDFATHER EXISTING STRUCTURES AND TO PROVIDE FOR TRACT PRECONNECTION PAYMENTS AND CREDITS; REGULATING THE MUNICIPAL SEWER DEPARTMENT AND RATES OF SEWER SERVICE CHARGES; TO PROVIDE FOR SEVERABILITY; AND TO PROVIDE THE EFFECTIVE DATE HEREOF.

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

**Section 1. General Fee Schedule.** The fees and taxes charged by the City of La Vista for various services, facilities, and occupations shall be, and the same hereby are, fixed in accordance with the following schedule, no modifier shall be used, and such fees and taxes charged shall be in accordance with such rules as the City Council may establish:

**BUILDING & USE FEES**  
(Apply inside City limits and within the Extra-territorial zoning jurisdiction)

Building Permit (Building valuation is determined by the most current issue of the ICC Building Valuation Data)	
General	\$30 Base fee + see building fee schedule
Commercial/Industrial	\$30 Base fee + see building fee schedule
Plan Review Fee	
Commercial (non-refundable)	\$100 or 10% of building permit fee (whichever is greater)
Design Review (non-refundable)	
Tenant Bay Façade Renovation	\$500 (min. fee or actual fee incurred)
Bldgs. 24,999 sq. ft. or less	\$1,500 (min. fee) (or actual fee incurred)
Bldgs. 25,000 – 49,999 sq. ft.	\$2,000 (min. fee) (or actual fee incurred)
Bldgs. 50,000 -99,999 sq. ft.	\$3,000 (min. fee) (or actual fee incurred)
Bldgs. 100,000 + sq. ft.	\$4,000 (min. fee) (or actual fee incurred)
Replacement Plan Review Fee	\$100 + Request for records fees
Engineer's Review	\$500
Rental Inspection Program	
License Fees:	
Multi-family Dwellings	\$6.00 per unit
Single-family Dwellings	\$50.00 per property
Duplex Dwellings	\$50.00 per unit
Additional Administrative Processing Fee (late fee)	\$100.00
Inspection Fees:	
Primary Inspection	No charge
Class B Property Inspection (after primary inspection):	
Violation corrected	No charge
Violation not corrected	See Re-inspection Fee below
Re-inspection Fee (no show or follow up inspection)	See Re-inspection Fee below

1

## Master Fee Ordinance

### ORDINANCE RECORD

No. 728-REDFIELD & COMPANY INC., OMAHA

Ordinance No. 1408

Re-inspection Fee	\$100.00
Vacant Property Registration Fee	\$250 Original Registration Fee \$500 First Renewal \$1,000 Second Renewal \$2,000 Third Renewal \$2,500 Fourth Renewal \$2,500 Fifth and Subsequent Renewals
Penalty Fee	3x Regular permit fee
Refund Policy	75% will be refunded when the project is cancelled or not complete within one year. No refund will be given after one year. (Sewer Hook-up Fee is 100% refunded)
Certificate of Occupancy	\$ 50
Temporary Certificate of Occupancy	\$750
Pre-occupancy fee (Occupancy without C.O.)	\$750
Temporary Use Permit (includes tents, greenhouses, event structures)	\$ 50 plus \$10/day
Sign Permit	\$150/sign
Identification Sign, Incidental Sign	\$75/sign
Master Sign Plan (more than 1 sign)	\$150
Common Sign Plan	\$150
Temporary Sign Permit: Non-profit or tax exempt organization	\$0
All other temporary signs	\$ 30/year
Tower Development Permit	\$8,500(min fee) (or actual fee incurred)
Co-locates – Towers	\$5,000(min fee) (or actual fee incurred)
Tarp Permit (valid for 6 months)	\$ 30
Solar Panel Permit	\$ 30
Satellite Dish Permit	\$ 30
Wading/Swimming Pools at residence	\$ 30
Dedicated Electrical circuit for pumps	\$ 30
Mechanical Permits	\$30 Base fee + See mechanical fee schedule
Plumbing Permits	\$30 Base fee + See plumbing fee schedule
Sewer Repair Permit	\$30
Backflow protector permit	\$ 30 (\$22 permit & \$8 backflow)
Underground Sprinklers	\$ 30 (\$22 issue fee & \$8 fixture)
Electrical Permits	\$30 Base Fee + See electrical fee
City Professional License (Plumbers; Mech. Contractors)	\$ 15 and a \$1,000,000
Liability, and a \$500,000 bodily injury insurance Certificate per each occurrence	
Also a \$5,000 Bond is required, naming the City as the recipient.	
Demolition of building	\$250 plus Insurance Certificate
Moving Permit (buildings 120 square feet or greater)	\$250 plus Insurance Certificate
Sheds and Fences	\$ 30.00
Sidewalks	\$ 30.00
Driveway Replacement	\$ 30.00
Driveway Approach w/o curb cut or grinding	\$ 30.00

# Master Fee Ordinance

## ORDINANCE RECORD

No. 728—REDFIELD & COMPANY INC., OMAHA

With curb requiring cut plus the 4' apron on each side)	
Contractor (Contractor performs curb cut or grind)	\$ 30.00 plus \$1.00/ft.
City Charge (if City performs curb cuts)	\$50 + \$5/ft. (\$40 set up fee; \$10 permit fee)
City charge (if City performs curb grinds)	\$50 + \$6/ft. (\$40 set up fee; \$10 permit fee)
Utility Cut Permit	\$30.00
Appeal Fee Regarding Issuance or Denial of Curb Cut/Driveway	
Approach Construction Permit	\$250
Street Paving, Surfacing, Resurfacing, Repairing, Sealing or Resealing Permit	\$ 30.00/Yearly
Appeal Fee Regarding Issuance or Denial of Street Paving, Resurfacing, etc. Permit	\$250

### **RIGHT-OF-WAY PERMIT FEES**

The following are one-time permit fees for structures occupying the public right-of-way:

Canopy or Awning	\$50 for the first 25 ft. + \$10 each additional foot
Balcony	\$75 each
Bicycle Rack	\$50
Light Fixture	\$75 for the first + \$10 each additional light fixture
Marquee	\$50 for the first 25 ft. + \$10 each additional ft.
Sidewalk Café	\$100
Sign	\$100 each (if less than 25 sq. ft.) \$300 each (if 25 sq. ft. or larger)
Windscreen	\$400 each
Planter	\$50
Combination of Awning/Canopy/Sign /Light	\$500
Skywalk	\$500
String Lights	\$150
Other structures as approved by the City Administrator	\$300

Provided, however, notwithstanding anything in this Ordinance to the contrary, all property, or parts thereof or improvements thereon, with respect to which legal title is or will be held by or for the benefit of the City of La Vista, La Vista Community Development Agency, City of La Vista Facilities Corporation, La Vista/Metropolitan Community College Condominium Owners Association, Inc., or any other entity directly or indirectly controlled by the City of La Vista as determined by the City Administrator, for a public purpose, and all owners of such property, parts, or improvements, shall be exempt from the Building and Use Fees and/or any other fees in this ordinance. The City of La Vista pursuant to a policy of the City Council also may provide for waiver of any or all such Building and Use Fees, or any other fees under this Ordinance that are payable to the City, with respect any political subdivisions that levy property taxes within the corporate limits of the City, or any entity controlled by any such political subdivision.

### **FIRE INSPECTION FEES**

#### Plan Review Fees

Commercial Building	10% of building permit fee with a maximum of \$1,000
Fire Sprinkler Plan Review 1-20 devices	\$100

## Master Fee Ordinance

### ORDINANCE RECORD

No. 728-REFFIELD & COMPANY INC., OMAHA

Ordinance No. 1408

21-50 devices	\$200
51-100 devices	\$300
101-200 devices	\$400
201-500 devices	\$500
Over 500 devices	\$500 plus \$1.00 per device over 500
Fire Alarm Plan Review	\$50.00

#### Child Care Facilities:

0 – 8 Children	\$50.00
9 – 12 Children	\$55.00
13 or more children	\$60.00

#### Foster Care Homes:

Inspection	\$25.00
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#### Liquor Establishments:

Non-consumption establishments	\$60.00
Consumption establishments	\$85.00

#### Nursing Homes:

50 beds or less	\$55.00
51 to 100 beds	\$110.00
101 or more beds	\$160.00

#### Fire Alarm Inspection:

Four year license (Test)	\$100.00
NICET	\$25.00 per year NICET certification last
Annual test (witnessed)	\$30.00

#### Sprinkler Contractor Certificate:

Annual	\$100.00
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#### Fuels Division:

Above ground Hazardous Substance Storage Tanks (Title 158)	
Registration	\$25.00 per tank
Re-registration	\$25.00 per tank (Required whenever change is made to tank or contents)
Above ground Petroleum Storage Tanks (Title 153, Chapter 17)	
Inspection Fee	\$50.00 (Per installation regardless of the number of tanks)
Underground Storage Tanks (Title 159, Chapter 2)	
Farm, residential and heating oil tanks (tanks with a capacity of 1100 gallons or less)	\$10.00 one-time registration fee
All other tanks	\$30.00 per tank, annually
Petroleum Release Remedial Action Fund	\$90.00 per tank, annually
Tank installation	\$60.00 per tank
Piping only installation	\$60.00

#### GRADING PERMIT FEES

5 acres or less	\$ 500
More than 5 acres	\$1,000

#### TAX INCREMENT FINANCING (TIF) APPLICATION FEES

Application Fee	\$3,000
Administrative Fee	1.5% on TIF Principal up to \$2,000,000 1% on TIF Principal amount above \$2,000,000 thru \$4,000,000 No additional administrative fee for TIF Principal above \$4,000,000

## Master Fee Ordinance

## ORDINANCE RECORD

No. 728—REDFIELD &amp; COMPANY INC., OMAHA

Bond Related Fee	Actual Fees, Costs & Expenses Incurred by the City
<b><u>PACE PROGRAM</u></b>	
Application Fee	\$1,000
Administrative Fee	1% of loan amount maximum \$40,000 subject to 50% reduction if a TIF project
Annual Fee	\$500
<b><u>ZONING FEES</u></b>	
Comprehensive Plan Amendment	\$500
Zoning Map Amendment (rezoning)	\$500
Zoning Text Amendment	\$500
Zoning Verification Letter	\$50
Subdivision Text Amendment	\$500
Conditional Use Permit (1 acre or less)	\$300
Conditional Use Permit (more than 1 acre)	\$500
Conditional Use Permit Amendment	\$200
Flood Plain Development Permit	\$500
Administrative Plat – Lot Split, Lot Consolidation or Boundary Adjustment	\$750+ additional fee of \$250 for review of revised drawings
Preliminary Platting	\$1,000 +additional fee of \$250 for review of revised drawings
Final Platting	\$1000+additional fee of \$250 for review of revised drawings
Subdivision Agreement	\$500 (min. fee) or actual fee incurred
Revised Preliminary Plat	\$500+additional fee of \$250 for review of revised drawings
Replat	\$1500 +additional fee of \$250 for review of revised drawings
P.U.D.	\$1,000+additional fee of \$250 for review of revised drawings
P.U.D. Amendment	\$500 (min. fee) or actual fee incurred
Vacation of Plat and Right of Way Vacation	\$150
Variance, Appeals, Map Interpretation (B.O.A.)	\$250
Watershed Fees –apply to all new development or significant redevelopment as specified in Exhibit "C" to the interlocal agreement for the Papillion Creek Watershed Partnership. (fees are remitted to Papillion Creek Watershed Partnership)	
<b><u>OCCUPATION TAXES</u></b>	
Publication fees	\$Actual cost

## Master Fee Ordinance

### ORDINANCE RECORD

No. 728-REFFIELD & COMPANY INC., OMAHA

Ordinance No. 1408

Class A Liquor License Holder	\$200
Class B Liquor License Holder	\$200
Class C Liquor License Holder	\$600
Class D Liquor License Holder	\$400
Class I Liquor License Holder	\$500
Class L Liquor License Holder	\$500
Class Z Liquor License Holder	\$500
Class AB Liquor License Holder	\$400
Class AD Liquor License Holder	\$600
Class ADK Liquor License Holder	\$800
Class AK Liquor License Holder	\$400
Class ABK Liquor License Holder	\$600
Class BK Liquor License Holder	\$400
Class CK Liquor License Holder	\$800
Class DK Liquor License Holder	\$600
Class IB Liquor License Holder	\$700
Class IBK Liquor License Holder	\$900
Class ID Liquor License Holder	\$900
Class IDK Liquor License Holder	\$1100
Class IK Liquor License Holder	\$700
Special Designated Permit – Liquor Control	\$ 50/day except non-profits
Transfer of Liquor License from One Location to Another	\$ 25
(These fees are in addition to the State Fee Requirement)	
Amusement Concessions (i.e. Carnivals)	\$ 10/concession/day
(This would include any vendors set up for special functions at the La Vista Sports Complex)	
Auto dealers - new and used -	\$250 plus \$.01 per sq. ft. of inside area, and \$.005 per sq. ft. of outside area used for display, sales or storage.
Auto repair	\$100
Banks, small loan and finance companies	\$250 plus \$75/each detached facility.
Barber shops, beauty salons, tanning & nail salons	\$ 75 plus \$10 per operator over one.
Bowling Alleys or Billiard/Pool Halls	\$ 50/year + \$10/table or alley (Additional fees for Restaurants or Drinking Places if applicable)
Car washes	\$100 (includes all vacuum & supply vending machines)
Circus, Menagerie or Stage Show	\$ 50/day
Collecting agents, detective agents or agencies and bail bondsmen	\$ 75
Construction/Tradesmen	\$ 75 and a \$1,000,000
Liability, \$500,000 bodily injury insurance certificate	
Convenience stores	\$ 75
	(Additional fees for Restaurants or Drinking Places if applicable)
Convenience store with car wash	\$120 (Includes all vacuum & supply vending machines)
Dry cleaning or laundry and tailoring	\$ 50
Funeral homes	\$150
Gaming Device Distributors	5% of gross receipts (non-profits exempt)
Games of Chance/Lotteries	5% of gross receipts (non-profits exempt)
Games of Chance/Lottery License Fee	\$ 50/1st location - \$10/ea additional
Gas Companies	5% of gross receipts
Hawkers/Peddlers	\$ 75/day or \$500/year

## Master Fee Ordinance

## ORDINANCE RECORD

No. 728—REDFIELD &amp; COMPANY INC., OMAHA

Home Occupations (not specified elsewhere)	
Home Occupation Permit Application Fee	\$30
Home Occupation 1 and Child Care Home	\$50
Home Occupation Conditional Use Permit – see Zoning Fees	
<p>Hotels/motels – Any hotel or motel in the City shall pay to the City monthly an Occupation Tax equal to 5% of gross receipts from room rentals. Any shops, restaurants, and/or drinking places which are part of, associated with, or located in or with a hotel or motel facility will be considered a separate classification of business and taxed in accordance with the provisions of this Ordinance and the applicable classification(s) of the shops, restaurants, and/or drinking places hereunder. The Occupation Taxes with Respect to any banquet and/or ballroom facilities of, or associated with, or located in or with, any such hotel or motel shall be determined in accordance with the square footage schedule above, based on the actual square footage of said facilities, which occupation taxes shall be additional to any other applicable occupation taxes such as restaurants or drinking places occupation taxes.</p>	
Mobile Food Vendors	\$100/year
Movie theatres	\$150/complex and \$75/viewing room (Additional fees for Restaurants or Drinking Places if applicable)
Music, Vending, & Pinball Machines	\$ 20/year/machine +Service
Provider Fee of \$75.00 for business outside the City that provides machines for local businesses	
Nurseries, greenhouses, landscaping businesses, and tree trimmers	\$ 75
Nursing homes, assisted living, hospitals and retirement homes	\$ 5 per bed
Pawnbrokers	\$ 1.00/pawnbroker
transaction evidenced by a pawnbroker card or ledger entry per Neb. Rev. Stat. Section 69-204. Minimum of \$30/year	
Professional services - engineers, architects, physicians, dentists, chiropractors, osteopaths, accountants, photographers, auctioneers, veterinarians, attorneys, real estate offices and insurance agents or brokers - \$75 plus \$10 per agent or professional over one (1)	
Recreation businesses - indoor and outdoor	\$100
Restaurants, Drinking Places, and drive-in eating establishments	\$ 50 (5 employees or less) \$100 (more than 5 employees) Effective 10/1/19 – Fee of 1.5% of gross receipts pursuant to Municipal Code Section 113.10
<p>Retail, Manufacturing, Wholesale, Warehousing and Other - Any person or entity engaged primarily in a manufacturing, wholesale, and/or warehousing business shall pay an Occupation Tax based on the schedule below and the actual interior or enclosed square footage of facilities in the City used by said person or entity in the conduct of such business; and any person or entity engaged in a business of making retail sales of groceries, clothing, hardware, notions, furniture, home furnishings, services, paint, drugs, or recreational equipment, and any other person or entity engaged in a business for which an Occupation Tax is not specifically provided elsewhere in this Ordinance, shall pay an Occupation Tax based on the schedule below and actual interior or enclosed square footage of facilities in the City used by said person or entity in the conduct of such business; provided, however, that persons or entities that use a basement or one or more additional floors in addition to the main floor (the main floor being the floor with the greatest total square footage) in the conduct of one or more</p>	

## Master Fee Ordinance

### ORDINANCE RECORD

No. 728-REDFIELD & COMPANY INC., OMAHA

Ordinance No. 1408

specified businesses of sales at retail shall determine square footage for purposes of the Occupation Tax imposed hereunder based on the square footage of the entire main floor plus one-half (1/2) of the square footage of all such basement and additional floors.

0	999 sq. ft.	\$ 50
1,000	2,999 sq. ft.	\$ 65
3,000	4,999 sq. ft.	\$ 80
5,000	7,999 sq. ft.	\$ 120
8,000	9,999 sq. ft.	\$ 150
10,000	14,999 sq. ft.	\$ 200
15,000	24,999 sq. ft.	\$ 225
25,000	39,999 sq. ft.	\$ 300
40,000	59,999 sq. ft.	\$ 400
60,000	99,999 sq. ft.	\$ 500
100,000	and greater	\$ 750

Schools - trade schools, dance schools, music schools, nursery school or any type of school operated for profit \$ 50

Service providers, such as persons, firms partnerships or corporations delivering any product, good or service whatsoever in nature within the City \$ 75

Service stations selling oils, supplies, accessories for service at retail \$ 75 + \$25.00 for attached car wash

Telephone Companies (includes land lines, wireless, cellular, and mobile) 5% of gross receipts

Telephone Surcharge - 911 \$1.00 per line per month

Tobacco License \$ 15 (based on State Statute)

Tow Truck Companies  
Late Fee (Up to 60 days)  
Late Fee (60-90 days)  
Late Fee (over 90 days)

\$ 75  
\$ 35  
\$ 75  
Double Occupation tax or \$100, whichever is greater

#### CONVENIENCE FEES

Restaurant & Drinking Places Occupation Tax, Hotel Occupation Tax, and General Business Occupation Tax Payments through online portal Credit Cards, Debit Cards, & Digital Wallet 2.5% of transaction + \$0.30

E-Checks \$1.50 for transactions ≤ \$60,000

All Other Payments

Credit Cards	3% of transaction with \$2 minimum transaction
E-Checks	\$3 for transactions ≤ \$10,000
	\$10 for transactions > \$10,000

#### OTHER FEES

Barricades

Deposit Fee (returnable)	\$ 60/barricade
Block Parties/Special Event	\$ 5/barricade per day
Construction Use	\$30 ea. (7 days maximum)

Blasting Permit \$1,000

Bucket Truck Rental w/operator \$150 per hour

## Master Fee Ordinance

## ORDINANCE RECORD

No. 728-REFIELD &amp; COMPANY INC., OMAHA

Community Garden Plot Rental	\$20 annually
Conflict Monitor Testing	\$200
Cat License Fee (per cat – limit 3)	\$ 5 each if spayed/neutered \$ 15 each if not spayed/neutered \$ 10 each (delinquent) if spayed/neutered \$ 30 each (delinquent) if not spayed/neutered
Senior Citizen Discount (Age 65+)	Free if spayed/neutered
Dog License Fee (per dog – limit 3)	\$ 5 each if spayed/neutered \$ 15 each if not spayed/neutered \$ 10 each (delinquent) if spayed/neutered \$ 30 each (delinquent) if not spayed/neutered
Senior Citizen Discount (Age 65+)	Free if spayed/neutered
Dog/Cat License Handling Fee (in addition to above fees)	\$5
Dog or Cat License Replacement if Lost	\$1
Dog or Cat Capture and Confinement Fee	\$10 + Boarding Costs
MAXIMUM OF 4 DOGS AND/OR CATS WITH NO MORE THAN 3 OF EITHER SPECIES	
Election Filing Fee	1% of Annual Position Salary
Fireworks Sales Permit (Non-Profits)	\$2,000
Handicap Parking Permit Application Fee State	\$ Currently Not Charging Per
Natural Gas Franchisee Rate Filing Fee (For rate changes not associated w/the cost of purchased gas.)	Per Agreement
Open Burning Permit	\$ 10
Parking Permit Fees:	
Monthly Parking – Covered Stall	\$50/Month per permit
Monthly Parking – Uncovered Stall	\$25/Month per permit
Off-Street Parking – 3 hours free (\$0), after which \$1.00/hr. up to \$10/day (Parking Day runs 6a.m. – 6a.m.)	
On-Street Parking – free (\$0) with three (3) hour limit	
Parking Ticket Fees	
If paid within 7 days of violation date	\$ 20 (\$5 + \$15 admin fee)
If paid after 7 days of violation date but within 30 days	\$ 25 (\$10 + \$15 admin fee)
If paid after 30 days of violation date	\$ 35 (\$20 + \$15 admin fee)
Pawnbroker Permit Fees:	
Initial	\$ 150
Annual Renewal	\$ 100
Pet Store License	\$ 50 (In addition to Occ. License)
Police Officer Application Fee	\$ 20

## Master Fee Ordinance

### ORDINANCE RECORD

No. 728—REDFIELD & COMPANY INC., OMAHA

Ordinance No. 1408

Public Assembly Permit (requires application and approval)	\$ 00
Returned Check Fee (NSF)	\$ 35
Storage of Explosive Materials Permit	\$ 100
Towing/Impound Fee	\$ 30
Trash Hauling Permit Performance Bond	\$ 25/yr./truck + \$25,000

#### PUBLIC RECORDS

Request for Records	\$15.00/Half Hour + Copy Costs* (May be subject to deposit)
Audio Tapes	\$5.00 per tape
Video Tapes or CD/DVD	\$10.00 per tape/CD
*Copy costs shall be established by the Finance Director	
Unified Development Ordinance	\$100
Comprehensive Plan	\$ 50
Zoning Map	\$5 11"x17" \$10 12"x36" \$30 36"x120"
Zoning Ordinance w/Map Subdivision Regulations	\$ 30 \$ 30
Future Land Use Map	\$5 11"x17" \$10 12"x36" \$30 36"x120"
Ward Map	\$ 2
Fire Report	\$ 5
Police Report	\$ 5
Police Photos (5x7)	\$ 5/ea. for 1-15 \$ 3/ea. for additional
Police Photos (8x10)	\$10/ea. for 1-15 \$ 5/ea. for additional
Police Photos (Digital)	\$10/ea. CD
Criminal history	\$10

#### FALSE AND NUISANCE ALARMS

Registration Fee for Alarm System (not to include single family or duplexes)	\$25
Renewal Fee for Alarm System (not to include single family or duplexes)	\$25
Late Registration Charge	\$35

False Alarm Fee for any false alarm generated by the registrant's alarm system, a fee in accordance with the following schedule (from 1 January through 31 December of each year) shall be charged:

Number of False/Nuisance Alarms	False/Nuisance Alarm Charge
1	No Charge
2	No Charge

## Master Fee Ordinance

## ORDINANCE RECORD

No. 728—REFIELD &amp; COMPANY INC., OMAHA

3	\$100.00
4 or more	\$250.00

False Alarm Fee for Alarm Systems without Registration - \$250 per alarm after 1<sup>st</sup> alarm  
(not to include single family or duplexes)

**RESPONSE TO LARGE HAZARDOUS MATERIALS INCIDENTS**

A Dispatch and mobilization charge of \$300 + mileage shall be charged for response to any incident where no action is taken. If services are provided, the following rates shall apply:

Response Vehicles: One-hour minimum charge. All charges will be made to the closest 1/4 hour. Mileage will be charged at \$8.00 per mile per vehicle.

Pumper/Tanker Truck	\$500/hour
Weed Truck	\$150/hour
Aerial Ladder Truck	\$750/hour
Utility Vehicle	\$200
Command Vehicle	\$100

Equipment Charges:	
Jaws of Life	\$250
Power Saw	\$75
Hydraulic jack/chisels	\$75
Cribbing Blocks	\$10
Winches	\$10

Air Bags	\$50
High Lift Jack	\$20

Supplies: The actual City cost of the supplies plus 25% shall be charged for all supplies including but not limited to safety flares, Class A foam, Class B foam, absorbent pads, absorbent material, salvage covers, and floor dry.

**RESCUE SQUAD FEES**

Basic Life Support Emergency	\$650
Basic Life Support Non-Emergency	\$450
Advanced Life Support Emergency 1	\$750
Advanced Life Support Emergency 2	\$950
Advanced Life Support Non-Emergency	\$550
Mileage - per loaded mile	\$ 15

**LIBRARY FEES**

Membership (Non-Resident Family)	6 month	\$ 35.00
	1 year	\$ 60.00
	1 month	\$ 7.00
Fax		\$2.00 up to 5 pages
Fines		
Books		\$ .05/day
Audio Books/Board Games/CDs		\$ .10/day
DVDs/		\$ 1.00/day
Playaway device		\$ 1.00/day
Board Game not returned to Circulation Desk		\$5.00
Damaged & Lost Books		\$5.00 processing fee + actual cost

## Master Fee Ordinance

### ORDINANCE RECORD

No. 728-REDFIELD & COMPANY INC., OMAHA

Ordinance No. 1408

Videos /DVDs/CDs	\$5.00 processing fee + actual cost
Color Copies	\$ .50
Copies	\$ .10
Inter-Library Loan	\$3.00/transaction
Lamination – 18" Machine	\$2.00 per foot
Lamination – 40" Machine	\$6.00 per foot
Children's Mini-Camp	-\$15.00
Seasonal/Special Workshops	\$15.00

#### RECREATION FEES

Refund Policy (posted at the Community Center)	\$10.00 administrative fee on all approved refunds
Late Registration Fee Community Center	\$10.00

	Resident	Non-Resident	Business Groups
Facility Rental			
Gym (1/2 Gym)	\$ 38/Hour	\$ 75/Hour	\$ 75/Hour
Gym (Full)	\$ 75/Hour	\$150/Hour	\$150/Hour
Gym/Stage (Rental)	\$400/Day	\$500/Day	\$500/Day
Whole Community Center	\$600/Day	\$800/Day	\$800/Day
Game Room	\$ 22/Hour	\$ 44/Hour	\$ 44/Hour
Meeting Rooms (Rental)	\$ 12/Hour/Room	\$ 22/Hour/Room	\$ 27/Hour
Kitchen (Rental)	\$ 19/Hour	\$ 27/Hour	\$ 33/Hour
Racquetball Court	\$ 7/Hour	\$ 14/Hour	\$ 14/Hour
Stage (Rental)	\$ 12/Hour	\$ 22/Hour	\$ 27/Hour

	Resident	Non-Resident
Daily Visit (19 and up)	\$ 3.00	\$ 4.00
Daily Visit (Seniors 55+)	\$ -0-	\$ 2.00

Fitness Room (19 and up)	
Membership Card	\$27.00/month

(Exercise Room, Gym, Racquetball/Wallyball Courts)	
(Mon - Fri 8:00 -5:00 pm)	\$3.00
	\$ 4.00/Visit
Gym (19 and up)	
(Mon - Fri 8:00 -5:00 pm)	\$3.00
	\$ 4.00/Visit
Resident Punch Card	\$50.00
(20 punches)	
Non-resident Punch Card	\$35.00
(10 punches)	
Senior (Resident)	\$-0-
Non-resident Sr. Punch Card	\$20.00
(10 punches)	

Variety of programs as determined by the Recreation Director  
Fees determined by cost of program  
Classes

Contractor	City
75%	25%

Contract Instructor Does Registration and Collects Fees

Fields:

Tournament Fees	\$ 30/Team/Tournament
Tournament Field Fees	\$ 40/Field/Day
Field Rentals (Resident and Non Resident)	\$ 40 / 2 Hours
Gate/Admission Fee	10% of Gross

## Master Fee Ordinance

## ORDINANCE RECORD

No. 728-REFIELD &amp; COMPANY INC., OMAHA

	<u>Resident</u>	<u>Non Resident</u>
Model Airplane Flying		
Field Pass	\$30*	\$40*
* includes \$10 club membership 1 – year license		
Park Shelters	\$15/3 hours	\$25/3 hours
Swimming Pool	<u>Resident</u>	<u>Non-Resident</u>
Youth Daily	\$ 2	\$ 4
Adult Daily	\$ 3	\$ 4
Resident Tag	\$ 2	
Family Season Pass	\$105	\$165
Youth Season Pass	\$ 65	\$ 95
Adult Season Pass	\$ 75	\$105
30-Day Pass	\$ 55	\$ 85
Season Pass (Day Care)	\$275	\$275
Swim Lessons	\$ 30	\$ 55
*Swimming Pool memberships and specials prices shall be established by the Finance Director		
Youth Recreation Programs	<u>Resident</u>	<u>Non-Resident</u>
Coed T-Ball Ages 5-6	\$ 45/55	\$60/70
Softball/Baseball Ages 7-8	\$ 50/60	\$65/75
Softball/Baseball Ages 9-10	\$ 65/75	\$85/95
Softball/Baseball Ages 11-12	\$ 75/85	\$105/115
Softball/Baseball Ages 13-14	\$ 85/95	\$105/115
Softball/Baseball Age 15-18	\$110/120	\$140/150
Basketball Clinic	\$ 17/27	\$22/32
Basketball Grades 3-8	\$ 55/65	\$65/75
Soccer Academy	\$ 33/43	\$53/63
Flag Football	\$ 33/43	\$53/63
Volleyball	\$ 55/65	\$65/75
3 yr. old Soccer Clinic	\$17/27	\$22/33
Programs		
Adult Volleyball- Spring	\$ 55	\$ 55
Adult Spring Softball – Single	\$215	\$215
Adult Spring Softball – Double	\$420	\$420
Adult Volleyball – Fall/Winter	\$110	\$110
Adult Fall Softball – Single	\$120	\$120
Adult Fall Softball – Double	\$235	\$235
Senior Spring Softball	\$15 per game per team	
Senior Fall Softball	\$17 per game per team	
Special Services Van Fees		
Zone 1 Trip within city limits (La Vista & Ralston)		\$1.00 one way
Includes trips to grocery stores and senior center		
Zone 2 Trip outside city limits		\$3.00 one way
Zone 3 Trip outside city limits		\$10.00 one way
Bus pass (each punch is worth \$1.00)		\$30.00
<u>Section 2. Sewer Fee Schedule.</u>		
<u>§3-103 Municipal Sewer Department: Rates.</u>		

## Master Fee Ordinance

### ORDINANCE RECORD

No. 728-REFFIELD & COMPANY INC., OMAHA

Ordinance No. 1408

A. Levy of Sewer Service Charges. The following sewer service charges shall be levied against the user of premises, property or structures of every kind, nature and description, which has water service from any supply source and are located within the wastewater service area of the City of La Vista.

B. Computation of Sewer Service Charges. For the months of December, January, February and March, the monthly charge for residential sewer services will be computed on the actual water used for these months. The monthly charge for residential sewer service in the months of April, May, June, July, August, September, October and November will be computed on the average water usage of the four (4) preceding winter months of December, January, February and March or for such portion of said consumption, whichever is the lesser. At the option of the City of La Vista, water used from private wells shall be either metered or estimated for billing purposes.

C. Amount of Sewer Service Charges. The total sewer service charge for each sewer service user will be the sum of three (3) charges: (1) customer charge, (2) flow charge, and (3) abnormal charge.

1. The customer charge is as follows
  - a. For sewer service users classified as Residential, the same being sewer service to a single family dwelling, or a duplex, apartment, or other multi-family dwelling (e.g. apartments) wherein each dwelling unit has a separate water meter that is read and charged for water and sewer use by the Metropolitan Utilities District - \$12.47 per month.
  - b. For sewer service users classified as Residential-Multi-Family, the same being sewer service to Multi-Family dwellings (e.g. apartments) wherein there is only a separate water meter to each building or complex that is read and charged for water and sewer use by the Metropolitan Utilities District - \$13.37 per month.
  - c. For sewer service users classified as General Commercial: Customers who normally use less than 100,000 cubic feet of water per month and who are not Residential users or Residential-Multi-Family users - \$13.37 per month. For sewer service users in this category that require manual billing, add \$10.00 for a total of \$23.37. The manual billing of the customer charge will come from the City of La Vista instead of the Metropolitan Utilities District.
2. The flow charge for all sewer service users shall be \$3.93 per hundred cubic feet (ccf).
3. If users have abnormal strength sewage as determined by the terms of the Wastewater Service Agreement between the City of La Vista and the City of Omaha, then additional charges will be billed to the user at the applicable rates as determined by said Agreement.
4. If users other than those classified herein are connected to the wastewater collection system, the Customer Charges, the Flow Charges and Other Charges will be determined by the City Council in accordance with rules and regulations of the EPA and the Agreement between the City of La Vista and the City of Omaha.

Section 3. Sewer/Drainage Connection Fee Schedule. A fee shall be paid to the City Treasurer as set forth in this section for each structure or tract to be connected to the sewer system of the City. No connection permit or building permit shall be issued until the following connection fees have been paid.

	Effective 1/1/2020	Effective 1/1/2021
Residential		
Single Family Dwelling	\$1,364	\$1,364
Duplex	\$1,364/unit	\$1,364/unit
Multiple Family	\$ 1,064/unit	\$1,064/unit

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## Master Fee Ordinance

## ORDINANCE RECORD

No. 728—REFFIELD &amp; COMPANY INC., OMAHA

Commercial/Industrial	\$7,407/acre of land as platted	\$7,407/acre of land as platted
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The fee for commercial (including industrial) shall be computed on the number of acres within each platted lot or tract, irrespective of the number of structures to be constructed thereon.

The applicable fee shall be paid in respect to each lot or building site as a condition of City's issuance of any building or sewer connection permit.

- A. Changes in Use. If the use of a lot changes subsequent to payment of the fee, which different use would require payment of a fee greater than that payable in respect to the use for which the fee was originally paid, the difference in fee shall be paid to the City at time of such change in use.
- B. Existing Structures. Structures for which sewer connection and building permits have been issued, and all permit fees in respect thereto paid, prior to the effective date hereof shall be exempt from the fees herein imposed.
- C. Preconnection Payments. Where preconnection payment charges for a subdivision or portion thereof have been paid to City at time of subdivision of a tract pursuant to agreement between the City and the developer and the sanitary and improvement district, if any, financing improvements of the subdivision, the preconnection payment so made shall be credited by City to the sewer/drainage fees payable at time of connection of the individual properties to the sewer/drainage systems of the City.
- D. Sewer Tap and Inspection and Sewer Service Fees. The fees imposed by Section 3 hereof are in addition to and not in lieu of (1) sewer tap and inspection fees payable pursuant to Section 3-122 of the La Vista Municipal Code and listed herein and (2) sewer service charges imposed by Section 2 hereof.

Section 4. Sewer Inspection Charges Established for Installation. Inspection charges for nonresidential property sewer installation shall be:

<u>Sewer Tap Fee (Inspection Fee)</u>	
Service Line w/inside diameter of 4"	\$400
Service Line w/inside diameter of 6"	\$600
Service Line w/inside diameter of 8"	\$700

Service Line w/inside diameter over 8"      Special permission/set by Council

Section 5. Miscellaneous Sewer Related Fees: Miscellaneous sewer related fees shall be:

Private Sewage Disposal System Const. Permit	\$	1,500
Appeal Fee Re: Issuance or Denial of Sewer Permits	\$	1,500

Section 6. Repeal of Ordinance No.1397. Ordinance No. 1397 as originally approved on September 15, 2020 and all ordinances in conflict herewith are hereby repealed.

Section 7. Severability Clause. If any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be unconstitutional or invalid, such unconstitutionality or invalidity shall not affect the validity of the remaining portions of this ordinance. The Mayor and City Council of the City of La Vista hereby declare that it would have passed this ordinance and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

Section 8. Effective Date. This Ordinance shall take effect from and after its passage, approval and publication in pamphlet form as provided by law; provided, however, that:

(1) Pawnbroker occupation taxes of Section 1 shall be effective April 1, 2003. Pawnbroker occupations taxes shall be payable on a monthly basis no later than the last day of the calendar month immediately following the month in which the subject pawnbroker transactions occur. For example, the occupation tax on pawnbroker transactions for the month of April 2003 shall be due and payable on or before May 31, 2003.





## Compensation Ordinance

### ORDINANCE RECORD

No. 728-REDFIELD & COMPANY INC., OMAHA

#### ORDINANCE NO. 1406

AN ORDINANCE TO FIX THE COMPENSATION OF OFFICERS AND EMPLOYEES OF THE CITY OF LA VISTA; TO PROVIDE FOR THE REPEAL OF ALL PRIOR ORDINANCES IN CONFLICT HEREWITH; ORDERING THE PUBLICATION OF THE ORDINANCE IN PAMPHLET FORM; AND TO PROVIDE THE EFFECTIVE DATE HEREOF.

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

Section 1. City Council. The compensation of members of the City Council shall, in addition to such vehicle and other allowances as may from time to time be fixed by the Budget or other Resolution of the City Council, be, and the same hereby is, fixed at the sum of \$8,000 per year for each of the members of the City Council.

Section 2. Mayor. The compensation of the Mayor shall, in addition to such vehicle and other allowances as may from time to time be fixed by the Budget or other Resolution of the City Council, be, and the same hereby is, fixed at the sum of \$16,000 per year.

Section 3. City Administrator. The compensation of the City Administrator shall, in addition to such vehicle and other allowances as may from time to time be fixed by the Budget or other Resolution of the City Council, be established by contractual agreement.

Section 4. Management Exempt Employees. The management exempt employees hereafter named shall, in addition to such vehicle and other allowances as may from time to time be fixed by Resolution of the City Council, receive annualized salaries fixed in accordance with the schedules, set forth in Section 20 of this Ordinance, for the following respective wage ranges, and in accordance with such rules as the City Council may by resolution establish:

Position	Pay Grade
Asst. City Administrator/Dir. Community Services	28
City Clerk	22
City Engineer	24
Community Development Director	25
Director of Administrative Services	28
Director of Public Works	28
Finance Director	24
Human Resources Director	23
Library Director	22
Police Chief/Director of Public Safety	28
Recreation Director	22

Section 5. Salaried Exempt Employees. The monthly salary compensation rates of the salaried exempt employees of the City of La Vista shall be, and the same hereby are, fixed in accordance with the schedules set forth in Section 20 of this Ordinance, for the following respective wage ranges, and in accordance with such rules as the City Council may by resolution establish:

Position	Pay Grade
Accountant	19
Asst. to City Administrator	18
Asst. Planner	17
Asst. Recreation Director	19
Chief Building Official	20
Community Relations Coordinator	18
Deputy City Clerk	13
Deputy Director Public Works	24
Deputy Community Development Director	21
Financial Analyst	18
Human Resources Generalist	15
Information Technology Manager	20
Librarian II – Inter-Library Loan/Public Services	16
Librarian III	18
Operations Manager	18
Park Superintendent	20
Police Captain	23
Police Records Manager/Office Manager	14
Police Training Coordinator	21
Senior Services Manager	18

# Compensation Ordinance

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No. 728-REFFIELD &amp; COMPANY INC., OMAHA

Ordinance No. 1406

Street Superintendent	20
Youth and Adult Sports Manager	17

Section 6. Hourly Non-Exempt Employees. The hourly compensation rates of the hourly (non-exempt) employees of the City of La Vista shall be, and the same hereby are, fixed in accordance with the schedules set forth in Section 20 of this Ordinance, for the following respective wage ranges, and in accordance with such rules as the City Council may by Resolution establish:

Position	Pay Grade
Administrative Assistant I	5
Administrative Assistant II	8
Administrative Assistant III	10
Building Inspector II	16
Building Maintenance Worker I	9
Building Maintenance Worker II	11
Building Technician	14
Code Enforcement Officer	12
Executive Assistant	13
Librarian I	15
Librarian II – Computer/Reference Services	16
Maintenance Worker I	9
Maintenance Worker II	11
Mechanic	11
Park Foreman	14
Permit Technician	8
Police Sergeant	426
Police Officer	423
Police Data Entry Clerk	6
Sewer Foreman	14
Shop Foreman	14
Signal Technician	14
Street Foreman	14

Section 7. Part-Time, Seasonal and Temporary Employees. The hourly compensation rates of part-time, seasonal and temporary employees of the City of La Vista shall be, and the same hereby are, fixed in accordance with the schedules set forth in Section 20 of this Ordinance, for the following respective wage ranges, and in accordance with such rules as the City Council may by Resolution establish:

Position	Pay Grade
Assistant Pool Manager	C
Circulation Clerk I	A
Circulation Clerk II	D
Clerical Assistant/Receptionist	D
Custodian	C
Evidence Technician	F
Intern/Special Projects	D
Lifeguard	A
Pool Manager	E
Recreation Attendant	A
Seasonal PW All Divisions 1-5 Years	A
Seasonal PW All Divisions 5+ Years	C
Shop Assistant	A
Special Services Bus Driver	C
Temporary/PT Professional (PW)	H

Part-time employees shall receive no benefits other than salary or such benefits as established in accordance with such rules as have been or may be established by Resolution of the City Council.

Section 8. Pay for Performance. Employees not covered by a collective bargaining agreement or express employment contract shall be subject to the City's Pay for Performance (PFP) compensation system as outlined in Council Policy Statement. PFP salary ranges are set forth in Section 20 of this Ordinance. For Fiscal year 2021 the range for salary increases will be 0-7% in accordance with the adopted pay matrix.

Section 9. Legal Counsel. Compensation of the legal counsel other than special City Prosecutor for the City shall be, and the per diem rates respecting same shall be, at 90% of

## Compensation Ordinance

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the standard hourly rate the firm may from time to time charge. Compensation for Special City prosecution shall be as agreed upon at the time of specific employment.

Section 10. Engineers. Compensation of Engineers for the City shall be, and the same hereby is, fixed in accordance with such schedules of hourly and per diem or percentage rates as shall from time to time be approved by Resolution of the City Council. Travel allowances respecting same shall be as may from time to time be fixed by Resolution of such City Council.

Section 11. Health, Dental Life and Long Term Disability Insurance. Subject to the terms, conditions and eligibility requirements of the applicable insurance plan documents and policies, regular full-time employees of the City of La Vista and their families shall be entitled to be enrolled in the group life, health, and dental insurance program maintained by the City. Regular full-time employees shall also be entitled to be enrolled in the long term disability insurance program maintained by the City.

Unless otherwise provided by collective bargaining agreement, or other applicable agreement, the City's employer share shall be ninety (90) percent of the amount of the actual premium and the employee shall pay the ten percent (10%) balance of the actual premium via payroll deduction for employees enrolled in single coverage. The City's employer share shall be eighty percent (80%) of the amount of the actual premium and the employee shall pay the twenty percent (20%) balance of the actual premium via payroll deduction for any employee enrolled in a level of coverage other than single. Those employees electing not to participate in these programs will receive no other form of compensation in lieu of this benefit.

Section 12. Establishment of Shifts. The City may establish duty shifts of such length, and to have such beginning and ending times, and to have such meal and break times, as it may deem appropriate or necessary, respecting employees of the City.

Section 13. Special Provisions.

- A. Employees covered by the "Agreement Between the La Vista Fraternal Order of Police Lodge No. 28 and the City of La Vista, Nebraska, covering the period from October 1, 2018 through September 30, 2023," shall receive compensation and benefits and enjoy working conditions, as described, provided and limited by such Agreement. The terms of such Agreement shall supersede any provisions of this Ordinance inconsistent therewith, and be deemed incorporated herein by this reference.
- B. Holiday Pay shall be compensated as set forth in the Agreement between the La Vista Fraternal Order of Police Lodge No. 28 and the City of La Vista for police officers and as set forth in the Personnel Manual for all other full time employees.
- C. Subject to subsection 14.D. hereof, each full time hourly non-exempt employee of the City shall be entitled to receive overtime pay at the rate of one and one half times the employee's regular rate for each hour worked in excess of forty hours during a work week. If called out at any time other than during regular assigned work hours during the pay period, such employee shall be entitled to compensation at the rate of one and one half times the regular rate for each hour so worked, provided that in no case shall an employee receive less than two hours overtime pay for such call out work, and further provided there shall be no pyramiding of hours for purposes of computing overtime. For purposes of this subsection an employee's "regular rate" shall be the sum of his or her hourly rate specified in Section 6 of this Ordinance and any longevity pay due under this Ordinance.
- D. Police Department employees covered by the "Agreement Between the La Vista Fraternal Order of Police Lodge No. 28 and the City of La Vista, Nebraska," described in subsection 14.A hereof shall, as provided in such Agreement, be paid overtime at one and one half times the employee's hourly rate (including any longevity allowance) for each hour worked in excess of 80 hours during any 14 day work period coinciding with the pay period established by Section 16 of this Ordinance.
- E. All Management Exempt Employees and all Salaried Exempt Employees are considered to be salaried employees and shall not be eligible for overtime pay, holiday pay, or other special pay as provided by this section.

# Compensation Ordinance

## ORDINANCE RECORD

No. 728—REEDFIELD &amp; COMPANY INC., OMAHA

Ordinance No. 1406

- F. Public Works Employees who are required to wear protective footwear may submit to the City for reimbursement for the cost of work boots in an amount not to exceed \$150.
- G. Public Works Employees may submit to the City for reimbursement for the difference in cost between a Nebraska Driver's License and a "CDL" driver's license within 30 days of obtaining a CDL license when a CDL license is required as a part of the covered employee's job description.
- H. Public Works Employees shall be provided by the City five safety work shirts in each fiscal year at no cost to the employee.
- I. Employees not covered by the "Agreement Between the La Vista Fraternal Order of Police Lodge No. 28 and the City of La Vista" and who are otherwise eligible, shall be paid overtime at the rate of one and one-half times the employee's hourly rate for all hours worked over forty in the pay periods that encompass the annual La Vista Days celebration, except, that if an employee uses any sick leave, vacation leave, personal leave, or comp time during the corresponding pay periods, such leave time shall offset any overtime earned. Overtime earned will not be offset by any holiday that falls during the above referenced pay periods.
- J. An increase of the fixed dollar amount specified in Section 1 above shall take effect with respect to all members of the City Council on and after the first day of the first full term of office of any member of the City Council that begins after the Ordinance making the increase is effective. An increase of the fixed dollar amount specified in Section 2 above shall take effect on and after the first day of the first full term of office of Mayor that begins after the Ordinance making the increase is effective

**Section 14. Pay for Unused Sick Leave Upon Retirement or Death.** Employees who voluntarily retire after twenty or more years of service with the City and have no pending disciplinary action at the time of their retirement, shall be paid for any unused sick leave. Employees who began their employment with the City after January 1, 2005, or who began their employment prior to this date but elected to waive their eligibility for emergency sick leave, shall be paid for any unused sick leave, if they voluntarily leave City employment and have no pending disciplinary action, according to the following sliding schedule: After 10 years of employment – 100% of sick leave hours accrued over 660 and up to 880; after 15 years of employment – 100% of sick leave hours accrued over 440 hours and up to 880; after 20 years of employment – 100% of sick leave hours accrued up to 880. No other employee shall be paid for any unused sick leave upon termination of employment.

A regular full-time employee's unused sick leave shall also be paid if, after October 1, 1999, the employee sustains an injury which is compensable by the City or the City's insurer under the Nebraska Workers' Compensation Act and such injury causes the death of the employee within two years after the date of injury. Any payment made pursuant to the preceding sentence shall be made to the surviving spouse of the employee; provided, such payment shall be made to the employee's estate if the employee leaves no surviving spouse or if, prior to his or her death, the employee filed with the City Clerk a written designation of his or her estate as beneficiary of such payment.

**Section 15. Pay Periods.** All employees of the City of La Vista shall be paid on a bi-weekly basis. The pay period will commence at 12:01 a.m. Sunday and will conclude at 11:59 p.m. on the second succeeding Saturday. On the Friday following the conclusion of the pay period, all employees shall be paid for all compensated time that they have been accredited with during the pay period just concluded.

**Section 16. Public Works Lunch and Clean-up Times.** Lunch period for employees of the Public Works Department shall be one half hour (30 minutes) in duration. Public Works employees shall be granted a 5 minute clean-up period prior to start of lunch period, and shall be granted an additional 5 minutes clean-up period prior to the end of the work day.

**Section 17. Sick Leave and Personal Leave.** Sick leave and personal leave will be awarded and administered in conjunction with the provisions set forth in the personnel manual and the Agreement between the La Vista Fraternal Order of Police Lodge No. 28 and the City of La Vista, as applicable to the employee in question.

**Section 18. Vacation Leave.** Upon satisfactory completion of six months continuous service, regular full-time employees and permanent part-time employees shall be entitled

## Compensation Ordinance

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No. 728—REDFIELD & COMPANY INC., OMAHA

Ordinance No. 1406

to vacation leave. Such vacation shall not be used in installments of less than one hour. Increments of vacation leave of less than four hours must have 48 hours prior approval and can be taken only at the beginning or at the end of the work day.

Section 19. Vacation Entitlement.

- A. All full-time employees whose employment is governed by the Agreement described in Section 14, Paragraph A. of this Ordinance shall earn, accrue and be eligible for vacation as provided in such Agreement.
- B. All other full-time Hourly Non-Exempt Employees shall earn: six (6) days of paid vacation during the first year of continuous full-time employment; eleven (11) days of paid vacation during the second year of continuous full-time employment; and thereafter, eleven (11) days of paid vacation during each subsequent year of continuous full-time employment, plus one (1) additional day of paid vacation for each year of continuous full-time employment in excess of two years. Notwithstanding the foregoing, no employee shall earn more than twenty-three (23) days of paid vacation per employment year.
- C. All Management Exempt Employees, and Salaried Exempt Employees, shall earn ten (10) days paid vacation during the first year of continuous employment, and one (1) additional vacation day for each additional year of continuous employment not to exceed twenty-six (26) days.
- D. All Permanent Part Time Employees working a minimum of twenty (20) hours per week shall earn forty (40) hours of paid vacation time per year after six (6) months of employment. Total paid vacation time earned per year shall not exceed forty (40) hours.
- E. Full Time Exempt and Non-Exempt Employees shall be allowed to accrue unused vacation leave from previous years to a maximum of 220 hours.
- F. Permanent Part Time Employees shall be allowed to accrue unused vacation leave from previous years to a maximum of 110 hours.

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No. 728—REEDFIELD &amp; COMPANY INC., OMAHA

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### Section 20. Wage Tables.

#### Full Time Wages

Grade		Minimum	Maximum
32	Hourly	70.62	98.90
	Annual	146,890	205,712
31	Hourly	65.95	92.36
	Annual	137,176	192,109
30	Hourly	61.62	86.30
	Annual	128,170	179,504
29	Hourly	57.63	80.72
	Annual	119,870	167,898
28	Hourly	53.91	75.50
	Annual	112,133	157,040
27	Hourly	50.50	70.73
	Annual	105,036	147,118
26	Hourly	47.32	66.28
	Annual	98,426	137,862
25	Hourly	44.36	62.13
	Annual	92,269	129,230
24	Hourly	41.66	58.34
	Annual	86,653	121,347
23	Hourly	39.11	54.78
	Annual	81,349	113,942
22	Hourly	36.78	51.51
	Annual	76,502	107,141
21	Hourly	34.63	48.50
	Annual	72,030	100,880
20	Hourly	32.63	45.71
	Annual	67,870	95,077
19	Hourly	30.77	43.10
	Annual	64,002	89,648
18	Hourly	29.07	40.71
	Annual	60,466	84,677
17	Hourly	27.47	38.47
	Annual	57,138	80,018

Grade		Minimum	Maximum
16	Hourly	26.00	36.41
	Annual	54,080	75,733
15	Hourly	24.63	34.50
	Annual	51,230	71,760
14	Hourly	23.37	32.74
	Annual	48,610	68,099
13	Hourly	22.22	31.12
	Annual	46,218	64,730
12	Hourly	21.12	29.58
	Annual	43,930	61,526
11	Hourly	20.12	28.18
	Annual	41,850	58,614
10	Hourly	19.20	26.90
	Annual	39,936	55,952
9	Hourly	18.34	25.68
	Annual	38,147	53,414
8	Hourly	17.55	24.58
	Annual	36,504	51,126
7	Hourly	16.82	23.55
	Annual	34,986	48,984
6	Hourly	16.13	22.60
	Annual	33,550	47,008
5	Hourly	15.51	21.72
	Annual	32,261	45,178
4	Hourly	14.90	20.87
	Annual	30,992	43,410
3	Hourly	14.38	20.14
	Annual	29,910	41,891
2	Hourly	13.88	19.44
	Annual	28,870	40,435

#### Part-Time, Seasonal and Temporary Employees Wages

Grade		Minimum	Maximum
A	Hourly	11.03	15.42
	Annual	11,471	16,037
B	Hourly	12.65	17.71
	Annual	13,156	18,418
C	Hourly	13.69	19.10
	Annual	14,238	19,864
D	Hourly	13.76	19.24
	Annual	14,310	20,010
E	Hourly	15.70	22.00

# Appendix

## Compensation Ordinance

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	Annual	16,328	22,880
F	Hourly	16.42	23.05
	Annual	17,077	23,972
G	Hourly	18.06	25.30
	Annual	18,782	26,312
H	Hourly	23.32	32.60
	Annual	24,253	33,904

#### Fraternal Order of Police

Table 400  
FOP Collective Bargaining  
Hourly Non-Exempt

Rate	A	B	C	D	E	F
<b>426 Pay Grade</b>						
Hourly				\$ 41.27	\$ 41.63	\$ 45.71
Monthly				\$ 7,153	\$ 7,216	\$ 7,923
Annually				\$85,842	\$ 86,590	\$ 95,077
<b>423 Pay Grade</b>						
Hourly	\$ 27.05	\$ 28.88	\$ 31.75	\$ 33.60	\$ 36.67	\$ 38.58
Monthly	\$ 4,689	\$ 5,006	\$ 5,503	\$ 5,824	\$ 6,356	\$ 6,687
Annually	\$ 56,264	\$ 60,070	\$ 66,040	\$ 69,888	\$ 76,274	\$ 80,246

Section 21. Repeal of Ordinance No. Ordinance No. 1403 originally passed and approved on the 1st day of December 2020 is hereby repealed.

Section 22. Effective Date. This Ordinance shall take effect after, approval and publication as provided by law.

Section 23. This Ordinance shall be published in pamphlet form and take effect as provided by law.

PASSED AND APPROVED THIS 5TH DAY OF JANUARY 2021.

CITY OF LA VISTA



Douglas Kindig, Mayor

ATTEST:



Pamela A. Buethe, CMC  
City Clerk

\*This is the most recent compensation ordinance which was passed after the biennial budget adoption



## Property Valuation

<b>VALUATION GROWTH</b>			
<b>Tax Year</b>	<b>Growth Rate</b>	<b>Assessed Valuation</b>	<b>Annexation</b>
2002	7.45%	455,212,777	
2003	6.09%	482,934,886	
2004	5.99%	511,881,414	
2005	8.25%	554,102,089	
2006	17.61%	651,690,883	42,304,665
2007	37.77%	897,837,113	146,818,172
2008	5.88%	950,626,037	
2009	7.19%	1,018,941,739	
2010	3.04%	1,049,942,564	23,564,848
2011	0.89%	1,059,337,658	
2012	0.10%	1,060,374,615	
2013	17.31%	1,243,966,760	181,243,508
2014	2.02%	1,269,085,286	
2015	4.89%	1,331,138,549	
2016	5.98%	1,410,681,076	
2017	6.11%	1,496,821,908	
2018	3.03%	1,542,141,658	
2019	7.09%	1,651,417,826	
2020	6.28%	1,755,107,309	
2021	5.06%	1,843,952,894	31,692,366
2022	16.57%	2,149,517,674	245,746,193
2023	3.02%	2,214,503,204	
2024	4.60%	2,316,438,300	35,000,000

Note: 2021 through 2024 assessed valuations are projections.



## Property Tax History Detail

### PROPERTY TAX HISTORY DETAIL

Assessed Year	% Growth	Assessed Valuations	Total Tax Levy Per \$100	General Tax Levy Per \$100	Debt Tax Levy Per \$100	Total Tax Revenue	General Fund Tax Revenue	Debt Service Tax Revenue	Value of One Cent of Tax Revenue
1999	21.09%	335,928,777	0.4500	0.4300	0.0200	\$1,511,679	\$1,444,494	\$67,186	\$33,593
2000	18.03%	396,504,904	0.4500	0.4300	0.0200	\$1,784,272	\$1,704,971	\$79,301	\$39,650
2001	6.85%	423,659,368	0.4500	0.4300	0.0200	\$1,906,467	\$1,821,735	\$84,732	\$42,366
2002	7.45%	455,212,777	0.4500	0.4300	0.0200	\$2,048,457	\$1,957,415	\$91,043	\$45,521
2003	6.09%	482,934,886	0.4935	0.4735	0.0200	\$2,383,284	\$2,286,697	\$96,587	\$48,293
2004	5.99%	511,881,414	0.4935	0.4735	0.0200	\$2,526,135	\$2,423,758	\$102,376	\$51,188
2005	8.25%	554,102,089	0.4935	0.4735	0.0200	\$2,734,494	\$2,623,673	\$110,820	\$55,410
2006	17.61%	651,690,883	0.4984	0.4784	0.0200	\$3,248,027	\$3,117,689	\$130,338	\$65,169
2007	37.77%	897,837,113	0.5235	0.4435	0.0800	\$4,700,177	\$3,981,908	\$718,270	\$89,784
2008	5.88%	950,626,037	0.5235	0.4435	0.0800	\$4,976,527	\$4,216,026	\$760,501	\$95,063
2009	7.19%	1,018,941,739	0.5235	0.4435	0.0800	\$5,334,160	\$4,519,007	\$815,153	\$101,894
2010	3.04%	1,049,942,564	0.5235	0.4735	0.0500	\$5,496,449	\$4,971,478	\$524,971	\$104,994
2011	0.89%	1,059,337,658	0.5500	0.5000	0.0500	\$5,826,357	\$5,296,688	\$529,669	\$105,934
2012	0.10%	1,060,374,615	0.5500	0.4900	0.0600	\$5,832,060	\$5,195,836	\$636,225	\$106,037
2013	17.31%	1,243,966,760	0.5500	0.4900	0.0600	\$6,841,817	\$6,095,437	\$746,380	\$124,397
2014	2.02%	1,269,085,286	0.5500	0.4900	0.0600	\$6,979,969	\$6,218,518	\$761,451	\$126,909
2015	4.89%	1,331,138,549	0.5500	0.4100	0.1400	\$7,321,262	\$5,457,668	\$1,863,594	\$133,114
2016	5.98%	1,410,681,076	0.5500	0.4100	0.1400	\$7,758,746	\$5,783,792	\$1,974,954	\$141,068
2017	6.11%	1,496,821,908	0.5500	0.4100	0.1400	\$8,232,520	\$6,136,970	\$2,095,551	\$149,682
2018	3.03%	1,542,141,658	0.5500	0.4900	0.0600	\$8,481,779	\$7,556,494	\$925,285	\$154,214
2019	7.09%	1,651,417,826	0.5500	0.4900	0.0600	\$9,082,798	\$8,091,947	\$990,851	\$165,142
2020	6.28%	1,755,107,309	0.5500	0.5000	0.0500	\$9,653,090	\$8,775,537	\$877,554	\$175,511

**(Note: Assessed Year vs. Fiscal Year - Assessed year is the year in which the property was assessed and the tax levies set. Taxes for the assessed year are normally payable in the following fiscal year.)**

# Property Tax Revenue Collection

## **BUDGETED & PROJECTED PROPERTY TAX REVENUE COLLECTION**

<b>Fiscal Year</b>	<b>Assessed Valuation</b>	<b>General Fund Levy</b>	<b>Debt Service Fund Levy</b>	<b>Total Tax Levy</b>	<b>General Fund Revenue</b>	<b>Debt Service Fund Revenue</b>	<b>Total Tax Levy</b>
FY07	\$651,690,883	\$0.4784	\$0.0200	\$0.4984	\$3,117,689	\$130,338	\$3,248,027
FY08	\$897,837,113	\$0.4435	\$0.0800	\$0.5235	\$3,981,908	\$718,270	\$4,700,177
FY09	\$950,626,037	\$0.4435	\$0.0800	\$0.5235	\$4,216,026	\$760,501	\$4,976,527
FY10	\$1,018,941,739	\$0.4435	\$0.0800	\$0.5235	\$4,519,007	\$815,153	\$5,334,160
FY11	\$1,049,942,564	\$0.4735	\$0.0500	\$0.5235	\$4,971,478	\$524,971	\$5,496,449
FY12	\$1,059,337,658	\$0.5000	\$0.0500	\$0.5500	\$5,296,688	\$529,669	\$5,826,357
FY13	\$1,060,374,615	\$0.4900	\$0.0600	\$0.5500	\$5,195,836	\$636,225	\$5,832,060
FY14	\$1,243,966,760	\$0.4900	\$0.0600	\$0.5500	\$6,095,437	\$746,380	\$6,841,817
FY15	\$1,269,085,286	\$0.4900	\$0.0600	\$0.5500	\$6,218,518	\$761,451	\$6,979,969
FY16	\$1,331,138,549	\$0.4100	\$0.1400	\$0.5500	\$5,457,668	\$1,863,594	\$7,321,262
FY17	\$1,410,681,076	\$0.4100	\$0.1400	\$0.5500	\$5,783,792	\$1,974,954	\$7,758,746
FY18	\$1,496,821,908	\$0.4100	\$0.1400	\$0.5500	\$6,136,970	\$2,095,551	\$8,232,520
FY19	\$1,542,141,658	\$0.4900	\$0.0600	\$0.5500	\$7,556,494	\$925,285	\$8,481,779
FY20	\$1,651,417,826	\$0.4900	\$0.0600	\$0.5500	\$8,091,947	\$990,851	\$9,082,798
<b>FY21</b>	<b>\$1,755,107,309</b>	<b>\$0.5000</b>	<b>\$0.0500</b>	<b>\$0.5500</b>	<b>\$8,775,537</b>	<b>\$877,554</b>	<b>\$9,653,090</b>
<b>FY22</b>	<b>\$1,843,952,894</b>	<b>\$0.5000</b>	<b>\$0.0500</b>	<b>\$0.5500</b>	<b>\$9,219,764</b>	<b>\$921,976</b>	<b>\$10,141,741</b>
FY23	\$2,149,517,674	\$0.5000	\$0.0500	\$0.5500	\$10,747,588	\$1,074,759	\$11,822,347
FY24	\$2,214,503,204	\$0.5000	\$0.0500	\$0.5500	\$11,072,516	\$1,107,252	\$12,179,768
FY25	\$2,316,438,300	\$0.5000	\$0.0500	\$0.5500	\$11,582,192	\$1,158,219	\$12,740,411

Note: FY22 through FY25 assessed valuations are projections.

# Appendix

## Sales Tax Incentive Reserve

### TOTAL ALL FUNDS SALES TAX RESERVE

	FY17	F18	FY19	FY20 Year-End Estimate	FY21 Budget	FY22 Budget
Beginning Balance	3,057,051	3,922,716	4,524,104	3,469,173	3,469,173	3,469,173
Amount Reserved	1,500,000	1,350,000	208,333	1,602,000	1,500,000	2,000,000
Amount Used	634,335	748,612	1,263,264	1,602,000	1,500,000	2,000,000
<b>ENDING BALANCE</b>	<b>3,922,716</b>	<b>4,524,104</b>	<b>3,469,173</b>	<b>3,469,173</b>	<b>3,469,173</b>	<b>3,469,173</b>

### GENERAL FUND SALES TAX RESERVE ALLOCATION

	FY17	F18	FY19	FY20 Year-End Estimate	FY21 Budget	FY22 Budget
Beginning Balance	1,528,525	1,961,358	2,262,052	1,734,587	1,734,587	1,734,587
Amount Reserved	750,000	675,000	104,167	801,000	750,000	1,000,000
Amount Used	317,167	374,306	631,632	801,000	750,000	1,000,000
<b>ENDING BALANCE</b>	<b>1,961,358</b>	<b>2,262,052</b>	<b>1,734,587</b>	<b>1,734,587</b>	<b>1,734,587</b>	<b>1,734,587</b>

### DEBT SERVICE FUND SALES TAX RESERVE ALLOCATION

	FY17	F18	FY19	FY20 Year-End Estimate	FY21 Budget	FY22 Budget
Beginning Balance	764,263	980,679	1,131,026	867,293	867,293	867,293
Amount Reserved	375,000	337,500	52,083	400,500	375,000	500,000
Amount Used	158,584	187,153	315,816	400,500	375,000	500,000
<b>ENDING BALANCE</b>	<b>980,679</b>	<b>1,131,026</b>	<b>867,293</b>	<b>867,293</b>	<b>867,293</b>	<b>867,293</b>

### REDEVELOPMENT FUND SALES TAX RESERVE ALLOCATION

	FY17	F18	FY19	FY20 Year-End Estimate	FY21 Budget	FY22 Budget
Beginning Balance	764,263	980,679	1,131,026	867,293	867,293	867,293
Amount Reserved	375,000	337,500	52,083	400,500	375,000	500,000
Amount Used	158,584	187,153	315,816	400,500	375,000	500,000
<b>ENDING BALANCE</b>	<b>980,679</b>	<b>1,131,026</b>	<b>867,293</b>	<b>867,293</b>	<b>867,293</b>	<b>867,293</b>

# Sales Tax Incentive Reserve

## STATE INCENTIVE REFUND NOTIFICATIONS RECEIVED

Prior Calendar Year													
Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
FY14	2,426,693												2,426,693
FY15								92,047	4,377		2,636		99,060
FY16		616,295					28,593				5,618	80,350	730,856
FY17		1,453,732		97,324		5,911							1,556,967
FY18	88,602	1,813	401,367	1,107,848		448,310	3,115		2,289		11,515		2,064,859
FY19		221,416		165,088			8,209		12,245				406,958
FY20		1,165,087				1,853					184,301		1,351,241
FY21		787,594		15,519		4,005	193,324						1,000,442
FY22	14,271	1,578,551											1,592,822
<b>Total Refund</b>													<b>\$11,229,898</b>

## General Fund Grants

GRANTS DETAIL			FY21	FY22
Department	Agency	Account	Total Grant Expenditure	Total Grant Revenue
LIBRARY	Nebraska Library Commission	State aid - GED Program Supplies	750	750
	Nebraska Library Commission	Books	937	937
	Nebraska Library Commission	Sarpy County Libraries' Author Event	1,000	1,000
	Papillion Area Lions Foundation	Parade - Literacy: Books for Children	300	300
	Papillion Area Lions Foundation	Summer Reading Programs	250	250
	La Vista Community Foundation	Salute to Summer Cookout books for kids/ literacy	500	500
<b>SUBTOTAL LIBRARY</b>			<b>\$3,737</b>	<b>\$3,737</b>
<b>RECREATION</b>	La Vista Community Foundation	Coat Drive	1,000	1,000
<b>SUBTOTAL RECREATION</b>			<b>\$1,000</b>	<b>\$1,000</b>
<b>SPECIAL SERVICES BUS</b>	State of NE Transit Assistance	Special bus expenditures	44,376	44,376
<b>SUBTOTAL SPECIAL SERVICES BUS</b>			<b>\$44,376</b>	<b>\$44,376</b>
<b>INFORMATION TECHNOLOGY</b>	Facebook Inc.	Facebook Community Action Grant	10,000	10,000
<b>SUBTOTAL INFORMATION TECHNOLOGY</b>			<b>\$10,000</b>	<b>\$10,000</b>
POLICE	US Department of Justice	Narcotics & Vice Overtime OCEDEF	10,000	10,000
	US Department of Justice	Narcotics & Vice FICA - OCEDEF	760	760
	US Department of Justice	Narcotics & Vice Pension - OCEDEF	700	700
	US Department of Justice	Safe Streets - Overtime	30,744	30,744
	US Department of Justice	Safe Streets - FICA	2,736	2,736
	US Department of Justice	Safe Streets - Pension	2,520	2,520
	US Department of Justice	Safe Streets - Cell Phone	1,200	1,200
	US Department of Justice	Safe Streets - Lease Car	10,100	10,100
	US Department of Justice	Safe Streets - Investigative Supplies	3,000	3,000
	US Department of Justice	Safe Streets - Travel	5,000	5,000
	NE Office of Highway Safety	In-Car cameras	5,250	5,250
	NE Office of Highway Safety	Overtime - 103	22,061	22,061
	NE Office of Highway Safety	FICA - 104	1,719	1,719
	NE Office of Highway Safety	Pension - 108	1,433	1,433
	US Department of Justice	Ballistic Vest Reimbursement	3,500	3,500
	FBI	Travel Reimbursement for National Academy	900	900
<b>SUBTOTAL POLICE</b>			<b>\$101,623</b>	<b>\$101,623</b>
				<b>\$100,723</b>

## General Fund Grants

## GRANT DETAIL (CONTINUED)

Department	Agency	Account	FY21		FY22
			Total Grant Expenditure	Total Grant Revenue	Total Grant Revenue
PARKS	Papio NRD Celebrate Trees	Botanical Supplies	5,000	5,000	5,000
<b>SUBTOTAL PARKS</b>			<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>TOTAL GENERAL FUND GRANTS</b>			<b>\$165,736</b>	<b>\$165,736</b>	<b>\$120,260</b>

These are anticipated grants; therefore the expenditures are not authorized unless the grants are awarded.

Private	10,000	10,000	10,000
Local/City	2,050	2,050	1,850
NRD/County	5,000	5,000	5,000
State	77,526	77,526	33,150
Federal	71,160	71,160	70,260
<b>City of La Vista Total Grants</b>	<b>\$165,736</b>	<b>\$165,736</b>	<b>\$120,260</b>

# Appendix

## Capital Outlay

DEPARTMENT / ITEM	FY21	FY22
<b>Police</b>		
Police Radios (Cruiser)	10,800	10,800
Police Radios (Portable)	10,400	10,400
Police Dog (funded by donations)	10,000	-
Marked Police Car	-	113,600
Unmarked Police Car		63,000
<b>Total Police</b>	<b>\$31,200</b>	<b>\$197,800</b>
<b>Streets</b>		
FY20 Carryover	175,000	-
Hot Box	30,000	-
Roller w/ Trailer	20,000	-
Swap Loader w/ Pre-Treat Tank	-	25,000
<b>Total Streets</b>	<b>\$225,000</b>	<b>\$25,000</b>
<b>Parks</b>		
Front Deck Mower	40,000	-
Wide Area Mower	-	65,000
<b>Total Parks</b>	<b>\$40,000</b>	<b>\$65,000</b>
<b>Recreation</b>		
Exercise Equipment	-	6,000
<b>Total Recreation</b>	<b>\$0</b>	<b>\$6,000</b>

DEPARTMENT / ITEM	FY21	FY22
<b>Information Technology</b>		
Backup Systems	47,800	-
<b>Total Library</b>		
<b>Special Service Bus</b>	<b>FY21</b>	<b>FY22</b>
Special Service Bus	18,000	-
<b>Total Special Services Bus</b>	<b>\$18,000</b>	<b>\$0</b>
<b>Previous Years Financed Outlay</b>		
Street Sweeper FY18	68,026	15,137
Dump Truck FY18	52,796	35,198
Bucket Truck FY18	25,647	23,622
<b>Total Financed Outlay</b>	<b>\$146,469</b>	<b>\$73,957</b>
<b>Sewer</b>		
Hotsy Pressure Washer		15,000
Sewer Jet Truck	250,000	
Vaprooter Machine	40,000	
Pole Camera		15,000
Enclosed Trailer		10,000
<b>Total Sewer</b>	<b>\$290,000</b>	<b>\$40,000</b>
<b>Total</b>	<b>\$798,469</b>	<b>\$407,757</b>

### FY21 Capital Spending Plan

DEPARTMENT / ITEM	FY21	Funding Source	Purchase Request Data
<b>Police</b>			
Police Dog	10,800	Donation	11/3/2020
Radios Portable	10,400	General Fund	1/19/2021
Radios Cruiser	10,800	General Fund	3/2/2021
<b>Streets</b>			
Roller with Trailer	20,000	General Fund	1/19/2021
Hot Box	30,000	General Fund	2/16/2021
<b>Parks</b>			
Front Deck Mower	40,000	General Fund	1/19/2021
<b>Recreation</b>			
Raquetball Court Repair	16,000	Building Maintenance Opearations	1/19/2021
<b>Information Technology</b>			
Backup Systems	47,800	Grant, General Fund	1/5/2021
<b>Special Services Bus</b>			
Transit Van	18,000	Grant	11/17/2020
<b>Sewer</b>			
Sewer Jet Truck	250,000	Sewer Fund	3/16/2021
Vaprooter Machine	40,000	Sewer Fund	3/16/2021
<b>TOTAL</b>	<b>493,800</b>		



## Travel and Training

### TRAVEL & TRAINING DETAIL

Department	Name of Conference	Attendees	Event Location	FY21 Travel	FY21 Training	FY22 Travel	FY22 Training
<b>MAYOR AND COUNCIL</b>	LNM Mid Winter Conference	3	Lincoln, NE	558	975	770	975
	NLC - Annual Conference	2	Dallas, TX	-	1,140	4,229	1,140
	MAPA/SCEC/SCC Meetings	9	Local	500	500	700	500
	LMN Fall Conference	2	Lincoln, NE	338	780	338	780
	Council Retreat	9	La Vista, NE	400	-	850	-
	NLC Conference - Youth Council	2	Washington, DC	-	-	2,500	500
	NLC Conference - YC Parents	2	Washington, DC	-	-	1,100	220
	NLC Conference - Staff	1	Washington, DC	-	-	1,575	150
	NLC Conference - Mayor	1	TBD		570	2,115	570
Strategic Planning			TBD	-	-		2,000
<b>SUBTOTAL MAYOR AND COUNCIL</b>				<b>1,796</b>	<b>3,965</b>	<b>14,177</b>	<b>6,835</b>
<b>BOARDS &amp; COMMISSIONS</b>	NPZA Conference	2	Kearney, NE	1,100	400	1,100	400
	Misc. Training	3	TBD	35	450	35	450
<b>SUBTOTAL BOARDS &amp; COMMISSIONS</b>				<b>1,135</b>	<b>850</b>	<b>1,135</b>	<b>850</b>
<b>CITY ADMINISTRATION</b>	International City Managers Association	3	Virtual Columbus, OH	-	-	2,100	2,400
	LNM Mid Winter Conference	2	Lincoln, NE	520	750	520	750
	LNM Fall Conference	2	Lincoln, NE	850	750	850	750
	MAPA, SCECD, Etc	TBD	Local	400	-	400	-
	Executive Coaching	TBD	TBD	-	7,500	-	7,500
	PACE Certification	1	TBD	-	325	-	
<b>SUBTOTAL CITY ADMINISTRATION</b>				<b>1,770</b>	<b>9,325</b>	<b>3,870</b>	<b>11,400</b>
<b>COMMUNICATION</b>	3CMA City-County Communications & Marketing Association	1	TBD	-	-	1,750	1,000
	GSMCON - Government Social Media Conference	1	TBD	-	-	-	-
	GSMCON	1	TBD	-	-	1,020	750
	Virtual Conferences	1	Virtual		500		
	Tuition Reimbursement	1	Virtual	-	1,500	-	1,500
<b>SUBTOTAL COMMUNICATION</b>				-	<b>2,000</b>	<b>2,770</b>	<b>3,250</b>

## Travel and Training

## TRAVEL &amp; TRAINING DETAIL (CONTINUED)

Department	Name of Conference	Attendees	Event Location	FY21 Travel	FY21 Training	FY22 Travel	FY22 Training
<b>ADMINISTRATIVE SERVICES</b>	ICMA Annual Conference	1	Columbus, OH	-	-	2,100	900
	LNM Mid Winter Conference	2	Lincoln, NE	350	650	350	650
	IIMC Conference	1	Little Rock, AR	-	-	1,675	750
	PRIMA IA/NE/SD	1	TBD	400	100	400	100
	PRIMA Annual Conference	1	San Antonio, TX	-	-	1,500	650
	ICAN	2	Omaha, NE	20	1,000	20	1,000
	Misc. Seminars (Virtual)	TBD	Local	-	2,500	-	2,000
	MAPA, SCEDC, Etc	TBD	Local	-	200	-	200
	GP GFOA (Fall)	2	Local	-	300	-	300
	UNO Municipal Clerk's Academy	2	Grand Island, NE	1,340	600	-	-
	UNO Municipal Clerk's Academy	2	Kearney, NE	-	-	1,430	600
<b>SUBTOTAL ADMINISTRATIVE SERVICES</b>				<b>2,110</b>	<b>5,350</b>	<b>7,475</b>	<b>7,150</b>
<b>FINANCE</b>	Annual GFOA Conference	3	TBD	-	-	4,800	1,275
	GFOA Training Conference	1	TBD	-	-	1,600	425
	AGA Lincoln Chapter (fall)	2	Lincoln, NE	-	240	60	240
	AGA Lincoln Chapter (Spring)	2	Lincoln, NE	-	240	60	240
	MAPA, SCEDC, Etc	1	Local	-	150	-	150
	GP GFOA (Fall)	1	Local	-	150	-	150
	Certified Public Finance Officer Program	1	Local	-	585	-	585
	NESCPA Annual Governmental Nebraska Accounting and Auditing Conference	2	Lincoln, NE	-	900	115	900
	CGFM Certification Exams	1	Local	-	125	-	125
	Webcast Training (CPE)	3	Local	-	765	-	765
<b>SUBTOTAL FINANCE</b>				-	<b>3,155</b>	<b>6,635</b>	<b>4,855</b>
<b>HUMAN RESOURCES</b>	IPMA-HR Annual Conference	1	TBD	-	-	1,600	950
	HRAM State Conference (HRNE)	3	Local	-	700	-	700
	Baird Holm Conference	3	Local	-	900	-	900
	Training Courses	3	Local	-	1,000	-	1,200
	IPMA-HR Certification Program	1	Local	-	1,800	-	1,800
	TLG Conference	5	TBD	-	2,000	-	2,000
<b>SUBTOTAL HUMAN RESOURCES</b>				-	<b>6,400</b>	<b>1,600</b>	<b>7,550</b>

## Travel and Training

### TRAVEL & TRAINING DETAIL (CONTINUED)

Department	Name of Conference	Attendees	Event Location	FY21 Travel	FY21 Training	FY22 Travel	FY22 Training
INFORMATION TECHNOLOGY	BS&A User Training	1	TBD	-	-	1,685	100
	Security Awareness Training	Citywide	Local	-	2,500	-	2,500
	Advanced Technology Training	1	TBD	-	600	1,550	600
	Various Trainings	TBD	TBD	115	400	115	400
<b>SUBTOTAL INFORMATION TECHNOLOGY</b>				<b>115</b>	<b>3,500</b>	<b>3,350</b>	<b>3,600</b>
COMMUNITY DEVELOPMENT	NPZA/NEAPA Annual Conference	3	Kearney, NE	1,160	380	1,800	760
	APA National Conference	1 - 3	TBD	-	450	2,275	1,075
	I.C.C. Annual Business Meeting	1	TBD	-	150	1,700	650
	Colorado Code Institute	1	Denver, CO	-	-	1,190	225
	NCOA Summer Quarterly Meeting	2	TBD	70	250	70	250
	NCOA Fall Quarterly Meeting	2	Lincoln, NE	-	250	-	250
	Const. Exam Center	1	Englewood, CO	-	-	1,075	695
	Permit Tech Certification	1	Virtual	-	985	-	-
	Webinars for CPE	6	Virtual	-	900	-	900
<b>SUBTOTAL COMMUNITY DEVELOPMENT</b>				<b>1,230</b>	<b>3,365</b>	<b>8,110</b>	<b>4,805</b>
LIBRARY	Small & Rural Library Association	1	Wichita, KS	-	300	-	-
	National Association for the Education of Young Children	1	Anaheim, CA	-	300	-	-
	Nebraska Library Association Conference	4/5	Kearney, NE Omaha, NE	-	300	170	700
	Miscellaneous Training	6	Various Locations	-	300	145	300
	Power Up Conference 2021	1	Madison, WI	-	350	-	-
	Public Library Association Conference	2	Portland, OR	-	-	1,960	370
	Association for Library Services to Children	1	TBD	-	-	-	300
	Computers in Libraries	1	TBD	-	-	-	300
	American Library Association Conference	2	San Antonio, TX	-	-	-	300
<b>SUBTOTAL LIBRARY</b>				-	<b>1,550</b>	<b>2,275</b>	<b>2,270</b>
RECREATION	NRPA National Congress	2	TBD	-	500	1,715	550
	Therapy Certification	1	Local	-	600	-	600
<b>SUBTOTAL RECREATION</b>				-	<b>1,100</b>	<b>1,715</b>	<b>1,150</b>

## Travel and Training

## TRAVEL &amp; TRAINING DETAIL (CONTINUED)

Department	Name of Conference	Attendees	Event Location	FY21 Travel	FY21 Training	FY22 Travel	FY22 Training
<b>POLICE</b>	Law Enforcement Training (NLETC)	various	Grand Island, NE	1,000	800	1,000	800
	Law Enforcement Conferences	various	TBD	1,000	2,000	1,000	2,000
	Professional Meetings	various	TBD	1,000	500	1,000	500
	Critical Incident Debriefing Team (Ruhge/Danderand)	2	TBD	250	100	250	100
	Local Agency Meetings	various	Omaha/Lincoln Area	-	1,500	-	1,000
	IACP	2	TBD	-	-	1,700	400
	FBI Retrainer	4	Kearney, NE	1,200	400	1,200	400
	SRO National Conference	2	TBD	-	-	-	-
	Sarpy Recruit Academy/ Instructor	5	TBD	1,000	600	1,000	600
	Southwest Iowa LE Center Range	various	Council Bluffs, IA	-	1,200	-	1,200
	Officer Safety	various	TBD	-	3,000	1,500	3,000
	Crime Prevention Environmental Design	2	TBD	3,000	1,000	-	-
	Tuition Reimbursement	3	Local	-	4,500	-	3,000
	FBI National Academy	2	Quantico, VA	1,400		700	-
<b>SUBTOTAL</b>	Bike Patrol	4	TBD	-	1,500	-	1,500
	Local/Online Training	1	Local	-	500	-	500
				<b>9,850</b>	<b>17,600</b>	<b>9,350</b>	<b>15,000</b>
<b>PUBLIC WORKS ADMINISTRATION</b>	APWA PWX	3	North Carolina	-	2,400	4,970	2,700
	APWA Fall Conference	3	Kearney, NE	-	235	1,045	450
	NCPA Annual Concrete Conference	3	Lincoln, NE	-	180	840	360
	Masters Program	1	TBD	-	1,500	-	1,500
	APWA Spring Conference	3	Local	-	330	-	330
	Erosion Control Seminar	3	Local	-	600	-	600
	Annual Transportation Conference	3	Local	-	225	-	225
	NE League Section Conference	2	Lincoln, NE	-	300	350	300
	Various Prof. Lunches/ Webinars	2	Local	150	800	150	800
	APWA Mid-Am Conference	3	Overland Park, KS	-	345	-	-
	Asphalt Paving Conference	1	Kearney, NE	-	75	435	150
	MINK Conference	1	St Joseph, MS	-	100	500	100
	<b>SUBTOTAL PUBLIC WORKS ADMINISTRATION</b>			<b>150</b>	<b>7,090</b>	<b>8,290</b>	<b>7,515</b>
<b>BUILDING MAINTENANCE</b>	Nebraska Turf Conference	2	Local	30	350	30	350
	Local trade workshops	2	Local	60	1,200	60	1,200
	NEPE Certification	1/2	Local	-	700	-	1,400
<b>SUBTOTAL BUILDING MAINTENANCE</b>				<b>90</b>	<b>2,250</b>	<b>90</b>	<b>2,950</b>

## Travel and Training

### TRAVEL & TRAINING DETAIL (CONTINUED)

Department	Name of Conference	Attendees	Event Location	FY21 Travel	FY21 Training	FY22 Travel	FY22 Training
<b>PARKS</b>	Parks Operation Workshops	8	Lincoln, NE	95	500	95	500
	Tree Care Workshop	9	Local	110	500	110	500
	NTA Field Day	12	Local	-	600	-	600
	PGMS Green Industry Conference	12	TBD	-	350	1,900	700
	Industrial Sales Irrigation Class	9	Local	-	240	-	240
	Pool Operator License	6	Local	-	240	-	240
	Nebraska Green Industry Conference	2	Local	30	2,100	30	2,100
<b>SUBTOTAL PARKS</b>				<b>235</b>	<b>4,530</b>	<b>2,135</b>	<b>4,880</b>
<b>SPORTS COMPLEX</b>	Parks & Rec Operation & Maint Workshop	1	Local	10	50	10	50
	Tree Care Workshop	3	Local	50	180	50	180
	Nebraska Turfgrass Conference	3	Local	50	800	50	800
	Pesticide Applicator License	2	Local	25	120	25	120
	Irrigation Seminar	3	Local	-	100	-	100
	Pool Operators Class	1	Local	-	60	-	60
	Vector Control Class	1	Lincoln, NE	-	100	255	100
	Sports Turf Management Conference	1	Arizona	250	1,500	500	
<b>SUBTOTAL SPORTS COMPLEX</b>				<b>135</b>	<b>1,660</b>	<b>1,890</b>	<b>1,910</b>
<b>STREETS</b>	APWA PWX	1	North Carolina	-	500	1,755	900
	Brown Traffic School	3	Davenport, IA	500	-	1,010	-
	NE Concrete Paving Workshop	2	Lincoln, NE	50	405	50	415
	Vector Control	1	North Platte NE	-	-	505	60
	NE APWA Spring Conference	4	La Vista NE	-	600	-	620
	APWA North American Snow Conference	2	Pennsylvania	-	650	2,970	1,390
	NE Asphalt Paving Conference	2	Kearney, NE	-	175	735	360
	NE Quality Concrete Conference	10	Lincoln, NE	-	505	-	520
	VISION Hi-Tech Training & Expo	1	Overland Park, KS	-	300	865	650
	APWA Fall Conference	2	Kearney, NE	-	150	755	310
	Automotive & Fabrication Courses	1	Metro CC	-	505	-	520
	On-line Automotive Training Courses	4	La Vista, NE	-	355	-	365
	Winter Maintenance Workshop	6	Grand Island, NE	-	-	1,280	770
	APWA Mid-Am Conference	1	Overland Park, KS	-	125	-	-
<b>SUBTOTAL STREETS</b>				<b>550</b>	<b>4,270</b>	<b>9,925</b>	<b>6,880</b>
<b>TOTAL GENERAL FUND</b>				<b>19,166</b>	<b>77,960</b>	<b>84,792</b>	<b>92,850</b>

# Travel and Training

## TRAVEL & TRAINING DETAIL (CONTINUED)

Department	Name of Conference	Attendees	Event Location	FY21 Travel	FY21 Training	FY22 Travel	FY22 Training
SEWER	APWA, AWWA, NWEA Fall Conference	6	TBD	-	315	2,225	630
	LNM Wastewater Operations Snow Ball Conference	3	TBD	-	225	1,525	450
	WWETT Show	2	TBD	-	300	3,450	300
	Pesticide Applicator Training	6	Omaha, NE	-	480	-	480
	Metam Sodium License	4	Lincoln, NE	-	600	-	600
	Winter Maintenance Workshop	3	Grand Island, NE	-	-	600	240
AWWA Conference				-	135	545	135
<b>TOTAL SEWER FUND</b>				-	<b>2,055</b>	<b>8,345</b>	<b>2,835</b>



## Contract List

<b>CONTRACTS &amp; PURCHASING AGREEMENTS</b>		<b>AMOUNT</b>
<b>ADMINISTRATION</b>		
American Legal Publishing	Municipal Code Book Updates	200
Bishop Business	Copy Machine Service Agreement	2,900
Great American Financial	Copier Leases	2,892
SCEDC - Sarpy County Economic Development Corporation	Consulting	8,500
<b>ADMINISTRATION TOTAL</b>		<b>14,492</b>
<b>ADMINISTRATIVE SERVICES</b>		
Bishop Business	Copy Machine Service Agreement	792
Great America Financial	Toshiba e-Studio3040c Copier	2,892
<b>ADMINISTRATIVE SERVICES TOTAL</b>		<b>3,684</b>
<b>ANIMAL CONTROL</b>		
Sarpy County	Nebraska Humane Society	50,492
<b>ANIMAL CONTROL TOTAL</b>		<b>50,492</b>
<b>BUILDING MAINTENANCE</b>		
Accurate Testing	Backflow Testing	900
CAT Power Sytems	Generator Maint. - CD & FS#4	900
Cummins Central Power	Generator Maint. - LVPD & FS#1	2,000
Daikin Applied	Chiller Service Contracts	3,000
Data Shield	Shredding	1,200
FBG Services	Janitorial Service	69,000
General Fire	Fire Alarm Inspection	900
General Fire	Fire Extinguisher Inspection	600
General Fire	Fire Sprinkler Inspection	900
General Fire	Restaurant Hood Inspection	600
Metro Community College	Facility & Grounds Mtce - Library	179,027
NMC Exchange	Scissor Lift Inspection	300
Papillion Sanitation - Premier	Trash Service	3,250
Per Mar Security	Alarm Monitoring	1,700
State of NE - Dept of Labor	Boiler Inspection	350
Hayes Mechanical	PM Maintenance	4,948
<b>BUILDING MAINTENANCE TOTAL</b>		<b>269,575</b>
<b>COMMUNITY DEVELOPMENT</b>		
Bishop Business	Toshiba/TF5055C Copier	1,656
Verizon	Wireless Data for Tough Pads	1,200
Sketchup Software Maintenance	Software Maintenace	125
<b>BUILDING MAINTENANCE TOTAL</b>		<b>2,981</b>
<b>FINANCE</b>		
TBD	Audit Services/Financial Statements	55,000
Wolters Kluver	Pro System FX Engagement Audit Software	3,275
IGM Technology	Gravity Software	20,904
<b>FINANCE TOTAL</b>		<b>79,179</b>
<b>FIRE</b>		
Papillion Rural Fire	Fire/Rescue Service	2,251,355
<b>FIRE TOTAL</b>		<b>2,251,355</b>

# Appendix

## Contract List

<b>CONTRACTS &amp; PURCHASING AGREEMENTS (CONTINUED)</b>		<b>AMOUNT</b>
<b>HUMAN RESOURCES</b>		
Best Care	EAP	3,600
Career Link	Job Postings	5,230
Comp Choice	Pre-employment Testing	9,000
Mid-American Benefits	HRA City Self-Insured Plan Admin.	7,500
Payroll Maxx	Evolution Payroll	10,850
Payroll Maxx	Infinity HR	12,300
Payroll Maxx	Timekeeping	8,850
Essential Screens	Background Checks	3,200
Success Factors	Performance Evaluation Tool	9,534
Mid-American Benefits FSA	Flexible Plan Administration	3,500
HRIS System	HR Software System	15,000
ICMA-RC	Administration	3,500
Travelers	Insurance	344,729
<b>HUMAN RESOURCES TOTAL</b>		<b>436,793</b>
<b>INFORMATION TECHNOLOGY</b>		
BS&A Financial Software	Enterprise Software	21,373
Civic Plus	Internet Portal	23,000
ESRI	ArcGis Software	3,500
Sarpy County	Hosted Server	22,650
Plan It Software	CIP Planning Software	675
Sarpy County	IT Services	43,670
Sarpy County	GIS	7,500
United Private Networks LLC	Black Fiber	46,200
<b>INFORMATION TECHNOLOGY TOTAL</b>		<b>168,568</b>
<b>LIBRARY</b>		
Bibliotheca	Library Gate Security & Maintenance	5,601
AWE	Learning Stations Extended Warranty and Maintenance	2,100
Biblionix	Apollo On-line Public Access Catalog	4,465
Bishop Business	Copy Machine Service Agreement	3,184
Databases	Databases	24,476
OCLC	Cataloging and Interlibrary Loan	1,935
Subscriptions	Subscriptions	19,126
Symantec	Endpoint Antivirus Software (32 PC's)	113
Centurion Technologies	Smartshield	163
Great America Financial	Toshiba e-Studio3040c Copier	1,344
Marco - Great America Leasing	Sharp MX-3110N Coin Operated Copier	1,309
<b>LIBRARY TOTAL</b>		<b>63,816</b>
<b>MAYOR &amp; COUNCIL</b>		
Kissel E&S	UCSC Lobbying	9,950
League of Nebraska Municipalities	Membership/LARM Requirement	33,867
<b>MAYOR &amp; COUNCIL TOTAL</b>		<b>43,817</b>

## Contract List

<b>CONTRACTS &amp; PURCHASING AGREEMENTS (CONTINUED)</b>		<b>AMOUNT</b>
<b>PARKS</b>		
Per Mar	Security Monitoring - City Park	1,483
Per Mar	Security Monitoring - Hupp Drive Parks	432
J.A. Heim Farms	Park Spraying	4,500
Papillion Sanitation	Trash Service	6,955
FBG Cleaning Service	Hupp Drive Facility Cleaning	2,700
City of Papillion	Clean up days	16,000
<b>PARKS TOTAL</b>		<b>32,070</b>
<b>POLICE</b>		
Cellebrate	License Fee	3,500
Chrysler Capital	Lease Two Vehicles	10,081
Dragon Voice Recognition	License Fee	4,000
Bishop Business	Estudio 3055 Copier S7AF-81178	1,529
Bishop Business	Copy Machine Service Agreement	600
Comp Choice	Pre-employment Testing	1,000
Do Cty Crime Lab/CU/UNMC	Forensics/DUI/DNA/Narcotics	1,000
Douglas County Crime Lab	Crime Scene	2,500
Methodist Hospital	Sexual Assault Processing	1,000
Project Harmony	Child Abuse (LB 1186)	750
Sarpy County	Maintenance and storage fee for LRMS	12,000
US Cellular	Cell Phones for Detectives & USP Sgt	5,340
Val Verde Animal Hospital	Vet Care	400
<b>POLICE TOTAL</b>		<b>43,700</b>
<b>PUBLIC WORKS ADMINISTRATION</b>		
Bishop Business	Copy Machine Service Agreement	2,200
Great America Financial	Toshiba e-Studio3040c Copier	1,008
<b>PUBLIC WORKS ADMINISTRATION TOTAL</b>		<b>3,208</b>
<b>RECREATION</b>		
ASCAP	Music Copyright Access	342
BMI	Music	342
Merrymakers	Music	1,200
SESAC	Stage Actors/Music	417
Great America Financial	Toshiba e-Studio3040c Copier	1,392
<b>RECREATION TOTAL</b>		<b>3,693</b>
<b>SEWER OPERATIONS</b>		
Great America Financial	Toshiba e-Studio3040c Copier	336
<b>SEWER OPERATIONS TOTAL</b>		<b>336</b>

# Appendix

## Contract List

<b>CONTRACTS &amp; PURCHASING AGREEMENTS (CONTINUED)</b>		<b>AMOUNT</b>
<b>SPORTS COMPLEX</b>		
Per Mar	Building Security Monitoring	844
Papillion Sanitation	Trash Service	2,125
<b>SPORTS COMPLEX TOTAL</b>		<b>2,969</b>
<b>STREETS</b>		
Bobcat of Omaha	Skid Steer	5,400
Brown Traffic Conflict	Monitor Testing	3,200
City of Omaha	Harrison Street Signal Maintenance	5,660
Commercial Drivers Licenses	Renewals	1,000
Cummins Central Power	Emergency Generator Insp & Mtce	1,300
Danielson	Hoist Inspections	1,280
First State Bank	Loan - Bucket Truck	49,269
First State Bank	Loan - Dump Truck	87,994
First State Bank	Loan - Street Sweeper	83,163
Heritage Crystal Clean	Chemical & Oil Recycling	1,400
League of NE Municipalities	Annual Dues	1,550
Micro Paver	Updates	1,200
Nebraska Dept of Labor	Elevator Inspections	200
NexTrac	AVL Systems	6,868
O'Keefe Elevator	Inspection & Phone Monitoring	2,018
One Call Concepts	Locates	3,200
Papillion Sanitation	Trash Service	8,092
Ron Turley Associates	Vehicle Maintenance Tracking	3,400
Shredding Co.	Tire Collection	1,280
Johnson Fire Control	Fire Alarm & Sprinkler Insp & Mtce	1,200
<b>STREETS TOTAL</b>		<b>268,674</b>
<b>GRAND TOTAL</b>		<b>3,742,610</b>

## Interlocal List

<b>Parties to Agreement</b>	<b>Agreement Period</b>	<b>Description</b>	<b>FY21</b>	<b>FY22</b>
Cities of Papillion and Ralston	Indefinite	Public Transportation services with MAT	6,181	6,243
Cities of Papillion, Bellevue, Gretna and Springfield	10/01/2017 to 09/30/2021	United Cities of Sarpy County lobbyist	9,019	9,312
Cities of Papillion, Bellevue, Ralston, Plattsmouth	04/01/2019 to 03/31/2022	SWAT Tactical Services & Crisis Negotiation Unit		
Cities of Papillion, Bellevue, Ralston, Plattsmouth	Indefinite	Jurisdictional Bound - Papio/Bellevue		
Cities of Papillion, Holdrege, Hastings	03/20/2014 to indefinite	Insurance Service Group		
Cities of Papillion, Ralston, Bellevue, Fremont, Gretna, Waterloo, Bennington, Blair, Offutt, Omaha, Yutan, Louisville, Irvington, Plattsmouth, Eppley, Kennard, Springfield, Ponca Hills, Valley, Boystown and Fort Calhoun	Indefinite	Tri-Mutual Aid Agreement for Fire and EMS Services		
			2,049,034	2,251,816
City of Gretna	02/27/1996 to indefinite	Outfall Sewer		
City of Papillion	Indefinite	Construction Sharing 50/50 Maintenance Giles & 72nd Traffic Signal		
City of Papillion	Indefinite	Construction Sharing 50/50 Maintenance Giles & Edgewood Traffic Signal		
City of Papillion	Indefinite	Constructin Sharing 50/50 Maintenance Giles & 85th Traffic Signal		
City of Papillion	01/02/2019 to indefinite	Memorandum of Understanding - Operation & Maintenance Responsibilities for Giles Road from the East Right of Way line of 66th St to the West Right of Way line of Portal Road		
City of Papillion	Indefinite	72nd & Giles Pedestrian Signal Heads		
City of Papillion	Indefinite	Shared Outfall Sewers		
City of Papillion	Indefinite	Constructin Sharing 50/50 Maintenance Giles & Rogers Traffic Signal		
City of Papillion	06/15/2015 to indefinite	Salt Storage Facility and Fueling Island	43,645	43,646
City of Papillion & Papio-Missouri River NRD	Indefinite	West Papio Trail - 90th to Portal		
City of Papillion, Papillion Rural Fire District	02/21/2017 to indefinite	Lease a portion of the Fire Station Property (10727 Chandler Road) for a communications tower and equipment shelter for 911 communications		
City of Papillion, Papio-Missouri River NRD	07/05/2017 to 06/30/2018	West Papio Trail - Giles Road to Millard		
City of Papillion; Sarpy County	03/19/2019 to indefinite	Sarpy Tactical Medic (STacMed) Team		
City of Ralston	Indefinite	Crosswalk Striping on Harrison		
City of Ralston	Indefinite	Special Services Bus	100,393	115,463
Department of Justice - FBI	Indefinite	Law Enforcement		
Douglas County	Indefinite	Douglas County CSI Forensic Services		
HGAC Houston Galveston Area Council	04/07/2015 to indefinite	HGACBuy Purchasing Program		
HIDA	Indefinite	Curbing Drug Dealers		

# Appendix

## Interlocal List

<b>Parties to Agreement</b>	<b>Agreement Period</b>	<b>Description</b>	<b>FY21</b>	<b>FY22</b>
ICE	Indefinite	Immigration		
Metropolitan Community College	Indefinite	Sarpy Center - La Vista Public Library facility shared services	750,000	750,000
Metropolitan Utilities District	09/19/2017 to indefinite	Installation of Water Mains associated with public infrastructure redevelopment project		
NDOR	Indefinite	84th St Maintenance		
Omaha Public Power District	04/18/2017 to indefinite	Electric system removals in the 84th Street Redevelopment Area		
Omaha, Papio-Missouri River NRD	10/20/2015 to indefinite	Hell Creek Grade Control Structure		
Papillion La Vista Community Schools	05/16/2017 to indefinite	Provide School Resource Officer position at La Vista Middle School		
Papillion School District 0027	10/15/2013 to indefinite	School District		
Papillion School District 0027	04/13/2015 to indefinite	Field Use Cooperative		
Papio-Missouri River Natural Resources District, City of Omaha	11/01/2016 to indefinite	West Papio Trail Expansion - Giles Road to Millard PWP-14-006		
Papio-Missouri River Natural Resources District, City of Papillion	11/15/2016 to indefinite	Portal Road Drainageway PWSE-17-001		
Sarpy County	10/01/2014 to 08/21/2021	Hosted Server and Backup	16,000	14,580
Sarpy County	10/01/2017 to 09/30/2022	Information Technology Services & Public Safety Software	51,250	48,415
Sarpy County	Indefinite	132nd & West Giles		
Sarpy County	Indefinite	NPDES Illicit Discharge Monitoring		
Sarpy County	03/21/2017 to indefinite	Establish the Nebraska Multisport Agency		
Sarpy County	Indefinite	Police Tow Lot	(10,000)	(10,000)
Sarpy County all law enforcement	Indefinite	Curb Drunk Drivers		
Sarpy County, Cities of Papillion, Bellevue and Ralston	Indefinite	Animal Control Services	55,940	58,021
Sarpy County, Cities of Papillion, Bellevue, Gretna and Springfield	Indefinite	Public Safety Communications - 800 MGHTZ		
Sarpy County, Cities of Papillion, Bellevue, Gretna and Springfield, Papio Missouri River Natural Resource District	07/01/2019 to 6/30/2025	GIS Development and Management	7,500	7,500
Sarpy County, City of Bellevue, City of Gretna, City of Papillion, City of Springfield	09/19/2017 to indefinite	Create Sarpy County and Cities Wastewater Agency		
Sarpy County, City of Papillion, City of Bellevue	09/01/1999 to indefinite	Law Records Management System (LRMS-ProPhoenix)	75,000	78,466
Sarpy County, City of Papillion, City of Bellevue, City of Ralston	Indefinite	Pavement Striping		
Sarpy County, Douglas County, City of Papillion, City of Bellevue	04/04/2017 to indefinite	Law Enforcement Training Academy	20,000	20,000
Sarpy County, Douglas County, Omaha, Bellevue, Ralston	Indefinite	Harrison Street Maintenance		
Sarpy County, Douglas County, Papillion, Bellevue, DEA, FBI, IRS, NSP	Indefinite	Metro Drug Task Force Narcotic Investigations		

## Interlocal List

Parties to Agreement	Agreement Period	Description	FY21	FY22
Sarpy County, Douglas County, Papillion, Bellevue, Omaha, Ralston	Indefinite	Law Enforcement		
Sarpy County, Papillion	Indefinite	Compressed Natural Gas Funding		
Sarpy County, Papillion	Indefinite	Sharing of Municipal Equipment		
Sarpy County, Papillion, Gretna, Springfield	12/15/2015 to indefinite	Southern Ridge Wastewater Treatment Study		
Sarpy County, Papillion, Ralston, Bellevue	Indefinite	84th St Adaptive Signals		
Sarpy County, Papillion, SID 286	Indefinite	66th & Giles (Federal Aid Project)		
Sarpy County, Papio-Missouri River NRD	07/07/2015 to indefinite	66th St Rehabilitation and Chalco Hills Roadway Rehabilitation		
Sarpy, Douglas and Washington Counties; Cities: Omaha, Papillion, Ralston, Bellevue, Gretna, Papio NRD, Boystown	08/01/2001 to 07/31/2024	Papio Missouri River Watershed Coalition	5,000	10,750
US Marshalls	Indefinite	Law Enforcement		
<b>Total</b>			<b>3,178,962</b>	<b>3,404,212</b>



# Debt Amortization

## ALL FUND CURRENT DEBT AMORTIZATION

AS OF 9/30/2020

Fiscal Year	PRINCIPAL	INTEREST	TOTAL
FY20	3,795,000	1,230,252	5,025,252
FY21	3,650,000	1,186,536	4,836,536
FY22	3,720,000	1,085,954	4,805,954
FY23	3,095,000	977,680	4,072,680
FY24	2,520,000	889,136	3,409,136
FY25	2,585,000	807,658	3,392,658
FY26	1,985,000	731,175	2,716,175
FY27	2,060,000	660,395	2,720,395
FY28	1,450,000	608,771	2,058,771
FY29	1,495,000	565,005	2,060,005
FY30	1,235,000	524,371	1,759,371
FY31	1,275,000	487,021	1,762,021
FY32	1,310,000	448,145	1,758,145
FY33	1,350,000	408,063	1,758,063
FY34	1,285,000	367,634	1,652,634
FY35	1,330,000	327,696	1,657,696
FY36	1,305,000	285,269	1,590,269
FY37	1,355,000	240,806	1,595,806
FY38	1,400,000	194,494	1,594,494
FY39	1,105,000	146,650	1,251,650
FY40	1,140,000	110,869	1,250,869
FY41	1,180,000	73,956	1,253,956
FY42	1,100,000	35,750	1,135,750
	<b>42,725,000</b>	<b>12,393,286</b>	<b>55,118,286</b>

## Debt Amortization

### DEBT SERVICE FUND CURRENT DEBT AMORTIZATION

Fiscal Year	\$2.935M Facilities Corporation Refunding Bonds Dated December 31, 2014			\$2.07M Highway Allocation Bonds Dated May 24, 2016			\$3.705M Debt Service Series 2015 12/1/2015		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY20	305,000	1.7500	36,376	65,000	1.000	50,619	345,000	1.5000	51,883
FY21	310,000	1.9500	30,685	65,000	1.000	49,969	355,000	2.0000	45,745
FY22	310,000	2.1500	24,330	70,000	2.000	49,319	360,000	2.0000	38,595
FY23	40,000	2.6000	20,478	70,000	2.000	47,919	370,000	2.0000	31,295
FY24	40,000	2.6000	19,438	70,000	2.000	46,519	375,000	2.0000	23,845
FY25	45,000	2.6000	18,333	70,000	2.000	45,119	380,000	2.2000	15,915
FY26	45,000	3.2500	17,016	75,000	2.000	43,719	250,000	2.2500	8,922
FY27	45,000	3.2500	15,554	75,000	3.000	42,219	260,000	2.3500	3,055
FY28	45,000	3.2500	14,091	75,000	3.000	39,969			
FY29	50,000	3.2500	12,548	80,000	3.000	37,719			
FY30	50,000	3.4500	10,872	80,000	3.000	35,319			
FY31	50,000	3.4500	9,147	85,000	3.000	32,919			
FY32	55,000	3.4500	7,336	85,000	3.000	30,369			
FY33	55,000	3.6500	5,384	90,000	3.000	27,819			
FY34	60,000	3.6500	3,285	90,000	3.000	25,118			
FY35	60,000	3.6500	1,095	95,000	3.000	22,419			
FY36				95,000	3.000	19,568			
FY37				100,000	3.125	16,718			
FY38				105,000	3.125	13,593			
FY39				105,000	3.125	10,312			
FY40				110,000	3.125	7,031			
FY41				115,000	3.125	3,594			
	<b>1,565,000</b>	<b>245,968</b>	<b>1,870,000</b>				<b>697,869</b>	<b>2,695,000</b>	<b>219,255</b>

# Debt Amortization

## DEBT SERVICE FUND CURRENT DEBT AMORTIZATION

Fiscal Year	\$835,000 Public Safety Bonds Dated December 31, 2014			\$790,000 Highway Allocation Bonds Dated December 31, 2014			\$3.15M Fire Station Issue Certificate of Participation Dated September 21, 2018		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY20	105,000	2.0000	7,943	55,000	1.8500	15,134	325,000	1.7500	68,771
FY21	105,000	1.8500	5,921	55,000	1.8500	14,116	330,000	1.9000	62,793
FY22	110,000	2.1500	3,768	55,000	2.3500	12,961	335,000		55,749
FY23	110,000	2.3500	1,293	55,000	2.3500	11,669	345,000	2.2000	48,045
FY24				60,000	2.6500	10,228	355,000	3.0000	38,925
FY25				55,000	2.6500	8,704	360,000	3.0000	28,200
FY26				60,000	3.0000	7,075	375,000	3.0000	17,175
FY27				65,000	3.0000	5,200	385,000	3.0000	5,775
FY28				65,000	3.2500	3,169			
FY29				65,000	3.2500	1,056			
	<b>430,000</b>	<b>18,925</b>	<b>590,000</b>				<b>89,312</b>	<b>2,810,000</b>	<b>325,433</b>

## DEBT SERVICE FUND CURRENT DEBT AMORTIZATION

Fiscal Year	\$8.915M Refunding Bond Dated June 28, 2012			\$6.475M General Obligation Bonds Dated December 31, 2014			\$4.69M General Obligation Refunding Bonds Dated December 30, 2019		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY20	715,000	1.7000	62,533	690,000	1.7500	23,104	-		72,293
FY21	730,000	1.9000	6,935				490,000	1.2000	154,790
FY22							1,225,000	4.0000	127,350
FY23							810,000	4.0000	86,650
FY24							270,000	4.0000	65,050
FY25							280,000	4.0000	54,050
FY26							295,000	3.0000	44,025
FY27							300,000	3.0000	35,100
FY28							310,000	3.0000	25,950
FY29							320,000	3.0000	16,500
FY30							95,000	3.0000	10,275
FY31							100,000	3.0000	7,350
FY32							95,000	3.0000	4,425
FY33							100,000	3.0000	1,500
	<b>1,445,000</b>	<b>69,468</b>	<b>690,000</b>				<b>23,104</b>	<b>4,690,000</b>	<b>705,308</b>

## Debt Amortization

### OFF-STREET PARKING FUND CURRENT DEBT AMORTIZATION

Fiscal Year	\$4.535M GO Refunding Bond - Off Street Parking Series 2015 12/1/2015			\$4.955M GO Bond- Off Street Parking Series 2018 9/5/2018		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY20	495,000	1.50000	57,003	190,000	1.85000	153,908
FY21	500,000	2.00000	48,290	195,000	3.00000	150,393
FY22	510,000	2.00000	38,190	200,000	3.00000	144,543
FY23	520,000	2.00000	27,890	205,000	3.00000	138,543
FY24	535,000	2.00000	17,340	215,000	3.00000	132,393
FY25	545,000	2.20000	5,995	220,000	3.00000	125,943
FY26				225,000	3.00000	119,343
FY27				235,000	3.00000	112,593
FY28				240,000	2.90000	105,543
FY29				245,000	2.95000	98,583
FY30				255,000	3.00000	91,355
FY31				260,000	3.15000	83,705
FY32				270,000	3.15000	75,515
FY33				280,000	3.35000	67,010
FY34				285,000	3.35000	57,630
FY35				295,000	3.35000	48,083
FY36				305,000	4.00000	38,200
FY37				320,000	4.00000	26,000
FY38				330,000	4.00000	13,200
	<b>3,105,000</b>		<b>194,708</b>	<b>4,770,000</b>		<b>1,782,478</b>

## Debt Amortization

**REDEVELOPMENT FUND**  
**CURRENT DEBT AMORTIZATION**

Fiscal Year	\$18.84M Tax Supported Improvement Bond Dated December 21, 2017		
	PRINCIPAL	COUPON	INTEREST
FY20	505,000	*	630,688
FY21	515,000	5.00000	616,900
FY22	545,000	5.00000	591,150
FY23	570,000	5.00000	563,900
FY24	600,000	5.00000	535,400
FY25	630,000	5.00000	505,400
FY26	660,000	5.00000	473,900
FY27	695,000	3.00000	440,900
FY28	715,000	3.00000	420,050
FY29	735,000	3.00000	398,600
FY30	755,000	3.00000	376,550
FY31	780,000	3.00000	353,900
FY32	805,000	3.00000	330,500
FY33	825,000	3.00000	306,350
FY34	850,000	3.00000	281,600
FY35	880,000	3.25000	256,100
FY36	905,000	3.25000	227,500
FY37	935,000	3.25000	198,088
FY38	965,000	3.25000	167,700
FY39	1,000,000	3.25000	136,337
FY40	1,030,000	3.25000	103,838
FY41	1,065,000	3.25000	70,362
FY42	1,100,000	3.25000	35,750
	<b>18,065,000</b>		<b>8,021,463</b>