

**LA VISTA CITY COUNCIL
BUDGET WORKSHOP AGENDA**

July 18, 2023
Immediately Following the City Council Meeting

- I. Call to Order
- II. Announcement of Location of Posted Open Meetings Act
- III. Introduction – Mid-Biennial Budget
- IV. Mid-Biennial Budget Overview
- V. Comments from the Floor
- VI. Comments from Mayor and Council
- VII. Adjournment

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

Summary of Corrections to FY23-24 Mid-Biennial Budget Workshop Binder

Upon review a Property Tax calculation error was identified. Specifically, the original budget listed the real estate property tax over (3) general ledger accounts: Real Estate Tax, Homestead Tax and Real Estate Tax Credit. When the FY24 preliminary valuations came in the Real Estate Tax account was corrected to the new number but did not take into account the already budgeted numbers in the Homestead Tax and Real Estate Tax Credit accounts. This resulted in an overstatement of the Property Tax revenue of \$825K. The funds impacted by this are the General Fund and the Debt Service Fund. The details of the changes are below along with the pages of the workbook that were impacted.

FY24 Corrections

All Funds

- Revenue corrected from \$53,180,602 to \$52,355,246 (page 2).
- Fund Balance corrected from \$38,242,853 to \$37,417,497 (page 5).

General Fund

- Revenue - Corrected from \$25,325,932 to \$24,561,554 (page 8).
- Fund Balance - Corrected from \$13,580,081 to \$12,815,703 (page 13).
- Operation Reserve - Corrected from 55% to 51% (page 13)

Debt Service Fund

- Revenue- Corrected from \$4,240,439 to \$4,179,461 (page 17)
- Fund Balance - Corrected from \$2,189,061 to \$2,128,083 (page 17)
- Debt Service Coverage Ratio - Corrected from 1.37 to 1.35 (page 17)

City of La Vista

FY23 -FY24

Mid-Biennial Budget Amendment

Workshop

July 18, 2023

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Elected Officials and Executive Budget Team

Mayor

Douglas Kindig

City Council

Kim Thomas, Council President

Terrilyn Quick

Ron Sheehan

Kevin Wetuski

Alan Ronan

Deb Hale

Kelly Sell

Jim Frederick

FY23 - FY24 Mid- Biennial Executive Budget Team

Brenda Gunn, City Administrator

Rita Ramirez, Assistant City Administrator

Rachel Carl, Assistant to the City Administrator

Kevin Pokorny, Director of Administrative Services

Meg Harris, Finance Director

Maricruz Cancino, Assistant Finance Director

Rhonda Pollock, Accountant

Pam Buethe, City Clerk

D.J. Barcal, Police Captain

Joe Soucie, Director of Public Works

Jeff Calentine, Deputy Director of Public Works

Departmental Budget Coordinators and Contributors

City Administration

Crystal Larson

Communication

Mitch Beaumont

Community Development

Bruce Fountain

Christopher Solberg

Finance

Maricruz Cancino

Rhonda Pollock

Human Resources

Wendy Lowery

Katie Spencer

Information Technology

Ryan South

Library

Rose Barcal

Jean Hurst

Jodi Norton

Cedate Shultz

Ashley Wemhoff

Police

Todd Armbrust

Jeremy Kinsey

Scott Collett

Mike Czarnick

Kraig Gomon

Ray Harrod

Ben Iversen

Brian Stolley

Stacia Burt

Public Works

Jason Allen

Pat Dowse

Terry Foster

Aaron Johannsen

Cody Meyer

Brady Small

Recreation

Brian Allen

David Karlson

Kaily Stanley

Sue Tangeman

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Budget Summary

Introduction

This is the mid-point of the FY23-24 Biennial Budget adopted by the city council on Sept, 6th, 2022. The purpose of the mid-biennial budget update is to review existing conditions, refine revenue and expenditure estimates, adjust timing and cost associated with the construction updates, ensure that the fiscal decisions made in FY23 are reflected in FY24 and to ultimately determine if budget amendments are necessary. In preparation for this update department managers identify needs or conditions that may necessitate budget adjustments or modifications. The Executive Budget team then reviews these requests to determine if it necessitates an amendment to the original budget, or can be absorbed through the existing budget. The FY23 review suggests that no amendments are needed. The FY24 budget requires amendments primarily associated with construction project carryovers which are detailed in this document.

Summary

In preparation of the mid-biennial budget review, there are certain considerations that affect multiple funds and the budget as a whole, such as the property tax levy. This mid-biennial review will address these overarching items and the process that brought forth the recommended FY24 amendments.

Property Tax Levy

The City's assessed valuation is the basis for the property tax calculation. The FY23-24 Biennial Budget was calculated on an assessed valuation of \$2.2 billion. The state requires cities filing a two-year budget to hold the property tax revenue for the second year at the same amount as the first year. As a result, it is necessary to review and update property tax for year two.

The Sarpy County Assessor's office provided preliminary calculations for FY24 which indicate a 4.4% growth in total assessed valuation, rising up to \$2.3 billion. This equates to \$232K for each cent of property tax. La Vista's current property tax levy rate is \$.54 per \$100 of assessed value which would generate approximately \$12.5M. The General Fund levy of \$.50 would result in \$11.6M and a Debt Service levy of \$.04 would result in \$928K. The final valuation will be available on or before August 20, 2023.

The table below provides a recent summary of the City's valuation growth. A more detailed explanation of the overall growth and personal property tax implications will be reviewed as part of the the upcoming long-range financial plan process.

Real Estate Historical Change in Property Tax

Fiscal Year	Real Estate Valuation	% Change from Prior Year	Valuation Attributable to Growth	Personal Property Valuation	% change from Prior Year	Annexation	Total Assessed Value	Total % Change from Prior Year
FY24	2,143,221,645	13.1 %	NA	175,969,389	(46.0)%		2,319,191,034	4.4 %
FY23	1,894,901,945	7.1 %	113,056,111	325,654,998	42.2 %	—	2,220,556,943	11.1 %
FY22	1,769,068,039	5.4 %	28,370,623	228,989,966	196.9 %	34,715,846	1,998,058,005	13.8 %
FY21	1,677,983,246	6.2 %	26,547,463	77,124,063	8.9 %	0	1,755,107,309	6.3 %
FY20	1,580,605,750	7.3 %	15,469,486	70,812,076	1.6 %	0	1,651,417,826	7.1 %

Budget Summary

Sales and Use Tax

The sales and use taxes account for approximately 25.4% of the City's revenue. The local option sales tax rate of 2% is allocated 1% to the General Fund, .5% to the Debt Service Fund and .5% to the Redevelopment Fund. The General Fund is a foundation rate with no sunset date. The half-cent Debt Service sales tax was reauthorized by the voters in November of 2022 and has a 30 year sunset (2055). the other half-cent for the Redevelopment Fund remains in effect until the debt is paid.

Sales tax growth from FY18-FY22 saw an average of 7.9% increase year over year. FY23 budget was based on a 5% increase from FY22, based on current projections sales tax revenue is expected to come in .8% over budget for FY23. The FY24 sales tax budget was based on a 7% increase over FY23.

Anticipating full operation of the Astro and NMSC, and based on FY22 actuals and current FY23 YEE an additional 4% is projected for FY24.

The City continues to maintain a sales tax credit reserve balance of \$3.8M in anticipation of tax refunds related to State of Nebraska economic development incentives which allows qualified businesses to earn and use tax benefits based on investment and employment growth. In recent years, FY18-FY22 the refund has averaged \$1.4M each year. The FY23 refund is \$1.9M and FY24 is projected at \$1.1M, which are included in the budget.

All Fund Revenue

In an overview of all City funds, the FY23 revenue is forecasted to be \$4.2M less than the original budget. The FY23 budget had an issuance of a \$15M bond to cover street projects over the next several years. Following review and update of the capital plan, it was determined that the size of the bond could be reduced to \$11M. This reduction impacts FY23 revenue by \$4M. The FY24 revenue is expected to increase by \$315K, based primarily on changes in property and sales tax revenue.

All Funds Summary - Revenue

Fund	FY22	FY23	FY23	FY24	FY24	FY24	FY24
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Proposed Amended
General	24,901,172	24,324,606	23,327,423	25,449,382	(123,450)	— %	25,325,932
Sewer	5,185,394	4,908,972	4,908,972	5,149,251	—	— %	5,149,251
Debt Service	4,200,647	18,862,129	15,140,905	4,039,524	200,915	5 %	4,240,439
Capital Improvement	11,780	352,305	352,305	12,475	—	— %	12,475
Lottery	1,293,761	1,227,368	1,227,368	1,227,843	—	— %	1,227,843
Economic Development	3,108,758	145,747	266,000	142,951	—	— %	142,951
Off-Street Parking	13,705,726	1,010	40,000	1,400	—	— %	1,400
Redevelopment	24,188,667	2,507,774	2,824,694	14,861,732	237,035	2 %	15,098,767
Police Academy	229,128	214,640	214,640	214,645	—	— %	214,645
TIF - City Centre Phase 1A	510,865	389,569	389,569	401,545	—	— %	401,545
TIF - City Centre Phase 1B	180,647	491,954	491,954	799,142	—	— %	799,142
TIF - City Centre Phase 1C	26,640	48,302	48,302	50,299	—	— %	50,299
TIF - City Centre Phase 1D	—	21,672	21,672	503,598	—	— %	503,598
Sewer Reserve	6,918	6,910	6,910	8,690	—	— %	8,690
Qualified Sinking Fund	1,686	2,740	2,740	3,625	—	— %	3,625
Total Revenue	77,551,789	53,505,699	49,263,455	52,866,102	314,500	1 %	53,180,602

Budget Summary

All Funds Expenditures

The All Funds expenditures for FY23 are expected to be \$4.4M under budget, the majority of these savings (\$3.6M) is in capital projects that will carryover into FY24. Expenditure amendments for FY24 total an increase of \$8.7M. Carryover for capital projects accounts for 41.1% of the increase. A more detailed look at these expenditures will be found in the funds summary.

All Funds Summary - Expenditures

Fund	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
General	18,555,087	23,417,380	22,994,449	24,246,357	667,990	3%	24,914,347
Sewer	4,115,345	7,192,406	6,267,605	4,429,431	830,000	19%	5,259,431
Debt Service	3,424,463	3,060,191	3,060,191	3,112,994	—	—%	3,112,994
Capital Improvement	1,015,007	7,874,305	7,279,805	4,620,000	3,095,500	67%	7,715,500
Lottery	559,500	834,174	798,474	830,341	66,400	8%	896,741
Economic Development	3,628,127	6,649,636	6,088,666	1,149,525	—	—%	1,149,525
Off-Street Parking	6,011,813	11,340,079	10,840,079	2,234,870	1,200,000	54%	3,434,870
Redevelopment	6,036,049	20,752,806	19,374,674	5,566,109	2,865,000	51%	8,431,109
Police Academy	175,319	202,265	202,265	208,559	—	—%	208,559
TIF - City Centre Phase 1A	647,018	389,569	389,569	401,545	—	—%	401,545
TIF - City Centre Phase 1B	233,839	491,954	491,954	799,142	—	—%	799,142
TIF - City Centre Phase 1C	26,640	48,302	48,302	50,299	—	—%	50,299
TIF - City Centre Phase 1D	—	21,672	21,672	503,598	—	—%	503,598
Sewer Reserve	—	—	—	—	—	—%	—
Qualified Sinking Fund	—	—	—	250,000	—	—%	250,000
Total Expense	44,428,208	82,274,737	77,857,704	48,402,769	8,724,890	18%	57,127,659

Budget Summary

All Funds Summary - Fund Balances

FY23

The fund balance for FY23 All Funds is expected to increase by \$685K from the original budget. While revenue decreased by \$4.2M, the bond proceeds of \$15M were anticipated, it is currently projected that the bond proceeds of \$11M will be necessary. Expenditures are projected to come in \$4.4M under budget, resulting from a \$3.6M carryover in capital projects from FY23 into FY24. The net of these changes is a increase in fund balance of \$175K. Because the FY22 actual fund balance is \$511K higher than the FY22 YEE, this combined with the decrease from FY23 results in the net increase to the All Fund balance.

FY23 Fund Balance Changes

Fund	FY22 Year End Actual	FY23 Original Budget	FY23 Budget Adj for FY22 Actuals	FY23 YEE Changes Rev	FY23 YEE Changes Exp	FY 23 YEE
General	16,472,124	14,796,731	15,571,912	(997,183)	(422,931)	14,997,662
Sewer	3,550,408	1,050,539	1,047,041	—	(924,801)	1,971,842
Debt Service	3,801,180	11,273,864	11,616,348	(3,721,223)	—	10,860,476
Capital Improvement	3,042,851	2,166,423	2,370,851	—	(594,500)	—
Lottery	4,671,755	4,607,532	4,341,150	—	(35,700)	4,376,850
Economic Development	4,990,125	—	(479,083)	120,253	(560,970)	202,140
Off-Street Parking	8,943,410	583,255	(13,035)	38,990	(500,000)	525,955
Redevelopment	22,682,040	3,907,240	4,437,008	316,920	(1,378,132)	6,132,060
Police Academy	133,690	142,152	146,065	—	—	146,065
TIF - City Centre Phase 1A	—	—	—	—	—	—
TIF - City Centre Phase 1B	(1)	—	(1)	—	—	(1)
TIF - City Centre Phase 1C	—	—	—	—	—	—
TIF - City Centre Phase 1D	—	—	—	—	—	—
Sewer Reserve	1,967,530	2,195,066	2,195,073	—	—	2,195,073
Qualified Sinking Fund	529,057	781,626	781,797	—	—	781,797
Ending Fund Balances	70,784,169	41,504,428	42,015,126	(4,242,244)	(4,417,034)	42,189,919

FY 24

The FY24 All Fund Balance is projected to decrease by \$7.7M. The proposed FY24 amendments are decreasing the fund balance by \$8.4M, this combined with the \$685K that was gained in FY23 explain the net decrease for FY24. The FY24 amended fund balances are a combination of capital projects carried over from FY23 of \$3.6M, additional projects of \$4.4M, expenditure increases of \$734K offset by increases in revenue of \$315K.

Budget Summary

FY24 Fund Balance Changes

	FY23 YEE	FY24 Original Budget	FY24 Budget Adj for FY23 YEE	FY24 Amendment Rev	FY24 Amendment Exp	FY24 Amended Budget
Fund						
General	14,997,662	13,970,583	14,171,514	(123,450)	667,990	13,580,074
Sewer	1,971,842	1,068,531	1,989,834	—	830,000	1,159,834
Debt Service	10,860,476	6,004,559	5,591,171	200,915	—	2,189,061
Capital Improvement	—	2,558,898	392,475	—	3,095,500	—
Lottery	4,376,850	4,739,265	4,508,583	—	66,400	4,442,183
Economic Development	202,140	—	202,140	—	—	202,140
Off-Street Parking	525,955	583,255	525,955	—	1,200,000	25,955
Redevelopment	6,132,060	13,202,863	15,427,683	237,035	2,865,000	12,799,718
Police Academy	146,065	148,238	152,151	—	—	152,151
TIF - City Centre Phase 1A	—	—	—	—	—	—
TIF - City Centre Phase 1B	(1)	—	(1)	—	—	(1)
TIF - City Centre Phase 1C	—	—	—	—	—	—
TIF - City Centre Phase 1D	—	—	—	—	—	—
Sewer Reserve	2,195,073	2,906,309	2,906,316	—	—	2,906,316
Qualified Sinking Fund	781,797	785,251	785,422	—	—	785,422
Ending Fund Balances	42,189,919	45,967,752	46,653,243	314,500	8,724,890	38,242,853

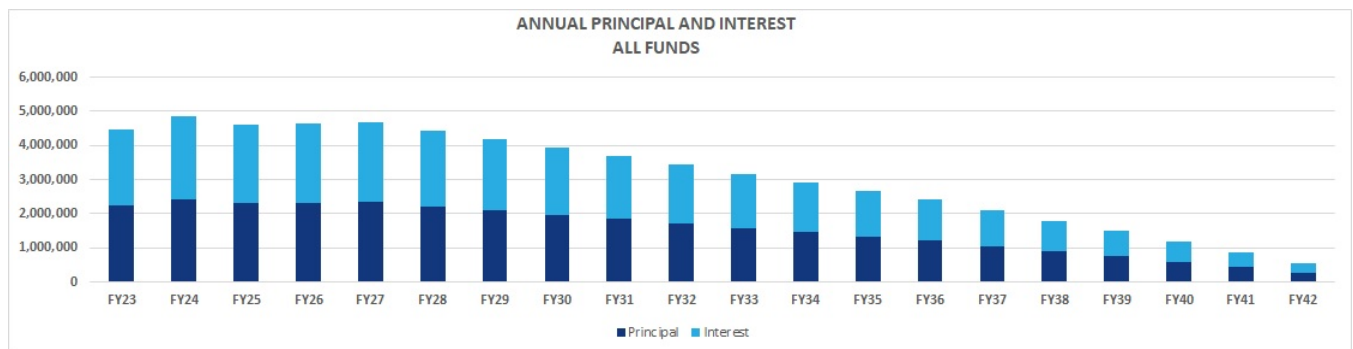
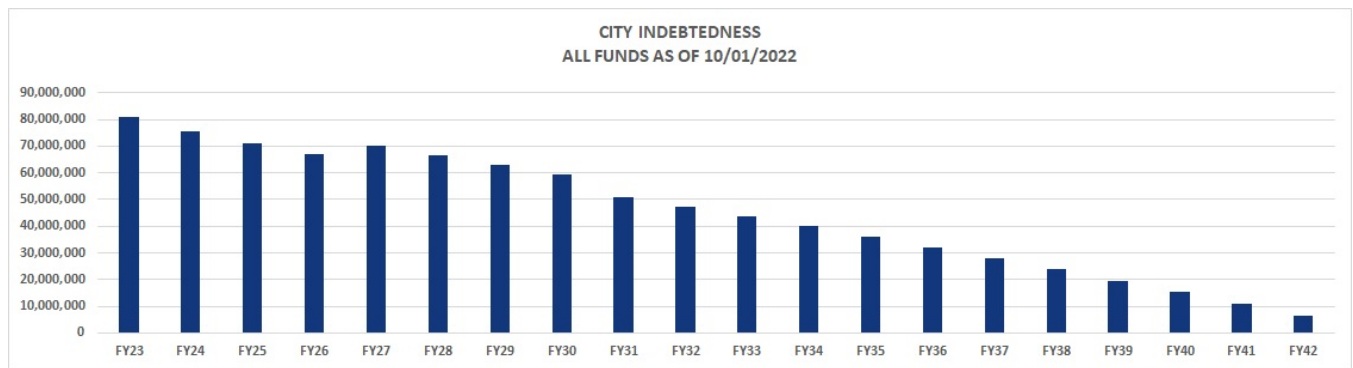
Budget Summary

City Indebtedness

Debt service expenditures appear in the following funds.

- **Debt Service Fund** for payment of principal and interest on long-term debt associated with capital projects, or cash funding certain capital projects.
- **Economic Development Fund** to provide financial assistance to qualifying businesses.
- **Off-Street Parking Fund** related to off-street parking facilities.
- **Redevelopment Fund** regarding the redevelopment of the 84th Street Corridor.

Overall, the City has strategically issued debt over the past years to maintain a favorable bond rating and continues to plan to maintain healthy ratios and the Aa2 bond rating for the adopted years. The following charts represent the current indebtedness of the City as of year beginning FY23.



Overview

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

The financial strength of the General Fund is significant and receives considerable focus and review during the budget process because of the implications that it has on the City's overall property tax levy, bond rating, operating cash flows, and ability to handle contingencies.

Revenue

The General Fund's primary source of revenue comes from property tax, sales tax, restaurant tax, hotel tax and gross revenue tax (other occupation taxes & franchise fees). Property tax and sales tax account for approximately 73% of the General Fund revenue. The General Fund revenue detail can be found in the table: General Fund - Revenue (Proposed Amendments)

Property Tax

FY23

The FY23 year end estimate for property tax is anticipated to be less than budgeted by approximately 4.1% which is related to personal property tax. One of our major property tax contributors filed an amended 2022 Federal Tax return lowering their fixed assets, this resulted in an amended personal property value. The impact to General Fund revenue for FY23 is a decrease of \$480M.

Sales And Use Taxes

FY23

The City's sales and use tax remains strong and is expected to continue to increase with the opening of the Nebraska Multi-Sports Complex (NMSC) and anticipated Fall opening of The Astro Theater and Amphitheater. A 5% increase in sales tax was budgeted in FY23, however based on current projections, revenue is expected to come in 12.9% over budget.

FY24

An analysis of current sales & use tax collections combined with studies conducted on the Astro and NMSC projected sales and use taxes was done. City Finance is projecting an increase in Sales and Use Tax revenue for FY24 of \$201K or a 4% increase over FY23. This increase is based on very conservative numbers in the projections for the Astro and NMSC for FY24. The FY24 sales tax budget was based on a 7% increase over FY23. Anticipating full operation of the Astro and NMSC and based on FY22 actuals and current FY23 YEE an additional 4% is projected.

Restaurant & Drinking Places Occupation Tax

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

During the first year of collection (FY20), the City received \$765K and in the following year (FY21) \$994K in restaurant tax revenue. In November 2022, an initiative to increase the Restaurant Tax went to the voters to raise the rate from 1.5% to 2.5%. The FY23-FY24 Biennial Budget included the increase of 1%, however the

General Fund

initiative failed. In February 2023, the City Council approved a reduction of the Restaurant Tax from 1.5% to 1% effective March 1, 2023, to better align with the statutory limitation of \$700K.

The new 1% tax rate will have only been in effect during 6 months of FY23, and will decrease the revenue by approximately \$1.2M. Accordingly, the restaurant tax will exceed \$700K. Based on the adjusted rate FY24 was amended to reflect the \$700K which is a decrease in revenue of \$1.6M.

GENERAL FUND - REVENUES (PROPOSED AMENDMENTS)

Revenue	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Real Estate Tax	\$ 7,929,737	\$ 8,716,330	\$ 8,716,330	\$ 8,716,330	\$ 2,005,977	23 %	\$ 10,722,307
Personal Property Tax	\$ 1,050,189	\$ 1,628,275	\$ 1,148,112	\$ 1,628,275	\$ (748,488)	-46 %	\$ 879,787
Homestead Property Tax	\$ 286,145	\$ 295,845	\$ 295,845	\$ 295,845	\$ —	— %	\$ 295,845
Real Estate Tax Credit	402,148	462,334	462,334	462,334	—	— %	462,334
Property Tax Current Year	9,668,219	11,102,784	10,622,621	11,102,784	1,257,489	11 %	12,360,273
Property Tax - Other Items	557,029	566,364	566,364	572,028	—	— %	572,028
Property Tax Total	10,225,248	11,669,148	11,188,985	11,674,812	1,257,489	11 %	12,932,301
Sales and Use Tax	5,601,852	5,046,427	5,680,266	5,443,170	200,848	4 %	5,644,018
Sales Tax Refunds	(896,831)	(1,000,000)	(1,000,000)	(750,000)	—	— %	(750,000)
Sales Tax Received	5,352,518	4,917,452	5,551,291	5,562,691	200,848	4 %	5,763,539
In Lieu of Tax	200,977	202,989	202,989	209,079	—	— %	209,079
State Revenue	1,986,240	2,101,008	2,101,008	2,199,941	—	— %	2,199,941
Occupation Tax & Franchise Fee	825,497	905,357	905,357	848,323	—	— %	848,323
Hotel Occupancy Tax	995,690	1,035,000	1,035,000	1,089,450	—	— %	1,089,450
Permits & Licenses	457,272	481,456	481,456	488,869	—	— %	488,869
Interest Income	32,512	26,300	26,300	21,625	—	— %	21,625
Recreation Fees	176,376	169,950	169,950	169,950	—	— %	169,950
Special Services	19,650	20,500	20,500	20,500	—	— %	20,500
Grant Income	3,288,564	245,910	245,910	195,752	—	— %	195,752
Restaurant Tax	1,132,128	2,090,525	939,666	2,281,787	(1,581,787)	(69)%	700,000
Parking Garage Fees	—	100,717	100,717	392,853	—	— %	392,853
Other Income	208,502	358,294	358,294	293,750	—	— %	293,750
General Fund Net Receipts	24,901,172	24,324,606	23,327,423	25,449,382	(123,450)	— %	25,325,932

Expenditures

FY24 Amendment Requests

The amendment requests for FY24 have been submitted for consideration to increase departments' original FY24 budget. The requests have been generated from unforeseen costs to personnel, contracts, commodities, maintenance or other charges when preparing the FY23 - FY24 Biennial Budget. Department justifications follow. The specific request can also be found in the appendix under the respective department.

Personnel

City Clerk

The City Clerk anticipates the retirement of the Administrative Assistant III in early FY25. In order to assist in this transition, additional funding is requested to fill the position while the Administrative Assistant III is still here. Salary and benefits for 4 months is \$26K. This is a one time increase to assist with training.

Community Development

The requested increase of \$44K pertains to the retirement of the Chief Building Official, in December 2023. This is a one time increase.

To avoid a budget shortfall an additional \$15K is being recommended to account for a new hire who may elect to take full-family insurance coverage.

Commodities

The Link

Based on the current construction timeline, the majority of needed equipment and supplies won't be necessary until FY24. In addition, it was determined to be important to get a hands-on assessment of the completed spaces before making large supply and equipment orders. Accordingly, \$40K is recommended to be reallocated from FY23 to FY24. This leaves \$10K in FY23 to cover certain supplies and equipment essential for use in August and September. The new total for FY24 would be \$50K for expenditures to accommodate the supplies and equipment needs of The Link and surrounding pavilion areas that will host community events and potential rentals.

Contractual Services

Human Resources

An HRIS system integrates a core HR system with timekeeping activity, payroll, benefits, training, performance, and reporting. The system will streamline a full employment life cycle from recruitment to separation. This improves data integrity, maintenance of training records and schedules, employee performance, video & document training, and the employee experience.

Acquisition of the HRIS system was initially budgeted in FY22 but delayed until a new HR Director could be hired. During preparation of the FY23-24 Biennial Budget both the HRIS system and compensation study were planned to be proposed, but the compensation study was inadvertently omitted. Staff subsequently recommended the reprioritization of the projects to undertake the compensation study in FY23 and move the HRIS system into FY24. An additional \$35K is being requested for the purchase and implementation of the HRIS system.

Recreation

A recommendation to increase funding in professional services by \$30K is based on the need to evaluate the current and future needs and opportunities for the sports complex. As development continues in the vicinity of 66th & Harrison, it is important that we have a clear understanding of the city's recreation needs.

General Fund

Maintenance

Parks

An increase of \$35K is being requested to resurface the tennis courts in Central Park. The industry standard for resurfacing is 4-8 years and the last surface was done in 2015. There have been some reports from users of the courts regarding conditions of the playing surface. The plan is to time this project with the reconstruction of the entrance road to Central Park.

Streets

The City of Papillion is replacing the cover and end panels of the salt storage facility and has advised that our obligation is 50% (\$30K) the FY24 amended budget reflects this cost.

Capital Outlay

Streets

In FY23, the Streets Department budgeted \$300K for the purchase of a new dump truck. City Council authorized the purchase and the order was placed. Recently, Public Works was notified that the truck will not be delivered until FY24. As a result the FY24 budget has been amended to reflect the carryover of \$300K from FY23.

Multiple Departments

Due to inflation and price increases on motor vehicles and equipment, staff recommends increasing the FY24 budget by 10% (\$113K). Staff has been asked to get updated pricing before the final budget adoption.

GENERAL FUND - EXPENDITURES (PROPOSED AMENDMENTS)

Expenditure	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Personnel Services							
Salaries - Full Time	7,744,426	9,304,634	9,158,286	9,742,596	60,768	1%	9,803,364
Salaries - Part Time	547,507	923,718	878,718	962,076	—	—%	962,076
Overtime & Regular - City Events	317,294	435,072	378,688	463,399	—	—%	463,399
Fica Payroll Tax Expense	626,705	815,539	804,351	854,163	1,276	—%	855,439
Insurance Charges	1,048,627	1,583,790	1,535,562	1,837,852	22,446	1%	1,860,298
Pension	261,429	314,838	299,096	325,688	1,000	—%	326,688
Police/Icma/Other Pension Exp	266,809	314,136	323,175	342,060	—	—%	342,060
Self Insurance Expense	127,412	260,143	175,143	273,150	—	—%	273,150
Car Allowance	31,290	36,780	40,110	36,780	—	—%	36,780
Subtotal - Personnel Services	10,971,499	13,988,650	13,593,130	14,837,765	85,490	1%	14,923,255
Commodities							
Office/Copy/Computer Supplies	77,648	90,104	89,184	90,727	—	—%	90,727
Book & Periodical-Net Dam/ Loss	57,191	66,461	66,461	67,395	—	—%	67,395
Food Supplies	12,522	17,526	17,670	17,948	—	—%	17,948
Wearing Apparel	89,100	88,269	87,869	79,022	—	—%	79,022
Motor Vehicle Supplies & Fuel	203,000	201,962	196,962	207,881	—	—%	207,881

GENERAL FUND - EXPENDITURES (PROPOSED AMENDMENTS)

Expenditure	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Maint/Lab/Medical Tool Supply	9,061	9,602	9,602	9,877	—	—%	9,877
Janitorial Supply	7,052	19,397	19,397	19,932	—	—%	19,932
Chemical Supply	23,213	26,650	30,650	28,077	—	—%	28,077
Welding Supplies	3,129	2,929	2,929	3,024	—	—%	3,024
Botanical Supplies	26,081	32,500	35,500	33,445	—	—%	33,445
Other Commodities	23,197	77,604	76,704	38,391	40,000	104%	78,391
Media	15,359	24,276	24,276	24,762	—	—%	24,762
Library Summer Reading Program	6,260	6,625	6,625	6,758	—	—%	6,758
Computers/Tech Equipment	60,254	88,000	88,000	60,500	—	—%	60,500
Subtotal - Commodities	613,066	751,905	751,829	687,738	40,000	6%	727,738
Contractual Services							—
Postage	19,174	30,438	32,438	30,576	—	—%	30,576
Telephone Expense	39,972	37,778	38,354	38,739	—	—%	38,739
Professional Services - Other	72,514	157,009	327,409	113,783	—	—%	113,783
Utilities - Electric	684,524	733,762	738,061	758,943	—	—%	758,943
Insurance And Bonds	408,161	446,721	446,721	472,504	—	—%	472,504
G&A-Rentals - Other	5,710	7,303	7,303	7,481	—	—%	7,481
Legal Advertising	6,579	14,350	14,350	14,395	—	—%	14,395
Printing	42,972	72,374	72,374	70,755	—	—%	70,755
Dues And Subscriptions	72,632	80,744	80,094	81,739	—	—%	81,739
Travel	45,151	114,528	103,658	128,597	—	—%	128,597
Towel/Uniform/Cleaning Service	8,768	11,989	8,639	12,145	—	—%	12,145
Training	57,716	135,008	123,358	138,061	—	—%	138,061
Other Contractual Services	3,597,776	3,912,796	3,942,704	4,176,474	65,000	2%	4,241,474
Inter-Library Expense	994	575	575	604	—	—%	604
Professional Svcs - Audit	50,080	47,730	147,730	49,640	—	—%	49,640
Professional Service-Legal	191,211	235,525	287,525	236,250	—	—%	236,250
Subtotal - Contractual Services	5,303,935	6,038,630	6,371,293	6,330,685	65,000	1%	6,395,685
Maintenance							
Buildings & Grounds	190,943	273,066	290,066	325,610	65,000	20%	390,610
Storm Sewer R & M	2,791	6,000	6,000	6,180	—	—%	6,180
Sidewalk & Curb Maintenance	1,201	6,305	6,305	6,494	—	—%	6,494
Street Maintenance	143,299	105,060	105,060	108,212	—	—%	108,212
R & M-Mach/Equip/Computer/Tool	25,475	54,098	54,098	44,096	—	—%	44,096
Motor Vehicle Maintenance	151,816	150,162	150,162	154,667	—	—%	154,667
Radio R & M	931	4,051	4,051	4,167	—	—%	4,167
Other Maintenance	88,510	307,545	282,545	312,686	—	—%	312,686
Traffic Signs & Markers	20,248	41,200	45,700	42,436	—	—%	42,436
Subtotal - Maintenance	625,215	947,487	943,987	1,004,547	65,000	6%	1,069,547
Other Charges	251,481	213,361	213,361	210,733	—	—%	210,733
County Treasurer Fees	1,276	108,657	58,657	108,709	—	—%	108,709
Financial/Lending/Bond Fees	76	180	180	180	—	—%	180
Subtotal - Other Charges	324,551	322,198	272,198	319,622	—	—%	319,622

General Fund

GENERAL FUND - EXPENDITURES (PROPOSED AMENDMENTS)

Expenditure	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Capital Outlay							
Other Capital Outlay	131,094	441,510	446,207	227,000	12,500	6%	239,500
Internet Equipment	14,936	115,500	115,500	120,000	—	—%	120,000
Motor Vehicles	545,785	746,000	440,844	700,000	400,000	57%	1,100,000
Road Machinery	—	15,000	8,962	—	—	—%	—
Radio Systems	25,006	50,500	50,500	19,000	—	—%	19,000
Subtotal - Capital Outlay	716,821	1,368,510	1,062,013	1,066,000	412,500	39%	1,478,500
Total Expenditures	18,555,087	23,417,380	22,994,449	24,246,357	667,990	3%	24,914,347

Summary

Fund Balance

FY23

The net impact to General Fund for FY23 is an anticipated increase in the fund balance of \$201K. The expected decreases in Restaurant tax of \$1.15M and property tax of \$480K combined with the projected increase in sales tax revenue of \$634K net a decrease in revenue of \$997K. FY23 Expenditures are projected to come in under budget by approximately \$423K. The revenue and expenditure changes, combined with a fund increase of \$775K from actual FY22 numbers, will result in a \$201K increase in fund balance from the budget.

FY24

FY24 will also see a reduction of revenue from restaurant taxes of \$1.6M. Some of this loss will likely be offset by increased revenue from the property sales taxes resulting in a net decrease in revenue of \$123K. In addition to the decrease in revenue an increase in expenditures of \$668K has been requested. This will result in a decrease in the fund balance of \$591K in FY24. With the increase from FY23 of \$201K, the net impact to the general fund in FY24 is a decrease of \$391K from the original adopted budget.

GENERAL FUND SUMMARY (PROPOSED AMENDMENTS)

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 Proposed Amended
Beginning Fund Balance	10,732,867	15,696,943	16,472,124	14,796,733		14,997,662
Revenue						
Property Tax Total	10,225,248	11,669,148	11,188,985	11,674,812	1,257,489	12,932,301
Sales Tax Received	5,352,518	4,917,452	5,551,291	5,562,691	200,848	5,763,539
Restaurant Tax	1,132,128	2,090,525	939,666	2,281,787	(1,581,787)	700,000
Total Revenue	24,901,172	24,324,606	23,327,423	25,449,382	(123,450)	25,325,932
Expenditures						
Personnel Services						
Salaries - Full Time	7,744,426	9,304,634	9,158,286	9,742,596	60,768	9,803,364

General Fund

GENERAL FUND SUMMARY (PROPOSED AMENDMENTS)

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 Proposed Amended
FICA Payroll Tax Expense	626,705	815,539	804,351	854,163	1,276	855,439
Insurance Charges	1,048,627	1,583,790	1,535,562	1,837,852	22,446	1,860,298
Pension	261,429	314,838	299,096	325,688	1,000	326,688
Car Allowance	31,290	36,780	40,110	36,780	—	36,780
Personnel Services Subtotal	10,971,499	13,988,650	13,593,130	14,837,765	85,490	14,923,255
Commodities						—
Food Supplies	12,522	17,526	17,670	17,948	—	17,948
Chemical Supply	23,213	26,650	30,650	28,077	—	28,077
Other Commodities	23,197	77,604	76,704	38,391	40,000	78,391
Commodities Subtotal	613,066	751,905	751,829	687,738	40,000	727,738
Contractual Services						—
Other Contractual Services	3,597,776	3,912,796	3,942,704	4,176,474	65,000	4,241,474
Contractual Services Subtotal	5,303,935	6,038,630	6,371,293	6,330,685	65,000	6,395,685
Maintenance						
Buildings & Grounds	190,943	273,066	290,066	325,610	65,000	390,610
Maintenance Subtotal	625,215	947,487	943,987	1,004,547	65,000	1,069,547
Total Expenditures	18,555,087	23,417,380	22,994,449	24,246,357	667,990	24,914,347
Revenues Less Expenditures	6,346,085	907,226	332,974	1,203,025	(791,440)	411,585
Trans In (Out)						—
Transfer From - Lf	407,210	223,100.00	223,100	15,044	—	15,044
Transfer From - Osp	—	300,000.00	300,000	—	—	—
Transfer To - Dsf	(679,775)	(300,000.00)	(300,000)	(300,000)	—	(300,000)
Transfer To - Cip	(103,430)	—	—	(200,000)	200,000	—
Transfer To - Edp	—	(1,034,681.00)	(1,034,681)	(1,006,574)	—	(1,006,574)
Transfer To - Osp	(155,834)	(895,855.00)	(895,855)	(437,636)	—	(437,636)
Transfer To - Qsf	(75,000)	(100,000.00)	(100,000)	(100,000)	—	(100,000)
Net Transfers In (OUT)	(606,829)	(1,807,436.00)	(1,807,436)	(2,029,166)	200,000	(1,829,166)
Net Change in Fund Balance	5,739,257	(900,210)	(1,474,462)	(826,141)	(591,440)	(1,417,581)
Ending Fund Balance	16,472,124	14,796,733	14,997,662	13,970,592	(591,440)	13,580,081

Reserve Summary

Operations Reserve	89 %	63 %	65 %	58 %	55 %
Target Operating Reserve	25 %	25 %	25 %	25 %	25 %
Over/(Under Target)	64 %	38 %	40 %	33 %	30 %

General Fund

Sales Tax Reserve Balance

	FY23	FY24
Beginning Balance	3,824,295	3,824,295
Contribution to Reserve	2,000,000	1,500,000
Reserve Used	(2,000,000)	(1,500,000)
Ending Balance	3,824,295	3,824,295

Overview

The City issues long-term debt to finance major capital purchases, most often to construct, improve or expand City facilities and infrastructure, but also for major capital equipment. The Debt Service Fund (DSF) is used to account for the accumulation of resources for payment of principal and interest on the City's general obligation bond debt.

The primary sources of funding for the Debt Service Fund include revenue from a designated property tax levy (currently \$.04 per \$100 of assessed valuation) and the half-cent local option sales tax.

Revenue

Property Taxes

Property tax accounts for approximately 22% of the Fund's revenue and is projected to generate \$1.0M in FY24 which is an increase of \$100K (11% over the original adopted budget).

Sales Taxes

FY23

The most significant source of funding for the DSF is the sales tax which is 66.4% of the funds total revenue, excluding bond proceeds. The City's sales and use tax remains strong and is expected to continue to increase as a result of the opening of the Astro Theater and Nebraska Multi-Sports Complex (NMSC). The FY23 year-end estimate is \$2.7M a 13.0% increase over the original budget of \$317K which did not factor in the opening of NMSC.

FY24

An analysis of current sales and use tax collections combined with studies related to the Astro and NMSC estimated sales and use taxes was utilized to project the FY24 budget. FY24 projections include estimates based on the opening of the Astro Theater and Amphitheater and are recommended to increase by an extra 4% over FY23.

Expenditures and Transfers

FY23

Transfer of funds are made from the Debt Service Fund to the Capital Improvement Fund (CIF) to cover the cost of the Capital Improvement Projects. The budgeted projects for FY23 indicated that \$6.5M would need to be transferred from DSF to CIF. In reviewing capital projects and balances in CIF from FY22 the projected transfer amount will be reduced to \$3.5M

FY24

The FY24 budget showed a transfer of funds from DSF to CIF of \$4.7M. With projected carryover from FY23 projects and changes made to the FY24 Capital Improvement Plan the transfer to CIF will increase to \$7.6M.

Fund Balance

FY23

While the FY23 YEE fund balance is projected to be \$413K less than the FY23 budget, the budget also anticipated, which is not currently necessary, \$15M in bond revenue. Changes to the Capital Improvement Plan have reduced the bond need to \$11M resulting in a reduction of \$4M. This along with an estimated

Debt Service Fund

increase in sales tax (\$317K) and slight decrease in property tax (\$38K) result in a net decrease in revenue for FY23 of \$3.7M. This decrease in revenue is offset by a decrease in transfers out to the Capital Improvement Fund of \$3.0M and an adjustment for FY22 actual of \$342K, combining to result in the net decrease for FY23 of \$413K.

FY24

FY24 fund balance is \$3.8M less than the original FY24 budget. Primarily as a result of recommended transfers to the Capital Improvement Fund and the Off-Street Parking Fund which are increasing by \$3.6M, to cover the amended Capital Improvement Projects. These changes combined with the FY23 YEE reduced fund balance result in the net decrease of \$3.8M in FY24.

DEBT SERVICE BUDGET SUMMARY

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Beginning Fund Balance	3,571,169	3,458,696	3,801,180	11,273,865			10,860,476
Revenue							
Real Estate Taxes	808,924	690,785	690,785	690,785	160,305	23 %	851,090
Personal Property Tax	107,135	130,262	92,119	130,262	(59,814)	-46 %	70,448
Homestead Exemptions	29,199	30,189	30,189	30,189	—	— %	30,189
Real Estate State Tax Credit	41,036	36,987	36,987	36,987	—	— %	36,987
Property Tax Current Year	986,294	888,223	850,080	888,223	100,491	11 %	988,714
Back Year Taxes (All Types)	5,005	10,000	10,000	10,100	—	— %	10,100
Motor Vehicle Pro-Rate	2,246	3,636	3,636	3,672	—	— %	3,672
Property Tax - Other Items	7,251	13,636	13,636	13,772	—	— %	13,772
Property Tax Total	993,546	901,859	863,716	901,995	100,491	11 %	1,002,486
Sales & Use Tax	2,800,926	2,495,088	2,812,008	2,658,835	100,424	4 %	2,759,259
Consumer Use Tax	188,016	306,030	306,030	309,091	—	— %	309,091
Motor Vehicle Sales Tax	218,504	205,526	205,526	211,692	—	— %	211,692
Sales Tax Refunds	(448,415)	(500,000)	(500,000)	(375,000)	—	— %	(375,000)
Sales Tax Administration Fee	(82,771)	(76,041)	(76,041)	(86,021)	—	— %	(86,021)
Sales Tax Received	2,676,259	2,430,603	2,747,523	2,718,597	100,424	4 %	2,819,021
In-Lieu of Tax (OPPD Via Sarpay Cty)	20,508	20,298	20,298	20,907	—	— %	20,907
In Lieu of Tax	20,508	20,298	20,298	20,907	—	— %	20,907
Interest Income	5,819	5,030	5,030	4,100	—	— %	4,100

Debt Service Fund

DEBT SERVICE BUDGET SUMMARY

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Interest Income	5,819	5,030	5,030	4,100	—	— %	4,100
PFD Reimbursement	504,516	504,338	504,338	393,925	—	— %	393,925
Bond Proceeds	—	15,000,000	11,000,000	—	—	— %	—
Other Income	504,516	15,504,338	11,504,338	393,925	—	— %	393,925
Total Revenue	4,200,647	18,862,129	15,140,905	4,039,524	200,915	5 %	4,240,439
Expenditures							
Debt Service - Bond Principle	2,750,000	2,100,000	2,100,000	1,985,000	—	— %	1,985,000
Debt Service - Bond Interest	450,936	672,633	672,633	921,149	—	— %	921,149
County Treasurer Fees	128	8,257	8,257	8,257	—	— %	8,257
Financial/Lending/Bond Fees	5,300	61,250	61,250	8,250	—	— %	8,250
Debt-PFD	218,100	218,051	218,051	190,338	—	— %	190,338
Total Expenditures	3,424,463	3,060,191	3,060,191	3,112,994	—	— %	3,112,994
Revenues Less Expenditures	776,184	15,801,938	12,080,715	926,530	200,915	22 %	1,127,445
Trans In (Out)							—
Transfer from - GF	679,775	300,000	300,000	300,000	—	— %	300,000
Transfer to - CIP	(147,935)	(6,500,000)	(3,534,649)	(4,700,000)	(2,903,025)	62 %	(7,603,025)
Transfer to - OSP	(1,078,013)	(1,786,769)	(1,786,769)	(1,795,835)	(700,000)	39 %	(2,495,835)
Net Transfers In (OUT)	(546,173)	(7,986,769)	(5,021,418)	(6,195,835)	(3,603,025)	1	(9,798,860)
Ending Fund Balance	3,801,180	11,273,865	10,860,476	6,004,560	(3,402,110)	(64)%	2,189,061

Debt Service Coverage Ratio

	FY22 Actual	FY23 Budget	FY23 Estimated Year-End	FY24 Budget	FY24 Amended
Debt Service Coverage Ratio	1.23	1.29	1.38	1.30	1.37
Target Coverage	1.00	1.00	1.00	1.00	1.00
Over/(Under)	0.23	0.29	0.38	0.30	0.37

Debt Burden

	Benchmark	FY22	FY23	FY24
Bonded Debt as a Percentage of Assessed Valuation	1.5%-5%	3.3 %	3.7 %	3.4 %

Debt Service Fund

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Overview

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

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

To help fund public improvements, La Vista voters approved an additional one-half percent sales and use tax for public infrastructure projects within the 84th Street Redevelopment Area in 2014. This tax will remain in place while there are outstanding bonds associated with redevelopment.

Currently in the redevelopment area, a private developer is constructing a mixed-use redevelopment City Centre that includes residential, commercial and entertainment components. The city continues to make improvements to Central Park that include The Link, Edgewood Blvd connection, lighting, playground, shelter replacement, pedestrian underpass and 84th St. Streetscape.

Revenue

Sales & Use Taxes

FY23

The City's sales and use tax remains strong and is expected to continue to increase as a result of the opening of the Astro Theater and Nebraska Multi-Sports Complex (NMSC). The year-end estimate is \$2.7M with is an increase over the original budget of \$317K. Note: The original adoption of the FY23-FY24 Biennial Budget did not include revenue from these openings.

FY24

An analysis of current sales & use tax collections combined with studies conducted on the Astro and NMSC projected sales and use taxes was done. City Finance is projecting an increase in Sales and Use Tax revenue for FY24 of \$100K or a 4% increase over FY23. This increase is based on very conservative numbers for FY24.

GBOT (General Business Occupation Tax)

The rates for the 84th Street Redevelopment area GBOT is 3.5% of total gross receipts from event business, including without limitation, all ticket sales, admissions, fees, event space or related personal property rentals, or other consideration ("Event Business Gross Receipts"), and 1.5% of total gross receipts derived from the Retail Sales Business.

Anticipated revenue was based on an estimate of 33 indoor shows and 18 outdoor shows with an attendance of approximately 130,000 concert attendees in FY24, generating approximately \$205K for ticket sales and \$49K for merchandise sales for a total of \$254K. This represents a \$137K increase over the original budget which was estimated 18 months ago with limited data. As the Astro nears its opening, more current data has been made available to justify the increase.

Redevelopment Fund

Expenditures

CIP

FY23 capital projects that will carry over into FY24 include the conclusion of The Link project (\$400K), City Park East improvements (\$565K) and the Streetscape project (\$1.5M). An additional (\$400K) was added to the Streetscape project, based on updated estimates.

Fund Balance

FY23

The FY23 YEE fund balance is \$2.2M higher than the FY23 budget. An estimated increase of \$317K in sales tax revenues and a decrease of \$1.4M in capital expenditures in addition to the \$530K increase from actual FY22 fund balance explain this increase.

FY24

FY24 amended increases in sales tax revenue of \$100K and GBOT revenue of \$137K result in a net increase in revenue of \$237K for FY24. The increase in revenue is offset by an increase in capital expenditures (detailed in the Capital Improvement Projects- Redevelopment Fund table) of \$2.9M resulting in a decrease in fund balance of \$2.6M. The FY24 amendments combined with the FY23 YEE result in a net decrease of \$403K for FY24.

Capital Improvement Projects - Redevelopment Fund

Project Name	FY23 Budget	FY 23 Estimated Year-End	FY24 Original Budget	Inc/(Dec)	FY24 Amended Budget
Central Park Phase 3 Impv	500,000	500,000	—		—
The Link	13,889,142	14,226,010	—	400,000	400,000
Swimming Pool Demolition	—	—	300,000		300,000
City Centre Plaza Space Improvements	—	—	1,500,000		1,500,000
Central Park East Improvements	500,000	285,000	—	565,000	565,000
Corridor 84 Streetscape 1A & 1B	1,500,000	—	500,000	1,900,000	2,400,000
Central Park Access Road - Park View	1,232,000	1,232,000	—		—
Corridor 84 Streetscape - Phase 1C	165,000	165,000	—		—
Total Capital Improvement Projects	17,786,142	16,408,010	2,300,000	2,865,000	5,165,000

Redevelopment Fund

REDEVELOPMENT FUND BUDGET SUMMARY

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Beginning Fund Balance	4,529,422	22,152,272	22,682,040	3,907,240			6,132,060
Revenue							
Sales & Use Tax	2,800,926	2,495,088	2,812,008	2,658,835	100,424	4 %	2,759,259
Consumer Use Tax	188,016	306,030	306,030	309,091	—	— %	309,091
Motor Vehicle Sales Tax	218,503	205,526	205,526	211,692	—	— %	211,692
Sales Tax Refunds	(448,415)	(500,000)	(500,000)	(375,000)	—	— %	(375,000)
Sales Tax Administration Fee	(82,771)	(76,041)	(76,041)	(86,021)	—	— %	(86,021)
Sales Tax Received	2,676,259	2,430,603	2,747,523	2,718,597	100,424	4 %	2,819,021
GBOT - Retail Sales	180	8,859	8,859	18,073	30,790	170 %	48,863
GBOT - Event Sales	—	48,727	48,727	99,402	105,821	106 %	205,223
GBOT Total	180	57,586	57,586	117,475	136,611	116 %	254,086
Interest Income	26,545	19,585	19,585	25,660	—	— %	25,660
Interest Income	26,545	19,585	19,585	25,660	—	— %	25,660
Bond Proceeds	21,485,684	—	—	7,000,000	—	— %	7,000,000
Federal Grants	—	—	—	5,000,000	—	— %	5,000,000
Other Income	21,485,684	—	—	12,000,000	—	— %	12,000,000
Total Revenue	24,188,667	2,507,774	2,824,694	14,861,732	237,035	2 %	15,098,767
Expenditures							
Contractual Services							
Professional Services - Other	34,983	125,000	125,000	131,250	—	— %	131,250
Other Contractual Services	42,298	—	—	—	—	— %	—
Professional Services - Legal	103,923	160,000	160,000	168,000	—	— %	168,000
Contractual Services Subtotal	181,204	285,000	285,000	299,250	—	— %	299,250
Other Charges							
Debt Service - Bond Principle	705,000	1,350,000	1,350,000	1,390,000	—	— %	1,390,000
Debt Services - Bond Interest	589,877	1,329,914	1,329,914	1,435,109	—	— %	1,435,109
Financial/Lending/Bond Fees	295,021	1,750	1,750	141,750	—	— %	141,750
Other Charges Subtotal	1,589,898	2,681,664	2,681,664	2,966,859	—	— %	2,966,859
CIP							
Capital Construction	4,177,560	17,786,142	16,408,010	2,000,000	2,865,000	143 %	4,865,000
Capital Repair & Maintenance	87,387	—	—	300,000	—	— %	300,000
CIP Subtotal	4,264,947	17,786,142	16,408,010	2,300,000	2,865,000	125 %	5,165,000
Total Expenditures	6,036,049	20,752,806	19,374,674	5,566,109	2,865,000	51 %	8,431,109
Revenues Less Expenditures	18,152,618	(18,245,032)	(16,549,980)	9,295,623	(2,627,965)	(28)%	6,667,658
Ending Fund Balance	22,682,040	3,907,240	6,132,060	13,202,863	(2,627,965)	(3)%	12,799,718

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Overview

The Sewer Fund is an enterprise fund that accounts for business-type activities supported largely through user charges. Sewer Use Fees are the primary source of revenue for the fund. Wastewater treatment provided by the City of Omaha is a significant portion of the fund's expenditures. The FY23 – FY24 Biennial Budget includes funding to support strategic investments for planned public infrastructure and facilities that meet projected growth and development demands. Other expenditures relate directly to goals in the Strategic Plan.

Revenues

The FY20-FY24 Sewer Rate Study adopted by the City Council in FY19, recommended a 5% annual user rate increase for FY24. Accordingly, the City Council approved the increase in the FY23-FY24 Budget. A new sewer rate study for FY25 - FY29 is being finalized and was presented to City Council on July 5, 2023.

Expenditures

CIP

The FY24 budget did not include funding for any capital projects. However, the FY23 projects that were budgeted will carry over into FY24, resulting in the need for a FY24 \$830K carryover.

Fund Balance

FY23

The FY23 YEE fund balance is \$921K higher than the budget as a result of an estimated \$925K savings in expenditures mostly related to \$830K in capital projects being carried into FY24.

FY24

FY24 amended fund balance is adjusted for the \$830K capital projects carried over from FY23 in addition to the FY23 YEE, netting an ending fund balance increase of \$91K.

Sewer Fund

SEWER FUND SUMMARY

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc (Dec)	2024 As %	2024 Proposed Amended
Beginning Fund Balance	2,480,209	3,553,906	3,550,408	1,050,539			1,971,842
Revenue							
Sewer Service Charges Billed	25,634	21,995	21,995	23,095	—	— %	23,095
Sewer Use Fees-Mud Pd Monthly	4,932,598	4,780,971	4,780,971	5,020,020	—	— %	5,020,020
Sewer Hookups B.I. Permits	201,033	103,115	103,115	103,115	—	— %	103,115
Sewer Charges	5,159,265	4,906,081	4,906,081	5,146,230	—	— %	5,146,230
Interest Income	10,588	2,870	2,870	3,000	—	— %	3,000
Interest Income	10,588	2,870	2,870	3,000	—	— %	3,000
.025 Ne S Tx Coll'N Fee Income	74	21	21	21	—	— %	21
Miscellaneous	15,466	—	—	—	—	— %	—
Other Income	15,540	21	21	21	—	— %	21
Total Revenue	5,185,394	4,908,972	4,908,972	5,149,251	—	— %	5,149,251
Expenditures							
Personnel Services							
Salaries - Full Time	425,066	493,337	493,337	503,797	\$0	— %	503,797
Salaries - Part Time	13,050	22,879	20,879	23,218	—	— %	23,218
Overtime & Regular - City Events	7,594	13,544	7,044	14,052	—	— %	14,052
Fica Payroll Tax Expense	32,664	40,527	40,527	41,392	—	— %	41,392
Insurance Charges	52,966	76,982	76,982	86,436	—	— %	86,436
Pension	25,952	29,948	29,948	31,071	—	— %	31,071
Car Allowance	720	900	900	900	—	— %	900
Subtotal - Personnel Services	558,012	678,116	669,616	700,865	—	— %	700,865
Commodities							—
Office/Copy/Computer Supplies	115	222	222	226	—	— %	226
Food Supplies	—	106	106	108	—	— %	108
Wearing Apparel	1,550	1,677	2,137	1,711	—	— %	1,711
Motor Vehicle Supplies & Fuel	22,848	26,942	26,942	27,481	—	— %	27,481
Maint/Lab/Medical Tool Supply	765	1,062	1,062	1,083	—	— %	1,083
Janitorial Supply	20	212	212	216	—	— %	216
Chemical Supply	3,250	5,100	5,100	5,202	—	— %	5,202
Welding Supplies	—	743	743	758	—	— %	758
Subtotal - Commodities	28,548	36,064	36,524	36,785	—	— %	36,785
Contractual Services							—
Postage	193	96	96	99	—	— %	99
Telephone Expense	520	1,604	1,604	1,652	—	— %	1,652
Professional Services - Other	5,089	155,342	55,342	98,203	—	— %	98,203
Utilities - Electric	5,464	5,919	7,444	6,010	—	— %	6,010
Insurance And Bonds	128,940	148,907	148,907	157,501	—	— %	157,501
Legal Advertising	—	161	161	166	—	— %	166

SEWER FUND SUMMARY

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc (Dec)	2024 As %	2024 Proposed Amended
Printing	—	1,664	1,664	1,714	—	— %	1,714
Dues And Subscriptions	—	388	388	400	—	— %	400
Travel	2,478	11,262	4,262	11,559	—	— %	11,559
Towel/Uniform/Cleaning Service	1,927	2,020	2,020	2,081	—	— %	2,081
Training	1,101	3,105	1,005	3,153	—	— %	3,153
Other Contractual Services	3,084,975	3,066,819	3,066,819	3,227,791	—	— %	3,227,791
Professional Svcs - Audit	13,600	14,794	14,794	15,386	—	— %	15,386
Professional Service-Legal	18,488	15,608	15,608	16,388	—	— %	16,388
Subtotal - Contractual Services	3,262,773	3,427,689	3,320,114	3,542,103	—	— %	3,542,103
Maintenance							
Buildings & Grounds	5,243	42,462	42,462	43,736	—	— %	43,736
Sanitary Sewer R & M	2,477	5,359	5,359	5,520	—	— %	5,520
R & M-Mach/Equip/ Computer/Tool	5,457	5,949	13,949	6,127	—	— %	6,127
Motor Vehicle Maintenance	11,232	15,573	15,573	16,040	—	— %	16,040
Radio R & M	237	2,123	2,123	2,187	—	— %	2,187
Subtotal - Maintenance	24,646	71,466	79,466	73,610	—	— %	73,610
Other Charges							
Other Charges	13,219	15,593	15,593	16,068	—	— %	16,068
Subtotal - Other Charges	13,219	15,593	15,593	16,068	—	— %	16,068
Capital Outlay							
Other Capital Outlay	—	—	6,407	60,000	—	— %	60,000
Motor Vehicles	—	243,478	249,885	—	—	— %	—
Subtotal - Capital Outlay	—	243,478	256,292	60,000	—	— %	60,000
CIP							
Capital Construction	228,042	2,700,000	1,890,000	—	810,000	— %	810,000
Capital Repair & Maintenance	105	20,000	—	—	20,000	— %	20,000
Subtotal - CIP	228,147	2,720,000	1,890,000	—	830,000	— %	830,000
Total Expenditures	4,115,345	7,192,406	6,267,605	4,429,431	830,000	19 %	5,259,431
Revenues Less Expenditures	1,070,049	(2,283,434)	(1,358,633)	719,820	(830,000)	(115)%	(110,180)
Trans In (Out)							
Transfer From - LF	150	700	700	726	—	— %	726
Transfer To - SF	—	(220,633)	(220,633)	(702,553)	—	— %	(702,553)
Net Transfers In (OUT)	150	(219,933)	(219,933)	(701,827)	—	— %	(701,827)
Ending Fund Balance	3,550,408	1,050,539	1,971,842	1,068,533	(830,000)	9 %	1,159,836
Reserve Summary							
Operations Reserve	86%	15%	31%	24%			22%
Target Operating Reserve	25%	25%	25%	25%			25%
Over/(Under Target)	61%	-10%	6%	-1%			-3%

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Sewer Reserve Fund

Overview

The Sewer Reserve Fund is an extension of the Sewer Fund. In FY12, a reserve was calculated and included in the cash balance of the Sewer Fund for future infrastructure and equipment replacement. The transfer to the Sewer Reserve Fund was to be determined annually based on maintaining the Sewer Fund with a 25% operating reserve. Funds in excess of 25% were to be transferred to the Sewer Reserve Fund to fund future significant infrastructure and equipment costs.

SEWER RESERVE FUND

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. Dec.	2024 As %	2024 Proposed Amended
Beginning Fund Balance	1,960,612	1,967,530	1,967,530	2,195,073			2,195,073
Revenue							
Interest Income	6,918	6,910	6,910	8,690	—	—%	8,690
Total Revenue	6,918	6,910	6,910	8,690	—	—%	8,690
Expenditures							
Total Expenditures	—	—	—	—	—	—%	—
Revenues Less	6,918	6,910	6,910	8,690	—	—%	8,690
Trans In (Out)							—
Transfer from - SF	—	220,633	220,633	702,553	—	—%	702,553
Net Transfers In (OUT)	—	220,633	220,633	702,553	—	—%	702,553
Ending Fund Balance	1,967,530	2,195,073	2,195,073	2,906,316	—	—%	2,906,316

Sewer Reserve Fund

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Overview

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

The City's reputation for creating community events for residents of all ages has become a cornerstone of the quality of life amenities provided by the city. In order to better plan and execute activities and events it was determined necessary to budget more like a department with expenditures such as personnel services, commodities, contractual services and other charges defined in the Community Events budget. This new budget department within the Recreation Department is responsible for all public events such as Salute to Summer, Taste of La Vista, Halloween Safe Night, Easter Egg Hunt, Holiday Light Event and more.

Revenues

FY23

Year-end estimate is consistent with the FY23 budget of \$900K.

FY24

No changes are recommended for the FY24. As Nebraska expands casino gambling, there is an expectation that the City may see a decrease in revenue, however, that decrease is yet to be determined. The Omaha Casino is expected to open in FY24.

Expenditures

FY24 Amendment Requests

Street Banners

In FY23, \$5K was budgeted for new street banners in the City, which would be the first investment in a more comprehensive banner program. Other priorities have necessitated carrying this over to FY24.

Community Events

Continuing to offer free memorable community events while enhancing the programming elements and the overall experience aligns with the Recreation Department plans as well as the City's strategic plan. An additional \$50K for event supplies associated with current city-wide community event programming and an additional \$16K for potential new events being proposed. General inflation, coupled with the estimated FY23 year-end expenditures for event supplies, equipment, vendors and activities necessitates the request.

The \$50K will help keep a competitive edge in the Greater Omaha market and to better program and execute innovative community events.

The increase of \$16K for "Other Charges" is in anticipation of new events to be held in and around The Link pavilion area.

Fund Balance

FY23

The fund balance for FY23 is \$231K less than the budget. The primary reason for the lower than budget fund balance pertains to the beginning fund balance(FY22 Actual) being \$266K less than the FY22 YEE.

FY24

FY24 amended increase in expenditures of \$66K combined with the FY23 YEE, result in a net decrease in fund balance of \$297K for FY24.

LOTTERY FUND BUDGET

		FY22	2023	2023	2024	2024	2024	2024
		Actual	Original	Estimated	Original	Inc	As	Proposed
Revenue/Expenditure			Budget	Year-End	Budget	(Dec)	%	Amended
Beginning Fund Balance	\$	4,530,980	4,938,137	4,671,755	4,607,532			4,376,850
Revenue								
Comm. Betterment Revenue Only	\$	947,668	900,000	900,000	900,000	—	— %	900,000
Community Betterment	\$	947,668	900,000	900,000	900,000	—	— %	900,000
Lott Revenue For Tax Form 51	\$	324,235	313,043	313,043	313,043	—	— %	313,043
Taxes Form 51	\$	324,235	313,043	313,043	313,043	—	— %	313,043
Interest Income	\$	17,508	14,325	14,325	14,800	—	— %	14,800
Interest Income	\$	17,508	14,325	14,325	14,800	—	— %	14,800
								—
Total Revenue	\$	1,293,761	1,227,368	1,227,368	1,227,843	—	— %	1,227,843
Expenditures								
Personnel Services								
Salaries - Full Time	\$	—	76,862	76,862	78,707	—	— %	78,707
Fica Payroll Tax Expense	\$	—	5,972	5,972	6,113	—	— %	6,113
Insurance Charges	\$	—	11,022	11,022	11,028	—	— %	11,028
Pension	\$	—	4,624	4,624	4,794	—	— %	4,794
Car Allowance	\$	—	1,920	1,920	1,920	—	— %	1,920
Personnel Services Subtotal	\$	—	100,400	100,400	102,563	—	— %	102,563
Commodities								
Event Supplies	\$	—	168,455	168,455	176,420	50,000	28 %	226,420
Commodities Subtotal	\$	—	168,455	168,455	176,420	50,000	28 %	226,420
Contractual Services								
Professional Services - Other	\$	228,165	136,580	132,880	117,409	—	— %	117,409
Insurance And Bonds	\$	—	1,700	1,700	1,785	—	— %	1,785
Other Contractual Services	\$	100	23,500	23,500	24,775	—	— %	24,775
Marketing	\$	—	35,495	35,495	37,270	—	— %	37,270
Professional Svcs - Audit	\$	7,000	8,000	8,000	8,476	—	— %	8,476
Professional Service-Legal	\$	—	15,000	15,000	15,000	—	— %	15,000
Contractual Services Subtotal	\$	235,265	220,275	216,575	204,715	—	— %	204,715

Lottery Fund

LOTTERY FUND BUDGET

		FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc (Dec)	2024 As %	2024 Proposed Amended
Revenue/Expenditure								
Other Charges								
Other Charges	\$	324,235	345,043	313,043	346,643	16,400	5 %	363,043
Other Charges Subtotal	\$	324,235	345,043	313,043	346,643	16,400	5 %	363,043
Total Expenditures	\$	559,500	834,174	798,474	830,341	66,400	8 %	896,741
Revenues Less Expenditures	\$	734,261	393,195	428,895	397,502	(66,400)	(17)%	331,102
Net Transfers In (OUT)	\$	(593,486)	(723,800)	(723,800)	(265,770)	—	—	(265,770)
Ending Fund Balance	\$	4,671,755	4,607,532	4,376,850	4,739,264	(66,400)	(6)%	4,442,183

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Economic Development Program Fund

Overview

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

Fund Balance

FY23

The FY23 YEE fund balance is \$202K higher than the budget. Interest revenue is higher than originally estimated due to increased interest rates in FY23. In addition, grant and loan payments to City Centre and NMSC in the original FY23 budget will result in a savings of \$561K. A loan payment that was anticipated to be paid in FY23 was actually paid in FY22 resulting in this savings.

FY24

There are no amendments to the FY24 Budget. The FY23 YEE will result in a \$202K increase in the ending fund balance in FY24 from the original budget.

ECONOMIC DEVELOPMENT FUND BUDGET

	FY22	2023	2023	2024	2024	2024	2024
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc (Dec)	As %	Proposed Amended
Revenue/Expenditure							
Beginning Fund Balance	5,509,493	5,469,208	4,990,125	—			202,140
Revenue							
Grantee Interest Payments	21,114	145,747	216,000	142,951	—	—%	142,951
Interest Income	7,644	—	50,000	—	—	—%	—
Total Revenue	3,108,758	145,747	266,000	142,951	—	—%	142,951
Expenditures							
Debt Service - Bond Principle	—	1,050,000	1,050,000	1,055,000	—	—%	1,055,000
Debt Service - Bond Interest	64,115	99,136	99,136	94,025	—	—%	94,025
Financial/Lending/Bond Fees	76,430	500	500	500	—	—%	500
Grant & Loan Payment	3,487,581	5,500,000	4,939,030	—	—	—%	—
Total Expenditures	3,628,127	6,649,636	6,088,666	1,149,525	—	—%	1,149,525
Revenues Less Expenditures	(519,368)	(6,503,889)	(5,822,666)	(1,006,574)	—	—%	(1,006,574)
Trans In (Out)							
Transfer from - GF	—	1,034,681	1,034,681	1,006,574	—	—%	1,006,574
Net Transfers In (OUT)	—	1,034,681	1,034,681	1,006,574	—	—	1,006,574
Ending Fund Balance	4,990,125	—	202,140	1	—%		202,140

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Off-Street Parking Fund

Overview

On January 17, 2006, the City Council authorized the creation of Vehicle Off-Street Parking District No. 1 in Southport West as a means to address the immediate and future needs for public parking in the area. A surface parking lot was constructed, and the Off-Street Parking (OSP) fund was subsequently established as a means to monitor and track expenses related to annual debt service and maintenance.

Since this time, additional off-street parking districts have been established including Off-Street Parking District No. 2 in the 84th Street Redevelopment Area. Parking Structure #1 was opened in 2019 and Parking Structure #2 is currently under construction. These structures will accommodate visitors as development continues in the City Centre area.

Expenditures & Transfers

CIP

The construction of Parking Garage #2 should be completed in the 4th quarter of FY23. Carryover of \$500K is requested for contingencies and retainage. A transfer of \$700K for the construction of a surface parking area on Lot 12 in the City Centre Development. The Subdivision Agreement calls for the City to provide temporary surface parking in this area when the Astro music venue is completed.

Fund Balance

FY23

The FY23 YEE fund balance is \$57K less than the FY23 budget. Higher interest rates in FY23 have resulted in an increase in interest income of \$39K. Capital expenditures in FY23 are \$500K less than budgeted due to carry over of projects into FY24. The \$539K savings in FY23 combined with a \$596K decrease in actual FY22 fund balance explain the \$57K decrease.

FY24

FY24 amendments include an increase in capital expenditures of \$1.2M, the \$500K carry over from FY23 and an additional \$700K for new projects. An additional transfer in from the Debt Service Fund will cover the additional projects. The FY24 amendments combined with the FY23 YEE result in a \$557K decrease in the fund balance from the original budget.

Capital Improvement Projects - Off Street Parking

Project Name	Funding Source	FY23 Budget	FY 23 Estimated Year-End	FY24 Original Budget	Inc/(Dec)	FY24 Amended Budget
City Centre Parking #2	Bond - OSP-DSF	9,354,000	8,854,000	—	500,000	500,000
Lot 12 LVCC Surface Parking Lot	Cash - DSF	—	—	—	700,000	700,000
Total Capital Improvement Projects		9,354,000	8,854,000	—	1,200,000	1,200,000

Off-Street Parking

OFF-STREET PARKING FUND BUDGET

	FY22	2023	2023	2024	2024	2024	2024
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc (Dec)	As %	Proposed Amended
Revenue/Expenditure							
Beginning Fund Balance	15,650	9,539,700	8,943,410	583,255			525,955
Revenue							
Interest Income	10,430	1,010	40,000	1,400	—	—%	1,400
Bond Proceeds	13,657,391	—	—	—	—	—%	—
Total Revenue	13,705,726	1,010	40,000	1,400	—	—%	1,400
Expenditures							
Commodities							
Botanical Supplies	6,299	11,210	11,210	11,354	—	—%	11,354
Telephone Expense	480	485	485	490	—	—%	490
Utilities - Electric	24,115	26,980	26,980	27,586	—	—%	27,586
Other Contractual Services	145,823	143,000	143,000	373,500	—	—%	373,500
Contractual Services Subtotal	170,418	170,465	170,465	401,576	—	—%	401,576
Maintenance							
Buildings & Grounds	8,469	5,135	5,135	5,274	—	—%	5,274
Street Maintenance	—	2,060	2,060	2,122	—	—%	2,122
Motor Vehicle Maintenance	—	2,101	2,101	2,164	—	—%	2,164
Other Maintenance	629	5,541	5,541	5,707	—	—%	5,707
Traffic Signs & Markers	689	1,318	1,318	1,358	—	—%	1,358
Maintenance Subtotal	9,787	16,155	16,155	16,625	—	—%	16,625
Other Charges							
Debt Service - Bond Principle	710,000	1,210,000	1,210,000	1,255,000	—	—%	1,255,000
Debt Service - Bond Interest	468,982	576,769	576,769	540,835	—	—%	540,835
Other Charges	—	200	200	8,200	—	—%	8,200
Financial/Lending/Bond Fees	157,822	1,280	1,280	1,280	—	—%	1,280
Other Charges Subtotal	1,336,804	1,788,249	1,788,249	1,805,315	—	—%	1,805,315
CIP							
Capital Construction	4,488,506	9,354,000	8,854,000	—	1,200,000	—%	1,200,000
CIP Subtotal	4,488,506	9,354,000	8,854,000	—	1,200,000	—%	1,200,000
Total Expenditures	6,011,813	11,340,079	10,840,079	2,234,870	1,200,000	54%	3,434,870
Revenues Less Expenditures	7,693,913	(11,339,069)	(10,800,079)	(2,233,470)	(1,200,000)	54%	(3,433,470)
Trans In (Out)							
Transfer from - GF	155,834	895,855	895,855	437,636	—	—%	437,636
Transfer from - DSF	1,078,013	1,786,769	1,786,769	1,795,835	700,000	39%	2,495,835
Transfer To - GF	—	(300,000)	(300,000)	—	—	—%	—
Net Transfers In (OUT)	1,233,847	2,382,624	2,382,624	2,233,471	700,000	—	2,933,471
Ending Fund Balance	8,943,410	583,255	525,955	583,255		—%	25,956

Police Academy Fund

Overview

On April 4, 2017, the City Council approved an Interlocal Cooperation Agreement to create a joint Sarpy-Douglas Law Enforcement Academy (SDLEA). As a result, recruits from five agencies (La Vista, Papillion and Bellevue Police along with Sarpy and Douglas County Sheriffs) are now being trained locally.

The Police Academy Director and Training Instructor are housed at the La Vista Police Station and supervised by the Chief of Police. Funding for these positions is made possible through annual participation fees required from member agencies.

Fund Balance

FY23

FY23 YEE fund balance is \$4K higher than the FY23 budget. The increase is driven by an increase in the actual FY22 fund balance.

FY24

There are no amendments proposed for FY24. The \$4K increase from FY23 result in a 3% overall increase in FY24.

POLICE ACADEMY BUDGET

Revenue/Expenditure	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc (Dec)	2024 As %	2024 Proposed Amended
Beginning Fund Balance	79,881	129,777	133,690	142,152			146,065
Revenue							
Police Academy Operating Revenue	228,963	214,500	214,500	214,500	—	—%	214,500
Interest Income	165	140	140	145	—	—%	145
Total Revenue	229,128	214,640	214,640	214,645	—	—%	214,645
Expenditures							
Personnel Services	155,829	184,165	184,165	190,459	—	—%	190,459
Commodities	2,214	2,150	2,150	2,150	—	—%	2,150
Contractual Services	8,141	10,450	10,450	10,450	—	—%	10,450
Other Charges	9,135	5,500	5,500	5,500	—	—%	5,500
Total Expenditures	175,319	202,265	202,265	208,559	—	—%	208,559
Revenues Less Expenditures	53,809	12,375	12,375	6,086	—	—%	6,086
Ending Fund Balance	133,690	142,152	146,065	148,239	—	3%	152,151

Police Academy Fund

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Qualified Sinking Fund

Overview

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

Interfund transfers provide the revenue. No changes for FY24.

QUALIFIED SINKING FUND

	FY22	2023	2023	2024	2024	2024	2024
Revenue/Expenditure	Actual	Original Budget	Estimated Year-End	Original Budget	Inc (Dec)	As %	Proposed Amended
Beginning Fund Balance	402,371	528,886	529,057	781,626			781,797
Revenue							
Interest Income	1,686	2,740	2,740	3,625	—	—%	3,625
Total Revenue	1,686	2,740	2,740	3,625	—	—%	3,625
Expenditures							
Other Capital Outlay	—	—	—	250,000	—	—%	250,000
Total Expenditures	—	—	—	250,000	—	—%	250,000
Revenues Less Expenditures	1,686	2,740	2,740	(246,375)	—	—%	(246,375)
Trans In (Out)							
Transfer from - GF	75,000	100,000	100,000	100,000	—	—%	100,000
Transfer from - DSF	50,000	150,000	150,000	150,000	—	—%	150,000
Net Transfers In (Out)	125,000	250,000	250,000	250,000	—	—%	250,000
Ending Fund Balance	529,057	781,626	781,797	785,251	—	0.02%	785,422

Qualified Sinking Fund

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Overview

Tax increment financing (TIF) is a useful method for stimulating private investment in substandard and blighted areas that have been designated to be in need of economic revitalization. Through the use of TIF, municipalities typically divert future property tax revenue increases from a defined redevelopment area toward an economic development project or other public improvements. There are no changes to the FY24 budget.

TIF 1A FUND BUDGET

	FY22	2023	2023	2023	2024	2024	2024	2024
	Actual	Original	Proposed	Estimated	Original	Inc	As	Proposed
Revenue/Expenditure		Budget	Amended	Year-End	Budget	(Dec)	%	Amended
Beginning Fund Balance	136,153	—	—	—	—			—
Revenue								
TIF Revenue	510,865	389,569	389,569	389,569	401,545	—	—%	401,545
Total Revenue	510,865	389,569	389,569	389,569	401,545	—	—%	401,545
Expenditures								
Other Charges			—					—
County Treasurer Fees	—	3,896	3,896	3,896	4,015	—	—%	4,015
TIF Approved Fees	647,018	385,673	385,673	385,673	397,530	—	—%	397,530
Total Expenditures	647,018	389,569	389,569	389,569	401,545	—	—%	401,545
Revenues Less Expenditures	(136,153)	—	—	—	—	—	—%	—
Ending Fund Balance	—	—	—	—	—	—	—%	—

TIF 1B FUND BUDGET

	FY22	2023	2023	2023	2024	2024	2024	2024
	Actual	Original	Proposed	Estimated	Original	Inc	As	Proposed
Revenue/Expenditure		Budget	Amended	Year-End	Budget	(Dec)	%	Amended
Beginning Fund Balance	53,191	(1)	(1)	(1)	(1)			(1)
Revenue								
TIF Revenue	180,647	491,954	491,954	491,954	799,142	—	—%	799,142
Total Revenue	180,647	491,954	491,954	491,954	799,142	—	—%	799,142
Expenditures								
County Treasurer Fees	—	4,920	4,920	4,920	7,991	—	—%	7,991
TIF Approved Expenses	233,839	487,034	487,034	487,034	791,151	—	—%	791,151
Total Expenditures	233,839	491,954	491,954	491,954	799,142	—	—%	799,142
Revenues Less Expenditures	(53,192)	—	—	—	—	—	—%	—
Ending Fund Balance	(1)	(1)	(1)	(1)	(1)	—	—%	(1)

TIF Funds

TIF 1C FUND BUDGET

	FY22	2023	2023	2023	2024	2024	2024	2024
	Actual	Original	Proposed	Estimated	Original	Inc	As	Proposed
Revenue/Expenditure		Budget	Amended	Year-End	Budget	(Dec)	%	Amended
Beginning Fund Balance	—	—	—	—	—			—
Revenue								
TIF Revenue	26,640	48,302	48,302	48,302	50,299	—	—%	50,299
TOTAL REVENUE	26,640	48,302	48,302	48,302	50,299	—	—%	50,299
Expenditures								
County Treasurer Fees	—	483	483	483	503	—	—%	503
TIF Approved Expenses	26,640	47,819	47,819	47,819	49,796	—	—%	49,796
Total Expenditures	26,640	48,302	48,302	48,302	50,299	—	—%	50,299
Ending Fund Balance	—	—	—	—	—	—	—%	—

TIF 1D FUND BUDGET

	FY22	2023	2023	2023	2024	2024	2024	2024
	Actual	Original	Proposed	Estimated	Original	Inc	As	Proposed
Revenue/Expenditure		Budget	Amended	Year-End	Budget	(Dec)	%	Amended
Beginning Fund Balance	—	—	—	—	—			—
Revenue								
TIF Revenue	—	21,672	21,672	21,672	503,598	—	—%	503,598
Total Revenue								
Expenditures								
County Treasurer Fees	—	217	217	217	5,036	—	—%	5,036
TIF Approved Expenses	—	21,455	21,455	21,455	498,562	—	—%	498,562
Total Expenditures								
Ending Fund Balance								

Capital Improvement Fund

Overview

Capital Improvement Program (CIP) projects are funded directly in the Off-Street Parking Fund, the Redevelopment Fund and the Sewer Fund. The Capital Improvement Fund encompasses CIP projects not associated with the aforementioned funds. Funding for the Capital Improvement Fund is through a variety of sources including grants, and transfers from the General Fund, Debt Service Fund and Lottery Fund.

Fund Balance

FY23

FY23 YEE fund balance is \$2.2M less than the budget. The Capital Improvement fund should not be budgeted to carry a balance, therefore adjustments of \$3.0M will be made to the transfers in to the fund at YE to ensure it does not carry a balance. Estimated capital expenditures are \$595K under budget. This savings combined with the actual FY22 fund balance increase of \$204K explain the FY23 YEE.

FY24

Capital expenditures of \$3.1K in FY24 are offset by increases in transfers from the General Fund and Debt Service Fund totaling \$2.7M. This combined with the FY23 YEE result in \$2.6M decrease in fund balance.

Expenditures & Transfers Out

CIP

Of the \$7.9M budgeted expenditures for FY23 only \$7.3M is projected to be completed by the end of the fiscal year. Accordingly, \$140K will be moved into FY24. The FY24 budget was \$4.6M, an additional \$3.1M is being requested. The following is a list of carryovers and new projects.

Carryover

- Move Library parking rehab to FY26
- Carryover space needs study \$39K
- Carryover wayfinding \$50K
- Thompson creek trail, moved design to FY25 and construction to FY27
- Widen Giles Rd added \$1.5M
- Signalized Intersection improvement carryover \$16K
- Cimarron Woods Aux Culvert Design carryover of \$35K
- Asphalt Mill and overlay - increase of \$700K. The out years of the CIP contained placeholder projects for asphalt and concrete street improvements in FY 24-28. In FY24 this project has been identified as the Mill & Overlay of Edgewood Blvd., Valley Rd., and Greenleaf Dr. in the Granville East subdivision. Street improvement CIP projects for FY's 25-28 will be identified when the 2023 pavement assessment data is received and processed in the fall of 2023.

New

- **New** Public Works Space Needs study \$50K. The municipal facilities plan adopted in 2009 identified that the current facility does not meet the needs of all the divisions. The Sewer Division in particular requires a permanent facility. The Division is currently housed in a make-shift cold storage building with no room for expansion and no running water/restrooms. There is also a need to store sensitive equipment that requires heated storage. Before undertaking a new building, it makes sense to review and update all department space needs to ensure that all needs are addressed.

Capital Improvement Fund

- **New** City park parking lot improvement project for \$125K was added to FY24. This project will coincide with the school district bond and the money spent on improving field 2. The City agreed to upgrade this area of parking when the school district was doing the upgrades to the field.
- **New** Eastport Parkway and Port Grace Plaza Roundabout project for \$1.4M was added to FY24.

CAPITAL IMPROVEMENT FUND BUDGET

	FY22	2023	2023	2024	2024	2024
	Actual	Original	Estimated	Original	Inc.	Proposed
Revenue / Expenditures		Budget	Year-End	Budget	(Dec.)	Amended
Beginning Fund Balance	3,658,588	2,838,423	3,042,851	2,166,423		—
Revenue						
Interest Income	11,780	22,305	22,305	12,475	—	12,475
Local/Private Grants	—	80,000	80,000	—	—	—
Federal Grants	—	250,000	250,000	—	—	—
Total Revenue	11,780	352,305	352,305	12,475	—	12,475
Expenditures						
Capital Construction	900,824	7,624,305	7,109,805	4,420,000	3,206,500	7,626,500
Capital Repair & Maintenance	—	150,000	150,000	—	—	—
Capital Studies & Surveys	114,184	100,000	20,000	200,000	(111,000)	89,000
Total Expenditures	1,015,007	7,874,305	7,279,805	4,620,000	3,095,500	7,715,500
Revenues Less Expenditures	(1,003,228)	(7,522,000)	(6,927,500)	(4,607,525)	(3,095,500)	(7,703,025)
Trans In (Out)						
Transfer From - GF	103,430	—	—	200,000	(200,000)	—
Transfer From - DSF	147,935	6,500,000	3,534,649	4,700,000	2,903,025	7,603,025
Transfer From - LF	136,126	350,000	350,000	100,000	—	100,000
Net Transfers In (Out)	387,491	6,850,000	3,884,649	5,000,000	2,703,025	7,703,025
Ending Fund Balance	3,042,851	2,166,423	—	2,558,898		—

Capital Improvement Fund

Capital Improvement Projects - Capital Improvement Fund

Project Name	Funding Source	FY23 Budget	FY 23 Estimated Year-end	FY24 Original Budget	Inc. / (Dec.)	FY24 Amended Budget
Public Facilities & Other						
Library Parking Lot Rehab	Bond - DSF	—	—	600,000	(600,000)	—
Space Needs Study - Library	Cash - DSF	39,000	—	—	39,000	39,000
Zoning/Subdivision Regulations Update	Cash - GF	—	—	200,000	(200,000)	—
Wayfinding Implementation	Cash - LF	100,000	50,000	50,000	50,000	100,000
Municipal Campus Planning	Cash - LF	150,000	150,000	—	—	—
Public Works Space Needs Study	Cash - DSF	—	—	—	50,000	50,000
Subtotal		289,000	200,000	850,000	(661,000)	189,000
Parks						
Bicycle & Pedestrian Plan	Cash - DSF	100,000	20,000	—	—	—
Applewood Creek Trail M376	Bond - DSF	459,805	459,805	—	—	—
Reflection Plaza	Bond - DSF	50,000	50,000	—	—	—
Dog Park	Cash - DSF	50,000	—	—	—	—
Thompson Creek 72nd to Edgewood Trail	Cash - DSF	54,000	—	20,000	(20,000)	—
Mini Park Plan Improvements	Cash - LF	100,000	100,000	50,000	—	50,000
City Park Parking Lot Improvement	Cash-DSF	—	—	—	125,000	125,000
Subtotal		813,805	629,805	70,000	105,000	175,000
Sewer						
East La Vista Sewer/Pavement Rehab	Bond - DSF	3,000,000	3,000,000	—	—	—
Subtotal		3,000,000	3,000,000	—	—	—
Streets						
120th & Giles Drainage Improvements	Bond - DSF	300,000	30,000	—	—	—
Giles Rd Wide M376 (230)	Bond - DSF	50,000	400,000	—	1,500,000	1,500,000
Storm Sewer Inlet Top Repair	Bond - DSF	150,000	150,000	—	—	—
Signalized Intersection Improvements	Cash - DSF	56,000	40,000	—	16,000	16,000
Cimarron Woods Aux Culvert - Design Only	Cash - DSF	45,500	10,000	—	35,500	35,500
72nd St Storm Sewer Pipe Reroute	Cash - DSF	50,000	50,000	—	—	—
Brentwood Signal	Cash - DSF	40,000	40,000	—	—	—
Bridge Deck Maintenance	Bond - DSF	—	—	900,000	—	900,000
73rd Avenue Culvert Rehabilitation	Bond - DSF	250,000	250,000	—	—	—
Giles Road Rehabilitation	Bond - DSF	750,000	—	—	—	—
Pavement Assessment	Cash - DSF	40,000	40,000	—	—	—
UBAS Street Rehab: Harrison to Josephine, 72nd to 78th	Bond - DSF	900,000	1,300,000	—	—	—
Asphalt Mill & Overlay: Terry Dr., 78th St., Lillian Ave.	Bond - DSF	1,100,000	1,100,000	—	—	—
Traffic Signal Improvements	Cash - DSF	40,000	40,000	—	—	—
Hell Creek Rehab - Olive Street	Bond - DSF	—	—	250,000	—	250,000
UBAS Street Rehab	Bond - DSF	—	—	500,000	—	500,000
Asphalt Mill & Overlay	Bond - DSF	—	—	1,000,000	700,000	1,700,000
Existing Central Park Access Road Reconstruction	Bond - DSF	—	—	1,050,000	—	1,050,000
Eastport Parkway & Port Grace PI Roundabout	Bond - DSF	—	—	—	1,400,000	1,400,000
Subtotal		3,771,500	3,450,000	3,700,000	3,651,500	7,351,500
Total Capital Improvement Projects		7,874,305	7,279,805	4,620,000	3,095,500	7,715,500

Capital Improvement Fund

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General Fund Revenues

GENERAL FUND - REVENUES (COMPARATIVE DETAIL)

Revenue Source	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 Proposed Amended
Real Estate Tax (County)	7,929,737	8,716,330	8,716,330	8,716,330	2,005,977	10,722,307
Personal Property Tax (County)	1,050,189	1,628,275	1,148,112	1,628,275	(748,488)	879,787
Homestead Exemptions (County)	286,145	295,845	295,845	295,845	—	295,845
Real Estate Tax Credit	402,148	462,334	462,334	462,334	—	462,334
Property Tax Current Year	9,668,219	11,102,784	10,622,621	11,102,784	1,257,489	12,360,273
Back Year Taxes (All Types)	48,238	50,000	50,000	50,500	—	50,500
Motor Vehicle Taxes (County)	486,627	500,000	500,000	505,000	—	505,000
Motor Vehicle Pro-Rate (S.Cty)	22,165	16,364	16,364	16,528	—	16,528
Property Tax - Other Items	557,029	566,364	566,364	572,028	—	572,028
Property Tax Total	10,225,248	11,669,148	11,188,985	11,674,812	1,257,489	12,932,301
Sales & Use Tax	5,601,852	5,046,427	5,680,266	5,443,170	200,848	5,644,018
Consumer Use Tax	376,031	612,060	612,060	618,181	—	618,181
Motor Vehicle Sales Tax	437,007	411,052	411,052	423,384	—	423,384
Sales Tax Refunds	(896,831)	(1,000,000)	(1,000,000)	(750,000)	—	(750,000)
Sales Tax Administration Fee	(165,542)	(152,087)	(152,087)	(172,044)	—	(172,044)
Sales Tax Received	5,352,518	4,917,452	5,551,291	5,562,691	200,848	5,763,539
In Lieu Of Tax	200,977	202,989	202,989	209,079	—	209,079
Highway Allocation (Ne)	1,842,975	1,948,056	1,948,056	2,045,459	—	2,045,459
State Motor Vehicle Fee	136,265	145,952	145,952	147,412	—	147,412
Incentive Payment (Ne)	7,000	7,000	7,000	7,070	—	7,070
State Revenue	1,986,240	2,101,008	2,101,008	2,199,941	—	2,199,941
Franchise Fee - Cable	149,540	150,000	150,000	150,000	—	150,000
Franchise Fee - Natural Gas	334,099	360,000	360,000	300,000	—	300,000
Occ - Auto Dealers - Inside	1,385	1,952	1,952	1,952	—	1,952
Occ - Auto Dealers - Outside	2,513	2,745	2,745	2,745	—	2,745
Occ - Auto Repair	300	600	600	600	—	600
Occ - Banks, Loan, Finance Company	1,750	3,225	3,225	3,225	—	3,225
Occ - Barber, Salon, Tanning	1,320	1,155	1,155	1,155	—	1,155
Occ - Car Wash	—	100	100	100	—	100
Occ - Construction, Tradesmen	19,050	28,125	28,125	28,125	—	28,125
Occ - Convenience Store No Car Wash	600	600	600	600	—	600
Occ - Convenience Store With Car Wash	360	360	360	360	—	360
Occ - Dry Cleaning	50	100	100	100	—	100
Occ - Funeral Home	150	150	150	150	—	150

GENERAL FUND - REVENUES (COMPARATIVE DETAIL)

Revenue Source	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 Proposed Amended
Occ - Game Of Chance Lottery License Fee	200	200	200	200	—	200
Occ - Hawker, Peddler	1,520	1,600	1,600	1,616	—	1,616
Occ - Home Occupation	750	900	900	900	—	900
Occ - Liquor Occ Tax	26,000	27,250	27,250	27,250	—	27,250
Occ - Movie Theatre	750	750	750	750	—	750
Occ - Music, Vending, Pinball	1,780	1,780	1,780	1,780	—	1,780
Occ - Nrsng, Ast Liv, Hospital, Retire H	1,000	1,030	1,030	1,030	—	1,030
Occ - Nursery, Landscape, Tree Trim	75	75	75	75	—	75
Occ - Pawnbroker	5,426	6,050	6,050	6,050	—	6,050
Occ - Professional Services	3,170	5,375	5,375	5,375	—	5,375
Occ - Restr, Drink Place, Drive In Eatin	3,050	4,300	4,300	4,400	—	4,400
Occ - Recreation Business	300	500	500	500	—	500
Occ - Retail, Warehouse, Manufacturing	25,400	37,600	37,600	37,600	—	37,600
Occ - School	400	475	475	475	—	475
Occ - Service Provider	2,990	4,425	4,425	4,425	—	4,425
Occ - Tobacco	—	210	210	210	—	210
Occ - Tow Truck	75	75	75	75	—	75
Occ - Trash Hauling	2,600	2,950	2,950	2,950	—	2,950
Occ - Vending Service Provider Fee	150	300	300	300	—	300
Occ - Mobiel Food Vendors	900	400	400	400	—	400
Occupation Tax - Phone	146,784	165,000	165,000	165,000	—	165,000
Utilities District Payment	91,060	95,000	95,000	97,850	—	97,850
Occupation & Franchise Tax	825,497	905,357	905,357	848,323	—	848,323
Hotel Occupancy Tax	995,690	1,035,000	1,035,000	1,089,450	—	1,089,450
Rental Inspection Fees	18,254	30,000	30,000	31,530	—	31,530
Plumbing / Tile Licenses	885	2,000	2,000	2,020	—	2,020
Fireworks Permit Fee 94> OFye	12,000	18,240	18,240	18,240	—	18,240
Plat And Zoning Fees	33,000	28,562	28,562	29,136	—	29,136
Building & Sign Permits	324,862	296,600	296,600	310,456	—	310,456
Electrical Permits	8,028	5,151	5,151	5,203	—	5,203
Plumbing Permits	22,802	30,600	30,600	31,218	—	31,218
Sidewalk & Driveway Permits	360	1,530	1,530	1,560	—	1,560
Curb Cuts/Driveway Approaches	3,372	5,100	5,100	5,203	—	5,203
Certificate Of Occupancy	3,400	2,370	2,370	2,394	—	2,394
Vacant Building Registration Fee	—	1,000	1,000	1,000	—	1,000
Right Of Way Permit Fees	450	—	—	—	—	—
Mechanical Hvac Permits/Lic'S	29,859	30,303	30,303	30,909	—	30,909
TIF Administrative Fee	—	30,000	30,000	20,000	—	20,000
Permits & Licenses	457,272	481,456	481,456	488,869	—	488,869

GENERAL FUND - REVENUES (COMPARATIVE DETAIL)

Revenue Source	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 Proposed Amended
Interest Income	32,512	26,300	26,300	21,625	—	21,625
Yoga	75	60	60	60	—	60
Fit4Mom	535	800	800	800	—	800
Zumbini	332	150	150	150	—	150
Baseball	6,110	6,000	6,000	6,000	—	6,000
Basketball	4,786	6,000	6,000	6,000	—	6,000
Square Dancing	118	400	400	400	—	400
Dance - Ballroom	300	1,000	1,000	1,000	—	1,000
Belly Dancing	246	—	—	—	—	—
Drop-In-Fees	1,439	1,300	1,300	1,300	—	1,300
Gym Rentals	1,372	3,000	3,000	3,000	—	3,000
Omaca Fencing School	585	600	600	600	—	600
Football-Flag	8,666	7,000	7,000	7,000	—	7,000
Punch Card Rec Sales	878	800	800	800	—	800
Racquetball-Walleyball	2,747	2,100	2,100	2,100	—	2,100
Martial Arts-Aikido	435	900	900	900	—	900
Room Rental Fees	10,372	7,000	7,000	7,000	—	7,000
Field Rental & Fees	92,240	80,000	80,000	80,000	—	80,000
Soccer	7,761	6,500	6,500	6,500	—	6,500
Pickleball	7	—	—	—	—	—
Softball	5,052	5,100	5,100	5,100	—	5,100
Softball - Men'S	1,505	1,750	1,750	1,750	—	1,750
Volleyball	1,525	1,500	1,500	1,500	—	1,500
Volleyball - Women'S	2,100	1,900	1,900	1,900	—	1,900
Seniors	1,331	800	800	800	—	800
Omaha Kids Can Run	55	130	130	130	—	130
Events	35	—	—	—	—	—
Community Gardens	300	360	360	360	—	360
Park Rental	85	300	300	300	—	300
Pool Admissions (Net S Tax)	13,972	16,500	16,500	16,500	—	16,500
Pool Mbrship/Pass/Tag(Net S.Tx	5,341	7,500	7,500	7,500	—	7,500
Swimming Lessons	3,915	5,500	5,500	5,500	—	5,500
Pool Concessions	2,157	5,000	5,000	5,000	—	5,000
Recreation Fees	176,376	169,950	169,950	169,950	—	169,950
Special Services Interlocal	11,770	13,000	13,000	13,000	—	13,000
Special Services Fare	7,880	7,500	7,500	7,500	—	7,500
Special Services	19,650	20,500	20,500	20,500	—	20,500
Grants	4,989	54,000	54,000	20,000	—	20,000
County Grants	12,542	8,000	8,000	8,000	—	8,000
State Grants-Lib Aid/Mirf	153,545	64,750	64,750	49,900	—	49,900
Federal Grants	3,117,488	119,160	119,160	117,852	—	117,852
Grant Income	3,288,564	245,910	245,910	195,752	—	195,752
Restaurant Tax	1,132,128	2,090,525	939,666	2,281,787	(1,581,787)	700,000
						—

GENERAL FUND - REVENUES (COMPARATIVE DETAIL)

Revenue Source	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 Proposed Amended
Garage #1 Lease Fees	—	23,700	23,700	195,000	—	195,000
Garage #2 Lease Fees	—	74,300	74,300	195,000	—	195,000
Ev Charging Station Fees	—	2,717	2,717	2,853	—	2,853
Parking Garage Fees	—	100,717	100,717	392,853	—	392,853
Fire Inspection Fees	15,944	22,666	22,666	22,893	—	22,893
Pace Program	41,618	20,000	20,000	20,000	—	20,000
Parking Violations (Adm Fee)	3,600	5,000	5,000	5,050	—	5,050
Library Fees	14,593	14,266	14,266	14,490	—	14,490
.025 Ne S Tx Coll'N Fee Income	49	37	37	37	—	37
Concession Revenue-Sports Comp	1,390	1,850	1,850	1,850	—	1,850
G&A-Miscellaneous Income & +/-	72,285	149,720	149,720	151,275	—	151,275
Restaurant Tax - Late Fee	3,639	1,500	1,500	1,500	—	1,500
Security & Fire Alarmsystem Registration	4,200	5,825	5,825	5,825	—	5,825
Pace - Application Review For Other Govt	—	2,000	2,000	2,000	—	2,000
Library Copies/Lamination	5,993	5,600	5,600	5,600	—	5,600
Library Book Sales	3,158	6,200	6,200	6,200	—	6,200
Library Summer Reading Program	—	1,000	1,000	1,000	—	1,000
Book & Periodical-Net Dam/ Loss	1,371	500	500	500	—	500
Library - Book Fair	6	—	—	—	—	—
Lib Processing Fees	420	100	100	100	—	100
Inter Lib Loan Fees	135	30	30	30	—	30
Maker Space	101	100	100	100	—	100
Pfd Reimbursement	31,062	25,300	25,300	25,300	—	25,300
Forefeitures Used - Civilian	—	81,000	81,000	20,000	—	20,000
Forefeitures Used - Police	—	15,600	15,600	10,000	—	10,000
Other Income	208,502	358,294	358,294	293,750	—	293,750
Total Revenue	24,901,172	24,324,606	23,327,423	25,449,382	(123,450)	25,325,932

General Fund Expenditures

GENERAL FUND - EXPENDITURES (COMPARATIVE DETAIL)

	FY22	2023	2023	2024	2024	2024	2024
	Actual	Original	Estimated	Original	Inc.	As	Proposed
Expenditures	Actual	Budget	Year-End	Budget	(Dec.)	%	Amended
Personnel Services							
Salaries - Full Time	7,744,426	9,304,634	9,158,286	9,742,596	60,768	1 %	9,803,364
Salaries - Part Time	547,507	923,718	878,718	962,076	—	— %	962,076
Overtime & Regular - City Events	317,294	435,072	378,688	463,399	—	— %	463,399
Fica Payroll Tax Expense	626,705	815,539	804,351	854,163	1,276	— %	855,439
Insurance Charges	1,048,627	1,583,790	1,535,562	1,837,852	22,446	1 %	1,860,298
Pension	261,429	314,838	299,096	325,688	1,000	— %	326,688
Police/Icma/Other Pension Exp	266,809	314,136	323,175	342,060	—	— %	342,060
Self Insurance Expense	127,412	260,143	175,143	273,150	—	— %	273,150
Car Allowance	31,290	36,780	40,110	36,780	—	— %	36,780
Subtotal - Personnel Services	10,971,499	13,988,650	13,593,130	14,837,765	85,490	1 %	14,923,255
Commodities							
Office/Copy/Computer Supplies	77,648	90,104	89,184	90,727	—	— %	90,727
Book & Periodical-Net Dam/ Loss	57,191	66,461	66,461	67,395	—	— %	67,395
Food Supplies	12,522	17,526	17,670	17,948	—	— %	17,948
Wearing Apparel	89,100	88,269	87,869	79,022	—	— %	79,022
Motor Vehicle Supplies & Fuel	203,000	201,962	196,962	207,881	—	— %	207,881
Maint/Lab/Medical Tool Supply	9,061	9,602	9,602	9,877	—	— %	9,877
Janitorial Supply	7,052	19,397	19,397	19,932	—	— %	19,932
Chemical Supply	23,213	26,650	30,650	28,077	—	— %	28,077
Welding Supplies	3,129	2,929	2,929	3,024	—	— %	3,024
Botanical Supplies	26,081	32,500	35,500	33,445	—	— %	33,445
Other Commodities	23,197	77,604	76,704	38,391	40,000	104 %	78,391
Media	15,359	24,276	24,276	24,762	—	— %	24,762
Library Summer Reading Program	6,260	6,625	6,625	6,758	—	— %	6,758
Computers/Tech Equipment	60,254	88,000	88,000	60,500	—	— %	60,500
Event Supplies	—	—	—	—	—	— %	—
Subtotal - Commodities	613,066	751,905	751,829	687,738	40,000	6 %	727,738
Contractual Services							
Postage	19,174	30,438	32,438	30,576	—	— %	30,576
Telephone Expense	39,972	37,778	38,354	38,739	—	— %	38,739
Professional Services - Other	72,514	157,009	327,409	113,783	—	— %	113,783
Utilities - Electric	684,524	733,762	738,061	758,943	—	— %	758,943
Insurance And Bonds	408,161	446,721	446,721	472,504	—	— %	472,504
G&A-Rentals - Other	5,710	7,303	7,303	7,481	—	— %	7,481
Legal Advertising	6,579	14,350	14,350	14,395	—	— %	14,395
Printing	42,972	72,374	72,374	70,755	—	— %	70,755
Dues And Subscriptions	72,632	80,744	80,094	81,739	—	— %	81,739
Travel	45,151	114,528	103,658	128,597	—	— %	128,597
Towel/Uniform/Cleaning Service	8,768	11,989	8,639	12,145	—	— %	12,145
Training	57,716	135,008	123,358	138,061	—	— %	138,061
Other Contractual Services	3,597,776	3,912,796	3,942,704	4,176,474	65,000	2 %	4,241,474
Inter-Library Expense	994	575	575	604	—	— %	604

Appendix

GENERAL FUND - EXPENDITURES (COMPARATIVE DETAIL)

	FY22	2023	2023	2024	2024	2024	2024
	Actual	Original	Estimated	Original	Inc.	As	Proposed
Expenditures	Actual	Budget	Year-End	Budget	(Dec.)	%	Amended
Professional Svcs - Audit	50,080	47,730	147,730	49,640	—	— %	49,640
Professional Service-Legal	191,211	235,525	287,525	236,250	—	— %	236,250
Subtotal - Contractual Services	5,303,935	6,038,630	6,371,293	6,330,685	65,000	1 %	6,395,685
Maintenance							
Buildings & Grounds	190,943	273,066	290,066	325,610	65,000	20 %	390,610
Storm Sewer R & M	2,791	6,000	6,000	6,180	—	— %	6,180
Sidewalk & Curb Maintenance	1,201	6,305	6,305	6,494	—	— %	6,494
Street Maintenance	143,299	105,060	105,060	108,212	—	— %	108,212
R & M-Mach/Equip/Computer/ Tool	25,475	54,098	54,098	44,096	—	— %	44,096
Motor Vehicle Maintenance	151,816	150,162	150,162	154,667	—	— %	154,667
Radio R & M	931	4,051	4,051	4,167	—	— %	4,167
Other Maintenance	88,510	307,545	282,545	312,686	—	— %	312,686
Traffic Signs & Markers	20,248	41,200	45,700	42,436	—	— %	42,436
Subtotal - Maintenance	625,215	947,487	943,987	1,004,547	65,000	6 %	1,069,547
Other Charges							
Other Charges	251,481	213,361	213,361	210,733	—	— %	210,733
County Treasurer Fees	1,276	108,657	58,657	108,709	—	— %	108,709
Financial/Lending/Bond Fees	76	180	180	180	—	— %	180
Subtotal - Other Charges	324,551	322,198	272,198	319,622	—	— %	319,622
Capital Outlay							
Other Capital Outlay	131,094	441,510	446,207	227,000	12,500	6 %	239,500
Internet Equipment	14,936	115,500	115,500	120,000	—	— %	120,000
Motor Vehicles	545,785	746,000	440,844	700,000	400,000	57 %	1,100,000
Road Machinery	—	15,000	8,962	—	—	— %	—
Radio Systems	25,006	50,500	50,500	19,000	—	— %	19,000
Subtotal - Capital Outlay	716,821	1,368,510	1,062,013	1,066,000	412,500	39 %	1,478,500
Total Expenditures	18,555,087	23,417,380	22,994,449	24,246,357	667,990	3 %	24,914,347

Executive

Mayor & Council

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Expenditures							
Personnel Services							
Salaries - Part Time	78,922	80,000	80,000	80,000	—	—	80,000
Overtime & Regular - City Events	—	—	—	—	—	—	—
Fica Payroll Tax Expense	6,164	6,258	6,258	6,258	—	—	6,258
Car Allowance	2,640	2,880	2,880	2,880	—	—	2,880
Subtotal - Personnel Services	87,726	89,138	89,138	89,138	—	—	89,138
Commodities							
Office/Copy/Computer Supplies	2,146	1,800	1,800	1,800	—	—	1,800
Food Supplies	141	200	200	200	—	—	200
Wearing Apparel	—	1,000	1,000	1,000	—	—	1,000
Subtotal - Commodities	2,287	3,000	3,000	3,000	—	—	3,000
Contractual Services							
Postage	91	400	400	400	—	—	400
Legal Advertising	3,174	6,500	6,500	6,500	—	—	6,500
Printing	—	500	500	500	—	—	500
Dues And Subscriptions	50,875	51,310	51,310	51,655	—	—	51,655
Travel	—	6,360	6,360	8,808	—	—	8,808
Training	1,381	3,780	3,780	3,780	—	—	3,780
Other Contractual Services	11,398	33,200	33,200	24,007	—	—	24,007
Professional Service-Legal	13,845	20,000	20,000	20,000	—	—	20,000
Subtotal - Contractual Services	80,764	122,050	122,050	115,650	—	—	115,650
Other Charges							
Other Charges	14,633	20,300	20,300	18,300	—	—	18,300
Subtotal - Other Charges	14,633	20,300	20,300	18,300	—	—	18,300
Total Expenditures	185,410	234,488	234,488	226,088	—	—	226,088

Boards and Commissions

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Expenditures							
Commodities							
Office/Copy/Computer Supplies	165	165	165	170	—	—	170
Subtotal - Commodities	165	165	165	170	—	—	170
Contractual Services							
Postage	4	96	96	97	—	—	97
Legal Advertising	638	850	850	850	—	—	850
Printing	—	300	300	306	—	—	306
Travel	125	2,533	2,533	1,562	—	—	1,562
Training	328	1,750	1,750	1,200	—	—	1,200
Professional Service-Legal	—	1,000	3,000	1,000	—	—	1,000
Subtotal - Contractual Services	1,095	6,529	8,529	5,015	—	—	5,015
Other Charges	328	460	460	483	—	—	483
Total Expenditures	1,587	7,154	9,154	5,668	—	—	5,668

Appendix

City Administration

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Expenditures							
Personnel Services							
Salaries - Full Time	434,322	454,917	454,917	467,826	—	—	467,826
Overtime & Regular - City Events	1,795	2,075	2,075	2,153	—	—	2,153
Fica Payroll Tax Expense	31,450	33,618	33,618	34,630	—	—	34,630
Insurance Charges	31,736	36,099	36,099	40,496	—	—	40,496
Pension	16,374	17,008	17,008	17,644	—	—	17,644
Police/Icma/Other Pension Exp	18,103	18,801	18,801	19,491	—	—	19,491
Car Allowance	4,730	4,920	5,160	4,920	—	—	4,920
Subtotal - Personnel Services	538,510	567,438	567,678	587,161	—	—	587,161
Commodities							
Office/Copy/Computer Supplies	5,698	7,070	6,000	7,141	—	—	7,141
Book & Periodical-Net Dam/Loss	411	606	606	612	—	—	612
Food Supplies	—	404	404	408	—	—	408
Subtotal - Commodities	6,109	8,080	7,010	8,161	—	—	8,161
Contractual Services							
Postage	24	404	404	408	—	—	408
Legal Advertising	2,094	2,000	2,000	2,020	—	—	2,020
Printing	—	808	808	816	—	—	816
Dues And Subscriptions	6,746	7,400	7,400	7,447	—	—	7,447
Travel	5,012	2,570	2,570	15,470	—	—	15,470
Training	3,361	16,500	11,500	22,500	—	—	22,500
Other Contractual Services	200	15,000	7,500	15,000	—	—	15,000
Professional Service-Legal	127,318	112,000	112,000	112,000	—	—	112,000
Subtotal - Contractual Services	144,755	156,682	144,182	175,661	—	—	175,661
Other Charges							
Other Charges	10,776	13,400	13,400	13,534	—	—	13,534
Subtotal - Other Charges	10,776	13,400	13,400	13,534	—	—	13,534
Total Expenditures	700,150	745,600	732,270	784,517	—	—	784,517

Communications

	FY22	2023	2023	2024	2024	2024	2024
	Actual	Original	Estimated	Original	Inc.	As	Proposed
Expenditures		Budget	Year-End	Budget	(Dec.)	%	Amended
Personnel Services							
Salaries - Full Time	88,142	148,680	148,680	152,181	—	—	152,181
Fica Payroll Tax Expense	6,197	11,447	11,447	11,715	—	—	11,715
Insurance Charges	16,975	18,164	18,164	19,993	—	—	19,993
Pension	5,334	8,858	8,858	9,188	—	—	9,188
Car Allowance	1,480	2,400	2,400	2,400	—	—	2,400
Subtotal - Personnel Services	118,239	189,551	189,551	195,477	—	—	195,477
Commodities							
Office/Copy/Computer Supplies	2,108	2,500	2,500	2,000	—	—	2,000
Wearing Apparel	147	750	750	750	—	—	750
Subtotal - Commodities	2,255	3,250	3,250	2,750	—	—	2,750
Contractual Services							
Postage	8,913	16,500	16,500	16,500	—	—	16,500
Telephone Expense	480	480	480	495	—	—	495
Professional Services - Other	18,156	27,000	27,000	27,000	—	—	27,000
Printing	37,156	55,000	55,000	55,000	—	—	55,000
Dues And Subscriptions	3,044	6,500	6,500	6,900	—	—	6,900
Travel	2,325	3,296	3,296	4,742	—	—	4,742
Training	2,979	1,415	1,415	2,135	—	—	2,135
Subtotal - Contractual Services	73,254	110,191	110,191	112,772	—	—	112,772
Other Charges							
Other Charges	3,380	7,000	7,000	6,500	—	—	6,500
Subtotal - Other Charges	3,380	7,000	7,000	6,500	—	—	6,500
Total Expenditures	197,127	309,992	309,992	317,499	—	—	317,499

Appendix

Administrative Services

City Clerk

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Expenditures							
Personnel Services							
Salaries - Full Time	388,551	401,693	401,693	408,303	16,668	4 %	424,971
Salaries - Part Time	20,074	18,300	18,300	18,467	—	— %	18,467
Overtime & Regular - City Events	1,184	1,644	1,644	1,706	—	— %	1,706
Fica Payroll Tax Expense	29,805	32,485	32,485	33,008	1,276	4 %	34,284
Insurance Charges	54,138	60,914	60,914	68,393	7,446	11 %	75,839
Pension	23,549	24,080	24,080	24,781	1,000	4 %	25,781
Car Allowance	3,410	3,720	3,720	3,720	—	— %	3,720
Subtotal - Personnel Services	520,710	542,836	542,836	558,378	26,390	5 %	584,768
Commodities							
Office/Copy/Computer Supplies	5,290	6,326	6,326	6,516	—	— %	6,516
Book & Periodical-Net Dam/Loss	400	420	420	433	—	— %	433
Subtotal - Commodities	5,690	6,746	6,746	6,948	—	— %	6,948
Contractual Services							
Postage	2,033	2,666	2,666	2,693	—	— %	2,693
Telephone Expense	2,624	6,098	6,098	6,166	—	— %	6,166
Utilities - Electric	23,085	23,149	23,149	23,503	—	— %	23,503
Legal Advertising	—	200	200	200	—	— %	200
Printing	—	404	404	408	—	— %	408
Dues And Subscriptions	820	1,899	1,899	1,918	—	— %	1,918
Travel	8,728	6,917	6,917	11,499	—	— %	11,499
Training	3,352	7,415	7,415	9,415	—	— %	9,415
Other Contractual Services	2,560	6,900	6,900	6,900	—	— %	6,900
Professional Service-Legal	252	5,000	5,000	5,050	—	— %	5,050
Subtotal - Contractual Services	43,454	60,648	60,648	67,752	—	— %	67,752
Other Charges							
Other Charges	451	1,010	1,010	1,061	—	— %	1,061
Subtotal - Other Charges	451	1,010	1,010	1,061	—	— %	1,061
Total Expenditures	570,305	611,240	611,240	634,139	26,390	4 %	660,529

Note:

The City Clerk is anticipating the retirement of the Administrative Assistant III in early FY25. In order to assist in this transition, they are requesting additional funding to hire a person to be trained while the Administrative Assistant III is still here. The requested amendment for salary and benefits for 4 months in FY24 is \$26K. This is a one time increase. This is not an additional staff person, just an overhire to allow for training.

Finance

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Expenditures							
Personnel Services							
Salaries - Full Time	213,294	275,648	125,000	273,331	—	— %	273,331
Fica Payroll Tax Expense	15,738	21,087	9,569	20,910	—	— %	20,910
Insurance Charges	23,828	54,779	4,779	66,955	—	— %	66,955
Pension	12,798	16,419	419	16,400	—	— %	16,400
Subtotal - Personnel Services	265,658	367,933	150,486	377,595	—	— %	377,595
Commodities							
Office/Copy/Computer Supplies	2,575	3,000	3,000	3,000	—	— %	3,000
Book & Periodical-Net Dam/Loss	245	835	835	445	—	— %	445
Subtotal - Commodities	2,821	3,835	3,835	3,445	—	— %	3,445
Contractual Services							
Postage	15	200	200	200	—	— %	200
Professional Services - Other	12,929	50,000	221,000	5,000	—	— %	5,000
Printing	3,933	2,960	2,960	1,120	—	— %	1,120
Dues And Subscriptions	958	1,260	1,260	1,260	—	— %	1,260
Travel	(81)	6,634	1,634	6,634	—	— %	6,634
Training	930	4,856	4,856	4,856	—	— %	4,856
Other Contractual Services	28,831	48,120	48,120	49,740	—	— %	49,740
Professional Svcs - Audit	50,080	47,730	147,730	49,640	—	— %	49,640
Subtotal - Contractual Services	97,594	161,760	427,760	118,450	—	— %	118,450
Other Charges							
Other Charges	100,989	5,470	5,470	5,470	—	— %	5,470
County Treasurer Fees	1,276	108,657	58,657	108,709	—	— %	108,709
Financial/Lending/Bond Fees	76	180	180	180	—	— %	180
Subtotal - Other Charges	102,340	114,307	64,307	114,359	—	— %	114,359
Total Expenditures	468,413	647,835	646,388	613,849	—	— %	613,849

Appendix

Human Resources

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Expenditures							
Personnel Services							
Salaries - Full Time	71,933	163,354	163,354	168,442	—	— %	168,442
Overtime & Regular - City Events	2,966	1,435	1,435	1,489	—	— %	1,489
Fica Payroll Tax Expense	5,572	12,717	12,717	13,110	—	— %	13,110
Insurance Charges	8,805	30,918	30,918	34,727	—	— %	34,727
Pension	4,527	9,914	9,914	10,282	—	— %	10,282
Self Insurance Expense	127,412	260,143	175,143	273,150	—	— %	273,150
Car Allowance	880	3,240	3,840	3,240	—	— %	3,240
Subtotal - Personnel Services	222,094	481,720	397,320	504,440	—	— %	504,440
Commodities							
Office/Copy/Computer Supplies	2,092	1,800	1,800	1,800	—	— %	1,800
Food Supplies	149	600	600	612	—	— %	612
Subtotal - Commodities	2,241	2,400	2,400	2,412	—	— %	2,412
Contractual Services							
Postage	540	600	600	600	—	— %	600
Professional Services - Other	2,880	1,000	400	1,000	—	— %	1,000
Insurance And Bonds	408,161	446,721	446,721	472,504	—	— %	472,504
Printing	—	1,500	1,500	1,575	—	— %	1,575
Dues And Subscriptions	1,075	1,500	1,500	1,500	—	— %	1,500
Travel	277	9,340	9,340	9,340	—	— %	9,340
Training	2,502	23,600	23,600	25,400	—	— %	25,400
Other Contractual Services	173,541	91,000	126,000	76,710	35,000	46 %	111,710
Professional Service-Legal	24,591	25,000	75,000	25,000	—	— %	25,000
Subtotal - Contractual Services	613,567	600,261	684,661	613,629	35,000	6 %	648,629
Other Charges							
Other Charges	8,854	23,900	23,900	23,900	—	— %	23,900
Subtotal - Other Charges	8,854	23,900	23,900	23,900	—	— %	23,900
Total Expenditures	846,757	1,108,281	1,108,281	1,144,381	35,000	3 %	1,179,381

Note:

An HRIS system integrates a core HR system with timekeeping activity, payroll, benefits, training, performance, and reporting. The system will streamline a full employment life cycle from recruitment to separation. This improves data integrity, maintenance of training records and schedules, employee performance, video & document training, and the employee experience.

Acquisition of the HRIS system was initially budgeted in FY22 but delayed until a new HR Director could be hired. During preparation of the FY23-24 Biennial Budget both the HRIS system and compensation study were planned to be proposed, but the compensation study was inadvertently omitted. Staff subsequently recommended the reprioritization of the projects to undertake the compensation study in FY23 and move the HRIS system into FY24. An additional \$35K is being requested for the purchase and implementation of the HRIS system.

Information Technology

	FY22	2023	2023	2024	2024	2024	2024
	Actual	Original	Estimated	Original	Inc.	As	Proposed
Expenditures		Budget	Year-End	Budget	(Dec.)	%	Amended
Personnel Services							
Salaries - Full Time	74,464	79,932	79,932	81,892	—	— %	81,892
Fica Payroll Tax Expense	5,232	6,207	6,207	6,357	—	— %	6,357
Insurance Charges	16,950	19,344	19,344	21,733	—	— %	21,733
Pension	4,534	4,808	4,808	4,986	—	— %	4,986
Car Allowance	2,090	2,280	2,280	2,280	—	— %	2,280
Subtotal - Personnel Services	103,270	112,570	112,570	117,247	—	— %	117,247
Commodities							
Office/Copy/Computer Supplies	425	500	500	510	—	— %	510
Computers/Tech Equipment	60,254	88,000	88,000	60,500	—	— %	60,500
Subtotal - Commodities	60,680	88,500	88,500	61,010	—	— %	61,010
Contractual Services							
Dues And Subscriptions	—	500	500	500	—	— %	500
Travel	—	3,860	3,860	4,150	—	— %	4,150
Training	474	6,800	6,800	7,350	—	— %	7,350
Other Contractual Services	281,212	319,396	319,396	339,021	—	— %	339,021
Subtotal - Contractual Services	281,686	330,556	330,556	351,021	—	— %	351,021
Other Charges							
Other Charges	13,419	17,500	17,500	17,500	—	— %	17,500
Subtotal - Other Charges	13,419	17,500	17,500	17,500	—	— %	17,500
Capital Outlay							
Internet Equipment	14,936	115,500	115,500	120,000	—	— %	120,000
Subtotal - Capital Outlay	14,936	115,500	115,500	120,000	—	— %	120,000
Total Expenditures	473,990	664,626	664,626	666,778	—	— %	666,778

Appendix

Community Services

Community Development

	FY22	2023	2023	2024	2024	2024	2024
Expenditures	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Proposed Amended
Personnel Services							
Salaries - Full Time	427,986	457,281	461,581	468,204	44,100	9 %	512,304
Overtime & Regular - City Events	3,445	4,478	5,094	4,645	—	— %	4,645
Fica Payroll Tax Expense	30,755	35,508	35,839	36,357	—	— %	36,357
Insurance Charges	57,310	65,372	67,144	73,394	15,000	20 %	88,394
Pension	25,985	27,490	27,748	28,515	—	— %	28,515
Car Allowance	3,630	4,920	4,950	4,920	—	— %	4,920
Subtotal - Personnel Services	549,110	595,048	602,354	616,035	59,100	10 %	675,135
Commodities							
Office/Copy/Computer Supplies	7,340	9,670	9,670	9,863	—	— %	9,863
Book & Periodical-Net Dam/Loss	1,176	1,000	1,000	1,020	—	— %	1,020
Food Supplies	68	400	400	408	—	— %	408
Wearing Apparel	946	1,050	1,050	1,071	—	— %	1,071
Motor Vehicle Supplies & Fuel	1,683	2,500	2,500	2,575	—	— %	2,575
Subtotal - Commodities	11,214	14,620	14,620	14,937	—	— %	14,937
Contractual Services							
Postage	1,107	2,500	2,500	2,525	—	— %	2,525
Telephone Expense	589	660	660	667	—	— %	667
Professional Services - Other	11,356	42,085	42,085	43,349	—	— %	43,349
Utilities - Electric	12,286	12,584	12,584	12,793	—	— %	12,793
Legal Advertising	673	2,500	2,500	2,525	—	— %	2,525
Printing	—	1,570	1,570	1,586	—	— %	1,586
Dues And Subscriptions	2,952	2,500	2,500	2,525	—	— %	2,525
Travel	7,228	14,838	14,838	13,565	—	— %	13,565
Training	4,730	8,025	8,025	7,900	—	— %	7,900
Other Contractual Services	2,198	3,000	3,000	3,030	—	— %	3,030
Professional Service-Legal	24,465	65,000	65,000	65,650	—	— %	65,650
Subtotal - Contractual Services	67,584	155,262	155,262	156,115	—	— %	156,115
Maintenance							
Motor Vehicle Maintenance	27	600	600	618	—	— %	618
Radio R & M	—	315	315	324	—	— %	324
Subtotal - Maintenance	38	915	915	942	—	— %	942
Other Charges							
Other Charges	1,719	3,500	3,500	3,675	—	— %	3,675
Subtotal - Other Charges	1,719	3,500	3,500	3,675	—	— %	3,675
Total Expenditures	629,665	769,345	776,652	791,704	59,100	7 %	850,804

Note:

The requested increase of \$44K pertains to the retirement of the Chief Building Official, in December 2023. This is a one time increase.

To avoid a budget shortfall an additional \$15K is being recommended to account for a new hire who may elect to take full-family insurance coverage.

Library

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Expenditures							
Personnel Services							
Salaries - Full Time	431,526	479,113	479,113	488,256	—	— %	488,256
Salaries - Part Time	139,025	222,462	222,462	223,890	—	— %	223,890
Fica Payroll Tax Expense	41,888	53,808	53,808	54,617	—	— %	54,617
Insurance Charges	58,420	69,936	69,936	78,519	—	— %	78,519
Pension	26,018	28,435	28,435	29,403	—	— %	29,403
Car Allowance	1,650	1,800	2,100	1,800	—	— %	1,800
Subtotal - Personnel Services	698,994	855,555	855,855	876,485	—	— %	876,485
Commodities							
Office/Copy/Computer Supplies	36,169	45,091	45,091	45,381	—	— %	45,381
Book & Periodical-Net Dam/Loss	54,520	63,000	63,000	64,260	—	— %	64,260
Food Supplies	1,744	2,545	2,545	2,596	—	— %	2,596
Wearing Apparel	239	408	408	416	—	— %	416
Other Commodities	5,792	4,080	4,080	4,162	—	— %	4,162
Media	15,359	24,276	24,276	24,762	—	— %	24,762
Library Summer Reading Program	6,260	6,625	6,625	6,758	—	— %	6,758
Subtotal - Commodities	120,084	146,025	146,025	148,334	—	— %	148,334
Contractual Services							
Postage	3,053	3,600	3,600	3,672	—	— %	3,672
Telephone Expense	535	942	942	961	—	— %	961
Utilities - Electric	55,935	74,367	73,690	78,086	—	— %	78,086
G&A-Rentals - Other	5,710	6,992	6,992	7,167	—	— %	7,167
Printing	—	1,545	1,545	1,561	—	— %	1,561
Dues And Subscriptions	371	840	840	865	—	— %	865
Travel	277	6,426	4,426	3,947	—	— %	3,947
Training	1,086	2,144	1,144	1,250	—	— %	1,250
Other Contractual Services	6,995	8,500	8,500	8,925	—	— %	8,925
Inter-Library Expense	994	575	575	604	—	— %	604
Subtotal - Contractual Services	74,955	105,931	102,254	107,038	—	— %	107,038
Maintenance							
R & M-Mach/Equip/Computer/Tool	3,879	16,757	16,757	5,665	—	— %	5,665
Subtotal - Maintenance	3,879	16,757	16,757	5,665	—	— %	5,665
Other Charges							
Other Charges	1,176	1,200	1,200	1,260	—	— %	1,260
Subtotal - Other Charges	1,176	1,200	1,200	1,260	—	— %	1,260
Total Expenditures	899,089	1,125,468	1,122,091	1,138,782	—	— %	1,138,782

Appendix

Recreation

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Expenditures							
Personnel Services							
Salaries - Full Time	378,046	290,438	290,438	297,328	—	— %	297,328
Salaries - Part Time	93,470	103,435	103,435	106,795	—	— %	106,795
Overtime & Regular - City Events	276	1,656	1,656	1,718	—	— %	1,718
Fica Payroll Tax Expense	35,121	30,376	30,376	31,165	—	— %	31,165
Insurance Charges	43,769	33,202	33,202	37,258	—	— %	37,258
Pension	22,855	17,387	17,387	18,036	—	— %	18,036
Car Allowance	4,950	3,335	3,335	3,335	—	— %	3,335
Subtotal - Personnel Services	578,488	479,829	479,829	495,636	—	— %	495,636
Commodities							
Office/Copy/Computer Supplies	4,738	2,228	2,228	2,295	—	— %	2,295
Food Supplies	5,528	—	144	—	—	— %	—
Wearing Apparel	10,059	12,524	12,524	12,915	—	— %	12,915
Motor Vehicle Supplies & Fuel	226	1,453	1,453	1,497	—	— %	1,497
Other Commodities	16,034	18,700	18,700	19,261	—	— %	19,261
Subtotal - Commodities	36,584	34,905	35,049	35,968	—	— %	35,968
Contractual Services							
Postage	2,111	100	2,100	102	—	— %	102
Telephone Expense	2,220	1,886	1,886	1,933	—	— %	1,933
Utilities - Electric	48,689	48,693	48,693	49,391	—	— %	49,391
Legal Advertising	—	1,600	1,600	1,600	—	— %	1,600
Printing	—	900	900	900	—	— %	900
Dues And Subscriptions	467	1,243	1,243	1,243	—	— %	1,243
Travel	—	4,230	4,230	4,230	—	— %	4,230
Training	80	1,840	1,840	1,840	—	— %	1,840
Other Contractual Services	19,782	22,014	22,014	22,539	30,000	133 %	52,539
Subtotal - Contractual Services	73,348	82,505	84,505	83,778	30,000	36 %	113,778
Maintenance							
Buildings & Grounds	1,492	50,070	50,070	97,282	—	— %	97,282
R & M-Mach/Equip/Computer/Tool	—	1,919	1,919	1,977	—	— %	1,977
Motor Vehicle Maintenance	114	1,763	1,763	1,816	—	— %	1,816
Other Maintenance	26	520	520	536	—	— %	536
Subtotal - Maintenance	1,632	54,272	54,272	101,610	—	— %	101,610
Other Charges							
Other Charges	17,791	10,830	10,830	10,940	—	— %	10,940
Subtotal - Other Charges	17,791	10,830	10,830	10,940	—	— %	10,940
Capital Outlay							
Other Capital Outlay	5,249	230,010	230,010	12,000	—	— %	12,000
Motor Vehicles	—	—	—	35,000	3,500	10 %	38,500
Subtotal - Capital Outlay	5,249	230,010	230,010	47,000	3,500	7 %	50,500
Total Expenditures	713,092	892,352	894,496	774,932	33,500	4 %	808,432

Note:

The Professional Services line item in the Recreation Department budget has been increased by \$30,000. In anticipation of the hiring of a new Director and the fact that one of the priorities for this department will be to do an analysis of the park and recreation services, including programming and facilities, funding is being added for this work. The land adjacent to the La Vista Sports Complex, both to the north and the south, is currently undeveloped. As part of the above noted analysis, a decision will be made regarding whether the

City would have a need for expansion of the Complex. There could also be a need/desire on the part of a new director for some staff development work.

Senior Services

	FY22	2023	2023	2024	2024	2024	2024
	Actual	Original	Estimated	Original	Inc.	As	Proposed
Expenditures		Budget	Year-End	Budget	(Dec.)	%	Amended
Personnel Services							
Salaries - Full Time	—	59,817	59,817	61,152	—	— %	61,152
Fica Payroll Tax Expense	—	4,616	4,616	4,718	—	— %	4,718
Insurance Charges	—	10,354	10,354	11,628	—	— %	11,628
Pension	—	3,568	3,568	3,701	—	— %	3,701
Car Allowance	—	840	840	840	—	— %	840
Subtotal - Personnel Services	—	79,194	79,194	82,039	—	— %	82,039
Commodities							
Food Supplies	44	5,800	5,800	5,916	—	— %	5,916
Other Commodities	—	2,400	2,400	2,472	—	— %	2,472
Subtotal - Commodities	44	8,200	8,200	8,388	—	— %	8,388
Contractual Services							
Other Contractual Services	—	3,500	3,500	3,675	—	— %	3,675
Subtotal - Contractual Services	—	3,500	3,500	3,675	—	— %	3,675
Other Charges	5	2,400	2,400	2,472	—	— %	2,472
Subtotal - Other Charges	5	2,400	2,400	2,472	—	— %	2,472
Total Expenditures	49	93,294	93,294	96,574	—	— %	96,574

Appendix

Senior Bus Service

	FY22	2023	2023	2024	2024	2024	2024
	Actual	Original	Estimated	Original	Inc.	As	Proposed
Expenditures		Budget	Year-End	Budget	(Dec.)	%	Amended
Personnel Services							
Salaries - Full Time	14,967	16,148	16,148	16,475	—	— %	16,475
Salaries - Part Time	34,827	64,666	64,666	66,053	—	— %	66,053
Overtime & Regular - City Events	38	237	237	245	—	— %	245
Fica Payroll Tax Expense	3,734	6,207	6,207	6,339	—	— %	6,339
Insurance Charges	2,972	2,720	2,720	3,055	—	— %	3,055
Pension	905	972	972	1,008	—	— %	1,008
Car Allowance	130	145	145	145	—	— %	145
Subtotal - Personnel Services	57,572	91,095	91,095	93,320	—	— %	93,320
Commodities							
Office/Copy/Computer Supplies	162	210	210	216	—	— %	216
Wearing Apparel	483	918	918	918	—	— %	918
Motor Vehicle Supplies & Fuel	10,534	18,180	18,180	18,725	—	— %	18,725
Subtotal - Commodities	11,179	19,308	19,308	19,859	—	— %	19,859
Contractual Services							
Telephone Expense	1,017	1,166	1,166	1,166	—	— %	1,166
Subtotal - Contractual Services	1,017	1,166	1,166	1,166	—	— %	1,166
Maintenance							
Motor Vehicle Maintenance	2,294	5,611	5,611	5,779	—	— %	5,779
Subtotal - Maintenance	2,294	5,611	5,611	5,779	—	— %	5,779
Other Charges							
Other Charges	164	1,328	1,328	1,328	—	— %	1,328
Subtotal - Other Charges	164	1,328	1,328	1,328	—	— %	1,328
Capital Outlay							
Motor Vehicles	—	—	—	60,000	6,000	10 %	66,000
Subtotal - Capital Outlay	—	—	—	60,000	6,000	10 %	66,000
Total Expenditures	72,228	118,507	118,507	181,453	6,000	3 %	187,453

Note:

Capital Outlay increase is to cover inflationary cost increases.

Public Transportation

	FY22	2023	2023	2024	2024	2024	2024
	Actual	Original	Estimated	Original	Inc.	As	Proposed
Expenditures		Budget	Year-End	Budget	(Dec.)	%	Amended
Other Charges							
Other Charges	\$ 10,512	\$ 9,821	\$ 9,821	\$ 10,312	\$ —	— %	\$ 10,312
Subtotal - Other Charges	\$ 10,512	\$ 9,821	\$ 9,821	\$ 10,312	\$ —	— %	\$ 10,312
Total Expenditures	\$ 10,512	\$ 9,821	\$ 9,821	\$ 10,312	\$ —	— %	\$ 10,312

Swimming Pool

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Expenditures							
Personnel Services							
Salaries - Part Time	69,530	100,831	100,831	103,120	—	— %	103,120
Fica Payroll Tax Expense	5,319	7,714	7,714	7,889	—	— %	7,889
Subtotal - Personnel Services	74,849	108,545	108,545	111,009	—	— %	111,009
Commodities							
Office/Copy/Computer Supplies	187	261	261	269	—	— %	269
Food Supplies	3,802	7,000	7,000	7,210	—	— %	7,210
Wearing Apparel	432	800	800	816	—	— %	816
Chemical Supply	4,526	3,600	3,600	3,672	—	— %	3,672
Other Commodities	1,371	1,414	1,414	1,456	—	— %	1,456
Subtotal - Commodities	10,318	13,075	13,075	13,423	—	— %	13,423
Contractual Services							
Telephone Expense	—	515	515	515	—	— %	515
Utilities - Electric	5,524	5,506	5,506	5,609	—	— %	5,609
Legal Advertising	—	600	600	600	—	— %	600
Subtotal - Contractual Services	5,524	6,621	6,621	6,724	—	— %	6,724
Maintenance							
Buildings & Grounds	9,744	7,070	7,070	7,282	—	— %	7,282
Subtotal - Maintenance	9,744	7,070	7,070	7,282	—	— %	7,282
Other Charges							
Other Charges	767	520	520	520	—	— %	520
Subtotal - Other Charges	767	520	520	520	—	— %	520
Total Expenditures	101,202	135,830	135,830	138,958	—	— %	138,958

Appendix

The Link

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Expenditures							
Personnel Services							
Salaries - Part Time	—	19,906	19,906	41,304	—	— %	41,304
Fica Payroll Tax Expense	—	1,523	1,523	3,160	—	— %	3,160
Subtotal - Personnel Services	—	21,428	21,428	44,464	—	— %	44,464
Commodities							
Wearing Apparel	—	1,700	1,700	1,734	—	— %	1,734
Motor Vehicle Supplies & Fuel	—	1,500	1,500	1,530	—	— %	1,530
Maint/Lab/Medical Tool Supply	—	100	100	102	—	— %	102
Janitorial Supply	—	3,000	3,000	3,060	—	— %	3,060
Chemical Supply	—	700	700	714	—	— %	714
Botanical Supplies	—	3,000	3,000	3,060	—	— %	3,060
Other Commodities	—	50,000	50,000	10,000	40,000	400 %	50,000
Subtotal - Commodities	—	60,000	60,000	20,200	40,000	198 %	60,200
Contractual Services							
Utilities - Electric	—	5,900	5,900	12,100	—	— %	12,100
Other Contractual Services	—	17,950	17,950	18,848	—	— %	18,848
Subtotal - Contractual Services	—	23,850	23,850	30,948	—	— %	30,948
Maintenance							
Buildings & Grounds	—	8,000	8,000	8,240	—	— %	8,240
R & M-Mach/Equip/Computer/Tool	—	500	500	515	—	— %	515
Motor Vehicle Maintenance	—	1,500	1,500	1,545	—	— %	1,545
Other Maintenance	—	17,000	17,000	17,510	—	— %	17,510
Subtotal - Maintenance	—	27,000	27,000	27,810	—	— %	27,810
Capital Outlay							
Other Capital Outlay	—	35,000	35,000	—	—	— %	—
Subtotal - Capital Outlay	—	35,000	35,000	—	—	— %	—
Total Expenditures	—	167,278	167,278	123,421	40,000	32%	163,421

Note:

Based on the current construction timeline, the majority of needed equipment and supplies won't be necessary until FY24. In addition, it was determined to be important to get a hands-on assessment of the completed spaces before making large supply and equipment orders. Accordingly \$40K is recommended to be reallocated from FY23 to FY24. This leaves \$10K in FY23 to cover certain supplies and equipment essential for use in August and September. The new total for FY24 would be \$50K for expenditures to accommodate the supplies and equipment needs of The Link and surrounding pavilion areas that will host community events and potential rentals.

Public Safety

Police

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Expenditures							
Personnel Services							
Salaries - Full Time	3,490,655	4,183,821	4,183,821	4,512,855	—	— %	4,512,855
Salaries - Part Time	29,471	35,461	35,461	36,273	—	— %	36,273
Overtime & Regular - City Events	287,282	324,990	324,990	349,190	—	— %	349,190
Fica Payroll Tax Expense	276,626	347,637	347,637	374,721	—	— %	374,721
Insurance Charges	455,844	695,510	695,510	835,261	—	— %	835,261
Pension	13,552	14,684	14,684	15,235	—	— %	15,235
Police/Icma/Other Pension Exp	248,706	295,335	295,335	322,569	—	— %	322,569
Car Allowance	1,320	1,440	1,440	1,440	—	— %	1,440
Subtotal - Personnel Services	4,803,456	5,898,879	5,898,879	6,447,544	—	— %	6,447,544
Commodities							
Office/Copy/Computer Supplies	7,455	7,575	7,575	7,802	—	— %	7,802
Book & Periodical-Net Dam/Loss	438	600	600	625	—	— %	625
Food Supplies	1,016	200	200	210	—	— %	210
Wearing Apparel	65,587	55,000	55,000	45,000	—	— %	45,000
Motor Vehicle Supplies & Fuel	74,438	67,500	67,500	69,400	—	— %	69,400
Maint/Lab/Medical Tool Supply	2,135	1,000	1,000	1,050	—	— %	1,050
Subtotal - Commodities	151,070	131,875	131,875	124,087	—	— %	124,087
Contractual Services							
Postage	896	2,600	2,600	2,600	—	— %	2,600
Telephone Expense	27,646	22,500	22,500	23,200	—	— %	23,200
Professional Services - Other	8,435	3,100	3,100	3,100	—	— %	3,100
Utilities - Electric	60,309	60,221	60,221	60,971	—	— %	60,971
G&A-Rentals - Other	—	152	152	153	—	— %	153
Legal Advertising	—	100	100	100	—	— %	100
Printing	1,884	4,400	4,400	4,450	—	— %	4,450
Dues And Subscriptions	2,637	1,525	1,525	1,530	—	— %	1,530
Travel	15,190	20,540	20,540	20,542	—	— %	20,542
Towel/Uniform/Cleaning Service	558	2,000	2,000	2,000	—	— %	2,000
Training	24,026	28,000	28,000	26,000	—	— %	26,000
Other Contractual Services	122,048	114,200	114,200	112,250	—	— %	112,250
Professional Service-Legal	—	2,525	2,525	2,550	—	— %	2,550
Subtotal - Contractual Services	263,628	261,863	261,863	259,446	—	— %	259,446
Maintenance							
Buildings & Grounds	2,088	5,000	5,000	5,000	—	— %	5,000
R & M-Mach/Equip/Computer/Tool	216	1,000	1,000	1,000	—	— %	1,000
Motor Vehicle Maintenance	39,440	20,200	20,200	20,806	—	— %	20,806
Radio R & M	615	1,025	1,025	1,050	—	— %	1,050
Other Maintenance	—	1,025	1,025	1,050	—	— %	1,050
Subtotal - Maintenance	42,358	28,250	28,250	28,906	—	— %	28,906
Other Charges							
Other Charges	62,077	81,600	81,600	79,700	—	— %	79,700
Subtotal - Other Charges	62,077	81,600	81,600	79,700	—	— %	79,700

Appendix

Police

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Expenditures							
Capital Outlay							
Other Capital Outlay	—	46,500	46,500	30,000	—	— %	30,000
Motor Vehicles	181,768	360,000	360,000	255,000	25,500	10 %	280,500
Radio Systems	25,006	50,500	50,500	19,000	—	— %	19,000
Subtotal - Capital Outlay	206,775	457,000	457,000	304,000	25,500	8 %	329,500
Total Expenditures	5,529,366	6,859,467	6,859,467	7,243,683	25,500	— %	7,269,183

Note:

Motor Vehicles increase is to cover inflationary cost increases.

Animal Control

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Expenditures							
Contractual Services							—
Other Contractual Services	53,010	56,000	56,000	57,120	—	—	57,120
Professional Service-Legal	740	2,000	2,000	2,000	—	—	2,000
Subtotal - Contractual Services	53,749	58,000	58,000	59,120	—	—	59,120

Fire

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Expenditures							
Contractual Services							—
Telephone Expense	423	410	410	410	—	— %	410
Utilities - Electric	14,272	14,570	14,570	14,780	—	— %	14,780
Other Contractual Services	2,586,476	2,798,338	2,798,338	3,055,772	—	— %	3,055,772
Professional Service-Legal	—	3,000	3,000	3,000	—	— %	3,000
Subtotal - Contractual Services	2,601,171	2,816,318	2,816,318	3,073,962	—	— %	3,073,962
Maintenance							
Buildings & Grounds	18,849	5,000	5,000	5,000	—	— %	5,000
Subtotal - Maintenance	18,849	5,000	5,000	5,000	—	— %	5,000
Total Expenditures	2,620,020	2,821,318	2,821,318	3,078,962	—	— %	3,078,962

Public Works

Public Works Administration

	FY22	2023	2023	2024	2024	2024	2024
	Actual	Original	Estimated	Original	Inc.	As	Proposed
Expenditures		Budget	Year-End	Budget	(Dec.)	%	Amended
Personnel Services							
Salaries - Full Time	283,521	331,392	331,392	340,447	—	— %	340,447
Overtime & Regular - City Events	295	905	905	939	—	— %	939
Fica Payroll Tax Expense	20,938	25,421	25,421	26,116	—	— %	26,116
Insurance Charges	23,018	54,707	54,707	61,431	—	— %	61,431
Pension	17,034	19,743	19,743	20,483	—	— %	20,483
Car Allowance	1,440	1,620	1,620	1,620	—	— %	1,620
Subtotal - Personnel Services	347,627	433,788	433,788	451,036	—	— %	451,036
Commodities							
Office/Copy/Computer Supplies	156	115	365	117	—	— %	117
Subtotal - Commodities	156	115	365	117	—	— %	117
Contractual Services							
Telephone Expense	—	212	212	229	—	— %	229
Professional Services - Other	9,103	25,250	25,250	25,503	—	— %	25,503
Printing	—	49	49	50	—	— %	50
Dues And Subscriptions	1,052	1,320	1,320	1,360	—	— %	1,360
Travel	1,450	10,575	7,905	8,417	—	— %	8,417
Training	3,289	9,510	7,160	8,010	—	— %	8,010
Other Contractual Services	9,547	9,682	9,682	9,972	—	— %	9,972
Subtotal - Contractual Services	24,441	56,598	51,578	53,541	—	— %	53,541
Other Charges							
Other Charges	979	909	909	954	—	— %	954
Subtotal - Other Charges	979	909	909	954	—	— %	954
Total Expenditures	373,203	491,410	486,640	505,649	—	— %	505,649

Appendix

Public Works Streets

	FY22	2023	2023	2024	2024	2024	2024
	Actual	Original	Estimated	Original	Inc.	As	Proposed
Expenditures		Budget	Year-End	Budget	(Dec.)	%	Amended
Personnel Services							
Salaries - Full Time	691,684	905,573	905,573	925,007	—	— %	925,007
Salaries - Part Time	25,234	105,281	60,281	108,119	—	— %	108,119
Overtime & Regular - City Events	10,174	42,901	21,901	44,510	—	— %	44,510
Fica Payroll Tax Expense	51,243	80,612	80,612	82,439	—	— %	82,439
Insurance Charges	164,087	251,707	251,707	282,802	—	— %	282,802
Pension	42,112	55,951	55,951	58,049	—	— %	58,049
Car Allowance	660	720	720	720	—	— %	720
Subtotal - Personnel Services	985,193	1,442,746	1,376,746	1,501,647	—	— %	1,501,647
Commodities							
Office/Copy/Computer Supplies	357	1,314	1,314	1,353	—	— %	1,353
Food Supplies	26	179	179	184	—	— %	184
Wearing Apparel	5,682	6,628	6,628	6,761	—	— %	6,761
Motor Vehicle Supplies & Fuel	64,900	65,424	60,424	67,387	—	— %	67,387
Maint/Lab/Medical Tool Supply	4,164	3,184	3,184	3,248	—	— %	3,248
Janitorial Supply	1,270	1,645	1,645	1,678	—	— %	1,678
Welding Supplies	2,404	2,229	2,229	2,274	—	— %	2,274
Subtotal - Commodities	78,803	80,603	75,603	82,884	—	— %	82,884
Contractual Services							
Postage	388	673	673	679	—	— %	679
Telephone Expense	2,985	2,044	2,620	2,105	—	— %	2,105
Professional Services - Other	9,656	8,574	8,574	8,831	—	— %	8,831
Utilities - Electric	364,270	383,511	385,987	394,405	—	— %	394,405
Printing	—	994	994	1,024	—	— %	1,024
Dues And Subscriptions	555	797	797	821	—	— %	821
Travel	592	9,082	9,082	7,894	—	— %	7,894
Towel/Uniform/Cleaning Service	3,789	4,175	2,175	4,300	—	— %	4,300
Training	1,595	9,178	9,178	5,720	—	— %	5,720
Other Contractual Services	24,539	39,740	44,648	41,728	—	— %	41,728
Subtotal - Contractual Services	408,369	458,768	464,728	467,507	—	— %	467,507
Maintenance							
Buildings & Grounds	6,769	12,619	12,619	12,998	30,000	231 %	42,998
Storm Sewer R & M	2,791	6,000	6,000	6,180	—	— %	6,180
Sidewalk & Curb Maintenance	1,201	6,305	6,305	6,494	—	— %	6,494
Street Maintenance	143,299	105,060	105,060	108,212	—	— %	108,212
R & M-Mach/Equip/Computer/Tool	5,725	15,000	15,000	15,450	—	— %	15,450
Motor Vehicle Maintenance	72,525	70,000	70,000	72,100	—	— %	72,100
Radio R & M	158	824	824	849	—	— %	849
Other Maintenance	37,697	103,000	78,000	106,090	—	— %	106,090
Traffic Signs & Markers	20,248	41,200	45,700	42,436	—	— %	42,436
Subtotal - Maintenance	290,414	360,008	339,508	370,808	30,000	8 %	400,808
Other Charges							
Other Charges	877	491	491	516	—	— %	516
Subtotal - Other Charges	72,596	491	491	516	—	— %	516
Capital Outlay							
Other Capital Outlay	17,016	80,000	84,697	30,000	—	— %	30,000
Motor Vehicles	364,017	300,000	—	350,000	365,000	104 %	715,000
Subtotal - Capital Outlay	381,033	395,000	93,659	380,000	365,000	96 %	745,000
Total Expenditures	2,216,408	2,737,616	2,350,735	2,803,362	395,000	14 %	3,198,362

Note:

In FY23, the Streets Department budgeted \$300K for the purchase of a new dump truck. City Council authorized the purchase and the order was placed. Recently, Public Works was notified that the truck will not be delivered until FY24. As a result the FY24 budget has been amended to reflect the carryover of \$300K from FY23. An additional \$65K was added to capital outlay to cover inflationary cost increases.

The City of Papillion is replacing the cover and end panels of the salt storage facility and has advised that our obligation is 50% (\$30K) the FY24 amended budget reflects this cost.

Appendix

Public Works Parks

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Expenditures							
Personnel Services							
Salaries - Full Time	522,790	728,641	728,641	745,590	—	— %	745,590
Salaries - Part Time	42,502	110,320	110,320	113,273	—	— %	113,273
Overtime & Regular - City Events	5,299	41,034	14,034	42,573	—	— %	42,573
Fica Payroll Tax Expense	42,169	67,320	67,320	68,960	—	— %	68,960
Insurance Charges	69,966	145,787	145,787	163,747	—	— %	163,747
Pension	31,674	45,437	45,437	47,141	—	— %	47,141
Car Allowance	660	720	720	720	—	— %	720
Subtotal - Personnel Services	715,059	1,139,259	1,112,259	1,182,004	—	— %	1,182,004
Commodities							
Office/Copy/Computer Supplies	341	90	(10)	93	—	— %	93
Food Supplies	—	104	104	107	—	— %	107
Wearing Apparel	4,229	4,700	4,700	4,781	—	— %	4,781
Motor Vehicle Supplies & Fuel	35,950	34,149	34,149	35,173	—	— %	35,173
Maint/Lab/Medical Tool Supply	712	3,328	3,328	3,428	—	— %	3,428
Janitorial Supply	912	1,144	1,144	1,178	—	— %	1,178
Chemical Supply	10,338	11,000	13,000	12,000	—	— %	12,000
Welding Supplies	725	700	700	750	—	— %	750
Botanical Supplies	26,081	29,500	32,500	30,385	—	— %	30,385
Subtotal - Commodities	79,289	84,715	89,615	87,895	—	— %	87,895
Contractual Services							
Telephone Expense	628	392	392	414	—	— %	414
Utilities - Electric	45,168	49,183	51,683	50,044	—	— %	50,044
Printing	—	103	103	104	—	— %	104
Dues And Subscriptions	925	1,000	1,000	1,030	—	— %	1,030
Travel	3,822	3,512	3,512	3,763	—	— %	3,763
Towel/Uniform/Cleaning Service	3,364	3,557	3,557	3,593	—	— %	3,593
Training	5,137	4,650	3,650	4,975	—	— %	4,975
Other Contractual Services	42,646	38,000	35,500	39,900	—	— %	39,900
Subtotal - Contractual Services	101,691	100,397	99,397	103,823	—	— %	103,823
Maintenance							
Buildings & Grounds	51,526	71,000	71,000	55,180	35,000	63 %	90,180
R & M-Mach/Equip/Computer/Tool	10,401	15,500	15,500	15,965	—	— %	15,965
Motor Vehicle Maintenance	29,339	39,478	39,478	40,662	—	— %	40,662
Radio R & M	79	927	927	955	—	— %	955
Other Maintenance	21,444	21,000	21,000	22,050	—	— %	22,050
Subtotal - Maintenance	112,788	147,905	147,905	134,812	35,000	26 %	169,812
Other Charges							
Other Charges	548	529	529	555	—	— %	555
Subtotal - Other Charges	548	529	529	555	—	— %	555
Capital Outlay							
Other Capital Outlay	12,574	50,000	50,000	30,000	—	— %	30,000
Total Expenditures	1,021,949	1,565,805	1,539,705	1,539,090	35,000	2 %	1,574,090

Note:

An increase of \$35K is being requested to resurface the tennis courts in Central Park. The industry standard for resurfacing is 4-8 years and the last surface was done in 2015. There have been some reports from users of the courts regarding conditions of the playing surface. The plan is to time this project with the reconstruction of the entrance road to Central Park.

Building Maintenance

	FY22	2023	2023	2024	2024	2024	2024
	Actual	Original Budget	Estimated Year-End	Original Budget	Inc. (Dec.)	As %	Proposed Amended
Expenditures							
Personnel Services							
Salaries - Full Time	120,807	192,556	192,556	197,702	—	— %	197,702
Overtime & Regular - City Events	731	3,557	1,357	3,690	—	— %	3,690
Fica Payroll Tax Expense	9,041	15,003	15,003	15,406	—	— %	15,406
Insurance Charges	13,655	26,062	26,062	29,259	—	— %	29,259
Pension	7,292	11,647	11,647	12,084	—	— %	12,084
Car Allowance	1,620	1,800	2,280	1,800	—	— %	1,800
Subtotal - Personnel Services	153,146	250,625	248,905	259,941	—	— %	259,941
Commodities							
Office/Copy/Computer Supplies	242	389	389	401	—	— %	401
Food Supplies	—	54	54	56	—	— %	56
Wearing Apparel	474	1,500	1,100	1,530	—	— %	1,530
Motor Vehicle Supplies & Fuel	5,444	3,153	3,153	3,248	—	— %	3,248
Maint/Lab/Medical Tool Supply	1,249	940	940	968	—	— %	968
Janitorial Supply	4,507	10,820	10,820	11,145	—	— %	11,145
Chemical Supply	—	1,250	1,250	1,288	—	— %	1,288
Other Commodities	—	1,010	110	1,040	—	— %	1,040
Subtotal - Commodities	11,917	19,116	17,816	19,674	—	— %	19,674
Contractual Services							
Postage	—	99	99	100	—	— %	100
G&A-Rentals - Other	—	159	159	161	—	— %	161
Printing	—	1,341	1,341	1,355	—	— %	1,355
Dues And Subscriptions	155	650	—	670	—	— %	670
Travel	—	1,275	75	1,313	—	— %	1,313
Towel/Uniform/Cleaning Service	600	916	366	925	—	— %	925
Training	1,865	2,950	1,450	2,950	—	— %	2,950
Other Contractual Services	230,200	285,287	285,287	288,340	—	— %	288,340
Subtotal - Contractual Services	232,819	292,677	288,777	295,814	—	— %	295,814
Maintenance							
Buildings & Grounds	46,125	51,097	51,097	48,922	—	— %	48,922
R & M-Mach/Equip/Computer/Tool	2,919	1,200	1,200	1,236	—	— %	1,236
Motor Vehicle Maintenance	523	2,071	2,071	2,133	—	— %	2,133
Radio R & M	79	960	960	989	—	— %	989
Other Maintenance	29,343	165,000	165,000	165,450	—	— %	165,450
Subtotal - Maintenance	78,989	220,328	220,328	218,730	—	— %	218,730
Other Charges							
Other Charges	1,539	11,034	11,034	11,586	—	— %	11,586
Subtotal - Other Charges	1,539	11,034	11,034	11,586	—	— %	11,586
Capital Outlay							
Other Capital Outlay	96,255	—	—	—	—	— %	—
Motor Vehicles	—	43,000	40,844	—	—	— %	—
Subtotal - Capital Outlay	96,255	43,000	40,844	—	—	— %	—
Total Expenditures							
	574,664	836,780	827,704	805,745	—	— %	805,745

Appendix

Sports Complex

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Expenditures							
Personnel Services							
Salaries - Full Time	111,739	135,630	135,630	137,604	—	— %	137,604
Salaries - Part Time	13,072	63,055	63,055	64,781	—	— %	64,781
Overtime & Regular - City Events	3,230	10,160	3,360	10,541	—	— %	10,541
Fica Payroll Tax Expense	9,712	15,977	15,977	16,289	—	— %	16,289
Insurance Charges	7,154	8,215	8,215	9,202	—	— %	9,202
Pension	6,889	8,437	8,437	8,753	—	— %	8,753
Subtotal - Personnel Services	151,796	241,474	234,674	247,170	—	— %	247,170
Commodities							
Food Supplies	5	40	40	41	—	— %	41
Wearing Apparel	823	1,291	1,291	1,330	—	— %	1,330
Motor Vehicle Supplies & Fuel	9,823	8,103	8,103	8,346	—	— %	8,346
Maint/Lab/Medical Tool Supply	799	1,050	1,050	1,082	—	— %	1,082
Janitorial Supply	362	2,788	2,788	2,872	—	— %	2,872
Chemical Supply	8,349	10,100	12,100	10,403	—	— %	10,403
Event Supplies	—	—	—	—	—	— %	—
Subtotal - Commodities	20,161	23,372	25,372	24,073	—	— %	24,073
Contractual Services							
Telephone Expense	824	474	474	478	—	— %	478
Utilities - Electric	54,986	56,077	56,077	57,260	—	— %	57,260
Dues And Subscriptions	—	500	500	515	—	— %	515
Travel	206	2,540	2,540	2,721	—	— %	2,721
Towel/Uniform/Cleaning Service	457	1,341	541	1,327	—	— %	1,327
Training	600	2,595	1,795	2,780	—	— %	2,780
Other Contractual Services	2,395	2,969	2,969	2,998	—	— %	2,998
Subtotal - Contractual Services	59,469	66,496	64,896	68,079	—	— %	68,079
Maintenance							
Buildings & Grounds	54,338	63,210	80,210	85,706	—	— %	85,706
R & M-Mach/Equip/Computer/Tool	2,334	2,222	2,222	2,289	—	— %	2,289
Motor Vehicle Maintenance	7,555	8,939	8,939	9,207	—	— %	9,207
Subtotal - Maintenance	64,227	74,371	91,371	97,202	—	— %	97,202
Other Charges							
Other Charges	498	159	159	167	—	— %	167
Subtotal - Other Charges	498	159	159	167	—	— %	167
Capital Outlay							
Other Capital Outlay	—	—	—	125,000	12,500	10 %	137,500
Subtotal - Capital Outlay	—	—	—	125,000	12,500	10 %	137,500
Total Expenditures	296,151	405,872	416,472	561,691	12,500	2 %	574,191

Note:

Other Capital outlay increase is to cover inflationary cost increases.

Sewer

Sewer Operations

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Expenditures							
Personnel Services							
Salaries - Full Time	\$ 425,066	\$ 493,337	\$ 493,337	\$ 503,797	\$ —	—%	\$ 503,797
Salaries - Part Time	\$ 13,050	\$ 22,879	\$ 20,879	\$ 23,218	\$ —	—%	\$ 23,218
Overtime & Regular - City Events	\$ 7,594	\$ 13,544	\$ 7,044	\$ 14,052	\$ —	—%	\$ 14,052
Fica Payroll Tax Expense	\$ 32,664	\$ 40,527	\$ 40,527	\$ 41,392	\$ —	—%	\$ 41,392
Insurance Charges	\$ 52,966	\$ 76,982	\$ 76,982	\$ 86,436	\$ —	—%	\$ 86,436
Pension	\$ 25,952	\$ 29,948	\$ 29,948	\$ 31,071	\$ —	—%	\$ 31,071
Car Allowance	\$ 720	\$ 900	\$ 900	\$ 900	\$ —	—%	\$ 900
Subtotal - Personnel Services	\$ 558,012	\$ 678,116	\$ 669,616	\$ 700,865	\$ —	—%	\$ 700,865
Commodities							
Office/Copy/Computer Supplies	\$ 115	\$ 222	\$ 222	\$ 226	\$ —	—%	\$ 226
Food Supplies	\$ —	\$ 106	\$ 106	\$ 108	\$ —	—%	\$ 108
Wearing Apparel	\$ 1,550	\$ 1,677	\$ 2,137	\$ 1,711	\$ —	—%	\$ 1,711
Motor Vehicle Supplies & Fuel	\$ 22,848	\$ 26,942	\$ 26,942	\$ 27,481	\$ —	—%	\$ 27,481
Maint/Lab/Medical Tool Supply	\$ 765	\$ 1,062	\$ 1,062	\$ 1,083	\$ —	—%	\$ 1,083
Janitorial Supply	\$ 20	\$ 212	\$ 212	\$ 216	\$ —	—%	\$ 216
Chemical Supply	\$ 3,250	\$ 5,100	\$ 5,100	\$ 5,202	\$ —	—%	\$ 5,202
Welding Supplies	\$ —	\$ 743	\$ 743	\$ 758	\$ —	—%	\$ 758
Subtotal - Commodities	\$ 28,548	\$ 36,064	\$ 36,524	\$ 36,785	\$ —	—%	\$ 36,785
Contractual Services							
Postage	\$ 193	\$ 96	\$ 96	\$ 99	\$ —	—%	\$ 99
Telephone Expense	\$ 520	\$ 1,604	\$ 1,604	\$ 1,652	\$ —	—%	\$ 1,652
Professional Services - Other	\$ 5,089	\$ 155,342	\$ 55,342	\$ 98,203	\$ —	—%	\$ 98,203
Utilities - Electric	\$ 5,464	\$ 5,919	\$ 7,444	\$ 6,010	\$ —	—%	\$ 6,010
Insurance And Bonds	\$ 128,940	\$ 148,907	\$ 148,907	\$ 157,501	\$ —	—%	\$ 157,501
Legal Advertising	\$ —	\$ 161	\$ 161	\$ 166	\$ —	—%	\$ 166
Printing	\$ —	\$ 1,664	\$ 1,664	\$ 1,714	\$ —	—%	\$ 1,714
Dues And Subscriptions	\$ —	\$ 388	\$ 388	\$ 400	\$ —	—%	\$ 400
Travel	\$ 2,478	\$ 11,262	\$ 4,262	\$ 11,559	\$ —	—%	\$ 11,559
Towel/Uniform/Cleaning Service	\$ 1,927	\$ 2,020	\$ 2,020	\$ 2,081	\$ —	—%	\$ 2,081
Training	\$ 1,101	\$ 3,105	\$ 1,005	\$ 3,153	\$ —	—%	\$ 3,153
Other Contractual Services	\$ 3,084,975	\$ 3,066,819	\$ 3,066,819	\$ 3,227,791	\$ —	—%	\$ 3,227,791
Professional Svcs - Audit	\$ 13,600	\$ 14,794	\$ 14,794	\$ 15,386	\$ —	—%	\$ 15,386
Professional Service-Legal	\$ 18,488	\$ 15,608	\$ 15,608	\$ 16,388	\$ —	—%	\$ 16,388
Subtotal - Contractual Services	\$ 3,262,773	\$ 3,427,689	\$ 3,320,114	\$ 3,542,103	\$ —	—%	\$ 3,542,103
Maintenance							
Buildings & Grounds	\$ 5,243	\$ 42,462	\$ 42,462	\$ 43,736	\$ —	—%	\$ 43,736
Sanitary Sewer R & M	\$ 2,477	\$ 5,359	\$ 5,359	\$ 5,520	\$ —	—%	\$ 5,520
R & M-Mach/Equip/Computer/Tool	\$ 5,457	\$ 5,949	\$ 13,949	\$ 6,127	\$ —	—%	\$ 6,127
Motor Vehicle Maintenance	\$ 11,232	\$ 15,573	\$ 15,573	\$ 16,040	\$ —	—%	\$ 16,040
Radio R & M	\$ 237	\$ 2,123	\$ 2,123	\$ 2,187	\$ —	—%	\$ 2,187
Subtotal - Maintenance	\$ 24,646	\$ 71,466	\$ 79,466	\$ 73,610	\$ —	—%	\$ 73,610
Other Charges							
Other Charges	13,219	15,593	15,593	16,068	—	—%	16,068
Subtotal - Other Charges	13,219	15,593	15,593	16,068	—	—%	16,068
Capital Outlay							
Other Capital Outlay	—	—	6,407	60,000	—	—%	60,000

Appendix

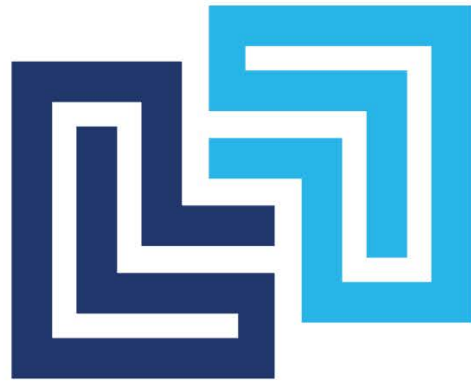
Sewer Operations

	FY22 Actual	2023 Original Budget	2023 Estimated Year-End	2024 Original Budget	2024 Inc. (Dec.)	2024 As %	2024 Proposed Amended
Expenditures							
Motor Vehicles	—	243,478	249,885	—	—	—%	—
Subtotal - Capital Outlay	—	243,478	256,292	60,000	—	—%	60,000
CIP							
Capital Construction	228,042	2,700,000	1,890,000	—	810,000	—%	810,000
Capital Repair & Maintenance	105	20,000	—	—	20,000	—%	20,000
Capital Studies & Surveys	—	—	—	—	—	—%	—
Subtotal - CIP	228,147	2,720,000	1,890,000	—	830,000	—%	830,000
Total Expenditures	4,115,345	7,192,406	6,267,605	4,429,431	830,000	19%	5,259,431

Note:

Increase in CIP is carry over from FY23

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