



**FY25 - FY26**

**Recommended Biennial Budget**

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## Elected Officials and Executive Budget Team

**Mayor**

Douglas Kindig

**FY25 - FY26 Executive Budget Team**

Brenda Gunn, City Administrator

Rita Ramirez, Assistant City Administrator

**City Council**

Kim Thomas, Council President

Rachel Carl, Assistant to the City Administrator

Terrilyn Quick

Kevin Pokorny, Director of Administrative Services

Ron Sheehan

Pam Buethe, City Clerk

Kelly Sell

Meg Harris, Finance Director

Alan Ronan

Joe Soucie, Director of Public Works

Deb Hale

Jeff Calentine, Deputy Director of Public Works

Jim Frederick

Maricruz Cancino, Assistant Finance Director

Kevin Wetuski

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## Budget Contributors

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Crystal Larson

**Library**

Rose Barcal

**Public Works**

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Jean Hurst

Pat Dowse

**Communication**

Mitch Beaumont

Jodi Norton

Terry Foster

Cedate Shultz

Aaron Johannsen

Ashley Wemhoff

Cody Meyer

**Community Development**

Brady Small

Cale Brodersen

**Police**

Bruce Fountain

Todd Armbrust

**Recreation**

Christopher Solberg

DJ Barcal

Brian Allen

Nick Boswell

Heather Buller

**Human Resources**

Stacia Burt

Denny Dinan

Wendy Lowery

Scott Collett

David Karlson

Kraig Gomon

Kaily Stanley

**Information Technology**

Mark Hardesty

Sue Tangeman

Ryan South

Ray Harrod

Ben Iversen

Jeremy Kinsey

Brian Mathew

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# Budget Message



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July 3, 2024

To the Honorable Mayor and Members of the City Council:

I am pleased to present the Recommended FY25 – FY26 Biennial Budget, underscoring our unwavering commitment to providing exceptional services and amenities to our residents. This budget is designed to ensure the City's enduring financial health, providing a solid foundation for our future endeavors.

The City currently maintains a strong financial position with a balanced recommended budget that meets or exceeds targeted reserve levels. Although projections for the General Fund anticipate a declining fund balance in the years ahead, we expect significant economic benefits from the City's investments. We can look forward to properties emerging from their Tax Increment Financing (TIF) obligations, new projects reaching completion, and increased occupancy promising to generate fresh tax revenues and other positive impacts. The City maintains a Moody's Aa2 bond rating affirming our sound financial management and enhancing our ability to secure low-interest financing for essential community investments.

In April 2024, the City Council identified strategic priorities that will guide the work of staff over the next two years: Quality of Life & Community Identity, Economic Vitality, Infrastructure Investment, Safe Community & Thriving Neighborhoods, and Governance & Fiscal Responsibility. These priorities form the foundation of the budget, optimizing the City's resources for the greatest benefit of its residents. The City Council also acknowledged the importance of completing ongoing projects and advancing current goals.

The recommended budget continues to invest in key areas, building strategically upon past successes. This approach focuses on leveraging the Capital Improvement Program (CIP) funding recommendations and previous capital investments approved by the City Council. The operational budget has been intentionally allocated to support these objectives, resulting in total budgets of \$49.4M in FY25 and \$50.0M in FY26 across all funds, including Years 1 and 2 of a \$54.1M five-year CIP. This financial plan maintains a stable and predictable municipal tax rate, ensuring the high level of service La Vista residents expect.

## La Vista's Dynamic Growth & Strategic Vision

Over the years, the City has leveraged significant investments in public infrastructure to spur economic development, contributing to sustained growth. Initiatives such as the LaVista Conference Center, The Astro music venue, and the CHI Health MultiSport Complex Nebraska (CHIMSC) have or are expected to draw thousands of annual visitors to the community.

Beyond mere expansion, La Vista's growth extends to its daytime population and services provided in the extra-territorial zoning jurisdiction (ETJ), which currently encompasses nearly 28,000 people. Understanding this consumer base is crucial for projecting retail opportunities and efficiently managing municipal services, especially in areas of public safety and transportation.

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

# Budget Message

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Despite being landlocked, La Vista's strategic approach, resourcefulness, and planning set it apart. While neighboring jurisdictions may have limitless growth potential, our City's unique challenges demand greater vision and focus.

As we stand at this critical juncture, the long-term impacts of past economic decisions will shape La Vista's future for generations to come. Decisions regarding a balanced and diverse economy, enhanced public safety, fiscal responsibility, quality of life amenities, infrastructure improvements, and growth management will define our path forward.

La Vista's journey has been a purposeful evolution, and it's vital that we continue to innovate to keep the City at the forefront of progress and best practices. This means persevering through growing pains with the same passion, tenacity, and effort that have brought us this far in our success.

## Long-Range Financial Forecast (LRFF)

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

- **General Fund Stability:** Despite projected declines in fund balances over the 5 and 10-year planning periods under current economic conditions, our balanced budget before transfers reflects prudent financial management. Collaboration with other municipalities and legislators will be necessary to mitigate potential revenue impacts from potential property tax caps.
- **Infrastructure Maintenance:** The recommended budget includes provisions for both revenue and expenditure projections associated with new public infrastructure at City Centre, Central Park, The Link, The Astro, and the CHIMSC.
- **Project Prioritization:** Effective project prioritization is essential due to increasing project costs and limitations in staff capacity. Regularly reviewing and adjusting capital improvement projects ensures alignment with available funding.
- **Evaluate Impact of Capital Projects on General Fund:** Given limited funding and increasing competition for resources, it becomes crucial to evaluate the impact of capital projects on the General Fund. As the fund balance is anticipated to decline, prioritizing projects based on their potential benefits and long-term effects on operations becomes even more critical.

## FY25 - FY26 Budget Highlights

The FY25 - FY26 Biennial Budget was carefully constructed to meet the needs of our growing community. The General Fund budget of \$26.3M in FY25 and \$26.9M in FY26 further ensures high-quality services for the community and advances City Council priorities.

- **Staffing:** Staffing requests include funding for three positions in FY25:
  - Assistant Events Coordinator (from PT to FT in October 2024)
  - IT Technician (Beginning in April 2025)
  - Civil Engineer (Beginning in April 2025)

\* Additional detail can be found in the respective budgets and Appendix R.

- **Compensation Study:** The wage results of the 2024 Compensation Study, which will be presented to the Mayor and City Council on July 2, 2024, have been incorporated into the recommended budget. This budget is appropriate for an organization like La Vista because of its location near a highly competitive labor market. The initial impact to the City is \$320K in FY25.
- **Capital Improvement Priorities:** Staff diligently evaluates long-term capital requirements, focusing on preserving and enhancing public infrastructure. They strategically invest in capital projects aligned with the Strategic Plan's priorities. Consequently, the CIP includes carryover projects and new initiatives totaling nearly \$13.7M in FY25 and FY26 in investments across the City's streets, public infrastructure, parks, streetscapes, public facilities, and sewers.
- **Debt Capacity:** As of FY24, the City's current outstanding debt stands at \$88.7M, reflecting an increase of \$500K from the previous year. During FY24, the City issued a \$7M bond for redevelopment projects.

The proposed debt for FY25 & FY26 is a \$12M bond for public facilities, parks, and street infrastructure. As a result, the City's bonded indebtedness increases to \$93.3M in FY26.

The City's debt-to-assessed valuation ratio is 3.8%, which falls within an acceptable range. Considering the current and proposed debt, the City consistently maintains a debt-to-valuation ratio below 6% across all the years.

## Significant Changes to the FY25-FY26 Budget

To improve reporting and align the financial reporting and auditing with operations, we have made the following changes in the FY25-FY26 Budget.

- **Off-Street Parking Fund and General Fund Integration:** Starting in FY25, the Off-Street Parking Fund will be incorporated as a department within the General Fund. All funding for operations and maintenance comes solely from the General Fund.
- **Sports Complex and Park Maintenance Merger:** The Sports Complex and Parks Maintenance departments have been merged. Their activities are so closely intertwined that keeping them separate does not serve a purpose.
- **Capital Improvement Fund:** Previously, funds received from bonds for projects in funds other than Redevelopment and Economic Development were reported in Debt Service and then transferred to the Capital Improvement Fund. However, following the advice of our auditor, these dollars should be placed directly in the fund from which they will be spent. Beginning in FY25, funds received from bonds for the Capital Improvement Fund will be directly budgeted into that fund.

## Conclusion

Like the private sector, La Vista is affected by the global economy, supply chain disruptions, escalating fuel prices, and increased expenses for vehicles, equipment, construction materials, and electronics, which impact both operational and projected costs. Additionally, like the private sector, we face significant challenges in filling staff vacancies as Nebraska's workforce crisis continues, characterized by record-low unemployment rates and considerable employee turnover.

## Budget Message

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Despite these challenges, the Omaha area economy remains resilient and diverse, sustaining robust momentum. Our primary focus is supporting our exceptional workforce and preparing for future needs. Our team's core strength lies in balancing essential services with fiscal responsibility. We are committed to safeguarding the City's solid financial position, making informed decisions aligned with City Council goals, and adhering to our long-range financial forecast.

Through the LRFF process, we gained valuable insights into critical priorities for maintaining and enhancing the La Vista community. Most importantly, we aim to achieve this without burdening the taxpayers, ensuring that future generations will love to call La Vista home. We must, however, think long-term and strategically, find ways to enhance and diversify revenue streams and work to optimize our systems and processes for efficiency.

The opportunity for meaningful property tax reduction is on the horizon. As our current investments mature, properties utilizing tax-increment financing (TIF) will contribute to the tax rolls, and other revenue sources will cover essential government services. It is essential to actively pursue additional resources that can help identify and secure federal and state funding to advance our CIP projects. Investing in making these projects shovel-ready would be prudent, supported by steadfast leadership to guide us toward these objectives.

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

Respectfully Submitted,



Brenda S. Gunn  
City Administrator

# Budget Summary



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During budget preparation, there are certain considerations that impact multiple funds and pertain to the budget as a whole, such as the property tax levy. The budget summary addresses these overarching items and the process that resulted in the recommended FY25 - FY26 Biennial Budget.

## All Funds Summary

### Introduction

This section presents the most-significant aspects of the City's finances. The All Funds Summary covers the overall picture of the City's revenues, expenditures, transfers, and fund balances. The individual fund summaries cover the operational detail for specific programs. The department summaries delve into the operations of specific programs essential to achieving the City's strategic goals. The budget is based on number of assumptions more fully detailed in Appendix E on page 323.

### Budget Overview

The City's \$49.4M and \$50.0M spending plans, in FY25 and FY26 respectively, maintain a stable property tax levy rate of .54 /\$100 of assessed valuation along with a high level of service to which La Vista residents are accustomed. The recommended budget for FY25 represents a 19.1% decrease from the FY24 budget of \$61.1M for all funds. The reduction is in capital projects FY24 had \$12.2M more in capital projects over FY25. The increase less capital projects for FY25 is 1.4% over FY24 budget. The recommended FY26 budget is a 1.0% increase over the FY25 budget.

The City's overall revenue and proposed spending plan by fund is summarized in Exhibit 1.

### Net Fund Balance Change

Exhibits 2 & 3 show the relationship between revenue and expense, with the net difference applied towards either a contribution to the fund balance or use of the fund balance in a given fiscal year.

Fund balance in FY23 was \$12.9M dollars over budget. Most of this can be attributed to a carryover of \$9.5M in capital projects into FY24. Revenues were \$951K better than budget driven by sales tax and interest income. And expenditures net of the capital project carryover were \$5.6M under budget the General Fund accounted for \$2.6M of this total.

FY24 is projected to be \$11.7M over budget. The General Fund accounts for \$4.5M of this increase, revenues are projected to be \$1.2M over budget and spending is estimated to come in \$1.5M under budget this combined with the increase from FY23 make up the balance of the General Fund difference. The balance of the funds make up the difference.

The recommended FY25 budget is estimated to draw down the fund balance by \$6.5M due to a spend down of reserve in the General Fund of \$1.3M for transfers to the Debt Service, Qualified Sinking Fund and Economic Development Fund. The balance of the decrease in fund balance is in the Capital Improvement Fund and the Redevelopment Fund as projects are completed. The estimated fund balance increase of \$6.2M in FY26 due to additional bond revenue. The recommended FY25 - FY26 Biennial Budget does contain borrowing to support construction of public infrastructure.

To view the resulting fund balances, refer to Exhibit 4.

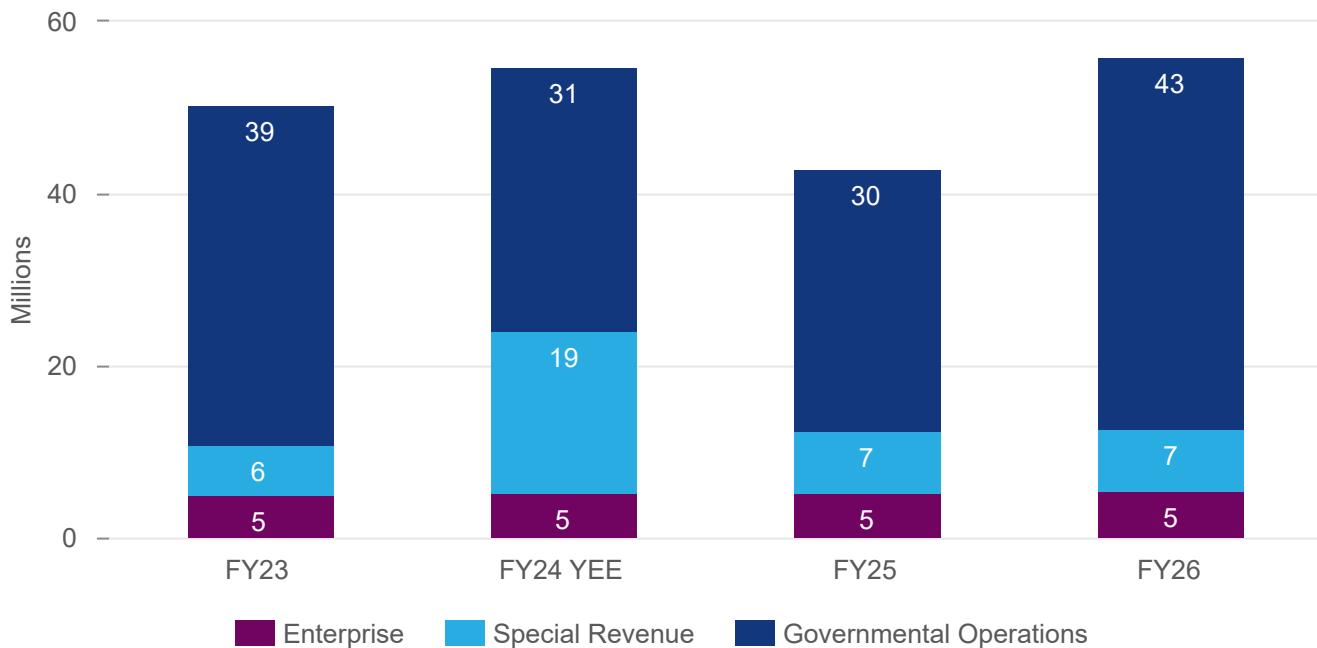
# Budget Summary

## Exhibit 1

### All Funds Summary

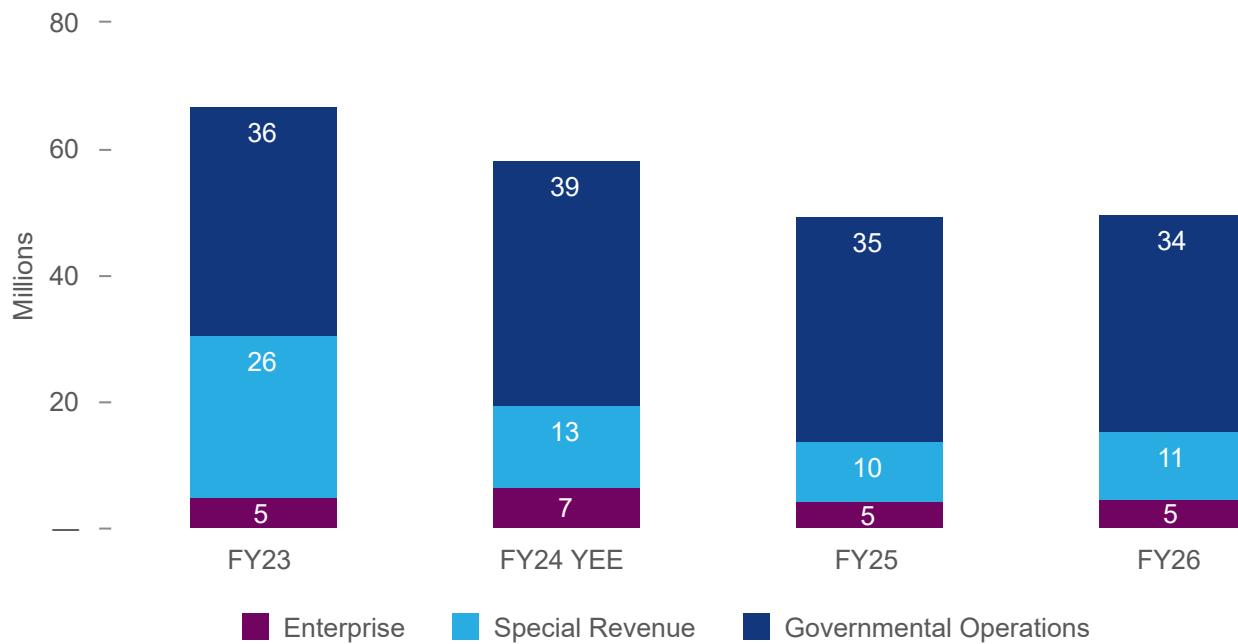
	FY23 Accruals	FY24 Budget	FY24 Year-End Estimate	FY25 Budget	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenues by Fund</b>								
General	23,038,249	24,189,276	25,306,328	25,892,440	26,596,672	27,243,609	27,812,061	28,781,776
Sewer	5,168,965	5,149,251	5,356,506	5,286,231	5,489,793	5,689,817	11,916,729	6,152,719
Sewer Reserve	46,374	8,690	120,000	74,746	75,657	5,000	5,000	5,000
Debt Service	16,221,760	4,065,258	5,162,559	4,509,569	4,635,703	4,357,954	4,503,263	4,653,394
Capital Improvement	68,773	12,475	100,000	65,219	12,007,728	—	12,000,000	—
Lottery	1,357,071	1,227,843	1,603,175	1,344,830	1,325,287	1,255,000	1,255,000	1,255,000
Economic Development	254,207	142,951	144,451	699,461	654,749	610,037	565,165	520,296
Off-Street Parking	68,101	1,400	9,000	—	—	—	—	—
Redevelopment	3,075,516	14,998,343	15,545,558	3,570,890	3,751,923	8,695,499	3,811,521	3,931,487
TIF - 1A	383,812	401,545	401,545	426,173	439,226	452,672	466,520	480,785
TIF - 1B	484,683	799,142	627,304	647,702	667,460	687,779	708,708	730,266
TIF - 1C	47,588	50,299	50,299	67,061	69,581	72,176	74,879	77,603
TIF - 1D	21,351	503,598	88,644	91,626	94,698	97,863	101,121	104,479
Qualified Sinking	14,229	3,625	32,000	25,504	23,551	10,000	10,000	10,000
Police Academy	206,826	214,645	222,300	247,745	247,745	247,745	247,745	247,745
<b>Total Revenues</b>	<b>50,457,505</b>	<b>51,768,341</b>	<b>54,769,669</b>	<b>42,949,197</b>	<b>56,079,773</b>	<b>49,425,151</b>	<b>63,477,712</b>	<b>46,950,550</b>
<b>Expenditures by Fund</b>								
General	20,799,546	24,712,162	23,297,337	26,321,471	26,946,047	28,840,479	30,351,355	32,073,134
Sewer	5,171,888	6,749,431	6,619,233	4,526,827	4,721,883	5,819,395	12,947,400	5,864,414
Sewer Reserve	—	—	—	—	—	—	—	—
Debt Service	2,843,373	3,098,653	2,917,611	4,682,278	4,406,992	4,676,629	4,848,310	4,927,122
Capital Improvement	2,920,953	9,210,500	8,800,500	4,406,230	3,145,000	10,526,666	5,401,666	6,650,000
Lottery	721,860	901,741	903,245	1,029,378	1,016,335	998,365	1,086,980	1,096,657
Economic Development	6,162,355	1,149,525	1,149,525	1,147,554	1,152,374	1,149,602	1,148,153	1,150,384
Off-Street Parking	9,685,093	3,434,870	3,511,497	—	—	—	—	—
Redevelopment	17,653,760	9,646,109	9,646,109	5,825,769	7,016,012	5,503,193	10,688,404	5,587,431
TIF - 1A	383,812	401,545	401,545	426,173	439,226	452,672	466,520	480,785
TIF - 1B	484,684	799,142	627,306	647,702	667,460	687,779	708,708	730,266
TIF - 1C	47,588	50,299	50,299	67,061	69,581	72,176	74,849	77,603
TIF - 1D	21,351	503,598	88,640	91,626	94,698	97,863	101,121	104,479
Qualified Sinking	—	250,000	250,000	—	—	—	—	—
Police Academy	199,905	208,559	214,613	272,331	284,360	293,390	307,080	321,536
<b>Total Expenditures</b>	<b>67,096,168</b>	<b>61,116,134</b>	<b>58,477,460</b>	<b>49,444,400</b>	<b>49,959,968</b>	<b>59,118,209</b>	<b>68,130,546</b>	<b>59,063,811</b>

## Revenue by Fund Type Exhibit 2



## Fund Balance Overview

## Expense by Fund Type Exhibit 3



# Budget Summary

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The City's accounts are organized on the basis of funds, and each fund is considered to be a separate accounting entity. In-depth information for each fund can be found behind the corresponding tab for the fund.

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

## *Exhibit 4*

### **Fund Balance Summary by Fund**

	FY23 Accruals	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenues by Fund</b>								
General	16,902,107	12,645,615	17,223,280	15,956,108	14,577,858	12,322,988	8,699,952	4,278,505
Sewer	3,327,552	1,159,831	1,651,551	1,131,707	1,180,471	1,050,893	1,720,222	2,008,527
Sewer Reserve	2,234,537	2,906,316	2,768,537	4,122,531	4,917,334	4,922,334	3,227,334	3,232,334
Debt Service	12,158,149	4,058,222	3,354,237	3,481,529	4,010,240	3,991,565	3,946,518	3,972,790
Capital Improvement	3,913,630	—	4,411,155	672,374	10,110,102	58,436	7,231,770	931,770
Lottery	5,085,708	4,437,181	5,274,868	5,365,320	5,199,272	4,905,907	4,498,927	4,307,270
Economic Development	116,658	202,140	118,158	977	382,226	661	1,416	1,416
Off- Street Parking	1,710,373	25,955	(2)	—	—	—	—	—
Redevelopment	8,103,796	12,699,294	14,003,245	11,748,365	8,484,276	11,676,583	4,799,699	3,143,754
TIF - 1A	—	—	—	—	—	—	—	—
TIF - 1B	—	—	—	—	—	—	—	—
TIF - 1C	—	—	—	—	—	—	—	—
TIF - 1D	—	—	—	—	—	—	—	—
Qualified Sinking	793,115	785,422	1,825,115	1,680,619	1,454,170	1,664,170	1,874,170	2,084,170
Police Academy	140,611	152,150	148,298	123,712	87,096	41,452	(17,883)	(91,674)
<b>Total Fund Balance</b>	<b>54,486,236</b>	<b>39,072,126</b>	<b>50,778,442</b>	<b>44,283,242</b>	<b>50,403,045</b>	<b>40,634,989</b>	<b>35,982,125</b>	<b>23,868,862</b>

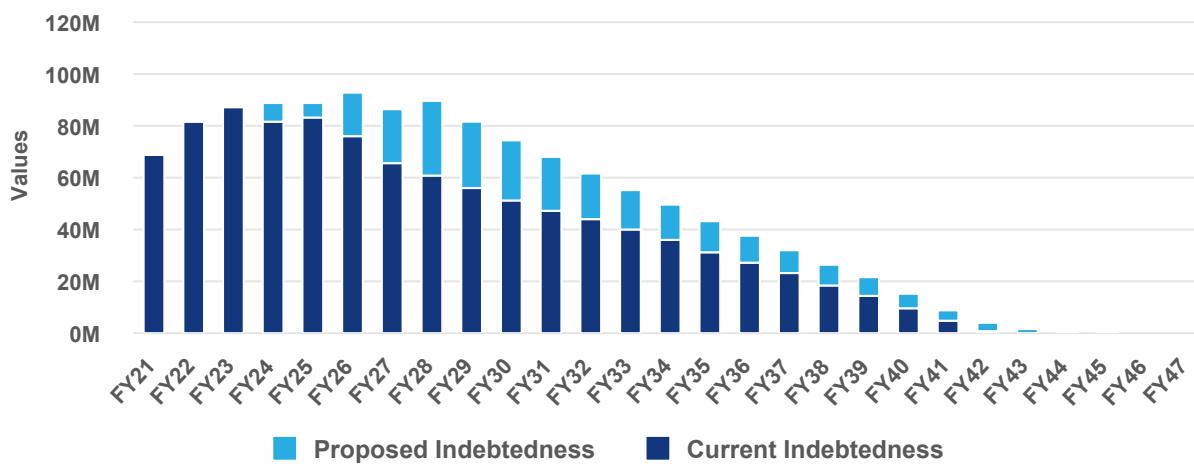
# Budget Summary

## Debt Capacity

As of FY24, the City's current outstanding debt is \$88.7M, an increase of \$500K from the prior year. During FY24, the City issued a \$7M bond for redevelopment projects.

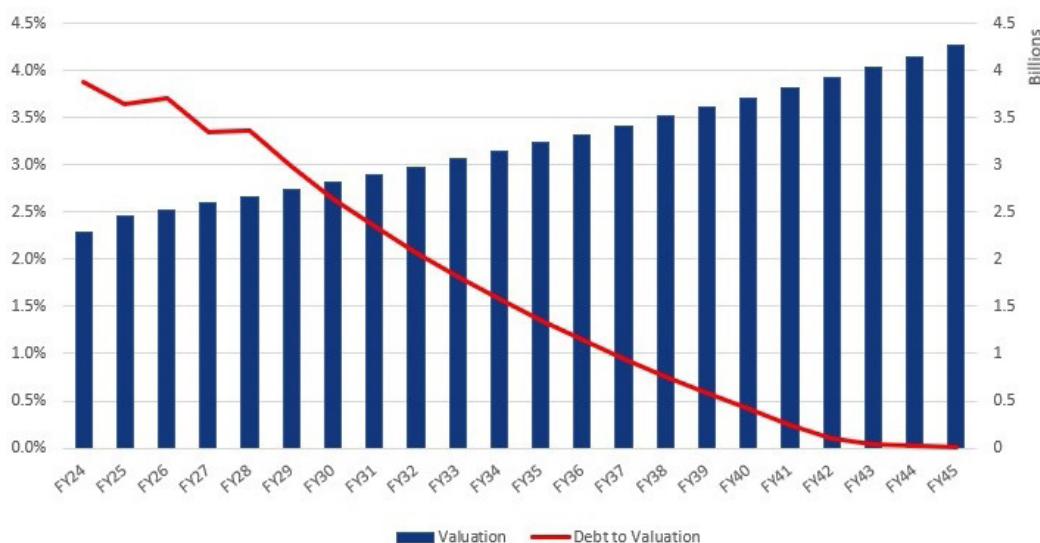
Included in the City's proposed debt for FY25 & FY26 is a \$12M bond for public facilities, parks and street infrastructure. This will increase the City's bonded indebtedness to \$93.3M in FY26.

**Current & Proposed Debt**  
Exhibit 5



The City's FY24 debt to assessed valuation ratio is 3.8%, which is acceptable as the City is able to maintain a debt to valuation ratio under 6% in all the years with the current and proposed debt.

**Debt to Assessed Valuation**  
Exhibit 6



# Budget Summary

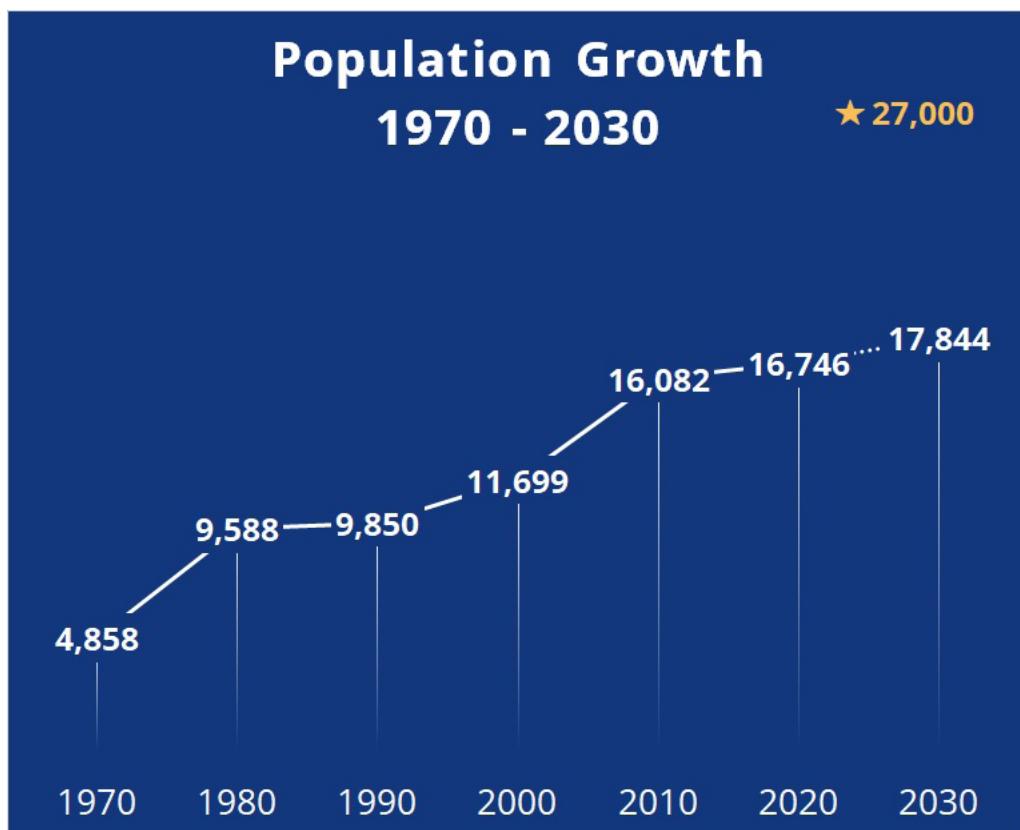
## Budget Assumptions

The projections made as part of the Biennial Budget reflect numerous assumptions related to revenues and expenditures in FY25, FY26 and beyond. The assumptions were based on analysis of historical data and use of actual data when available. A detailed list of all assumptions is provided in Appendix E.

## Population & Growth

With the completion of several known development projects, the City's population is anticipated to increase 7% from 2020 to 2030. This growth does not consider any annexations, which would most-likely occur after 2030.

*Exhibit 7*



To provide for the prosperity of La Vista's current and future residents, the City also provides certain services to those areas outside of the City limits but within the Extra-Territorial Zoning Jurisdiction (ETJ) that may one day be annexed into the City. La Vista conducts the zoning review, building permitting, code enforcement, and occasional emergency response services to residential neighborhoods within La Vista's ETJ to ensure orderly development, land use, and public safety. These neighborhoods currently include an additional 8,747 people.

Beyond City residents and people living within La Vista's ETJ, the City also provides services, such as public safety, to workers that commute to La Vista. It is estimated that the daytime population increases by over 2,000 people due to commuters working within the City limits. In total, City services - whether recreation, permitting, or public safety - are provided to over 27,000 people on a regular basis.

# Budget Summary

## Assessed Valuation

The City's assessed valuation is the basis for the property tax calculation. Exhibit 8 breaks down the assessed valuation into major components—real estate valuation, personal property valuation and annexation.

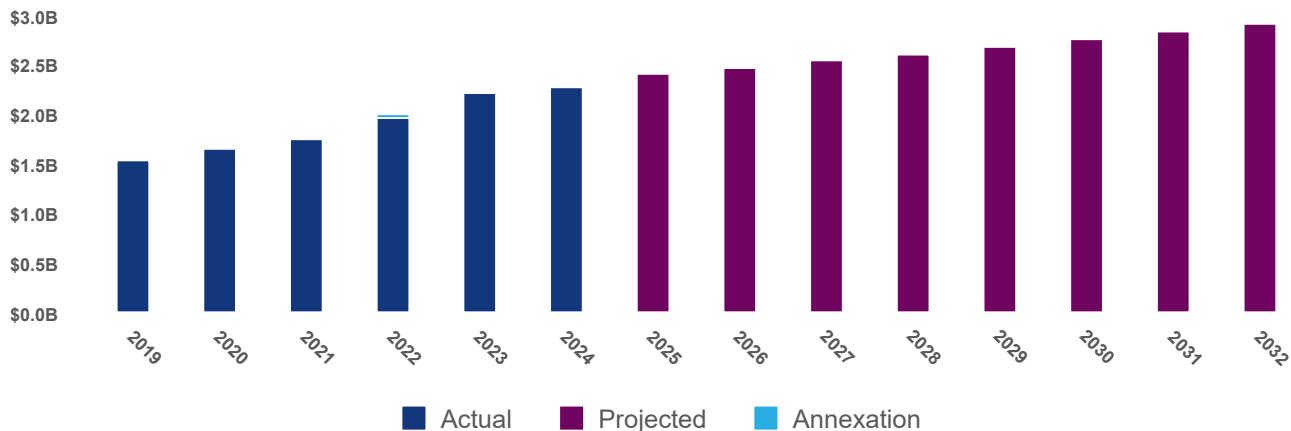
Historical Change in Personal Property & Real Estate Valuation								
Exhibit 8								
Fiscal Year	Real Estate Valuation	% Change	Real Estate Valuation Attributable to Growth	Real Estate Valuation % Attributable to Growth	Personal Property Valuation	% Change	Annexation	Total Assessed Valuation
FY25	2,238,647,470	5.5%	—	—	162,031,071	(0.5)%	—	2,408,673,944
FY24	2,121,985,486	12.0%	29,246,401	1%	162,907,606	—	—	2,284,893,092
FY23	1,894,901,945	7.1%	113,056,111	6%	325,654,998	42.2%	—	2,220,556,943
FY22	1,769,068,039	5.4%	28,370,623	2%	228,989,966	196.9%	34,715,846	1,998,058,005
FY21	1,677,983,246	6.2%	26,567,463	2%	77,124,063	8.9%	—	1,755,107,309

Even with this history of increases, a conservative approach is being taken with regard to the assessed valuation. For FY25, the projected assessed property valuation is \$2,408,673,944, which is an increase of 5.42% based on preliminary values from the Sarpy County Assessor. A conservative growth rate of 2.80% was used for FY26 and remaining out years. The Assessor finalizes valuations in August.

No annexations are planned in the FY25 – FY26 Biennial Budget.

When submitting a biennial budget, the State of Nebraska requires the same valuation be used for both years. So while a 2.8% growth in valuation is being presented in the budget for FY26 for planning purposes, the budget submitted to the state cannot show that increase. An amendment will be recommended during the mid-biennium update to account for the actual FY25 assessed valuation.

Assessed Valuation Growth  
Exhibit 9



# Budget Summary

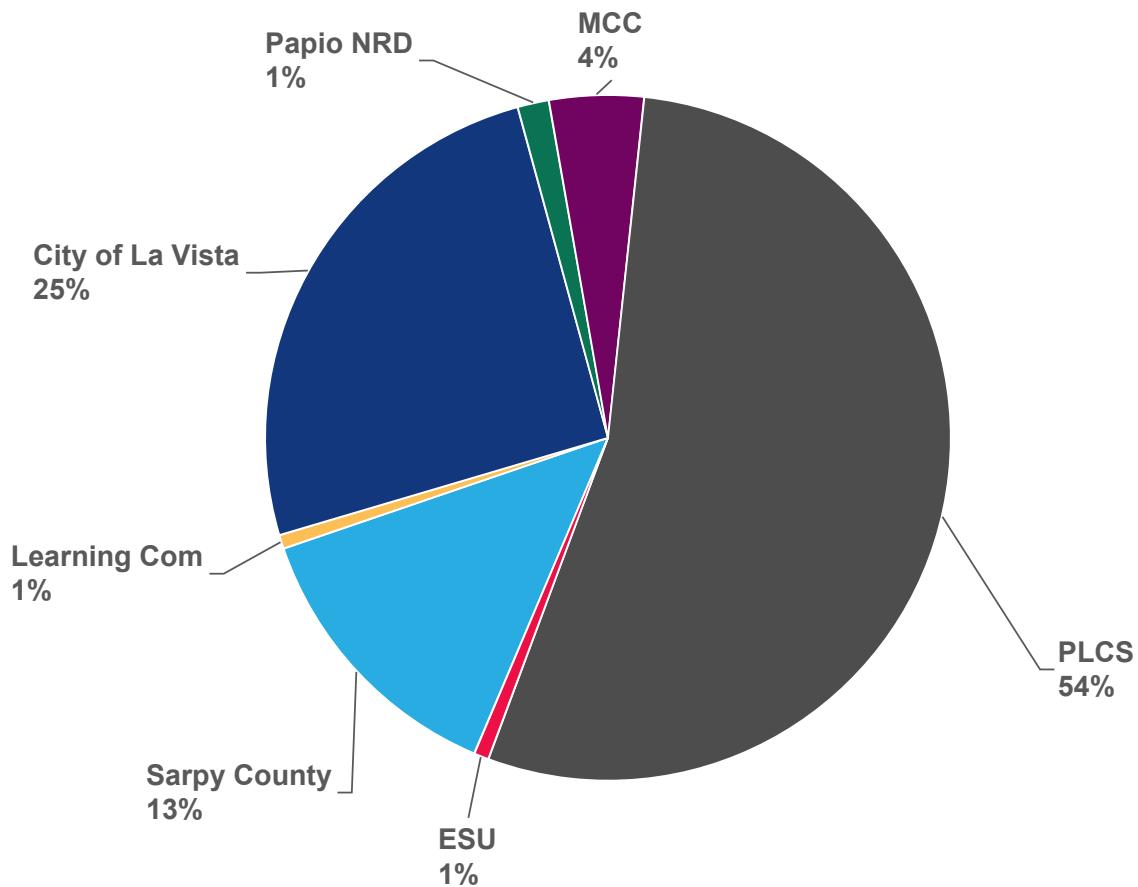
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## Property Tax Levy

For a La Vista taxpayer, the total property tax levy of \$2.13 per \$100 of assessed valuation includes the city, county, school district and other governmental entities. Currently, the City's portion of the total property tax levy is .54. This includes a General Fund levy of .50 and a bond levy of .04 (25% of the total tax bill). The most significant portion of a La Vista property owner's tax bill (54%) goes to the Papillion La Vista Schools and associated bond debt.

The property tax levy, which is set in 2023 and collected in 2024, breaks down as shown in the following exhibits:

**2023 La Vista Property Tax Levy**  
**Exhibit 10**



# Budget Summary

## 2023 La Vista Property Tax Levy

Exhibit 11

Fund	Description	Levy
1	COUNTY LEVY	0.284960
125	PAPILLION SPECIAL BLDG	0.023124
127	PAPILLION-LAVISTA SCH	0.927261
185	SCHL DIST 27 BOND 3	—
186	SCHL DIST 27 BOND 4	0.040787
187	SCHL DIST 27 BOND 5	0.049472
188	SCHL DIST 27 BOND 6	0.072576
189	SCHL DIST 27 BOND 7	0.036718
202	LEARNING COMM GENERAL	0.013827
425	LAVISTA CITY	0.499397
426	LAVISTA CITY BOND	0.040603
501	PAPIO NATURAL RESRCE	0.024728
502	PAPIO NRD BOND	0.006596
801	METRO COMMUNITY COLL	0.095000
901	AGRICULTURAL SOCIETY	0.002771
1003	ED SERVICE UNIT 3	0.015000
<b>Total Levy</b>		<b>2.132820</b>

To determine the cost for general City services, multiply the assessed valuation by the tax rate, then divide by 100. For a home valued at \$222,900:  $\$222,900 \times .54/100 = \$1,204$ . The property tax would be \$1,204 per year or \$100 per month.

For the total property tax levy of 2.132820, the annual tax is \$5,576 or \$464 per month.

## Property Tax Example Based on \$222,900 Median Assessed Valuation

Exhibit 12

Jurisdiction	Levy	Levy %	Annual Tax	Monthly Tax
Sarpy County	0.284960	13%	782	65
PLV School District	1.149938	54%	3,157	263
City of La Vista	0.540000	25%	1,204	100
Other	0.157922	7%	433	36
<b>Total</b>	<b>2.132820</b>	<b>99%</b>	<b>\$5,576</b>	<b>\$464</b>

# Budget Summary

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Exhibit 13 shows a history of the assessed valuation and associated property tax revenue generated from FY11 - FY24. Future projections for FY25 - FY34 are based on the percentage of annual growth in assessed valuation and maintaining a stable property tax levy rate.

**Property Tax Revenue  
Actual & Projected  
(FY11 - FY34)**

*Exhibit 13*

Fiscal Year	Assessed Valuation	Total Tax Levy	General Fund Levy	General Fund Tax Collected	Debt Service Fund Levy	Debt Service Fund Collected	Total Collections
FY11	\$1,049,942,564	0.52	0.47	\$4,937,322	0.05	\$525,247	\$5,462,569
FY12	\$1,059,337,658	0.55	0.50	\$5,293,950	0.05	\$529,395	\$5,823,345
FY13	\$1,060,374,615	0.55	0.49	\$5,206,624	0.06	\$637,546	\$5,844,170
FY14	\$1,243,966,760	0.55	0.49	\$6,090,832	0.06	\$745,816	\$6,836,648
FY15	\$1,269,085,286	0.55	0.49	\$6,218,972	0.06	\$761,507	\$6,980,479
FY16	\$1,331,138,549	0.55	0.41	\$5,457,404	0.14	\$1,863,504	\$7,320,908
FY17	\$1,410,681,076	0.55	0.41	\$5,776,352	0.14	\$1,972,413	\$7,748,765
FY18	\$1,496,821,908	0.55	0.41	\$6,151,591	0.14	\$2,100,543	\$8,252,134
FY19	\$1,542,141,658	0.55	0.49	\$7,559,270	0.06	\$925,625	\$8,484,895
FY20	\$1,651,417,826	0.55	0.49	\$8,121,596	0.06	\$994,481	\$9,116,077
FY21	\$1,755,107,309	0.55	0.50	\$8,766,500	0.05	\$876,650	\$9,643,150
FY22	\$1,998,058,005	0.54	0.49	\$9,790,484	0.05	\$999,029	\$9,668,219
FY23	\$2,220,556,943	0.54	0.50	\$11,102,785	0.04	\$888,223	\$10,519,474
FY24	\$2,284,893,092	0.54	0.50	\$11,424,465	0.04	\$913,957	\$11,507,398
FY25	\$2,408,673,944	0.54	0.50	\$12,043,370	0.04	\$963,470	\$13,006,840
FY26	\$2,476,116,814	0.54	0.50	\$12,380,584	0.04	\$990,447	\$13,371,031
FY27	\$2,545,448,085	0.54	0.50	\$12,727,240	0.04	\$1,018,179	\$13,745,419
FY28	\$2,616,720,631	0.54	0.50	\$13,083,603	0.04	\$1,046,688	\$14,130,291
FY29	\$2,689,988,809	0.54	0.50	\$13,449,944	0.04	\$1,075,996	\$14,525,940
FY30	\$2,765,308,496	0.54	0.50	\$13,826,542	0.04	\$1,106,123	\$14,932,665
FY31	\$2,842,737,134	0.54	0.50	\$14,213,686	0.04	\$1,137,095	\$15,350,781
FY32	\$2,922,333,774	0.54	0.50	\$14,611,669	0.04	\$1,168,934	\$15,780,603
FY33	\$3,004,159,120	0.54	0.50	\$15,020,796	0.04	\$1,201,664	\$16,222,460
FY34	\$3,088,275,575	0.54	0.50	\$15,441,378	0.04	\$1,235,310	\$16,676,688

All highlighted numbers are projections.

## Sales & Use Tax

The City's total local option sales tax rate is 2%. This consists of three elements:

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

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

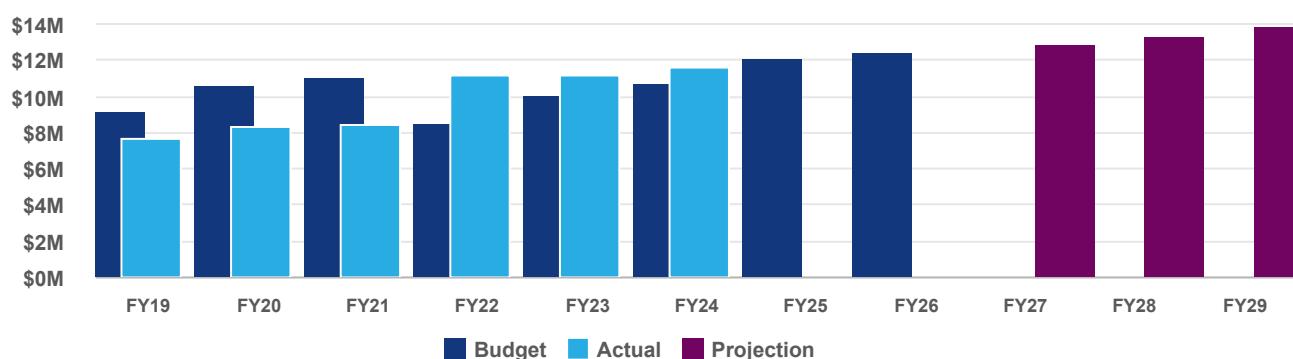
# Budget Summary

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

The State of Nebraska sponsors economic development incentive programs that issue sales tax rebates to companies for meeting the program requirements of employment and infrastructure investment. Refunds of City of La Vista sales tax in these programs total \$14.4M since FY14 and currently include a projection of \$37K for FY25 based on state notification received to date. While no notification letters have been received for FY26, projected incentive refunds are currently \$1.5M based on history.

To manage the cash flow risk associated with the sales tax rebates, a portion of the operating reserve is set-aside monthly. The total sales tax incentive reserve is \$1.5M with each of the three funds providing 50%, 25% and 25% respectively. This amount represents approximately 5% to 6% of the operating reserve and is considered unavailable for other purposes.

## Sales & Use Tax - All Funds Budget, Actual & Projected Exhibit 14



## Sales & Use Tax Projections - All Funds

Exhibit 15

Fiscal Year	Budget	Budget % Growth	Actual	Actual % Growth
FY19	\$9,230,122	40%	\$7,710,330	13%
*FY20	\$10,670,922	16%	\$8,269,075	7%
FY21	\$11,027,665	3%	\$8,425,968	2%
FY22	\$8,565,287	(22)%	\$11,203,704	33%
FY23	\$10,036,604	17%	\$11,140,018	(1)%
FY24	\$10,760,840	7%	\$11,631,540	4%
FY25	\$12,121,354	16%	\$0	
FY26	\$12,533,480	3%	\$0	
FY27	\$12,959,618	3%	\$0	
FY28	\$13,400,245	3%	\$0	
FY29	\$13,855,854	(1)%	\$0	

\*FY24 is a year-end estimate

# Budget Summary

## FY25 & FY26 Budget Preparation

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

The City's budgeting software, Questica, was used to collect revenue, expenditure and year-end estimates and budget proposals from each department. The Executive Budget Team (EBT) met in March, April, and May to review and refine the preliminary numbers. Preliminary assessed valuation information was received from the County in June, and the year-end estimates will be reviewed and revised in August.

As the recommended budget numbers were finalized, the document was developed in Workiva. Utilizing finance software, Questica and Workiva, along with publishing software InDesign, staff was able to capture the budget numbers and narrative, organize and analyze the data, and prepare a professional and personalized budget workbook document.

## FY25 - FY26 Biennial Budget Calendar

Exhibit 16



## Fund Organization

The City's financial information is organized by fund, each of which has a separate and distinct entity. There are three types of funds: governmental, proprietary and fiduciary. The General Fund, which is a governmental fund, is the City's main fund that accounts for the vast majority of the City's operations, including but not limited to: police services, recreation, planning, building inspection, library, engineering, parks maintenance, street maintenance, off-street parking and general administration. Other types of governmental funds include capital projects funds, debt service funds and special revenue funds. Unlike the General Fund, these types of funds account for specific revenues and are used for specific purposes. Special revenue funds include the the Lottery Fund, the Economic Development Program Fund, the Redevelopment Fund and the Qualified Sinking Fund.

Proprietary funds are used to account for the City's activities that are financed and operated in a manner similar to private business enterprises and include enterprise funds (Sewer and Stormwater operations). The City's fiduciary funds are agency funds that are used to account for certain assets held on behalf of others, and the City's role in these funds is strictly custodial in nature: Tax Increment Financing Funds and the Police Academy Fund.

**Relationship Between Funds & Functional Units** *Exhibit 17*

Governmental Activities:	All Funds							
	Governmental					Proprietary		
	General	Debt Service	Economic Development Program	Capital Improvement	Lottery	Qualified Sinking	Redevelopment	Sewer
General Government	■	■	■		■	■		
Public Safety	■							
Public Works	■					■	■	■
Capital Improvement	■			■			■	■
Economic Development Program			■					
Capital Outlay	■					■		

# Budget Summary

## Relationship Between Funds – Transfers *Exhibit 18*

Transfer From Fund	Transfer To Fund								Proprietary
	Governmental					Proprietary			
	General	Debt Service	Economic Development Program	Capital Improvement	Lottery	Qualified Sinking	Redevelopment	Sewer	Sewer Reserve
General	---	✓	✓	✓	✗	✓	✓	✗	✗
Debt Service	✓	---	✗	✓	✗	✗	✗	✗	✗
Economic Development	✗	✗	---	✗	✗	✗	✗	✗	✗
Capital Improvement	✗	✗	✗	---	✗	✗	✗	✗	✗
Lottery Fund	✓	✗	✗	✓	---	✗	✓	✗	✗
Qualified Sinking	✓	✗	✗	✓	✓	---	✗	✗	✗
Redevelopment	✗	✗	✗	✗	✗	✗	---	✗	✗
Sewer	✗	✗	✗	✗	✗	✗	✗	---	✓
Sewer Reserve	✗	✗	✗	✗	✗	✗	✗	✓	---

## Basis of Accounting

Basis of budgeting refers to the method used to recognize revenues and expenditures in the budget. In La Vista, the basis of budgeting is the same as the basis for accounting. For governmental and fiduciary funds, the modified accrual basis is followed. Under the modified accrual basis, revenues are recognized only when they become susceptible to accrual, which means when they become both measurable and available. Revenue is measurable when the amount of the transaction can be determined, and it is available when it is collectible in a manner that allows it to be used to pay for liabilities in the current period. Governments normally define an availability period for revenue recognition, and the City considers revenues related to a particular fiscal year available if they are collected within 60 days after that fiscal year's end. Sixty days is a common revenue recognition period. Expenditures are typically recorded when the liability is incurred, with the exception of debt service expenditures. Debt service expenditures are recorded when payment is due.

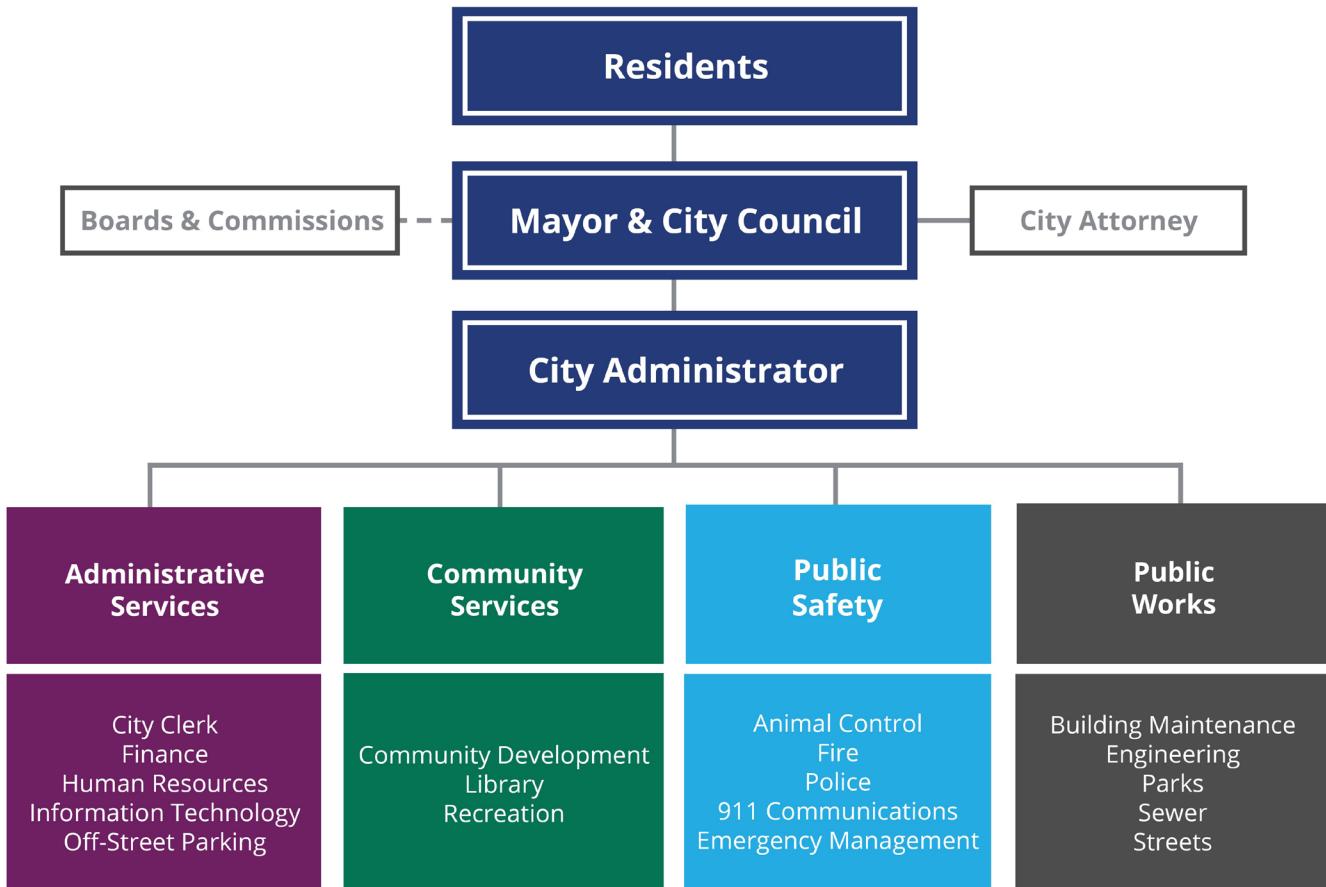
The accrual basis is used for the proprietary funds, which includes the enterprise funds. Under the accrual basis, revenues are recognized when they are earned, and expenses are recognized when the related liability is incurred.

# City Overview



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## Organizational Chart



# City Overview

## Mayor



**Douglas Kindig**  
DKindig@CityofLaVista.org

## City Council Ward 1



**Kim Thomas**  
KThomas@CityofLaVista.org

**Terrilyn Quick**  
TQuick@CityofLaVista.org

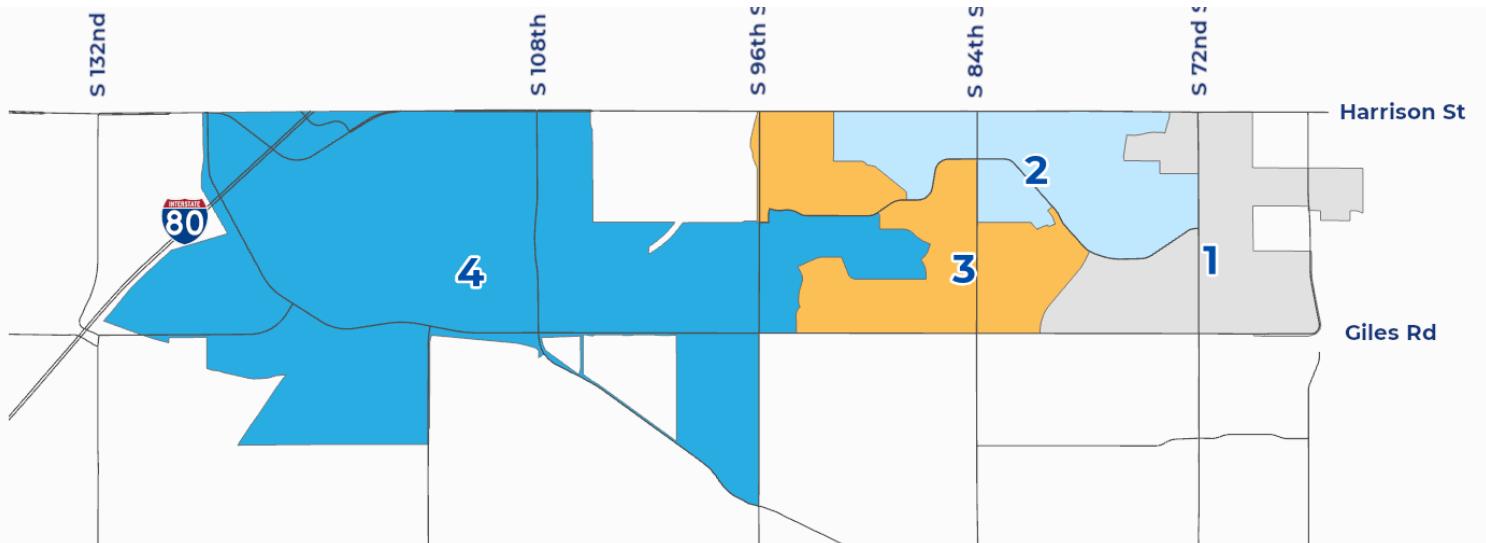
## City Council Ward 2



**Ron Sheehan**  
RSheehan@CityofLaVista.org

**Kelly Sell**  
KSell@CityofLaVista.org

## City Council Ward Map



## City Council Ward 3



**Alan Ronan**  
ARonan@CityofLaVista.org

**Deb Hale**  
DHale@CityofLaVista.org

## City Council Ward 4



**Jim Frederick**  
JFrederick@CityofLaVista.org

**Kevin Wetuski**  
KWetuski@CityofLaVista.org

## Mission, Vision, Values

### **Mission, Vision, Values**

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

# City Overview

## Strategic Plan

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



### Quality of Life & Community Identity

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



### Economic Vitality

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



### Infrastructure Investment

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



### Safe Community & Thriving Neighborhoods

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



### Governance & Fiscal Responsibility

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

# City Overview

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## City Profile

### The Community

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

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

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

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

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

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

The overall quality of life in the City of La Vista was rated as "excellent" or "good" by 93% of respondents to the most recent National Citizen Survey. Nearly 90% of respondents reported that they plan to remain in La Vista for the next five years.

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

The Southport development area is located on the western edge of the City. From its inception, the Mayor and City Council envisioned this area as a significant regional destination. With an Interstate 80 interchange, Southport is uniquely positioned and has attracted businesses such Cabela's, Costco, Smash Park, Kiewit Construction, the Embassy Suites/Marriott Courtyard and La Vista Conference Center as well as other nationally recognized operations. La Vista's Southport area is also home to the CHI Health MultiSport Complex (CHIMSC) which includes 12 lighted turf multi-use sports fields and accompanying amenities.

## City Profile

### La Vista City Government

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

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

The elected and appointed leadership is long-tenured and experienced. The current Mayor has served since 2006 and has previous experience as a member of the City Council and on appointed advisory boards. The average tenure of the current members of the City Council, many of whom also have previous board and commissions experience, is 18.75 years. The City Administrator joined the City as Assistant City Administrator in 1997 and was appointed to the City Administrator position in 2006. The senior directors also are all long-term members of the City staff.

# LA VISTA AT A GLANCE

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

## GOVERNMENT

**MAYOR:** elected at large

**CITY COUNCIL:** 8 members elected from 4 wards

**CITY ADMINISTRATOR:** appointed by Mayor

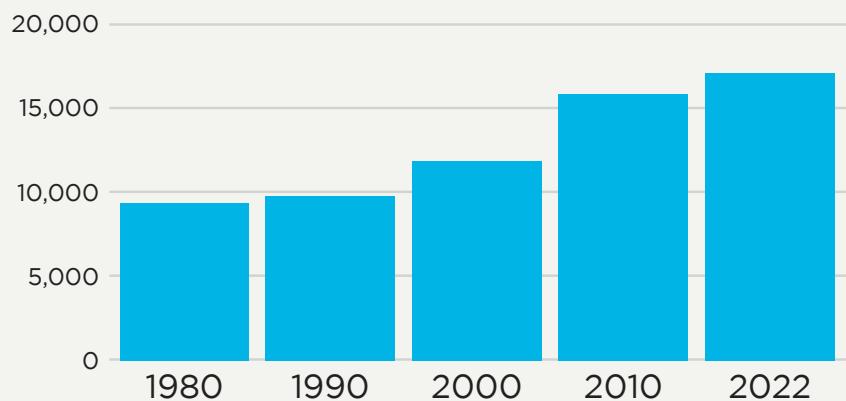


## POPULATION

### POPULATION GROWTH

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

**16,746**  
(2022 est.)



### MEDIAN AGE

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

**30**  
2000

**32.1**  
2010

**36.4**  
2023

### COST OF LIVING

The cost of living index is below the national average.

**93** LA VISTA   **100** U.S.

### INCOME

Median household income:

**\$77,748**

## HOUSING

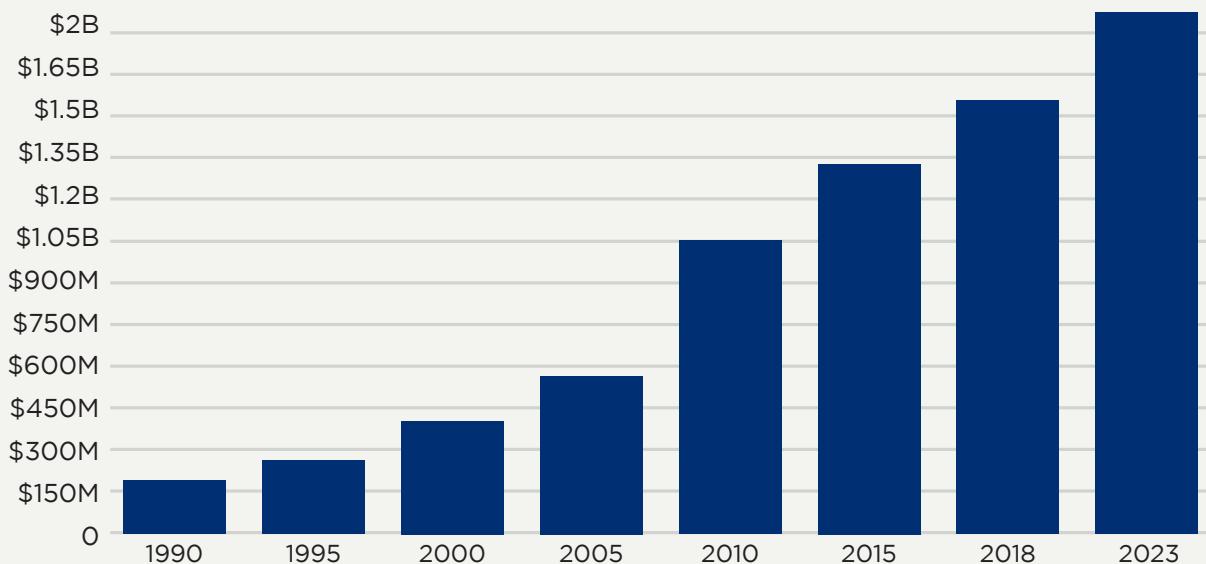
Median value of housing units: \$222,900  
 Total housing units: 7,437  
 Owner-occupied: 55%  
 Built after 1980: 61%  
 Value, owner-occupied above \$100,000: 95%

## NET TAXABLE SALES

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

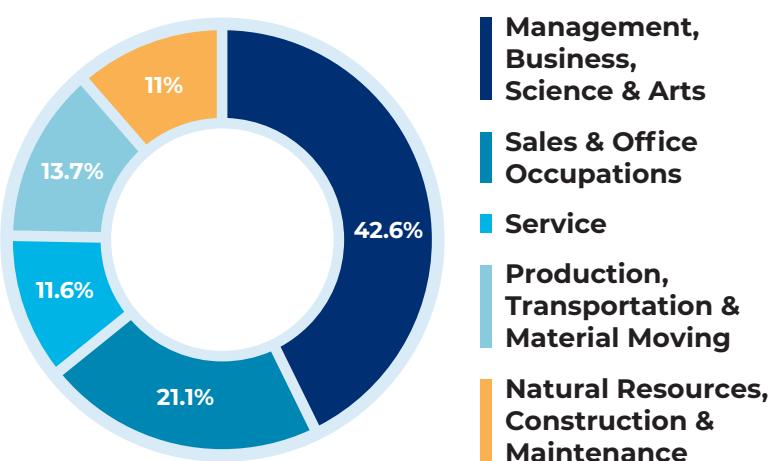
## ASSESSED VALUATION GROWTH

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



## EMPLOYMENT BY OCCUPATION

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



## MAJOR EMPLOYERS

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



# General Fund



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## Overview

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

The 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 fiscal health and ability to deliver quality municipal services.

The General Fund is also the source of funding for the City's economic development initiatives, which include various grant and loan packages awarded to qualifying projects through the voter-approved Municipal Economic Development Program (EDP). Thanks to this program, the City has successfully attracted transformative projects such as the JQH Embassy Suites/La Vista Conference Center/Marriott Courtyard; The Astro indoor/outdoor live music event center; and the CHI Health MultiSport Complex Nebraska. These projects have not only brought recognition and excitement to the region but are also making a significant economic impact on the community, enhancing its growth potential and fostering continued development.

As previously mentioned, the Economic Development Program funding is provided through transfers from the General Fund, which have totaled \$2.04M. An additional \$1.21M will be allocated in FY25 and FY26.

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

So, although the FY25 and FY26 budgets are balanced budgets from an operational standpoint (meaning that expenditures do not exceed revenue), the required transfers associated with economic development investments may give an appearance of operational deficit spending, which is not the case. Once the existing debt is paid off in 2029, an additional \$1 million will remain in the General Fund annually.

The forecast for the next 5 years shows a continuation of the spend down of the General Fund reserve to 14% by FY29. However, as those out years are budgeted and revenues and expenditures are more accurately estimated the staff will review all spending and make the necessary cuts to bring the budget into balance.

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

# General Fund

## Overview

### Budget Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
<b>Beginning Fund Balance</b>	<b>15,696,943</b>	<b>16,472,172</b>	<b>14,997,667</b>	<b>16,902,107</b>	<b>17,223,280</b>	<b>15,956,108</b>	<b>14,577,858</b>	<b>12,322,988</b>	<b>8,687,181</b>
<b>Operating</b>									
Revenue	24,324,606	23,038,249	24,189,276	25,306,328	25,892,440	26,596,672	27,243,609	27,812,061	28,781,776
Expenditures	23,417,380	20,799,546	24,712,162	23,297,337	26,321,471	26,946,047	28,840,479	30,364,126	32,073,134
Surplus/(deficit)	907,226	2,238,703	(522,886)	2,008,990	(429,031)	(349,375)	(1,596,870)	(2,552,065)	(3,291,359)
<b>Non-Operating</b>									
Transfers-In	523,100	521,769	15,044	1,156,393	270,000	350,000	—	—	—
Transfers-Out	(2,330,536)	(2,330,536)	(1,844,210)	(2,844,210)	(1,108,142)	(1,378,874)	(658,000)	(1,083,743)	(1,130,088)
Surplus/(deficit)	(1,807,436)	(1,808,767)		(1,687,817)	(838,142)	(1,028,874)	(658,000)	(1,083,743)	(1,130,088)
<b>Net Change</b>	<b>(900,210)</b>	<b>429,935</b>	<b>(2,352,052)</b>	<b>321,173</b>	<b>(1,267,173)</b>	<b>(1,378,249)</b>	<b>(2,254,870)</b>	<b>(3,635,808)</b>	<b>(4,421,447)</b>
<b>Ending Fund Balance</b>	<b>14,796,733</b>	<b>16,902,107</b>	<b>12,645,615</b>	<b>17,223,280</b>	<b>15,956,108</b>	<b>14,577,858</b>	<b>12,322,988</b>	<b>8,687,181</b>	<b>4,265,734</b>
<b>General Fund Reserve %</b>	<b>67%</b>	<b>85%</b>	<b>54%</b>	<b>79%</b>	<b>63%</b>	<b>56%</b>	<b>45%</b>	<b>30%</b>	<b>14%</b>

### FY24 Financial Performance

#### Revenues

Revenues are estimated to total \$25.3M, which exceeds the FY24 budget by \$1.1M. This is primarily the result of sales tax, which has been underestimated and difficult to project, and interest income.

Sales tax revenue is trending 7.9% above budget, and the YEE is projected to be \$442K over the budget.

The unprecedented interest rates over the past few years show interest income trending 1905% over the YEE, which is projected at \$433K. The budget was \$21K.

#### Operating & Capital Outlay Expenditures

The FY24 YEE shows a \$1.4M reduction in expenditures, primarily the result of savings in personnel costs. Employee health insurance costs did not come in as high as anticipated creating a savings of \$539K, and open positions, and difficulties finding qualified candidates to fill the open positions, resulted in a savings of \$645K in personnel costs.

#### Net Transfers

Full transfers may not be necessary. This will be reevaluated when the year-end estimates are updated. The General Fund YEE is \$4.6M over budget. An estimated \$1.1M will be transferred from Off-Street parking into the General Fund at the end of FY24 when that fund is moved to a department within the General Fund. Given the significant surplus, it is recommended that an additional \$1M be transferred to the Qualified Sinking Fund (QSF) for future large capital outlay purchases.

#### Fund Balance

The ending fund balance for FY24 is estimated to be \$17.2M, which exceeds the budget by \$4.6M. The FY23 actual fund balance exceeded the budget by \$2.2M, which positively impacted the FY24 beginning balance.

For FY24, the operating reserve is projected to be 79%, which is well above the target of 25%. When the operating reserve exceeds the target, the policy states that the overage will remain in the fund balance and be reviewed in the next budget cycle.

# General Fund

## Revenues

In addition, part of this reserve (\$750K) is designated for sales tax incentive refunds, which comprises 3% of the total reserve and is not considered available for budgeting purposes.

### Revenues

The primary sources of funding for the General Fund include property tax, sales tax, restaurant tax, hotel tax, and gross revenue tax (other occupation taxes & franchise fees). Property tax and sales tax account for approximately 72% of the total revenue. Other revenues include licenses & permits, charges for services, parking fees and other miscellaneous income. Revenue has been projected based on history and anticipated growth. The revenue assumptions can be found in Appendix E. The General Fund Revenue Detail table below is a summary of General Fund revenue sources and projected financial impact.

The proposed F25 - FY26 budget incorporates revenue recommendations from the LRFF, which will be discussed in further detail as each revenue category is reviewed.

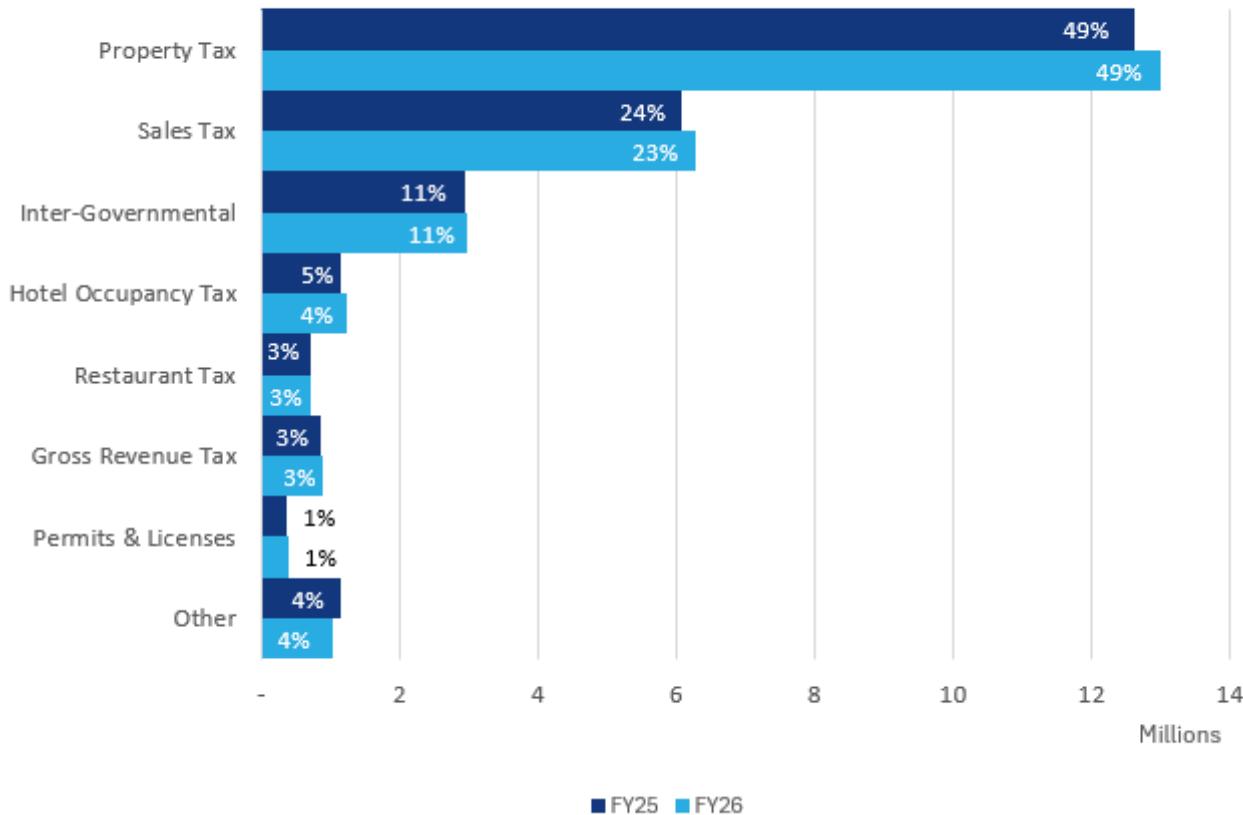
### Revenue Detail

	FY23 Budget	FY23 Actual	FY24 Budget	Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenues</b>									
Property Tax	11,669,148	11,031,462	11,996,493	12,168,926	12,635,598	12,993,602	13,362,557	13,742,799	14,134,675
Sales Tax	4,917,452	5,269,081	5,562,691	6,095,957	6,069,551	6,286,585	6,510,998	6,743,041	6,982,974
Payments in Lieu of Taxes	202,989	177,932	209,079	209,079	215,350	221,811	228,465	235,319	242,378
State Revenue	2,101,008	2,154,497	2,199,941	2,281,127	2,308,133	2,421,657	2,540,795	2,665,827	2,797,043
Occupation and Franchise Taxes	905,357	930,395	848,323	848,216	868,166	898,311	916,483	935,207	954,500
Hotel Occupation Tax	1,035,000	1,080,860	1,089,450	1,089,450	1,154,817	1,224,106	1,273,070	1,323,993	1,376,953
Licenses and Permits	481,456	348,404	488,869	365,051	372,741	389,137	389,137	389,137	388,937
Interest Income	26,300	381,025	21,625	433,697	439,388	372,417	200,000	150,000	100,000
Recreation Fees	169,950	196,531	169,950	169,975	179,457	196,181	197,095	223,310	423,712
Special Services	20,500	23,848	20,500	20,500	20,500	20,500	20,500	20,500	20,500
Grant Income	245,910	118,355	195,752	450,752	414,000	334,000	334,000	84,000	84,000
Restaurant Tax	2,090,525	988,795	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Parking Garage Fees	100,717	102,946	392,853	253,266	301,746	321,846	351,949	352,054	352,161
Miscellaneous	358,294	234,119	293,750	220,332	212,993	216,519	218,560	246,876	223,942
<b>Total Revenues</b>	<b>24,324,606</b>	<b>23,038,249</b>	<b>24,189,276</b>	<b>25,306,328</b>	<b>25,892,440</b>	<b>26,596,672</b>	<b>27,243,609</b>	<b>27,812,061</b>	<b>28,781,776</b>

# General Fund

## Revenues

FY25 & FY26 Revenues by Category  
Exhibit 15



### Property Tax

The primary funding source for General Fund activities is property tax, which accounts for 49% of the revenue budget in both FY25 and FY26.

Unlike sales taxes or other types of taxes, property taxes are stable and predictable. They provide the City with a steady stream of funding that allows us to plan and budget effectively. This is critical because it is less impacted by economic fluctuations and changes in consumer spending. The Nebraska State Legislature continues to work to reduce property taxes. The Governor has announced plans to call a special session this summer to accomplish something. It is anticipated that La Vista will be impacted. We will work with our lobbyist and others to mitigate the impact to the City.

### Sales & Use Tax

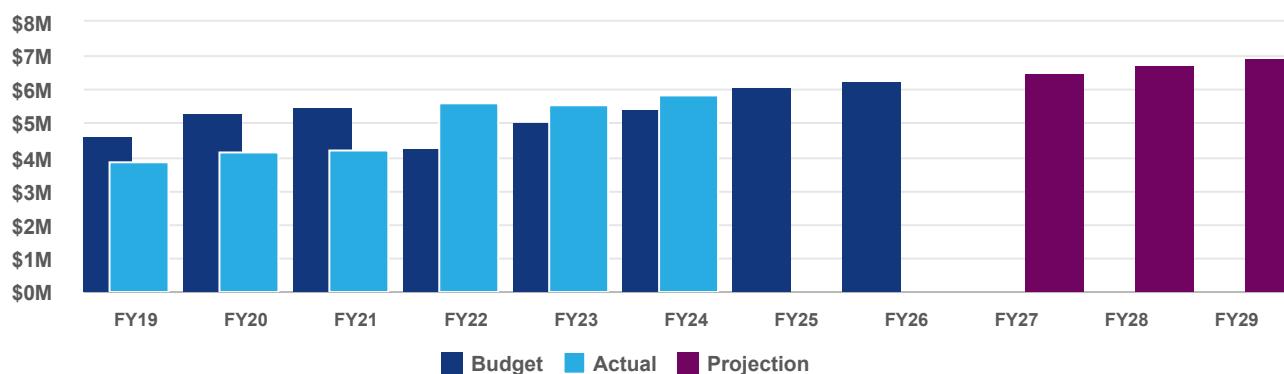
Sales and use tax collections account for 23% of the General Fund's total revenue. Sales tax growth for the forecast period is projected on Exhibits 20 & 21. The FY24 YEE is \$533K above the FY24 budget due to increased sales and lower sales tax incentive rebates than expected. Regular refunds associated with normal business and smaller rebates will still occur through the end of the fiscal year and are included in the budget. The FY24 YEE is 10% above budget as of May 2024 year-to-date actual. The next two years, FY25 and FY26, are projected conservatively at 3%.

# General Fund

## Revenues

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

### Sales & Use Tax - General Fund Budget, Actual & Projected Exhibit 20



### Sales & Use Tax Projections - General Fund

Exhibit 21

Fiscal Year	Budget	Budget % Growth	Actual	Actual % Growth
FY19	4,615,062	39.9%	3,855,165	13.3%
FY20	5,335,460	16%	4,134,537	7%
FY21	5,513,833	3%	4,212,984	2%
FY22	4,282,643	(22)%	5,601,852	33%
FY23	5,046,427	18%	5,570,009	(1)%
*FY24	5,443,170	8%	5,861,390	5%
FY25	6,060,677	15%		
FY26	6,266,740	3%		
FY27	6,479,809	3%		
FY28	6,700,123	3%		
FY29	6,927,927	—%		

\*FY24 is a year-end estimate

The remaining 1% resides in the DSF and RDF.

# General Fund

## Revenues

### Hotel Tax

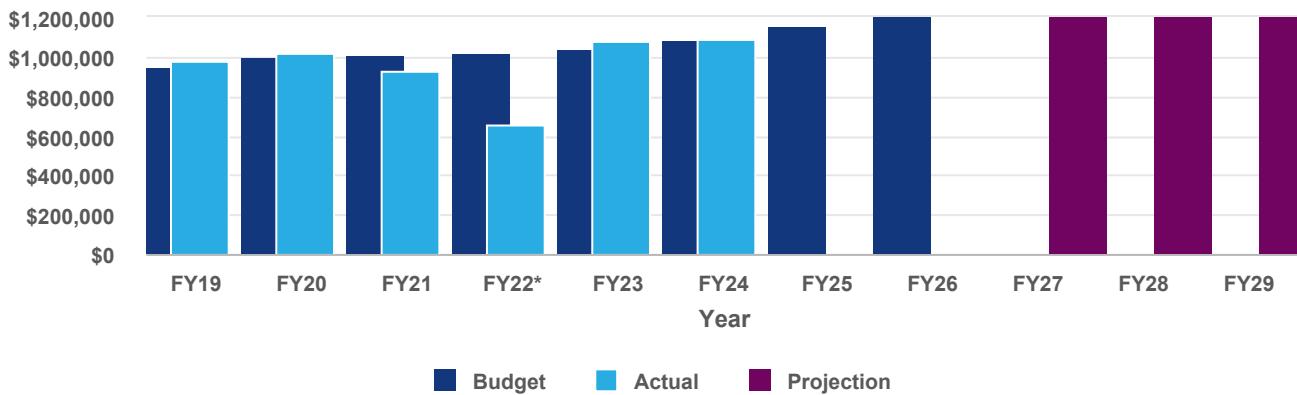
The City of La Vista boasts three of Sarpy County's top tier hotels, including Embassy Suites, Courtyard by Marriott, Hampton Inn totaling 623 rooms. My Place Extended Stay Hotel (64 rooms), and Comfort Suites (72 rooms) bring the City's total number of hotel rooms to 759. There is currently one additional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

As can be seen on Exhibit 23, the hotel tax had grown to \$1M in FY18 and FY19. In March of 2020, hotel occupancy revenue fell for many months taking the most direct impact of the COVID-19 pandemic's economic effects. In FY23, the tax rebounded and grew back by 64%. This growth leveled off in FY24 as revenue returned to pre-COVID levels.

The year-end estimate for FY24 is the budgeted amount of \$1M, as actual results for seven months are meeting monthly budget targets.

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

**Hotel Occupation Taxes Budget vs. Actual**  
**Exhibit 22**



### Hotel Occupation Tax Collections & Projections

Exhibit 23

Fiscal Year	Budget	Budget % Growth	Actual	Actual % Growth
FY19	950,000	6%	977,644	2%
FY20	997,500	5%	1,013,471	4%
FY21	1,007,475	1%	929,509	(8)%
FY22	1,017,550	1%	659,528	(29)%
FY23	1,035,000	2%	1,080,860	64%
*FY24	1,089,450	5%	1,089,450 YEE	1%
<b>FY25</b>	<b>1,154,817</b>	<b>6%</b>	—	
<b>FY26</b>	<b>1,224,106</b>	<b>6%</b>	—	
FY27 Projected	1,273,070	4%	—	
FY28 Projected	1,323,993	4%	—	
FY29 Projected	1,376,953	4%	—	

\*FY24 is a year-end estimate

# General Fund

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## Revenues

### Restaurant Tax

The City's Restaurant and Drinking Places Occupation Tax, commonly referred to as the "Restaurant Tax," took effect on October 1, 2019. This tax was established at a rate of 1.5% of the gross sales of prepared food and beverages. During the initial two years of tax collection, the revenue exceeded a statutory limit of \$700,000 for occupation taxes enacted after 2014. The enabling ordinance, approved by the City Council, directed a biennial review of the tax following its implementation.

Subsequently, the restaurant tax underwent evaluation as part of the Long-Range Financial Forecast (LRFF) process. It was identified as a significant funding source, capable of helping manage the challenges posed by growth. Specifically, the tax revenue stems from the expanding number of restaurants, drinking establishments, tourism, and patrons. By sharing the costs of increased service demands and infrastructure repairs with non-residents who contribute to this growth, the tax revenue plays a crucial role.

The LRFF also highlighted the need for additional money in the General Fund to address the anticipated widening gap between revenue and expenditures. Although there was consideration to raise the tax rate to 2.5%, mirroring neighboring cities like Ralston and Omaha, this proposal failed in the 2022 general election. Consequently, the City Council adjusted the tax rate to 1% in mid-FY23 to align with state statutes.

Staff will continue to monitor the restaurant tax, recognizing its significance as a revenue source primarily funded by non-residents. As the City's economy grows, this tax supports essential services and infrastructure maintenance and has the potential to serve as a mechanism for property tax relief. It remains crucial for the City to explore opportunities to remove restrictions on revenue replacement sources, especially given the unpredictable nature of property tax relief measures proposed by the Governor and legislators.

**Restaurant Tax with Cap vs Without Cap**  
**Exhibit 24**



## Revenues

### Gross Revenue Tax

Another important source of revenue for the City is the Gross Revenue Tax. The Gross Revenue Tax includes franchise fees and occupation taxes (*excluding Hotel Tax & Restaurant Tax*) which are established by franchise agreements and the Master Fee Ordinance.

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

The Gross Revenue Tax FY24 YEE is expected to come in at the budgeted \$848K.

### Gross Revenue Tax Collected

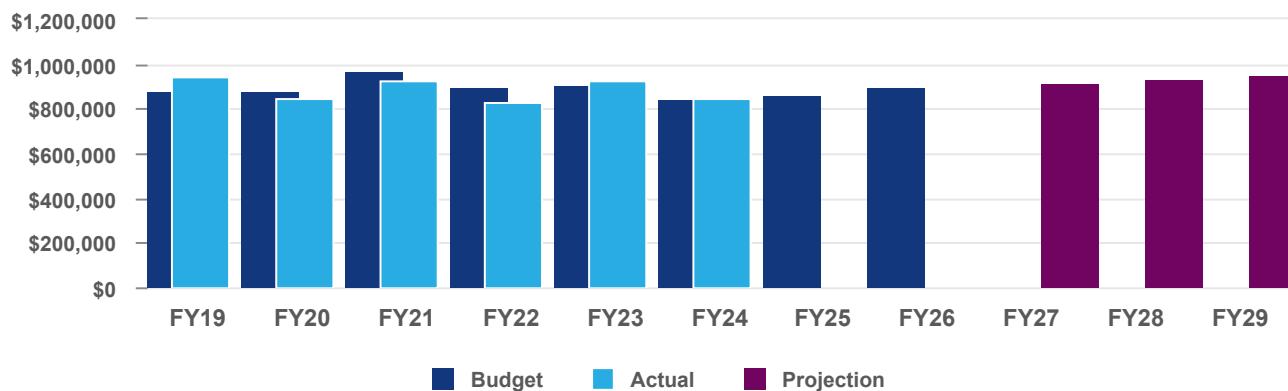
Exhibit 25

Fiscal Year	Budget	Actual
FY19	882,000	940,128
FY20	883,900	849,977
FY21	970,600	930,395
FY22	898,547	825,497
FY23	905,357	930,395
*FY24	848,323	848,216
<b>FY25</b>	<b>868,166</b>	—
<b>FY26</b>	<b>898,311</b>	—
FY27 Projection	916,483	—
FY28 Projection	935,207	—
FY29 Projection	954,500	—

\*FY24 is a year-end estimate

### Gross Revenue Taxes Budget vs. Actual

Exhibit 26



# General Fund

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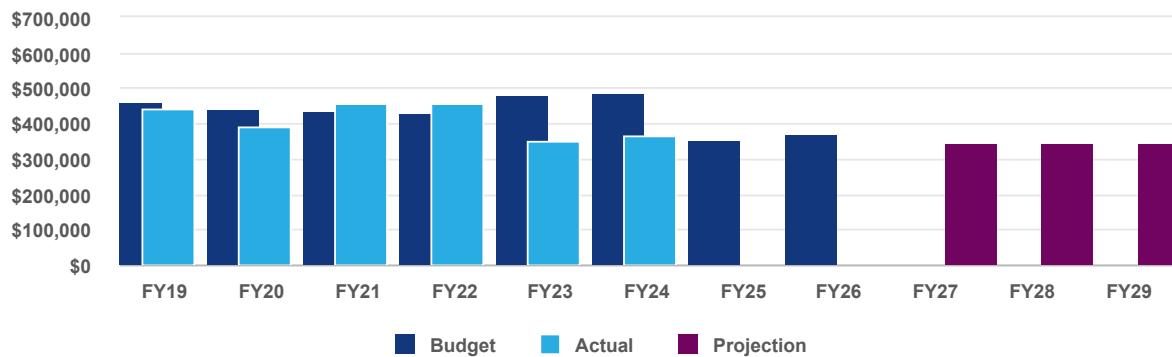
## Revenues

### Licenses & Permits

Licenses and permits are used by the City as a means of monitoring the safety of certain activities such as the sale of alcohol, building construction, contractor licensing, rental housing unit inspection, etc. The FY24 YEE revenue projection of \$365K reflects a 25% decrease over the budgeted amount of \$489K, which is the result of decreased building associated permits. FY23 included larger projects such as The Astro, The Link, Parking Garage #2, Smash Park, the PayPal building remodels for Kiewit, and the retail commercial center adjacent to Embassy Suites.

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

**Licenses & Permits Budget vs. Actual**  
Exhibit 27



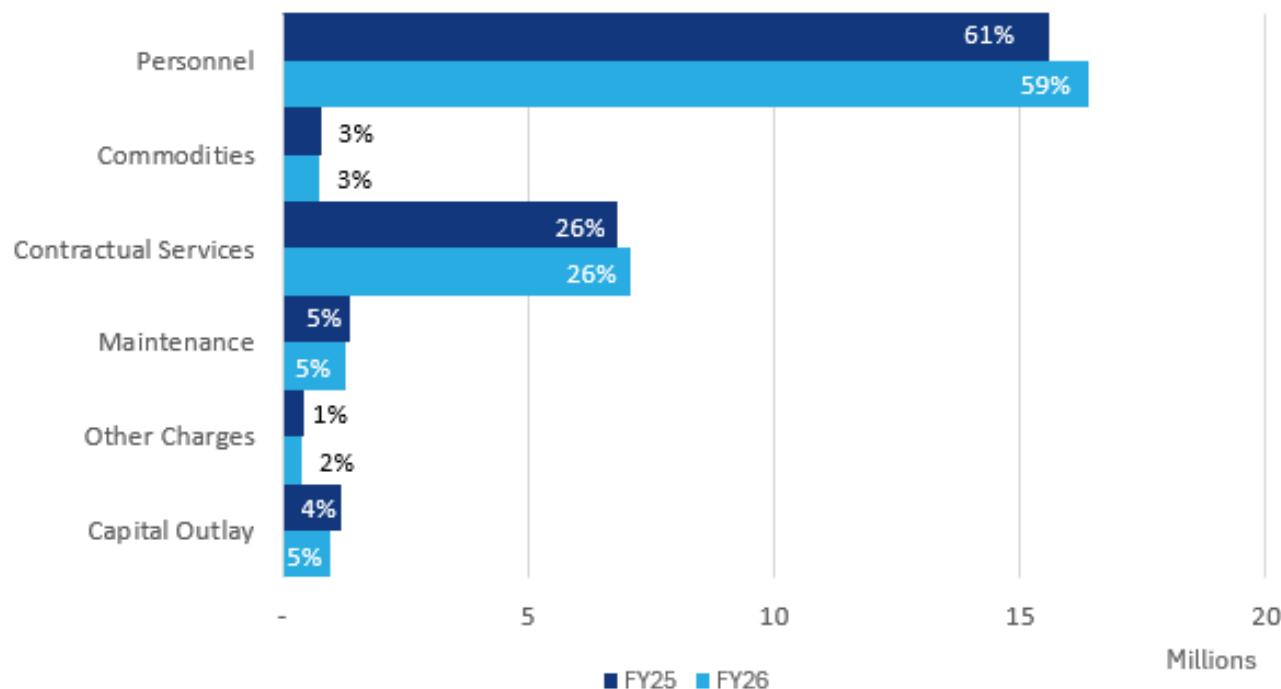
## Expenditures

Expenditures, including capital purchases of \$1.2M, recommended in the FY25 budget total \$26.3M, which is an increase of \$1.6M (7%) over the FY24 budget. The proposed expenditures for FY26 reflect a 2% increase over FY25 to \$26.9M. The majority of the changes are related to personnel expenditures and capital outlay purchases associated with growth. In both FY25 and FY26, expenditures less capital outlay funded by other sources do not exceed revenues. Details of major expenditure categories are summarized and discussed in the following sections.

### Expenditure Detail

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
Personnel	13,988,650	11,986,886	15,003,255	13,398,660	15,583,575	16,371,178	17,317,253	18,275,154	19,495,988
Commodities	751,905	651,646	727,738	794,735	754,623	755,375	741,342	705,273	755,081
Contractual Services	6,038,630	5,968,500	6,113,499	6,106,508	6,916,246	7,352,659	7,765,824	8,277,231	8,810,755
Maintenance	947,487	924,899	1,069,548	1,269,378	1,462,159	1,203,041	1,178,836	1,214,595	1,239,527
Other Charges	322,198	371,343	319,622	349,080	440,469	392,200	355,927	405,053	399,615
Capital Outlay	1,368,510	896,272	1,478,500	1,378,977	1,164,400	871,594	1,481,296	1,474,050	1,372,168
<b>Total Expenditures</b>	<b>23,417,380</b>	<b>20,799,546</b>	<b>24,712,162</b>	<b>23,297,337</b>	<b>26,321,471</b>	<b>26,946,047</b>	<b>28,840,479</b>	<b>30,351,355</b>	<b>32,073,134</b>

FY25 & FY26 Expenditures by Category  
Exhibit 27



# General Fund

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## Expenditures

### Personnel Services

#### Salaries

Personnel services include expenditures for salaries, wages, and related employee benefits which account for approximately 59% of the General Fund expenditures and are proposed to increase \$580K (4%) in FY25 and \$787.6K (5%) in FY26.

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

All employees not covered by a collective bargaining agreement are in a performance-based compensation system. In FY25, the budget includes \$282K based on an average 3.5% increase. The actual FY25 compensation rates will be updated in the first reading of the budget. In FY26, an average salary increase of 3.75% or \$310K was utilized for budget purposes. Actual data from performance reviews will be updated and incorporated as part of an amended FY26 budget. Health benefits are projected to increase 10%.

In FY24, a compensation study was conducted. The result of the study will be presented to the Mayor and Council on July 2nd. The study adjustments are recommended to be made in FY25, which will place all employees in the appropriate pay grade. This results in additional increases of \$305K in FY25.

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

Payroll costs cover 137 full-time positions as well as 68 part-time positions. Staffing requests for FY25 and FY26 are listed in Exhibit 29.

#### Department Requests For Personnel Additions (Salaries & Benefits)

##### *Exhibit 29*

Position	Department / Division	Request	Grade	FY25	FY26	Recommended
Assistant Events Coordinator	The Link	FY25 change existing part-time position to a full time position	F	36,450	37,544	Yes
*IT Technician	IT	FY25 New Position	J	44,157	78,242	Yes
*Civil Engineer	PW Admin	FY25 New Position	L	49,500	89,250	Yes
<b>Total Recommended</b>				<b>130,107</b>	<b>205,036</b>	

\* Anticipated start date April 2025

All staffing requests are recommended. This will result in increases of \$130K in FY25 and \$205K in FY26. Additional detail regarding the position requests can be found in Appendix R.

## Expenditures

### Insurance

Currently, all employees who elect to participate in the City's group health/dental insurance pay a portion of the premium. Employees who elect single coverage pay 10% of the cost of that premium, and employees who elect any tier of benefit other than single coverage pay 20% of the cost of that premium. The employee's contribution is calculated on a combination of the Medica payment and the City's deductible liability.

A 10% increase in health and dental insurance premiums is projected in FY25 and FY26 and in the out years.

The City provides two network choices within Medica (National Choice and CHI Network). Within each of the networks, there are four tiers (Single; Employee/Child; Employee/Spouse; and Family). The CHI Network only covers Nebraska CHI providers. Whereas, the National Choice Network covers multiple providers across the country. The chart below provides an average cost per tier for health insurance.

### Current Health Insurance Costs

Exhibit 30

#### CHI Network Health Insurance Costs

Coverage	EE Portion of Premium	City Funded	Employee Funded	Total Coverage Cost	Employees Enrolled (99)
Employee + Child	20%	10,131.94	2,532.98	12,664.92	8
Employee + Spouse	20%	11,868.86	2,967.22	14,836.08	5
Family	20%	16,790.11	4,197.53	20,987.64	12
Single	10%	6,513.48	723.72	7,237.20	20

#### National Choice Network Health Insurance Costs

Employee + Child	20%	12,664.99	3,166.25	15,831.24	6
Employee + Spouse	20%	14,836.03	3,709.01	18,545.04	8
Family	20%	20,987.71	5,246.93	26,234.64	16
Single	10%	8,141.80	904.64	9,046.44	24

### Commodities

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

The annual growth assumption used for commodity budgeting is 3%. The FY25 increase is 4% (\$27K) because of the increased cost of police uniforms and a one-time purchase of red dot sights for all police-issued firearms in FY25.

The FY26 recommendation remains the same as the prior year recommendation.

# General Fund

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## Expenditures

### Contractual Services

Contractual services include expenditures with outside entities for professional services, technical services, rents and leases, utilities, communications, travel and training, and repairs and maintenance. The annual growth assumption generally used for contractual services is 3%-5%. For FY25, contractual services are budgeted to increase by 13.1% (\$803K) over FY24 and 6.3% (\$436K) in FY26. The fire contract is projected to increase by 8% (\$252K) in FY25 and 7% (\$237K) in FY26 based on current projections for personnel services and other expenditures along with estimated valuations.

Contractual services account for 27% of the General Fund expenditure budget. A list of the City's current contracts can be found in Appendix F.

Travel and training recommended for FY25 is (\$311K), a 11.9% increase over the FY24 budget. This increase is driven by increased travel cost. For FY26, the increase is \$14K, a 5% increase over FY25. Additional information can be found in Appendix P.

With regard to utilities, providers have indicated various increase amounts ranging from 3-5%. Assumptions for all utilities can be found in Appendix E.

### Maintenance

Maintenance activities are necessary to preserve as long as possible the original condition of an asset or resource while compensating for normal wear and tear. Maintenance accounts for about 6% of the General Fund budget. The growth assumption used for maintenance is 3.7%. The recommended maintenance budget increase is \$393K (37%) in FY25 over the FY24 budget. The main driver for this increase is in Streets for traffic signs and signals. Based on historical repairs and age of the traffic lights, a decision was made to build in an emergency fund for the repair of traffic signals. Storm and wind damage can quickly add up to thousands of dollars. In order to maintain our current lights, we have set up a \$75K contingency for emergencies. This contingency along with scheduled repair of street lights at 125th and Southport, 84th and Parkview make up \$163K of the increase. We project a \$30K increase in the cost of repairing and maintaining our city vehicles. Additional increases include: a new roof for salt storage and roof repair at City Hall, and the cost to repair and maintain aging buildings totaling \$60K. General street repairs, park grounds upkeep, building maintenance and computer repair make up the balance of this increase.

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

### Other Charges

Other charges are expenses which do not logically fall into any of the scheduled accounts and make up approximately 1.8% or less of the General Fund budget. Other charges in FY25 increase from the FY24 budget by \$121K. The Police Department accounts for \$60K of the increase driven by reimbursable grant related spending and increased ammunition cost. There is another \$30K for a server migration to the cloud, \$3K for makerspace upgrades at the Library, and \$3K for AEDs for the three buses.

### Capital Outlay

Capital outlay includes expenditures that result in the acquisition of, or additions to, capital assets. To be classified as capital outlay, an item must generally have an expected life of more than five years and a cost equal to or greater than \$10,000, the capitalization threshold for vehicles and equipment. The FY25 budget

## FY25 -FY26

includes \$1.2M for capital outlay purchases and \$0.9M in FY26. FY25 Capital Outlay includes \$270K for a Wheel Loader that will be funded out of the Qualified Sinking Fund, \$175K for a new roof at the Police Station that is being paid by insurance money held on reserve and carried over from FY24 of \$70K. Adjusting these out takes FY25 Capital Outlay down to \$750K. FY26 Capital Outlay includes \$350K for a Dump Truck that will be funded out of the Qualified Sinking Fund. Adjusting that out takes the FY26 Capital Outlay down to \$633K. This recommended budget includes no bank financing for capital outlay purchases. A complete list of capital outlay requests can be found in the Capital Outlay section beginning on page 165.

### FY25 - FY26 Biennial Budget

The FY24 ending fund balance and operating reserve provides a strong starting point for the FY25 - FY26 Biennial Budget. Sales tax revenue continues to grow at a steady pace driven by construction and new business to the City. The hotel tax revenue will also grow over the next two years with addition of hotel rooms in the City.

Looking ahead to FY25, completion of The Astro and The Link in City Centre has lead to continued growth in that area. With FY25 being the first full year of The Astro, the City is looking forward to growth in sales tax and general business occupation tax (GBOT) to help maintain the new infrastructure including The Link and the parking garages.

The FY24 ending fund balance is anticipated to be strong, which is important as the next five years, from FY25 to FY29, show an average annual \$2.6M drawdown of the fund balance. At this inflection point in fund balance growth, it is very important to consider maintaining and growing sources of revenue to offset this trajectory. Maintaining the property tax levy at the current .50 General Fund levy will be required. It is also vital to substantially increase revenue.

The sales tax incentive rebate reserve removes 3% from the operating reserve. As the drawdown of fund balance continues through the forecast period, this set-aside becomes a significant portion of the remaining fund balance and reduces the amount available for operations in a fiscal year.

Growth is expected in sales tax, GBOT and hotel tax revenues resulting from increased economic activity.

### FY25 Budget

#### Revenues

Revenues for the proposed FY25 budget are estimated at \$25.9M, which reflects a increase of 7% over the FY24 budget. The majority of the increase coming from property tax, sales tax and interest income.

#### Expenditures & Capital Outlay

Operating & Capital Expenditures in FY25 are recommended to be \$26.3M, which reflects a growth of (7%) over FY24. FY25 expenditures less capital outlay funded by other sources is \$25.9M. The expenditures contain three (3) new positions in Public Works, Recreation and IT.

As identified in the Appendix E, growth assumptions were used for the non-personnel services expenditure categories. In some cases, the request differs from the base assumptions because of specific parameters. For example, the standard growth assumption used for commodities is 3.7% and the recommended increase is 4%. The additional increase over the FY24 budget is a result of one-time expenditures associated with outfitting police officers and purchasing computers scheduled for replacement.

# General Fund

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## FY25 - FY26

### FY25 - FY26

#### Transfers

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

##### In

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

##### Out

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

#### Fund Balance

The General Fund budget projects an ending fund balance of \$16.0M in FY25, which is a \$3.3M increase from the FY24 budget of \$12.6M. The FY25 projected fund balance constitutes a 63% reserve which includes \$0.8M reserved for sales tax incentive rebates. The result leaves a 60% operating reserve. Current policy states the City will maintain reserve of up to 20% of operating expenditures.

Based on feedback from the long-range financial forecast and strategic planning, staff worked tirelessly to come up with a balanced budget in which expenditures did not exceed revenues. This took many hours and collaboration between departments to determine what was needed to maintain current service levels. The FY25, revenue exceeds expenditures and capital outlay (adjusted for funding outside of the current year's revenue) by \$11K, resulting in a balanced budget. Net transfers from and to other funds will draw down the fund balance by an additional \$1.1M, capital outlay funded out of the reserve and carryover from FY24 draw the reserve down another \$245K resulting in a total drawdown of fund balance by \$1.3M. However, budgeted reserves for FY25 exceed FY24 budgeted reserves by 14%.

### FY26 Budget

#### Revenues

Revenues for the recommended FY26 budget are conservatively projected at \$26.6M, which reflects a 3% increase over FY25. The \$704K increase is primarily due to 2.8% anticipated growth in property tax and 3.6% growth in sales tax. This accounts for \$575K of the growth. State revenue and hotel occupation tax each increase 5%.

#### Expenditures & Capital Outlay

The recommended expenditures and capital outlay for FY26 are projected to be \$26.9M, reflecting a 2% increase over the recommended FY25. FY26 expenditures less capital outlay funded by other sources is \$26.6M.

#### Transfers

Transfers recommended in FY26 total \$1.0M, which is a \$190,732 increase over FY25.

##### In

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

FY25 - FY26

## Out

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

## Fund Balance

The ending fund balance for FY26 is projected to be \$14.6M, which is a decrease of \$1.4M from FY25. The projected fund balance results in a 56% reserve which includes \$750K reserved for sales tax incentive rebates. The result leaves a 53% operating reserve. This is a drop in the reserve of 12%. Current policy states the City will maintain reserve of up to 20% of operating expenditures.

In FY26, revenues and expenditures and capital outlay (adjusted for funding for other sources) break even resulting in a balanced budget. Net transfers, however, draw down the fund balance by \$1.4M. The net fund reserve at the end of the FY25-FY26 budget is 7% more than FY24 budgeted reserve.

## Fund Balance

One of the objectives of the long-range financial forecast is to maintain an acceptable fund balance. The recommended FY25 and FY26 budgets maintain fund balances of \$16.0M (63%) and \$14.6M (56%) operating reserve respectively. The total fund balance, however, includes \$750K earmarked for incentive rebates.

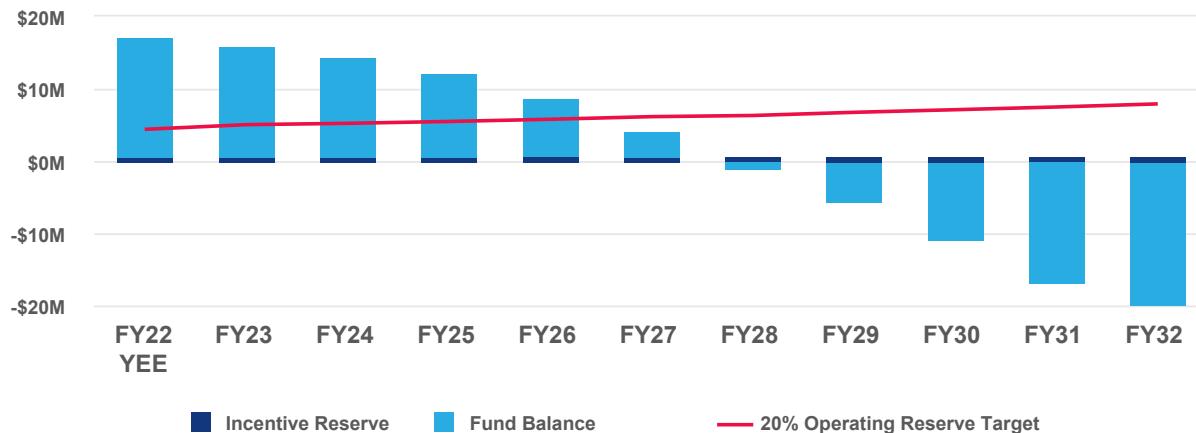
Excluding this amount from the fund balance leaves operating reserves of 60% in FY25 and 53% in FY26. The City's policy is to maintain a fund balance of up to 20% of operating expenditures.

While the budget is break even from the perspective of revenues less expenditures, the demand on transfers out draws an additional \$1.1M from the fund balance in FY25 and \$1.4M in FY26 primarily because of EDP and QSF transfers. The projected operating reserve in FY29 is projected to be 14%.

This is why increasing the revenue stream is so important to the financial sustainability of City operations. The immediate years draw down cash balances as operation activity increases to support completion of development projects.

An operating reserve at the target level of 20% or above contributes to a favorable bond rating as reserves exist to maintain financial stability in an economic downturn. This provides assurance that debt service payment obligations will be met.

General Fund Balance & Incentive Reserve  
Exhibit 31



# General Fund

## Detail

### Budget

				Recommended					
	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Budget	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Beginning Fund Balance</b>	<b>16,472,172</b>	<b>14,997,667</b>	<b>16,902,107</b>	<b>17,223,280</b>	<b>15,956,108</b>	<b>14,577,858</b>	<b>12,322,988</b>	<b>8,699,952</b>	
<b>Revenues</b>									
Property Tax	11,669,148	11,031,462	11,996,493	12,168,926	12,635,598	12,993,602	13,362,557	13,742,799	14,134,675
Sales Tax	4,917,452	5,269,081	5,562,691	6,095,957	6,069,551	6,286,585	6,510,998	6,743,041	6,982,974
Payments in Lieu of Taxes	202,989	177,932	209,079	209,079	215,350	221,811	228,465	235,319	242,378
State Revenue	2,101,008	2,154,497	2,199,941	2,281,127	2,308,133	2,421,657	2,540,795	2,665,827	2,797,043
Occupation and Franchise Taxes	905,357	930,395	848,323	848,216	868,166	898,311	916,483	935,207	954,500
Hotel Occupation Tax	1,035,000	1,080,860	1,089,450	1,089,450	1,154,817	1,224,106	1,273,070	1,323,993	1,376,953
Licenses and Permits	481,456	348,404	488,869	365,051	372,741	389,137	389,137	389,137	388,937
Interest Income	26,300	381,025	21,625	433,697	439,388	372,417	200,000	150,000	100,000
Recreation Fees	169,950	196,531	169,950	169,975	179,457	196,181	197,095	223,310	423,712
Special Services	20,500	23,848	20,500	20,500	20,500	20,500	20,500	20,500	20,500
Grant Income	245,910	118,355	195,752	450,752	414,000	334,000	334,000	84,000	84,000
Restaurant Tax	2,090,525	988,795	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Parking Garage Fees	100,717	102,946	392,853	253,266	301,746	321,846	351,949	352,054	352,161
Miscellaneous	358,294	234,119	293,750	220,332	212,993	216,519	218,560	246,876	223,942
<b>Total Revenues</b>	<b>24,324,606</b>	<b>23,038,249</b>	<b>24,189,276</b>	<b>25,306,328</b>	<b>25,892,440</b>	<b>26,596,672</b>	<b>27,243,609</b>	<b>27,812,061</b>	<b>28,781,776</b>
<b>Expenditures</b>									
Personnel Services	13,988,650	11,986,886	15,003,255	13,398,660	15,583,575	16,371,178	17,317,253	18,275,154	19,495,988
Commodities	751,905	651,646	727,738	794,735	754,623	755,375	741,342	705,273	755,081
Contractual Services	6,038,630	5,968,500	6,113,499	6,106,508	6,916,246	7,352,659	7,765,824	8,277,231	8,810,755
Maintenance	947,487	924,899	1,069,548	1,269,378	1,462,159	1,203,041	1,178,836	1,214,595	1,239,527
Other Charges	322,198	371,343	319,622	349,080	440,469	392,200	355,927	405,053	399,615
Capital Outlay	1,368,510	896,272	1,478,500	1,378,977	1,164,400	871,594	1,481,296	1,474,050	1,372,168
<b>Total Expenditures</b>	<b>23,417,380</b>	<b>20,799,546</b>	<b>24,712,162</b>	<b>23,297,337</b>	<b>26,321,471</b>	<b>26,946,047</b>	<b>28,840,479</b>	<b>30,351,355</b>	<b>32,073,134</b>
<b>Revenues Less Expenditures</b>	<b>907,226</b>	<b>2,238,703</b>	<b>(522,886)</b>	<b>2,008,990</b>	<b>(429,031)</b>	<b>(349,375)</b>	<b>(1,596,870)</b>	<b>(2,539,294)</b>	<b>(3,291,359)</b>

### Budget (Continued)

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
<b>Transfers In (Out)</b>									
Lottery Fund	223,100	223,100	15,044	15,044	—	—	—	—	—
Economic Development Fund	—	—	—	—	—	—	—	—	—
Off-Street Parking Fund	300,000	298,669	—	1,141,349	—	—	—	—	—
Qualified Sinking Fund	—	—	—	—	270,000	350,000	—	—	—
SID Transfer	—	—	—	—	—	—	—	—	—
(Debt Service Fund)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
(Capital Improvement Fund)	—	—	—	—	(277,230)	—	—	—	—
(Economic Development Fund)	(1,034,681)	(1,034,681)	(1,006,574)	(1,006,574)	(330,912)	(878,874)	(158,000)	(583,743)	(630,088)
(Off-Street Parking Fund)	(895,855)	(895,855)	(437,636)	(437,636)	—	—	—	—	—
(Qualified Sinking Fund)	(100,000)	(100,000)	(100,000)	(1,100,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
(Police Academy)	—	—	—	—	—	—	—	—	—
<b>Net Transfers In (Out)</b>	<b>(1,807,436)</b>	<b>(1,808,767)</b>	<b>(1,829,166)</b>	<b>(1,687,817)</b>	<b>(838,142)</b>	<b>(1,028,874)</b>	<b>(658,000)</b>	<b>(1,083,743)</b>	<b>(1,130,088)</b>
<b>Change In Fund Balance</b>	<b>(900,210)</b>	<b>429,935</b>	<b>(2,352,052)</b>	<b>321,173</b>	<b>(1,267,173)</b>	<b>(1,378,249)</b>	<b>(2,254,870)</b>	<b>(3,623,037)</b>	<b>(4,421,447)</b>
<b>Ending Fund Balance</b>	<b>14,796,733</b>	<b>16,902,107</b>	<b>12,645,615</b>	<b>17,223,280</b>	<b>15,956,108</b>	<b>14,577,858</b>	<b>12,322,988</b>	<b>8,699,952</b>	<b>4,278,505</b>
General Fund Reserve %	67%	85%	54%	79%	63%	56%	45%	30%	14%
Target Operating Reserve %	20%	20%	20%	20%	20%	20%	20%	20%	20%
<b>Over (Under) Target</b>	<b>47%</b>	<b>65%</b>	<b>34%</b>	<b>59%</b>	<b>43%</b>	<b>36%</b>	<b>25%</b>	<b>10%</b>	<b>(6%)</b>

### Sales Tax Incentive Refund Reserve

Beginning Balance	1,885,542	988,711	1,885,542	586,535	750,001	750,001	750,001	750,001	750,001
Contribution to Reserve	750,000	(671,515)	(1,000,000)	(896,831)	(1,000,000)	(750,000)	(750,000)	(750,000)	(750,000)
Reserve Used	(750,000)	750,000	1,000,000	896,831	1,000,000	750,000	750,000	750,000	750,000
<b>Ending Balance</b>	<b>1,885,542</b>	<b>586,535</b>	<b>1,885,542</b>	<b>750,001</b>	<b>750,001</b>	<b>750,001</b>	<b>750,001</b>	<b>750,001</b>	<b>750,001</b>

### Available Fund Balance

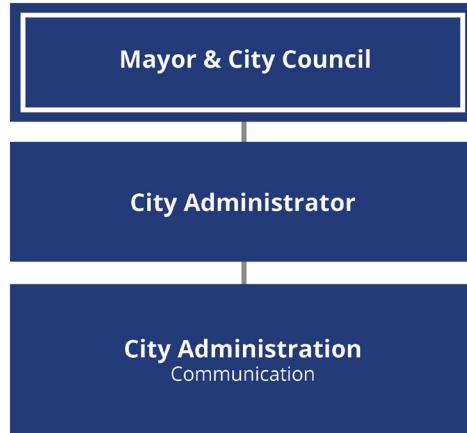
Available Fund Balance	12,911,191	16,315,572	10,760,073	16,473,279	15,206,107	13,827,857	11,572,987	7,949,951	3,528,504
Reserve % Excluding Sales Tax Reserve	59%	82%	46%	75%	60%	53%	42%	28%	11%
Impact of Sales Tax Reserve	9%	3%	8%	3%	3%	3%	3%	3%	2%
Target Operating Reserve %	20%	20%	20%	20%	20%	20%	20%	20%	20%
<b>Over (Under) Target</b>	<b>39%</b>	<b>62%</b>	<b>26%</b>	<b>55%</b>	<b>40%</b>	<b>33%</b>	<b>22%</b>	<b>8%</b>	<b>(9%)</b>

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# Departmental Summaries



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### Overview

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

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## Mayor & City Council



### Overview

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

### FY23-FY24 Highlights

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

### Budget & Initiatives

The FY25 Mayor and City Council budget reflects a 14.6% increase in expenditures as compared to FY24. The FY26 budget reflects an additional increase of 4.4%. This budget draft includes a pay increase for the Mayor and City Council members as salaries for elected officials can only be increased during a general election year. The last time the elected representatives received an increase was in 2017. The proposed new annual wages are \$19,600 for the Mayor and \$9,800 for City Councilmembers. These new proposed wages are below the average compensation of the comparable first-class cities in our area. This increase also is below the rate of inflation experienced since 2017 which is 28% according to the US Bureau of Labor Statistics.

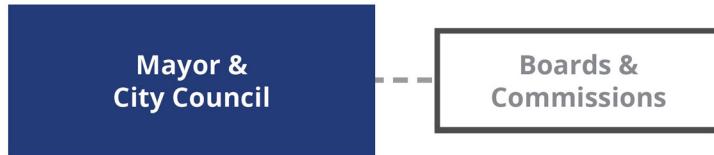
# Executive

## Mayor & City Council

### Expenditure Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Personnel Services</b>									
0102 - Salaries - Part Time	80,000	80,061	80,000	79,999	98,000	98,000	98,000	98,000	106,000
0104 - FICA	6,258	6,262	6,258	6,258	7,635	7,635	7,635	7,635	8,261
0110 - Car Allowance	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
0110 - Phone Allowance	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080
<b>Subtotal</b>	<b>89,138</b>	<b>89,203</b>	<b>89,138</b>	<b>89,137</b>	<b>108,515</b>	<b>108,515</b>	<b>108,515</b>	<b>108,515</b>	<b>117,141</b>
<b>Commodities</b>									
0201 - Office Supplies	1,800	1,795	1,800	2,800	1,800	1,800	1,845	1,891	1,938
0203 - Food Supplies	200	—	200	200	1,500	1,500	1,538	1,576	1,615
0204 - Wearing Apparel	1,000	—	1,000	1,000	1,000	1,000	1,025	1,051	1,077
<b>Subtotal</b>	<b>3,000</b>	<b>1,795</b>	<b>3,000</b>	<b>4,000</b>	<b>4,300</b>	<b>4,300</b>	<b>4,408</b>	<b>4,518</b>	<b>4,631</b>
<b>Contractual Services</b>									
0301 - Postage	400	525	400	400	400	400	440	484	532
0308 - Legal Advertising	6,500	4,830	6,500	6,500	6,500	6,500	6,663	6,829	7,000
0309 - Printing	500	—	500	500	3,500	500	3,588	513	3,677
0310 - Dues And Subscriptions	51,310	52,429	51,655	52,100	54,625	57,625	58,235	58,335	58,850
0311 - Travel	6,360	4,812	8,808	5,500	8,082	8,220	8,740	8,740	8,740
0313 - Training	3,780	2,347	3,780	3,780	11,940	4,440	3,725	3,725	11,250
0314 - Other Contractual Services	33,200	10,373	24,007	24,007	23,822	43,146	25,858	46,286	27,430
0321 - Legal-Professional Service	20,000	7,523	20,000	20,000	20,000	20,000	20,000	20,000	20,000
<b>Subtotal</b>	<b>122,050</b>	<b>82,837</b>	<b>115,650</b>	<b>112,787</b>	<b>128,869</b>	<b>140,831</b>	<b>127,249</b>	<b>144,911</b>	<b>137,479</b>
<b>Other Charges</b>									
0505 - Other Charges	20,300	12,234	18,300	16,379	17,550	17,050	17,834	17,625	18,423
<b>Subtotal</b>	<b>20,300</b>	<b>12,234</b>	<b>18,300</b>	<b>16,379</b>	<b>17,550</b>	<b>17,050</b>	<b>17,834</b>	<b>17,625</b>	<b>18,423</b>
<b>Total Expenditures</b>	<b>234,488</b>	<b>186,069</b>	<b>226,088</b>	<b>222,303</b>	<b>259,233</b>	<b>270,696</b>	<b>258,005</b>	<b>275,568</b>	<b>277,672</b>

## Boards & Commissions



### Overview

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

### FY23-FY24 Highlights

#### Board of Adjustment

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

#### Board of Health

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

#### Citizen Advisory Review (CAR) Committee

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

#### Civil Service Commission

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

#### Library Advisory Board

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

#### Parks & Recreation Advisory Committee

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

# Executive

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## Boards & Commissions

### **Personnel Board**

The Personnel Board met once in FY23 and FY24.

### **Planning Commission**

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

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

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

## Boards & Commissions

### Expenditure Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Commodities</b>									
0201 - Office Supplies	165	204	170	170	220	220	226	231	237
<b>Subtotal</b>	<b>165</b>	<b>204</b>	<b>170</b>	<b>170</b>	<b>220</b>	<b>220</b>	<b>226</b>	<b>231</b>	<b>237</b>
<b>Contractual Services</b>									
0301 - Postage	96	1	97	97	50	50	51	53	54
0308 - Legal Advertising	850	1,715	850	850	1,000	1,000	1,934	2,080	2,236
0309 - Printing	300	—	306	306	300	300	308	315	323
0311 - Travel	2,533	661	1,562	500	2,604	2,604	822	883	950
0313 - Training	1,750	—	1,200	500	1,505	1,505	—	—	—
0321 - Legal-Professional Service	1,000	1,345	1,000	400	1,000	1,000	1,025	1,051	1,077
<b>Subtotal</b>	<b>6,529</b>	<b>3,721</b>	<b>5,015</b>	<b>2,653</b>	<b>6,459</b>	<b>6,459</b>	<b>4,139</b>	<b>4,382</b>	<b>4,640</b>
<b>Other Charges</b>									
0505 - Other Charges	460	449	483	300	400	400	558	600	645
<b>Subtotal</b>	<b>460</b>	<b>449</b>	<b>483</b>	<b>300</b>	<b>400</b>	<b>400</b>	<b>558</b>	<b>600</b>	<b>645</b>
<b>Total Expenditures</b>	<b>7,154</b>	<b>4,374</b>	<b>5,668</b>	<b>3,123</b>	<b>7,079</b>	<b>7,079</b>	<b>4,923</b>	<b>5,213</b>	<b>5,523</b>

# Executive

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## City Administration Overview



*Formerly titled:*

<sup>1</sup>*Assistant City Administrator/Director of Community Services*

<sup>2</sup>*Communication Manager*

<sup>3</sup>*Communication Specialist*



*Formerly titled:*

*<sup>1</sup>Assistant City Administrator/Director of Community Services*

### Overview

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

### FY23-FY24 Highlights

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

# Executive

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## City Administration

### Budget & Initiatives

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

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

## Expenditure Summary

					Recommended				
					FY24	Year-End	FY27	FY28	FY29
	FY23	FY23	FY24		Budget	Budget	Projected	Projected	Projected
<b>Personnel Services</b>									
0101 - Salaries - Full Time	454,917	455,966	467,826	478,130	491,661	503,306	515,386	527,920	540,924
0103 - Salaries - Overtime	2,075	1,476	2,153	2,423	2,234	2,318	2,405	2,495	2,588
0104 - FICA	33,618	33,049	34,630	33,897	37,149	38,046	38,977	39,789	40,395
0105 - Insurance Charges	36,099	34,325	40,496	36,736	39,771	43,670	47,958	52,673	57,859
0107 - Pension	17,008	10,403	17,644	18,036	18,837	19,541	20,271	21,028	21,814
0108 - Police/Icma/ Other Pension Exp	18,801	19,200	19,491	19,953	19,953	19,953	19,953	19,953	19,953
0110 - Car Allowance	4,560	4,800	4,560	4,800	4,800	4,800	4,800	4,800	4,800
0110 - Phone Allowance	360	360	360	360	360	360	360	360	360
<b>Subtotal</b>	<b>567,438</b>	<b>559,579</b>	<b>587,161</b>	<b>594,334</b>	<b>614,765</b>	<b>631,993</b>	<b>650,109</b>	<b>669,018</b>	<b>688,694</b>
<b>Commodities</b>									
0201 - Office Supplies	7,070	4,816	7,141	5,000	6,000	6,000	6,150	6,304	6,461
0202 - Book & Periodical-Net Dam/ Loss	606	470	612	500	615	615	630	646	662
0203 - Food Supplies	404	—	408	—	—	—	—	—	—
<b>Subtotal</b>	<b>8,080</b>	<b>5,286</b>	<b>8,161</b>	<b>5,500</b>	<b>6,615</b>	<b>6,615</b>	<b>6,780</b>	<b>6,950</b>	<b>7,124</b>
<b>Contractual Services</b>									
0301 - Postage	404	856	408	1,000	920	920	943	967	991
0308 - Legal Advertising	2,000	3,527	2,020	1,500	3,000	3,000	3,075	3,152	3,231
0309 - Printing	808	1,524	816	816	1,000	1,000	1,025	1,051	1,077
0310 - Dues And Subscriptions	7,400	5,463	7,447	7,000	8,250	8,250	8,456	8,668	8,884
0311 - Travel	2,570	794	15,470	13,000	4,462	9,800	9,298	9,642	9,998
0313 - Training	16,500	1,461	22,500	15,000	20,500	25,000	18,123	18,576	19,041
0314 - Other Contractual Services	15,000	200	15,000	15,000	15,000	15,000	15,000	15,000	15,000
0321 - Legal-Professional Service	112,000	108,093	112,000	90,000	112,000	112,000	114,800	117,670	120,612
<b>Subtotal</b>	<b>156,682</b>	<b>121,917</b>	<b>175,661</b>	<b>143,316</b>	<b>165,132</b>	<b>174,970</b>	<b>170,720</b>	<b>174,725</b>	<b>178,834</b>
<b>Maintenance</b>									
0412 - Other Maintenance	—	—	—	—	—	—	—	—	—
<b>Subtotal</b>	<b>—</b>								
<b>Other Charges</b>									
0505 - Other Charges	13,400	12,577	13,534	13,000	14,000	14,000	15,410	16,571	17,820
<b>Subtotal</b>	<b>13,400</b>	<b>12,577</b>	<b>13,534</b>	<b>13,000</b>	<b>14,000</b>	<b>14,000</b>	<b>15,410</b>	<b>16,571</b>	<b>17,820</b>
<b>Total Expenditures</b>	<b>745,600</b>	<b>699,359</b>	<b>784,517</b>	<b>756,150</b>	<b>800,512</b>	<b>827,578</b>	<b>843,020</b>	<b>867,265</b>	<b>892,471</b>





*Formerly titled:*

<sup>1</sup>Communication Manager  
<sup>2</sup>Communication Specialist

### Overview

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

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

### FY23-FY24 Highlights

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

# Executive

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## Communication

### Budget & Initiatives

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

## Expenditure Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Personnel Services</b>									
0101 - Salaries - Full Time	148,680	145,085	152,181	153,390	160,615	166,638	172,887	179,370	186,097
0102 - Salaries - Part Time	—	—	—	—	—	—	—	—	—
0104 - FICA	11,447	10,745	11,715	11,232	12,360	12,821	13,299	13,795	14,310
0105 - Insurance Charges	18,164	18,550	19,993	19,935	21,583	23,713	26,056	28,632	31,465
0107 - Pension	8,858	5,381	9,188	9,345	9,695	10,056	10,431	10,820	11,223
0110 - Car Allowance	960	960	960	960	960	960	960	960	960
0110 - Phone Allowance	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
<b>Subtotal</b>	<b>189,551</b>	<b>182,160</b>	<b>195,477</b>	<b>196,302</b>	<b>206,653</b>	<b>215,629</b>	<b>225,073</b>	<b>235,017</b>	<b>245,495</b>
<b>Commodities</b>									
0201 - Office Supplies	2,500	2,806	2,000	2,000	2,000	2,000	2,000	2,000	2,000
0204 - Wearing Apparel	750	247	750	750	750	750	750	750	750
<b>Subtotal</b>	<b>3,250</b>	<b>3,053</b>	<b>2,750</b>	<b>2,750</b>	<b>2,750</b>	<b>2,750</b>	<b>2,750</b>	<b>2,750</b>	<b>2,750</b>
<b>Contractual Services</b>									
0301 - Postage	16,500	14,380	16,500	16,500	16,500	16,932	16,932	17,244	17,882
0302 - Telephone Expense	480	480	495	495	516	555	597	642	691
0303 - Other-Professional Service	27,000	25,902	27,000	27,000	47,500	47,500	47,500	47,500	47,500
0309 - Printing	55,000	66,665	55,000	55,000	56,000	57,600	57,600	57,600	57,600
0310 - Dues And Subscriptions	6,500	3,194	6,900	6,974	9,340	9,880	10,792	11,056	11,334
0311 - Travel	3,296	3,357	4,742	4,742	3,550	3,550	4,800	4,800	4,800
0313 - Training	1,415	1,210	2,135	2,135	2,700	2,700	3,800	3,800	3,800
0314 - Other Contractual Services	—	200	—	—	215	223	231	240	249
<b>Subtotal</b>	<b>110,191</b>	<b>115,388</b>	<b>112,772</b>	<b>112,846</b>	<b>136,321</b>	<b>138,940</b>	<b>142,253</b>	<b>142,881</b>	<b>143,854</b>
<b>Other Charges</b>									
0505 - Other Charges	7,000	6,796	6,500	6,500	7,700	7,700	7,700	7,700	7,700
<b>Subtotal</b>	<b>7,000</b>	<b>6,796</b>	<b>6,500</b>	<b>6,500</b>	<b>7,700</b>	<b>7,700</b>	<b>7,700</b>	<b>7,700</b>	<b>7,700</b>
<b>Total Expenditures</b>	<b>309,992</b>	<b>307,397</b>	<b>317,499</b>	<b>318,398</b>	<b>353,423</b>	<b>365,019</b>	<b>377,776</b>	<b>388,349</b>	<b>399,799</b>

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## Administrative Services



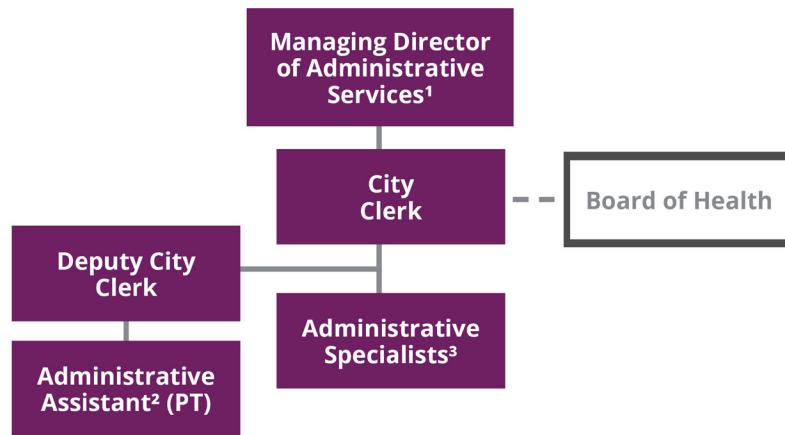
*Formerly titled:*

<sup>1</sup>*Director of Administrative Services*

### Overview

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





*Formerly titled:*

<sup>1</sup>Director of Administrative Services

<sup>2</sup>Admin Assistant/Receptionist

<sup>3</sup>Administrative Assistant II

## Overview

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

## FY23-FY24 Highlights

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

# Administrative Services

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## City Clerk

### Budget & Initiatives

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

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

### Additional Request

Transition Administrative Assistant from Public Works to City Clerk Department.

In 2017, the Accounting Clerk resigned, resulting in a vacancy in the Finance Department. The duties were transferred to the City Clerk Administrative Assistant III and the position of Accounting Clerk was never filled. The City Clerk department adjusted by determining duties that could be placed on hold or allocated to two full-time and one part-time staff member. This has become increasingly burdensome.

In 2019, Public Works had an Administrative Assistant resign. The position has never been replaced and has remained vacant. City Administration has requested the position be moved to the City Clerk and the Public Works Director agrees.

In January 2024, upon the retirement of an Administrative Assistant, the position was properly reclassified as Accounting Clerk, in the Finance Department, according to the majority of the duties being performed. Thus, restoring the Accounting Clerk position vacated in 2017.

Moving this position from Public Works will restore the City Clerk Department to full staff. The position will once again be able to assist in creating and maintaining a records management system in organizing and categorizing records efficiently for all city departments. This has been an ongoing project that has been hampered by a lack of staff hours. This position also will assist in various administrative needs for senior management and support to the public. Finally, this position will handle the administrative needs in preparing for public meetings/hearings, public notices and the recording of public notices, issues of licenses and permits, maintaining accurate records of city proceedings, and responding to public inquiries.

By moving the position currently not in use at Public Works to City Hall, staffing can be maximized with no additional cost in hiring an added position. Thus, maximizing available resources already budgeted and proving efficiencies in citywide staffing.

# Administrative Services

City Clerk

## Expenditure Summary

					Recommended				
	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Budget	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Personnel Services</b>									
0101 - Salaries - Full Time	401,693	408,837	424,971	424,004	414,613	430,161	446,293	463,028	480,392
0102 - Salaries - Part Time	18,300	21,036	18,467	22,862	19,634	20,370	21,134	21,927	22,749
0103 - Salaries - Overtime	1,644	1,398	1,706	3,114	1,770	1,836	1,905	1,977	2,051
0104 - FICA	32,485	31,553	34,284	32,459	33,584	34,835	36,133	37,479	38,876
0105 - Insurance Charges	60,914	62,224	75,839	71,046	89,617	98,499	108,267	119,011	130,828
0107 - Pension	24,080	15,086	25,781	25,807	25,163	26,100	27,072	28,080	29,127
0110 - Car Allowance	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
0110 - Phone Allowance	720	720	720	720	720	720	720	720	720
<b>Subtotal</b>	<b>542,836</b>	<b>543,854</b>	<b>584,768</b>	<b>583,011</b>	<b>588,102</b>	<b>615,522</b>	<b>644,524</b>	<b>675,222</b>	<b>707,743</b>
<b>Commodities</b>									
0201 - Office Supplies	6,326	2,136	6,516	3,500	3,500	3,500	3,588	3,677	3,769
0202 - Book & Periodical-Net Dam/ Loss	420	186	433	200	300	300	300	300	300
<b>Subtotal</b>	<b>6,746</b>	<b>2,322</b>	<b>6,948</b>	<b>3,700</b>	<b>3,800</b>	<b>3,800</b>	<b>3,888</b>	<b>3,977</b>	<b>4,069</b>
<b>CONTRACTUAL SERVICES</b>									
0301 - Postage	2,666	2,681	2,693	2,693	2,883	2,883	2,955	3,029	3,105
0302 - Telephone Expense	6,098	2,280	6,166	2,300	2,451	2,451	2,512	2,575	2,639
0304 - Utilities	23,149	22,936	23,503	22,352	21,121	21,891	22,691	23,522	24,385
0305 - Insurance And Bonds	—	—	—	—	526,821	579,503	637,453	701,199	771,319
0308 - Legal Advertising	200	—	200	200	200	200	200	200	200
0309 - Printing	404	1,680	408	1,300	1,332	1,332	1,365	1,399	1,434
0310 - Dues And Subscriptions	1,899	2,958	1,918	3,000	3,181	3,181	3,261	3,342	3,426
0311 - Travel	6,917	7,126	11,499	10,000	8,476	9,588	8,862	9,530	10,248
0313 - Training	7,415	3,641	9,415	9,000	8,860	9,710	4,527	4,868	5,235
0314 - Other Contractual Services	6,900	4,299	6,900	4,200	25,250	25,375	25,503	25,751	26,166
0321 - Legal-Professional Service	5,000	—	5,050	2,000	3,000	3,000	3,075	3,152	3,231
<b>Subtotal</b>	<b>60,648</b>	<b>47,600</b>	<b>67,752</b>	<b>57,045</b>	<b>603,575</b>	<b>659,114</b>	<b>712,405</b>	<b>778,567</b>	<b>851,388</b>
<b>Other Charges</b>									
0505 - Other Charges	1,010	435	1,061	1,100	1,100	1,100	1,128	1,156	1,185
<b>Total</b>	<b>1,010</b>	<b>435</b>	<b>1,061</b>	<b>1,100</b>	<b>1,100</b>	<b>1,100</b>	<b>1,128</b>	<b>1,156</b>	<b>1,185</b>
<b>Total Expenditures</b>	<b>611,240</b>	<b>594,211</b>	<b>660,529</b>	<b>644,856</b>	<b>1,196,577</b>	<b>1,279,537</b>	<b>1,361,944</b>	<b>1,458,923</b>	<b>1,564,385</b>





*Formerly titled:*

<sup>1</sup>Assistant Finance Director

<sup>2</sup>Accounting Clerk

### Overview

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

### FY23-FY24 Highlights

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

### Budget & Initiatives

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

# Administrative Services

## Finance

### Expenditure Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Personnel Services</b>									
0101 - Salaries - Full Time	275,648	122,835	273,331	294,048	368,972	380,722	392,912	405,560	418,682
0103 - Salaries - Overtime	—	—	—	—	—	—	—	—	—
0104 - FICA	21,087	9,390	20,910	21,623	28,410	29,309	30,241	31,209	32,213
0105 - Insurance Charges	54,779	2,678	66,955	36,119	57,700	63,392	69,652	76,538	84,112
0107 - Pension	16,419	1,976	16,399	9,843	22,282	22,987	23,719	24,478	25,265
<b>Subtotal</b>	<b>367,933</b>	<b>136,879</b>	<b>377,595</b>	<b>361,632</b>	<b>477,364</b>	<b>496,410</b>	<b>516,525</b>	<b>537,785</b>	<b>560,271</b>
<b>Commodities</b>									
0201 - Office Supplies	3,000	2,109	3,000	2,000	2,500	2,500	2,500	2,500	2,500
0202 - Book & Periodical-Net Dam/ Loss	835	93	445	300	200	200	200	200	200
<b>Subtotal</b>	<b>3,835</b>	<b>2,202</b>	<b>3,445</b>	<b>2,300</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>
<b>Contractual Services</b>									
0301 - Postage	200	13	200	17	14	15	16	17	18
0303 - Other-Professional Service	50,000	158,000	5,000	5,000	5,000	5,135	5,274	5,416	5,562
0309 - Printing	2,960	1,204	1,120	1,120	4,000	4,165	4,339	4,523	4,717
0310 - Dues And Subscriptions	1,260	870	1,260	1,260	935	1,005	1,081	1,163	1,250
0311 - Travel	6,634	1,418	6,634	6,634	5,800	5,800	5,800	5,800	5,800
0313 - Training	4,856	7,124	4,856	4,856	3,050	3,050	3,050	3,050	3,050
0314 - Other Contractual Services	48,120	60,639	49,740	49,740	53,155	54,750	56,392	58,084	59,826
0320 - Audit-Professional Service	47,730	141,555	49,640	50,000	51,000	54,106	57,401	60,897	64,605
<b>Subtotal</b>	<b>161,760</b>	<b>370,821</b>	<b>118,450</b>	<b>118,627</b>	<b>122,954</b>	<b>128,026</b>	<b>133,353</b>	<b>138,950</b>	<b>144,830</b>
<b>Other Charges</b>									
0505 - Other Charges	5,470	7,556	5,470	1,000	1,000	1,000	2,652	2,852	3,066
0510 - County Treasurer Fees	108,657	114,947	108,709	108,709	122,255	131,469	141,378	152,033	163,492
0514 - Financial/ Lending/Bond Fees	180	326	180	180	350	376	405	435	468
<b>Subtotal</b>	<b>114,307</b>	<b>122,829</b>	<b>114,359</b>	<b>109,889</b>	<b>123,605</b>	<b>132,845</b>	<b>144,434</b>	<b>155,320</b>	<b>167,026</b>
<b>Capital Outlay</b>									
0618 - Other Capital Outlay	—	—	—	—	—	—	—	—	—
<b>Subtotal</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Expenditures</b>	<b>647,835</b>	<b>632,731</b>	<b>613,849</b>	<b>592,448</b>	<b>726,622</b>	<b>759,981</b>	<b>797,012</b>	<b>834,754</b>	<b>874,828</b>



*Formerly titled:*

<sup>1</sup>*Human Resources Generalist*

### Overview

In FY25 and FY26, the department is poised to embark on a series of strategic initiatives aimed at enhancing operational efficiency, fostering employee development, and ensuring organizational effectiveness. These initiatives underscore the department's proactive approach to organizational development and reflect unwavering commitment to driving positive change and fostering a culture of excellence and innovation within the workforce.

### FY23-FY24 Highlights

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

### Budget & Initiatives

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

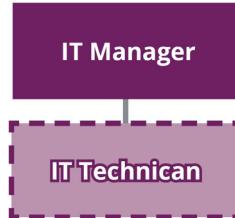
Starting in the FY25 - FY26 Biennial Budget, Insurance and Bonds, which fall under Contractual Services, have been moved to the City Clerk budget from the Human Resources budget. These costs include property, auto, liability, workers' compensation insurance, and broker fees. As the City Clerk serves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

# Administrative Services

## Human Resources

### Expenditure Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Personnel Services</b>									
0101 - Salaries - Full Time	163,354	191,257	168,442	202,710	311,323	219,248	227,469	236,000	244,849
0103 - Salaries - Overtime	1,435	2,738	1,489	3,997	1,544	1,602	1,662	1,724	1,789
0104 - FICA	12,717	14,910	13,110	15,707	16,468	17,079	17,712	18,369	19,051
0105 - Insurance Charges	30,918	15,168	34,727	16,760	18,405	20,208	22,190	24,370	26,767
0107 - Pension	9,914	7,192	10,282	12,546	12,916	13,395	13,892	14,407	14,942
0109 - Self Insurance Expense	260,143	127,704	273,150	122,988	135,286	148,815	163,696	180,066	198,072
0110 - Car Allowance	1,440	2,400	1,440	2,400	2,400	2,400	2,400	2,400	2,400
0110 - Phone Allowance	1,800	1,440	1,800	1,440	1,440	1,440	1,440	1,440	1,440
<b>Subtotal</b>	<b>481,720</b>	<b>362,807</b>	<b>504,440</b>	<b>378,548</b>	<b>499,782</b>	<b>424,186</b>	<b>450,461</b>	<b>478,776</b>	<b>509,311</b>
<b>Commodities</b>									
0201 - Office Supplies	1,800	2,171	1,800	1,800	2,200	2,200	2,255	2,311	2,369
0203 - Food Supplies	600	348	612	612	620	620	620	620	620
<b>Subtotal</b>	<b>2,400</b>	<b>2,519</b>	<b>2,412</b>	<b>2,412</b>	<b>2,820</b>	<b>2,820</b>	<b>2,875</b>	<b>2,931</b>	<b>2,989</b>
<b>Contractual Services</b>									
0301 - Postage	600	395	600	600	600	600	615	630	646
0303 - Other-Professional Service	1,000	944	1,000	1,000	1,000	1,000	1,000	1,000	1,000
0305 - Insurance And Bonds	446,721	437,849	472,504	472,504	—	—	—	—	—
0309 - Printing	1,500	181	1,575	1,575	200	200	200	200	200
0310 - Dues And Subscriptions	1,500	1,472	1,500	1,500	1,500	1,500	1,500	1,500	1,500
0311 - Travel	9,340	5,690	9,340	9,340	6,119	6,601	7,076	7,609	8,183
0313 - Training	23,600	10,247	25,400	25,400	12,519	37,927	63,349	63,788	64,243
0314 - Other Contractual Services	91,000	84,329	111,710	111,710	88,500	91,405	94,416	97,540	100,779
0321 - Legal-Professional Service	25,000	159,211	25,000	25,000	25,000	50,000	25,000	25,000	25,000
<b>Subtotal</b>	<b>600,261</b>	<b>700,318</b>	<b>648,629</b>	<b>648,629</b>	<b>135,438</b>	<b>189,232</b>	<b>193,157</b>	<b>197,268</b>	<b>201,551</b>
<b>Other Charges</b>									
0505 - Other Charges	23,900	5,806	23,900	23,900	23,000	23,000	23,000	23,000	23,000
<b>Subtotal</b>	<b>23,900</b>	<b>5,806</b>	<b>23,900</b>	<b>23,900</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>
<b>Total Expenditures</b>	<b>1,108,281</b>	<b>1,071,450</b>	<b>1,179,381</b>	<b>1,053,489</b>	<b>661,040</b>	<b>639,238</b>	<b>669,493</b>	<b>701,975</b>	<b>736,851</b>



### Overview

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

### FY23-FY24 Highlights

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

# Administrative Services

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## Information Technology

### Budget & Initiatives

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

### Additional Request

New Personnel Position: Information Technology Technician anticipated to start in April 2025 (FY25: \$44.1K; FY26: \$78.2K). See Appendix R on page 381 for justification.

### Capital Items

Capital outlay requests can be found in the Capital Outlay section beginning on page 165.

### One-Time Requests

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

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

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

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

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

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

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

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

## Information Technology

### Expenditure Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Personnel Services</b>									
0101 - Salaries - Full Time	79,932	78,936	81,892	83,678	120,856	157,544	163,452	169,582	175,941
0104 - FICA	6,207	5,632	6,357	5,913	9,360	12,190	12,642	13,111	13,597
0105 - Insurance Charges	19,344	18,378	21,733	19,733	21,481	23,694	26,036	28,611	31,443
0107 - Pension	4,808	2,929	4,986	5,093	7,341	9,561	9,915	10,283	10,664
0110 - Car Allowance	1,200	1,200	1,200	1,200	1,500	1,800	1,800	1,800	1,800
0110 - Phone Allowance	1,080	1,080	1,080	1,080	1,440	1,800	1,800	1,800	1,800
<b>Subtotal</b>	<b>112,570</b>	<b>108,155</b>	<b>117,247</b>	<b>116,697</b>	<b>161,979</b>	<b>206,588</b>	<b>215,645</b>	<b>225,186</b>	<b>235,245</b>
<b>Commodities</b>									
0201 - Office Supplies	500	156	510	510	2,000	500	513	525	538
0216 - Computers/Tech Equipment	88,000	78,752	60,500	60,500	75,300	82,700	82,700	82,700	82,700
<b>Subtotal</b>	<b>88,500</b>	<b>78,908</b>	<b>61,010</b>	<b>61,010</b>	<b>77,300</b>	<b>83,200</b>	<b>83,213</b>	<b>83,225</b>	<b>83,238</b>
<b>Contractual Services</b>									
0310 - Dues And Subscriptions	500	290	500	500	650	650	650	666	361
0311 - Travel	3,860	1,932	4,150	4,150	4,875	5,375	5,509	5,647	5,788
0313 - Training	6,800	1,427	7,350	7,350	8,500	8,600	8,815	9,035	9,261
0314 - Other Contractual Services	319,396	305,395	339,021	339,021	410,300	477,465	521,400	547,470	574,844
<b>Subtotal</b>	<b>330,556</b>	<b>309,045</b>	<b>351,021</b>	<b>351,021</b>	<b>424,325</b>	<b>492,090</b>	<b>536,374</b>	<b>562,819</b>	<b>590,254</b>
<b>Other Charges</b>									
0505 - Other Charges	17,500	8,344	17,500	17,500	46,600	32,500	27,500	27,500	27,500
<b>Subtotal</b>	<b>17,500</b>	<b>8,344</b>	<b>17,500</b>	<b>17,500</b>	<b>46,600</b>	<b>32,500</b>	<b>27,500</b>	<b>27,500</b>	<b>27,500</b>
<b>Capital Outlay</b>									
0611 - Internet Equipment	115,500	55,462	120,000	40,000	140,000	10,000	61,500	—	—
<b>Subtotal</b>	<b>115,500</b>	<b>55,462</b>	<b>120,000</b>	<b>40,000</b>	<b>140,000</b>	<b>10,000</b>	<b>61,500</b>	<b>—</b>	<b>—</b>
<b>Total Expenditures</b>	<b>664,626</b>	<b>559,914</b>	<b>666,778</b>	<b>586,228</b>	<b>850,204</b>	<b>824,378</b>	<b>924,231</b>	<b>898,730</b>	<b>936,237</b>



### Overview

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

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

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

### FY23-FY24 Highlights

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

### Budget & Initiatives

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

- Construct temporary surface parking on Lot 12 in City Centre

# Administrative Services

## Off-Street Parking

### Expenditure Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Commodities</b>									
0210 - Botanical Supplies	11,210	11,417	11,354	11,354	11,538	11,638	11,826	12,020	12,218
<b>Subtotal</b>	<b>11,210</b>	<b>11,417</b>	<b>11,354</b>	<b>11,354</b>	<b>11,538</b>	<b>11,638</b>	<b>11,826</b>	<b>12,020</b>	<b>12,218</b>
<b>Contractual Services</b>									
0302 - Telephone Expense	485	480	320	490	—	—	—	—	—
0304 - Utilities	26,980	32,172	27,587	27,587	31,021	32,108	33,234	34,401	35,609
0314 - Other Contractual Services	143,000	161,286	373,500	230,000	271,500	279,638	287,327	295,987	304,910
<b>Subtotal</b>	<b>170,465</b>	<b>193,938</b>	<b>401,407</b>	<b>258,077</b>	<b>302,521</b>	<b>311,746</b>	<b>320,561</b>	<b>330,388</b>	<b>340,520</b>
<b>Maintenance</b>									
0401 - Buildings & Grounds	5,135	5,646	5,274	5,274	5,895	6,072	6,254	6,442	6,635
0408 - Street Maintenance	2,060	—	2,122	2,122	2,122	2,186	2,251	2,319	2,388
0410 - Motor Vehicle Maintenance	2,101	—	2,164	2,164	2,000	2,060	2,122	2,185	2,251
0412 - Other Maintenance	5,541	17,272	5,707	5,707	5,850	6,026	6,206	6,392	6,584
0413 - Traffic Signs & Markers	1,318	—	1,358	1,358	2,408	2,480	2,555	2,631	2,710
<b>Subtotal</b>	<b>16,155</b>	<b>22,918</b>	<b>16,625</b>	<b>16,625</b>	<b>18,275</b>	<b>18,823</b>	<b>19,388</b>	<b>19,970</b>	<b>20,569</b>
<b>Other Charges</b>									
0505 - Other Charges	200	—	8,200	8,200	4,500	4,613	—	—	—
<b>Subtotal</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Expenditures</b>	<b>198,030</b>	<b>228,273</b>	<b>437,586</b>	<b>294,256</b>	<b>336,834</b>	<b>346,820</b>	<b>351,776</b>	<b>362,378</b>	<b>373,306</b>



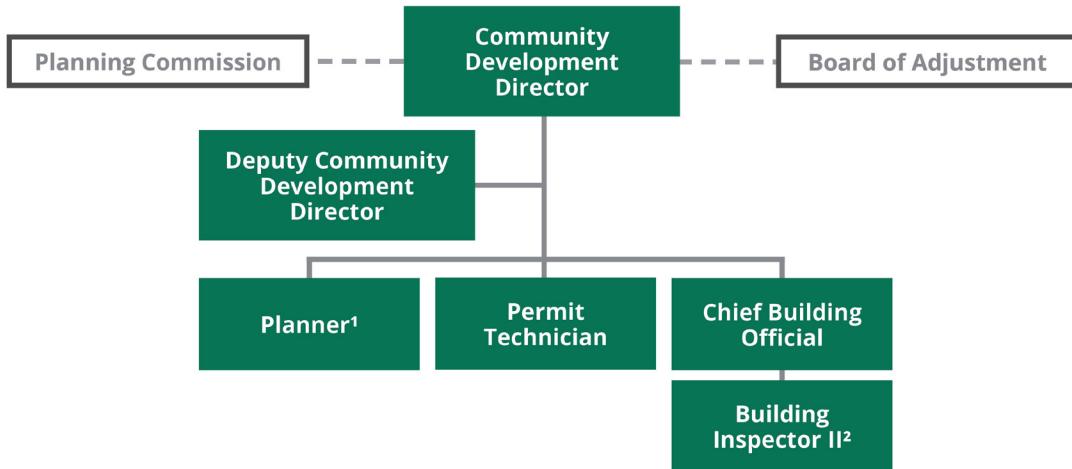
*Formerly titled:*

<sup>1</sup>Assistant City Administrator/Director of Community Services

### Overview

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

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*Formerly titled:*

<sup>1</sup>Associate Planner

<sup>2</sup>Building Inspector 2

### Overview

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

# Community Services

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## Community Development

### FY23-FY24 Highlights

- Final design of Phase 1 of the Corridor 84 Streetscape Plan (84th Street Trail – Giles to Harrison)
- Initiated final design of 84th Street Underpass
- Assisted with construction management associated with The Link (completed August 2023)
- Assisted with construction management for Parking Structure #2 (completed August 2023)
- Facilitated the approvals for design and construction of The Astro (completed & opened fall 2023)
- Design review, building permit review, and/or inspections for tenant improvements in City Centre including The Astro, tenant improvements in the Lot 14 and Lot 15 buildings, The Link, and Parking Garage #2
- Conducted ongoing management of the La Vista City Centre development plan
- Completed the Wayfinding Plan and developed a Wayfinding Implementation Plan
- Participated in Business Outreach Meetings with Grow Sarpy Economic Development Staff
- Promoted new Chief Building Official
- Hired a new Building Inspector II and a new Permit Technician
- Reviewed and completed the approval process for: 12 Conditional Use Permits; 6 Planned Unit Developments; 5 Subdivision Plats; 2 Rezoning Applications; and 6 Zoning Text Amendments
- Reviewed 10 Building Design Review Applications and completed 8 Design Review Inspections
- Issued 1,330 permits and collected \$476,776 in permit fees in FY23 and FY24 YTD
- Conducted 2,424 inspections in FY23 and FY24 YTD
- Completed 789 Rental Housing Permit Inspections in FY23 and FY24 YTD
- Handled 99 planning and zoning inquiries in FY23 and FY24 YTD
- Conducted 10 business outreach calls in FY23 and FY24 YTD
- Reviewed and approved two Property Assessed Clean Energy (PACE) applications

### Budget & Initiatives

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

### Capital Items

Capital outlay requests can be found in the Capital Outlay section beginning on page 165.



# Community Services

## Community Development

### Expenditure Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended				
					FY25 Proposed Budget	FY26 Proposed Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Personnel Services</b>									
0101 - Salaries - Full Time	457,281	448,204	512,304	490,585	478,892	494,510	510,714	527,526	544,968
0103 - Salaries - Overtime	4,478	3,245	4,645	3,775	4,820	5,001	5,188	5,383	5,585
0104 - FICA	35,508	32,556	36,357	38,605	37,188	38,396	39,650	40,951	42,301
0105 - Insurance Charges	65,372	64,199	88,394	70,844	100,035	109,945	120,845	132,832	146,013
0107 - Pension	27,490	16,610	28,515	32,531	29,176	30,124	31,108	32,129	33,188
0110 - Car Allowance	2,400	2,150	2,400	2,400	2,400	2,400	2,400	2,400	2,400
0110 - Phone Allowance	2,520	2,370	2,520	2,520	2,520	2,520	2,520	2,520	2,520
<b>Subtotal</b>	<b>595,048</b>	<b>569,333</b>	<b>675,135</b>	<b>641,261</b>	<b>655,030</b>	<b>682,897</b>	<b>712,425</b>	<b>743,741</b>	<b>776,974</b>
<b>Commodities</b>									
0201 - Office Supplies	9,670	5,003	9,863	9,863	11,900	9,900	10,148	10,401	10,661
0202 - Book & Periodical-Net Dam/ Loss	1,000	518	1,020	1,020	1,050	1,050	1,076	1,103	1,131
0203 - Food Supplies	400	96	408	408	500	500	513	525	538
0204 - Wearing Apparel	1,050	828	1,071	1,071	1,200	1,200	1,230	1,261	1,292
0205 - Motor Vehicle Supplies & Fuel	2,500	1,519	2,575	2,575	2,575	2,575	2,639	2,705	2,773
<b>Subtotal</b>	<b>14,620</b>	<b>7,964</b>	<b>14,937</b>	<b>14,937</b>	<b>17,225</b>	<b>15,225</b>	<b>15,606</b>	<b>15,996</b>	<b>16,396</b>
<b>Contractual Services</b>									
0301 - Postage	2,500	1,276	2,525	2,525	2,525	2,525	2,588	2,653	2,719
0302 - Telephone Expense	660	604	667	667	707	707	725	743	761
0303 - Other-Professional Service	42,085	23,544	43,349	43,349	43,500	43,500	44,588	45,702	46,845
0304 - Utilities	12,584	14,019	12,793	12,793	12,605	13,100	13,616	14,154	14,713
0308 - Legal Advertising	2,500	903	2,525	2,525	1,500	1,500	1,538	1,576	1,615
0309 - Printing	1,570	975	1,586	1,586	1,200	1,200	1,230	1,261	1,292
0310 - Dues And Subscriptions	2,500	2,705	2,525	2,525	5,365	5,365	5,499	5,637	5,778
0311 - Travel	14,838	14,968	13,565	13,565	15,082	15,222	15,603	15,993	16,392
0313 - Training	8,025	6,124	7,900	7,900	12,705	11,905	12,203	12,508	12,820
0314 - Other Contractual Services	3,000	3,396	3,030	3,030	3,500	3,500	47,181	49,450	51,831

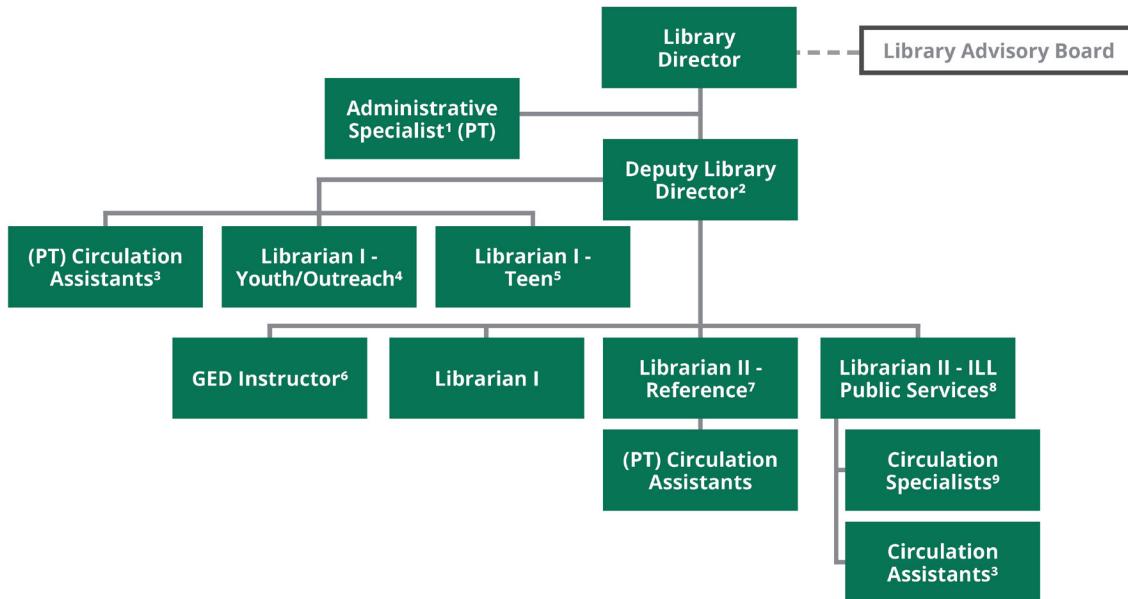
# Community Services

## Community Development

### Expenditure Summary (Continued)

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
<b>Contractual Services (Continued)</b>									
0321 - Legal-Professional Service	65,000	27,545	65,650	65,650	65,650	65,650	67,291	68,974	70,698
<b>Subtotal</b>	<b>155,262</b>	<b>96,059</b>	<b>156,115</b>	<b>156,115</b>	<b>164,339</b>	<b>164,174</b>	<b>212,060</b>	<b>218,649</b>	<b>225,465</b>
<b>Maintenance</b>									
0401 - Buildings & Grounds	—	31	—	549	500	100	103	105	108
0410 - Motor Vehicle Maintenance	600	313	618	618	625	625	641	657	673
0411 - Radio R & M	315	—	324	324	—	—	—	—	—
<b>Subtotal</b>	<b>915</b>	<b>344</b>	<b>942</b>	<b>1,491</b>	<b>1,125</b>	<b>725</b>	<b>743</b>	<b>762</b>	<b>781</b>
<b>Other Charges</b>									
0505 - Other Charges	3,500	1,049	3,675	3,675	3,675	3,675	3,767	3,861	3,958
<b>Subtotal</b>	<b>3,500</b>	<b>1,049</b>	<b>3,675</b>	<b>3,675</b>	<b>3,675</b>	<b>3,675</b>	<b>3,767</b>	<b>3,861</b>	<b>3,958</b>
<b>Capital Outlay</b>									
0613 - Motor Vehicles	—	—	—	—	45,000	—	—	—	—
0618 - Other Capital Outlay	—	—	—	—	—	—	110,287	—	—
<b>Subtotal</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>45,000</b>	<b>—</b>	<b>110,287</b>	<b>—</b>	<b>—</b>
<b>Total Expenditures</b>	<b>769,345</b>	<b>674,748</b>	<b>850,804</b>	<b>817,479</b>	<b>886,394</b>	<b>866,696</b>	<b>1,054,888</b>	<b>983,009</b>	<b>1,023,574</b>

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*Formerly titled:*

### ***<sup>1</sup>Administrative Assistant II***

## ***Assistant Library Director - Librarian III***

### ***<sup>3</sup>Circulation Clerk I***

<sup>4</sup>Librarian I - Youth Division

<sup>5</sup>Teen Coordinator, Librarian I

<sup>6</sup>Circulation Clerk II

<sup>7</sup>Computer Reference Services/Librarian II

<sup>8</sup>Librarian II - Inter-Library Loan/Public Services

**9<sup>th</sup> Circulation Clerk II**

## Overview

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

## FY23-FY24 Highlights

- Nominated for the National Medal for Museums and Library Service Award by Congressman Don Bacon
- Received an “on loan” ONYX Deskset HD in a partnership with the Nebraska Library Commission and Nebraska Commission for the Blind and Visually Impaired
- Formed a partnership with Omaha Astronomical Society (OAS) which has allowed for a telescope kit and training on how to use the telescope to be available for the community
- Continued partnership with the Sarpy County Jail to provide donated books to inmates
- Hosted a University of Nebraska-Omaha (UNO) practicum student for 60 hours and a summer teen intern for 120 hours
- Received \$4,000 honoring Karla J. Stowe to use towards books for literacy, a summer program, and two internships

# Community Services

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## Library

- Three additional memorial donations received
- Participated in the public libraries of Sarpy County had a joint author event featuring internationally known author Alex Kava
- City Flag kits were made available for check-out for residents to take with them and take photos while traveling
- Metropolitan Community College began offering GED testing from Sarpy Center
- Investigated area memberships, adding Fontenelle Forest and the Durham Museum for check-out
- Entered into an agreement with an SID resulting in 74 lots signing up for memberships with 102 membership cards distributed in the first quarter
- Hosted a Nebraska Vocational Rehabilitation intern through the Nebraska Department of Education for 90 hours
- Held a group event for a third time for Nebraska Hands and Voices: a group for deaf and hard-of-hearing children
- Celebrated the Library's 50th anniversary in June 2024

## Budget & Initiatives

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



# Community Services

## Library

### Expenditure Summary

					Recommended				
	FY23 Budget	FY23 Actual	FY24 Budget	Year-End Estimate	FY25 Budget	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Personnel Services</b>									
0101 - Salaries - Full Time	479,113	469,139	488,256	486,269	536,978	526,084	545,812	566,280	587,515
0102 - Salaries - Part Time	222,462	146,612	223,890	163,472	175,088	181,654	188,466	195,533	202,866
0103 - Salaries - Overtime	—	1,092	—	321	—	—	—	—	—
0104 - FICA	53,808	46,407	54,617	48,078	52,369	54,325	56,356	58,462	60,648
0105 - Insurance Charges	69,936	66,675	78,519	71,209	77,666	85,333	93,764	103,036	113,233
0107 - Pension	28,435	17,252	29,403	29,504	31,056	32,217	33,421	34,670	35,966
0110 - Car Allowance	1,800	2,100	1,800	2,400	2,400	2,400	2,400	2,400	2,400
<b>Subtotal</b>	<b>855,555</b>	<b>749,278</b>	<b>876,485</b>	<b>801,253</b>	<b>875,556</b>	<b>882,013</b>	<b>920,218</b>	<b>960,381</b>	<b>1,002,627</b>
<b>Commodities</b>									
0201 - Office Supplies	21,800	18,507	21,624	22,870	19,865	19,865	20,362	20,871	21,392
0201 - Digital Media - Online Resources	23,291	16,753	23,757	23,757	18,015	19,373	19,857	20,354	20,862
0202 - Book & Periodical-Net Dam/ Loss	63,000	60,207	64,260	65,510	66,188	66,188	67,843	69,539	71,277
0203 - Food Supplies	2,545	2,882	2,596	2,596	3,099	3,099	3,176	3,256	3,337
0204 - Wearing Apparel	408	205	416	416	220	220	226	231	237
0211 - G&A-Other Commodities	4,080	2,199	4,162	4,237	2,365	2,365	2,424	2,485	2,547
0212 - Media	24,276	15,051	24,762	24,762	15,948	15,948	16,346	16,755	17,174
0213 - Library Summer Reading Program	6,625	6,574	6,758	8,358	7,070	7,070	7,247	7,428	7,613
<b>Subtotal</b>	<b>146,025</b>	<b>122,378</b>	<b>148,334</b>	<b>152,505</b>	<b>132,770</b>	<b>134,127</b>	<b>137,480</b>	<b>140,917</b>	<b>144,440</b>
<b>Contractual Services</b>									
0301 - Postage	3,600	4,284	3,672	3,672	4,607	4,607	4,722	4,840	4,961
0302 - Telephone Expense	942	488	961	961	482	482	494	506	519
0303 - Other-Professional Service	—	—	—	—	—	—	—	—	—
0304 - Utilities	74,367	58,039	78,086	78,086	66,581	69,060	71,638	74,317	77,102
0306 - G&A-Rentals - Other	6,992	6,421	7,167	7,167	6,904	6,904	7,077	7,254	7,435
0309 - Printing	1,545	975	1,561	1,561	1,048	1,048	1,075	1,102	1,129
0310 - Dues And Subscriptions	840	1,056	865	1,112	1,136	1,136	1,164	1,193	1,223
0311 - Travel	6,426	2,670	3,947	4,701	4,667	3,271	3,320	3,570	3,839
0313 - Training	2,144	1,216	1,250	3,234	1,684	1,569	1,513	1,627	1,749
0314 - Other Contractual Services	8,500	6,695	8,925	8,925	7,199	7,199	7,379	7,564	7,753
0315 - Inter-Library Expense	575	634	604	604	681	681	698	715	733
<b>Subtotal</b>	<b>105,931</b>	<b>82,477</b>	<b>107,038</b>	<b>110,023</b>	<b>94,990</b>	<b>95,958</b>	<b>99,080</b>	<b>102,688</b>	<b>106,445</b>

# Community Services

## Library

### Expenditure Summary (Continued)

	FY23 Budget	FY23 Actual	FY24 Budget	Year-End Estimate	Recommended				
					FY24 Budget	FY25 Budget	FY26 Budget	FY27 Projected	FY28 Projected
<b>Maintenance</b>									
0409 - R & M-Mach/ Equip/Computer/ Tool	16,757	14,997	5,665	5,665	21,227	13,627	13,968	14,317	14,675
Subtotal	<b>16,757</b>	<b>14,997</b>	<b>5,665</b>	<b>5,665</b>	<b>21,227</b>	<b>13,627</b>	<b>13,968</b>	<b>14,317</b>	<b>14,675</b>
<b>Other Charges</b>									
0505 - Other Charges	1,200	440	1,260	8,003	4,473	509	522	535	548
Subtotal	<b>1,200</b>	<b>440</b>	<b>1,260</b>	<b>8,003</b>	<b>4,473</b>	<b>509</b>	<b>522</b>	<b>535</b>	<b>548</b>
<b>Capital Outlay</b>									
0618 - Other Capital Outlay	—	—	—	—	—	—	—	—	—
Subtotal	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Expenditures</b>	<b>1,125,468</b>	<b>969,570</b>	<b>1,138,782</b>	<b>1,077,449</b>	<b>1,129,017</b>	<b>1,126,234</b>	<b>1,171,268</b>	<b>1,218,838</b>	<b>1,268,736</b>



## Public Transportation

### Overview

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

### FY23-FY24 Highlights

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

### Budget & Initiatives

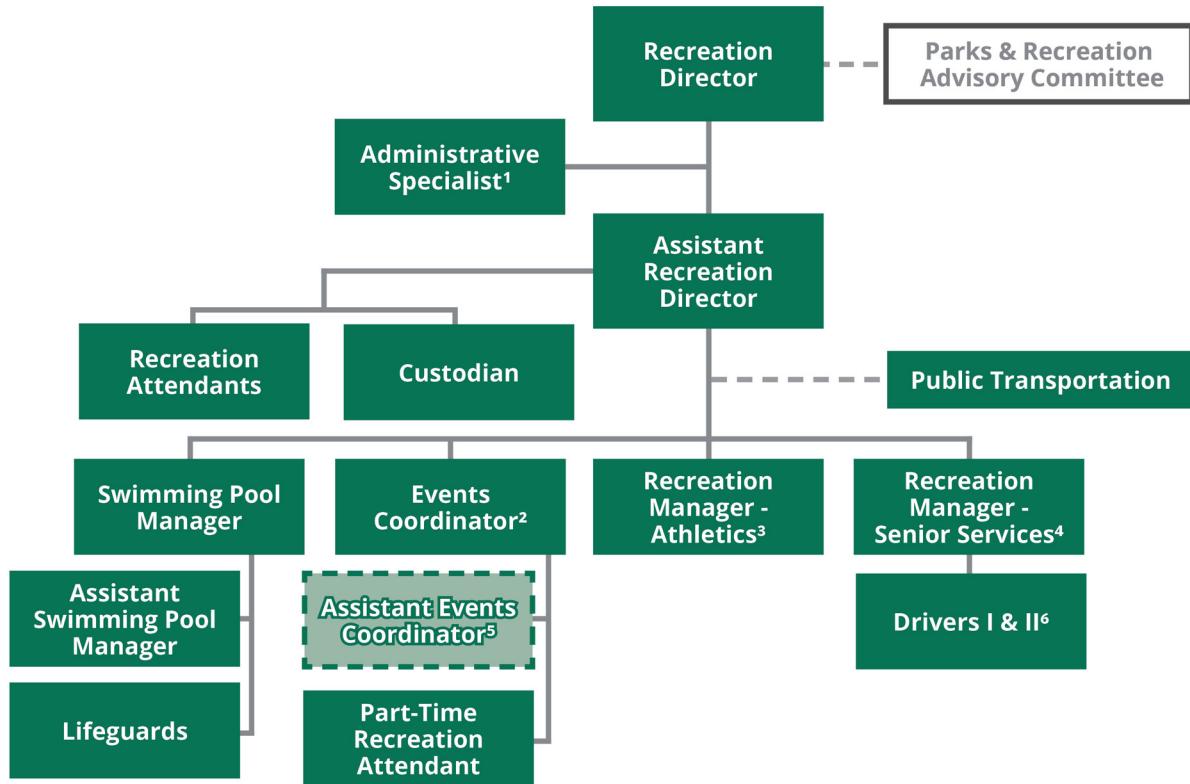
- Funding for the Metro Area Transit (MAT) ensures the continuation of the Tri-City Bus Route in La Vista. With evolving city dynamics, we consistently assess transportation links, accessibility, and explore additional public transit solutions.

### Expenditure Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Other Charges</b>									
0505 - Other Charges	9,821	7,609	10,312	10,312	8,182	8,182	8,325	8,533	8,747
<b>Total</b>	<b>9,821</b>	<b>7,609</b>	<b>10,312</b>	<b>10,312</b>	<b>8,182</b>	<b>8,182</b>	<b>8,325</b>	<b>8,533</b>	<b>8,747</b>
<b>Total Expenditures</b>	<b>9,821</b>	<b>7,609</b>	<b>10,312</b>	<b>10,312</b>	<b>8,182</b>	<b>8,182</b>	<b>8,325</b>	<b>8,533</b>	<b>8,747</b>

# Community Services

## Recreation Overview



The Events Coordinator is funded through the Lottery Fund.

*Formerly titled:*

<sup>1</sup>Administrative Assistant II

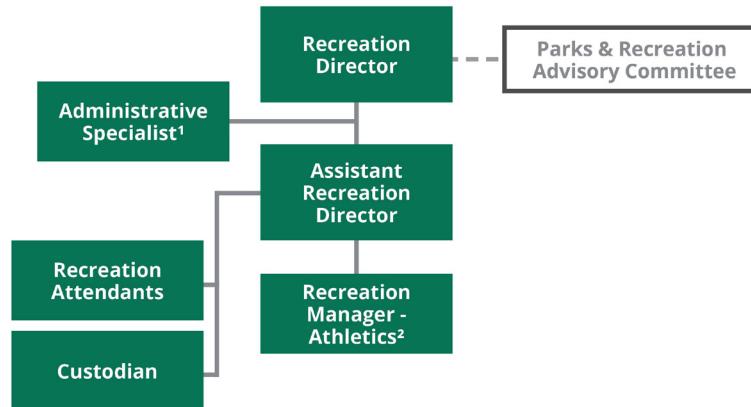
<sup>2</sup>Community Events Coordinator

<sup>3</sup>Youth and Adult Sports Manager

<sup>4</sup>Senior Services Manager

<sup>5</sup>Events - Recreation Attendant

<sup>6</sup>Special Services Bus Drivers



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

*Formerly titled:*

<sup>1</sup>Administrative Assistant II

<sup>2</sup>Youth and Adult Sports Manager

<sup>3</sup>Senior Services Manager

## Overview

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

### FY23-FY24 Highlights

- Hosted six youth sport clinics with 373 participants to provide recreational opportunities for ages 3 – 18 in FY23
- Boosted Punt, Pass, Kick participation by 71% and Basketball Skills Competition by 52% in FY24 with Sarpy County Chamber of Commerce partnership
- Hosted nine events in FY23 & FY24
- Developed pickleball program in FY23 that grew to an average participation of 218 by FY24 YTD
- Increased offerings of classes and activities in FY23, Summer-time Kid's Craft Classes (35 participants), Children's Community Garden Club (127 participants), Play-4-Fitness Monthly Fitness Challenge (26 participants)
- Gained funding to update facility to increase usability by the community: facility painting, renovated meeting room floors, resurfaced basketball court, new volleyball net system, and new pickleball net system in FY24
- Provided unique cultural services opportunities for residents and visitors through installation of two art walls at the Community Center that rotate and showcase local artists talents in FY24

# Community Services

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## Recreation

- Increased engagement with citizens and recreation users by conducting a Parks & Recreation Survey (208 responses), quarterly Senior Program survey (50 responses), quarterly Recreation Program participant survey (11 + responses per class), and hosting 26 Focus Groups (1 – 14 participants per group) for the development of a Municipal Campus Plan and 1 pickleball town hall (27 participants) in FY24
- Partnered with City Centre to activate new amenities at Central Park East – The Nines Plaza, with free summer fitness series
- Became a member of the Crime Prevention Through Environmental Design (CPTED) committee

## Budget & Initiatives

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

## Capital Items

Capital outlay requests can be found in the Capital Outlay section beginning on page 165.

## One time requests

Replace tables – FY25: \$30K

- Current tables are original to the facility, heavy, and in poor condition. Requesting approval to purchase allulite tables that are 20% lighter than current tables (30 lbs.), graffiti and scratch resistant, hold a weight of 3,000 lbs, and have an average life span exceeding 25 years. Tables are used daily for the Senior Program and facility rentals.

Replace bleachers - FY25: \$20K

- Bleachers are original to the facility and are difficult for persons with disabilities to use. New bleachers will feature a middle aisle with railing to assist spectators navigate the two steps to the top of the bleachers. During special events, senior program members utilize the bleachers. In addition, ergonomic design will provide a more comfortable experience and easier cleaning. The new bleachers have an expected lifespan of 35-45 years and minimal maintenance.

Replace wall pads - FY25: \$8.2K

- Current wall pads are torn and falling off the wall. The pads serve as a safety feature for participants when running in the gym. Recommending replacement of wall pads to provide a safer environment for participants that are blue and align with the City's brand.

## Recreation

Game room furniture and amenities - FY25: \$20K

- The Fall 2023 Parks & Recreation Survey, Teen Community Center Survey, and Focus Groups identified residents' desire for updated game equipment for youth and teens and comfortable furniture for studying and lounging. These one-time purchases will update the space and provide a more welcoming environment for young people and provide a much needed service to the community.

Score board replacement - FY26: \$10K

- The current scoreboard is original to the facility and has outlived its lifespan requiring frequent maintenance on light bulb replacement. Traditional manual scoreboards offer limited functionality and require extensive staff time, labor, and resources to replace light bulbs. Technology in scoreboards has advanced from light bulb boards to digital LED screens. This new technology utilizes less power and has extended longevity than traditional scoreboards. An LED scoreboard offers the potential to sell sponsorship space to increase revenue, advertise City events and programs, and the opportunity to enhance Recreation activities such as serving as a bingo calling screen. Routine costs associated with LED scoreboards include occasional system upgrades that are nominal compared to light bulbs and staff time for the traditional scoreboard maintenance.

New west bleachers – FY26: \$ 20K

- Recreation basketball league currently sees 200-300 spectators each season. Current bleachers are utilized for teams and coaches, requiring staff to place folding chairs on the east and west portions of the basketball court for each game. New permanent bleachers would be retractable allowing for additional necessary seating and space during non-spectator events.

# Community Services

## Recreation

### Expenditure Summary

					Recommended				
	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Budget	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Personnel Services</b>									
0101 - Salaries - Full Time	290,438	299,109	297,328	283,362	301,039	312,328	324,041	336,192	348,799
0102 - Salaries - Part Time	103,435	100,399	106,795	110,845	161,059	167,099	173,365	179,866	186,611
0103 - Salaries - Overtime	1,656	1,521	1,718	243	1,782	1,849	1,918	1,990	2,065
0104 - FICA	30,376	30,844	31,165	29,380	35,695	37,026	38,407	39,839	41,325
0105 - Insurance Charges	33,202	27,996	37,258	43,823	49,263	54,134	59,486	65,372	71,845
0107 - Pension	17,387	10,231	18,036	11,488	18,333	19,014	19,721	20,455	21,215
0110 - Car Allowance	1,549	1,548	1,549	2,724	2,726	2,726	2,726	2,726	2,726
0110 - Phone Allowance	1,787	1,609	1,787	2,138	2,140	2,140	2,140	2,140	2,140
<b>Subtotal</b>	<b>479,829</b>	<b>473,256</b>	<b>495,636</b>	<b>484,004</b>	<b>572,038</b>	<b>596,316</b>	<b>621,803</b>	<b>648,579</b>	<b>676,727</b>
<b>Commodities</b>									
0201 - Office Supplies	2,228	2,840	2,295	5,599	2,900	2,900	2,973	3,047	3,123
0203 - Food Supplies	—	144	—	—	2,070	2,070	2,289	2,348	2,409
0204 - Wearing Apparel	12,524	9,239	12,915	14,584	14,028	14,028	14,379	14,738	15,107
0205 - Motor Vehicle Supplies & Fuel	1,453	86	1,497	300	1,000	1,000	1,025	1,051	1,077
0211 - G&A-Other Commodities	18,700	15,450	19,261	13,254	11,375	11,375	11,666	11,957	12,256
<b>Subtotal</b>	<b>34,905</b>	<b>27,760</b>	<b>35,968</b>	<b>33,737</b>	<b>31,373</b>	<b>31,373</b>	<b>32,331</b>	<b>33,141</b>	<b>33,971</b>
<b>Contractual Services</b>									
0301 - Postage	100	3,122	102	2,566	106	106	109	111	114
0302 - Telephone Expense	1,886	2,499	1,933	1,933	2,550	2,550	2,614	2,679	2,746
0304 - Utilities	48,693	51,048	49,391	49,391	44,451	46,090	47,792	49,562	51,400
0308 - Legal Advertising	1,600	—	1,600	—	1,600	1,600	1,600	1,600	1,600
0309 - Printing	900	1,122	900	1,222	1,200	1,200	1,230	1,261	1,292
0310 - Dues And Subscriptions	1,243	1,301	1,243	1,520	1,450	1,450	1,485	1,520	1,557
0311 - Travel	4,230	2,006	4,230	4,230	10,515	6,032	—	—	—
0313 - Training	1,840	1,510	1,840	4,575	9,880	8,290	3,075	3,152	3,231
0314 - Other Contractual Services	22,014	18,931	52,539	25,427	28,869	28,910	29,633	30,374	31,133
<b>Subtotal</b>	<b>82,505</b>	<b>81,539</b>	<b>113,778</b>	<b>90,864</b>	<b>100,621</b>	<b>96,228</b>	<b>87,537</b>	<b>90,259</b>	<b>93,073</b>

# Community Services

## Recreation

### Expenditure Summary (Continued)

	FY23 Actual	FY23 Actual	FY24 Budget	Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Maintenance</b>									
0401 - Buildings & Grounds	50,070	47,434	97,282	97,282	105,701	41,778	8,066	14,364	8,674
0409 - R & M-Mach/ Equip/Computer/ Tool	1,919	141	1,977	1,977	152	152	156	160	164
0410 - Motor Vehicle Maintenance	1,763	1,633	1,816	1,816	1,592	1,592	1,632	1,673	1,714
0412 - Other Maintenance	520	277	536	536	307	307	315	323	331
<b>Subtotal</b>	<b>54,272</b>	<b>49,485</b>	<b>101,610</b>	<b>101,610</b>	<b>107,752</b>	<b>43,829</b>	<b>10,168</b>	<b>16,519</b>	<b>10,883</b>
<b>Other Charges</b>									
0505 - Other Charges	10,830	11,806	10,940	10,940	6,150	6,150	6,304	6,461	6,623
<b>Subtotal</b>	<b>10,830</b>	<b>11,806</b>	<b>10,940</b>	<b>10,940</b>	<b>6,150</b>	<b>6,150</b>	<b>6,304</b>	<b>6,461</b>	<b>6,623</b>
<b>Capital Outlay</b>									
0613 - Motor Vehicles	—	—	38,500	42,477	—	—	—	—	—
0618 - Other Capital Outlay	230,010	188,166	12,000	12,000	—	12,444	12,904	13,382	13,877
<b>Subtotal</b>	<b>230,010</b>	<b>188,166</b>	<b>50,500</b>	<b>54,477</b>	<b>—</b>	<b>12,444</b>	<b>12,904</b>	<b>13,382</b>	<b>13,877</b>
<b>Total Expenditures</b>	<b>892,352</b>	<b>832,013</b>	<b>808,432</b>	<b>775,631</b>	<b>817,933</b>	<b>786,339</b>	<b>771,047</b>	<b>808,341</b>	<b>835,154</b>



### Recreation Manager - Senior Services<sup>1</sup>

88% of the Senior Services Manager is funded here.

*Formerly titled:  
<sup>1</sup>Senior Services Manager*

### Overview

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

### FY23-FY24 Highlights

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

### Budget & Initiatives

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

# Community Services

## Senior Services

### Expenditure Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
<b>Personnel Services</b>									
0101 - Salaries - Full Time	59,817	58,950	61,152	61,316	63,768	66,160	68,641	71,215	73,885
0102 - Salaries - Part Time	—	—	—	—	—	—	—	—	—
0103 - Salaries - Overtime	—	—	—	—	—	—	—	—	—
0104 - FICA	4,616	4,304	4,718	4,419	4,918	5,101	5,291	5,488	5,692
0105 - Insurance Charges	10,354	9,448	11,628	10,134	11,359	12,484	13,720	15,081	16,576
0107 - Pension	3,568	2,174	3,701	3,710	3,858	4,001	4,150	4,304	4,465
0110 - Car Allowance	525	525	525	525	525	525	525	525	525
0110 - Phone Allowance	315	315	315	315	315	315	315	315	315
<b>Subtotal</b>	<b>79,194</b>	<b>75,716</b>	<b>82,039</b>	<b>80,419</b>	<b>84,744</b>	<b>88,586</b>	<b>92,642</b>	<b>96,928</b>	<b>101,459</b>
<b>Commodities</b>									
0201 - Office Supplies	—	—	—	—	—	—	—	—	—
0203 - Food Supplies	5,800	4,457	5,916	5,916	7,774	7,774	7,968	8,168	8,372
0204 - Wearing Apparel	—	—	—	—	—	—	—	—	—
0205 - Motor Vehicle Supplies & Fuel	—	—	—	—	—	—	—	—	—
0211 - G&A-Other Commodities	2,400	3,427	2,472	2,472	7,702	7,702	56,895	9,592	9,850
<b>Subtotal</b>	<b>8,200</b>	<b>7,884</b>	<b>8,388</b>	<b>8,388</b>	<b>15,476</b>	<b>15,476</b>	<b>64,863</b>	<b>17,760</b>	<b>18,222</b>
<b>Contractual Services</b>									
0301 - Postage	—	—	—	—	3,500	3,600	3,690	3,782	3,877
0309 - Printing	—	—	—	—	—	—	—	—	—
0310 - Dues And Subscriptions	—	—	—	—	325	325	333	341	350
0311 - Travel	—	—	—	—	—	—	—	—	—
0313 - Training	—	—	—	—	—	—	—	—	—
0314 - Other Contractual Services	3,500	1,300	3,675	3,873	4,313	4,313	9,421	9,656	9,898
<b>Subtotal</b>	<b>3,500</b>	<b>1,300</b>	<b>3,675</b>	<b>3,873</b>	<b>8,138</b>	<b>8,238</b>	<b>13,444</b>	<b>13,780</b>	<b>14,125</b>
<b>Maintenance</b>									
0409 - R & M-Mach/ Equip/Computer/ Tool	—	—	—	—	—	—	—	—	—
<b>Subtotal</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Other Charges</b>									
0505 - Other Charges	2,400	2,786	2,472	2,472	1,136	1,136	1,164	1,194	1,223
<b>Subtotal</b>	<b>2,400</b>	<b>2,786</b>	<b>2,472</b>	<b>2,472</b>	<b>1,136</b>	<b>1,136</b>	<b>1,164</b>	<b>1,194</b>	<b>1,223</b>
<b>Total Expenditures</b>	<b>93,294</b>	<b>87,685</b>	<b>96,574</b>	<b>95,152</b>	<b>109,494</b>	<b>113,436</b>	<b>172,114</b>	<b>129,661</b>	<b>135,028</b>

## Swimming Pool

### Overview

The City Swimming Pool is open from late May to early September each year, offering open swim times as well as swimming lessons. The pool facility is open to the general public, both residents and non-residents.

### FY23-FY24 Highlights

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

### Budget & Initiatives

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

# Community Services

## Swimming Pool

### Expenditure Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Personnel Services</b>									
0102 - Salaries - Part Time	100,831	77,401	103,120	103,120	—	—	—	—	148,067
0104 - FICA	7,714	5,921	7,889	7,889	—	—	—	—	—
<b>Subtotal</b>	<b>108,545</b>	<b>83,323</b>	<b>111,009</b>	<b>111,009</b>	—	—	—	—	<b>148,067</b>
<b>Commodities</b>									
0201 - Office Supplies	261	108	269	269	—	—	—	—	1,200
0203 - Food Supplies	7,000	4,087	7,210	4,200	—	—	—	—	10,000
0204 - Wearing Apparel	800	894	816	816	—	—	—	—	2,000
0208 - Chemical Supply	3,600	7,036	3,672	6,000	—	—	—	—	14,348
0211 - G&A-Other Commodities	1,414	1,353	1,456	2,055	—	—	—	—	—
<b>Subtotal</b>	<b>13,075</b>	<b>13,478</b>	<b>13,423</b>	<b>13,340</b>	—	—	—	—	<b>27,548</b>
<b>Contractual Services</b>									
0302 - Telephone Expense	515	—	515	—	—	—	—	—	750
0304 - Utilities	5,506	7,260	5,609	5,609	—	—	—	—	40,724
0308 - Legal Advertising	600	—	600	—	—	—	—	—	—
0314 - Other Contractual Services	—	—	—	—	—	—	—	—	—
<b>Subtotal</b>	<b>6,621</b>	<b>7,260</b>	<b>6,724</b>	<b>5,609</b>	—	—	—	—	<b>41,474</b>
<b>Maintenance</b>									
0401 - Buildings & Grounds	7,070	3,811	7,282	7,282	—	—	—	—	—
0409 - R & M-Mach/ Equip/Computer/ Tool	—	—	—	—	—	—	—	—	—
<b>Subtotal</b>	<b>7,070</b>	<b>3,811</b>	<b>7,282</b>	<b>7,282</b>	—	—	—	—	—
<b>Other Charges</b>									
0505 - Other Charges	520	532	520	1,704	—	—	—	—	9,050
<b>Subtotal</b>	<b>520</b>	<b>532</b>	<b>520</b>	<b>1,704</b>	—	—	—	—	<b>9,050</b>
<b>Total Expenditures</b>	<b>135,830</b>	<b>108,404</b>	<b>138,958</b>	<b>138,944</b>	—	—	—	—	<b>226,139</b>

## Special Services Bus

### Drivers I & II<sup>1</sup>

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

*Formerly titled:*

<sup>1</sup>Special Services Bus Driver

### Overview

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

### FY23-FY24 Highlights

- FY23 ridership 5,486 and FY24 ridership 3,878 YTD

### Budget & Initiatives

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

### Capital Items

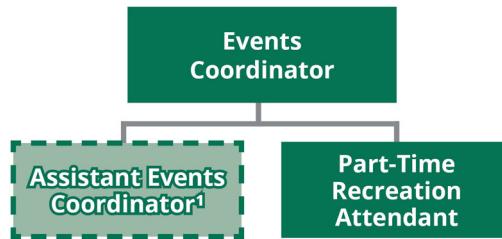
Capital outlay requests can be found in the Capital Outlay section beginning on page 165.

# Community Services

## Special Services Bus

### Expenditure Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Personnel Services</b>									
0101 - Salaries - Full Time	16,148	16,033	16,475	16,084	16,836	17,467	18,123	18,802	19,507
0102 - Salaries - Part Time	64,666	54,261	66,053	62,173	80,433	83,449	86,579	89,825	93,194
0103 - Salaries - Overtime	237	95	245	33	255	265	274	285	295
0104 - FICA	6,207	5,411	6,339	5,913	7,469	7,749	8,039	8,340	8,653
0105 - Insurance Charges	2,720	3,144	3,055	3,654	3,245	3,566	3,919	4,308	4,735
0107 - Pension	972	577	1,008	858	1,032	1,070	1,110	1,152	1,195
0110 - Car Allowance	86	87	86	111	109	109	109	109	109
0110 - Phone Allowance	59	56	59	67	65	65	65	65	65
<b>Subtotal</b>	<b>91,095</b>	<b>79,664</b>	<b>93,320</b>	<b>88,892</b>	<b>109,444</b>	<b>113,740</b>	<b>118,218</b>	<b>122,886</b>	<b>127,753</b>
<b>Commodities</b>									
0201 - Office Supplies	210	145	216	216	175	175	179	184	188
0204 - Wearing Apparel	918	813	918	1,023	1,037	1,037	1,063	1,090	1,117
0205 - Motor Vehicle Supplies & Fuel	18,180	16,461	18,725	18,725	17,115	17,115	17,543	17,981	18,431
<b>Subtotal</b>	<b>19,308</b>	<b>17,419</b>	<b>19,859</b>	<b>19,965</b>	<b>18,327</b>	<b>18,327</b>	<b>18,785</b>	<b>19,255</b>	<b>19,736</b>
<b>Contractual Services</b>									
0302 - Telephone Expense	1,166	1,027	1,166	1,166	1,166	1,166	1,195	1,225	1,256
<b>Subtotal</b>	<b>1,166</b>	<b>1,027</b>	<b>1,166</b>	<b>1,166</b>	<b>1,166</b>	<b>1,166</b>	<b>1,195</b>	<b>1,225</b>	<b>1,256</b>
<b>Maintenance</b>									
0410 - Motor Vehicle Maintenance	5,611	2,381	5,779	5,779	3,587	3,677	3,769	3,863	3,959
<b>Subtotal</b>	<b>5,611</b>	<b>2,381</b>	<b>5,779</b>	<b>5,779</b>	<b>3,587</b>	<b>3,677</b>	<b>3,769</b>	<b>3,863</b>	<b>3,959</b>
<b>Other Charges</b>									
0505 - Other Charges	1,328	70	1,328	1,328	4,290	480	492	504	516
<b>Subtotal</b>	<b>1,328</b>	<b>70</b>	<b>1,328</b>	<b>1,328</b>	<b>4,290</b>	<b>480</b>	<b>492</b>	<b>504</b>	<b>516</b>
<b>Capital Outlay</b>									
0613 - Motor Vehicles	—	—	66,000	60,000	—	—	60,000	—	—
<b>Subtotal</b>	<b>—</b>	<b>—</b>	<b>66,000</b>	<b>60,000</b>	<b>—</b>	<b>—</b>	<b>60,000</b>	<b>—</b>	<b>—</b>
<b>Total Expenditures</b>	<b>118,507</b>	<b>100,561</b>	<b>187,453</b>	<b>177,130</b>	<b>136,814</b>	<b>137,390</b>	<b>202,459</b>	<b>147,732</b>	<b>153,220</b>



The Events Coordinator is funded through the Lottery Fund.

*Formerly titled:*

<sup>1</sup>*Events - Recreation Attendant*

## Overview

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

## FY23-FY24 Highlights

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

## Budget & Initiatives

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

## Additional Request

New Personnel Position: Assistant Events Coordinator anticipated to start in October 2024 (FY25: \$36.5K; FY26: \$37.5K). See Appendix R on page 381 for justification.

# Community Services

## The Link

### Expenditure Summary

					Recommended				
	FY23 Budget	FY23 Actual	FY24 Budget	Year-End Estimate	FY25 Budget	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Personnel Services</b>									
0101 - Salaries - Full Time	—	—	—	—	48,900	50,734	52,637	54,610	56,658
0102 - Salaries - Part Time	19,906	4,967	41,304	9,559	24,653	25,577	26,536	27,531	28,564
0104 - FICA	1,523	380	3,160	731	5,627	5,838	6,057	6,284	6,519
0105 - INSURANCE CHARGES	—	—	—	—	8,561	9,401	10,324	11,340	12,457
0107 - PENSION	—	—	—	—	4,413	4,579	4,750	4,929	5,113
<b>Subtotal</b>	<b>21,428</b>	<b>5,346</b>	<b>44,464</b>	<b>10,290</b>	<b>92,154</b>	<b>96,128</b>	<b>100,304</b>	<b>104,694</b>	<b>109,312</b>
<b>Commodities</b>									
0204 - Wearing Apparel	1,700	—	1,734	1,734	1,000	1,000	1,025	1,051	1,077
0205 - Motor Vehicle Supplies & Fuel	1,500	—	1,530	1,530	266	266	273	279	286
0206 - Maint/Lab/Medical Tool Supply	100	—	102	102	150	150	154	158	162
0207 - Janitorial Supply	3,000	1,783	5,925	5,925	6,144	6,144	6,298	6,455	6,616
0208 - Chemical Supply	700	—	714	714	740	740	759	777	797
0210 - Botanical Supplies	3,000	—	3,060	3,060	3,173	3,173	3,253	3,334	3,417
0211 - G&A-Other Commodities	50,000	4,638	50,000	50,000	10,000	10,000	10,250	10,506	10,769
<b>Subtotal</b>	<b>60,000</b>	<b>6,422</b>	<b>63,065</b>	<b>63,065</b>	<b>21,473</b>	<b>21,473</b>	<b>22,010</b>	<b>22,560</b>	<b>23,424</b>
<b>Contractual Services</b>									
0304 - Utilities - Electric	3,200	130	6,550	25,558	23,880	24,596	25,334	26,094	26,877
0304 - Utilities - Natural Gas	700	—	1,450	7,926	8,322	8,738	9,175	9,634	10,115
0304 - Utilities - Water	2,000	2,656	4,100	6,562	6,824	7,097	7,381	7,676	7,983
0314 - Other Contractual Services	17,950	1,826	25,148	25,148	17,360	17,360	17,794	18,239	18,695
<b>Subtotal</b>	<b>23,850</b>	<b>4,612</b>	<b>37,248</b>	<b>65,194</b>	<b>56,386</b>	<b>57,791</b>	<b>59,684</b>	<b>61,643</b>	<b>63,671</b>
<b>Maintenance</b>									
0401 - Buildings & Grounds	8,000	812	15,140	15,140	20,700	15,700	16,093	16,495	16,907
0409 - R & M-Mach/Equip/Computer/Tool	500	66	515	515	200	200	205	210	215
0410 - Motor Vehicle Maintenance	1,500	—	1,545	1,545	1,602	1,602	1,642	1,683	1,725
0412 - Other Maintenance	17,000	—	17,510	17,510	18,158	18,158	18,612	19,077	19,554
<b>Subtotal</b>	<b>27,000</b>	<b>878</b>	<b>34,710</b>	<b>34,710</b>	<b>40,660</b>	<b>35,660</b>	<b>36,552</b>	<b>37,465</b>	<b>38,402</b>

# Community Services

## The Link

### Expenditure Summary

										Recommended
<b>Other Charges</b>										
0505 - Other Charges	—	—	—	—	—	—	—	—	—	—
<b>Subtotal</b>	—	—	—	—	—	—	—	—	—	—
<b>Capital Outlay</b>										
0618 - Other Capital Outlay	35,000	32,285	—	—	—	—	—	—	—	—
<b>Subtotal</b>	<b>35,000</b>	<b>32,285</b>	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>167,278</b>	<b>49,542</b>	<b>179,487</b>	<b>173,259</b>	<b>210,673</b>	<b>211,053</b>	<b>218,550</b>	<b>226,363</b>	<b>234,808</b>	

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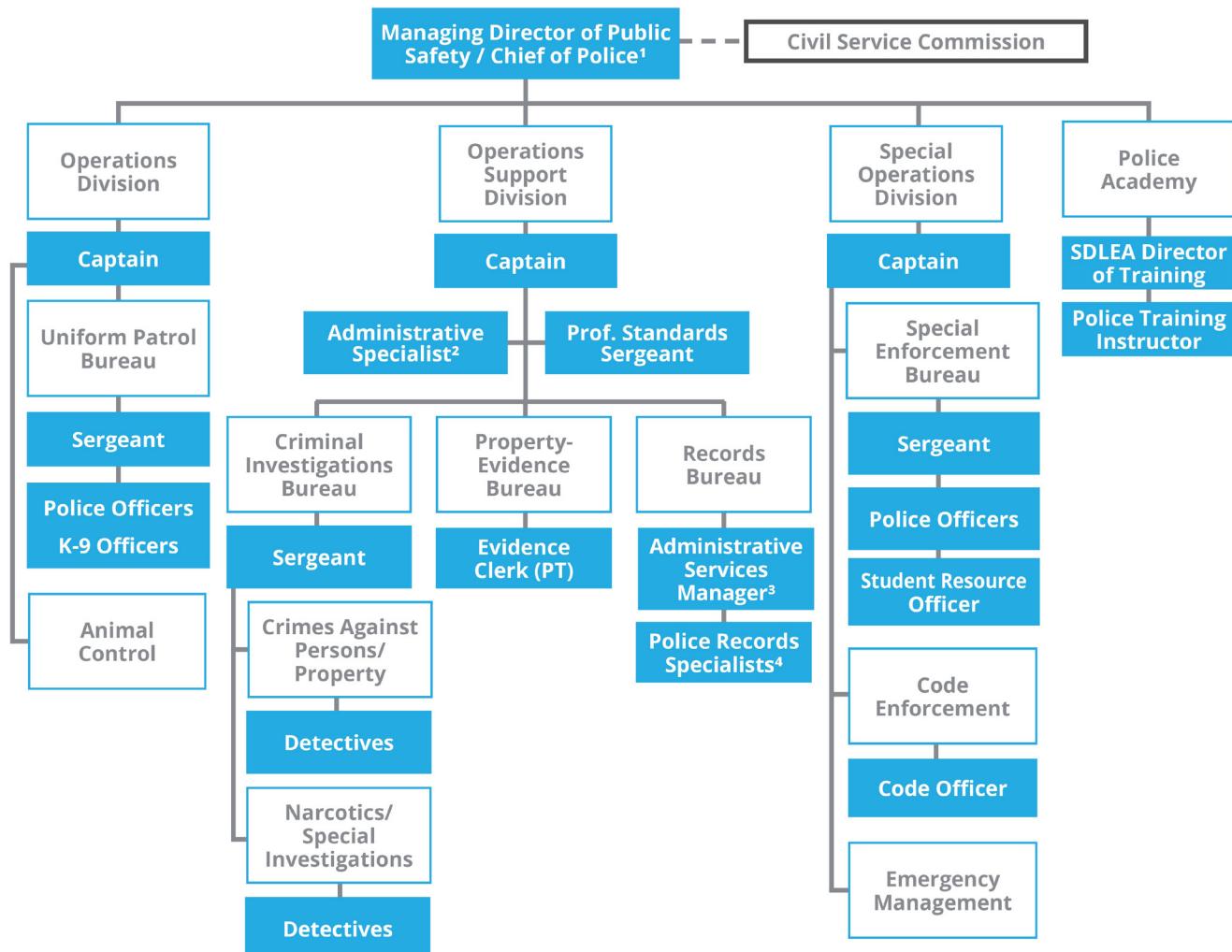
*<sup>1</sup>Chief of Police/Director of Public Safety*

## Overview

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

# Public Safety

## Public Safety Overview



Formerly titled:

<sup>1</sup>Chief of Police/Director of Public Safety

<sup>2</sup>Administrative Assistant II

<sup>3</sup>Police Records Manager/Office Manager

<sup>4</sup>Police Data Entry Clerk

## Overview

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

## FY23-FY24 Highlights

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

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

## Budget & Initiatives

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

### Expenditure Summary

	FY23 Budget	FY23 Actuals	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Contractual Services</b>									
0314 - Other Contractual Services	56,000	53,820	57,120	57,120	58,833	60,598	62,416	64,288	66,217
0321 - Legal-Professional Service	2,000	612	2,000	2,000	2,000	2,000	2,000	2,000	2,000
<b>Subtotal</b>	<b>58,000</b>	<b>54,432</b>	<b>59,120</b>	<b>59,120</b>	<b>60,833</b>	<b>62,598</b>	<b>64,416</b>	<b>66,288</b>	<b>68,217</b>
<b>Total Expenditures</b>	<b>58,000</b>	<b>54,432</b>	<b>59,120</b>	<b>59,120</b>	<b>60,833</b>	<b>62,598</b>	<b>64,416</b>	<b>66,288</b>	<b>68,217</b>



### Overview

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

### FY23-FY24 Highlights

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

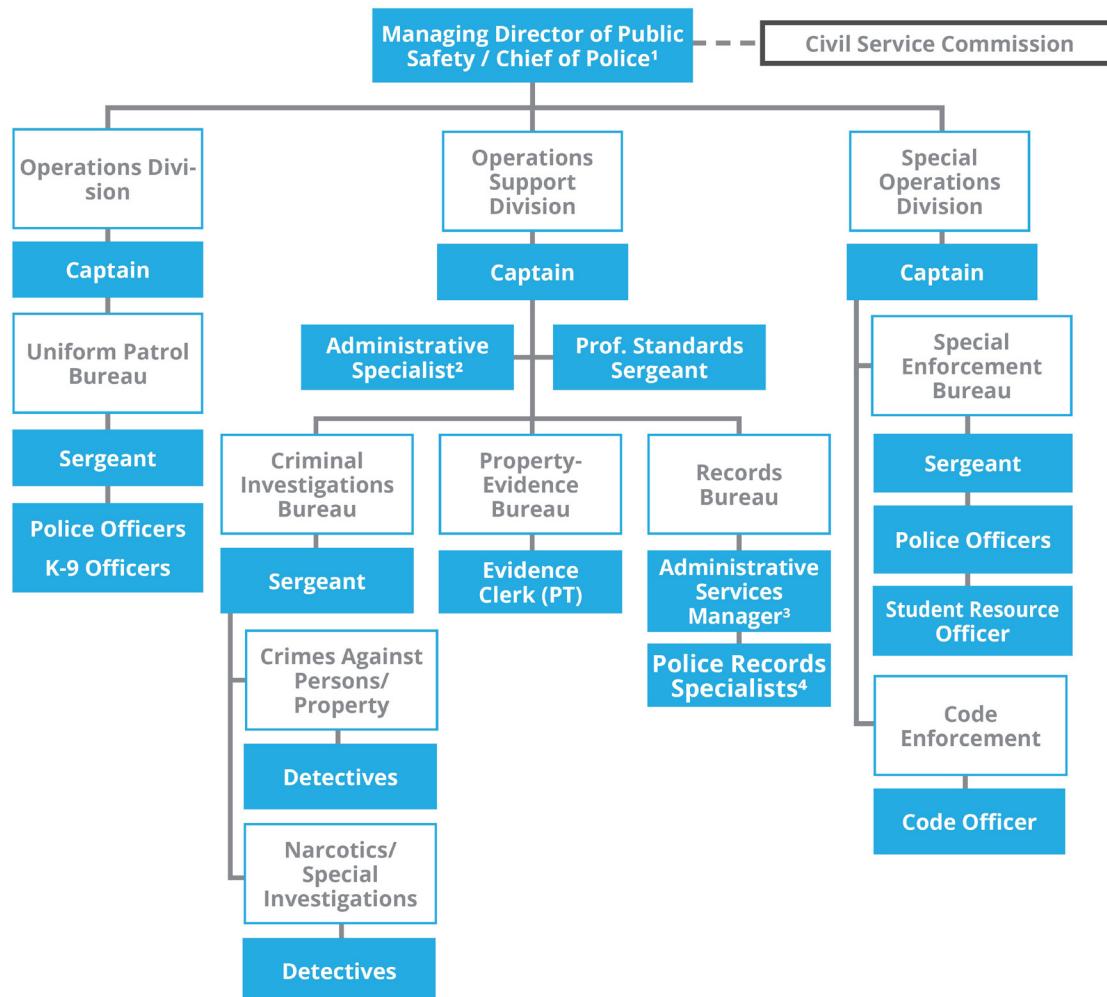
### Budget & Initiatives

- 9% increase in contract cost has been projected for FY25 and 8% in FY26. Increases are related to changes in social security payments for firefighters along with increased cost of equipment.

### Expenditure Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Contractual Services</b>									
0302 - Telephone Expense	410	438	410	410	472	507	545	586	631
0304 - Utilities	14,570	16,004	14,780	14,780	14,661	15,301	15,968	16,666	17,394
0314 - Other Contractual Services	2,798,338	2,674,370	2,706,086	2,706,086	2,957,781	3,194,403	3,449,956	3,725,952	4,024,028
0321 - Legal-Professional Service	3,000	—	3,000	3,000	—	—	—	—	—
<b>Subtotal</b>	<b>2,816,318</b>	<b>2,690,812</b>	<b>2,724,276</b>	<b>2,724,276</b>	<b>2,972,914</b>	<b>3,210,211</b>	<b>3,466,469</b>	<b>3,743,204</b>	<b>4,042,053</b>
<b>Maintenance</b>									
0401 - Buildings & Grounds	5,000	21,106	5,000	5,000	22,696	24,407	26,247	28,225	30,352
0410 - Motor Vehicle Maintenance	—	—	—	—	—	—	—	—	—
<b>Subtotal</b>	<b>5,000</b>	<b>21,106</b>	<b>5,000</b>	<b>5,000</b>	<b>22,696</b>	<b>24,407</b>	<b>26,247</b>	<b>28,225</b>	<b>30,352</b>
<b>Other Charges</b>									
0505 - Other Charges	—	—	—	—	—	—	—	—	—
<b>Subtotal</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Expenditures</b>	<b>2,821,318</b>	<b>2,711,918</b>	<b>2,729,276</b>	<b>2,729,276</b>	<b>2,995,610</b>	<b>3,234,618</b>	<b>3,492,716</b>	<b>3,771,429</b>	<b>4,072,405</b>





Formerly titled:

<sup>1</sup>Chief of Police/Director of Public Safety

<sup>2</sup>Administrative Assistant II

<sup>3</sup>Police Records Manager/Office Manager

<sup>4</sup>Police Data Entry Clerk

## Overview

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

# Public Safety

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## Police

### FY23-FY24 Highlights

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

### Budget & Initiatives

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

### Personnel

The department is anticipating a retirement in FY25.

### Capital Items

Capital outlay requests can be found in the Capital Outlay section beginning on page 165.



# Public Safety

## Police

### Expenditure Summary

	FY23 Actual	FY24 Budget	FY24 Year- End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
<b>Personnel Services</b>								
0101 - Salaries - Full Time	3,877,167	4,592,855	4,159,233	4,877,057	5,225,656	5,631,309	6,023,323	6,480,826
0102 - Salaries - Part Time	31,647	36,273	35,393	37,311	38,710	40,162	41,668	43,230
0103 - Salaries - Overtime	314,628	349,190	384,457	387,444	409,374	431,305	453,236	475,167
0104 - FICA	310,843	374,721	334,240	398,736	430,686	461,829	491,933	527,052
0105 - Insurance Charges	522,492	835,261	542,020	595,719	653,108	715,888	784,699	860,252
0107 - Pension	13,296	15,235	15,371	18,803	19,506	20,236	20,992	21,778
0108 - Police/Icma/ Other Pension Exp	249,578	322,569	373,221	437,538	473,946	509,361	543,507	583,504
0110 - Phone Allowance	1,380	1,440	1,080	1,440	1,440	1,440	1,440	1,440
<b>Subtotal</b>	<b>5,321,031</b>	<b>6,527,544</b>	<b>5,845,016</b>	<b>6,754,047</b>	<b>7,252,426</b>	<b>7,811,529</b>	<b>8,360,798</b>	<b>8,993,249</b>
<b>Commodities</b>								
0201 - Office Supplies	7,571	7,802	7,802	8,142	8,142	8,345	8,554	8,768
0202 - Book & Periodical-Net Dam/Loss	—	625	625	625	625	641	657	673
0203 - Food Supplies	264	210	400	284	284	328	353	380
0204 - Wearing Apparel	66,108	45,000	95,000	96,427	92,927	8,933	9,493	10,095
0205 - Motor Vehicle Supplies & Fuel	70,060	69,400	69,400	69,749	69,749	71,492	73,280	75,112
0206 - Maint/Lab/ Medical Tool Supply	2,037	1,050	1,050	3,456	3,556	2,246	2,302	2,360
<b>Subtotal</b>	<b>146,041</b>	<b>124,087</b>	<b>174,277</b>	<b>178,683</b>	<b>175,283</b>	<b>91,985</b>	<b>94,638</b>	<b>97,387</b>
<b>Contractual Services</b>								
0301 - Postage	956	2,600	2,600	1,028	1,028	1,053	1,080	1,107
0302 - Telephone Expense	27,786	23,200	23,200	29,881	29,881	30,628	31,393	32,178
0303 - Other- Professional Service	4,430	63,100	65,425	4,764	4,764	4,883	5,005	5,130
0304 - Utilities	56,540	60,971	60,971	51,786	53,837	55,973	58,199	60,517
0309 - Printing	2,274	4,450	4,450	2,445	2,445	2,506	2,569	2,633
0310 - Dues And Subscriptions	2,661	1,530	2,600	2,600	2,600	2,933	3,006	3,081
0311 - Travel	17,575	28,042	28,042	38,077	18,545	39,029	40,005	41,005
0312 - G&A-Towel/ Uniform Clean- Other	840	2,000	2,000	474	474	486	498	511

### Expenditure Summary

	FY23 Actual	FY24 Budget	FY24 Year- End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
				FY25 Budget	FY26 Budget			
0313 - Training	25,326	26,000	26,000	37,950	13,600	27,111	27,789	28,484
0314 - Other Contractual Services	160,288	112,250	112,250	164,500	164,500	168,613	211,902	227,873
0321 - Legal-Professional Service	136	2,550	2,550	146	146	150	154	158
<b>Subtotal</b>	<b>298,881</b>	<b>326,946</b>	<b>330,341</b>	<b>333,725</b>	<b>291,895</b>	<b>333,441</b>	<b>381,678</b>	<b>402,757</b>
<b>Maintenance</b>								
0401 - Buildings & Grounds	49	5,000	5,000	53	53	54	56	57
0409 - R & M-Mach/Equip/Computer/Tool	2,146	1,000	1,142	2,307	2,307	2,365	2,424	2,485
0410 - Motor Vehicle Maintenance	31,996	20,806	20,806	34,859	34,859	40,311	43,349	46,617
0411 - Radio R & M	30	1,050	6,000	5,000	5,000	5,000	5,000	5,000
0412 - Other Maintenance	—	1,050	1,050	—	—	—	—	—
<b>Subtotal</b>	<b>34,220</b>	<b>28,906</b>	<b>33,998</b>	<b>42,219</b>	<b>42,219</b>	<b>47,730</b>	<b>50,829</b>	<b>54,158</b>
<b>Other Charges</b>								
0505 - Other Charges	175,975	79,700	108,300	159,879	124,604	83,158	119,475	90,235
<b>Subtotal</b>	<b>175,975</b>	<b>79,700</b>	<b>108,300</b>	<b>159,879</b>	<b>124,604</b>	<b>83,158</b>	<b>119,475</b>	<b>90,235</b>
<b>Capital Outlay</b>								
0613 - Motor Vehicles	412,478	280,500	280,500	208,400	172,200	308,905	273,218	254,641
0617 - Radio Systems	38,000	19,000	19,000	103,000	103,200	88,700	35,700	48,900
0618 - Other Capital Outlay	—	30,000	30,000	205,000	28,750	—	13,750	14,750
<b>Subtotal</b>	<b>450,478</b>	<b>329,500</b>	<b>329,500</b>	<b>516,400</b>	<b>304,150</b>	<b>397,605</b>	<b>322,668</b>	<b>318,291</b>
<b>Total Expenditures</b>	<b>6,426,626</b>	<b>7,416,683</b>	<b>6,821,432</b>	<b>7,984,953</b>	<b>8,190,577</b>	<b>8,765,449</b>	<b>9,330,085</b>	<b>9,956,076</b>

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## Overview



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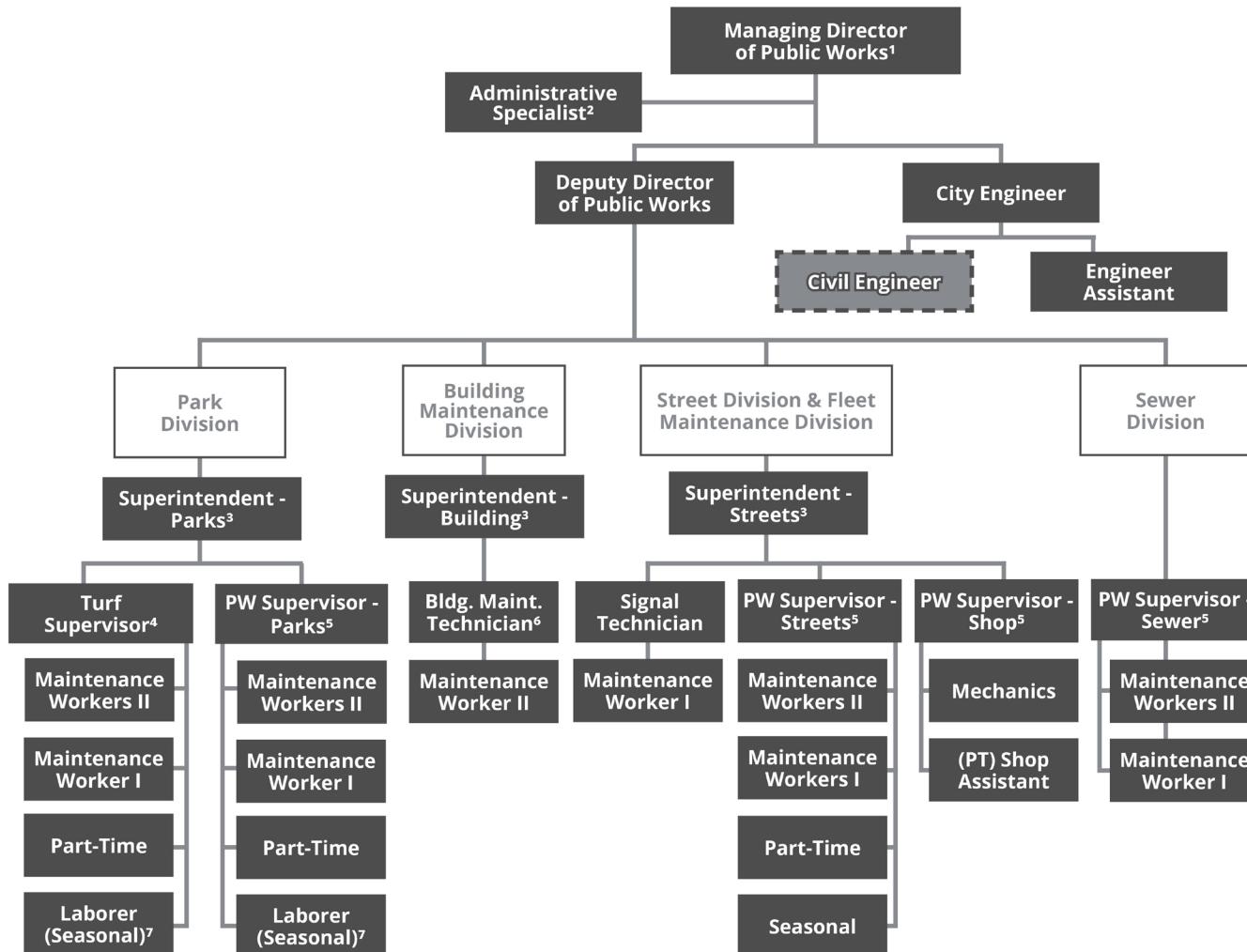
<sup>1</sup>Director of Public Works

### Overview

The Public Works function provides the necessary maintenance, upkeep and construction oversight of the City's infrastructure, including public buildings, parks and fields and streets. This is managed by the Director of Public Works along with a Deputy Director, City Engineer and Superintendents of each division.

# Public Works

## Public Works Overview



Formerly titled:

<sup>1</sup>Director of Public Works

<sup>2</sup>Administrative Assistant III

<sup>3</sup>Superintendent formerly listed division designation first

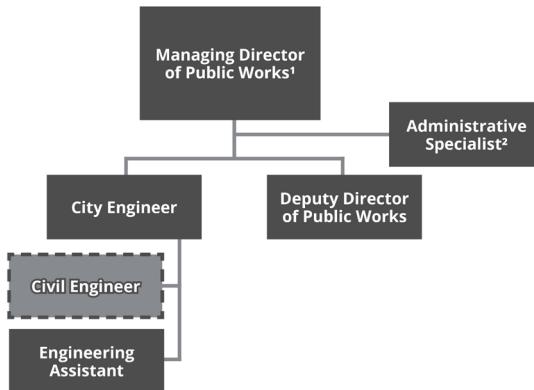
<sup>4</sup> Sports Complex Foreman

<sup>5</sup>Forman title changed to Public Works Supervisor

<sup>6</sup>Building Technician

<sup>7</sup>Seasonal - Parks

## Public Works Administration



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

*Formerly titled:*

<sup>1</sup>Director of Public Works  
<sup>2</sup>Administrative Assistant III

### Overview

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

### FY23-FY24 Highlights

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

# Public Works

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## Public Works Administration

### Budget & Initiatives

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

### Additional Request

New Personnel Position: Civil Engineer anticipated to start in April 2025 (FY25: \$49.5K; FY26: \$89.2K). See Appendix R on page 381 for justification.

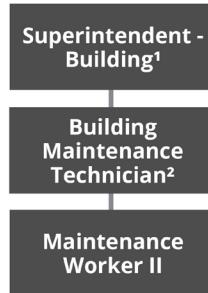
## Public Works Administration

### Expenditure Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Personnel Services</b>									
0101 - Salaries - Full Time	331,392	311,415	340,447	324,912	361,776	394,093	408,872	424,204	440,112
0102 - Salaries - Part Time	—	—	—	—	—	—	—	—	—
0103 - Salaries - Overtime	905	1,786	939	4,357	4,474	4,642	4,816	4,996	5,184
0104 - FICA	25,421	23,279	26,116	24,248	28,018	30,503	31,647	32,834	34,065
0105 - Insurance Charges	54,707	24,420	61,431	26,189	38,195	48,721	53,521	58,800	64,607
0107 - Pension	19,743	11,459	20,483	19,783	21,765	23,706	24,595	25,517	26,474
0110 - Phone Allowance	1,620	1,643	1,620	1,620	1,620	1,620	1,620	1,620	1,620
<b>Subtotal</b>	<b>433,788</b>	<b>374,002</b>	<b>451,036</b>	<b>401,109</b>	<b>455,848</b>	<b>503,285</b>	<b>525,070</b>	<b>547,972</b>	<b>572,062</b>
<b>Commodities</b>									
0201 - Office Supplies	115	235	117	117	252	125	128	131	135
<b>Subtotal</b>	<b>115</b>	<b>235</b>	<b>117</b>	<b>117</b>	<b>252</b>	<b>125</b>	<b>128</b>	<b>131</b>	<b>135</b>
<b>Contractual Services</b>									
0302 - Telephone Expense	212	441	229	229	—	—	—	—	—
0303 - Other-Professional Service	25,250	16,353	25,503	25,503	25,000	25,000	25,000	25,000	25,000
0309 - Printing	49	181	50	50	75	75	77	79	81
0310 - Dues And Subscriptions	1,320	1,151	1,360	1,360	1,360	1,360	1,394	1,428	1,465
0311 - Travel	10,575	5,420	8,417	8,417	11,875	15,185	9,772	10,509	11,300
0313 - Training	9,510	4,379	8,010	8,010	9,580	11,420	9,309	10,011	10,765
0314 - Other Contractual Services	9,682	9,439	9,972	9,972	14,000	14,000	14,350	14,709	15,076
<b>Subtotal</b>	<b>56,598</b>	<b>37,364</b>	<b>53,541</b>	<b>53,541</b>	<b>61,890</b>	<b>67,040</b>	<b>59,902</b>	<b>61,736</b>	<b>63,687</b>
<b>Other Charges</b>									
0505 - Other Charges	909	966	954	954	1,545	1,545	1,584	1,624	1,664
<b>Subtotal</b>	<b>909</b>	<b>966</b>	<b>954</b>	<b>954</b>	<b>1,545</b>	<b>1,545</b>	<b>1,584</b>	<b>1,624</b>	<b>1,664</b>
<b>Total Expenditures</b>	<b>491,410</b>	<b>412,566</b>	<b>505,649</b>	<b>455,721</b>	<b>519,536</b>	<b>571,995</b>	<b>586,684</b>	<b>611,463</b>	<b>637,548</b>



## Building Maintenance



*Formerly titled:*

<sup>1</sup>*Building Superintendent*

<sup>2</sup>*Formerly Building Technician*

### Overview

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

### FY23-FY24 Highlights

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

### Budget & Initiatives

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

### Capital Items

Capital outlay requests can be found in the Capital Outlay section, beginning on page 165.

# Public Works

## Building Maintenance

### Expenditure Summary

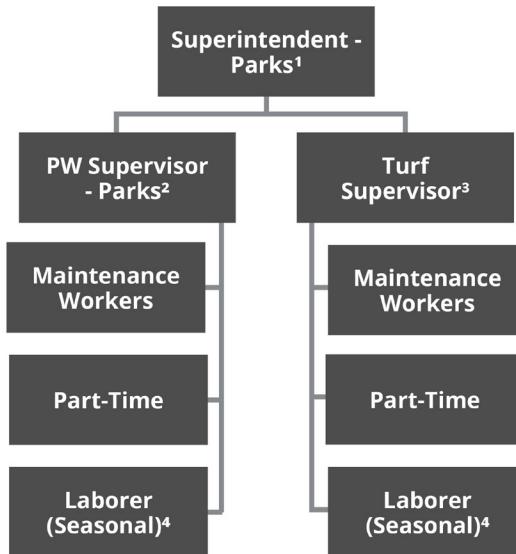
	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
<b>Personnel Services</b>									
0101 - Salaries - Full Time	192,556	174,128	197,702	181,890	209,078	215,124	221,397	227,906	234,658
0102 - Salaries - Part Time	—	—	—	—	—	—	—	—	—
0103 - Salaries - Overtime	3,557	71	3,690	2,389	3,828	3,972	4,121	4,275	4,436
0104 - FICA	15,003	13,115	15,406	12,040	16,287	16,761	17,252	17,762	18,291
0105 - Insurance Charges	26,062	17,770	29,259	18,434	19,975	21,931	24,079	26,435	29,027
0107 - Pension	11,647	6,345	12,084	9,753	12,774	13,146	13,531	13,931	14,346
0110 - Phone Allowance	1,800	2,280	1,800	2,200	2,160	2,160	2,160	2,160	2,160
<b>Subtotal</b>	<b>250,625</b>	<b>213,709</b>	<b>259,941</b>	<b>226,706</b>	<b>264,103</b>	<b>273,094</b>	<b>282,540</b>	<b>292,469</b>	<b>302,917</b>
<b>Commodities</b>									
0201 - Office Supplies	389	398	401	401	400	400	410	420	431
0203 - Food Supplies	54	—	56	56	57	59	—	—	—
0204 - Wearing Apparel	1,500	1,414	1,530	1,530	1,500	1,500	1,500	1,500	1,500
0205 - Motor Vehicle Supplies & Fuel	3,153	4,235	3,248	3,248	3,248	3,248	3,329	3,412	3,498
0206 - Maint/Lab/Medical Tool Supply	940	1,392	968	968	950	950	974	998	1,023
0207 - Janitorial Supply	10,820	4,519	8,280	4,000	8,280	8,280	8,100	8,303	8,510
0208 - Chemical Supply	1,250	—	1,288	1,288	1,287	1,287	1,319	1,352	1,386
0211 - G&A-Other Commodities	1,010	—	1,040	1,040	1,040	1,040	1,066	1,093	1,120
<b>Subtotal</b>	<b>19,116</b>	<b>11,959</b>	<b>16,810</b>	<b>12,530</b>	<b>16,762</b>	<b>16,764</b>	<b>16,698</b>	<b>17,078</b>	<b>17,468</b>
<b>Contractual Services</b>									
0301 - Postage	99	—	100	100	104	108	112	116	120
0302 - Telephone Expense	—	—	—	—	795	810	825	840	855
0306 - G&A-Rentals - Other	159	—	161	161	861	861	914	948	983
0309 - Printing	1,341	—	1,355	1,355	—	—	—	—	—
0312 - G&A-Towel/Uniform Clean-Other	916	331	925	925	1,310	1,310	1,310	1,343	1,376
0310 - Dues And Subscriptions	650	—	670	670	670	670	687	704	722
0311 - Travel	1,275	23	1,313	300	2,383	2,783	1,464	1,518	1,574
0313 - Training	2,950	150	2,950	2,950	675	1,000	3,290	3,411	3,537
0314 - Other Contractual Services	285,287	229,174	282,840	282,840	298,445	298,445	298,445	305,906	313,554
<b>Subtotal</b>	<b>292,677</b>	<b>229,678</b>	<b>290,314</b>	<b>289,301</b>	<b>305,243</b>	<b>305,987</b>	<b>307,046</b>	<b>314,786</b>	<b>322,721</b>

## Building Maintenance

### Expenditure Summary (Continued)

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Maintenance</b>									
0401 - Buildings & Grounds	51,097	46,890	42,022	42,022	62,022	42,022	43,073	44,149	45,253
0409 - R & M-Mach/ Equip/Computer/ Tool	1,200	2,527	1,236	1,236	5,000	5,000	5,000	5,125	5,253
0410 - Motor Vehicle Maintenance	2,071	4,373	2,133	2,133	2,100	4,100	3,153	3,153	3,232
0411 - Radio R & M	960	—	989	989	988	988	1,013	1,038	1,064
0412 - Other Maintenance	65,000	49,745	65,450	65,450	65,352	65,352	66,986	68,660	70,377
0412 - Emergency Maintenance	100,000	4,887	100,000	100,000	250,000	100,000	100,000	100,000	100,000
<b>Subtotal</b>	<b>220,328</b>	<b>108,422</b>	<b>211,830</b>	<b>211,830</b>	<b>385,462</b>	<b>217,462</b>	<b>219,224</b>	<b>222,126</b>	<b>225,179</b>
<b>Other Charges</b>									
0505 - Other Charges	11,034	—	11,586	11,586	11,585	11,585	11,875	12,172	12,476
<b>Subtotal</b>	<b>11,034</b>	<b>—</b>	<b>11,586</b>	<b>11,586</b>	<b>11,585</b>	<b>11,585</b>	<b>11,875</b>	<b>12,172</b>	<b>12,476</b>
<b>Capital Outlay</b>									
0613 - Motor Vehicles	43,000	39,644	—	—	—	75,000	—	—	—
0618 - Other Capital Outlay	—	—	—	—	—	—	—	—	—
<b>Subtotal</b>	<b>43,000</b>	<b>39,644</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>75,000</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Total Expenditures</b>	<b>836,780</b>	<b>603,411</b>	<b>790,480</b>	<b>751,952</b>	<b>983,155</b>	<b>899,891</b>	<b>837,382</b>	<b>858,630</b>	<b>880,760</b>





*Formerly titled:*

<sup>1</sup>Park Superintendent

<sup>2</sup>Park Foreman

<sup>3</sup>Sports Complex Foreman

<sup>4</sup>Seasonal - Parks

## Overview

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

## FY23-FY24 Highlights

### Parks

- Completed the addition of one full-time maintenance worker and the new Landscape Gardener position
- Replaced the roof at City Park concessions/maintenance building and constructed new basketball goals in Central Park
- Completed the removal and reconstruction of the sidewalks in Central Park along the entrance road and new playground area

# Public Works

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## Parks

- Applied for and received a \$47K grant from the NRD as a cost share for the Jaycee Park playground
- Worked with the park planning team to complete the Park Matrix that will be used to complete and schedule parks projects in the future

## Sports Complex

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

## Budget & Initiatives

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

## Capital Items

Capital outlay requests can be found in the Capital Outlay section beginning on page 165.

## One-Time Requests

Sidewalk at Triangle Park - FY25: \$15K

- This will provide a connection between Josephine Street and playground area, providing better ADA accessibility.

Sidewalk at Children's Park - FY25: \$12K

- The new sidewalk will provide a paved connection from Josephine Street to the playground and shelter areas, providing better ADA accessibility and ease of use.

Basketball Hoops at Jaycee Park - FY25: \$6K

- Replacement of current basketball hoops which are currently end of life.

Basketball Hoops at Southwind Park - FY26: \$6K

- Replacement of current basketball hoops which are currently end of life.

Renovation of infields at City Park - FY26: \$15K

- Improving Fields 1 and 4 amending with Duraedge for a better playing surface which provides better drainage and playability after rain.



# Public Works

## Parks

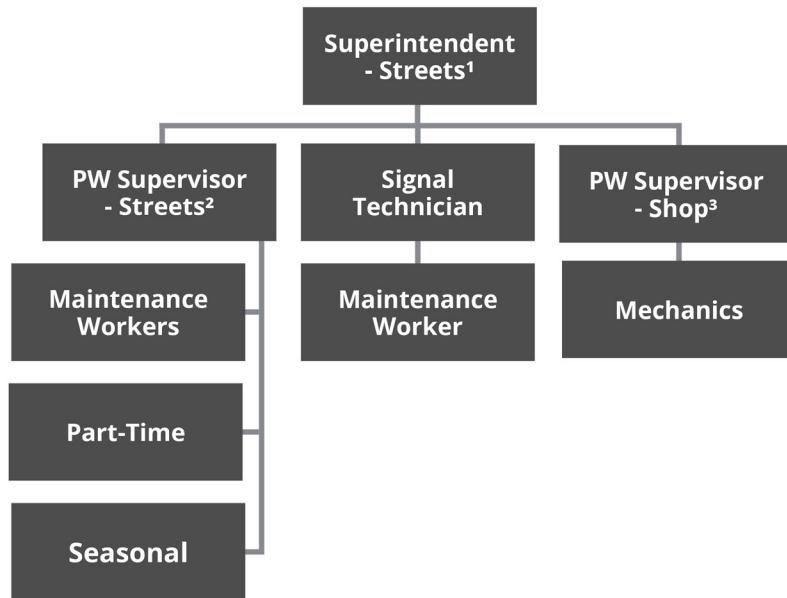
### Expenditure Summary

				Recommended					
	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Budget	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Personnel Services</b>									
0101 - Salaries - Full Time	864,271	792,084	883,194	867,000	914,851	949,158	984,752	1,021,680	1,059,993
0102 - Salaries - Part Time	173,375	81,746	178,054	94,800	96,678	127,877	132,673	137,648	142,810
0103 - Salaries - Overtime	51,195	12,598	53,114	24,354	55,106	58,891	62,949	67,301	71,968
0104 - FICA	83,296	66,746	85,249	66,328	81,598	86,767	90,021	93,396	96,899
0105 - Insurance Charges	154,001	101,020	172,948	172,537	149,905	164,723	181,018	198,929	218,626
0107 - Pension	53,874	29,353	55,894	52,020	55,271	57,344	59,494	61,725	64,040
0110 - Phone Allowance	720	720	720	1,500	1,440	1,440	1,440	1,440	1,440
<b>Subtotal</b>	<b>1,380,733</b>	<b>1,084,267</b>	<b>1,429,173</b>	<b>1,278,539</b>	<b>1,354,849</b>	<b>1,446,200</b>	<b>1,512,346</b>	<b>1,582,119</b>	<b>1,655,775</b>
<b>Commodities</b>									
0201 - Office Supplies	90	383	93	93	412	412	422	433	444
0203 - Food Supplies	144	94	148	189	100	100	103	105	108
0204 - Wearing Apparel	5,991	8,187	6,111	7,441	6,323	6,323	6,481	6,643	6,809
0205 - Motor Vehicle Supplies & Fuel	42,252	42,423	43,520	51,866	44,579	44,579	45,693	46,836	48,007
0206 - Maint/Lab/Medical Tool Supply	4,378	4,759	4,509	5,591	4,622	4,622	4,738	4,856	4,977
0207 - Janitorial Supply	3,932	4,391	4,050	7,550	4,150	4,224	4,254	4,360	4,469
0208 - Chemical Supply	21,100	36,790	22,403	32,806	30,000	30,000	30,750	31,519	32,307
0209 - Welding Supplies	700	—	750	1,228	768	787	827	869	913
0210 - Botanical Supplies	29,500	23,638	30,385	30,385	31,144	31,144	31,923	32,721	33,539
<b>Subtotal</b>	<b>108,087</b>	<b>120,665</b>	<b>111,969</b>	<b>137,149</b>	<b>122,098</b>	<b>122,191</b>	<b>125,190</b>	<b>128,341</b>	<b>131,572</b>
<b>Contractual Services</b>									
0301 - Postage	—	—	—	—	—	—	—	—	—
0302 - Telephone Expense	866	944	892	892	913	913	936	959	983
0303 - Other-Professional Service	—	—	—	—	—	—	—	—	—
0304 - Utilities	105,260	147,001	107,304	125,454	127,857	132,619	137,563	142,696	148,024
0308 - Legal Advertising	—	—	—	—	—	—	—	—	—
0309 - Printing	103	—	104	104	—	—	—	—	—
0310 - Dues And Subscriptions	1,500	980	1,545	2,060	1,900	1,900	1,948	1,996	2,046
0311 - Travel	6,052	6,271	6,484	9,265	10,250	10,575	10,705	10,973	11,247
0312 - G&A-Towel/Uniform Clean-Other	4,898	2,790	4,920	6,247	5,085	5,085	5,212	5,342	5,476

## Expenditure Summary (Continued)

	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
				FY25 Budget	FY26 Budget			
<b>Contractual Services (Continued)</b>								
0313 - Training	7,245	6,867	7,755	10,535	7,375	8,265	8,456	8,668
0314 - Other Contractual Services	40,969	28,757	42,898	48,898	39,563	39,563	40,552	41,566
<b>Subtotal</b>	<b>166,893</b>	<b>193,610</b>	<b>171,902</b>	<b>203,455</b>	<b>192,943</b>	<b>198,920</b>	<b>205,372</b>	<b>212,200</b>
<b>Maintenance</b>								
0401 - Buildings & Grounds	134,210	181,468	175,886	230,706	166,953	166,953	171,127	175,405
0409 - R & M-Mach/ Equip/Computer/ Tool	17,722	13,042	18,254	22,254	18,710	18,769	19,238	19,719
0410 - Motor Vehicle Maintenance	48,417	58,697	49,870	59,077	52,678	52,678	53,995	55,345
0411 - Radio R & M	927	—	955	955	955	955	979	1,003
0412 - Other Maintenance	21,000	7,931	22,050	22,050	22,601	22,601	23,166	23,745
<b>Subtotal</b>	<b>222,276</b>	<b>261,139</b>	<b>267,014</b>	<b>335,041</b>	<b>261,897</b>	<b>261,956</b>	<b>268,505</b>	<b>275,217</b>
<b>Other Charges</b>								
0505 - Other Charges	688	306	722	722	739	739	757	776
<b>Subtotal</b>	<b>688</b>	<b>306</b>	<b>722</b>	<b>722</b>	<b>739</b>	<b>739</b>	<b>757</b>	<b>776</b>
<b>Capital Outlay</b>								
0613 - Motor Vehicles	43,000	39,644	—	—	150,000	40,000	120,000	70,000
0618 - Other Capital Outlay	50,000	—	167,500	150,000	—	—	40,000	200,000
<b>Subtotal</b>	<b>93,000</b>	<b>39,644</b>	<b>167,500</b>	<b>150,000</b>	<b>150,000</b>	<b>40,000</b>	<b>160,000</b>	<b>270,000</b>
<b>Total Expenditures</b>	<b>1,971,677</b>	<b>1,699,631</b>	<b>2,148,281</b>	<b>2,104,906</b>	<b>2,082,526</b>	<b>2,070,006</b>	<b>2,272,171</b>	<b>2,468,654</b>
								<b>2,599,507</b>





*Formerly titled:*

<sup>1</sup>Street Superintendent

<sup>2</sup>Foreman - Street

<sup>3</sup>Shop Foreman

## Overview

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

## FY23-FY24 Highlights

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

# Public Works

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## Streets

### Budget & Initiatives

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

### Personnel

The Streets Division is anticipating a retirement in FY25.

### Capital Items

Capital outlay requests can be found in the Capital Outlay section beginning on page 165.

### One-Time Requests

New Roof for Salt Storage at Public Works Facility - FY25: \$20K

- The salt shed at La Vista Public Works, the shingles are at the end of life with shingles missing and holes starting to rot through the roof.

Replace the traffic signals at 125th and Southport Pkwy. - FY25: \$65K

- The traffic signals have reached end of life. No replacement parts are available. This intersection is 18 years old.

Upgrade wiring at 84th and Parkview Blvd. - FY25: \$20K

- The wiring at this intersection is the original wiring and is weathered and the insulation is brittle and the causing wire to be exposed to the weather that creates the intersection to malfunction and go into flash.

Fuel Master Equipment upgrade - FY25: \$25K

- This is our fueling system that tracks information on all equipment that works with our fueling station share with Papillion.

Upgrade wiring and signals at 72nd and Parkview Blvd. - FY26: \$25K

- The existing wiring is weathered, and the insulation is brittle and causing wire to be exposed to the weather and creates the intersection to malfunction and go into flash. Would also replace the signal heads and pedestrians crossing.

Upgrade the detection at Edgewood Blvd. and Giles Rd. - FY26: \$55K

- This intersection is currently using ground loops that usually break during freeze thaw cycles and limits preventive road maintenance due to being placed in the pavement. Would like to change to a radar system and raise the cabinet to prevent water from entering the cabinet base.



# Public Works

## Streets

### Expenditure Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Personnel Services</b>									
0101 - Salaries - Full Time	905,573	680,527	925,007	752,375	905,815	892,690	920,174	948,690	978,275
0102 - Salaries - Part Time	105,281	37,505	108,119	45,130	103,953	118,191	122,623	127,222	131,993
0103 - Salaries - Overtime	42,901	10,540	44,510	21,353	46,179	47,911	49,708	51,572	53,506
0104 - FICA	80,612	52,467	82,439	54,252	78,429	80,998	83,577	86,252	89,029
0105 - Insurance Charges	251,707	159,851	282,802	173,364	208,806	219,842	241,643	265,620	291,991
0107 - Pension	55,951	25,226	58,049	43,888	55,276	56,436	58,193	60,016	61,907
0110 - Phone Allowance	720	720	720	1,140	1,356	1,356	1,296	1,296	1,296
<b>Subtotal</b>	<b>1,442,746</b>	<b>966,835</b>	<b>1,501,647</b>	<b>1,091,502</b>	<b>1,399,814</b>	<b>1,417,423</b>	<b>1,477,214</b>	<b>1,540,667</b>	<b>1,607,995</b>
<b>Commodities</b>									
0201 - Office Supplies	1,314	419	1,353	1,353	500	500	513	525	538
0203 - Food Supplies	179	92	184	184	189	189	194	199	204
0204 - Wearing Apparel	6,628	5,926	6,761	6,761	7,330	7,730	7,903	8,081	8,263
0205 - Motor Vehicle Supplies & Fuel	65,424	60,478	67,387	67,387	69,072	69,072	71,435	76,819	82,608
0206 - Maint/Lab/Medical Tool Supply	3,184	3,014	3,248	3,248	3,329	3,329	3,412	4,030	4,334
0207 - Janitorial Supply	1,645	1,551	1,678	1,678	1,720	1,720	1,929	2,074	2,230
0209 - Welding Supplies	2,229	1,662	2,274	2,274	2,331	2,331	2,067	2,223	2,390
<b>Subtotal</b>	<b>80,603</b>	<b>73,142</b>	<b>82,884</b>	<b>82,884</b>	<b>84,471</b>	<b>84,871</b>	<b>87,452</b>	<b>93,950</b>	<b>100,568</b>
<b>Contractual Services</b>									
0301 - Postage	673	91	679	679	696	696	713	731	750
0302 - Telephone Expense	2,044	2,114	2,105	2,105	2,158	2,158	2,212	2,267	2,324
0303 - Other-Professional Service	8,574	—	8,831	8,831	9,052	9,052	9,278	9,510	9,748
0304 - Utilities	383,511	384,111	394,405	394,405	413,382	425,928	438,857	452,182	465,914
0309 - Printing	994	—	1,024	1,024	1,050	1,050	1,076	1,103	1,131
0310 - Dues And Subscriptions	797	573	821	821	842	842	863	885	907
0311 - Travel	9,082	3,932	7,894	7,894	14,069	14,069	4,890	5,259	5,655
0312 - G&A-Towel/Uniform Clean-Other	4,175	2,983	4,300	4,300	4,408	4,408	4,518	4,631	4,747
0313 - Training	9,178	7,839	5,720	5,720	10,415	10,415	9,748	10,483	11,273
0314 - Other Contractual Services	39,740	36,084	40,928	40,928	82,109	83,158	44,552	47,910	51,521
0321 - Legal-Professional Service	—	—	—	—	—	—	—	—	—
<b>Subtotal</b>	<b>458,768</b>	<b>437,727</b>	<b>466,707</b>	<b>466,707</b>	<b>538,181</b>	<b>551,776</b>	<b>516,709</b>	<b>534,962</b>	<b>553,969</b>

## Streets

### Expenditure Summary (Continued)

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Maintenance</b>									
0401 - Buildings & Grounds	12,619	13,549	42,998	42,998	65,323	13,356	16,849	18,119	19,484
0406 - Storm Sewer R & M	6,000	382	6,180	6,180	6,335	6,493	6,661	6,832	7,009
0407 - Sidewalk & Curb Maintenance	6,305	1,603	6,494	6,494	6,656	6,656	6,822	6,993	7,168
0408 - Street Maintenance	105,060	140,582	108,212	140,000	150,594	155,111	158,989	162,964	167,038
0409 - R & M-Mach/ Equip/Computer/ Tool	15,000	14,978	15,450	15,450	15,836	15,836	16,232	16,638	17,054
0410 - Motor Vehicle Maintenance	70,000	79,681	72,100	95,000	73,903	75,751	92,144	95,553	99,089
0411 - Radio R & M	824	—	849	849	870	892	—	—	—
0412 - Other Maintenance	—	—	—	—	—	—	—	—	—
0412 - Winter Maintenance	103,000	78,737	106,090	85,000	108,742	111,461	114,248	117,104	120,031
0413 - Traffic Signs & Markers	41,200	98,606	42,436	135,000	129,000	155,100	120,600	121,100	121,600
<b>Subtotal</b>	<b>360,008</b>	<b>428,117</b>	<b>400,809</b>	<b>526,971</b>	<b>557,259</b>	<b>540,657</b>	<b>532,544</b>	<b>545,303</b>	<b>558,472</b>
<b>Other Charges</b>									
0505 - Other Charges	491	334	516	516	359	386	415	447	480
<b>Subtotal</b>	<b>491</b>	<b>334</b>	<b>516</b>	<b>516</b>	<b>359</b>	<b>386</b>	<b>415</b>	<b>447</b>	<b>480</b>
<b>Capital Outlay</b>									
0613 - Motor Vehicles	300,000	—	715,000	715,000	270,000	350,000	510,000	760,000	655,000
0614 - Road Machinery	15,000	8,962	—	—	—	—	80,000	15,000	50,000
0618 - Other Capital Outlay	80,000	81,631	30,000	30,000	43,000	80,000	89,000	93,000	25,000
0619 - Capital Related Borrowing	—	—	—	—	—	—	—	—	—
<b>Subtotal</b>	<b>395,000</b>	<b>90,593</b>	<b>745,000</b>	<b>745,000</b>	<b>313,000</b>	<b>430,000</b>	<b>679,000</b>	<b>868,000</b>	<b>730,000</b>
<b>Total Expenditures</b>	<b>2,737,616</b>	<b>1,996,749</b>	<b>3,197,563</b>	<b>2,913,580</b>	<b>2,893,084</b>	<b>3,025,113</b>	<b>3,293,334</b>	<b>3,583,328</b>	<b>3,551,485</b>

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# General Fund Capital Outlay



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# General Fund Capital Outlay

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## Capital Outlay Requests

Funding requests of \$2.2M for FY25 and \$1.3M for FY26 were made for capital purchases. To extend the General Fund capacity, while making needed improvements to fleet and equipment, difficult choices were necessary. As a result, a funding allocation of \$750K for FY25 & FY26 was established. In addition to the \$750K from the General Fund, the following additional requests are being made from the QSF and General Fund reserve.

### FY25

- \$270K from Qualified Sinking Fund for a Caterpillar Wheel Loader
- \$175K from General Fund Reserve for Police Station Roof (use of insurance proceeds)
- \$70K carryover from FY24

### FY26

- \$350K from Qualified Sinking Fund for a Sterling Dump Truck

## Information Technology (I.T.)

### Transition from BS&A's traditional on-premise software to their modern cloud-based solution

- FY25: \$100K for implementation and software upgrade

BS&A server based hardware is on a end-of-life schedule. By transitioning to BS&A cloud, we avoid an emergency notice to switch over to the cloud. The cloud-based solution offers enhanced accessibility, enabling our staff to access the software from any location with internet connectivity, thereby facilitating remote work scenarios and ensuring seamless collaboration across teams. Additionally, the scalability and flexibility of the cloud-based solution accommodates our evolving needs and growing data volumes, without requiring significant infrastructure investments. This scalability ensures that our software can adapt to changes in demand and organizational growth seamlessly. Moreover, migrating to the cloud eliminates the need for on-premise hardware maintenance, software updates, and infrastructure management, resulting in cost savings and operational efficiencies.

### Integrate a new Citizen Request Management (CRM) solution

- FY25: \$20K for implementation and software; savings of \$5K annually

We recognize effective communication is essential for fostering a positive and seamless civic experience for both residents and city staff, especially when it comes to citizen concerns. To address this, we propose a new communication solution that streamlines engagement between residents and local government because our current Citizen Request for Action system falls short of meeting modern resident needs. This tool would consolidate inbound messages from multiple channels, such as email, text, in-person meetings, and digital media, into a unified interface and track messages in each user's profile, enabling faster outbound responses. Documenting resident communication histories within their profiles would also facilitate personalized service interactions. Implementing a system with flexible internal processes and tools that can be configured would ensure improved service delivery and more efficient workflows.

### Replacement of Parking Garage Camera Server

- FY25: \$20K

The current camera server responsible for managing surveillance systems in Parking Garage #1 and #2 is nearing its end of life, scheduled for FY25. As part of our ongoing efforts to ensure operational efficiency and security, this essential component will require replacement to sustain seamless operations.

# General Fund Capital Outlay

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## Replacement of Backup Server

- FY26: \$10K

As our current backup server approaches its end of life in FY26, proactive measures are essential to ensure operational continuity. Replacement of this server is imperative to uphold seamless backup operations and safeguard critical data integrity.

## Community Development

### Replacement of Truck 404

- FY 25: \$45K

Truck 404 is a 1500 series Chevrolet purchased for the Building Department in 2005. This is a 4-wheel-drive truck that the building inspectors take on development inspections. Although the Building Department has taken regular care of the truck, it will be 20 years of age in 2025 and has been showing an increasing number of age-related problems, reducing dependability, and increasing maintenance costs.

## Recreation

### Exercise Equipment

- FY26: \$12.4K

Requested for 2 pieces of exercise equipment for the Community Center to replace aging equipment.

## Bus Services

### Bus Replacement

FY25, \$50K

## Police

### Roof Shingles Replacement

FY25: \$175K

The Department moved into the current building in 2003 and the roof shingles have never been replaced. Due to normal weathering and some consistent leaking issues, the roof needs to be replaced.

### Unmarked Vehicle

FY25: \$40.4K

The Police Department is requesting to purchase one unmarked vehicle to replace an existing unmarked vehicle in need of replacement.

### Police K9

FY25: \$30K

The Police Department is requesting funds to purchase a second police K9 to replace Bardo. Funds would cover the purchase of the K9, its training, and the training of its handler.

# General Fund Capital Outlay

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## **Two Marked Police Cruisers**

FY25: \$168K; FY26: \$172.2K

The Police Department is requesting the purchase of two marked police cruisers during FY25 and FY26 to replace existing marked cruisers. The replacement schedule maintains a functional fleet of vehicles. Mechanically deficient vehicles are rotated out of the fleet to keep maintenance and repair costs to a minimum.

## **Mobile & Portable Radios**

FY25: \$103K; FY26: \$103.2K

The Police Department is requesting funds to purchase five in-car (mobile) radios for \$58,000 and five portable radios for \$45,000 in FY25 for a total cost of \$103,000. These radios are in need of replacement to meet technology and encryption specifications. The same number of replacement radios are requested in FY26 for the same reasoning. This replacement action is spread over both years in this biennial budget.

## **Cellebrite Premium Software**

FY26: \$16K

The Police Department is requesting funds to purchase Cellebrite Premium software for use in forensic investigations. The software is imperative for thorough and complete investigations involving devices our current software is unable to access.

## **Two Drones**

FY26: \$12.7K

The Police Department is requesting funds to purchase two drones to replace the current department drones. One drone is designated for exterior/outside flights and the other is designated for predominantly indoor flight. The industry standard is a two-year life span. Both of our department drones are at or beyond the two-year lifespan.

## **Building Maintenance**

### **New Vehicle**

FY26: \$75K

A replacement vehicle is being requested to replace a 2005 Chevy pickup truck. The new vehicle will be utilized by the 3rd building division employee to haul material, travel to facilities, and store tools and supplies to complete tasks. This vehicle will also be utilized for parking lot snow removal city-wide.

## **Parks**

### **Replacement of a Park maintenance pickup truck**

- FY25: \$80K

### **Replacement of a wide area mower used on parks right-of-ways**

- FY 25: \$70K

### **Replacement of a rotary mower used for parks and right-of-way**

- FY26: \$40K

# General Fund Capital Outlay

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## Streets

### Wheel Loader

- FY25: \$270,000

Current loader is a 1996 and 28 years old with 11,225 hours. The Caterpillar loader has surpassed its life expectancy. The loader has lots of rust throughout its chassis. With maintenance growing more consistently to keep operational. It plays a vital role in snow operations.

### Swap Loader w/ Pre-Treat Tank

- FY25: \$30,000

This unit would replace our homemade sprayer system to be more efficient in pretreating roads. The streets division currently has two dump trucks outfitted with swap loader arms and five equipment platforms, two dump boxes, two sanders and one bulk tank. This purchase would allow for the second truck to be outfitted with a bulk tank that can be used for pre-treatment brining operations and post-storm deicing operations. The swap loader system allows one truck to run three different operations as opposed to requiring three different trucks for each operation. The swap loader system allows platforms to be changed out on a truck in approximately two minutes.

### Snap On Deluxe Scanners

- FY25: \$13,000

These scanners would replace our existing scanners that have become obsolete and not upgradeable. These scanners are vital in making repairs and to diagnose vehicle/equipment repairs.

### Single Axle Dump Truck

- FY26: \$350,000

Requested to replace our 2002 Sterling dump truck with 53,504 miles. The dump box was completely rusted and had to be removed, and the sander was directly installed onto the frame. The truck is solely for winter operations now due to box being removed. This truck is beyond its useful and cost prohibitive repair. The truck is essential for snow operations and street maintenance.

### Bobcat Skidsteer

- FY26: \$80,000

Requested to replace our 2018 Bobcat skidloader with 1181 hours. The skidloader is becoming excessively rusted and is approaching its lifespan. The skidloader is essential in street repairs and snow removal operations. This unit is necessary to clear parking trays and tight streets with constant vehicle parking. In addition, a box plow can be installed and used for stacking snow prior to being hauled away. The unit will also be used for regular street maintenance and park maintenance activities.

# General Fund Capital Outlay

## Capital Outlay Requests

Department / Item	Requested		Recommended		Out Years
	FY25	FY26	FY25	FY26	
<b>Information Technology</b>	<b>282,500</b>	<b>111,000</b>	<b>190,000</b>	<b>10,000</b>	<b>94,500</b>
Security Camera Licensing Consolidation	10,000	—	—	—	—
Backup Server Replacement	—	10,000	—	10,000	—
Camera Server Replacement for Parking Garages	20,000	—	20,000	—	—
New CRM Software	20,000	—	20,000	—	—
Integration of new Identity and Access Management Solution	21,500	—	—	—	21,500
Mobile Devices For Field Staff	—	40,000	—	—	40,000
Asset Management System	—	50,000	—	—	—
Conference Room Technology Upgrade	11,000	11,000	—	—	33,000
BS&A Cloud Migration	100,000	—	100,000	—	—
Council Chamber A/V Upgrade	100,000	—	50,000	—	—
<b>Community Development</b>	<b>123,747</b>	<b>—</b>	<b>45,000</b>	<b>—</b>	<b>110,287</b>
Pickup Truck Replacement (2005 model)	45,000	—	45,000	—	—
Building permit /license software w/code enforcement	78,747	—	—	—	110,287
<b>Recreation</b>	<b>12,000</b>	<b>12,000</b>	<b>—</b>	<b>12,444</b>	<b>40,163</b>
Exercise Equipment	12,000	12,000	—	12,444	40,163
<b>Special Services Bus</b>	<b>60,000</b>	<b>63,000</b>	<b>50,000</b>	<b>—</b>	<b>—</b>
Bus replacement	60,000	63,000	50,000	—	—
<b>Police</b>	<b>883,527</b>	<b>317,934</b>	<b>516,400</b>	<b>304,150</b>	<b>1,040,374</b>
L-Tron Scanners (4)	1,890	1,938	—	—	—
PJ-822 Printers	2,157	2,211	—	—	—
CSO vehicle with City Centre	50,000	—	—	—	—
Motorcycles (15 yr)	—	—	—	—	65,100
Unmarked (15yr) 33k / unit	40,400	—	40,400	—	90,100
Marked K9 10 yr	—	—	—	—	138,700
Marked UPB/SEB (10 yr) 84K/unit	168,000	172,200	168,000	172,200	484,699
CSO Portable Radio Purchase	10,000	—	—	—	—
In-Car (Mobile) \$9000/ea	45,000	51,600	45,000	51,600	57,200
Portable Radio \$9600/ ea	58,000	51,600	58,000	51,600	116,100
Infante S40 Ultrasonic Gun Cleaner & solution	7,700	—	—	—	—
Enclosed Trailer - (Trailers Plus)	12,000	—	—	—	—
Cellebrite Premium	16,000	—	16,000	—	—
WANCO Pull Behind Message Board	20,000	—	—	—	—
Purchase K-9	30,000	—	30,000	—	—
Ballistic Shields Purchase / Replacement	12,130	8,385	—	—	—
Drones	12,750	—	—	12,750	28,475
New Roof	175,000	—	175,000	—	—
In Car Video System	222,500	30,000	—	—	60,000

# General Fund Capital Outlay

## Capital Outlay Requests (Continued)

Department / Item	Requested		Recommended		Out Years FY27 - FY29
	FY25	FY26	FY25	FY26	
<b>Public Works</b>					
Building Maintenance	65,000	—	—	75,000	—
Cargo Van to replace Crew Cab	65,000	—	—	75,000	—
<b>Parks</b>		250,000	212,000	150,000	40,000
Toro Workman New (Portal Ridge)	—	—	—	—	30,000
2227 Kubota RTV 2019 X1100C	—	—	—	—	40,000
Sidewalk Snow Machine (Cimarron Woods)	—	—	—	—	40,000
2203 Chevrolet 2007	—	—	—	—	80,000
2211 Chevrolet Reg Cab 2006	80,000	—	80,000	—	—
Pickup Truck (Cimarron Woods)	—	—	—	—	80,000
Replacement of Jacobsen Wide Area Mower	90,000	—	70,000	—	—
Replace 3 John Deere Rotary Mowers	—	120,000	—	40,000	—
2223 Exmark 60 2018	—	12,000	—	—	—
2229 John Deere 1999	—	—	—	—	40,000
Mower/Snow Machine (Portal Ridge)	40,000	—	—	—	—
Mower/Snow Machine (Cimarron Woods)	—	—	—	—	40,000
7225 John Deere 1997	40,000	—	—	—	—
7228/450 John Deere 2000	—	—	—	—	40,000
2236 John Deere 2007	—	—	—	—	80,000
2249 Jacobsen (Wide Area Mower) 2019	—	80,000	—	—	70,000
2434 John Deere Gator HPX Diesel 2006 Gator Utility D	—	—	—	—	20,000
2479 Fieldmaster Groomer 2005 FM6	—	—	—	—	40,000
7754 Toro Fairway Mower 2003 5200-D	—	—	—	—	60,000
<b>Streets</b>		590,000	235,000	313,000	430,000
1110 GMC Pickup 4x4 1 ton 1999	65,000	—	—	—	—
1118 Chevrolet Pickup Truck 2005	—	—	—	—	65,000
1119 Chevrolet Pickup Truck 2017	—	—	—	—	65,000
1101 Ford Service Truck 2005	—	—	—	—	80,000
Medium Duty Pickup Truck (Portal Ridge)	—	100,000	—	—	—
1122 Sterling Dump Truck Single 2008	100,000	—	—	350,000	—
1112 Ford Bucket Truck 2017	—	—	—	—	150,000
1140 RAVO iSeries Street Sweeper 2017	—	—	—	—	200,000
1124 International Dump Truck - Single 2015	—	—	—	—	240,000
1135 Western Dump Truck 2017	—	—	—	—	240,000

# General Fund Capital Outlay

## Capital Outlay Requests (Continued)

Department / Item	Requested		Recommended		Out Years
	FY25	FY26	FY25	FY26	
Single Axle Dump Truck (Cimarron Woods)	—	—	—	—	240,000
1121 Sterling Dump Truck - Tandem 2009	—	—	—	—	270,000
1137 Caterpillar Wheel Loader 1996	375,000	—	270,000	—	—
1142 Caterpillar Wheel Loader 2010	—	—	—	—	375,000
1148 Marathon Tack Sprayer 2016	—	—	—	—	15,000
1138E Erskine Snow Blower	—	—	—	—	20,000
1147 Spalding Asphalt Hot Box 2012	—	45,000	—	—	—
1149 Falcon RME Asphalt Hot Box 2021	—	—	—	—	50,000
1183 Leroi Air Compressor 1992	—	—	—	—	60,000
Caterpillar Asphalt Roller 2001	—	70,000	—	—	—
1193F GENERAC GENERATOR LP 2013	—	10,000	—	—	—
1196D POWERMAX PLASMA CUTTER 2003	—	10,000	—	—	—
Arrow Board	—	—	—	—	12,000
1195 CHAMPION AIR COMPRESSOR 2011	—	—	—	—	14,000
1206 DAYTON BAND SAW	—	—	—	—	14,000
1138C Erskine Grapple Bucket 1998	—	—	—	—	15,000
1217 Ver-Mac Electronic Message Board 2013	20,000	—	—	—	—
1138I Stanley Hydraulic Breaker 2002	—	—	—	—	20,000
1533 ENCO METAL LATHE 2016	—	—	—	—	20,000
1500 POLY VERTICAL TANK 1999	—	—	—	—	25,000
1501 POLY VERTICAL TANK 2005	—	—	—	—	25,000
1018 Bobcat Skidsteer 2018				80,000	
1202 Snap On Delux Scanners			13,000		
Swap Loader w/ Pre-Treat Tank	30,000	—	30,000	—	—
1193D CUMINS EMERGENCY GENERATOR 1999	—	—	—	—	50,000
<b>Sewer Maintenance</b>	—	<b>400,000</b>	—	—	<b>549,000</b>
3307 FORD XLT FWD (JEFF C) 2019	—	—			50,000
3308 FORD XLT FWD (SEWERS) 2019	—	—			50,000
3304 CHEVROLET SUBURBAN (JOE S) 2017	—	—			55,000
SEWER JET/VAC NEW	—	—			394,000
3320 SEWER JET 2012	—	<b>400,000</b>			—
<b>Public Works Subtotal</b>	<b>905,000</b>	<b>847,000</b>	<b>463,000</b>	<b>545,000</b>	<b>3,486,000</b>
<b>Total Capital Outlay</b>	<b>2,266,774</b>	<b>1,350,934</b>	<b>1,264,400</b>	<b>871,594</b>	<b>4,771,324</b>
<b>General Fund Target</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>750,000</b>	<b>2,250,000</b>
(Less Other Funding Sources)	515,000	350,000	515,000	350,000	—
<b>Over/(Under) General Fund Target</b>	<b>(1,001,774)</b>	<b>(250,934)</b>	<b>600</b>	<b>228,406</b>	<b>(2,521,324)</b>

## General Fund Capital Outlay

### Capital Outlay Requests (Continued)

Department / Item	Requested		Recommended		Out Years
	FY25	FY26	FY25	FY26	
<b>Sources of Funding</b>					
General Fund Cash	750,000	750,000	750,000	633,094	2,250,000
Qualified Sinking Fund	270,000	350,000	270,000	350,000	—
General Fund Reserve	175,000	—	175,000	—	—
Carryover From Prior Year	70,000	—	70,000	—	—
Lottery Fund	—	—	—	—	—
<b>Total Funding</b>	<b>1,265,000</b>	<b>1,100,000</b>	<b>1,265,000</b>	<b>983,094</b>	<b>2,250,000</b>

# Sewer Fund

LA VISTA Central Park



Gump

2023

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

*Formerly titled:  
<sup>1</sup>Formerly Foreman - Sewer*

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.

## Overview

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

## FY23-FY24 Highlights

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

## Budget Summary

	Recommended									
	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Budget	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected	
<b>Beginning Fund Balance</b>	<b>3,553,906</b>	<b>3,550,408</b>	<b>3,461,838</b>	<b>3,327,552</b>	<b>1,651,551</b>	<b>1,131,707</b>	<b>1,180,471</b>	<b>1,050,893</b>	<b>1,720,222</b>	
<b>Operating</b>										
Revenue	4,908,972	5,168,965	5,149,251	5,356,506	5,286,231	5,489,793	5,689,817	11,916,729	6,152,719	
Expenditures	7,192,406	5,171,888	6,749,431	6,619,233	4,526,827	4,721,883	5,819,395	12,947,400	5,864,414	
Surplus/(deficit)	(2,283,434)	(2,923)	(1,600,180)	(1,262,727)	759,404	767,910	(129,578)	(1,030,671)	288,305	
<b>Non-Operating</b>										
Transfers-In	700	700	726	726	—	—	—	1,700,000	—	
Transfers-Out	(220,633)	(220,633)	(702,553)	(414,000)	(1,279,248)	(719,146)	—	—	—	
Surplus/(deficit)	(219,933)	(219,933)	(701,827)	(413,274)	(1,279,248)	(719,146)	—	1,700,000	—	
<b>Net Activity</b>	<b>(2,503,367)</b>	<b>(222,856)</b>	<b>(2,302,007)</b>	<b>(1,676,001)</b>	<b>(519,844)</b>	<b>48,764</b>	<b>(129,578)</b>	<b>669,329</b>	<b>288,305</b>	
<b>Ending Fund Balance</b>	<b>1,050,539</b>	<b>3,327,552</b>	<b>1,159,831</b>	<b>1,651,551</b>	<b>1,131,707</b>	<b>1,180,471</b>	<b>1,050,893</b>	<b>1,720,222</b>	<b>2,008,527</b>	

# Sewer Fund

## FY24 Performance

### Revenues

The FY24 YEE is expected to exceed the budget by \$207K as a result of an increase in interest income.

### Expenditures & Capital

The FY24 YEE for operations expenditures is a \$130K decrease primarily related to open position savings. Commodities, contractual services and capital outlay were also below budget.

The East La Vista Sewer Rehabilitation Project started in FY23 and will be completed in fall FY24. The project repaired sanitary sewer lines and misaligned lateral connections and repaved roads in the area east of 72nd Street from Harrison Street to Thompson Creek.

### Transfers

The proposed transfer from the Sewer Reserve Fund of \$703K will be reduced to \$414K in order to maintain a 25% reserve in the Sewer Fund.

### Fund Balance

The FY24 YEE fund balance is \$1.7M, which exceeds the budget. The beginning fund balance was \$3.3M, and there was a \$1.6M net decrease of revenue over expenditures. This is due to the carryover of the East La Vista Sewer Project into FY24. This project will be completed in FY24.

## FY25 - FY26 Biennial Budget

The FY25 - FY26 Biennial Budget includes funding to support strategic investment 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 FY25 - FY29 Sewer Rate Study, adopted by the City Council in FY23, recommended a 4% annual user rate increase for FY25 and FY26 resulting in increases of \$200,800 in FY25 and \$208,833 in FY26.

### Revenue Detail

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Revenue</b>									
Sewer Service Charges	21,995	24,051	23,095	19,394	24,018	24,979	25,978	27,017	28,098
Sewer User Fees	4,780,971	5,023,284	5,020,020	5,020,020	5,220,820	5,429,653	5,646,839	5,872,712	6,107,621
Sales Tax Collection Fee	21	49	21	21	—	—	—	—	—
Sewer Hookup Fee	103,115	12,436	103,115	103,115	12,000	12,000	12,000	12,000	12,000
Other Income	—	—	—	—	—	—	—	—	—
Interest Income	2,870	109,145	3,000	213,956	29,393	23,161	5,000	5,000	5,000
Grant Income	—	—	—	—	—	—	—	—	—
Bond Proceeds	—	—	—	—	—	—	—	6,000,000	—
<b>Total Revenue</b>	<b>4,908,972</b>	<b>5,168,965</b>	<b>5,149,251</b>	<b>5,356,506</b>	<b>5,286,231</b>	<b>5,489,793</b>	<b>5,689,817</b>	<b>11,916,729</b>	<b>6,152,719</b>

## Expenditures & Capital

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

Budgeted operating expenditures for FY25 are \$4.5M, an increase (excluding capital projects) of approximately 2.2% over FY24. This growth is attributed to a 5% increase in City of Omaha processing fee.

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

## Capital Construction

The East La Vista Sewer Rehabilitation Project is expected to be completed by the end of FY24. This project was funded with cash. The only capital project in the FY25-FY26 Biennial Budget is the Sewer Fund's portion of the design for the Central Park West Infrastructure Project, which is \$25K.

## Fund Balance

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

The FY25 ending fund balance of \$1.1M leaves a 25% operating reserve after a transfer to the Sewer Reserve Fund of \$1.3M. FY26 ending fund balance is \$1.2M.

## Sewer Fund Capital Outlay

There were no capital outlay requests for FY25-FY26.

# Sewer Fund

## Budget

				FY24 Year-End Estimate	Recommended				
	FY23 Budget	FY23 Actual	FY24 Budget		FY25 Budget	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Beginning Fund Balance</b>	<b>3,553,906</b>	<b>3,550,408</b>	<b>3,461,838</b>	<b>3,327,552</b>	<b>1,651,551</b>	<b>1,131,707</b>	<b>1,180,471</b>	<b>1,050,893</b>	<b>1,720,222</b>
<b>Revenues</b>									
Sewer Service Charges	21,995	24,051	23,095	19,394	24,018	24,979	25,978	27,017	28,098
Sewer User Fees	4,780,971	5,023,284	5,020,020	5,020,020	5,220,820	5,429,653	5,646,839	5,872,712	6,107,621
Sales Tax Collection Fee	21	49	21	21	—	—	—	—	—
Sewer Hookup Fee	103,115	12,436	103,115	103,115	12,000	12,000	12,000	12,000	12,000
Other Income	—	—	—	—	—	—	—	—	—
Interest Income	2,870	109,145	3,000	213,956	29,393	23,161	5,000	5,000	5,000
Grant Income	—	—	—	—	—	—	—	—	—
Bond Proceeds	—	—	—	—	—	—	—	6,000,000	—
<b>Total Revenue</b>	<b>4,908,972</b>	<b>5,168,965</b>	<b>5,149,251</b>	<b>5,356,506</b>	<b>5,286,231</b>	<b>5,489,793</b>	<b>5,689,817</b>	<b>11,916,729</b>	<b>6,152,719</b>
<b>Expenditures</b>									
Personnel Services	678,116	607,476	700,865	634,562	752,046	780,888	814,933	850,737	888,412
Commodities	36,064	37,862	36,785	23,508	38,360	38,360	39,319	40,302	41,310
Contractual Services	3,441,213	3,409,858	3,542,103	3,532,229	3,648,820	3,790,033	3,936,850	4,097,685	4,265,196
Maintenance	102,675	32,548	73,610	35,515	67,626	67,626	68,567	69,531	70,519
Other Charges	30,786	19,037	16,068	13,420	19,976	19,976	21,392	22,333	23,329
Capital Outlay	243,478	249,885	60,000	60,000	—	—	55,000	394,000	100,000
Debt Service	—	—	—	—	—	—	—	439,479	475,648
Capital Improvement Program	2,720,000	815,220	2,320,000	2,320,000	—	25,000	883,334	7,033,334	—
<b>Total Expenditures</b>	<b>7,192,406</b>	<b>5,171,888</b>	<b>6,749,431</b>	<b>6,619,233</b>	<b>4,526,827</b>	<b>4,721,883</b>	<b>5,819,395</b>	<b>12,947,400</b>	<b>5,864,414</b>
<b>Revenues Less Expenditures</b>	<b>(2,283,434)</b>	<b>(2,923)</b>	<b>(1,600,180)</b>	<b>(1,262,727)</b>	<b>759,404</b>	<b>767,910</b>	<b>(129,578)</b>	<b>(1,030,671)</b>	<b>288,305</b>
<b>Transfers In (Out)</b>									
Lottery Fund	700	700	726	726	—	—	—	—	—
Sewer Reserve Fund	—	—	—	—	—	—	—	1,700,000	—
(Sewer Reserve Fund)	(220,633)	(220,633)	(702,553)	(414,000)	(1,279,248)	(719,146)	—	—	—
<b>Net Transfers In (Out)</b>	<b>(219,933)</b>	<b>(219,933)</b>	<b>(701,827)</b>	<b>(413,274)</b>	<b>(1,279,248)</b>	<b>(719,146)</b>	<b>—</b>	<b>1,700,000</b>	<b>—</b>
<b>Change In Fund Balance</b>	<b>(2,503,367)</b>	<b>(222,856)</b>	<b>(2,302,007)</b>	<b>(1,676,001)</b>	<b>(519,844)</b>	<b>48,764</b>	<b>(129,578)</b>	<b>669,329</b>	<b>288,305</b>
<b>Ending Fund Balance</b>	<b>1,050,539</b>	<b>3,327,552</b>	<b>1,159,831</b>	<b>1,651,551</b>	<b>1,131,707</b>	<b>1,180,471</b>	<b>1,050,893</b>	<b>1,720,222</b>	<b>2,008,527</b>
<b>Operating Reserve</b>	25%	81%	27%	39%	25%	25%	22%	34%	38%
<b>Target Operating Reserve %</b>	25%	25%	25%	25%	25%	25%	25%	25%	25%
<b>Over (Under) Target</b>	—%	56%	2%	14%	—%	—%	(3)%	9%	13%



# Sewer Fund

## Sewer Expenditure Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Personnel Services</b>									
0101 - Salaries - Full Time	493,337	467,522	503,797	475,428	551,814	559,873	580,868	602,650	625,250
0102 - Salaries - Part Time	22,879	16,049	23,218	8,000	28,377	29,442	30,546	31,691	32,880
0103 - Salaries - Overtime	13,544	8,823	14,052	16,622	14,579	15,126	15,693	16,281	16,892
0104 - FICA	40,527	36,713	41,392	35,546	43,186	46,240	47,974	49,773	51,639
0105 - Insurance Charges	76,982	60,080	86,436	68,936	65,206	78,401	86,136	94,644	103,999
0107 - Pension	29,948	17,382	31,071	29,130	32,169	34,500	35,794	37,136	38,529
0110 - Phone Allowance	900	908	900	900	900	900	900	900	900
<b>Subtotal</b>	<b>678,116</b>	<b>607,476</b>	<b>700,865</b>	<b>634,562</b>	<b>752,046</b>	<b>780,888</b>	<b>814,933</b>	<b>850,737</b>	<b>888,412</b>
<b>Commodities</b>									
0201 - Office Supplies	222	224	226	150	241	241	247	253	260
0203 - Food Supplies	106	82	108	108	89	89	91	94	96
0204 - Wearing Apparel	1,677	2,605	1,711	1,711	1,834	1,834	1,880	1,927	1,975
0205 - Motor Vehicle Supplies & Fuel	26,942	28,322	27,481	15,000	29,068	29,068	29,795	30,540	31,303
0206 - Maint/Lab/Medical Tool Supply	1,062	1,164	1,083	1,205	1,252	1,252	1,283	1,315	1,348
0207 - Janitorial Supply	212	240	216	216	258	258	264	271	278
0208 - Chemical Supply	5,100	3,975	5,202	4,360	4,274	4,274	4,381	4,490	4,603
0209 - Welding Supplies	743	1,250	758	758	1,344	1,344	1,378	1,412	1,447
<b>Subtotal</b>	<b>36,064</b>	<b>37,862</b>	<b>36,785</b>	<b>23,508</b>	<b>38,360</b>	<b>38,360</b>	<b>39,319</b>	<b>40,302</b>	<b>41,310</b>
<b>Contractual Services</b>									
0301 - Postage	96	43	99	99	46	46	47	48	50
0302 - Telephone Expense	1,604	960	1,652	1,652	1,033	1,033	1,059	1,085	1,112
0303 - Other-Professional Service	168,866	44,754	98,203	91,273	56,288	56,288	61,075	63,443	65,934
0304 - Utilities	5,919	7,610	6,010	6,000	7,343	7,637	7,943	8,262	8,595
0305 - Insurance And Bonds	148,907	139,787	157,501	157,501	175,607	175,607	179,997	184,497	189,110
0308 - Legal Advertising	161	34	166	166	36	39	40	41	42
0309 - Printing	1,664	—	1,714	1,714	—	—	—	—	—
0310 - Dues And Subscriptions	388	222	400	400	239	239	245	251	257
0311 - Travel	11,262	2,781	11,559	11,559	11,690	11,815	3,459	3,720	4,000
0312 - G&A-Towel/Uniform Clean-Other	2,020	1,333	2,081	1,900	1,404	1,404	1,439	1,475	1,512
0313 - Training	3,105	1,330	3,153	400	3,084	3,084	1,654	1,778	1,912

## Sewer Expenditure Summary (Continued)

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Contractual Services (Continued)</b>									
0314 - Other Contractual Services	3,066,819	3,160,858	3,227,791	3,227,791	3,377,050	3,517,841	3,664,517	3,817,323	3,976,518
0320 - Audit-Professional Service	14,794	50,145	15,386	15,386	15,000	15,000	15,375	15,759	16,153
0321 - Legal-Professional Service	15,608	—	16,388	16,388	—	—	—	—	—
<b>Subtotal</b>	<b>3,441,213</b>	<b>3,409,858</b>	<b>3,542,103</b>	<b>3,532,229</b>	<b>3,648,820</b>	<b>3,790,033</b>	<b>3,936,850</b>	<b>4,097,685</b>	<b>4,265,196</b>
<b>Maintenance</b>									
0401 - Buildings & Grounds	73,671	3,148	43,736	12,072	41,880	41,880	42,177	42,481	42,793
0405 - Sanitary Sewer R & M	5,359	3,702	5,520	5,520	5,685	5,685	5,827	5,973	6,122
0409 - R & M-Mach/Equip/Computer/Tool	5,949	14,965	6,127	5,214	6,280	6,280	6,437	6,598	6,763
0410 - Motor Vehicle Maintenance	15,573	10,733	16,040	10,522	11,541	11,541	11,830	12,125	12,428
0411 - Radio R & M	2,123	—	2,187	2,187	2,240	2,240	2,296	2,353	2,412
<b>Subtotal</b>	<b>102,675</b>	<b>32,548</b>	<b>73,610</b>	<b>35,515</b>	<b>67,626</b>	<b>67,626</b>	<b>68,567</b>	<b>69,531</b>	<b>70,519</b>
<b>Other Charges</b>									
0505 - Other Charges	30,786	19,037	16,068	13,420	19,976	19,976	21,392	22,333	23,329
<b>Subtotal</b>	<b>30,786</b>	<b>19,037</b>	<b>16,068</b>	<b>13,420</b>	<b>19,976</b>	<b>19,976</b>	<b>21,392</b>	<b>22,333</b>	<b>23,329</b>
<b>Capital Outlay</b>									
0613 - Motor Vehicles	243,478	249,885	—	—	—	—	55,000	—	100,000
0618 - Other Capital Outlay	—	—	60,000	60,000	—	—	—	394,000	—
<b>Subtotal</b>	<b>243,478</b>	<b>249,885</b>	<b>60,000</b>	<b>60,000</b>	<b>—</b>	<b>—</b>	<b>55,000</b>	<b>394,000</b>	<b>100,000</b>
<b>Debit Service</b>									
0502 - Bond / Interest Expense	—	—	—	—	—	—	—	299,479	279,375
0514 - Financial/ Lending/Bond Fees	—	—	—	—	—	—	—	140,000	13,773
<b>Subtotal</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>439,479</b>	<b>293,148</b>
<b>Capital Improvement Program</b>									
East LV Sewer Rehab	2,700,000	815,220	2,300,000	2,300,000	—	—	—	—	—
Big Papio Siphon	—	—	—	—	—	—	100,000	350,000	—
Park View Sewer	20,000	—	20,000	20,000	—	—	—	—	—
<b>Subtotal</b>	<b>2,720,000</b>	<b>815,220</b>	<b>2,320,000</b>	<b>2,320,000</b>	<b>—</b>	<b>—</b>	<b>100,000</b>	<b>350,000</b>	<b>—</b>
<b>Total Expenditures</b>	<b>7,192,406</b>	<b>5,171,888</b>	<b>6,749,431</b>	<b>6,619,233</b>	<b>4,526,827</b>	<b>4,696,883</b>	<b>5,036,061</b>	<b>5,824,587</b>	<b>5,388,766</b>
<b>Transfers In (Out)</b>									
Lottery Fund	700	700	726	726	—	—	—	—	—
Sewer Reserve	—	—	—	—	—	—	—	1,700,000	—
(Sewer Reserve Fund)	(220,633)	(220,633)	(702,553)	(414,000)	(1,279,248)	(719,146)	—	—	—
<b>Net Transfers</b>	<b>(219,933)</b>	<b>(219,933)</b>	<b>(701,827)</b>	<b>(413,274)</b>	<b>(1,279,248)</b>	<b>(719,146)</b>	<b>—</b>	<b>1,700,000</b>	<b>—</b>

# Sewer Reserve Fund

## Summary

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

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

**Reserve Fund Budget Summary**

	FY23 Budget	FY23 Actual	FY24 Budget	Year-End Estimate	Recommended					
					FY24 Budget	FY25 Budget	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Beginning Fund Balance</b>	<b>1,967,530</b>	<b>1,967,530</b>	<b>2,195,073</b>	<b>2,234,537</b>	<b>2,768,537</b>	<b>4,122,531</b>	<b>4,917,334</b>	<b>4,922,334</b>	<b>3,227,334</b>	
<b>Operating</b>										
Revenue	6,910	46,374	8,690	120,000	74,746	75,657	5,000	5,000	5,000	
Expenditures	—	—	—	—	—	—	—	—	—	
Surplus/(deficit)	6,910	46,374	8,690	120,000	74,746	75,657	5,000	5,000	5,000	
<b>Non-Operating</b>										
Transfers-In	220,633	220,633	702,553	414,000	1,279,248	719,146	—	—	—	
Transfers-Out	—	—	—	—	—	—	—	(1,700,000)	—	
Surplus/(deficit)	220,633	220,633	702,553	414,000	1,279,248	719,146	—	(1,700,000)	—	
<b>Net Activity</b>	<b>227,543</b>	<b>267,007</b>	<b>711,243</b>	<b>534,000</b>	<b>1,353,994</b>	<b>794,803</b>	<b>5,000</b>	<b>(1,695,000)</b>	<b>5,000</b>	
<b>Ending Fund Balance</b>	<b>2,195,073</b>	<b>2,234,537</b>	<b>2,906,316</b>	<b>2,768,537</b>	<b>4,122,531</b>	<b>4,917,334</b>	<b>4,922,334</b>	<b>3,227,334</b>	<b>3,232,334</b>	

# Debt Service Fund



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# Debt Service Fund

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

The primary sources of funding for the Debt Service Fund include revenue from a designated property tax levy, one-half of one percent of the local option sales tax, and a transfer of Highway Allocation Funds from the General Fund.

## Budget Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended				
					FY25 Budget	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Beginning Fund Balance</b>	<b>3,458,696</b>	<b>3,801,180</b>	<b>14,140,477</b>	<b>12,158,149</b>	<b>3,354,237</b>	<b>3,481,528</b>	<b>4,010,239</b>	<b>3,991,564</b>	<b>3,946,517</b>
<b>Operating</b>									
Revenue	18,862,129	16,221,760	4,065,258	5,162,559	4,509,569	4,635,703	4,357,954	4,503,263	4,653,394
Expenditures	3,060,191	2,843,373	3,098,653	2,917,611	4,682,278	4,406,992	4,676,629	4,848,310	4,927,122
Surplus/(deficit)	15,801,938	13,378,387	966,605	2,244,948	(172,709)	228,711	(318,675)	(345,047)	(273,728)
<b>Non-Operating</b>									
Transfers-In	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Transfers-Out	(8,286,769)	(5,321,418)	(11,348,860)	(11,348,860)	—	—	—	—	—
Surplus/(deficit)	(7,986,769)	(5,021,418)	(11,048,860)	(11,048,860)	300,000	300,000	300,000	300,000	300,000
<b>Net Activity</b>	<b>7,815,169</b>	<b>8,356,969</b>	<b>(10,082,255)</b>	<b>(8,803,912)</b>	<b>127,291</b>	<b>528,711</b>	<b>(18,675)</b>	<b>(45,047)</b>	<b>26,272</b>
<b>Ending Fund Balance</b>	<b>11,273,865</b>	<b>12,158,149</b>	<b>4,058,222</b>	<b>3,354,237</b>	<b>3,481,528</b>	<b>4,010,239</b>	<b>3,991,564</b>	<b>3,946,517</b>	<b>3,972,789</b>

## FY24 Financial Performance

The City maintained a bond rating of Aa2 from Moody's Investor Services with the 2023 bond series. The \$12.1M Highway Allocation Bond Series 2023 was issued for road and street projects through FY26.

The FY24 YEE Debt Service Coverage Ratio is expected to be slightly below target at .96; the target is 1.0.

### Revenues

The FY24 YEE currently totals approximately \$5.2M. This will be updated in August and reflected in the budget adoption process. The current estimate is an approximate 27.0% increase (\$1.1M) from the FY24 budgeted amount of \$4.1M due to increased sales tax estimates being at \$284K over budget and Interest Income \$816K over budget.

### Expenditures

FY24 expenditures are projected to be nearly \$2.9M, which are slightly less than the budget. Expenditures consist primarily of principal and interest as outlined by the bond amortization schedules.

### Transfers

#### In

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

#### Out

- To CIP (\$8.9M) - Road and Street Capital Projects
- To OSP (\$2.5M)- Off-Street Parking Bond Debt Service

# Debt Service Fund

## Fund Balance

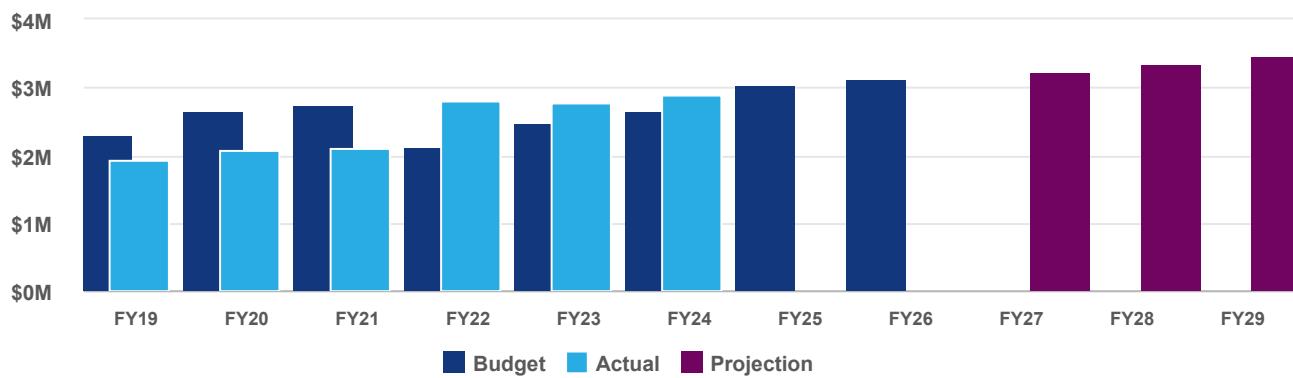
The FY24 fund balance is estimated at \$3.4M. This is a 17.3% decrease from the FY24 budget resulting from an increase of \$3M in transfers to the Capital Improvement Fund in FY23 over projections which lowered the beginning balance in FY24.

## Revenues

### Sales Tax

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

**Sales & Use Tax - Debt Service Fund  
Budget, Actual & Projected  
Exhibit 32**



**Sales & Use Tax Projections - Debt  
Service Fund**

*Exhibit 33*

Revenues	% Change	Debt Service Sales & Use Tax (.5%)
FY22	33.0%	<b>2,800,926</b>
FY23	(1)%	<b>2,785,004</b>
*FY24	4%	<b>2,885,075</b>
<b>FY25</b>	4%	<b>3,030,339</b>
<b>FY26</b>	3%	<b>3,133,370</b>
FY27	3%	<b>3,239,905</b>
FY28	3%	<b>3,350,061</b>
FY29	3%	<b>3,463,963</b>

\*FY24 is a year-end estimate

## Property Tax Levy

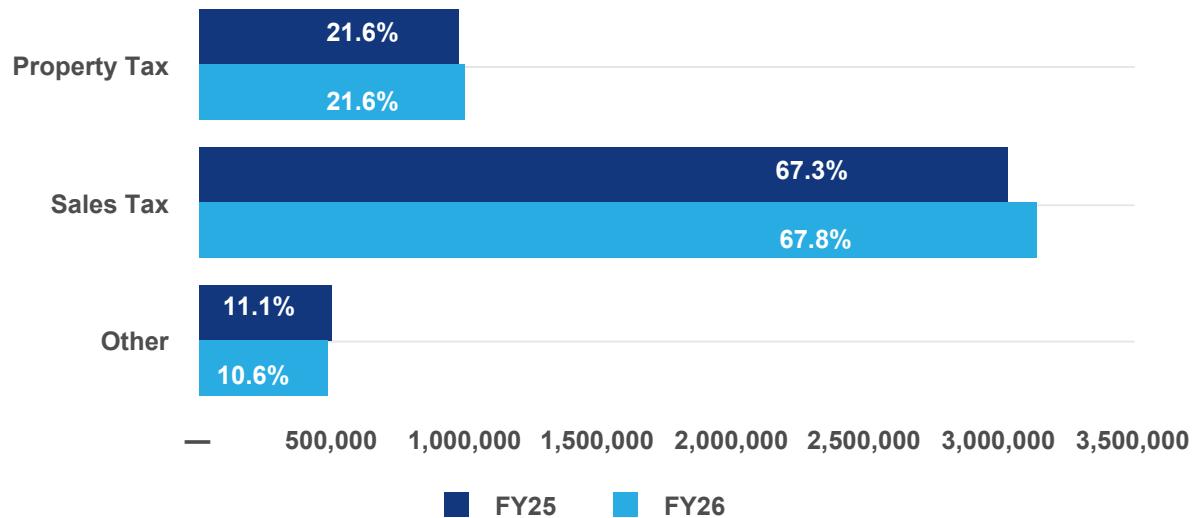
Property tax accounts for approximately 22% of the Debt Service Fund's revenue and is projected to generate \$975K in FY25 and \$1.0M in FY26.

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

## Bond Proceeds

Due to the large amount of financing anticipated to occur in conjunction with 84th Street redevelopment, it was previously decided to show bond proceeds in the fund where the proceeds would be expended to reduce the transfer of bond proceeds between funds. Beginning with this biennium, the bond proceeds for the City's regular construction projects not associated with the Redevelopment Fund will be shown in the Capital Improvement Fund. Bond proceeds for the Redevelopment Fund will continue to be shown in that fund along with the debt service and construction expenditures.

**FY25 & FY26 Revenues by Category**  
**Exhibit 34**



# Debt Service Fund

## Budget

	FY23 Budget	FY23 Actual	FY24 Budget	Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY24 Budget	FY26 Budget			
<b>Beginning Fund Balance</b>	<b>3,458,696</b>	<b>3,801,180</b>	<b>14,140,477</b>	<b>12,158,149</b>	<b>3,354,237</b>	<b>3,481,529</b>	<b>4,010,240</b>	<b>3,991,565</b>	<b>3,946,518</b>
<b>Revenues</b>									
Property Tax	901,859	847,234	927,729	925,369	974,882	1,001,841	1,029,610	1,058,211	1,087,671
Sales Tax	2,430,603	2,634,540	2,718,597	3,002,358	3,034,776	3,143,293	3,255,499	3,371,521	3,491,487
Special Assessments - Principal	—	440	—	—	—	—	—	—	—
Interest Income	5,030	129,574	4,100	820,000	90,178	77,614	50,000	50,000	50,000
Bond Proceeds	15,000,000	12,088,914	—	—	—	—	—	—	—
Miscellaneous	524,636	521,059	414,832	414,832	409,734	412,955	22,845	23,531	24,237
<b>Total Revenues</b>	<b>18,862,129</b>	<b>16,221,760</b>	<b>4,065,258</b>	<b>5,162,559</b>	<b>4,509,569</b>	<b>4,635,703</b>	<b>4,357,954</b>	<b>4,503,263</b>	<b>4,653,394</b>
<b>Expenditures</b>									
Debt Service - Bond Principal	2,100,000	2,105,000	1,985,000	1,805,000	3,150,000	2,555,000	3,005,000	2,470,000	2,800,900
Debt Service - Bond Interest	672,633	372,633	921,149	920,107	1,340,030	1,517,122	1,436,091	2,000,053	1,889,192
County Treasurer Fees	8,257	7,826	8,257	8,257	8,248	8,870	9,538	10,257	11,030
Debt Payment - PFD	218,051	216,300	175,997	175,997	176,000	176,000	218,000	218,000	218,000
Financial/Legal Fees	61,250	141,615	8,250	8,250	8,000	150,000	8,000	150,000	8,000
<b>Total Expenditures</b>	<b>3,060,191</b>	<b>2,843,373</b>	<b>3,098,653</b>	<b>2,917,611</b>	<b>4,682,278</b>	<b>4,406,992</b>	<b>4,676,629</b>	<b>4,848,310</b>	<b>4,927,122</b>
<b>Revenues Less Expenditures</b>	<b>15,801,938</b>	<b>13,378,387</b>	<b>966,605</b>	<b>2,244,949</b>	<b>(172,709)</b>	<b>228,711</b>	<b>(318,675)</b>	<b>(345,047)</b>	<b>(273,728)</b>
<b>Transfers In (Out)</b>									
General Fund	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
(Capital Improvement Fund)	(6,500,000)	(3,534,649)	(8,853,025)	(8,853,025)	—	—	—	—	—
(Off Street Parking Fund)	(1,786,769)	(1,786,769)	(2,495,835)	(2,495,835)	—	—	—	—	—
<b>Net Transfers In (Out)</b>	<b>(7,986,769)</b>	<b>(5,021,418)</b>	<b>(11,048,860)</b>	<b>(11,048,860)</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Change In Fund Balance</b>	<b>7,815,169</b>	<b>8,356,969</b>	<b>(10,082,255)</b>	<b>(8,803,911)</b>	<b>127,292</b>	<b>528,711</b>	<b>(18,675)</b>	<b>(45,047)</b>	<b>26,272</b>
<b>Ending Fund Balance</b>	<b>11,273,865</b>	<b>12,158,149</b>	<b>4,058,222</b>	<b>3,354,237</b>	<b>3,481,529</b>	<b>4,010,240</b>	<b>3,991,565</b>	<b>3,946,518</b>	<b>3,972,790</b>
Target Fund Balance	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Fund Balance Above (Below) Target	8,273,865	9,158,149	1,058,222	354,237	481,529	1,010,240	991,565	946,518	972,790

## Debt Service Coverage Ratio

	FY23 Budget	FY23 Actual	FY24 Budget	Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY24 Budget	FY26 Budget			
<b>Debt Service Coverage Ratio</b>	0.87	0.99	0.78	1.01	1.03	1.16	1.00	1.02	1.01
<b>Target Coverage Ratio</b>	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Over (Under) Target</b>	(0.13)	(0.01)	(0.22)	0.01	0.03	0.16	—	0.02	0.01

The debt service coverage ratio (DSCR) is a measure of the current period income available to pay current period debt obligations. A DSCR greater than one (1.0) means that there is sufficient income to cover current debt obligations without utilizing the accumulated fund balance. The DSCRs for FY25 and FY26 are 1.03 and 1.16, respectively. The ratio remains at slightly over 1.0 in FY27-FY29, and this includes the addition of a \$12M bond in FY26.

A Highway Allocation Fund Pledge Bond for \$12M is recommended in FY26, and a Highway Allocation Fund Pledge Bond for \$12M in FY28 to fund anticipated construction projects proposed in the Capital Improvement Fund.

Interest rates on new bonds are expected to remain high, increasing borrowing costs over the near term. The first opportunity to refinance bonds is generally five years into the life of the bond. As interest rates begin to decline, we will investigate refinancing our higher interest rate bonds.

## FY25 Budget

### Revenues

The recommended FY25 budget revenues are estimated at \$4.5M, which reflects a 11% increase from FY24. Property tax shows a 5% increase related to valuations. Sales tax shows a 12% growth due to new activity.

### Expenditures

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

### Fund Balance

An ending fund balance of \$3.5M is projected for FY25. This is a \$577K decrease over the FY24 budget and a result of increased principle and interest payments associated with new bonds.

## FY26 Budget

### Revenues

The recommended FY26 budget revenues are estimated at \$4.6M, which reflect a 3% increase from FY25. This increase is primarily due to property valuation and sales tax growth assumptions.

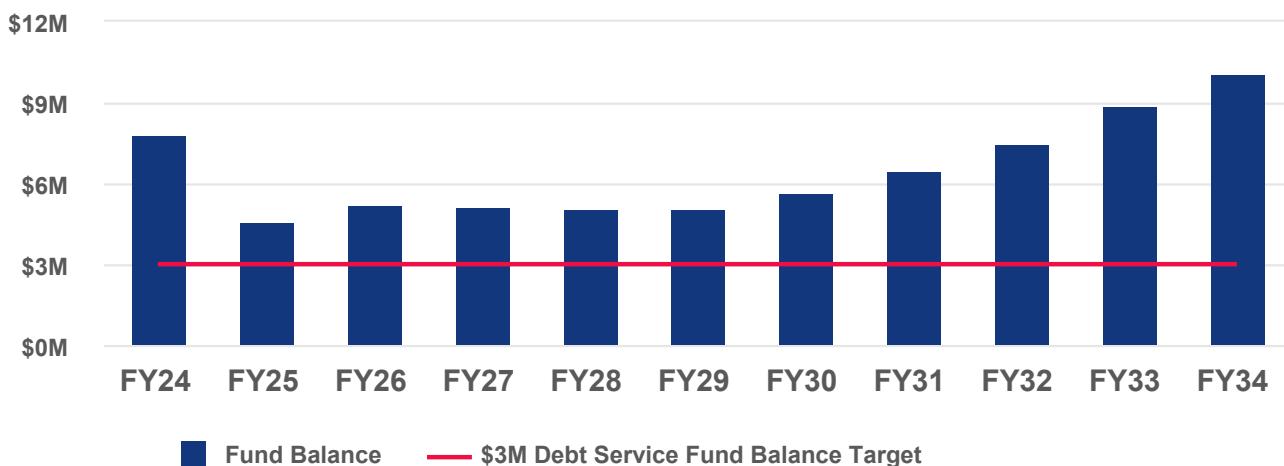
### Expenditures

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

# Debt Service Fund

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## Fund Balance Exhibit 35



### Fund Balance

The ending fund balance for FY26 is projected to be \$4.0M. This is a \$229K increase over the FY25 budget due to positive net activity where revenues exceed expenditures. This contributes to the increase in the DSCR from FY25 to FY26.

### Transfers

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

#### FY25

##### In

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

#### FY26

##### In

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

# Debt Service Fund

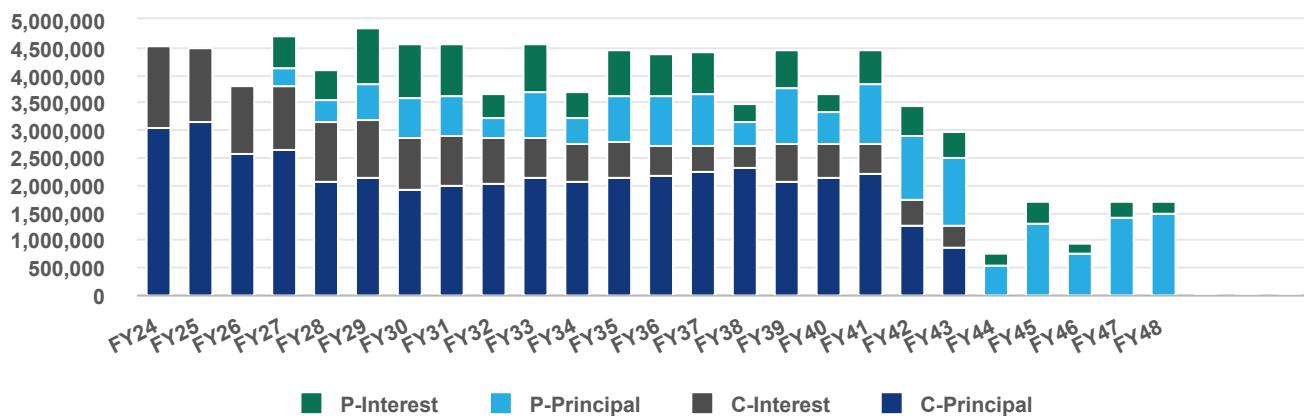
## Summary

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

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

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

Annual Principal & Interest  
Exhibit 36



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# Capital Improvement Fund



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# Capital Improvement Fund

The Capital Improvement Fund is the mechanism for budgeting for the first two years of the Capital Improvement Program (CIP). The fund includes CIP projects not associated with the Redevelopment Fund. These projects may be funded through a variety of sources including community-betterment proceeds, grants, the General Fund, inter-agency transfers and sales and property tax revenues.

## Budget Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Budget	FY26 Budget	Recommended	FY27 Projected	FY28 Projected	FY29 Projected
<b>Beginning Fund Balance</b>	<b>2,838,423</b>	<b>3,117,322</b>	—	<b>3,913,630</b>	<b>4,411,155</b>	<b>672,374</b>	<b>10,110,102</b>	<b>58,436</b>	<b>7,231,770</b>	
<b>Operating</b>										
Revenue	352,305	68,773	12,475	100,000	65,219	12,007,728	—	12,000,000	—	—
Expenditures	7,874,305	2,920,953	9,210,500	8,800,500	4,406,230	3,145,000	10,526,666	5,401,666	6,650,000	
Surplus/(deficit)	(7,522,000)	(2,852,181)	(9,198,025)	(8,700,500)	(4,341,011)	8,862,728	(10,526,666)	6,598,334	(6,650,000)	
<b>Non-Operating</b>										
Transfers-In	6,850,000	3,648,489	9,198,025	9,198,025	602,230	575,000	475,000	575,000	350,000	
Transfers-Out	—	—	—	—	—	—	—	—	—	—
Surplus/(deficit)	6,850,000	3,648,489	9,198,025	9,198,025	602,230	575,000	475,000	575,000	350,000	
<b>Net Change</b>	<b>(672,000)</b>	<b>796,308</b>	—	<b>497,525</b>	<b>(3,738,781)</b>	<b>9,437,728</b>	<b>(10,051,666)</b>	<b>7,173,334</b>	<b>(6,300,000)</b>	
<b>Ending Fund Balance</b>	<b>2,166,423</b>	<b>3,913,630</b>	—	<b>4,411,155</b>	<b>672,374</b>	<b>10,110,102</b>	<b>58,436</b>	<b>7,231,770</b>	<b>931,770</b>	

## FY24 CIP Progress Summary

Approximately \$1.9M (21%) of the \$9.2M budget has been spent to date. Projects include Existing Central Park Access Road Rehabilitation, Central Park East Improvements, City Park Parking Lot Improvements, East La Vista Sewer & Pavement Rehabilitation, and annual street resurfacing projects.

The FY24 year-end estimate will be updated in August for the construction season.

## Transfers

### FY25

#### In

- From Lottery Fund: \$225k - Wayfinding and Reflection Plaza
- From Qualified Sinking Fund: \$100k - Holiday Lights
- From General Fund \$277K - Harrison St. I-80 Overpass Repairs

### FY26

#### In

- From Lottery Fund: \$475k - Wayfinding, Reflection Plaza, and City Park Playground & Shelter Project
- From Qualified Sinking Fund: \$100k - Holiday Lights

# Capital Improvement Fund

## Expenditures

A total of 14 CIP projects are slated for FY25 and FY26 in the Capital Improvement Fund totaling \$7.6; ten projects are in FY25 at a cost of \$4.4M, and nine projects are in FY26 at a cost of \$3.1M.

During the approval process of the CIP, City Council stated that they would like the appropriations for Reflection Plaza to be increased to \$150k per year for both FY25 and FY26. The recommended budget expenditures include this increase for Reflection Plaza in both years.

Also included in recommended budget is the Harrison St. Overpass Repairs project. Subsequent to the development and approval of the FY25-FY29 CIP, the City was informed that the State intended to mill and overlay the Harrison Street I-80 overpass in FY25. While the bridge itself is maintained by NDOT, the approach slabs, the guardrail off the bridge, and the roadway are maintained by the City. As there are potential savings for the City in completing this work in conjunction with NDOT's project, it is recommended that this project be authorized in FY25 and that the project be funded by transferring \$277K of Highway Allocation Funds from the General Fund.

## Budget

	FY23 Budget	FY23 Actual	FY24 Budget	Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Beginning Fund Balance</b>	<b>2,838,423</b>	<b>3,117,322</b>	—	<b>3,913,630</b>	<b>4,411,155</b>	<b>672,374</b>	<b>10,110,102</b>	<b>58,436</b>	<b>7,231,770</b>
<b>Revenues</b>									
Bond Proceeds	—	—	—	—	—	12,000,000	—	12,000,000	—
Interest Income	22,305	68,773	12,475	100,000	65,219	7,728	—	—	—
Grant Income	330,000	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>352,305</b>	<b>68,773</b>	<b>12,475</b>	<b>100,000</b>	<b>65,219</b>	<b>12,007,728</b>	—	<b>12,000,000</b>	—
<b>Expenditures</b>									
Parks	713,805	534,893	275,000	150,000	304,000	570,000	440,000	450,000	150,000
Public Facilities & Other	389,000	20,000	334,000	289,000	75,000	175,000	325,000	275,000	200,000
Sewer	3,000,000	442,147	2,400,000	2,400,000	—	—	266,666	2,666,666	—
Streets	3,771,500	1,923,912	6,201,500	5,961,500	4,027,230	2,400,000	9,495,000	2,010,000	6,300,000
<b>Total Expenditures</b>	<b>7,874,305</b>	<b>2,920,953</b>	<b>9,210,500</b>	<b>8,800,500</b>	<b>4,406,230</b>	<b>3,145,000</b>	<b>10,526,666</b>	<b>5,401,666</b>	<b>6,650,000</b>
<b>Revenues Less Expenditures</b>	<b>(7,522,000)</b>	<b>(2,852,181)</b>	<b>(9,198,025)</b>	<b>(8,700,500)</b>	<b>(4,341,011)</b>	<b>8,862,728</b>	<b>(10,526,666)</b>	<b>6,598,334</b>	<b>(6,650,000)</b>
<b>Transfers In (Out)</b>									
General Fund	—	—	—	—	277,230	—	—	—	—
Debt Service Fund	6,500,000	3,534,649	8,853,025	8,853,025	—	—	—	—	—
Lottery	350,000	113,840	345,000	345,000	225,000	475,000	325,000	425,000	200,000
Redevelopment Fund	—	—	—	—	—	—	—	—	—
Qualified Sinking Fund	—	—	—	—	100,000	100,000	150,000	150,000	150,000
(Debt Service Fund)	—	—	—	—	—	—	—	—	—
<b>Net Transfers In (Out)</b>	<b>6,850,000</b>	<b>3,648,489</b>	<b>9,198,025</b>	<b>9,198,025</b>	<b>602,230</b>	<b>575,000</b>	<b>475,000</b>	<b>575,000</b>	<b>350,000</b>
<b>Change In Fund Balance</b>	<b>(672,000)</b>	<b>796,308</b>	—	<b>497,525</b>	<b>(3,738,781)</b>	<b>9,437,728</b>	<b>(10,051,666)</b>	<b>7,173,334</b>	<b>(6,300,000)</b>
<b>Ending Fund Balance</b>	<b>2,166,423</b>	<b>3,913,630</b>	—	<b>4,411,155</b>	<b>672,374</b>	<b>10,110,102</b>	<b>58,436</b>	<b>7,231,770</b>	<b>931,770</b>

(Additional detail regarding specific projects can be found in the Capital Improvement Program Five-Year Plan starting on page 239.)

# Capital Improvement Fund

Projects		Recommended	
	Funding Source	FY25	FY26
<b>Public Facilities &amp; Other</b>			
Wayfinding Implementation	Cash - Lottery	75,000	175,000
Holiday Lights	Cash - QSF	100,000	100,000
Reflection Plaza	Cash - Lottery	150,000	150,000
<b>Subtotal</b>		<b>325,000</b>	<b>425,000</b>
<b>Parks</b>			
Thompson Creek 72nd to Edgewood	Cash - DSF	54,000	20,000
City Park Playground & Shelter Project	Cash - DSF, Lottery	—	300,000
Sports Complex Lighting Rehab	Cash - DSF	950,000	—
<b>Subtotal</b>		<b>1,004,000</b>	<b>320,000</b>
<b>Streets</b>			
Harrison St Bridge	Bond - DSF	500,000	—
Hell Creek Rehab - Olive Street	Bond - DSF	—	250,000
99th & Giles Signal Improvements	Bond - DSF	550,000	—
Concrete Base Repair - PV Heights Neighborhood	Bond - DSF	1,150,000	1,150,000
UBAS Parking Lot Preservation	Bond - DSF	600,000	—
UBAS Street Rehab - PV Heights Neighborhood	Bond - DSF	—	900,000
Val Vista, Mayfair, & Southwind - Crack Sealing	Bond - DSF	—	100,000
Harrison St. I-80 Overpass Repairs	Cash-GF	277,230	—
<b>Subtotal</b>		<b>3,077,230</b>	<b>2,400,000</b>
<b>Total Capital Improvement Projects</b>		<b>4,406,230</b>	<b>3,145,000</b>

Expenditures by Funding Sources		
Cash	1,381,230	120,000
Bond	2,800,000	2,400,000
Lottery Fund	225,000	625,000
<b>Total Expenditures from Funding Sources</b>		<b>4,406,230</b>
<b>3,145,000</b>		

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# Lottery Fund



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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.

## Budget Summary

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Beginning Fund Balance</b>	<b>4,938,137</b>	<b>4,938,137</b>	<b>4,621,849</b>	<b>5,085,708</b>	<b>5,274,868</b>	<b>5,365,320</b>	<b>5,199,272</b>	<b>4,905,907</b>	<b>4,498,927</b>
<b>Operating</b>									
Revenue	1,227,368	1,357,071	1,227,843	1,603,175	1,344,830	1,325,287	1,255,000	1,255,000	1,255,000
Expenditures	834,174	721,860	901,741	903,245	1,029,378	1,016,335	998,365	1,086,980	1,096,657
Surplus/(deficit)	393,195	635,210	326,102	699,930	315,452	308,952	256,635	168,020	158,343
<b>Non-Operating</b>									
Transfers-In	—	—	—	—	—	—	—	—	—
Transfers-Out	(723,800)	(487,640)	(510,770)	(510,770)	(225,000)	(475,000)	(550,000)	(575,000)	(350,000)
Surplus/(deficit)	(723,800)	(487,640)	(510,770)	(510,770)	(225,000)	(475,000)	(550,000)	(575,000)	(350,000)
<b>Net Revenue</b>	<b>(330,605)</b>	<b>147,571</b>	<b>(184,668)</b>	<b>189,160</b>	<b>90,452</b>	<b>(166,048)</b>	<b>(293,365)</b>	<b>(406,980)</b>	<b>(191,657)</b>
<b>Ending Fund Balance</b>	<b>4,607,532</b>	<b>5,085,708</b>	<b>4,437,181</b>	<b>5,274,868</b>	<b>5,365,320</b>	<b>5,199,272</b>	<b>4,905,907</b>	<b>4,498,927</b>	<b>4,307,270</b>

## FY24 Financial Performance

The FY24 year-end estimates indicate a revenue increase of \$246K (or 18%) over FY23 year-end actuals. The increase is attributed to higher interest rates than projected. FY24 budget interest projection was \$15K; however, the year-end estimate is \$230K, a \$215K increase (or 1454% increase). Expenditures for the FY24 year-end estimate are on target with a less than 0.2% (\$1.5K) increase over the FY24 budget of \$902K.

## FY25 - FY26 Biennial Budget

### Revenue

It is expected that the impact of a newly opened casino in Omaha will not be fully visible until 2026. By then, the staff will have a better understanding of the future lottery revenue. Nevertheless, the Lincoln casino has been operational for a year, and during this period, the lottery revenue in Lincoln has decreased by 2%.

La Vista's estimated lottery revenue for the fiscal year 2024 is around \$1.1K, and if the 2% reduction is applied to La Vista's revenue, the revenue would decrease by approximately \$21K. Therefore, the staff recommends maintaining the lottery revenue at \$900K for the fiscal years 2025 and 2026.

Historically, revenue generated from Salute to Summer, now La Vista Days, has been deposited in the lottery fund. The revenue comes mainly from parade entries, which have not been budgeted in the past. It is estimated to be \$800 yearly.

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

# Lottery Fund

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## Expenditures

### FY25

- City-wide marketing/branding is recommended to continue at \$50K per year to allow for the marketing strategy for additional brand implementation costs that haven't been achieved.
- Keno contract will be coming up for renewal. Negotiation fees have been estimated to be \$32K in FY25 and may continue into FY26.
- La Vista Gives is a partnership between the City of La Vista and the La Vista Community Foundation, established in 2023. It aims to organize several giving events in FY25 and FY26, including Senior Valentines, The Food Drive at the annual Easter Egg Hunt, La Vista Gives Back, The La Vista Giving Project, Helping Hands Food Drive, School Supply Drive, Spread the Warmth Coat Drive, and Toy & Diaper Drive. The proposed cost for FY25 is \$5K which includes funding for organizing, supporting events, and marketing.
- The Capital Improvement Program proposed a \$75K transfer for Wayfinding Implementation.
- The Capital Improvement Program proposed a \$150K transfer for Reflection Plaza.

### FY26

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

## Budget

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Beginning Fund Balance</b>	4,938,137	4,938,137	4,621,849	5,085,708	5,274,868	5,365,320	5,199,272	4,905,907	4,498,927
<b>Revenue</b>									
Community Betterment	900,000	994,028	900,000	1,050,132	900,000	900,000	900,000	900,000	900,000
Interest Income	14,325	41,440	14,800	230,000	119,830	100,287	30,000	30,000	30,000
Taxes - Form 51	313,043	321,003	313,043	313,043	315,000	315,000	315,000	315,000	315,000
Miscellaneous Income	—	600	—	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Revenues</b>	<b>1,227,368</b>	<b>1,357,071</b>	<b>1,227,843</b>	<b>1,603,175</b>	<b>1,344,830</b>	<b>1,325,287</b>	<b>1,255,000</b>	<b>1,255,000</b>	<b>1,255,000</b>
<b>Expenditures</b>									
Personnel Services	100,400	96,529	102,563	104,418	110,154	115,005	120,118	125,511	131,202
Commodities	168,455	164,788	226,420	226,420	287,700	285,200	292,205	349,385	331,745
Contractual Services	220,275	128,187	204,715	209,363	266,524	251,130	219,792	244,553	264,866
Other Charges	345,043	332,357	368,043	363,043	365,000	365,000	366,250	367,531	368,845
<b>Total Expenditures</b>	<b>834,174</b>	<b>721,860</b>	<b>901,741</b>	<b>903,245</b>	<b>1,029,378</b>	<b>1,016,335</b>	<b>998,365</b>	<b>1,086,980</b>	<b>1,096,657</b>
<b>Transfers (Out)</b>									
(General Fund)	(223,100)	(223,100)	(15,044)	(15,044)	—	—	—	—	—
(Debt Service Fund)	(700)	—	—	—	—	—	—	—	—
(Sewer Fund)	—	(700)	(726)	(726)	—	—	—	—	—
(Capital Improvement Fund)	(350,000)	(113,840)	(345,000)	(345,000)	(225,000)	(475,000)	(400,000)	(425,000)	(200,000)
(Redevelopment Fund)	—	—	—	—	—	—	—	—	—
(Qualified Sinking Fund)	(150,000)	(150,000)	(150,000)	(150,000)	—	—	(150,000)	(150,000)	(150,000)
<b>Total Transfers (Out)</b>	<b>(723,800)</b>	<b>(487,640)</b>	<b>(510,770)</b>	<b>(510,770)</b>	<b>(225,000)</b>	<b>(475,000)</b>	<b>(550,000)</b>	<b>(575,000)</b>	<b>(350,000)</b>
<b>Change In Fund Balance</b>	<b>(330,605)</b>	<b>147,571</b>	<b>(184,668)</b>	<b>189,160</b>	<b>90,452</b>	<b>(166,048)</b>	<b>(293,365)</b>	<b>(406,980)</b>	<b>(191,657)</b>
<b>Ending Fund Balance</b>	<b>4,607,532</b>	<b>5,085,708</b>	<b>4,437,181</b>	<b>5,274,868</b>	<b>5,365,320</b>	<b>5,199,272</b>	<b>4,905,907</b>	<b>4,498,927</b>	<b>4,307,270</b>

# Lottery Fund

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## Community Events

Events  
Coordinator<sup>1</sup>

*Formerly titled:  
'Community Events Coordinator'*

### Community Events Budget

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

### Highlights for FY23 - FY24

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

### FY25 - FY26 Key Initiatives

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

## Community Events

### Expenditures

Community Events Budget is within the Lottery Fund. This budget includes the salary and benefits for the Community Events Coordinator and expenditures for community activities and events. Event supplies for all community events have been combined under Commodities for a total of \$288K for FY25 and \$285K for FY26. Other items included in this new budget are insurance, marketing, professional services, and other charges.

### Community Events Expenditure Summary

	FY23 Budget	FY23 Actual	FY24 Budget	Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Personnel Services</b>									
0101 - Salaries - Full Time	76,862	74,941	78,707	79,664	83,647	86,784	90,038	93,415	96,918
0104 - FICA	5,972	5,634	6,113	5,906	6,491	6,731	6,980	7,238	7,506
0105 - Insurance Charges	11,022	11,248	11,028	12,076	13,005	14,291	15,706	17,261	18,971
0107 - Pension	4,624	2,786	4,794	4,852	5,091	5,279	5,474	5,677	5,887
0110 - Car Allowance	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
0110 - Phone Allowance	720	720	720	720	720	720	720	720	720
<b>Subtotal</b>	<b>100,400</b>	<b>96,529</b>	<b>102,563</b>	<b>104,418</b>	<b>110,154</b>	<b>115,005</b>	<b>120,118</b>	<b>125,511</b>	<b>131,202</b>
<b>Commodities</b>									
0203 - Food Supplies	—	—	—	—	34,200	34,200	35,055	35,931	36,830
0204 - Wearing Apparel	—	—	—	—	—	—	—	—	—
0217 - Event Supplies	168,455	164,788	226,420	226,420	248,500	246,000	252,150	308,454	289,915
<b>Subtotal</b>	<b>168,455</b>	<b>164,788</b>	<b>226,420</b>	<b>226,420</b>	<b>282,700</b>	<b>280,200</b>	<b>287,205</b>	<b>344,385</b>	<b>326,745</b>
<b>Contractual Services</b>									
0301 - Postage	—	1,265	—	1,900	1,906	1,906	1,953	2,002	2,052
0305 - Insurance And Bonds	1,700	—	1,785	1,785	1,000	1,000	1,000	1,000	1,000
0311 - Travel	—	—	—	354	3,306	2,800	—	—	—
0313 - Training	—	—	—	2,444	1,015	2,348	—	—	—
0314 - Other Contractual Services	23,500	14,385	24,675	24,675	—	—	—	—	—
0316 - Marketing	35,495	32,439	37,270	37,270	40,997	40,997	42,022	59,925	61,255
<b>Subtotal</b>	<b>60,695</b>	<b>48,090</b>	<b>63,730</b>	<b>68,428</b>	<b>48,224</b>	<b>49,051</b>	<b>44,975</b>	<b>62,927</b>	<b>64,307</b>
<b>Other Charges</b>									
0505 - Other Charges	32,000	11,354	55,000	50,000	50,000	50,000	51,250	52,531	53,845
<b>Subtotal</b>	<b>32,000</b>	<b>11,354</b>	<b>55,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>51,250</b>	<b>52,531</b>	<b>53,845</b>

# Lottery Fund

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<b>Total Expenditures</b>	<b>361,550</b>	<b>320,760</b>	<b>447,713</b>	<b>449,266</b>	<b>491,078</b>	<b>494,256</b>	<b>503,548</b>	<b>585,354</b>	<b>576,099</b>
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## Transfers

### FY25

#### Out

- To Capital Improvement Fund (\$150K) – Reflections Plaza
- To Capital Improvement Fund (\$75K) - Wayfinding

### FY26

#### Out

- To Capital Improvement Fund (\$625K) – Reflections Plaza (\$150K); Wayfinding (\$175K), City Park Playground & Shelter Project (\$300K)

## Fund Balance

The Lottery Fund balance in FY24 is projected to be \$838K over budget. As discussed earlier, future revenue has been conservatively estimated to account for the opening of the Casino in Omaha in 2024. As a result, the fund balance for FY25 is budgeted at \$5.4M which is a slight decrease of 2% over projected FY24 fund balance. Another larger decline of 3% to \$5.2M is budgeted for FY26. It is recommended that at some point a minimum fund balance is established to ensure that these funds are available into the future.

# Economic Development Fund



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# Economic Development Fund

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

## FY24 Performance

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

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

## FY25 - FY26 Biennial Budget

### Revenue

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

### Expenditures

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

*Exhibit 37*

<b>Bond Principal &amp; Interest Payments</b>		
	<b>FY25</b>	<b>FY26</b>
<b>The Astro</b>	<b>\$738,022</b>	<b>\$742,484</b>
<b>NE MultiSport Complex</b>	<b>\$408,672</b>	<b>\$408,965</b>

### Transfers

#### FY25

##### In

- From the General Fund (\$331K) - Bond Debt Service

#### FY26

##### In

- From General Fund (\$879K) - Bond Debt Service

# Economic Development Fund

## Budget

	FY23 Budget	FY23 Actual	FY24 Budget	Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY24 Budget	FY26 Budget			
<b>Beginning Fund Balance</b>	<b>5,469,208</b>	<b>4,990,125</b>	<b>202,140</b>	<b>116,658</b>	<b>118,158</b>	<b>977</b>	<b>382,226</b>	<b>661</b>	<b>1,416</b>
<b>Revenue</b>									
Bond Proceeds	—	—	—	—	—	—	—	—	—
Grantee Payments	145,747	208,133	142,951	142,951	699,461	654,749	610,037	565,165	520,296
Interest Income	—	46,074	—	1,500	—	—	—	—	—
<b>Total Revenues</b>	<b>145,747</b>	<b>254,207</b>	<b>142,951</b>	<b>144,451</b>	<b>699,461</b>	<b>654,749</b>	<b>610,037</b>	<b>565,165</b>	<b>520,296</b>
<b>Expenditures</b>									
Debt Service - Bond Principal	1,050,000	1,050,000	1,055,000	1,055,000	1,060,000	1,075,000	1,085,000	1,100,000	1,120,000
Debt Service - Bond Interest	99,136	99,136	94,025	94,025	86,694	76,449	63,607	48,153	30,384
Grants	5,500,000	5,012,419	—	—	—	—	—	—	—
Financial Fees	500	800	500	500	860	925	995	—	—
<b>Total Expenditures</b>	<b>6,649,636</b>	<b>6,162,355</b>	<b>1,149,525</b>	<b>1,149,525</b>	<b>1,147,554</b>	<b>1,152,374</b>	<b>1,149,602</b>	<b>1,148,153</b>	<b>1,150,384</b>
<b>Transfers In (Out)</b>									
General Fund Transfer - Sales Tax	1,034,681	1,034,681	1,006,574	1,006,574	330,912	878,874	158,000	583,743	630,088
<b>Total Transfers In</b>	<b>1,034,681</b>	<b>1,034,681</b>	<b>1,006,574</b>	<b>1,006,574</b>	<b>330,912</b>	<b>878,874</b>	<b>158,000</b>	<b>583,743</b>	<b>630,088</b>
<b>Change In Fund Balance</b>	<b>(5,469,208)</b>	<b>(4,873,467)</b>	<b>—</b>	<b>1,500</b>	<b>(117,181)</b>	<b>381,249</b>	<b>(381,565)</b>	<b>755</b>	<b>—</b>
<b>Ending Fund Balance</b>	<b>—</b>	<b>116,658</b>	<b>202,140</b>	<b>118,158</b>	<b>977</b>	<b>382,226</b>	<b>661</b>	<b>1,416</b>	<b>1,416</b>

# Redevelopment Fund



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# Redevelopment Fund

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

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

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

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

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

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

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

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

## Budget Summary

	Recommended									
	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Budget	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected	
<b>Beginning Fund Balance</b>	22,152,272	22,682,040	7,347,060	8,103,796	14,003,245	11,748,366	8,484,277	11,676,583	4,799,700	
<b>Operating</b>										
Revenue	2,507,774	3,075,516	14,998,343	15,545,558	3,570,890	3,751,923	8,695,499	3,811,521	3,931,487	
Expenditures	20,752,806	17,653,760	9,646,109	9,646,109	5,825,769	7,016,012	5,503,193	10,688,404	5,587,431	
Surplus/(deficit)	(18,245,032)	(14,578,244)	5,352,234	5,899,449	(2,254,879)	(3,264,089)	3,192,306	(6,876,883)	(1,655,944)	
<b>Non-Operating</b>										
Transfers-In	—	—	—	—	—	—	—	—	—	
Transfers-Out	—	—	—	—	—	—	—	—	—	
Surplus/(deficit)	—	—	—	—	—	—	—	—	—	
<b>Net Change</b>	(18,245,032)	(14,578,244)	5,352,234	5,899,449	(2,254,879)	(3,264,089)	3,192,306	(6,876,883)	(1,655,944)	
<b>Ending Fund Balance</b>	<b>3,907,240</b>	<b>8,103,796</b>	<b>12,699,294</b>	<b>14,003,245</b>	<b>11,748,366</b>	<b>8,484,277</b>	<b>11,676,583</b>	<b>4,799,700</b>	<b>3,143,756</b>	

# Redevelopment Fund

## FY24 Financial Performance

The FY24 budget included funding for ongoing public infrastructure costs associated with the City Centre redevelopment project and Central Park. Projects included construction of The Link, the Thompson Creek Channel Improvements, and the Central Park Access Road from Park View Blvd, all of which have been completed.

Debt service payments totaling \$2.8M will also be paid out in FY24. The estimated year-end fund balance for FY24 is \$14.0M. Other projects listed below are in various stages of completion.

### FY24 Project List

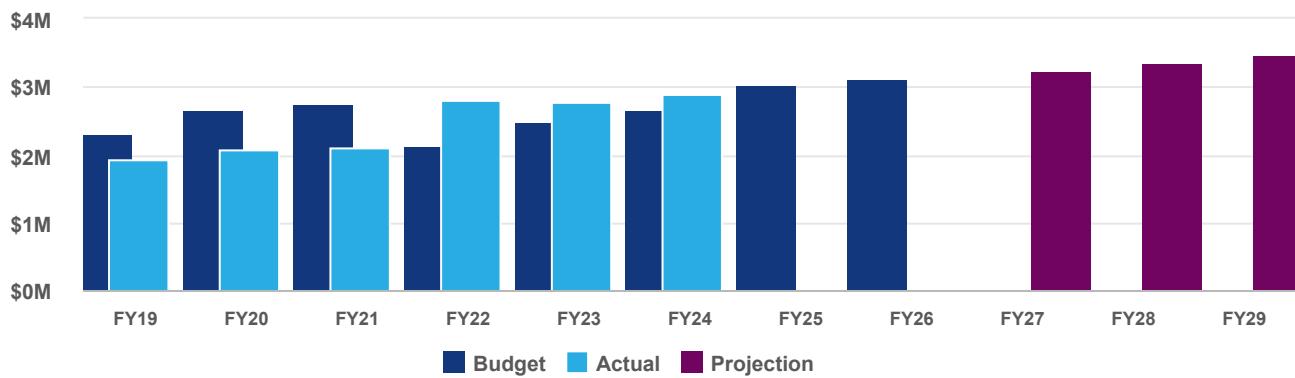
• The Link	\$ 1,000,000 (Final payments and retainage)
• 84th St Trail-Giles to Harrison	\$ 2,525,000
• City Center Plaza Space Improvements	\$ 1,500,000
• Central Park East Improvements	\$ 565,000
• Central Park Phase 3 Improvements	\$ 490,000
• Swimming Pool Demolition	\$ 300,000

## FY25 - FY26 Biennial Budget

### Revenues

Sales and use tax revenue is anticipated to be approximately \$3.0M in FY25 and \$3.1M in FY26. Sales tax growth is expected to increase due to additional economic activity associated with City Centre, the CHI Health MultiSport Complex Nebraska (CHIMSC) and continued development. The sales and use tax projections are shown in the chart below.

**Sales & Use Tax - Redevelopment Fund  
Budget, Actual & Projected  
Exhibit 38**



# Redevelopment Fund

## Exhibit 39

### Sales & Use Tax Projections - Redevelopment Fund

Fiscal Year	% Change	Redevelopment Fund Sales & Use Tax (.5%)
FY22	33.0%	2,800,926
FY23	(1)%	2,785,004
*FY24	4%	2,885,075
<b>FY25</b>	4%	<b>3,030,339</b>
<b>FY26</b>	3%	<b>3,133,370</b>
FY27	3%	3,239,905
FY28	3%	3,350,061
FY29	3%	3,463,963

\*FY24 is a year-end estimate

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

## Exhibit 40

### General Business Occupation Tax (GBOT) Projections

FY23 Actual	206
*FY24 Year-End Estimate	111,200
FY25	195,000
FY26	390,000
FY27	390,000
FY28	390,000
FY29	390,000
<b>Total</b>	<b>\$1,866,406</b>

\* FY24 is a year-end estimate.

In FY25 & FY26, CIP projects associated with the Redevelopment Fund include 84th St. Trail - Giles to Harrison, Central Park West Infrastructure Design and Swimming Pool Design

# Redevelopment Fund

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FY24 Bond Issue for \$7 M to fund:

84th St. Trial - Giles to Harrison	\$ 2,690,000 (FY24 thru FY26)
City Center Plaza Space Improvement	\$ 1,500,000 (FY24)
Central Park Phase 3 Improvements	\$ 490,000(FY24)
Swimming Pool Demolition	\$ 300,000(FY24)
Central Park West Infrastructure	\$ 1,320,000 (FY26 thru FY27)
Swimming Pool Design	\$ 800,000 (FY26)

## Expenditures

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

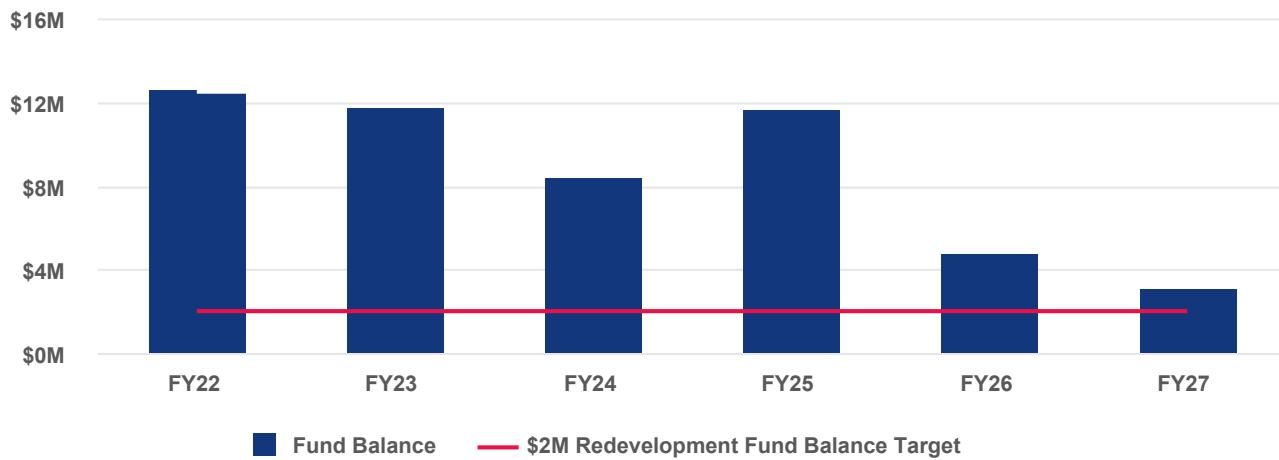
## Fund Balance

The YEE fund balance for FY24 is \$14.0M. The YEE fund balance for FY25 is \$11.7M and \$8.5M in FY26. The fund balance activity is related to the timing of the construction projects utilizing the bond proceeds.

A target fund balance has been set for this fund at \$2M, \$1M for sales tax incentive rebate reserve and \$1M for debt service reserve. In the years with significant bond proceeds in the fund balance, the target is not too relevant. However, once projects utilize the bond proceeds, the \$2M level is a prudent amount to maintain in the fund balance.

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

## Fund Balance Exhibit 41



## Debt Capacity

In the five year outlook, there is debt capacity in FY27 with a projected \$5M bond for the completion of the current programmed projects. Beyond FY29, there will be debt capacity again in FY30.

# Redevelopment Fund

## Budget

					Recommended				
	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Budget	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Beginning Fund Balance</b>	22,152,272	22,682,040	7,347,060	8,103,796	14,003,245	11,748,365	8,484,276	11,676,583	4,799,699
<b>Revenues</b>									
Sales Tax	2,430,603	2,634,540	2,718,597	3,002,358	3,034,776	3,143,293	3,255,499	3,371,521	3,491,487
GBOT - Retail Sales	8,859	206	48,863	1,200	37,500	75,000	75,000	75,000	75,000
GBOT - Event Sales	48,727	—	205,223	110,000	157,500	315,000	315,000	315,000	315,000
Bond Proceeds	—	—	7,000,000	7,000,000	—	—	5,000,000	—	—
Grant Income	—	—	5,000,000	5,000,000	—	—	—	—	—
Interest Income	19,585	440,769	25,660	432,000	341,114	218,630	50,000	50,000	50,000
<b>Total Revenues</b>	<b>2,507,774</b>	<b>3,075,516</b>	<b>14,998,343</b>	<b>15,545,558</b>	<b>3,570,890</b>	<b>3,751,923</b>	<b>8,695,499</b>	<b>3,811,521</b>	<b>3,931,487</b>
<b>Expenditures</b>									
Professional Services	285,000	81,515	299,250	299,250	230,000	232,500	235,063	237,689	240,381
Debt Service - Bond Principal	1,350,000	1,350,000	1,390,000	1,390,000	1,587,500	1,652,500	1,712,500	1,932,500	1,992,500
Debt Service - Bond Interest	1,329,914	1,329,913	1,435,109	1,435,109	1,556,441	1,494,046	1,675,630	1,615,942	1,552,105
Land/Construction	17,786,142	14,890,632	6,380,000	6,380,000	2,450,000	3,635,000	1,700,000	6,900,000	1,800,000
Financial/Legal Fees	1,750	1,700	141,750	141,750	1,828	1,966	180,000	2,273	2,445
<b>Total Expenditures</b>	<b>20,752,806</b>	<b>17,653,760</b>	<b>9,646,109</b>	<b>9,646,109</b>	<b>5,825,769</b>	<b>7,016,012</b>	<b>5,503,193</b>	<b>10,688,404</b>	<b>5,587,431</b>
<b>Revenues Less Expenditures</b>	<b>(18,245,032)</b>	<b>(14,578,244)</b>	<b>5,352,234</b>	<b>5,899,449</b>	<b>(2,254,879)</b>	<b>(3,264,089)</b>	<b>3,192,307</b>	<b>(6,876,884)</b>	<b>(1,655,944)</b>
<b>Transfers In (Out)</b>									
Lottery Fund	—	—	—	—	—	—	—	—	—
Off Street Parking Fund	—	—	—	—	—	—	—	—	—
(Capital Improvement Fund)	—	—	—	—	—	—	—	—	—
(Off Street Parking Fund)	—	—	—	—	—	—	—	—	—
<b>Net Transfers In (Out)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Change In Fund Balance</b>	<b>(18,245,032)</b>	<b>(14,578,244)</b>	<b>5,352,234</b>	<b>5,899,449</b>	<b>(2,254,879)</b>	<b>(3,264,089)</b>	<b>3,192,307</b>	<b>(6,876,884)</b>	<b>(1,655,944)</b>
<b>Ending Fund Balance</b>	<b>3,907,240</b>	<b>8,103,796</b>	<b>12,699,294</b>	<b>14,003,245</b>	<b>11,748,365</b>	<b>8,484,276</b>	<b>11,676,583</b>	<b>4,799,699</b>	<b>3,143,754</b>

## Debt Service Coverage Ratio

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	FY25 Budget	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Debt Service Coverage Ratio</b>	0.94	1.15	1.06	1.26	1.14	1.19	1.09	1.07	1.11
<b>Target Coverage Ratio</b>	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Over (Under) Target</b>	(0.06)	0.15	0.06	0.26	0.14	0.19	0.09	0.07	0.11

# Tax Increment Financing



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# Tax Increment Financing Funds

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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.

## FY24 Financial Performance

A recent ruling by the Nebraska State Auditor mandates all TIF funds cannot be held by the Treasurer and shall be remitted to the City with the regular property taxes. Current TIF agreements with the developer state the funds must be remitted to the developer, after proper documentation, within 30 days after the City receives the funds. All TIF funds have been remitted to the developer.

## Tax Increment Financing City Centre Project

City Ventures applied for tax increment financing to redevelop the 84th Street corridor for the purposes of constructing a mixed-use development in a flexible urban block format, which is to occur over multiple phases and is intended to serve as a revitalized downtown area for the City of La Vista (the "Project"). The north end of the Project will interface with the new Central Park being developed by the City of La Vista (the "City").

The entire Project is planned to consist of up to 285,000 square feet of retail space, up to 310,000 square feet of office space, approximately 384 market rate multi-family units, and an approximate 120 room hotel. Phase I of the Project shall include approximately 81,000 square feet of retail space, 23,400 square feet of office space, 384 Market Rate Multi-Family Units, and a to-be-determined number of private structured parking spaces. Included will be a 56,157 sq. ft. music venue building and surrounding outdoor live music venue. The music venue shall include approximately 2,500 indoor seats and approximately 5,000 outdoor seats and shall provide up to 150 events (music, comedy and other live entertainment) per year.

The City is installing the primary infrastructure including, but not limited to, the public streets, utilities, street lighting but specifically excluding the sidewalks, street furniture, and sidewalk landscaping. The City constructed public Parking Garage #1 consisting of approximately 465 spaces and Parking Garage #2 with approximately 500 spaces. The City is constructing buildings, landscaping and other public improvements adjacent to the music venue.

The La Vista Community Development Agency and Mayor and City Council took the following actions:

- The Mayor and City Council identified the 84th Street Redevelopment Area as "substandard and blighted" on February 7, 2012, by Resolution No. 12-011.
- The La Vista Community Development Agency recommended a general plan for the development of the 84th Street Redevelopment Area on July 16, 2013, by Resolution No. 13-064.
- The Community Redevelopment Agency recommended the project to the City Council after completing a cost-benefit analysis on August 2, 2016, by Resolution No. 16-084.
- The Community Redevelopment Agency approved Amendment No. 2 for the Redevelopment area on March 3, 2020, by Resolution No. 20-023.

# Tax Increment Financing Funds

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## TIF City Centre – Phase 1A

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

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

## TIF City Centre – Phase 1B

TIF Phase 1B Notice to Divide Tax for Community Redevelopment Project was filed July 31, 2018. This notice to divide incorporated two improvement projects located on Lot 14 at 8216 City Centre Drive and Lot 10 at 7885 Main Street. Project 1 (Lot 14) is the second Vivere Apartment Building. Project 2 (Lot 10) is a two story-building with commercial offices on the top floor and a restaurant and retail shops on the ground floor. Both projects have been completed.

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

## TIF City Centre – Phase 1C

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

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

## TIF City Centre – Phase 1D

TIF Phase 1D Notice to Divide Tax for Community Redevelopment Project was filed June 15, 2021. This notice to divide incorporates Lot 3, La Vista City Centre Replat 4, which was replatted from the original City Centre Plat. The project is a music venue building and surrounding outdoor live music area.

The pre-development property valuation is \$332K. Total estimated disbursements from Sarpy County to the City for TIF approved expenses are \$3M over a 15-year period. Total project costs are estimated at \$23.6M.

## FY25 & FY26 Budgets

### Revenues

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

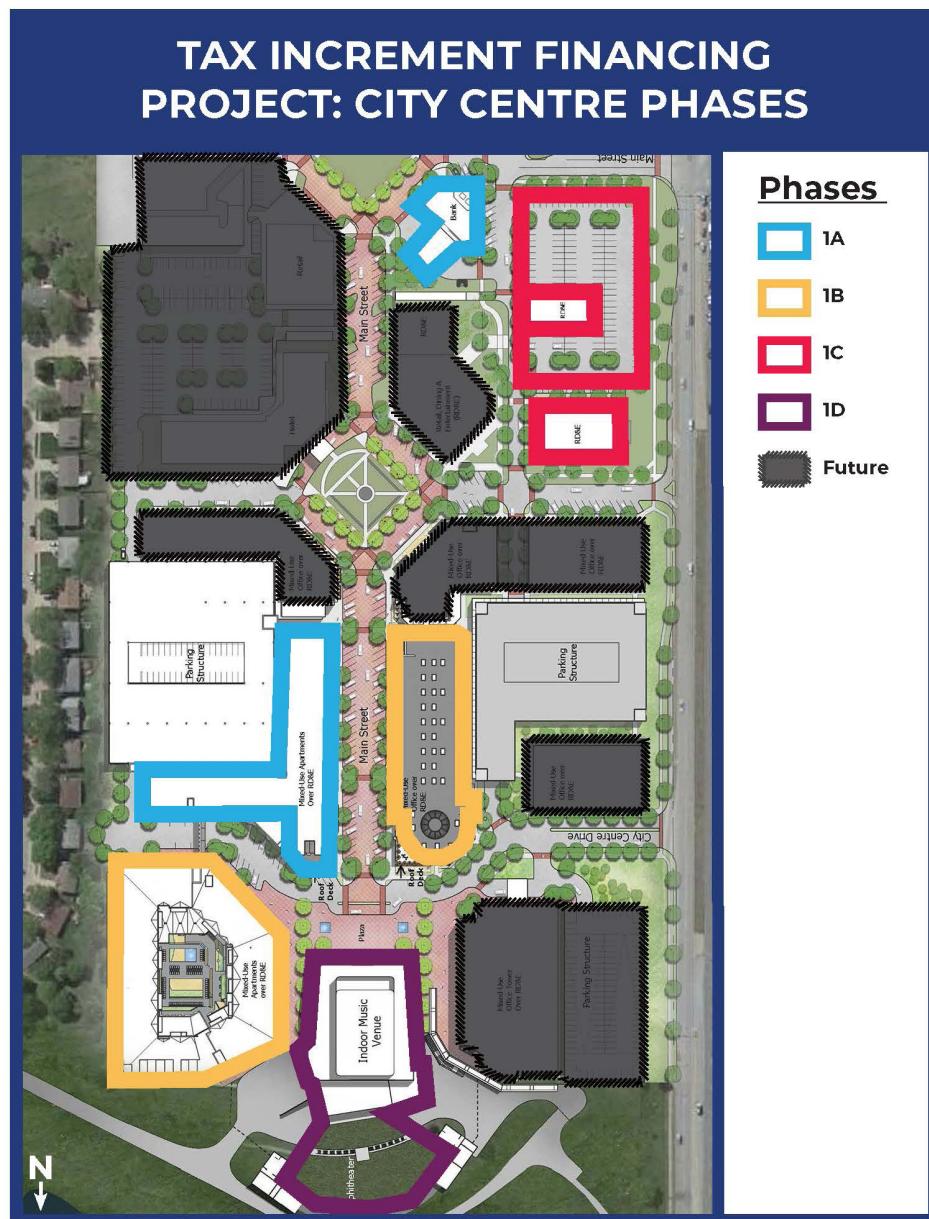
## Tax Increment Financing Funds

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

**Transfers** —The TIF agreements specify that all TIF funds received must be remitted to the developer in total and cannot be used for other administrative expenditures. The Sarpy County administration fee for property tax collection is deducted from the funds remitted to the developer.

**Fund Balance** — The fund balance will vary throughout the year based on the timing of the receipt of funds and the transfers.

### *Exhibit 42*



# Tax Increment Financing Funds

## TIF 1A Fund Budget

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
<b>Beginning Fund Balance</b>	—	—	—	—	—	—	—	—	—
<b>Revenues</b>									
Property Tax	389,569	383,812	401,545	401,545	426,173	439,226	452,672	466,520	480,785
<b>Total Revenues</b>	<b>389,569</b>	<b>383,812</b>	<b>401,545</b>	<b>401,545</b>	<b>426,173</b>	<b>439,226</b>	<b>452,672</b>	<b>466,520</b>	<b>480,785</b>
<b>Expenditures</b>									
TIF Approved Expenses	385,673	379,974	397,530	397,530	421,911	434,834	448,145	461,855	475,977
<b>Subtotal</b>	<b>385,673</b>	<b>379,974</b>	<b>397,530</b>	<b>397,530</b>	<b>421,911</b>	<b>434,834</b>	<b>448,145</b>	<b>461,855</b>	<b>475,977</b>
<b>Other Charges</b>									
County Treasurer Fee	3,896	3,838	4,015	4,015	4,262	4,392	4,527	4,665	4,808
<b>Subtotal</b>	<b>3,896</b>	<b>3,838</b>	<b>4,015</b>	<b>4,015</b>	<b>4,262</b>	<b>4,392</b>	<b>4,527</b>	<b>4,665</b>	<b>4,808</b>
<b>Total Expenditures</b>	<b>389,569</b>	<b>383,812</b>	<b>401,545</b>	<b>401,545</b>	<b>426,173</b>	<b>439,226</b>	<b>452,672</b>	<b>466,520</b>	<b>480,785</b>
Surplus/(deficit)	—	—	—	—	—	—	—	—	—
<b>Ending Fund Balance</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

## TIF 1B Fund Budget

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
<b>Beginning Fund Balance</b>	—	—	(1)	(1)	(3)	(3)	(3)	(3)	(3)
<b>Revenues</b>									
Property Tax	491,954	484,683	799,142	627,304	647,702	667,460	687,779	708,708	730,266
<b>Total Revenues</b>	<b>491,954</b>	<b>484,683</b>	<b>799,142</b>	<b>627,304</b>	<b>647,702</b>	<b>667,460</b>	<b>687,779</b>	<b>708,708</b>	<b>730,266</b>
<b>Expenditures</b>									
TIF Approved Expenses	487,034	479,837	791,151	622,294	641,225	660,785	680,901	701,621	722,963
<b>Subtotal</b>	<b>487,034</b>	<b>479,837</b>	<b>791,151</b>	<b>622,294</b>	<b>641,225</b>	<b>660,785</b>	<b>680,901</b>	<b>701,621</b>	<b>722,963</b>
<b>Other Charges</b>									
County Treasurer Fee	4,921	4,847	7,991	5,012	6,477	6,675	6,878	7,087	7,303
<b>Subtotal</b>	<b>4,921</b>	<b>4,847</b>	<b>7,991</b>	<b>5,012</b>	<b>6,477</b>	<b>6,675</b>	<b>6,878</b>	<b>7,087</b>	<b>7,303</b>
<b>Total Expenditures</b>	<b>491,955</b>	<b>484,684</b>	<b>799,142</b>	<b>627,306</b>	<b>647,702</b>	<b>667,460</b>	<b>687,779</b>	<b>708,708</b>	<b>730,266</b>
Surplus/(deficit)	(1)	(1)	—	(2)	—	—	—	—	—
<b>Ending Fund Balance</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(3)</b>	<b>(3)</b>	<b>(3)</b>	<b>(3)</b>	<b>(3)</b>	<b>(3)</b>

# Tax Increment Financing Funds

## TIF 1C Fund Budget

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended				
					FY25 Budget	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Beginning Fund Balance</b>	—	—	—	—	—	—	—	—	30.00
<b>Revenues</b>									
Property Tax	48,302	47,588	50,299	50,299	67,061	69,581	72,176	74,879	77,603
<b>Total Revenues</b>	<b>48,302</b>	<b>47,588</b>	<b>50,299</b>	<b>50,299</b>	<b>67,061</b>	<b>69,581</b>	<b>72,176</b>	<b>74,879</b>	<b>77,603</b>
<b>Expenditures</b>									
TIF Approved Expenses	47,819	47,112	49,796	49,796	66,390	68,885	71,454	74,101	76,827
<b>Subtotal</b>	<b>47,819</b>	<b>47,112</b>	<b>49,796</b>	<b>49,796</b>	<b>66,390</b>	<b>68,885</b>	<b>71,454</b>	<b>74,101</b>	<b>76,827</b>
<b>Other Charges</b>									
County Treasurer Fee	483	476	503	503	671	696	722	748	776
<b>Subtotal</b>	<b>483</b>	<b>476</b>	<b>503</b>	<b>503</b>	<b>671</b>	<b>696</b>	<b>722</b>	<b>748</b>	<b>776</b>
<b>Total Expenditures</b>	<b>48,302</b>	<b>47,588</b>	<b>50,299</b>	<b>50,299</b>	<b>67,061</b>	<b>69,581</b>	<b>72,176</b>	<b>74,849</b>	<b>77,603</b>
Surplus/(deficit)	—	—	—	—	—	—	—	30.00	—
<b>Ending Fund Balance</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>30</b>	<b>30</b>

## TIF 1D Fund Budget

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Year-End Estimate	Recommended				
					FY25 Budget	FY26 Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Beginning Fund Balance</b>	—	—	—	—	—	—	—	—	—
<b>Revenues</b>									
Property Tax	21,672	21,351	503,598	88,644	91,626	94,698	97,863	101,121	104,479
<b>Total Revenues</b>	<b>21,672</b>	<b>21,351</b>	<b>503,598</b>	<b>88,644</b>	<b>91,626</b>	<b>94,698</b>	<b>97,863</b>	<b>101,121</b>	<b>104,479</b>
<b>Expenditures</b>									
TIF Approved Expenses	21,455	21,138	498,562	87,754	90,710	93,751	96,884	100,110	103,434
<b>Subtotal</b>	<b>21,455</b>	<b>21,138</b>	<b>498,562</b>	<b>87,754</b>	<b>90,710</b>	<b>93,751</b>	<b>96,884</b>	<b>100,110</b>	<b>103,434</b>
<b>Other Charges</b>									
County Treasurer Fee	217	214	5,036	886	916	947	979	1,011	1,045
<b>Subtotal</b>	<b>217</b>	<b>214</b>	<b>5,036</b>	<b>886</b>	<b>916</b>	<b>947</b>	<b>979</b>	<b>1,011</b>	<b>1,045</b>
<b>Total Expenditures</b>	<b>21,672</b>	<b>21,351</b>	<b>503,598</b>	<b>88,640</b>	<b>91,626</b>	<b>94,698</b>	<b>97,863</b>	<b>101,121</b>	<b>104,479</b>
Surplus/(deficit)	—	—	—	4	—	—	—	—	—
<b>Ending Fund Balance</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

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# Qualified Sinking Fund



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# Qualified Sinking Fund

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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 QSF 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 large capital equipment.

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

## FY25 - FY26

**Revenue** — Transfers from the Lottery Fund to the QSF for the Holiday Lights initiative have been ongoing since FY19. Currently, \$500K is available for funding. The Mayor and City Council have prioritized the Reflections Plaza project and have discussed reallocating future transfers to support it. As a result, the recommended budget reflects this new direction.

In the past, the City had to borrow money to fund large capital equipment purchases, leading to an average annual payment of \$130K over a 5-year financing period from the General Fund. However, as of FY22, we have completed the last payment on our previous borrowing. To be more proactive and to advance our asset management planning, we recognized the need to establish a reserve fund to eliminate the need for short-term borrowing and associated interest and costs when larger purchases are necessary. This is why we started transferring \$100K annually from the General Fund.

By the end of FY24, \$500K will be available for large equipment purchases. Although this may seem substantial, we will use it all up by buying a loader and a dump truck over the next two years. To strengthen our vehicle and equipment replacement reserve, staff recommends transferring the remaining balance of the Off-Street Parking Fund (approximately \$1M) into the QSF at the end of FY24. This will put us in a better position to keep up with replacement schedules without putting an extra burden on the General Fund. Additionally, considering the current economic conditions and inflation rates, it is further recommended that annual transfers to the QSF fund be a minimum of \$200K each year for FY25 and FY26, along with a transfer of savings from the current fiscal year capital outlay purchases to carry forward.

**Expenditures** — Holiday lights expenditures will begin in FY24 and are planned through FY29. In FY25, we will purchase a Caterpillar Wheel Loader for \$270K. In FY26, we will purchase a Sterling Dump Truck for \$350K.

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

# Qualified Sinking Fund

## Budget Summary

	FY23 Budget	FY23 Actual	FY24 Budget	Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Beginning Fund Balance</b>	<b>528,886</b>	<b>528,886</b>	<b>781,797</b>	<b>793,115</b>	<b>1,825,115</b>	<b>1,680,619</b>	<b>1,454,170</b>	<b>1,664,170</b>	<b>1,874,170</b>
<b>Revenue</b>									
Interest Revenue	2,740	14,229	3,625	32,000	25,504	23,551	10,000	10,000	10,000
<b>Expenditures</b>									
Capital Outlay	—	—	250,000	250,000	—	—	—	—	—
<b>Transfers In</b>									
General Fund	100,000	100,000	100,000	1,100,000	200,000	200,000	200,000	200,000	200,000
Lottery Fund	150,000	150,000	150,000	150,000	—	—	150,000	150,000	150,000
<b>Subtotal</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,250,000</b>	<b>200,000</b>	<b>200,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
<b>Transfers Out</b>									
(General Fund)	—	—	—	—	(270,000)	(350,000)	—	—	—
(Capital Fund)	—	—	—	—	(100,000)	(100,000)	(150,000)	(150,000)	(150,000)
<b>Subtotal</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(370,000)</b>	<b>(450,000)</b>	<b>(150,000)</b>	<b>(150,000)</b>	<b>(150,000)</b>
<b>Net Activity</b>	<b>252,740</b>	<b>264,229</b>	<b>3,625</b>	<b>1,032,000</b>	<b>(144,496)</b>	<b>(226,449)</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>
<b>Ending Fund Balance</b>	<b>781,626</b>	<b>793,115</b>	<b>785,422</b>	<b>1,825,115</b>	<b>1,680,619</b>	<b>1,454,170</b>	<b>1,664,170</b>	<b>1,874,170</b>	<b>2,084,170</b>
<b>Earmarked Balances</b>									
General Fund - Capital Outlay	400,000	400,000	500,000	1,500,000	1,430,000	1,280,000	1,480,000	1,680,000	1,880,000
Lottery Fund - Holiday Lights	350,000	350,000	250,000	250,000	150,000	50,000	50,000	50,000	50,000
Accumulated Interest	31,626	43,115	35,422	75,115	100,619	124,170	134,170	144,170	154,170
<b>Total</b>	<b>781,626</b>	<b>793,115</b>	<b>785,422</b>	<b>1,825,115</b>	<b>1,680,619</b>	<b>1,454,170</b>	<b>1,664,170</b>	<b>1,874,170</b>	<b>2,084,170</b>

# Police Academy Fund



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# 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. As a result, recruits from five agencies (La Vista, Papillion and Bellevue Police & Sarpy and Douglas County Sheriffs) are now being trained locally. As the designated Fiscal Agent, La Vista hired the Police Academy Director and Training Instructor to facilitate the Academy. Funding for these positions is made possible through annual participation fees required from member agencies. The Director and Instructor are housed at Metropolitan Community College Sarpy Center and are supervised by the Chief of Police.

## Highlights for FY23 & FY24

- Addition of the Metropolitan Community College Police Department into the SDLEA Interlocal agreement January 2024
- Made physical transition of the SDLEA from LVPD to the MCC Sarpy Campus at 9110 Giles for Classroom Lectures
- Recruit Class 2022-02: graduated 14 basic recruits / 1 recruit from LVPD
- Recruit Class 2023-01: graduated 13 basic recruits / 3 recruits from LVPD
- Recruit Class 2023-02: graduated 11 basic recruits / 0 recruits from LVPD
- Recruit Class 2024-01: completed 14 of 20 weeks / 1 recruit from LVPD
- Recruit Class 2024-02: should be starting a new recruit class on July 01, 2024

## Budget Summary

	FY23 Budget	FY23 Actual	FY24 Budget	Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY24 Budget	FY25 Budget			
<b>Beginning Fund Balance</b>	<b>129,777</b>	<b>133,690</b>	<b>146,064</b>	<b>140,610</b>	<b>148,297</b>	<b>123,711</b>	<b>87,096</b>	<b>41,451</b>	<b>(17,884)</b>
<b>Operating</b>									
Revenue	214,640	206,825	214,645	222,300	247,745	247,745	247,745	247,745	247,745
Expenditures	202,265	199,905	208,559	214,613	272,331	284,360	293,390	307,080	321,536
Surplus/(deficit)	12,375	6,920	6,086	7,687	(24,586)	(36,615)	(45,645)	(59,335)	(73,791)
<b>Non-Operating</b>									
Transfers-In	—	—	—	—	—	—	—	—	—
Transfers-Out	—	—	—	—	—	—	—	—	—
Surplus/(deficit)	—	—	—	—	—	—	—	—	—
<b>Net Change</b>	<b>12,375</b>	<b>6,920</b>	<b>6,086</b>	<b>7,687</b>	<b>(24,586)</b>	<b>(36,615)</b>	<b>(45,645)</b>	<b>(59,335)</b>	<b>(73,791)</b>
<b>Ending Fund Balance</b>	<b>142,152</b>	<b>140,610</b>	<b>152,150</b>	<b>148,297</b>	<b>123,711</b>	<b>87,096</b>	<b>41,451</b>	<b>(17,884)</b>	<b>(91,675)</b>

# Police Academy Fund

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## FY24 Financial Performance

**Revenue** - The FY24 YEE is a \$7.7K (4%) increase over the budget due to enrollment volume and related individual tuition payments. Miscellaneous income includes \$7.0K reimbursement for materials that are central purchases on behalf of the recruits and reimbursed by their agency police departments.

**Expenditures** - The FY24 YEE is a \$6.1K (3%) increase over the budget primarily related to employee health insurance/coverage.

**Fund Balance** - The FY24 YEE anticipated to come in above FY24 budget by \$(3.9)K. The change in the FY23 beginning fund balance over the budget is due to \$18K more in tuition and reimbursement. That in combination with a \$7.7K FY24 YEE contribution to fund balance leads to an FY24 YEE fund balance of \$148K.

## FY25 Budget

**Revenue** - FY25 is a \$33.1K (4%) increase over the FY24 budget due to increased individual agency contribution, enrollment volume and related individual tuition payments. Miscellaneous income includes \$2.9K reimbursement for materials that are purchases made centrally on behalf of the recruits and reimbursed by their agency police departments.

**Expenditures** - FY25 is a \$63.8K (31%) increase over the FY24 budget. This is driven by increases in salary and insurance.

**Fund Balance** - FY25 is a \$28.4K (19%) decrease from the FY24 budget. The positive net contribution to fund balance in FY24 from increase revenue and decreased expenditures set the stage for this growth rate as the FY24 YEE becomes the beginning balance for FY25. In addition, the \$24.6K FY25 decrease to fund balance leads to an FY25 fund balance of \$124K.

## FY26 Budget

**Revenue** - FY26 is unchanged from the FY25 budget. Pricing stayed the same in both years.

**Expenditures** - FY26 is a \$12.0K (4%) increase over the FY25 budget. This is driven by increases in salary and insurance.

**Fund Balance** - FY26 is a \$36.6K (30%) decrease from the FY25 budget. The \$36.6K FY26 decrease to fund balance leads to an FY26 fund balance of \$87.1K.

# Police Academy Fund

## Budget

	FY23 Budget	FY23 Actual	FY24 Budget	Year-End Estimate	Recommended		FY27 Projected	FY28 Projected	FY29 Projected
					FY25 Budget	FY26 Budget			
<b>Beginning Fund Balance</b>	129,777	31,776	146,064	140,611	148,298	123,712	87,096	41,452	(17,883)
<b>Revenues</b>									
Police Academy - Agency Contribution	162,500	130,000	162,500	170,000	172,500	172,500	172,500	172,500	172,500
Police Academy - Tuition	45,000	31,500	45,000	45,000	72,000	72,000	72,000	72,000	72,000
Interest Income	140	94	145	300	300	300	300	300	300
Police Academy - Reimbursement	7,000	5,358	7,000	7,000	2,945	2,945	2,945	2,945	2,945
<b>Total Revenues</b>	<b>214,640</b>	<b>166,952</b>	<b>214,645</b>	<b>222,300</b>	<b>247,745</b>	<b>247,745</b>	<b>247,745</b>	<b>247,745</b>	<b>247,745</b>
<b>Expenditures Personnel Services</b>									
0101 - Salaries - Full Time	144,036	72,092	147,362	148,762	155,551	161,384	167,436	173,714	180,229
0104 - FICA	11,019	5,019	11,273	11,121	11,963	12,410	12,873	13,353	13,851
0105 - Insurance Charges	19,508	16,389	21,902	21,327	24,585	27,017	29,690	32,631	35,864
0107 - Pension	8,522	4,326	8,842	9,226	9,383	9,733	10,096	10,473	10,864
0110 - Phone Allowance	1,080	780	1,080	6,078	1,913	1,913	1,913	1,913	1,913
<b>Subtotal</b>	<b>184,165</b>	<b>98,605</b>	<b>190,459</b>	<b>196,513</b>	<b>241,518</b>	<b>252,009</b>	<b>263,044</b>	<b>274,658</b>	<b>286,892</b>
<b>Commodities</b>									
0201 - Office Supplies	1,000	1,537	1,000	1,000	1,238	1,331	1,431	1,539	1,655
0202 - Book & Periodical-Net Dam/ Loss	250	—	250	250	—	—	—	—	—
0204 - Wearing Apparel	500	1,142	500	500	1,996	2,146	2,308	2,482	2,669
0205 - Motor Vehicle Supplies & Fuel	400	—	400	400	166	178	191	206	221
<b>Subtotal</b>	<b>2,150</b>	<b>2,679</b>	<b>2,150</b>	<b>2,150</b>	<b>3,399</b>	<b>3,655</b>	<b>3,931</b>	<b>4,227</b>	<b>4,546</b>
<b>Contractual Services</b>									
0301 - Postage	250	1	250	250	250	265	281	299	317
0309 - Printing	1,500	504	1,500	1,500	1,500	1,591	1,688	1,791	1,900
0310 - Dues And Subscriptions	750	774	750	750	786	786	608	654	703
0311 - Travel	1,700	1,419	1,700	1,700	3,650	3,650	1,591	1,710	1,839
0313 - Training	1,500	2,876	1,500	1,500	1,100	1,100	1,934	2,079	2,236
0314 - Other Contractual Services	4,750	2,981	4,750	4,750	5,585	6,006	6,458	6,945	7,469
<b>Subtotal</b>	<b>10,450</b>	<b>8,555</b>	<b>10,450</b>	<b>10,450</b>	<b>12,871</b>	<b>13,398</b>	<b>12,561</b>	<b>13,479</b>	<b>14,464</b>
<b>Other Charges</b>									
0505 - Other Charges	5,500	9,007	5,500	5,500	14,543	15,299	13,855	14,715	15,634
<b>Subtotal</b>	<b>5,500</b>	<b>9,007</b>	<b>5,500</b>	<b>5,500</b>	<b>14,543</b>	<b>15,299</b>	<b>13,855</b>	<b>14,715</b>	<b>15,634</b>
<b>Total Expenditures</b>	<b>202,265</b>	<b>118,846</b>	<b>208,559</b>	<b>214,613</b>	<b>272,331</b>	<b>284,360</b>	<b>293,390</b>	<b>307,080</b>	<b>321,536</b>
<b>Change In Fund Balance</b>	<b>12,375</b>	<b>6,921</b>	<b>6,086</b>	<b>7,687</b>	<b>(24,586)</b>	<b>(36,615)</b>	<b>(45,645)</b>	<b>(59,335)</b>	<b>(73,791)</b>
<b>Ending Fund Balance</b>	<b>142,152</b>	<b>140,611</b>	<b>152,150</b>	<b>148,298</b>	<b>123,712</b>	<b>87,096</b>	<b>41,452</b>	<b>(17,883)</b>	<b>(91,674)</b>

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# Five-Year Capital Improvement Program



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# Five-Year Capital Improvement Program

## CIP Overview

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

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

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

### CIP Process

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

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

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

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

### Program Areas

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

### FY24 Project Progress

**Wayfinding Implementation** - This work began in 2023, and the project is currently in Phase 1. Phased work is programmed annually in the CIP through 2029.

**Municipal Campus Planning** - The planning process began in September 2023, and it is anticipated that the final plan will be presented to City Council for approval in mid-summer 2024.

# Five-Year Capital Improvement Program

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## CIP Overview

**East La Vista Sewer & Pavement Rehabilitation** - Construction on this project began in April 2023, and the work carried into a second construction season. The work is anticipated to be completed in Fall 2024.

**Giles Rd. Widening - Phase 1** - City Council authorized a professional services agreement with Alfred Benesch & Company for engineering a design services in January 2024. It is anticipated that the design will be completed in Fall/Winter of 2024.

**Central Park Phase 3 Improvements** - Installation of the road and pedestrian lighting began in June 2024, and the work is anticipated to be completed in September 2024.

**Central Park East Improvements** - New playground equipment was installed in 2023, and the restrooms and shelter will be installed in late summer 2024. It is anticipated that the project will be completed in FY24.

**City Park Parking Lot Improvements** - Improvements began and were completed in spring 2024.

**Storm Sewer Inlet Top Repair** - This project is anticipated to be bid in summer 2024, and the work is anticipated to be completed in fall/winter 2024.

**73rd Avenue Culvert Rehabilitation** - This project began in late February 2024 and was completed in early April 2024.

**2024 UBAS Street Rehab** - This project began in the Briarwood neighborhood in March 2024, and the work is anticipated to be completed in July 2024.

**2024 Asphalt Mill & Overlay** - Work is scheduled to begin in late June 2024 and is anticipated to be completed in early August 2024.

**Existing Central Park Access Road Reconstruction** - Construction on this project began in March 2024 and was completed in 2024.

**84th Street Trail - Giles to Harrison - La Vista** - Design, NEPA documentation, and public involvement tasks are currently underway. The project is anticipated to go to bid in August 2025 and be constructed in FY26.

## FY25 & FY26 Projects

The first two years of the CIP are included in the recommended budget. These 17 projects will invest nearly \$13.7M in infrastructure and development in parks, public facilities, sewer, and streets. As FY24 comes to an end, there will be some projects that must be carried over to FY25. In August, staff will review the status of all FY24 projects to determine which projects will carry over.

**Revenues** - Capital improvement projects are budgeted in several funds that receive their revenue from multiple sources including community-betterment proceeds, the General Fund, inter-agency transfers, bond proceeds, and sales and property tax revenues. A complete list of CIP projects included in the recommended budget can be found in Exhibit 43 on page 243.

**Expenditures** - The 17 capital improvement projects included in the recommended FY25-FY26 budget total nearly \$13.7M. Approximately \$7.6M in projects are budgeted in the Capital Improvement Fund, \$6.1M in the Redevelopment Fund, and \$25K in the Sewer Fund.

# Five-Year Capital Improvement Program

## CIP Overview

### Recommended Capital Improvement Projects FY25 & FY26

Exhibit 43

Project Name:	Fund	Funding Source	FY25 Proposed Budget	FY26 Proposed Budget
Wayfinding Implementation	Capital Improvement	Cash - Lottery	75,000	175,000
Holiday Lights	Capital Improvement	Cash - QSF	100,000	100,000
Reflection Plaza	Capital Improvement	Cash - Lottery	150,000	150,000
Thompson Creek 72nd to Edgewood	Capital Improvement	Cash - DSF	54,000	20,000
Central Park West Infrastructure	Redevelopment & Sewer	Bond - Redevelopment Cash - Sewer	—	145,000
City Park Playground & Shelter Project	Capital Improvement	Cash - DSF, Lottery	—	300,000
Sports Complex Lighting Rehab	Capital Improvement	Cash - DSF	950,000	—
Harrison St Bridge	Capital Improvement	Bond - DSF	500,000	—
84th Street Trail - Giles to Harrison - La Vista	Redevelopment	Grant - RDF	2,450,000	2,715,000
Hill Creek Rehab - Olive Street	Capital Improvement	Bond - DSF	—	250,000
99th & Giles Signal Improvements	Capital Improvement	Bond - DSF	550,000	—
Concrete Base Repair - PV Heights Neighborhood	Capital Improvement	Bond - DSF	1,150,000	1,150,000
UBAS Parking Lot Preservation	Capital Improvement	Bond - DSF	600,000	—
UBAS Street Rehab - PV Heights Neighborhood	Capital Improvement	Bond - DSF	—	900,000
Val Vista, Mayfair, & Southwind - Crack Sealing	Capital Improvement	Bond - DSF	—	100,000
Swimming Pool Design & Construction	Redevelopment	Bond - RDF	—	800,000
Harrison St. I-80 Overpass Repairs	Capital Improvement	Cash-GF	277,230	—
<b>Grand Total</b>			<b>6,856,230</b>	<b>6,805,000</b>

DSF is the Debt Service Fund

QSF is the Qualified Sinking Fund

RDF is the Redevelopment Fund

# Five-Year Capital Improvement Program

## Five-Year CIP Summary

### Approved FY25-FY29 CIP

The City Council approved the FY25-FY29 Capital Improvement Program on May 21, 2024. The following pages provide a summary of the overall CIP and the project details for each specific project included in the program.

### Approved\* FY25 - FY29

### Capital Improvement Program

#### Exhibit 44

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

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

# Five-Year Capital Improvement Program

## Summary by Major Program Area

### FY25 - FY29 Capital Improvement Program Parks

#### Exhibit 45

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

### FY25 - FY29 Capital Improvement Program Public Facilities & Other

#### Exhibit 46

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

### FY25 - FY29 Capital Improvement Program Sewer

#### Exhibit 47

Project Title	FY25	FY26	FY27	FY28	FY29
Central Park West Infrastructure - Sewer Portion	—	—	25,000	250,000	—
Big Papio Sewer Siphon Replacement	—	—	100,000	350,000	—
Public Works Building Expansion - Sewer Div Bldg	—	—	533,334	5,333,334	—
Renewal & Replacement	—	—	—	1,350,000	—
<b>Total</b>	<b>—</b>	<b>—</b>	<b>658,334</b>	<b>7,283,334</b>	<b>—</b>

# Five-Year Capital Improvement Program

## Summary by Major Program Area

### FY25 - FY29 Capital Improvement Program Streets

#### Exhibit 48

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

# Five-Year Capital Improvement Program

## Summary by Major Program Area

### FY25 - FY29 Capital Improvement Program Unprogrammed

#### Exhibit 49

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program

2025 *thru* 2029

### City of La Vista, Nebraska

Project #	ADMIN-22-001
Project Name	Wayfinding Implementation

Department Administration

Contact Community Development Dire

Type Construction

Useful Life

Category Wayfinding

Priority N/A

Plan Name Comprehensive Plan

Account Number

#### Dept Priority

**Total Project Cost:** \$950,000

#### Description

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

Wayfinding improvements include:

Parks Signage - 2023/2024/2025 - 21 Signs

Vehicle Directional Signage - 2024/2025 - 36 Signs

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

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

Primary Gateway Signs - 2027/2028 - 6 Signs

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

#### Justification

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

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

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

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

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

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

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

#### Budget Impact/Other

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

There will be costs associated with maintenance of the signage.

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program City of La Vista, Nebraska

2025 *thru* 2029

**Department** Administration

**Contact** Community Development Dire

Budget Items	2025	2026	2027	2028	2029	Total	Future
Maintenance	5,000	5,000	5,000	5,000	5,000	25,000	25,000
<b>Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>25,000</b>	<b>Total</b>

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program

2025 *thru* 2029

### City of La Vista, Nebraska

Project #	PARK -25-004
Project Name	Holiday Lights

**Department** Public Works - Parks

**Contact** Park Superintendent

**Type** Improvement

**Useful Life**

**Category** Equipment

**Priority** N/A

Plan Name Account Number

Dept Priority

Description	Total Project Cost:	\$650,000
This project will expand the offering of holiday lights around Santa's Workshop and through Central Park to create a memorable experience for all people celebrating the holidays in La Vista.		
Anticipated Start Date: 2025		
Length of Project: Multi-Year, Ongoing		
Estimated Completion Date: 2029		

Justification
Transfers from the Lottery Fund to the Qualified Sinking Fund have been made since 2019, and at the end of FY24, there will be \$500k earmarked for holiday lights.
A group has met to develop a cohesive strategy and implementation program for light displays at Santa's Workshop, through Central Park, and along 84th Street. The program will include the creation of sponsorship categories for the lights.
Alternative Funding Options: Opportunity for fundraising & sponsorship categories

Expenditures	2025	2026	2027	2028	2029	Total
Equipment/Furnishings 05	100,000	100,000	150,000	150,000	150,000	650,000
<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>650,000</b>
Funding Sources	2025	2026	2027	2028	2029	Total
Qualified Sinking Fund - Cash	100,000	100,000	150,000	150,000	150,000	650,000
<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>650,000</b>

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program City of La Vista, Nebraska

2025 *thru* 2029

**Department** Public Works - Parks

**Contact** Asst. to City Administrator

**Type** Construction

**Useful Life**

**Category** Park Development/Constructio

**Priority** N/A

**Project #** PARK-22-001

**Project Name** Reflection Plaza

**Plan Name** Vision 84 Plan

**Account Number**

**Dept Priority**

#### Description

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

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

Anticipated Start Date: Spring 2025

Length of Project: 18 months

Estimated Completion Date: 2026

#### Justification

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

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

Prior	Expenditures	2025	2026	2027	2028	2029	Total
50,000	Construction Costs 03	50,000	50,000				100,000
<b>Total</b>	<b>Total</b>	<b>50,000</b>	<b>50,000</b>				<b>100,000</b>

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

#### Budget Impact/Other

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program

2025 *thru* 2029

### City of La Vista, Nebraska

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

Plan Name Park & Rec Master      Account Number

Dept Priority

Department Public Works - Parks

Contact Deputy Director of Public Wor

Type Construction

Useful Life 20 years

Category Trail Development/Constructio

Priority N/A

#### Description

Total Project Cost: \$364,000

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

Anticipated Start Date: Spring/Summer 2025

Length of Project: 3 Years

Estimated Completion Date: Late Fall 2027

#### Justification

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

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

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

#### Budget Impact/Other

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

Budget Items	2025	2026	2027	2028	2029	Total	Future
Maintenance				1,000	1,000	2,000	5,000
<b>Total</b>				<b>1,000</b>	<b>1,000</b>	<b>2,000</b>	<b>Total</b>

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program City of La Vista, Nebraska

2025 *thru* 2029

**Department** Public Works - Parks  
**Contact** Asst. City Administrator  
**Type** Unassigned  
**Useful Life** <10 years  
**Category** Park Development/Constructio  
**Priority** N/A

Project #	PARK-25-001
Project Name	Central Park West Infrastructure

Plan Name Park & Rec Master      Account Number

Dept Priority

Description	Total Project Cost:
As part of the previous Placemaking and Landscape Design project, a plan for Central Park West (the area adjacent to Central Park and West of 84th Street), was created. The area is approximately 8 acres in size and a portion of it was chosen by the City Council as the location of a potential new community swimming pool. The remaining area was proposed for use as event/festival space. A schematic design for the event space was produced.	\$1,595,000
As the City begins to develop this area, it is recommended that some base infrastructure be installed. This CIP project provides funding for final design and construction documents for this infrastructure, which includes water and sewer connections that will be needed for the proposed swimming pool, trail connection to the 84th Street underpass, parking and green space. A phasing strategy for future improvements to the area would also be completed.	
Anticipated Start Date: October 2025	
Length of Project: 3 years	
Estimated Completion Date: September 2028	

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

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

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

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

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program

2025 *thru* 2029

### City of La Vista, Nebraska

Project #	PARK-25-002
Project Name	City Park Playground & Shelter Project

Plan Name Mini Park Plan

Account Number

Dept Priority

Department Public Works - Parks

Contact Park Superintendent

Type Improvement

Useful Life

Category Park Improvement

Priority N/A

#### Description

**Total Project Cost:** \$300,000

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

Anticipated Start Date: April 2026

Length of Project: 4-6 months

Estimated Completion Date: September 2026

#### Justification

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

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

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

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

#### Budget Impact/Other

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program City of La Vista, Nebraska

2025 *thru* 2029

**Department** Public Works - Parks

**Contact** Park Superintendent

**Type** Construction

**Useful Life**

**Category** Park Improvement

**Priority** N/A

**Project #** PARK-27-002

**Project Name** Camenzind Playground Project

**Plan Name** Mini Park Plan

**Account Number**

**Dept Priority**

#### Description

**Total Project Cost:** \$300,000

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

Anticipated Start Date: April 2028

Length of Project: 4-6 months

Estimated Completion Date: September 2028

#### Justification

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

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

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

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

#### Budget Impact/Other

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

# Five-Year Capital Improvement Program

## Project Detail

## Capital Improvement Program

2025 *thru* 2029

## City of La Vista, Nebraska

<b>Project #</b>	<b>SEWR-23-001</b>
<b>Project Name</b>	<b>Big Papio Sewer Siphon Replacement</b>

### Plan Name

**Account Number**

### Dept Priority

### Description

**Total Project Cost: \$450,000**

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

Anticipated Start Date: 2027 Design, 2028 Construction

Length of Project: 2 Years

Length of Project: 2 Years

## Justification

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

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction Costs 03			100,000	350,000		450,000
<b>Total</b>			100,000	350,000		<b>450,000</b>

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

### Budget Impact/Other

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program City of La Vista, Nebraska

2025 *thru* 2029

**Department** Public Works - Sewer

**Contact** City Engineer

**Type** Construction

**Useful Life** 40 years

**Category** Building Construction

**Priority** N/A

**Project #** SEWR-24-001

**Project Name** Public Works Building Expansion - Sewer Div Bldg

**Plan Name** Sewer Rate Study

**Account Number**

**Dept Priority**

**Total Project Cost:** \$8,800,000

#### Description

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

Anticipated Start Date: October 2026

Length of Project: 2 yrs

Estimated Completion Date: September 2028

#### Justification

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

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

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

#### Budget Impact/Other

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

Budget Items	2025	2026	2027	2028	2029	Total	Future
Utilities					5,000	5,000	25,000
<b>Total</b>					<b>5,000</b>	<b>5,000</b>	<b>Total</b>

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program

2025 *thru* 2029

### City of La Vista, Nebraska

Project #	SEWR-24-002
Project Name	Renewal & Replacement

Plan Name Sewer Rate Study

Account Number

Department Public Works - Sewer

Contact City Engineer

Type Improvement

Useful Life

Category Sanitary Sewer Improvement

Priority N/A

#### Dept Priority

#### Description

**Total Project Cost:** \$1,350,000

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

Anticipated Start Date: Spring 2028

Length of Project: 1 Year

Estimated Completion Date: Fall 2028

#### Justification

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

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03				1,350,000		1,350,000
<b>Total</b>				<b>1,350,000</b>		<b>1,350,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Sewer Fund - Cash				1,350,000		1,350,000
<b>Total</b>				<b>1,350,000</b>		<b>1,350,000</b>

#### Budget Impact/Other

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program City of La Vista, Nebraska

2025 *thru* 2029

**Department** Public Works - Sports Complex

**Contact** Park Superintendent

**Type** Improvement

**Useful Life** 30 years

**Category** Park Improvement

**Priority** N/A

**Project #** SPRT-11-002

**Project Name** Sports Complex Lighting Rehab

**Plan Name** Account Number 05.71.0923

**Dept Priority**

#### Description

**Total Project Cost:** \$950,000

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

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

#### Justification

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

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03	950,000					950,000
<b>Total</b>	<b>950,000</b>					<b>950,000</b>

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

#### Budget Impact/Other

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

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program

#### City of La Vista, Nebraska

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

2025 *thru* 2029

**Department** Public Works - Sports Complex

**Contact** Park Superintendent

**Type** Improvement

**Useful Life**

**Category** Park Improvement

**Priority** N/A

Plan Name      Account Number

Dept Priority

#### Description

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

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

Anticipated Start Date: October 2026

Length of Project: 3 months

Estimated Completion Date: January 2027

#### Justification

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

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03			150,000			150,000
<b>Total</b>			<b>150,000</b>			<b>150,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Lottery Fund - Cash			150,000			150,000
<b>Total</b>			<b>150,000</b>			<b>150,000</b>

#### Budget Impact/Other

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program City of La Vista, Nebraska

2025 *thru* 2029

**Department** Public Works - Streets

**Contact** City Engineer

**Type** Unassigned

**Useful Life**

**Category** Bridge Improvement

**Priority** N/A

**Project #** STRT-13-006

**Project Name** Harrison St Bridge M376

**Plan Name** One & Six Year Road

**Account Number**

**Dept Priority**

#### Description

**Total Project Cost:** \$500,000

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

Anticipated Start Date: 2025

Length of Project: Unknown at this time

Estimated Completion Date: Unknown at this time

#### Justification

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

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction Costs 03	500,000					500,000
<b>Total</b>	<b>500,000</b>					<b>500,000</b>

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

#### Budget Impact/Other

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program

### City of La Vista, Nebraska

2025 *thru* 2029

**Department** Public Works - Streets

**Contact** City Engineer

**Type** Improvement

**Useful Life**

**Category** Storm Sewer Improvement

**Priority** N/A

**Project #** STRT-16-002

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

**Plan Name** One & Six Year Road

**Account Number**

**Dept Priority**

**Total Project Cost:** \$345,000

#### Description

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

Anticipated Start Date: Spring 2027

Length of Project: 4 Months

Estimated Completion Date: Fall 2027

#### Justification

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

<b>Expenditures</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Construction Costs 03			345,000			345,000
<b>Total</b>			<b>345,000</b>			<b>345,000</b>

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

#### Budget Impact/Other

No impact of O&M.

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program City of La Vista, Nebraska

2025 *thru* 2029

**Department** Public Works - Streets

**Contact** City Engineer

**Type** Improvement

**Useful Life** 30 years

**Category** Street Improvement

**Priority** N/A

**Project #** STRT-17-003

**Project Name** Giles Rd Wide M376 (230)

**Plan Name** One & Six Year Road

**Account Number**

**Dept Priority**

#### Description

**Total Project Cost:** \$6,900,000

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

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

Length of Project: Multiple years

Estimated Completion Date: Phase 1 - Late fall of 2027

#### Justification

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

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

Prior	Expenditures	2025	2026	2027	2028	2029	Total
900,000	Construction Costs 03			6,000,000			6,000,000
<b>Total</b>		<b>Total</b>		<b>6,000,000</b>			<b>6,000,000</b>

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

#### Budget Impact/Other

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

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program

2025 *thru* 2029

### City of La Vista, Nebraska

Project #	STRT-19-008
Project Name	84th Street Trail - Giles to Harrison - La Vista

Plan Name Comprehensive Plan

Account Number

Dept Priority

Department Public Works - Streets

Contact Deputy Community Developm

Type Improvement

Useful Life

Category Street Improvement

Priority N/A

#### Description

Total Project Cost: \$7,690,000

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

Phase 1A includes:

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

Phase 1B includes:

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

Phase 1C includes:

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

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

Anticipated Start Date: 2024

Length of Project: Multiple Years

Estimated Completion Date: March 2027

#### Justification

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

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

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

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program

#### City of La Vista, Nebraska

Prior	Funding Sources	2025 <i>thru</i> 2029					Department	Public Works - Streets
		2025	2026	2027	2028	2029		
2,525,000	Redevelopment Fund - Grant	2,450,000	2,715,000					5,165,000
<b>Total</b>	<b>Total</b>	<b>2,450,000</b>	<b>2,715,000</b>					<b>5,165,000</b>

#### Budget Impact/Other

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

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

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program

#### City of La Vista, Nebraska

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

2025 *thru* 2029

**Department** Public Works - Streets

**Contact** City Engineer

**Type** Improvement

**Useful Life**

**Category** Bridge Improvement

**Priority** N/A

Plan Name  Account Number   
Dept Priority

#### Description

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

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

Anticipated Start Date: October 2026  
Length of Project: 1 year  
Estimated Completion Date: September 2027

#### Justification

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03			900,000			900,000
<b>Total</b>			<b>900,000</b>			<b>900,000</b>

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

#### Budget Impact/Other

This project will decrease maintenance costs.

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program City of La Vista, Nebraska

2025 *thru* 2029

**Department** Public Works - Streets

**Contact** City Engineer

**Type** Improvement

**Useful Life**

**Category** Creek Channel Improvement

**Priority** N/A

**Project #** STRT-24-003

**Project Name** Hell Creek Rehab - Olive Street

**Plan Name** One & Six Year Road

**Account Number**

**Dept Priority**

#### Description

**Total Project Cost:** \$250,000

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

Anticipated Start Date: October 2025

Length of Project: 1 yr

Estimated Completion Date: September 2026

#### Justification

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03		250,000				250,000
<b>Total</b>		<b>250,000</b>				<b>250,000</b>

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

#### Budget Impact/Other

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program

2025 *thru* 2029

### City of La Vista, Nebraska

Project #	STRT-24-012
Project Name	Streetscape Phase 2

Plan Name Comprehensive Plan      Account Number

Dept Priority

Department Public Works - Streets

Contact Deputy Community Developm

Type Improvement

Useful Life

Category Street Improvement

Priority N/A

#### Description

**Total Project Cost:** \$1,750,000

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

#### Justification

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

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

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

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

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

#### Budget Impact/Other

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

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

Budget Items	2025	2026	2027	2028	2029	Total	Future
Utilities					30,900	30,900	168,974
<b>Total</b>					<b>30,900</b>	<b>30,900</b>	<b>Total</b>

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program City of La Vista, Nebraska

2025 *thru* 2029

**Department** Public Works - Streets

**Contact** Deputy Community Developm

**Type** Improvement

**Useful Life**

**Category** Redevelopment

**Priority** N/A

**Project #** STRT-24-013

**Project Name** Underpass Aesthetic Improvements

**Plan Name** Comprehensive Plan

**Account Number**

**Dept Priority**

#### Description

**Total Project Cost:** \$250,000

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

#### Justification

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

Alternative Funding Options:

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03			250,000			250,000
<b>Total</b>			<b>250,000</b>			<b>250,000</b>

Funding Sources	2025	2026	2027	2028	2029	Total
Redevelopment Fund - Bond			250,000			250,000
<b>Total</b>			<b>250,000</b>			<b>250,000</b>

#### Budget Impact/Other

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program

2025 *thru* 2029

### City of La Vista, Nebraska

Project #	STR-25-003
Project Name	West Giles Road Viaduct (Feasibility Study)

Department Public Works - Streets

Contact City Engineer

Type Construction

Useful Life

Category Railroad Crossing Improvemen

Priority N/A

Plan Name Account Number

Dept Priority

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

#### Description

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

Anticipated Start Date: October 2026

Length of Project: 1 yr

Estimated Completion Date: September 2027

#### Justification

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

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

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

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

#### Budget Impact/Other


# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program City of La Vista, Nebraska

2025 *thru* 2029

**Department** Public Works - Streets

**Contact** City Engineer

**Type** Improvement

**Useful Life**

**Category** Street Improvement

**Priority** N/A

**Project #** STRT-25-004

**Project Name** 99th & Giles Signal Improvements

**Plan Name** Comprehensive Plan

**Account Number**

**Dept Priority**

**Total Project Cost:** \$550,000

#### Description

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

Anticipated Start Date: October 2026

Length of Project: 1 year

Estimated Completion Date: September 2027

#### Justification

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

Alternative Funding Options:

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

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

#### Budget Impact/Other

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

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program

2025 *thru* 2029

### City of La Vista, Nebraska

Project #	STRT-25-005
Project Name	Concrete Base Repair - PV Heights Neighborhood

Plan Name Pavement Management Plan      Account Number

Dept Priority

Department	Public Works - Streets
Contact	Deputy Director of Public Wor
Type	Reconstruction
Useful Life	20 years
Category	Street Reconstruction
Priority	N/A

Description	Total Project Cost:	\$2,300,000
Concrete panel replacement in the Parkview Heights neighborhood from 84th St. to 93rd St. and Giles Rd. to Harrison St. This is a two-year base repair project to facilitate a UBAS overlay in 2026 and 2027.		
Anticipated Start Date: April 2025 Length of Project: 16 months Estimated Completion Date: July 2026		

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

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

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

Budget Impact/Other
Maintenance savings will come when UBAS overlay is performed in 2027.

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program City of La Vista, Nebraska

2025 *thru* 2029

**Project #** STRT-25-006  
**Project Name** UBAS Parking Lot Preservation

**Plan Name** One & Six Year Road      **Account Number**

**Dept Priority**

#### Description

**Total Project Cost:** \$600,000

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

Anticipated Start Date: May 2025

Length of Project: 2 Months

Estimated Completion Date: June 2025

**Department** Public Works - Streets  
**Contact** Deputy Director of Public Works  
**Type** Improvement  
**Useful Life** 10 years  
**Category** Parking Lot Improvement  
**Priority** N/A

#### Justification

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03	600,000					600,000
<b>Total</b>	<b>600,000</b>					<b>600,000</b>

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

#### Budget Impact/Other

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program

2025 *thru* 2029

### City of La Vista, Nebraska

Project #	STRT-26-003
Project Name	UBAS Street Rehab - PV Heights Neighborhood

Plan Name One & Six Year Road

Account Number

Dept Priority

Department Public Works - Streets

Contact Deputy Director of Public Wor

Type Improvement

Useful Life 10 years

Category Street Improvement

Priority N/A

#### Description

Total Project Cost: \$1,800,000

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

Anticipated Start Date: May 2026

Length of Project: 13 months

Estimated Completion Date: June 2027

#### Justification

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03		900,000	900,000			1,800,000
<b>Total</b>		<b>900,000</b>	<b>900,000</b>			<b>1,800,000</b>

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

#### Budget Impact/Other

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program City of La Vista, Nebraska

2025 *thru* 2029

Project # STRT-26-004  
Project Name Val Vista, Mayfair, & Southwind - Crack Sealing

Department Public Works - Streets  
Contact Deputy Director of Public Works  
Type Improvement  
Useful Life <10 years  
Category Street Improvement  
Priority N/A

Plan Name Pavement Management Plan      Account Number

Dept Priority

#### Description

Total Project Cost: \$100,000

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

Anticipated Start Date: April 2026

Length of Project: 3 months

Estimated Completion Date: July 2026

#### Justification

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

Alternative Funding Options: N/A

Expenditures	2025	2026	2027	2028	2029	Total
Construction Costs 03		100,000				100,000
<b>Total</b>		<b>100,000</b>				<b>100,000</b>

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

#### Budget Impact/Other

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program

#### City of La Vista, Nebraska

Project #	STR-28-003
Project Name	84th Street Resurfacing (10 Year Cycle)

2025 *thru* 2029

**Department** Public Works - Streets

**Contact** City Engineer

**Type** Improvement

**Useful Life**

**Category** Street Improvement

**Priority** N/A

Plan Name Pavement Management Plan

Account Number

Dept Priority

#### Description

**Total Project Cost:** \$2,160,000

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

Anticipated Start Date: October 2027

Length of Project: 2 yrs

Estimated Completion Date: September 2029

#### Justification

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

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

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

#### Budget Impact/Other

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program City of La Vista, Nebraska

2025 *thru* 2029

**Department** Public Works - Streets

**Contact** City Engineer

**Type** Reconstruction

**Useful Life**

**Category** Street Reconstruction

**Priority** N/A

**Project #** STRT-28-004

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

**Plan Name** Pavement Management Plan

**Account Number**

**Dept Priority**

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

#### Description

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

Anticipated Start Date: October 2027

Length of Project: 2 yr

Estimated Completion Date: September 2029

#### Justification

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

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

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

#### Budget Impact/Other

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

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program

#### City of La Vista, Nebraska

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

2025 *thru* 2029

**Department** Public Works - Streets

**Contact** City Engineer

**Type** Reconstruction

**Useful Life**

**Category** Street Reconstruction

**Priority** N/A

Plan Name One & Six Year Road

Account Number

Dept Priority

**Total Project Cost:** \$17,500,000

#### Description

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

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

#### Justification

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

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

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

#### Budget Impact/Other

These projects will decrease maintenance costs.

# Five-Year Capital Improvement Program

## Project Detail

### Capital Improvement Program City of La Vista, Nebraska

2025 *thru* 2029

**Department** Swimming Pool

**Contact** Asst. City Administrator

**Type** Construction

**Useful Life**

**Category** Park Improvement

**Priority** N/A

**Project #** PARK-20-002

**Project Name** Swimming Pool Design & Construction

**Plan Name** Park & Rec Master

**Account Number**

**Dept Priority**

#### Description

**Total Project Cost:** \$8,000,000

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

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

Length of Project:

Estimated Completion Date: 2029

#### Justification

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

Alternative Funding Options:

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

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

#### Budget Impact/Other

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

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

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# Appendix



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## Appendix - A

### All Funds Financial Overview (FY25-FY34) →

#### Revenue & Expenditures - All Funds

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenue</b>						
General	24,189,276	25,892,440	26,596,672	27,243,609	27,812,061	28,781,776
Sewer	5,149,251	5,286,231	5,489,793	5,689,817	11,916,729	6,152,719
Debt Service	4,065,258	4,509,569	4,635,703	4,357,954	4,503,263	4,653,394
Capital Improvement	12,475	65,219	12,007,728	—	12,000,000	—
Lottery	1,227,843	1,344,830	1,325,287	1,255,000	1,255,000	1,255,000
Economic Development	142,951	699,461	654,749	610,037	565,165	520,296
Off-Street Parking	1,400	—	—	—	—	—
Redevelopment	14,998,343	3,570,890	3,751,923	8,695,499	3,811,521	3,931,487
Police Academy	214,645	247,745	247,745	247,745	247,745	247,745
TIF - City Centre Phase 1A	401,545	426,173	439,226	452,672	466,520	480,785
TIF - City Centre Phase 1B	799,142	647,702	667,460	687,779	708,708	730,266
Sewer Reserve	8,690	74,746	75,657	5,000	5,000	5,000
Qualified Sinking Fund	3,625	25,504	23,551	10,000	10,000	10,000
TIF - City Centre Phase 2	50,299	67,061	69,581	72,176	74,879	77,603
TIF - City Centre Phase 3	503,598	91,626	94,698	97,863	101,121	104,479
<b>Total Revenue</b>	<b>51,768,340</b>	<b>42,949,197</b>	<b>56,079,772</b>	<b>49,425,151</b>	<b>63,477,712</b>	<b>46,950,549</b>
<b>Expenditure</b>						
General	24,712,162	26,321,471	26,946,047	28,840,479	30,351,355	32,073,134
Sewer	6,749,431	4,526,827	4,721,883	5,819,395	12,947,400	5,864,414
Debt Service	3,098,653	4,682,278	4,406,992	4,676,629	4,848,310	4,927,122
Capital Improvement	9,210,500	4,406,230	3,145,000	10,526,666	5,401,666	6,650,000
Lottery	901,741	1,029,378	1,016,335	998,365	1,086,980	1,096,657
Economic Development	1,149,525	1,147,555	1,152,374	1,149,602	1,148,153	1,150,384
Off-Street Parking	3,434,870	—	—	—	—	—
Redevelopment	9,646,109	5,825,769	7,016,012	5,503,193	10,688,404	5,587,431
Police Academy	208,559	272,331	284,360	293,390	307,080	321,536
TIF - City Centre Phase 1A	401,545	426,173	439,226	452,672	466,520	480,785
TIF - City Centre Phase 1B	799,142	647,702	667,460	687,779	708,708	730,266
Sewer Reserve	—	—	—	—	—	—
Qualified Sinking Fund	250,000	—	—	—	—	—
TIF - City Centre Phase 2	50,299	67,061	69,581	72,176	74,849	77,603
TIF - City Centre Phase 3	503,598	91,626	94,698	97,863	101,121	104,479
<b>Total Expenditures</b>	<b>61,116,133</b>	<b>49,444,400</b>	<b>49,959,968</b>	<b>59,118,208</b>	<b>68,130,546</b>	<b>59,063,811</b>

# Appendix - A

Continued

## Revenue & Expenditures - All Funds

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Revenue</b>					
General	29,356,185	30,265,727	31,207,223	32,181,840	33,190,792
Sewer	6,398,147	6,653,393	6,918,849	7,194,923	7,482,040
Debt Service	4,758,510	4,918,775	5,084,361	5,255,446	5,432,211
Capital Improvement	—	—	—	—	—
Lottery	1,255,000	1,255,000	1,255,000	2,468,043	2,468,043
Economic Development	—	—	—	—	—
Off-Street Parking	—	—	—	—	—
Redevelopment	4,055,532	4,183,794	4,316,418	4,453,551	4,595,346
Police Academy	244,800	244,800	244,800	244,800	244,800
TIF - City Centre Phase 1A	495,477	510,610	526,197	542,252	—
TIF - City Centre Phase 1B	752,470	775,612	798,895	823,057	848,148
Sewer Reserve	5,000	5,000	5,000	5,000	5,000
Qualified Sinking Fund	10,000	10,000	10,000	10,000	10,000
TIF - City Centre Phase 2	80,439	83,361	86,730	89,469	92,661
TIF - City Centre Phase 3	107,936	111,497	115,166	118,943	122,835
<b>Total Revenue</b>	<b>47,519,496</b>	<b>49,017,569</b>	<b>50,568,639</b>	<b>53,387,324</b>	<b>54,491,876</b>
<b>Expenditure</b>					
General	32,279,650	34,305,279	35,869,368	37,752,472	39,889,169
Sewer	6,381,434	6,179,950	7,167,323	6,657,962	6,911,817
Debt Service	4,560,335	4,571,180	4,557,775	4,470,495	4,815,430
Capital Improvement	5,293,000	6,800,000	3,150,000	15,450,000	2,500,000
Lottery	766,430	732,904	750,502	1,081,810	1,130,781
Economic Development	1,150,440	—	—	—	—
Off-Street Parking	—	—	—	—	—
Redevelopment	3,796,413	4,067,649	6,516,505	3,797,919	3,799,484
Police Academy	305,119	318,908	333,454	348,813	365,047
TIF - City Centre Phase 1A	495,477	510,610	526,197	542,252	—
TIF - City Centre Phase 1B	752,470	775,602	798,895	823,057	848,148
Sewer Reserve	—	—	—	—	—
Qualified Sinking Fund	—	—	—	—	—
TIF - City Centre Phase 2	80,439	83,361	86,370	89,469	92,661
TIF - City Centre Phase 3	107,936	111,497	115,166	118,943	122,835
<b>Total Expenditures</b>	<b>55,969,144</b>	<b>58,456,939</b>	<b>59,871,555</b>	<b>71,133,192</b>	<b>60,475,372</b>

## Appendix - A

### All Funds Financial Overview (FY25-FY34) →

#### Transfers In And Transfers Out - All Funds

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Transfers In</b>						
General	1,844,210	1,108,142	1,378,874	658,000	1,083,743	1,130,088
Sewer	702,553	1,279,248	719,146	—	—	—
Debt Service	11,348,860	—	—	—	—	—
Capital Improvement	—	—	—	—	—	—
Lottery	510,770	225,000	475,000	475,000	575,000	350,000
Economic Development	—	—	—	—	—	—
Off-Street Parking	—	—	—	—	—	—
Redevelopment	—	—	—	—	—	—
Police Academy	—	—	—	—	—	—
TIF - City Centre Phase 1A	—	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—	—
Sewer Reserve	—	—	—	—	1,700,000	—
Qualified Sinking Fund	—	370,000	450,000	150,000	150,000	150,000
<b>Total Transfers In</b>	<b>14,406,393</b>	<b>2,982,390</b>	<b>3,023,020</b>	<b>1,283,000</b>	<b>3,508,743</b>	<b>1,630,088</b>
<b>Transfers Out</b>						
General	(15,044)	(270,000)	(350,000)	—	—	—
Sewer	(726)	—	—	—	(1,700,000)	—
Debt Service	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Capital Improvement	(9,198,025)	(602,230)	(575,000)	(550,000)	(575,000)	(350,000)
Lottery	—	—	—	—	—	—
Economic Development	(1,006,574)	(330,912)	(878,874)	(158,000)	(583,743)	(630,088)
Off-Street Parking	(2,933,471)	—	—	—	—	—
Redevelopment	—	—	—	—	—	—
Police Academy	—	—	—	—	—	—
TIF - City Centre Phase 1A	—	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—	—
Sewer Reserve	(702,553)	(1,279,248)	(719,146)	—	—	—
Qualified Sinking Fund	(250,000)	(200,000)	(200,000)	(350,000)	(350,000)	(350,000)
<b>Total Transfers Out</b>	<b>(14,406,393)</b>	<b>(2,982,390)</b>	<b>(3,023,020)</b>	<b>(1,358,000)</b>	<b>(3,508,743)</b>	<b>(1,630,088)</b>

## Appendix - A

Continued

### Transfers In And Transfers Out - All Funds

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Transfers In</b>					
General	1,650,440	500,000	500,000	500,000	500,000
Sewer	—	—	—	—	—
Debt Service	—	—	—	—	—
Capital Improvement	—	—	—	—	—
Lottery	150,000	150,000	150,000	150,000	150,000
Economic Development	—	—	—	—	—
Off-Street Parking	—	—	—	—	—
Redevelopment	—	—	—	—	—
Police Academy	—	—	—	—	—
TIF - City Centre Phase 1A	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—
Sewer Reserve	—	—	—	—	—
Qualified Sinking Fund	—	—	—	—	—
<b>Total Transfers In</b>	<b>1,800,440</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>
<b>Transfers Out</b>					
General	—	—	—	—	—
Sewer	—	—	—	—	—
Debt Service	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Capital Improvement	—	—	—	—	—
Lottery	—	—	—	—	—
Economic Development	(1,150,440)	—	—	—	—
Off-Street Parking	—	—	—	—	—
Redevelopment	—	—	—	—	—
Police Academy	—	—	—	—	—
TIF - City Centre Phase 1A	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—
Sewer Reserve	—	—	—	—	—
Qualified Sinking Fund	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
<b>Total Transfers Out</b>	<b>(1,650,440)</b>	<b>(500,000)</b>	<b>(500,000)</b>	<b>(500,000)</b>	<b>(500,000)</b>

## Appendix - A

### All Funds Financial Overview (FY25-FY34) →

#### Net Transfers - All Funds

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Net Transfers</b>						
General	1,829,166	838,142	1,028,874	658,000	1,083,743	1,130,088
Sewer	701,827	1,279,248	719,146	—	(1,700,000)	—
Debt Service	11,048,860	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Capital Improvement	(9,198,025)	(602,230)	(575,000)	(550,000)	(575,000)	(350,000)
Lottery	510,770	225,000	475,000	475,000	575,000	350,000
Economic Development	(1,006,574)	(330,912)	(878,874)	(158,000)	(583,743)	(630,088)
Off-Street Parking	(2,933,471)	—	—	—	—	—
Redevelopment	—	—	—	—	—	—
Police Academy	—	—	—	—	—	—
TIF - City Centre Phase 1A	—	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—	—
Sewer Reserve	(702,553)	(1,279,248)	(719,146)	—	1,700,000	—
Qualified Sinking Fund	(250,000)	170,000	250,000	(200,000)	(200,000)	(200,000)
<b>Net Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(75,000)</b>	<b>—</b>	<b>—</b>
<b>Fund Balance</b>						
General	12,645,615	15,956,108	14,577,858	12,322,988	8,699,952	4,278,505
Sewer	1,159,831	1,131,707	1,180,471	1,050,893	1,720,222	2,008,527
Debt Service	4,058,222	3,481,529	4,010,240	3,991,565	3,946,518	3,972,790
Capital Improvement	—	672,374	10,110,102	58,436	7,231,770	931,770
Lottery	4,437,181	5,365,320	5,199,272	4,905,907	4,498,927	4,307,270
Economic Development	202,140	977	382,226	661	1,416	1,416
Off-Street Parking	25,955	(2)	(2)	(2)	(2)	(2)
Redevelopment	12,699,294	11,748,365	8,484,276	11,676,583	4,799,699	3,143,754
Police Academy	152,150	123,712	87,096	41,452	(17,883)	(91,674)
TIF - City Centre Phase 1A	—	—	—	—	—	—
TIF - City Centre Phase 1B	(1)	(3)	(3)	(3)	(3)	(3)
Sewer Reserve	2,906,316	4,122,531	4,917,334	4,922,334	3,227,334	3,232,334
Qualified Sinking Fund	785,422	1,680,619	1,454,170	1,664,170	1,874,170	2,084,170
<b>Total City Fund Balance</b>	<b>39,072,126</b>	<b>44,158,237</b>	<b>49,953,041</b>	<b>39,884,984</b>	<b>34,882,120</b>	<b>22,568,858</b>

## Appendix - A

Continued

### Net Transfers - All Funds

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Net Transfers</b>					
General	1,650,440	500,000	500,000	500,000	500,000
Sewer	—	—	—	—	—
Debt Service	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Capital Improvement	—	—	—	—	—
Lottery	150,000	150,000	150,000	150,000	150,000
Economic Development	(1,150,440)	—	—	—	—
Off-Street Parking	—	—	—	—	—
Redevelopment	—	—	—	—	—
Police Academy	—	—	—	—	—
TIF - City Centre Phase 1A	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—
Sewer Reserve	—	—	—	—	—
Qualified Sinking Fund	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
<b>Net Transfers</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Fund Balance</b>					
General	(295,401)	(4,834,953)	(9,997,099)	(16,067,730)	(23,266,106)
Sewer	2,062,068	1,959,603	1,882,540	1,828,980	1,662,601
Debt Service	4,803,842	5,945,795	7,551,274	9,475,169	11,689,499
Capital Improvement	(4,259,200)	(10,957,170)	(14,005,135)	(29,353,095)	(31,751,050)
Lottery	4,084,738	3,823,422	3,552,166	3,255,124	2,914,913
Economic Development	1,416	1,416	1,416	1,416	1,416
Off-Street Parking	(2)	(2)	(2)	(2)	(2)
Redevelopment	3,053,656	3,160,221	3,469,573	3,993,168	4,747,718
Police Academy	(156,560)	(209,058)	(274,825)	(329,592)	(399,104)
TIF - City Centre Phase 1A	—	—	—	—	—
TIF - City Centre Phase 1B	(3)	(3)	(3)	(3)	(3)
Sewer Reserve	3,243,984	3,789,182	4,000,973	4,636,412	4,648,227
Qualified Sinking Fund	2,541,380	2,799,490	3,058,510	3,318,440	3,579,280
<b>Total City Fund Balance</b>	<b>13,779,918</b>	<b>4,177,943</b>	<b>(2,060,613)</b>	<b>(20,541,713)</b>	<b>(27,472,611)</b>

## Appendix - B

### Fund Ten-Year Summaries (FY25 - FY34) →

#### General Fund Summary

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenues</b>						
Property Tax	11,996,493	12,635,598	12,993,602	13,362,557	13,742,799	14,134,675
Sales Tax	5,562,691	6,069,551	6,286,585	6,510,998	6,743,041	6,982,974
Payments in Lieu of Taxes	209,079	215,350	221,811	228,465	235,319	242,378
State Revenue	2,199,941	2,308,133	2,421,657	2,540,795	2,665,827	2,797,043
Occupation and Franchise Taxes	848,323	868,166	898,311	916,483	935,207	954,500
Hotel Occupation Tax	1,089,450	1,154,817	1,224,106	1,273,070	1,323,993	1,376,953
Licenses and Permits	488,869	372,741	389,137	389,137	389,137	388,937
Interest Income	23,025	439,388	372,417	200,000	150,000	100,000
Recreation Fees	169,950	179,457	196,181	197,095	223,310	423,712
Special Services	20,500	20,500	20,500	20,500	20,500	20,500
Grant Income	195,752	414,000	334,000	334,000	84,000	84,000
Restaurant Tax	700,000	700,000	700,000	700,000	700,000	700,000
Parking Garage Fees	392,853	301,746	321,846	351,949	352,054	352,161
Miscellaneous	293,750	212,993	216,519	218,560	246,876	223,942
<b>Total Revenues</b>	<b>24,190,676</b>	<b>25,892,440</b>	<b>26,596,672</b>	<b>27,243,609</b>	<b>27,812,061</b>	<b>28,781,776</b>
<b>Expenditures</b>						
Personnel Services	15,003,255	15,583,575	16,371,177	17,317,253	18,275,153	19,495,988
Commodities	727,738	754,623	755,375	741,342	705,273	755,081
Contractual Services	6,113,499	6,916,246	7,352,659	7,765,824	8,277,231	8,810,755
Maintenance	1,069,548	1,462,159	1,203,041	1,178,836	1,214,595	1,239,527
Other Charges	319,622	440,469	392,200	355,927	405,053	399,615
Capital Outlay	1,478,500	1,164,400	871,594	1,481,296	1,474,050	1,372,168
<b>Total Expenditures</b>	<b>24,712,162</b>	<b>26,321,471</b>	<b>26,946,047</b>	<b>28,840,479</b>	<b>30,351,354</b>	<b>32,073,134</b>
<b>Transfers In (Out)</b>						
Lottery Fund	15,044	—	—	—	—	—
Economic Development Fund	—	—	—	—	—	—
Off-Street Parking Fund	—	—	—	—	—	—
Qualified Sinking Fund	—	270,000	350,000	—	—	—
SID Transfer	—	—	—	—	—	—
(Debt Service Fund)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
(Capital Improvement Fund)	—	(277,230)	—	—	—	—
(Economic Development Fund)	(1,006,574)	(330,912)	(878,874)	(158,000)	(583,743)	(630,088)
(Off-Street Parking Fund)	(437,636)	—	—	—	—	—
(Qualified Sinking Fund)	(100,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
<b>Net Transfers In (Out)</b>	<b>(1,829,166)</b>	<b>(838,142)</b>	<b>(1,028,874)</b>	<b>(658,000)</b>	<b>(1,083,743)</b>	<b>(1,130,088)</b>
<b>Prior Year Fund Balance</b>	<b>16,902,107</b>	<b>17,223,280</b>	<b>15,956,108</b>	<b>14,577,859</b>	<b>12,322,989</b>	<b>8,699,953</b>
<b>Change In Fund Balance</b>	<b>(2,350,652)</b>	<b>(1,267,173)</b>	<b>(1,378,249)</b>	<b>(2,254,870)</b>	<b>(3,623,036)</b>	<b>(4,421,446)</b>
<b>Ending Fund Balance</b>	<b>14,551,455</b>	<b>15,956,108</b>	<b>14,577,859</b>	<b>12,322,989</b>	<b>8,699,953</b>	<b>4,278,507</b>

Continued

## General Fund Summary

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Revenues</b>					
Property Tax	14,538,544	14,954,774	15,383,748	15,825,856	16,281,504
Sales Tax	7,231,064	7,487,589	7,752,836	8,027,101	8,310,692
Payments in Lieu of Taxes	249,650	257,139	264,853	272,799	280,983
State Revenue	2,934,752	3,079,274	3,230,948	3,390,128	3,557,187
Occupation and Franchise Taxes	998,976	1,023,669	1,049,114	1,075,335	1,102,357
Hotel Occupation Tax	1,432,031	1,489,312	1,548,885	1,610,840	1,675,274
Licenses and Permits	388,937	388,937	388,937	388,937	388,937
Interest Income	10,000	10,000	10,000	10,000	10,000
Recreation Fees	389,976	389,976	389,976	389,976	389,976
Special Services	20,500	20,500	20,500	20,500	20,500
Grant Income	—	—	—	—	—
Restaurant Tax	700,000	700,000	700,000	700,000	700,000
Parking Garage Fees	352,272	352,385	352,501	352,620	352,741
Miscellaneous	109,484	112,171	114,925	117,748	120,642
<b>Total Revenues</b>	<b>29,356,185</b>	<b>30,265,727</b>	<b>31,207,223</b>	<b>32,181,840</b>	<b>33,190,792</b>
<b>Expenditures</b>					
Personnel Services	20,500,511	21,582,035	22,725,983	23,915,270	25,278,570
Commodities	666,413	680,356	694,648	709,300	720,568
Contractual Services	8,831,559	9,615,303	10,227,978	10,857,173	11,554,703
Maintenance	1,178,922	1,472,598	1,517,226	1,550,974	1,613,874
Other Charges	319,628	343,640	338,998	349,715	359,802
Capital Outlay	782,617	611,345	364,534	370,039	361,650
<b>Total Expenditures</b>	<b>32,279,650</b>	<b>34,305,278</b>	<b>35,869,368</b>	<b>37,752,471</b>	<b>39,889,168</b>
<b>Transfers In (Out)</b>					
Lottery Fund	—	—	—	—	—
Economic Development Fund	—	—	—	—	—
Off-Street Parking Fund	—	—	—	—	—
SID Transfer	—	—	—	—	—
(Debt Service Fund)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
(Capital Improvement Fund)	—	—	—	—	—
(Economic Development Fund)	(1,150,440)	—	—	—	—
(Off-Street Parking Fund)	—	—	—	—	—
(Qualified Sinking Fund)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
<b>Net Transfers In (Out)</b>	<b>(1,650,440)</b>	<b>(500,000)</b>	<b>(500,000)</b>	<b>(500,000)</b>	<b>(500,000)</b>
<b>Prior Year Fund Balance</b>	<b>4,278,507</b>	<b>(295,398)</b>	<b>(4,834,950)</b>	<b>(9,997,095)</b>	<b>(16,067,725)</b>
<b>Change In Fund Balance</b>	<b>(4,573,905)</b>	<b>(4,539,552)</b>	<b>(5,162,145)</b>	<b>(6,070,630)</b>	<b>(7,198,375)</b>
<b>Ending Fund Balance</b>	<b>(295,398)</b>	<b>(4,834,950)</b>	<b>(9,997,095)</b>	<b>(16,067,725)</b>	<b>(23,266,101)</b>

## Appendix - B

### Fund Ten-Year Summaries (FY25 - FY34) →

#### Sewer Fund Summary

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenues</b>						
Sewer Service Charges	23,095	24,018	24,979	25,978	27,017	28,098
Sewer User Fees	5,020,020	5,220,820	5,429,653	5,646,839	5,872,712	6,107,621
Sales Tax Collection Fee	21	—	—	—	—	—
Sewer Hookup Fee	103,115	12,000	12,000	12,000	12,000	12,000
Other Income	—	—	—	—	—	—
Interest Income	3,000	29,393	23,161	5,000	5,000	5,000
Grant Income	—	—	—	—	—	—
Bond Proceeds	—	—	—	—	6,000,000	—
<b>Total Revenue</b>	<b>5,149,251</b>	<b>5,286,231</b>	<b>5,489,793</b>	<b>5,689,817</b>	<b>11,916,729</b>	<b>6,152,719</b>
<b>Expenditures</b>						
Personnel Services	700,865	752,046	780,888	814,933	850,737	888,412
Commodities	36,785	38,360	38,360	39,319	40,302	41,310
Contractual Services	3,542,103	3,648,820	3,790,033	3,936,850	4,097,685	4,265,196
Maintenance	73,610	67,626	67,626	68,567	69,531	70,519
Other Charges	16,068	19,976	19,976	21,392	22,333	23,329
Capital Outlay	60,000	—	—	55,000	394,000	100,000
Debt Service	—	—	—	—	439,479	475,648
Capital Improvement Program	2,320,000	—	25,000	883,334	7,033,334	—
<b>Total Expenditures</b>	<b>6,749,431</b>	<b>4,526,827</b>	<b>4,721,883</b>	<b>5,819,395</b>	<b>12,947,400</b>	<b>5,864,414</b>
<b>Transfers In (Out)</b>						
Lottery Fund	726	—	—	—	—	—
Sewer Reserve Fund	—	—	—	—	1,700,000	—
(Sewer Reserve Fund)	(702,553)	(1,279,248)	(719,146)	—	—	—
<b>Net Transfers In (Out)</b>	<b>(701,827)</b>	<b>(1,279,248)</b>	<b>(719,146)</b>	<b>—</b>	<b>1,700,000</b>	<b>—</b>
<b>Prior Year Fund Balance</b>	<b>3,327,552</b>	<b>1,651,551</b>	<b>1,131,707</b>	<b>1,180,471</b>	<b>1,050,893</b>	<b>1,720,222</b>
<b>Change In Fund Balance</b>	<b>(2,302,007)</b>	<b>(519,844)</b>	<b>48,764</b>	<b>(129,578)</b>	<b>669,329</b>	<b>288,305</b>
<b>Ending Fund Balance</b>	<b>1,025,546</b>	<b>1,131,707</b>	<b>1,180,471</b>	<b>1,050,893</b>	<b>1,720,222</b>	<b>2,008,527</b>

### Sewer Fund Summary

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Revenues</b>					
Sewer Service Charges	29,222	30,390	31,606	32,870	34,185
Sewer User Fees	6,351,926	6,606,003	6,870,243	7,145,053	7,430,855
Sales Tax Collection Fee	—	—	—	—	—
Sewer Hookup Fee	12,000	12,000	12,000	12,000	12,000
Other Income	—	—	—	—	—
Interest Income	5,000	5,000	5,000	5,000	5,000
Grant Income	—	—	—	—	—
Bond Proceeds	—	—	—	—	—
<b>Total Revenue</b>	<b>6,398,147</b>	<b>6,653,393</b>	<b>6,918,849</b>	<b>7,194,923</b>	<b>7,482,040</b>
<b>Expenditures</b>					
Personnel Services	928,082	969,686	1,013,440	1,059,522	1,108,200
Commodities	42,342	43,401	44,486	45,598	46,738
Contractual Services	4,412,533	4,592,206	4,779,281	4,974,064	5,176,873
Maintenance	71,532	72,570	73,635	74,726	75,844
Other Charges	23,912	24,510	25,122	25,751	26,395
Capital Outlay	426,000	—	753,000	—	—
Debt Service	477,033	477,576	478,359	478,302	477,767
Capital Improvement Program	—	—	—	—	—
<b>Total Expenditures</b>	<b>6,381,434</b>	<b>6,179,950</b>	<b>7,167,323</b>	<b>6,657,962</b>	<b>6,911,817</b>
<b>Transfers In (Out)</b>					
Lottery Fund	—	—	—	—	—
Sewer Reserve Fund	—	—	—	—	—
(Sewer Reserve Fund)	—	—	—	—	—
<b>Net Transfers In (Out)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Prior Year Fund Balance</b>	<b>2,008,527</b>	<b>2,025,241</b>	<b>2,498,684</b>	<b>2,250,210</b>	<b>2,787,171</b>
<b>Change In Fund Balance</b>	<b>16,714</b>	<b>473,443</b>	<b>(248,474)</b>	<b>536,961</b>	<b>570,223</b>
<b>Ending Fund Balance</b>	<b>2,025,241</b>	<b>2,498,684</b>	<b>2,250,210</b>	<b>2,787,171</b>	<b>3,357,394</b>

## Appendix - B

### Fund Ten-Year Summaries (FY25 - FY34) →

#### Sewer Reserve Fund Summary

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenues</b>						
Interest Income	8,690	74,746	75,657	5,000	5,000	5,000
<b>Total Revenue</b>	<b>8,690</b>	<b>74,746</b>	<b>75,657</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Expenditures</b>						
Other Charges	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Transfers In (Out)</b>						
Sewer Fund	702,553	1,279,248	719,146	—	—	—
(Sewer Fund)	—	—	—	—	(1,700,000)	—
<b>Net Transfers In (Out)</b>	<b>702,553</b>	<b>1,279,248</b>	<b>719,146</b>	<b>—</b>	<b>(1,700,000)</b>	<b>—</b>
<b>Prior Year Fund Balance</b>	<b>2,234,537</b>	<b>2,768,537</b>	<b>4,122,531</b>	<b>4,917,334</b>	<b>4,922,334</b>	<b>3,227,334</b>
<b>Change In Fund Balance</b>	<b>711,243</b>	<b>1,353,994</b>	<b>794,803</b>	<b>5,000</b>	<b>(1,695,000)</b>	<b>5,000</b>
<b>Ending Fund Balance</b>	<b>2,945,780</b>	<b>4,122,531</b>	<b>4,917,334</b>	<b>4,922,334</b>	<b>3,227,334</b>	<b>3,232,334</b>

### Sewer Reserve Fund Summary

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Revenues</b>					
Interest Income	5,000	5,000	5,000	5,000	5,000
<b>Total Revenue</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Expenditures</b>					
Other Charges	—	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Transfers In (Out)</b>					
Sewer Fund	—	—	—	—	—
(Sewer Fund)	—	—	—	—	—
<b>Net Transfers In (Out)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Prior Year Fund Balance</b>	<b>3,232,334</b>	<b>3,237,334</b>	<b>3,242,334</b>	<b>3,247,334</b>	<b>3,252,334</b>
<b>Change In Fund Balance</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Ending Fund Balance</b>	<b>3,237,334</b>	<b>3,242,334</b>	<b>3,247,334</b>	<b>3,252,334</b>	<b>3,257,334</b>

## Appendix - B

### Fund Ten-Year Summaries (FY25 - FY34) →

#### Debt Service Fund Summary

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenues</b>						
Property Tax	927,729	974,882	1,001,841	1,029,610	1,058,211	1,087,671
Sales Tax	2,718,597	3,034,776	3,143,293	3,255,499	3,371,521	3,491,487
Special Assessments - Principal	—	—	—	—	—	—
Special Assessments - Interest	—	—	—	—	—	—
Interest Income	4,100	90,178	77,614	50,000	50,000	50,000
Bond Proceeds	—	—	—	—	—	—
Miscellaneous	414,832	409,734	412,955	22,845	23,531	24,237
<b>Total Revenues</b>	<b>4,065,258</b>	<b>4,509,569</b>	<b>4,635,703</b>	<b>4,357,954</b>	<b>4,503,263</b>	<b>4,653,394</b>
<b>Expenditures</b>						
Debt Service - Bond Principal	1,985,000	3,150,000	2,555,000	3,005,000	2,470,000	2,800,900
Debt Service - Bond Interest	921,149	1,340,030	1,517,122	1,436,091	2,000,053	1,889,192
County Treasurer Fees	8,257	8,248	8,870	9,538	10,257	11,030
Debt Payment - PFD	175,997	176,000	176,000	218,000	218,000	218,000
Financial/Legal Fees	8,250	8,000	150,000	8,000	150,000	8,000
<b>Total Expenditures</b>	<b>3,098,653</b>	<b>4,682,278</b>	<b>4,406,992</b>	<b>4,676,629</b>	<b>4,848,310</b>	<b>4,927,122</b>
<b>Transfers In (Out)</b>						
General Fund	300,000	300,000	300,000	300,000	300,000	300,000
Capital Improvement Fund	—	—	—	—	—	—
Lottery Fund	—	—	—	—	—	—
(Capital Improvement Fund)	(8,853,025)	—	—	—	—	—
(Off Street Parking Fund)	(2,495,835)	—	—	—	—	—
<b>Net Transfers In (Out)</b>	<b>(11,048,860)</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Prior Year Fund Balance</b>	<b>12,158,149</b>	<b>3,354,237</b>	<b>3,481,529</b>	<b>4,010,240</b>	<b>3,991,565</b>	<b>3,946,518</b>
<b>Change In Fund Balance</b>	<b>(10,082,255)</b>	<b>127,292</b>	<b>528,711</b>	<b>(18,675)</b>	<b>(45,047)</b>	<b>26,272</b>
<b>Ending Fund Balance</b>	<b>2,075,894</b>	<b>3,481,529</b>	<b>4,010,240</b>	<b>3,991,565</b>	<b>3,946,518</b>	<b>3,972,790</b>

### Debt Service Fund Summary

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Revenues</b>					
Property Tax	1,118,014	1,149,268	1,181,459	1,214,616	1,248,768
Sales Tax	3,615,532	3,743,794	3,876,418	4,013,551	4,155,346
Special Assessments - Principal	—	—	—	—	—
Special Assessments - Interest	—	—	—	—	—
Interest Income	—	—	—	—	—
Bond Proceeds	—	—	—	—	—
Miscellaneous	24,964	25,713	26,484	27,279	28,097
<b>Total Revenues</b>	<b>4,758,510</b>	<b>4,918,775</b>	<b>5,084,361</b>	<b>5,255,446</b>	<b>5,432,211</b>
<b>Expenditures</b>					
Debt Service - Bond Principal	2,549,100	2,652,300	2,735,500	2,748,700	2,841,900
Debt Service - Bond Interest	1,793,235	1,700,880	1,604,275	1,503,795	1,755,530
County Treasurer Fees	—	—	—	—	—
Debt Payment - PFD	218,000	218,000	218,000	218,000	218,000
Financial/Legal Fees	—	—	—	—	—
<b>Total Expenditures</b>	<b>4,560,335</b>	<b>4,571,180</b>	<b>4,557,775</b>	<b>4,470,495</b>	<b>4,815,430</b>
<b>Transfers In (Out)</b>					
General Fund	300,000	300,000	300,000	300,000	300,000
Capital Improvement Fund	—	—	—	—	—
Lottery Fund	—	—	—	—	—
(Capital Improvement Fund)	—	—	—	—	—
(Off Street Parking Fund)	—	—	—	—	—
<b>Net Transfers In (Out)</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Prior Year Fund Balance</b>	<b>3,972,790</b>	<b>4,470,965</b>	<b>5,118,561</b>	<b>5,945,147</b>	<b>7,030,098</b>
<b>Change In Fund Balance</b>	<b>498,175</b>	<b>647,595</b>	<b>826,586</b>	<b>1,084,951</b>	<b>916,781</b>
<b>Ending Fund Balance</b>	<b>4,470,965</b>	<b>5,118,561</b>	<b>5,945,147</b>	<b>7,030,098</b>	<b>7,946,879</b>

## Appendix - B

### Fund Ten-Year Summaries (FY25 - FY34) →

#### Capital Improvement Fund Summary

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenues</b>						
Bond Proceeds	—	—	12,000,000	—	12,000,000	—
Interest Income	12,475	65,219	7,728	—	—	—
Grant Income	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—
<b>Total Revenues</b>	<b>12,475</b>	<b>65,219</b>	<b>12,007,728</b>	—	<b>12,000,000</b>	—
<b>Expenditures</b>						
Administration	345,000	75,000	175,000	175,000	275,000	200,000
Buildings and Grounds	39,000	—	—	—	—	—
Community Development	—	—	—	—	—	—
Information Technology	—	—	—	—	—	—
Parks	225,000	304,000	570,000	440,000	450,000	150,000
Sewer	2,400,000	—	—	266,666	2,666,666	—
Sports Complex	—	950,000	—	150,000	—	—
Streets	6,201,500	3,077,230	2,400,000	9,495,000	2,010,000	6,300,000
Financial Fees	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>9,210,500</b>	<b>4,406,230</b>	<b>3,145,000</b>	<b>10,526,666</b>	<b>5,401,666</b>	<b>6,650,000</b>
<b>Transfers In (Out)</b>						
General Fund	—	277,230	—	—	—	—
Debt Service Fund	8,853,025	—	—	—	—	—
Lottery	345,000	225,000	475,000	325,000	425,000	200,000
Redevelopment Fund	—	—	—	—	—	—
Qualified Sinking Fund	—	100,000	100,000	150,000	150,000	150,000
(Debt Service Fund)	—	—	—	—	—	—
<b>Net Transfers In (Out)</b>	<b>9,198,025</b>	<b>602,230</b>	<b>575,000</b>	<b>475,000</b>	<b>575,000</b>	<b>350,000</b>
<b>Prior Year Fund Balance</b>	<b>3,913,630</b>	<b>3,913,630</b>	<b>672,374</b>	<b>10,110,102</b>	<b>58,436</b>	<b>7,231,770</b>
<b>Change In Fund Balance</b>	—	(3,738,781)	9,437,728	(10,051,666)	7,173,334	(6,300,000)
<b>Ending Fund Balance</b>	<b>3,913,630</b>	<b>672,374</b>	<b>10,110,102</b>	<b>58,436</b>	<b>7,231,770</b>	<b>931,770</b>

### Capital Improvement Fund Summary

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Revenues</b>					
Bond Proceeds	—	—	—	—	—
Interest Income	—	—	—	—	—
Grant Income	—	—	—	—	—
Miscellaneous	—	—	—	—	—
<b>Total Revenues</b>	—	—	—	—	—
<b>Expenditures</b>					
Administration	—	—	—	—	—
Buildings and Grounds	—	—	—	—	—
Community Development	—	—	—	—	—
Information Technology	—	—	—	—	—
Parks	75,000	300,000	—	300,000	—
Sewer	—	—	—	—	—
Sports Complex	218,000	500,000	150,000	—	—
Streets	5,000,000	6,000,000	3,000,000	15,150,000	2,500,000
Financial Fees	—	—	—	—	—
<b>Total Expenditures</b>	<b>5,293,000</b>	<b>6,800,000</b>	<b>3,150,000</b>	<b>15,450,000</b>	<b>2,500,000</b>
<b>Transfers In (Out)</b>					
General Fund	—	—	—	—	—
Debt Service Fund	—	—	—	—	—
Lottery	—	—	—	—	—
Redevelopment Fund	—	—	—	—	—
Qualified Sinking Fund	—	—	—	—	—
(Debt Service Fund)	—	—	—	—	—
<b>Net Transfers In (Out)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Prior Year Fund Balance</b>	<b>931,770</b>	<b>(4,361,230)</b>	<b>(11,161,230)</b>	<b>(14,311,230)</b>	<b>(29,761,230)</b>
<b>Change In Fund Balance</b>	<b>(5,293,000)</b>	<b>(6,800,000)</b>	<b>(3,150,000)</b>	<b>(15,450,000)</b>	<b>(2,500,000)</b>
<b>Ending Fund Balance</b>	<b>(4,361,230)</b>	<b>(11,161,230)</b>	<b>(14,311,230)</b>	<b>(29,761,230)</b>	<b>(32,261,230)</b>

## Appendix - B

### Fund Ten-Year Summaries (FY25 - FY34) →

#### Lottery Fund Summary

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenue</b>						
Community Betterment	900,000	900,000	900,000	900,000	900,000	900,000
Interest Income	14,800	119,830	100,287	30,000	30,000	30,000
Taxes - Form 51	313,043	315,000	315,000	315,000	315,000	315,000
Miscellaneous Income	—	10,000	10,000	10,000	10,000	10,000
<b>Total Revenues</b>	<b>1,227,843</b>	<b>1,344,830</b>	<b>1,325,287</b>	<b>1,255,000</b>	<b>1,255,000</b>	<b>1,255,000</b>
<b>Expenditures</b>						
Personnel Services	102,563	110,154	115,005	120,118	125,511	131,202
Commodities	226,420	287,700	285,200	292,205	349,385	331,745
Contractual Services	204,715	266,524	251,130	219,792	244,553	264,866
Other Charges	368,043	365,000	365,000	366,250	367,531	368,845
<b>Total Expenditures</b>	<b>901,741</b>	<b>1,029,378</b>	<b>1,016,335</b>	<b>998,365</b>	<b>1,086,980</b>	<b>1,096,657</b>
<b>Transfers In (Out)</b>						
(General Fund)	(15,044)	—	—	—	—	—
(Sewer Fund)	(726)	—	—	—	—	—
(Debt Service Fund)	—	—	—	—	—	—
(Capital Improvement Fund)	(345,000)	(225,000)	(475,000)	(400,000)	(425,000)	(200,000)
(Redevelopment Fund)	—	—	—	—	—	—
(Qualified Sinking Fund)	(150,000)	—	—	(150,000)	(150,000)	(150,000)
<b>Total Transfers In (Out)</b>	<b>(510,770)</b>	<b>(225,000)</b>	<b>(475,000)</b>	<b>(550,000)</b>	<b>(575,000)</b>	<b>(350,000)</b>
<b>Prior Year Fund Balance</b>	<b>5,085,708</b>	<b>5,274,868</b>	<b>4,527,634</b>	<b>4,361,586</b>	<b>4,068,221</b>	<b>3,661,242</b>
<b>Change In Fund Balance</b>	<b>(184,668)</b>	<b>90,452</b>	<b>(166,048)</b>	<b>(293,365)</b>	<b>(406,980)</b>	<b>(191,657)</b>
<b>Ending Fund Balance</b>	<b>4,901,040</b>	<b>4,527,634</b>	<b>4,361,586</b>	<b>4,068,221</b>	<b>3,661,242</b>	<b>3,469,584</b>

### Lottery Fund Summary

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Revenue</b>					
Community Betterment	900,000	900,000	900,000	1,800,000	1,800,000
Interest Income	30,000	30,000	30,000	30,000	30,000
Taxes - Form 51	315,000	315,000	315,000	628,043	628,043
Miscellaneous Income	10,000	10,000	10,000	10,000	10,000
<b>Total Revenues</b>	<b>1,255,000</b>	<b>1,255,000</b>	<b>1,255,000</b>	<b>2,468,043</b>	<b>2,468,043</b>
<b>Expenditures</b>					
Personnel Services	137,214	143,568	150,279	157,384	164,914
Commodities	314,288	322,021	329,946	338,070	346,397
Contractual Services	259,738	210,745	212,292	213,879	245,507
Other Charges	55,191	56,570	57,985	372,477	373,963
<b>Total Expenditures</b>	<b>766,430</b>	<b>732,904</b>	<b>750,502</b>	<b>1,081,810</b>	<b>1,130,781</b>
<b>Transfers In (Out)</b>					
(General Fund)	—	—	—	—	—
(Sewer Fund)	—	—	—	—	—
(Debt Service Fund)	—	—	—	—	—
(Capital Improvement Fund)	—	—	—	—	—
(Redevelopment Fund)	—	—	—	—	—
(Qualified Sinking Fund)	—	—	—	—	—
<b>Total Transfers In (Out)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Prior Year Fund Balance</b>	<b>3,469,584</b>	<b>3,958,154</b>	<b>4,480,250</b>	<b>4,984,749</b>	<b>6,370,982</b>
<b>Change In Fund Balance</b>	<b>488,570</b>	<b>522,096</b>	<b>504,498</b>	<b>1,386,233</b>	<b>1,337,262</b>
<b>Ending Fund Balance</b>	<b>3,958,154</b>	<b>4,480,250</b>	<b>4,984,749</b>	<b>6,370,982</b>	<b>7,708,244</b>

## Appendix - B

### Fund Ten-Year Summaries (FY25 - FY34) →

#### Economic Development Fund Summary

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenue</b>						
Bond Proceeds	—	—	—	—	—	—
Grantee Payments	142,951	699,461	654,749	610,037	565,165	520,296
Interest Income	—	—	—	—	—	—
<b>Total Revenues</b>	<b>142,951</b>	<b>699,461</b>	<b>654,749</b>	<b>610,037</b>	<b>565,165</b>	<b>520,296</b>
<b>Expenditures</b>						
Debt Service - Bond Principal	1,055,000	1,060,000	1,075,000	1,085,000	1,100,000	1,120,000
Debt Service - Bond Interest	94,025	86,694	76,449	63,607	48,153	30,384
Grants	—	—	—	—	—	—
Financial Fees	500	860	925	995	—	—
<b>Total Expenditures</b>	<b>1,149,525</b>	<b>1,147,555</b>	<b>1,152,374</b>	<b>1,149,602</b>	<b>1,148,153</b>	<b>1,150,384</b>
<b>Transfers In (Out)</b>						
General Fund Transfer - Sales Tax	1,006,574	330,912	878,874	158,000	583,743	630,088
General Fund Transfer	—	—	—	—	—	—
<b>Total Transfers In</b>	<b>1,006,574</b>	<b>330,912</b>	<b>878,874</b>	<b>158,000</b>	<b>583,743</b>	<b>630,088</b>
<b>Prior Year Fund Balance</b>	<b>116,658</b>	<b>118,158</b>	<b>976</b>	<b>382,224</b>	<b>660</b>	<b>1,414</b>
<b>Change In Fund Balance</b>	<b>—</b>	<b>(117,182)</b>	<b>381,249</b>	<b>(381,565)</b>	<b>755</b>	<b>—</b>
<b>Ending Fund Balance</b>	<b>116,658</b>	<b>976</b>	<b>382,224</b>	<b>660</b>	<b>1,414</b>	<b>1,414</b>

### Economic Development Fund Summary

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Revenue</b>					
Bond Proceeds	—	—	—	—	—
Grantee Payments	—	—	—	—	—
Interest Income	—	—	—	—	—
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>					
Debt Service - Bond Principal	1,140,000	—	—	—	—
Debt Service - Bond Interest	10,440	—	—	—	—
Grants	—	—	—	—	—
Financial Fees	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,150,440</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Transfers In (Out)</b>					
General Fund Transfer - Sales Tax	1,150,440	—	—	—	—
General Fund Transfer	—	—	—	—	—
<b>Total Transfers In</b>	<b>1,150,440</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Prior Year Fund Balance</b>	<b>1,414</b>	<b>1,414</b>	<b>1,414</b>	<b>1,414</b>	<b>1,414</b>
<b>Change In Fund Balance</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Ending Fund Balance</b>	<b>1,414</b>	<b>1,414</b>	<b>1,414</b>	<b>1,414</b>	<b>1,414</b>

## Appendix - B

### Fund Ten-Year Summaries (FY25 - FY34) →

#### Off-Street Parking Fund Summary

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenues</b>						
Bond Proceeds	—	—	—	—	—	—
Interest Income	1,400	—	—	—	—	—
<b>Total Revenues</b>	<b>1,400</b>	—	—	—	—	—
<b>Expenditures</b>						
Commodities	11,354	—	—	—	—	—
Contractual Services	401,576	—	—	—	—	—
Maintenance	16,625	—	—	—	—	—
Other	9,480	—	—	—	—	—
Debt Service	1,795,835	—	—	—	—	—
Capital Improvement	1,200,000	—	—	—	—	—
<b>Total Expenditures</b>	<b>3,434,870</b>	—	—	—	—	—
<b>Transfers In (Out)</b>						
General Fund	437,636	—	—	—	—	—
Debt Service Fund	2,495,835	—	—	—	—	—
Redevelopment Fund	—	—	—	—	—	—
(General Fund)	—	—	—	—	—	—
<b>Net Transfers In (Out)</b>	<b>2,933,471</b>	—	—	—	—	—
<b>Prior Year Fund Balance</b>	<b>1,710,373</b>	(2)	(2)	(2)	(2)	(2)
<b>Change In Fund Balance</b>	<b>(499,999)</b>	—	—	—	—	—
<b>Ending Fund Balance</b>	<b>1,210,374</b>	(2)	(2)	(2)	(2)	(2)

Continued

## Off-Street Parking Fund Summary

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Revenues</b>					
Bond Proceeds	—	—	—	—	—
Interest Income	—	—	—	—	—
<b>Total Revenues</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>					
Commodities	—	—	—	—	—
Contractual Services	—	—	—	—	—
Maintenance	—	—	—	—	—
Other	—	—	—	—	—
Debt Service	—	—	—	—	—
Capital Improvement	—	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Transfers In (Out)</b>					
General Fund	—	—	—	—	—
Debt Service Fund	—	—	—	—	—
Redevelopment Fund	—	—	—	—	—
(General Fund)	—	—	—	—	—
<b>Net Transfers In (Out)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Prior Year Fund Balance</b>	<b>(2)</b>	<b>(2)</b>	<b>(2)</b>	<b>(2)</b>	<b>(2)</b>
<b>Change In Fund Balance</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Ending Fund Balance</b>	<b>(2)</b>	<b>(2)</b>	<b>(2)</b>	<b>(2)</b>	<b>(2)</b>

## Appendix - B

### Fund Ten-Year Summaries (FY25 - FY34) →

#### Redevelopment Fund Summary

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenues</b>						
Sales Tax	2,718,597	3,034,776	3,143,293	3,255,499	3,371,521	3,491,487
GBOT - Retail Sales	48,863	37,500	75,000	75,000	75,000	75,000
GBOT - Event Sales	205,223	157,500	315,000	315,000	315,000	315,000
Bond Proceeds	7,000,000	—	—	5,000,000	—	—
Grant Income	5,000,000	—	—	—	—	—
Interest Income	25,660	341,114	218,630	50,000	50,000	50,000
<b>Total Revenues</b>	<b>14,998,343</b>	<b>3,570,890</b>	<b>3,751,923</b>	<b>8,695,499</b>	<b>3,811,521</b>	<b>3,931,487</b>
<b>Expenditures</b>						
Professional Services	299,250	230,000	232,500	235,063	237,689	240,381
Debt Service - Bond Principal	1,390,000	1,587,500	1,652,500	1,712,500	1,932,500	1,992,500
Debt Service - Bond Interest	1,435,109	1,556,441	1,494,046	1,675,630	1,615,942	1,552,105
Land/Construction	6,380,000	2,450,000	3,635,000	1,700,000	6,900,000	1,800,000
Financial/Legal Fees	141,750	1,828	1,966	180,000	2,273	2,445
<b>Total Expenditures</b>	<b>9,646,109</b>	<b>5,825,769</b>	<b>7,016,012</b>	<b>5,503,193</b>	<b>10,688,404</b>	<b>5,587,431</b>
<b>Transfers In (Out)</b>						
Lottery Fund	—	—	—	—	—	—
Off Street Parking Fund	—	—	—	—	—	—
(Capital Improvement Fund)	—	—	—	—	—	—
(Off Street Parking Fund)	—	—	—	—	—	—
<b>Net Transfers In (Out)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Prior Year Fund Balance</b>	<b>8,103,796</b>	<b>14,003,245</b>	<b>11,748,365</b>	<b>8,484,276</b>	<b>11,676,583</b>	<b>4,799,699</b>
<b>Change In Fund Balance</b>	<b>5,352,234</b>	<b>(2,254,879)</b>	<b>(3,264,089)</b>	<b>3,192,307</b>	<b>(6,876,884)</b>	<b>(1,655,944)</b>
<b>Ending Fund Balance</b>	<b>13,456,029</b>	<b>11,748,365</b>	<b>8,484,276</b>	<b>11,676,583</b>	<b>4,799,699</b>	<b>3,143,754</b>

### Redevelopment Fund Summary

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Revenues</b>					
Sales Tax	3,615,532	3,743,794	3,876,418	4,013,551	4,155,346
GBOT - Retail Sales	75,000	75,000	75,000	75,000	75,000
GBOT - Event Sales	315,000	315,000	315,000	315,000	315,000
Bond Proceeds	—	—	—	—	—
Grant Income	—	—	—	—	—
Interest Income	50,000	50,000	50,000	50,000	50,000
<b>Total Revenues</b>	<b>4,055,532</b>	<b>4,183,794</b>	<b>4,316,418</b>	<b>4,453,551</b>	<b>4,595,346</b>
<b>Expenditures</b>					
Professional Services	243,141	245,969	248,869	251,840	254,886
Debt Service - Bond Principal	2,075,000	2,152,500	2,240,000	2,322,500	2,405,000
Debt Service - Bond Interest	1,475,827	1,395,235	1,310,192	1,221,134	1,137,153
Land/Construction	—	271,500	2,715,000	—	—
Financial/Legal Fees	2,445	2,445	2,445	2,445	2,445
<b>Total Expenditures</b>	<b>3,796,413</b>	<b>4,067,649</b>	<b>6,516,505</b>	<b>3,797,919</b>	<b>3,799,484</b>
<b>Transfers In (Out)</b>					
Lottery Fund	—	—	—	—	—
Off Street Parking Fund	—	—	—	—	—
(Capital Improvement Fund)	—	—	—	—	—
(Off Street Parking Fund)	—	—	—	—	—
<b>Net Transfers In (Out)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Prior Year Fund Balance</b>	<b>3,143,754</b>	<b>3,402,874</b>	<b>3,519,019</b>	<b>1,318,932</b>	<b>1,974,563</b>
<b>Change In Fund Balance</b>	<b>259,119</b>	<b>116,145</b>	<b>(2,200,087)</b>	<b>655,632</b>	<b>795,862</b>
<b>Ending Fund Balance</b>	<b>3,402,874</b>	<b>3,519,019</b>	<b>1,318,932</b>	<b>1,974,563</b>	<b>2,770,425</b>

## Appendix - B

### Fund Ten-Year Summaries (FY25 - FY34) →

#### Police Academy Fund Summary

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenues</b>						
Police Academy - Agency Contribution	162,500	172,500	172,500	172,500	172,500	172,500
Police Academy - Tuition	45,000	72,000	72,000	72,000	72,000	72,000
Interest Income	145	300	300	300	300	300
Police Academy - Reimbursement	7,000	2,945	2,945	2,945	2,945	2,945
<b>Total Revenues</b>	<b>214,645</b>	<b>247,745</b>	<b>247,745</b>	<b>247,745</b>	<b>247,745</b>	<b>247,745</b>
<b>Expenditures</b>						
Personnel Services	190,459	241,518	252,009	263,044	274,659	286,893
Commodities	2,150	3,399	3,655	3,931	4,227	4,546
Contractual Services	10,450	12,871	13,398	12,561	13,479	14,464
Other Charges	5,500	14,543	15,299	13,855	14,715	15,634
<b>Total Expenditures</b>	<b>208,559</b>	<b>272,331</b>	<b>284,361</b>	<b>293,390</b>	<b>307,080</b>	<b>321,537</b>
<b>Transfers In (Out)</b>						
General Fund	—	—	—	—	—	—
<b>Net Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Prior Year Fund Balance</b>	<b>140,611</b>	<b>148,298</b>	<b>123,712</b>	<b>87,096</b>	<b>41,451</b>	<b>(17,884)</b>
<b>Change In Fund Balance</b>	<b>6,086</b>	<b>(24,586)</b>	<b>(36,616)</b>	<b>(45,645)</b>	<b>(59,335)</b>	<b>(73,792)</b>
<b>Ending Fund Balance</b>	<b>146,697</b>	<b>123,712</b>	<b>87,096</b>	<b>41,451</b>	<b>(17,884)</b>	<b>(91,675)</b>

### Police Academy Fund Summary

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Revenues</b>					
Police Academy - Agency Contribution	172,500	172,500	172,500	172,500	172,500
Police Academy - Tuition	72,000	72,000	72,000	72,000	72,000
Interest Income	300	300	300	300	300
Police Academy - Reimbursement	—	—	—	—	—
<b>Total Revenues</b>	<b>244,800</b>	<b>244,800</b>	<b>244,800</b>	<b>244,800</b>	<b>244,800</b>
<b>Expenditures</b>					
Personnel Services	299,781	313,373	327,714	342,860	358,875
Commodities	—	—	—	—	—
Contractual Services	—	—	—	—	—
Other Charges	5,338	5,536	5,741	5,953	6,173
<b>Total Expenditures</b>	<b>305,120</b>	<b>318,908</b>	<b>333,455</b>	<b>348,813</b>	<b>365,048</b>
<b>Transfers In (Out)</b>					
General Fund	—	—	—	—	—
<b>Net Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Prior Year Fund Balance</b>	<b>(91,675)</b>	<b>(151,995)</b>	<b>(226,103)</b>	<b>(314,758)</b>	<b>(418,771)</b>
<b>Change In Fund Balance</b>	<b>(60,320)</b>	<b>(74,108)</b>	<b>(88,655)</b>	<b>(104,013)</b>	<b>(120,248)</b>
<b>Ending Fund Balance</b>	<b>(151,995)</b>	<b>(226,103)</b>	<b>(314,758)</b>	<b>(418,771)</b>	<b>(539,019)</b>

## Appendix - B

### Fund Ten-Year Summaries (FY25 - FY34) →

#### TIF 1A Fund Summary

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenues</b>						
Property Taxes	401,545	426,173	439,226	452,672	466,520	480,785
<b>Total Revenues</b>	<b>401,545</b>	<b>426,173</b>	<b>439,226</b>	<b>452,672</b>	<b>466,520</b>	<b>480,785</b>
<b>Expenditures</b>						
TIF Approved Expenses	397,530	421,911	434,834	448,145	461,855	475,977
County Treasurer Fees	4,015	4,262	4,392	4,527	4,665	4,808
<b>Total Expenditures</b>	<b>401,545</b>	<b>426,173</b>	<b>439,226</b>	<b>452,672</b>	<b>466,520</b>	<b>480,785</b>
<b>Prior Year Fund Balance</b>	—	—	—	—	—	—
<b>Change In Fund Balance</b>	—	—	—	—	—	—
<b>Ending Fund Balance</b>	—	—	—	—	—	—

#### TIF 1B Fund Summary

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenues</b>						
Property Taxes	799,142	647,702	667,460	687,779	708,708	730,266
<b>Total Revenues</b>	<b>799,142</b>	<b>647,702</b>	<b>667,460</b>	<b>687,779</b>	<b>708,708</b>	<b>730,266</b>
<b>Expenditures</b>						
TIF Approved Expenses	791,151	641,225	660,785	680,901	701,621	722,963
County Treasurer Fees	7,991	6,477	6,675	6,878	7,087	7,303
<b>Total Expenditures</b>	<b>799,142</b>	<b>647,702</b>	<b>667,460</b>	<b>687,779</b>	<b>708,708</b>	<b>730,266</b>
<b>Prior Year Fund Balance</b>	(1)	(3)	(3)	(3)	(3)	(3)
<b>Change In Fund Balance</b>	—	—	—	—	—	—
<b>Ending Fund Balance</b>	(1)	(3)	(3)	(3)	(3)	(3)

### TIF 1A Fund Summary

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Revenues</b>					
Property Taxes	495,477	510,610	526,197	542,252	—
<b>Total Revenues</b>	<b>495,477</b>	<b>510,610</b>	<b>526,197</b>	<b>542,252</b>	—
<b>Expenditures</b>					
TIF Approved Expenses	490,522	505,504	520,935	536,829	—
County Treasurer Fees	4,955	5,106	5,262	5,423	—
<b>Total Expenditures</b>	<b>495,477</b>	<b>510,610</b>	<b>526,197</b>	<b>542,252</b>	—
<b>Prior Year Fund Balance</b>	—	—	—	—	—
<b>Change In Fund Balance</b>	—	—	—	—	—
<b>Ending Fund Balance</b>	—	—	—	—	—

### TIF 1B Fund Summary

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Revenues</b>					
Property Taxes	752,470	775,612	798,895	823,057	848,148
<b>Total Revenues</b>	<b>752,470</b>	<b>775,612</b>	<b>798,895</b>	<b>823,057</b>	<b>848,148</b>
<b>Expenditures</b>					
TIF Approved Expenses	744,945	767,856	790,906	814,826	839,667
County Treasurer Fees	7,525	7,746	7,989	8,231	8,481
<b>Total Expenditures</b>	<b>752,470</b>	<b>775,602</b>	<b>798,895</b>	<b>823,057</b>	<b>848,148</b>
<b>Prior Year Fund Balance</b>	(3)	(3)	7	7	7
<b>Change In Fund Balance</b>	—	10	—	—	—
<b>Ending Fund Balance</b>	(3)	7	7	7	7

## Appendix - B

### Fund Ten-Year Summaries (FY25 - FY34) →

#### TIF 1C Fund Summary

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenues</b>						
Property Taxes	50,299	67,061	69,581	72,176	74,879	77,603
<b>Total Revenues</b>	<b>50,299</b>	<b>67,061</b>	<b>69,581</b>	<b>72,176</b>	<b>74,879</b>	<b>77,603</b>
<b>Expenditures</b>						
TIF Approved Expenses	49,796	66,390	68,885	71,454	74,101	76,827
County Treasurer Fees	503	671	696	722	748	776
<b>Total Expenditures</b>	<b>50,299</b>	<b>67,061</b>	<b>69,581</b>	<b>72,176</b>	<b>74,849</b>	<b>77,603</b>
<b>Prior Year Fund Balance</b>	—	—	—	—	—	30
<b>Change In Fund Balance</b>	—	—	—	—	30	—
<b>Ending Fund Balance</b>	—	—	—	—	30	30

#### TIF 1D Fund Summary

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenues</b>						
Property Taxes	503,598	91,626	94,698	97,863	101,121	104,479
<b>Total Revenues</b>	<b>503,598</b>	<b>91,626</b>	<b>94,698</b>	<b>97,863</b>	<b>101,121</b>	<b>104,479</b>
<b>Expenditures</b>						
TIF Approved Expenses	498,562	90,710	93,751	96,884	100,110	103,434
County Treasurer Fees	5,036	916	947	979	1,011	1,045
<b>Total Expenditures</b>	<b>503,598</b>	<b>91,626</b>	<b>94,698</b>	<b>97,863</b>	<b>101,121</b>	<b>104,479</b>
<b>Prior Year Fund Balance</b>	—	4	4	4	4	4
<b>Change In Fund Balance</b>	—	—	—	—	—	—
<b>Ending Fund Balance</b>	—	4	4	4	4	4

### TIF 1C Fund Summary

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Revenues</b>					
Property Taxes	80,439	83,361	86,730	89,469	92,661
<b>Total Revenues</b>	<b>80,439</b>	<b>83,361</b>	<b>86,730</b>	<b>89,469</b>	<b>92,661</b>
<b>Expenditures</b>					
TIF Approved Expenses	79,635	82,527	85,506	88,574	91,734
County Treasurer Fees	804	834	864	895	927
<b>Total Expenditures</b>	<b>80,439</b>	<b>83,361</b>	<b>86,370</b>	<b>89,469</b>	<b>92,661</b>
<b>Prior Year Fund Balance</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>390</b>	<b>390</b>
<b>Change In Fund Balance</b>	—	—	360	—	—
<b>Ending Fund Balance</b>	<b>30</b>	<b>30</b>	<b>390</b>	<b>390</b>	<b>390</b>

### TIF 1D Fund Summary

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Revenues</b>					
Property Taxes	107,936	111,497	115,166	118,943	122,835
<b>Total Revenues</b>	<b>107,936</b>	<b>111,497</b>	<b>115,166</b>	<b>118,943</b>	<b>122,835</b>
<b>Expenditures</b>					
TIF Approved Expenses	106,857	110,382	114,014	117,754	121,607
County Treasurer Fees	1,079	1,115	1,152	1,189	1,228
<b>Total Expenditures</b>	<b>107,936</b>	<b>111,497</b>	<b>115,166</b>	<b>118,943</b>	<b>122,835</b>
<b>Prior Year Fund Balance</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Change In Fund Balance</b>	—	—	—	—	—
<b>Ending Fund Balance</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

## Appendix - B

### Fund Ten-Year Summaries (FY25 - FY34) →

#### Qualified Sinking Fund Budget Summary

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenues</b>						
Interest Revenue	3,625	25,504	23,551	10,000	10,000	10,000
<b>Total Revenues</b>	<b>3,625</b>	<b>25,504</b>	<b>23,551</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Expenditures</b>						
Capital Outlay	250,000	—	—	—	—	—
<b>Total Expenditures</b>	<b>250,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Transfers In (Out)</b>						
General Fund	100,000	200,000	200,000	200,000	200,000	200,000
Lottery Fund	150,000	—	—	150,000	150,000	150,000
(General Fund)	—	(270,000)	(350,000)	—	—	—
(Capital Fund)	—	(100,000)	(100,000)	(150,000)	(150,000)	(150,000)
<b>Total Transfers In (Out)</b>	<b>250,000</b>	<b>(170,000)</b>	<b>(250,000)</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Prior Year Fund Balance</b>	<b>793,115</b>	<b>1,825,115</b>	<b>1,680,619</b>	<b>1,454,170</b>	<b>1,664,170</b>	<b>1,874,170</b>
<b>Change in Fund Balance</b>	<b>3,625</b>	<b>(144,496)</b>	<b>(226,449)</b>	<b>210,000</b>	<b>210,000</b>	<b>210,000</b>
<b>Ending Fund Balance</b>	<b>796,740</b>	<b>1,680,619</b>	<b>1,454,170</b>	<b>1,664,170</b>	<b>1,874,170</b>	<b>2,084,170</b>

### Qualified Sinking Fund Budget Summary

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Revenues</b>					
Interest Revenue	10,000	10,000	10,000	10,000	10,000
<b>Total Revenues</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Expenditures</b>					
Capital Outlay	—	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Transfers In (Out)</b>					
General Fund	200,000	200,000	200,000	200,000	200,000
Lottery Fund	150,000	150,000	150,000	150,000	150,000
(General Fund)	—	—	—	—	—
(Capital Fund)	—	—	—	—	—
<b>Total Transfers In (Out)</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>
<b>Prior Year Fund Balance</b>	<b>2,084,170</b>	<b>2,444,170</b>	<b>2,804,170</b>	<b>3,164,170</b>	<b>3,524,170</b>
<b>Change in Fund Balance</b>	<b>360,000</b>	<b>360,000</b>	<b>360,000</b>	<b>360,000</b>	<b>360,000</b>
<b>Ending Fund Balance</b>	<b>2,444,170</b>	<b>2,804,170</b>	<b>3,164,170</b>	<b>3,524,170</b>	<b>3,884,170</b>

## Appendix - C

### Summaries by Category (FY25-FY34) →

#### All Funds Revenues By Category

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Revenue</b>						
Property Tax	12,924,222	13,610,479	13,995,444	14,392,167	14,801,010	15,222,346
Sales Tax	10,999,884	12,139,103	12,573,170	13,021,996	13,486,082	13,965,947
Payments in Lieu of Taxes	229,986	236,884	243,991	251,310	258,850	266,615
State Revenue	2,199,941	2,308,133	2,421,657	2,540,795	2,665,827	2,797,043
Occupation and Franchise Taxes	1,102,409	1,063,166	1,288,311	1,306,483	1,325,207	1,344,500
Hotel Occupation Tax	1,089,450	1,154,817	1,224,106	1,273,070	1,323,993	1,376,953
Licenses and Permits	488,869	372,741	389,137	389,137	389,137	388,937
Interest Income	95,520	1,185,672	899,345	350,300	300,300	250,300
Recreation Fees	169,950	179,457	196,181	197,095	223,310	423,712
Special Services	20,500	20,500	20,500	20,500	20,500	20,500
Grant Income	5,195,752	414,000	334,000	334,000	84,000	84,000
Restaurant Tax	700,000	700,000	700,000	700,000	700,000	700,000
Miscellaneous	687,675	611,193	617,294	228,560	256,876	233,942
Bond Proceeds	7,000,000	—	12,000,000	5,000,000	18,000,000	—
Sewer Charges	5,146,251	5,256,838	5,466,632	5,684,817	5,911,729	6,147,719
Special Assessments - Principal	—	—	—	—	—	—
Special Assessments - Interest	—	—	—	—	—	—
Community Betterment	900,000	900,000	900,000	900,000	900,000	900,000
Taxes - Form 51	313,043	315,000	315,000	315,000	315,000	315,000
Loan Payments	142,951	699,461	654,749	610,037	565,165	520,296
Police Academy	214,500	247,445	247,445	247,445	247,445	247,445
Tax Increment Financing	1,754,584	1,232,562	1,270,965	1,310,490	1,351,228	1,393,133
Parking Garage Fees	392,853	301,746	321,846	351,949	352,054	352,161
<b>Total Revenues</b>	<b>51,768,340</b>	<b>42,949,197</b>	<b>56,079,772</b>	<b>49,425,151</b>	<b>63,477,712</b>	<b>46,950,549</b>

Continued

## All Funds Revenues By Category

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Revenue</b>					
Property Tax	15,656,558	16,104,042	16,565,207	17,040,472	17,530,272
Sales Tax	14,462,127	14,975,178	15,505,672	16,054,203	16,621,384
Payments in Lieu of Taxes	274,613	282,852	291,337	300,078	309,080
State Revenue	2,934,752	3,079,274	3,230,948	3,390,128	3,557,187
Occupation and Franchise Taxes	1,388,976	1,413,669	1,439,114	1,465,335	1,492,357
Hotel Occupation Tax	1,432,031	1,489,312	1,548,885	1,610,840	1,675,274
Licenses and Permits	388,937	388,937	388,937	388,937	388,937
Interest Income	110,300	110,300	110,300	110,300	110,300
Recreation Fees	389,976	389,976	389,976	389,976	389,976
Special Services	20,500	20,500	20,500	20,500	20,500
Grant Income	—	—	—	—	—
Restaurant Tax	700,000	700,000	700,000	700,000	700,000
Miscellaneous	119,484	122,171	124,925	127,748	130,642
Bond Proceeds	—	—	—	—	—
Sewer Charges	6,393,147	6,648,393	6,913,849	7,189,923	7,477,040
Special Assessments - Principal	—	—	—	—	—
Special Assessments - Interest	—	—	—	—	—
Community Betterment	900,000	900,000	900,000	1,800,000	1,800,000
Taxes - Form 51	315,000	315,000	315,000	628,043	628,043
Loan Payments	—	—	—	—	—
Police Academy	244,500	244,500	244,500	244,500	244,500
Tax Increment Financing	1,436,322	1,481,080	1,526,988	1,573,721	1,603,644
Parking Garage Fees	352,272	352,385	352,501	352,620	352,741
<b>Total Revenues</b>	<b>47,519,496</b>	<b>49,017,569</b>	<b>50,568,639</b>	<b>53,387,324</b>	<b>54,491,876</b>

## Appendix - C

Summaries by Category (FY25-FY34) →

### All Funds Expenditures By Category

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>Expenditures</b>						
Personnel Services	15,997,141	16,328,404	17,146,732	18,129,038	19,125,262	20,386,668
Commodities	1,004,447	1,084,081	1,082,590	1,076,797	1,099,187	1,132,681
Contractual Services	10,571,593	11,074,460	11,639,719	12,170,088	12,870,636	13,595,663
Maintenance	1,159,783	1,529,785	1,270,667	1,247,403	1,284,126	1,310,047
Other Charges	895,015	871,250	966,946	969,063	1,125,674	856,602
Debt Service	10,589,153	10,176,901	9,804,372	10,493,212	11,021,814	11,444,157
Capital Outlay	1,788,500	1,164,400	871,594	1,536,296	1,868,050	1,472,168
Capital Improvement	19,110,500	6,856,230	6,805,000	13,110,000	19,335,000	8,450,000
<b>Total Expenditures</b>	<b>61,116,133</b>	<b>49,085,511</b>	<b>49,587,621</b>	<b>58,731,897</b>	<b>67,729,749</b>	<b>58,647,984</b>
<b>Other Financing Sources</b>						
Transfers In	(14,406,393)	(2,982,390)	(3,023,020)	(1,283,000)	(3,508,743)	(1,630,088)
Transfers Out	14,406,393	2,982,390	3,023,020	1,358,000	3,508,743	1,630,088
Transfer from Annexation	—	—	—	—	—	—
<b>Total Other Uses Of Funds</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>75,000</b>	<b>—</b>	<b>—</b>
<b>Beginning Fund Balance</b>	<b>6,623,914</b>	<b>2,916,122</b>	<b>(3,220,192)</b>	<b>3,271,960</b>	<b>(6,109,787)</b>	<b>(10,361,824)</b>
<b>Change In Fund Balance</b>	<b>(9,347,792)</b>	<b>(6,136,314)</b>	<b>6,492,151</b>	<b>(9,381,746)</b>	<b>(4,252,037)</b>	<b>(11,697,435)</b>
<b>Ending Fund Balance</b>	<b>(2,723,879)</b>	<b>(3,220,192)</b>	<b>3,271,960</b>	<b>(6,109,787)</b>	<b>(10,361,824)</b>	<b>(22,059,259)</b>

Continued

## All Funds Expenditures By Category

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>Expenditures</b>					
Personnel Services	21,434,168	22,561,063	23,753,032	24,993,239	26,410,695
Commodities	1,023,043	1,045,778	1,069,080	1,092,968	1,113,702
Contractual Services	13,746,970	14,664,224	15,468,420	16,296,956	17,231,969
Maintenance	1,250,454	1,545,169	1,590,861	1,625,699	1,689,718
Other Charges	435,159	462,313	460,917	788,005	795,931
Debt Service	11,146,311	10,047,949	10,082,328	10,034,487	9,871,841
Capital Outlay	1,208,617	611,345	1,117,534	370,039	361,650
Capital Improvement	5,293,000	7,071,500	5,865,000	15,450,000	2,500,000
<b>Total Expenditures</b>	<b>55,537,723</b>	<b>58,009,341</b>	<b>59,407,171</b>	<b>70,651,394</b>	<b>59,975,507</b>
<b>Other Financing Sources</b>					
Transfers In	(1,800,440)	(650,000)	(650,000)	(650,000)	(650,000)
Transfers Out	1,650,440	500,000	500,000	500,000	500,000
Transfer from Annexation	—	—	—	—	—
<b>Total Other Uses Of Funds</b>	<b>(150,000)</b>	<b>(150,000)</b>	<b>(150,000)</b>	<b>(150,000)</b>	<b>(150,000)</b>
<b>Beginning Fund Balance</b>	<b>(22,059,259)</b>	<b>(29,927,486)</b>	<b>(38,769,257)</b>	<b>(47,457,789)</b>	<b>(64,571,859)</b>
<b>Change In Fund Balance</b>	<b>(7,868,227)</b>	<b>(8,841,771)</b>	<b>(8,688,532)</b>	<b>(17,114,070)</b>	<b>(5,333,630)</b>
<b>Ending Fund Balance</b>	<b>(29,927,486)</b>	<b>(38,769,257)</b>	<b>(47,457,789)</b>	<b>(64,571,859)</b>	<b>(69,905,489)</b>

## Appendix - D

### Department Financial Overview (FY25 - FY34) →

#### Department Expenditure Summary Including Capital

	FY24 Budget	FY25 Recommended Budget	FY26 Recommended Budget	FY27 Projected	FY28 Projected	FY29 Projected
<b>General Fund</b>						
City Clerk	660,529	1,196,577	1,279,537	1,361,944	1,458,923	1,564,385
Mayor and Council	226,088	259,233	270,696	258,005	275,568	277,672
Boards and Commissions	5,668	7,079	7,079	4,923	5,213	5,523
Building Maintenance	790,480	982,360	899,081	836,557	857,790	879,905
City Administration	784,517	800,512	827,578	843,020	867,265	892,471
Police	7,416,683	7,984,953	8,190,577	8,765,449	9,330,085	9,956,076
Animal Control	59,120	60,833	62,598	64,416	66,288	68,217
Fire	2,729,276	2,995,610	3,234,618	3,492,716	3,771,429	4,072,405
Community Development	850,804	886,408	866,711	1,062,903	983,024	1,023,590
Public Works Administration	505,649	519,536	571,995	586,684	611,463	637,548
Streets	3,197,563	2,893,084	3,025,113	3,293,334	3,583,328	3,551,485
Senior Services	96,574	109,494	113,436	172,114	129,661	135,028
Parks	1,574,090	2,082,526	2,070,006	2,272,171	2,468,654	2,599,507
Recreation	808,432	821,588	788,421	773,181	810,529	837,396
Sports Complex	574,191	—	—	—	—	—
Library	1,138,782	1,129,095	1,126,313	1,171,348	1,218,921	1,268,820
Information Technology	666,778	850,204	824,378	924,231	898,730	936,237
Swimming Pool	138,958	—	—	—	—	228,139
Human Resources	1,179,381	661,040	639,238	669,493	701,975	736,851
Public Transportation	10,312	8,182	8,182	8,325	8,533	8,747
Special Services Bus	187,453	136,814	137,390	202,459	147,732	153,220
Finance	613,849	730,462	763,821	800,852	838,594	878,668
Communication	317,499	353,423	365,019	377,776	388,349	399,799
The Link	179,487	210,673	211,053	218,550	226,363	234,808
Off Street Parking		336,834	346,820	351,776	362,378	373,306
<b>Total General Fund</b>	<b>24,712,162</b>	<b>26,016,520</b>	<b>26,629,661</b>	<b>28,512,228</b>	<b>30,010,794</b>	<b>31,719,803</b>
<b>Sewer Fund</b>						
Operating Expenditures	6,687,708	4,470,827	4,665,883	5,759,365	12,885,778	5,801,096
Storm Water Management	61,723	56,000	56,000	60,030	61,622	63,318
<b>Total Sewer Fund</b>	<b>6,749,431</b>	<b>4,526,827</b>	<b>4,721,883</b>	<b>5,819,395</b>	<b>12,947,400</b>	<b>5,864,414</b>
<b>Keno Fund</b>						
Community Events	447,713	491,078	494,256	503,548	585,354	576,099
Lottery Admin	454,028	538,300	522,079	494,816	501,626	520,558
<b>Total Keno Fund</b>	<b>901,741</b>	<b>1,029,378</b>	<b>1,016,335</b>	<b>998,365</b>	<b>1,086,980</b>	<b>1,096,657</b>
<b>Police Academy Fund</b>						
Police Academy	208,559	234,208	244,808	252,354	264,505	277,365
<b>Total Police Academy Fund</b>	<b>208,559</b>	<b>272,331</b>	<b>284,361</b>	<b>293,390</b>	<b>307,080</b>	<b>321,537</b>

# Appendix - D

Continued

## Department Expenditure Summary Including Capital

	FY30 Projected	FY31 Projected	FY32 Projected	FY33 Projected	FY34 Projected
<b>General Fund</b>					
City Clerk	1,635,471	1,757,919	1,891,140	2,036,166	2,194,142
Mayor and Council	288,642	273,709	291,980	283,951	295,734
Boards and Commissions	1,733	1,776	1,821	1,866	1,913
Building Maintenance	902,869	926,725	951,519	977,304	1,004,138
City Administration	885,012	911,383	939,078	968,188	998,817
Police	10,321,831	10,880,622	11,440,380	12,101,818	12,890,846
Animal Control	68,204	70,250	72,357	74,528	76,764
Fire	4,477,337	5,082,784	5,470,209	5,888,044	6,338,703
Community Development	1,001,683	1,044,205	1,089,254	1,136,888	1,187,237
Public Works Administration	641,299	668,226	696,315	725,678	756,674
Streets	3,025,014	3,002,976	2,976,738	3,096,725	3,223,434
Senior Services	140,680	146,636	152,917	159,547	166,554
Parks	2,396,758	2,782,927	2,852,119	2,966,821	3,087,431
Recreation	878,373	908,641	952,727	986,755	1,050,860
Sports Complex	—	—	—	—	—
Library	1,315,180	1,369,729	1,427,025	1,487,260	1,550,566
Information Technology	991,580	1,034,311	1,079,227	1,126,451	1,176,119
Swimming Pool	237,877	246,086	254,721	263,687	272,997
Human Resources	764,900	804,155	846,420	891,964	941,083
Public Transportation	8,965	9,189	9,419	9,655	9,896
Special Services Bus	158,922	164,870	171,065	177,520	184,247
Finance	839,882	873,593	909,136	946,641	986,257
Communication	304,381	317,362	331,192	345,689	361,094
The Link	243,005	251,874	261,133	270,808	281,272
Off Street Parking	383,471	395,002	406,885	419,131	427,651
<b>Total General Fund</b>	<b>31,913,069</b>	<b>33,924,950</b>	<b>35,474,778</b>	<b>37,343,084</b>	<b>39,464,429</b>
<b>Sewer Fund</b>					
Operating Expenditures	6,337,084	6,135,241	7,122,247	6,612,509	6,865,977
Storm Water Management	44,350	44,709	45,076	45,453	45,840
<b>Total Sewer Fund</b>	<b>6,381,434</b>	<b>6,179,950</b>	<b>7,167,323</b>	<b>6,657,962</b>	<b>6,911,817</b>
<b>Keno Fund</b>					
Community Events	549,049	565,699	582,964	600,886	619,504
Lottery Admin	217,381	167,205	167,538	480,924	511,277
<b>Total Keno Fund</b>	<b>766,430</b>	<b>732,904</b>	<b>750,502</b>	<b>1,081,810</b>	<b>1,130,781</b>
<b>Police Academy Fund</b>					
Police Academy	259,292	271,361	284,125	297,634	311,949
<b>Total Police Academy Fund</b>	<b>305,120</b>	<b>318,908</b>	<b>333,455</b>	<b>348,813</b>	<b>365,048</b>

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## Budget Assumptions

### REVENUE ASSUMPTIONS

Category	Explanation	FY25	FY26	FY27	FY28-FY34
<b>Sales &amp; Use Taxes</b>					
Sales & Use Tax	Sales & use tax growth has trended at 6% over the past 5 years. Opening of music venue & sports complex will bring additional revenue.	6%	6%	6%	5%
Sales Tax Refunds	Based on Historical Trends	1,500,000	1,500,000	1,500,000	1,500,000
Motor Vehicle Sales Tax	FY25-FY34 is 50% of the 5 year Average	4%	4%	4%	4%
<b>Property Tax</b>					
Property Tax	Conservative Projections	4%	4%	4%	4%
General Fund Levy	Current Approved Levy	0.50	0.50	0.50	0.50
Debt Service Fund Levy	Current Approved Levy	0.04	0.04	0.04	0.04
In Lieu of Tax	Based on Historical Trends	3%	3%	3%	3%
<b>Franchise Fees</b>					
Natural Gas	MUD suggests a 3-5% increase annually.	4%	4%	4%	4%
Cable	Cable revenue has declined over the past several years	—	—	—	—
<b>Occupation Taxes</b>					
Phone	Phone revenue has declined over the past several years	140,000	120,000	100,000	100,000
Restaurant	Baseline Caps at \$700,000	700,000	700,000	700,000	700,000
Hotel	Growth from new hotels	6%	6%	6%	4%
General Business (GBOT)	Based on ticket sales projections from owner and other projected sales	390,000	390,000	390,000	390,000
<b>Water Utility Payment</b>					
Metropolitan Utility District Payment	MUD suggests 3-5% increase annually	4%	4%	4%	4%
<b>State Payments</b>					
Highway Allocation	Increased based on 5 year annual trend.	5%	5%	5%	5%
<b>Sewer Use Fee</b>					
Sewer Revenue	Increase based sewer rate study.	4%	4%	4%	4%
<b>Parking Fees</b>					
Off-Street Parking Fund Garage #1 & Garage #2	Opening of Garage #2 & Event Parking	0.20%	0.20%	0.2%	0.2%

# Appendix - E

## Budget Assumptions

EXPENDITURE ASSUMPTIONS		Explanation	FY25	FY26	FY27	FY28-FY34
Category						
<b>Personnel Services</b>						
<b>Civilian Salaries</b>		Average annual growth	4%	4%	4%	4%
<b>FOP Salaries</b>		FOP negotiated FYE 2024 through 2026	6.5%	5.6%	5.6%	5.6%
<b>Health &amp; Dental Insurance</b>		Higher insurance rate increases are anticipated	10%	10%	10%	10%
<b>Commodities</b>						
<b>Commodities</b>		5 Year average	4%	4%	4%	4%
<b>Contractual Services</b>						
<b>Electric</b>		3% annual increase is projected.	3%	3%	3%	3%
<b>Water</b>		MUD suggests 3-5%	4%	4%	4%	4%
<b>Natural Gas</b>		Investor projections are for a 3% year over year for the next 10 years. However, Black Hills Energy long term earning growth is 4%-6%.	5%	5%	5%	5%
<b>Contracts</b>		Contract expenditures will increase at historical rate	4%	4%	4%	4%
<b>Services (Legal, Other)</b>		Consumer Price Index 5-year avg. increase has been 3.7% current CPI is 4.5%	4%	4%	4%	4%
<b>GF Papillion Fire</b>		La Vista portion of the MFO expense is declining as the valuations in Papillion and the Rural District have increased. However, with the purchase of an additional medical unit in FY25 and a new station in FY27 we will assume a 3% increase year over year.	5%	3%	3%	3%
<b>DSP Papillion Fire</b>		Increase in FY27 and beyond for new station	176,000	176,000	218,000	218,000
<b>Maintenance</b>						
<b>Maintenance</b>		Park management, recreation, and storm water maintenance experienced high budget changes	4%	4%	4%	4%
<b>Other Charges</b>						
<b>Other Charges</b>		10-year avg. increase is 4% excluding one-time major repairs.	4%	4%	4%	4%

# Appendix - F

## Contract List

<b>Contracts &amp; Purchasing Agreements</b>			
<b>Department</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
Administration			
	American Legal Publishing	Municipal Code Book Updates	200
	Bishop Business	Copy Machine Service Agreement	2,900
	Great American Financial	Copier Leases	2,892
	SCEDC - Sarpy County Economic Development Corporation	Consulting	8,500
	Moss Adams	Development of Business Continuity and Disaster Recovery Plan	62,360
<b>Administration Total</b>			<b>76,852</b>
City Clerk			
	Bishop Business	Copy Machine Service Agreement	792
	Great America Financial	Toshiba e-Studio3040c Copier	2,892
<b>City Clerk Total</b>			<b>3,684</b>
Animal Control			
	Sarpy County	Nebraska Humane Society	53,952
<b>Animal Control Total</b>			<b>53,952</b>
Building Maintenance			
	CAT Power Systems	Generator Maint. - CD & FS#4	900
	Cummins Central Power	Generator Maint. - LVPD & FS#1	2,000
	Daikin Applied	Chiller Service Contracts	3,000
	Data Shield	Shredding	1,200
	RTG Building Services	Janitorial Service (Monthly)	6,665
	General Fire	Fire Alarm Inspection	900
	General Fire	Fire Extinguisher Inspection	600
	General Fire	Fire Sprinkler Inspection	900
	General Fire	Restaurant Hood Inspection	600
	Metro Community College	Facility & Grounds Mtce - Library	179,027
	NMC Exchange	Scissor Lift Inspection	300
	Papillion Sanitation - Premier	Trash Service	3,250
	Per Mar Security	Alarm Monitoring	1,700
	State of NE - Dept of Labor	Boiler Inspection	350
	Schindeler Elevator	Garage 2	4,560
<b>Building Maintenance Total</b>			<b>205,952</b>

# Appendix - F

## Contract List

Contracts & Purchasing Agreements			
Department	Vendor	Description	Amount
Community Development			
	Bishop Business	Toshiba/TF5055C Copier	1,656
	OPPD	Charging Stations	141,078
	Sketchup Software Maintenance	Software Maintenance	125
	Verizon	Wireless Data for Tough Pads	1,200
<b>Community Development Total</b>			<b>144,059</b>
Communication			
	Travelers	Cox Communications - Cable TV	
	Colonial Press	Community Event Guide - Printing	
	Colonial Press	Newsletters Printing	
<b>Communication Total</b>			<b>—</b>
Finance			
	Bergan/KDV	Audit Services/Financial Statements	55,000
	Workiva	Financial Document Preparation Software	28,688
	Questica	Budgeting Software	22,500
<b>Finance Total</b>			<b>106,188</b>
Fire			
	Papillion Rural Fire	Fire/Rescue Service	2,841,390
<b>Fire Total</b>			<b>2,841,390</b>
Human Resources			
	Best Care	EAP	3,600
	Career Link	Job Postings	5,230
	CHI	Employee Assistant Program (Paid Annual)	2,861
	Comp Choice	Pre-employment Testing	9,000
	Mid-American Benefits	HRA City Self-Insured Plan Admin.	7,500
	Payroll Maxx	Evolution Payroll	10,850
	Payroll Maxx	Infinity HR	12,300
	Payroll Maxx	Timekeeping	8,850
	Essential Screens	Background Checks	3,200
	Success Factors	Performance Evaluation Tool	9,534
	Mid-American Benefits FSA	Flexible Plan Administration	3,500
	HRIS System - ADP	HR Software System	47,000
	ICMA-RC	Administration	3,500
<b>Human Resources Total</b>			<b>126,925</b>

## Contract List

Contracts & Purchasing Agreements			
Department	Vendor	Description	Amount
Information Technology			
	BS&A Software	Enterprise Software	30,043
	CivicPlus	City Website Hosting and Support	27,616
	Cox	Internet Service - City Hall Public Wi-Fi	1,307
	Cox	Internet Service - City Secondary	2,246
	Cox	Internet Service - Library Primary	1,896
	Cox	Internet Service - Police Public Wi-Fi	1,307
	Cox	Internet Service - Public Works Public Wi-Fi	1,307
	Cox	Internet Service - The Link Public Wi-Fi	9,000
	Great Plains Communications	Internet Service - City Primary	9,331
	Great Plains Communications	Internet and Phone Service - Parking Garage #2	3,686
	Microfilm Imaging Systems	Laserfiche Software Agreement	4,909
	Microsoft	Microsoft Products and Services Agreement (MPSA)	44,000
	Sarpy County	GIS Interlocal Agreement and Annual Photo Share	12,400
	Sarpy County	Hosted Services Interlocal Agreement	47,500
	Sarpy County	IT Interlocal Agreement	53,993
	Unite Private Networks	Dark Fiber - City	46,200
	Unite Private Networks	Dark Fiber - Parking Garages	6,600
	Unite Private Networks	Dark Fiber - The Link	6,600
<b>Information Technology Total</b>			<b>309,941</b>
Library			
	Bibliotheca	Library Gate Security & Maintenance	6,759
	AWE	Learning Stations Extended Warranty and Maintenance	3,853
	Biblionix	Apollo On-line Public Access Catalog	4,465
	Bishop Business	Copy Machine Service Agreement	3,184
	Databases	Databases	23,300
	OCLC	Cataloging and Interlibrary Loan	2,152
	Subscriptions	Subscriptions	10,164
	Symantec	Endpoint Antivirus Software (32 PC's)	113
	Centurion Technologies	Smartshield	317
	Amazon	Supplies	130
	SID 237 (Cimarron Woods) FJJ&B	Library Membership cards	5,640
<b>Library Total</b>			<b>60,077</b>

# Appendix - F

## Contract List

Contracts & Purchasing Agreements			
Department	Vendor	Description	Amount
Lottery	LVK Holdings	Keno Operations	—
<b>Lottery Total</b>			<b>—</b>
Mayor & Council	Kissel E&S	UCSC Lobbying	10,501
	League of Nebraska Municipalities	Membership	48,905
<b>Mayor &amp; Council Total</b>			<b>59,406</b>
Off Street Parking	ABM	Parking	157,312
<b>Off Street Parking Total</b>			<b>157,312</b>
Parks	Per Mar	Security Monitoring - City Park	1,483
	Per Mar	Security Monitoring - Hupp Drive Parks	432
	Plan it Geo/Tree Plotter Software	Tree Inventory Software	4,025
	Landscape Design Software	Software to design and layout landscaping beds and annual gardens	1,000
	Papillion Sanitation	Trash Service	6,922
	City of Papillion	Clean up days	16,000
<b>Parks Total</b>			<b>29,862</b>
Police	Cellebrite	License Fee	3,700
	Bishop Business	Estudio 3055 Copier S7AF-81178	1,529
	Bishop Business	Copy Machine Service Agreement	600
	Comp Choice	Pre-employment Testing	1,000
	Cox Cable	ICAC	600
	Cox Cable	Subpoena	600
	Do Cty Crime Lab/CU/UNMC	Forensics/DUI/DNA/Narcotics	1,000
	Douglas County Crime Lab	Forensic Lab services	1,000
	Douglas/ Sarpy County	Interlocal Cooperation Agreement	2,500
	Methodist Hospital	Sexual Assault Processing	1,000
	Project Harmony	Child Abuse (LB 1186)	750
	Sarpy County	Maintenance and storage fee for LRMS	53,200
	US Cellular	Cell Phones for Detectives & USP Sgt	22,800
	Val Verde Animal Hospital	Vet Care	400
	Great America Financial	Toshiba e-Studio3040c Copier	2,688

# Appendix - F

## Contract List

Contracts & Purchasing Agreements			
Department	Vendor	Description	Amount
Police	Sarpy County Sheriff's Office	Joint SWAT	5,000
	Sarpy Douglas Law Enforcement Academy	Annual	32,500
	Trans Union Risk	Investigations tool	900
	Voiance Language Services	Interpretations	300
	Leads On Line	Investigation tool	4,100
	Wireless CCTV	traffic sign	3,100
	Nebraska State Patrol	MACH & TraCS programs	3,000
	Zoom	annually	2,400
	Motorola	Body Worn Camera	22,380
	Lefta Systems	yearly	6,000
<b>Police Total</b>			<b>173,047</b>
Public Works Administration			
	Bishop Business	Copy Machine Service Agreement	2,200
	Great America Financial	Toshiba e-Studio3040c Copier	1,008
	Papillion Creek Watershed partnership		9,500
<b>Public Works Administration Total</b>			<b>12,708</b>
Recreation			
	ASCAP	Music Copyright Access	434
	BMI	Music	421
	Merrymakers	Music	1,500
	SESAC	Stage Actors/Music	581
	A.L. Vending & Concession	Concessions	
	State of Nebraska	Department of Transportation	
	Triple Crown Sports		1,932
<b>Recreation Total</b>			<b>4,868</b>
Sewer Operations			
	League of NE Municipalities	Utility Section Annual Fees	950
	Sub Surface	GPS Mapping	685
	Locates	Utility Locates	1,500
	RTG	Cleaning Service	3,084
	Bishop Business Equipment	Copier usage and supplies	1,215
	Heritage Crystal Clean	Oil Pumping	1,052
<b>Sewer Operations Total</b>			<b>8,486</b>

## Appendix - F

### Contract List

Contracts & Purchasing Agreements			
Department	Vendor	Description	Amount
Streets			
	All Data Repair Software	Service Manuals	1,500
	Bobcat of Omaha	Skid Steer	5,000
	City of Omaha	Harrison St Signal Maintenance	5,660
	City of Omaha	84th Street	6,000
	City of Omaha	Shared with Ralston	4,125
Streets	City of Papillion	Fuel Master Maintenance	400
	City of Papillion	Fall Leaf Collection	800
	Commerical Driver License	Renewals	1,000
	Cummins Central Power	Emergency Generator Insp & Mtce	1,300
	Danielson	Hoist Inspections	1,280
	HGM	Bridge Inspections	6,000
	Johnson Fire Control	Fire Alarm & Sprinkler Insp & Mtce	1,200
	League of NE Municipalities	Annual Dues	1,550
	Street Logics	Pavement Software	5,000
	Mitchell Software	Wiring manual	3,300
	Mobotrex	Monitor Testing	3,200
	Nebraska Dept of Labor	Elevator Inspections	200
	One Call Concepts	Locates	3,200
	Papillion Sanitation	Trash Service	8,092
	River City Recycling	Tires	1,000
	Ron Turley Associates	Vehicle Maintenance Tracking	3,400
	RTG	Cleaning Service	3,079
	Snap on Software	Yearly Updates	1,208
	T.K. Elevator	Inspection & Phone Monitoring	2,018
	Verizon	AVL System	7,400
<b>Streets Total</b>			<b>76,912</b>
<b>Grand Total</b>			<b>4,451,621</b>

## Appendix - G

### General Fund Grants

<b>Grants Detail</b>			<b>FY25</b>	<b>FY26</b>
<b>Department</b>	<b>Agency</b>	<b>Account</b>	<b>Total Grant Revenue</b>	<b>Total Grant Revenue</b>
Library	Nebraska Library Commission	State aid - GED Program Supplies	2,362	2,310
	Three Rivers Library System	Humanities Nebraska fee	75	75
	Robert Stowe	UNO Intern	1,020	1,020
	Robert Stowe	Library Internship	1,350	1,350
	Robert Stowe	Parade - Literacy: books for children	900	900
	Papillion Area Lions Foundation	Parade - Literacy: books for children	250	250
	Papillion Area Lions Foundation	Parade - Literacy: books for children	300	300
<b>Subtotal Library</b>			<b>\$6,257</b>	<b>\$6,205</b>
Recreation	La Vista Community Foundation	Coat Drive	1,000	1,000
<b>Subtotal Recreation</b>			<b>\$1,000</b>	<b>\$1,000</b>
Special Services Bus	State of NE Transit Assistance	Special bus expenditures	58,400	58,400
<b>Subtotal Special Services Bus</b>			<b>58,400</b>	<b>\$58,400</b>
Senior Services	La Vista Community Foundation	Prizes for Carnival	1,000	1,000
<b>Subtotal Senior Services</b>			<b>\$1,000</b>	<b>\$1,000</b>
<b>Information Technology</b>			—	—
<b>Subtotal Information Technology</b>			<b>\$—</b>	<b>\$—</b>
Police	Department of Justice	Ballistic Vest Reimbursement	4,800	4,800
	CALEA	Training	155,035	155,035
	COPS	0101	750,000	750,000
	De-Escalation	Training	75,000	75,000
<b>Subtotal Police</b>			<b>\$984,835</b>	<b>\$984,835</b>

## Appendix - G

### General Fund Grants

Grants Detail			FY23	FY24
Department	Agency	Account	Total Grant Revenue	Total Grant Revenue
Parks	Papio NRD Celebrate Trees	Botanical Supplies	2,500	2,500
	Papio NRD Urban Cost Share	CIP	50,000	50,000
<b>Subtotal Parks</b>			<b>\$52,500</b>	<b>\$52,500</b>
<b>Total General Fund Grants</b>			<b>\$1,102,992</b>	<b>\$1,102,940</b>

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

Private	10,000	10,000
Local/City	54,000	20,000
NRD/County	8,000	8,000
State	64,750	49,900
Federal	69,160	117,852
<b>City of La Vista Total Grants</b>	<b>\$205,910</b>	<b>\$205,752</b>

## Glossary of Budget Terms

### **Accounts Payable**

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

### **Accounts Receivable**

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

### **Accrual Basis of Accounting**

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

### **Adopted Budget**

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

### **Amortization**

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

### **Annual Comprehensive Financial Report (ACFR)**

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

### **Appropriation**

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

### **Assessed Valuation**

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

### **Assets**

Property owned by a government, which has monetary value.

### **Audit**

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

# Appendix - H

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## Glossary of Budget Terms

### **Authorized Positions**

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

### **Basis of Accounting**

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

### **Balance Sheet**

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

### **Balanced Budget**

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

### **Beginning Fund Balance**

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

### **Benefits**

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

### **Biennial Budget**

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

### **Bond**

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

### **Bond Rating**

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

### **Budget**

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

## Glossary of Budget Terms

### **Budget Calendar**

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

### **Budget Adoption**

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

### **Budgetary Control**

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

### **Capital Asset**

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

### **Capital Budget**

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

### **Capital Outlay**

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

### **Capital Improvement Fund**

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

### **Capital Improvement Program 5 Year Plan (CIP)**

The City's Capital Improvement Program (CIP)

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

### **Cash Basis of Accounting**

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

### **City Council Strategic Plan**

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

# Appendix - H

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## Glossary of Budget Terms

### **City Administrator's Budget Message**

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

### **Consumer Price Index**

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

### **Contingency**

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

### **Department**

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

### **Debt**

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

### **Debt Capacity**

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

### **Debt Financing**

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

### **Debt Service**

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

### **Deficit**

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

### **Depreciation**

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

### Glossary of Budget Terms

#### **Division**

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

#### **Encumbrances**

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

#### **Enterprise Fund**

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

#### **Environmental Impact Report (EIR)**

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

#### **Expenditure**

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

#### **Expense**

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

#### **Fee**

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

#### **Fiduciary Fund**

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

#### **Fiscal Year**

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

#### **FTE**

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

# Appendix - H

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## Glossary of Budget Terms

### **Fund**

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

### **Fund Balance**

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

### **General Fund**

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

### **General Obligation Bond**

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

### **Generally Accepted Accounting Principles (GAAP)**

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

### **Governmental Accounting**

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

### **Governmental Accounting Standards Board (GASB)**

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

### **Governmental Fund**

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

### **Grant**

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

## Glossary of Budget Terms

### **Infrastructure**

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

### **Interfund Transactions**

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

### **Internal Service Fund**

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

### **Liability**

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

Note: This term does not include encumbrances.

### **Line Item Detail**

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

### **Long-Term Debt**

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

### **Mid-Biennium Budget**

The last year of the Biennial Budget.

### **Modified Accrual Basis of Accounting**

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

### **Municipal Code**

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

# Appendix - H

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## Glossary of Budget Terms

### **Operating Budget**

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

### **Ordinance**

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

### **Pay-As-You-Go Basis**

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

### **Proprietary Fund**

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

### **Purchase Order**

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

### **Qualified Sinking Fund**

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

### **Re-Appropriation**

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

### **Reimbursements**

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

### **Reserve**

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

### Glossary of Budget Terms

#### **Resolution**

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

#### **Revenue**

Sources of income used to finance City governmental services.

#### **Self-Insurance**

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

#### **Special Revenue Funds**

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

#### **Taxes**

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

#### **Tax Increment Financing (TIF)**

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

#### **Unprogrammed Capital Improvement Projects**

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

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## Interlocal List

Parties to Agreement	Agreement Period	Description
Cities of La Vista, Papillion, Holdrege, Hastings	03/20/2014 to indefinite	Insurance Service Group
Sarpy County, Cities of La Vista, Papillion	01/00/1900 to indefinite	Compressed Natural Gas Funding
City of La Vista, Metropolitan Utilities District	6/5/1966 to 6/4/2021; 6/5/2021 to 6/4/2046 with automatic 25 year renewal to 2071	Water Franchise Agreement with Metropolitan Utilities District
Cities of La Vista, Papillion, Gretna and Springfield	10/01/2017 to 09/30/2026	United Cities of Sarpy County lobbyist
City of La Vista, Papillion School District 0027	10/15/2013 to indefinite	School District
City of La Vista, Sarpy County	03/21/2017 to indefinite	Establish the Nebraska Multisport Agency
City of La Vista, Sarpy County all law enforcement	01/00/1900 to indefinite	Curb Drunk Drivers
City of La Vista, HIDA	01/00/1900 to indefinite	Curbing Drug Dealers
City of La Vista, ICE	01/00/1900 to indefinite	Immigration
City of La Vista, US Marshalls	01/00/1900 to indefinite	Law Enforcement
City of La Vista, Department of Justice - FBI	01/00/1900 to indefinite	Law Enforcement
City of La Vista, Sarpy County	01/00/1900 to indefinite	Police Tow Lot
Sarpy County, Cities of La Vista, Papillion, Bellevue, Gretna and Springfield	01/00/1900 to indefinite	Public Safety Communications - 800 MGHTZ
Sarpy County, Douglas County, Cities of La Vista, Papillion, Bellevue, Omaha, Ralston	01/00/1900 to indefinite	Law Enforcement
Cities of La Vista, Papillion, Bellevue, Ralston, Plattsmouth	04/01/2019 to 03/31/2022	SWAT Tactical Services & Crisis Negotiation Unit
Sarpy County, Douglas County, Cities of La Vista, Papillion, Bellevue; DEA, FBI, IRS, NSP	01/00/1900 to indefinite	Metro Drug Task Force Narcotic Investigations
City of La Vista, Douglas County	01/00/1900 to indefinite	Douglas County CSI Forensic Services
Sarpy County, Cities of La Vista, Papillion, Bellevue	09/01/1999 to indefinite	Law Records Management System (LRMS- ProPhoenix)
Cities of La Vista, Papillion; Papillion Rural Fire District	02/21/2017 to indefinite	Lease a portion of the Fire Station Property (10727 Chandler Road) for a communications tower and equipment shelter for 911 communications
Sarpy County, Douglas County, Cities of La Vista, Papillion, Bellevue	04/04/2017 to indefinite	Law Enforcement Training Academy
City of La Vista, Papillion La Vista Community Schools	05/16/2017 to indefinite	Provide School Resource Officer position at La Vista Middle School
Cities of La Vista, Papillion; Sarpy County	03/19/2019 to indefinite	Sarpy Tactical Medic (STacMed) Team
Cities of La Vista, Papillion, Gretna; Sarpy County	4/20/2021 to indefinite	Sarpy County will provide jail, prosecutorial and indigent defense services for a per diem rate and other expenditures.
Cities of La Vista, Bellevue, Papillion; Sarpy County	8/3/2021 to indefinite	Memorandum of Understanding - Sarpy County Force Investigation Team (FIT)
Sarpy County, Cities of La Vista, Papillion, Bellevue, Ralston, Gretna, Springfield	01/00/1900 to indefinite	Animal Control Services
Cities of La Vista, Papillion, Ralston, Bellevue, Fremont, Gretna, Waterloo, Bennington, Blair, Offutt, Omaha, Yutan, Louisville, Irvington, Plattsmouth, Eppley, Kennard, Springfield, Ponca Hills, Valley, Boystown and Fort Calhoun	01/00/1900 to indefinite	Tri-Mutual Aid Agreement for Fire and EMS Services
City of La Vista, Sarpy County	01/16/2024 to indefinite	Improvements to the outdoor warning sirens
Sarpy County, Cities of La Vista, Papillion, Bellevue, Gretna and Springfield, Papio Missouri River Natural Resource District	07/01/2019 to 6/30/2025	GIS Development and Management

# Appendix - I

## Interlocal List

Parties to Agreement	Agreement Period	Description
City of La Vista, Omaha Public Power District	04/18/2017 to indefinite	Electric system removals in the 84th Street Redevelopment Area
City of La Vista, Metropolitan Utilities District	09/19/2017 to indefinite	Installation of Water Mains associated with public infrastructure redevelopment project
City of La Vista, Sarpy County	10/20/2020 to indefinite	Provide School Resource Officer position at La Vista Middle School
Cities of La Vista, Gretna	1/19/2021 to indefinite	Administer the application review and approval process for City of Gretna PACE District for a fee of \$1,000 per application.
City of La Vista, HGAC Houston Galveston Area Council	04/07/2015 to indefinite	HGACBuy Purchasing Program
Sarpy County, Cities of La Vista, Papillion, SID 286	01/00/1900 to indefinite	66th & Giles (Federal Aid Project)
City of La Vista, Papio Missouri River Natural Resource District Multi-Jurisdictional Hazard Mitigation Plan	6/16/2020	Participate in mitigation projects and plan update.
Cities of La Vista, Papillion	06/15/2015 to indefinite	Salt Storage Facility and Fueling Island
City of La Vista, Sarpy County	01/00/1900 to indefinite	132nd & West Giles
City of La Vista, Sarpy County, Papio-Missouri River NRD	07/07/2015 to indefinite	66th St Rehabilitation and Chalco Hills Roadway Rehabilitation
Cities of La Vista, Papillion, Papio-Missouri River NRD	01/00/1900 to indefinite	West Papio Trail - 90th to Portal
Cities of La Vista, Omaha, Papio-Missouri River NRD	10/20/2015 to indefinite	Hell Creek Grade Control Structure
Cities of La Vista, Papillion, Bellevue, Ralston, Plattsmouth	01/00/1900 to indefinite	Jurisdictional Bound - Papio/Bellevue
Cities of La Vista, Papillion	01/00/1900 to indefinite	72nd & Giles Pedestrian Signal Heads
Sarpy County, Cities of La Vista, Papillion, Ralston, Bellevue	4/28/2016 to 12/31/2024	84th St Adaptive Signal Control Technology (ACST) ongoing and future operations and maintenance obligations
City of La Vista, Nebraska Department of Transportation	01/00/1900 to indefinite	84th St Maintenance
Sarpy County, Douglas County, Cities of La Vista, Omaha, Bellevue, Ralston	01/00/1900 to indefinite	Harrison Street Maintenance
City of La Vista, Sarpy County	01/00/1900 to indefinite	NPDES Illicit Discharge Monitoring
Sarpy County, Cities of La Vista, Papillion	01/00/1900 to indefinite	Sharing of Municipal Equipment
Cities of La Vista, Papillion	01/00/1900 to indefinite	Construction Sharing 50/50 Maintenance Giles & Rogers Traffic Signal
Papio-Missouri River Natural Resources District, Cities of La Vista, Papillion	11/15/2016 to indefinite	Portal Road Drainageway PWSE-17-001
Papio-Missouri River Natural Resources District, Cities of La Vista, Omaha	11/01/2016 to indefinite	West Papio Trail Expansion - Giles Road to Millard PWP-14-006
Cities of La Vista, Papillion	01/00/1900 to indefinite	Construction Sharing 50/50 Maintenance Giles & 72nd Traffic Signal
Cities of La Vista, Papillion	01/00/1900 to indefinite	Construction Sharing 50/50 Maintenance Giles & Edgewood Traffic Signal
Cities of La Vista, Papillion	01/00/1900 to indefinite	Construction Sharing 50/50 Maintenance Giles & 85th Traffic Signal
Sarpy County, Cities of La Vista, Papillion, Bellevue, Ralston	01/00/1900 to indefinite	Pavement Striping
Cities of La Vista, Ralston	01/00/1900 to indefinite	Crosswalk Striping on Harrison
Cities of La Vista, Papillion	01/02/2019 to indefinite	Memorandum of Understanding - Operation & Maintenance Responsibilities for Giles Road from the East Right of Way line of 66th St to the West Right of Way line of Portal Road

## Interlocal List

Parties to Agreement	Agreement Period	Description
City of La Vista, Papillion School District 0027	04/13/2015 to indefinite	Field Use Cooperative
Cities of La Vista, Papillion; Papio-Missouri River NRD	07/05/2017 to 06/30/2018	West Papio Trail - Giles Road to Millard
City of La Vista, Metropolitan Community College	7/6/2021 - May 31. 2022	Operation of public dog park on jointly owned property
City of La Vista, Metropolitan Community College	01/00/1900 to indefinite	Sarpy Center - La Vista Public Library facility shared services
City of La Vista, Sarpy County	10/01/2014 to 08/21/2021	Hosted Server and Backup
City of La Vista, Sarpy County	10/01/2017 to 09/30/2022	Information Technology Services & Public Safety Software
Cities of La Vista, Papillion, Ralston	01/00/1900 to indefinite	Public Transportation services with MAT
Cities of La Vista, Ralston	01/00/1900 to indefinite	Special Services Bus
Cities of La Vista, Gretna	02/27/1996 to indefinite	Outfall Sewer
Cities of La Vista, Papillion	01/00/1900 to indefinite	Shared Outfall Sewers
Sarpy County, Cities of La Vista, Papillion, Gretna, Springfield	12/15/2015 to indefinite	Southern Ridge Wastewater Treatment Study
Sarpy County, Cities of La Vista, Bellevue, Gretna, Papillion, Springfield	09/19/2017 to indefinite	Create Sarpy County and Cities Wastewater Agency

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## Line Item Descriptions

### Personnel

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

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

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

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

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

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

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

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

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

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

**110. Allowance.** Includes all expenses involved in compensation of City Employees for use of personal vehicles or cellular phone on City business.

110.001. Car Allowance

110.002. Cellular Phone Allowance

### Commodities

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

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

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

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

## Appendix - J

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### Line Item Descriptions

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

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

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

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

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

**209. Welding Supplies.** Includes all repair or replacement purchases of welding equipment, regardless of price, as well as parts which represent an improvement or addition to existing equipment and cost less than \$1,000. Improvement purchases costing more than \$1,000 would be charged to Account 611.

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

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

### Contractual Services

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

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

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

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

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

0304.001 – Utilities – Electric

0304.002 – Utilities – Natural Gas

0304.003 – Utilities - Water

**305. Insurance and Bonds.** Includes all expenses involved in the purchase of property, casualty, liability, and workers compensation insurance, surety, bonds, notary bonds, etc.

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

### Line Item Descriptions

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

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

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

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

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

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

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

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

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

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

#### Maintenance

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

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

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

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

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

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

# Appendix - J

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## Line Item Descriptions

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

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

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

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

### Other Charges

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

### Capital Outlay

Capital Outlay includes the purchase of furniture, fixtures, equipment, machinery, and improvements which have an original cost of over \$5,000 and which logically falls into the category of fixed assets. Such items should represent an addition to the net worth of the City. Included below are the number and name of each capital account presently in use.

**610. Office Equipment.** Office Equipment means furniture and other office equipment including without limitation desks, tables, chairs, computers, servers and related peripherals and copiers, but excluding fixtures.

**611. Machines and Tools (Major).** A piece of equipment with several moving parts that uses power to do a particular type of work or a device or implement used to carry out a particular function.

**613. Motor Vehicle.** A self-propelled land vehicle, commonly wheeled, that does not operate on rails (such as trains or trams) and is used for the transportation of people or cargo.

**614. Road Machinery.** A machine for repairing or maintaining roads.

**617. Radio Systems.** Infrastructure that makes improvements or facilitates clear voice and data communication between two-way radios.

**618. Other Capital Outlays.** Any miscellaneous tangible item which has an original cost of over \$5,000 and which logically falls into the category of fixed assets.

**619. Capital Related Borrowing.** Capital acquired by borrowing.

# Appendix - K

## Personnel Summary

### Personnel Summary - Position Count

	Authorized FY22		Authorized FY23		Authorized FY24		Proposed FY25		Proposed FY26		Proposed Positions
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	
<b>General Fund</b>											
Mayor/Council	9 elected		9 elected		9 elected		9 elected		9 elected		
<b>Administrative Services</b>											
Director	1	0	1	0	1	0	1	0	1	0	
Finance	3	0	3	0	3	0	4	0	4	0	Move Administrative III to Finance as Accounting Clerk
City Clerk	4	1	4	1	4	1	4	1	4	1	Move Administrative II from PW to City Clerk
Human Resources	2	0	2	0	2	0	2	0	2	0	
Information Technology	1	0	1	0	1	0	2	0	2	0	Add new position - IT Technician
<b>Administration</b>											
City Administrator's Office	6	0	6	0	6	0	6	0	6	0	
Intern (Paid)	0	0	0	0	0	0	0	0	0	0	
<b>Community Development</b>											
Director's Office	2	0	2	0	2	0	2	0	2	0	
Deputy Director	1	0	1	0	1	0	1	0	1	0	
Planning	1	0	1	0	1	0	1	0	1	0	
Building Inspection	2	0	2	0	2	0	2	0	2	0	
<b>Public Safety</b>											
Police (Sworn)	41	0	45	0	47	0	47	0	47	0	
Police (Civilian)	4	1	4	1	4	1	4	1	4	1	
<b>Public Works</b>											
Public Works Administration	6	0	6	0	6	0	6	0	6	0	Add New Engineer & Move Administrative Assistant II to City Clerk
Intern (Paid)	0	0	0	0	0	0	0	0	0	0	
Streets Operating	17	3	17	3	17	3	17	3	17	3	
Streets PT and Seasonal	0	3	0	3	0	3	0	3	0	3	
Parks	11	0	13	0	13	0	13	0	13	0	
Parks Seasonal	0	6	0	7	0	7	0	7	0	7	
Building Maintenance	3	0	3	0	3	0	3	0	3	0	
Sports Complex	3	1	3	1	3	1	3	1	3	1	
Sports Complex Seasonal	0	3	0	3	0	3	0	3	0	3	

Personnel Summary Continued on Next Page

# Appendix - K

## Personnel Summary

### Personnel Summary - Position Count

	Authorized FY22		Authorized FY23		Authorized FY24		Proposed FY25		Proposed FY26		Proposed Positions
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	
<b>Library</b>											
Library Director's Office	7	0	7	1	7	1	7	1	7	1	
Circulation Clerks	0	13	0	13	0	13	0	13	0	13	
Library Seasonal	0	1	0	1	0	1	0	1	0	1	
<b>Recreation</b>											
Recreation Director's Office	5	1	5	1	5	1	5	1	5	1	
Recreation Attendants	0	12	0	12	0	12	0	12	0	12	
Senior Bus	0	3	0	3	0	3	0	3	0	3	
Swimming Pool (Seasonal)	0	17	0	17	0	17	0	17	0	17	
Recreation Attendants - Events			0	2	0	2	1	0	1	0	Part-time move to full-time
<b>General Fund Total</b>											
<b>Sewer Fund</b>											
<b>Sewer</b>											
Sewer Division	6	1	6	1	6	1	6	1	6	1	
<b>Sewer Fund Total</b>											
<b>Police Academy Fund</b>											
<b>Police Academy</b>											
Director	1	0	1	0	1	0	1	0	1	0	
Instructor	1	0	1	0	1	0	1	0	1	0	
<b>Police Academy Total</b>											
<b>Lottery Fund</b>											
<b>Community Events</b>											
Community Events Coordinator	1	0	1	0	1	0	1	0	1	0	
<b>Lottery Fund Total</b>											
<b>All Funds Total</b>	129	66	135	70	137	68	139	68	139	68	

Note: Shaded box indicates a proposed change in staffing

## Personnel Summary

### Personnel Summary - Full Time Equivalent (FTE)

	Proposed											
	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
<b>General Fund</b>												
<b>Administrative Services</b>												
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Finance	2.50	3.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	
City Clerk	2.00	2.50	3.50	3.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	
Human Resources	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
Information Technology							1.00	1.00	1.00	1.00	2.00	
											2.00	
<b>Administration</b>												
City Administrator's Office	4.88	4.88	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	
Intern (Unpaid; FY21 Paid)	0.25						0.70	0.70	0.70			
<b>Community Development</b>												
Director's Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
Deputy Director							1.00	1.00	1.00	1.00	1.00	
Planning	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	
Building Inspection	3.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
Intern (Paid)	0.50	0.50	0.72	0.72								
<b>Public Safety</b>												
Police (Sworn)	34.00	34.00	34.00	36.00	38.00	39.00	40.00	40.00	45.00	47.00	47.00	
Police (Civilian)	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	
<b>Public Works</b>												
Public Works Administration	4.00	4.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	
Intern (Paid)	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70			
Streets Operating	15.62	15.62	15.62	15.62	16.00	17.00	17.00	17.00	17.00	17.00	17.00	
Streets PT and Seasonal	1.88	1.88	1.88	1.88	1.88	3.60	3.60	3.60	3.60	3.60	3.60	
Parks	8.00	8.00	9.00	9.00	11.00	11.00	11.00	11.00	11.00	11.00	13.00	
Parks Seasonal	3.98	3.98	5.13	3.13	3.38	3.38	3.38	3.38	4.40	4.40	4.90	
Building Maintenance	2.50	2.50	2.50	2.50	2.50	2.00	2.00	2.00	2.50	3.00	3.00	
Sports Complex	4.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	
Sports Complex Seasonal	0.84	0.84	1.08	2.12	2.20	2.20	2.20	2.20	2.20	2.20	2.20	
<b>Library</b>												
Library Director's Office	5.00	5.00	5.00	5.00	5.00	6.00	6.00	7.00	7.00	7.50	7.50	
Circulation Clerks	6.00	6.70	6.88	6.88	6.88	7.38	7.38	6.88	6.80	6.80	6.80	
Library Seasonal	0.25	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	

Personnel Summary Continued on Next Page

# Appendix - K

## Personnel Summary

### Personnel Summary - Full Time Equivalent (FTE)

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	Proposed	FY25	FY26
<b>Recreation</b>													
Recreation Director's Office	5.00	5.00	6.00	6.00	6.00	6.50	6.50	6.50	5.00	5.00	5.00	5.00	5.00
Recreation Attendants	3.30	3.30	3.34	3.34	3.34	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
Senior Bus	1.83	1.83	1.84	1.84	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Swimming Pool (Seasonal)	3.99	3.99	4.00	4.00	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03	4.03
Recreation Attendants - Events									1.00	1.00	1.00	1.00	1.00
<b>General Fund Total</b>	126.52	125.82	130.79	131.83	139.81	144.02	146.72	147.22	152.16	154.26	159.26	159.26	159.26
<b>Sewer Fund</b>													
<b>Sewer</b>													
Sewer Division	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Sewer Division Seasonal & PT	2.08	2.08	1.34	1.34	1.34	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07
<b>Sewer Fund Total</b>	8.08	8.08	7.34	7.34	7.34	6.07	6.07	6.07	6.07	6.07	6.07	6.07	6.07
<b>Police Academy Fund</b>													
<b>Police Academy</b>													
Director				1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Instructor											1.00	1.00	1.00
<b>Police Academy Fund Total</b>	—	—	—	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
<b>Lottery Fund</b>													
<b>Community Events</b>													
Community Events Coordinator											1.00	1.00	1.00
<b>Lottery Fund Total</b>	—	—	—	—	—	—	—	—	—	—	1.00	1.00	1.00
<b>All Funds Total</b>	134.60	133.90	138.13	140.17	148.15	151.09	153.79	154.29	159.23	163.33	168.33	168.33	168.33

Note: Shaded box indicates a proposed change in staffing.

## Property Tax History Detail

### Property Tax History Detail

Assessed Year	% Growth	Assessed Valuation	Total Tax Levy Per \$100	General Tax Levy Per \$100	Debt Tax Levy Per \$100	Total Tax Revenue	General Fund Tax Revenue	Debt Service Tax Revenue	Value of One Cent of Tax Revenue
2003	6.09%	482,934,886	0.4935	0.4735	0.02	\$2,383,284	\$2,286,697	\$96,587	\$48,293
2004	5.99%	511,881,414	0.4935	0.4735	0.02	\$2,526,135	\$2,423,758	\$102,376	\$51,188
2005	8.25%	554,102,089	0.4935	0.4735	0.02	\$2,734,494	\$2,623,673	\$110,820	\$55,410
2006	17.61%	651,690,883	0.4984	0.4784	0.02	\$3,248,027	\$3,117,689	\$130,338	\$65,169
2007	37.77%	897,837,113	0.5235	0.4435	0.08	\$4,700,177	\$3,981,908	\$718,270	\$89,784
2008	5.88%	950,626,037	0.5235	0.4435	0.08	\$4,976,527	\$4,216,026	\$760,501	\$95,063
2009	7.19%	1,018,941,739	0.5235	0.4435	0.08	\$5,334,160	\$4,519,007	\$815,153	\$101,894
2010	3.04%	1,049,942,564	0.5235	0.4735	0.05	\$5,496,449	\$4,971,478	\$524,971	\$104,994
2011	0.89%	1,059,337,658	0.5500	0.5000	0.05	\$5,826,357	\$5,296,688	\$529,669	\$105,934
2012	0.10%	1,060,374,615	0.5500	0.4900	0.06	\$5,832,060	\$5,195,836	\$636,225	\$106,037
2013	17.31%	1,243,966,760	0.5500	0.4900	0.06	\$6,841,817	\$6,095,437	\$746,380	\$124,397
2014	2.02%	1,269,085,286	0.5500	0.4900	0.06	\$6,979,969	\$6,218,518	\$761,451	\$126,909
2015	4.89%	1,331,138,549	0.5500	0.4100	0.14	\$7,321,262	\$5,457,668	\$1,863,594	\$133,114
2016	5.98%	1,410,681,076	0.5500	0.4100	0.14	\$7,758,746	\$5,783,792	\$1,974,954	\$141,068
2017	6.11%	1,496,821,908	0.5500	0.4100	0.14	\$8,232,520	\$6,136,970	\$2,095,551	\$149,682
2018	3.03%	1,542,141,658	0.5500	0.4900	0.06	\$8,481,779	\$7,556,494	\$925,285	\$154,214
2019	7.09%	1,651,417,826	0.5500	0.4900	0.06	\$9,082,798	\$8,091,947	\$990,851	\$165,142
2020	6.28%	1,755,107,309	0.5500	0.5000	0.05	\$9,653,090	\$8,775,537	\$877,554	\$175,511
2021	13.84%	1,998,058,005	0.5400	0.4900	0.05	\$10,789,513	\$9,790,484	\$999,029	\$199,806
2022	11.14%	2,220,556,943	0.0540	0.5000	0.04	\$11,991,007	\$11,102,785	\$888,223	\$222,056
2023	2.90%	2,284,893,092	0.0540	0.5000	0.04	\$12,338,423	\$11,424,465	\$913,957	\$228,489
2024	5.42%	2,408,673,944*	0.0540	0.5000	0.04	\$13,006,839	\$12,043,370	\$963,470	\$240,867
2025	2.80%	2,476,116,814*	0.0540	0.5000	0.04	\$13,371,031	\$12,380,584	\$990,447	\$247,612
2026	2.80%	2,545,448,085*	0.0540	0.5000	0.04	\$13,745,420	\$12,727,240	\$1,018,179	\$254,545
2027	2.80%	2,616,720,632*	0.0540	0.5000	0.04	\$14,130,291	\$13,083,603	\$1,046,688	\$261,672
2028	2.80%	2,689,988,809*	0.0540	0.5000	0.04	\$14,525,940	\$13,449,944	\$1,075,996	\$268,999

**\* Projected**

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

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## Property Tax Revenue Collection

### BUDGETED & PROJECTED PROPERTY TAX REVENUE COLLECTION

Fiscal Year	Assessed Valuation	General Fund Levy	Debt Service Fund Levy	Total Tax Levy	General Fund Revenue	Debt Service Fund Revenue	Total Tax Levy
FY09	\$950,626,037	\$0.44	\$0.08	\$0.52	\$4,216,026	\$760,501	\$4,976,527
FY10	\$1,018,941,739	\$0.44	\$0.08	\$0.52	\$4,519,007	\$815,153	\$5,334,160
FY11	\$1,049,942,564	\$0.47	\$0.05	\$0.52	\$4,971,478	\$524,971	\$5,496,449
FY12	\$1,059,337,658	\$0.50	\$0.05	\$0.55	\$5,296,688	\$529,669	\$5,826,357
FY13	\$1,060,374,615	\$0.49	\$0.06	\$0.55	\$5,195,836	\$636,225	\$5,832,060
FY14	\$1,243,966,760	\$0.49	\$0.06	\$0.55	\$6,095,437	\$746,380	\$6,841,817
FY15	\$1,269,085,286	\$0.49	\$0.06	\$0.55	\$6,218,518	\$761,451	\$6,979,969
FY16	\$1,331,138,549	\$0.41	\$0.14	\$0.55	\$5,457,668	\$1,863,594	\$7,321,262
FY17	\$1,410,681,076	\$0.41	\$0.14	\$0.55	\$5,783,792	\$1,974,954	\$7,758,746
FY18	\$1,496,821,908	\$0.41	\$0.14	\$0.55	\$6,136,970	\$2,095,551	\$8,232,520
FY19	\$1,542,141,658	\$0.49	\$0.06	\$0.55	\$7,556,494	\$925,285	\$8,481,779
FY20	\$1,651,417,826	\$0.49	\$0.06	\$0.55	\$8,091,947	\$990,851	\$9,082,798
FY21	\$1,755,107,309	\$0.50	\$0.05	\$0.55	\$8,775,537	\$877,554	\$9,653,090
FY22	\$1,998,058,005	\$0.49	\$0.05	\$0.54	\$9,790,484	\$999,029	\$10,789,513
FY23	\$2,220,556,943	\$0.50	\$0.04	\$0.54	\$11,102,785	\$888,223	\$11,991,007
FY24	\$2,284,893,092	\$0.50	\$0.04	\$0.54	\$11,424,465	\$913,957	\$12,338,423
<b>FY25</b>	<b>\$2,408,673,944</b>	<b>\$0.50</b>	<b>\$0.04</b>	<b>\$0.54</b>	<b>\$12,043,370</b>	<b>\$963,470</b>	<b>\$13,006,839</b>
<b>FY26</b>	<b>\$2,476,116,814</b>	<b>\$0.50</b>	<b>\$0.04</b>	<b>\$0.54</b>	<b>\$12,380,584</b>	<b>\$990,447</b>	<b>\$13,371,031</b>
FY27	\$2,545,448,085	\$0.50	\$0.04	\$0.54	\$12,727,240	\$1,018,179	\$13,745,420
FY28	\$2,616,720,632	\$0.50	\$0.04	\$0.54	\$13,083,603	\$1,046,688	\$14,130,291
FY29	\$2,689,988,809	\$0.50	\$0.04	\$0.54	\$13,449,944	\$1,075,996	\$14,525,940

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## Property Valuation

### Valuation Growth

Tax Year	Growth Rate	Assessed Valuation	Annexation
2004	6.00%	511,881,414	
2005	8.25%	554,102,089	
2006	17.61%	651,690,883	42,304,665
2007	37.77%	897,837,113	146,818,172
2008	5.88%	950,626,037	
2009	7.19%	1,018,941,739	
2010	3.04%	1,049,942,564	23,564,848
2011	0.89%	1,059,337,658	
2012	0.10%	1,060,374,615	
2013	17.31%	1,243,966,760	181,243,508
2014	2.02%	1,269,085,286	
2015	4.89%	1,331,138,549	
2016	5.98%	1,410,681,076	
2017	6.11%	1,496,821,908	
2018	3.03%	1,542,141,658	
2019	7.09%	1,651,417,826	
2020	6.28%	1,755,107,309	
2021	13.84%	1,998,058,005	34,715,846
2022	11.14%	2,220,556,943	
2023	2.90%	2,284,893,092	
2024	5.42%	2,408,673,944	
2025	2.80%	2,476,116,814	
2026	2.80%	2,545,448,085	
2027	2.80%	2,616,720,632	
2028	2.80%	2,689,988,809	
2029	2.80%	2,765,308,496	

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## Sales Tax Incentive Reserve

### Total All Funds Sales Tax Reserve

	FY23	FY24 YEE	FY25	FY26	FY27	FY28	FY29
Beginning Balance	1,977,422	1,173,069	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Amount Reserved	1,183,687	1,566,931	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Amount Used	(1,988,040)	(1,240,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
<b>Ending Balance</b>	<b>1,173,069</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>1,500,000</b>

### General Fund Sales Tax Reserve Allocation

	FY23	FY24 YEE	FY25 Adopted Budget	FY26 Adopted Budget	FY27 Projected	FY28 Projected	FY29 Projected
Beginning Balance	988,711	586,535	750,001	750,001	750,001	750,001	750,001
Amount Reserved	591,844	783,466	750,000	750,000	750,000	750,000	750,000
Amount Used	(994,020)	(620,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
<b>Ending Balance</b>	<b>586,535</b>	<b>750,001</b>	<b>750,001</b>	<b>750,001</b>	<b>750,001</b>	<b>750,001</b>	<b>750,001</b>

### Debt Service Fund Sales Tax Reserve Allocation

	FY23	FY24 YEE	FY25 Adopted Budget	FY26 Adopted Budget	FY27 Projected	FY28 Projected	FY29 Projected
Beginning Balance	494,356	293,268	375,000	375,000	375,000	375,000	375,000
Amount Reserved	295,922	391,733	375,000	375,000	375,000	375,000	375,000
Amount Used	(497,010)	(310,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)
<b>Ending Balance</b>	<b>293,268</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>

### Redevelopment Fund Sales Tax Reserve Allocation

	FY23	FY24 YEE	FY25 Adopted Budget	FY26 Adopted Budget	FY27 Projected	FY28 Projected	FY29 Projected
Beginning Balance	494,356	293,268	375,000	375,000	375,000	375,000	375,000
Amount Reserved	295,922	391,733	375,000	375,000	375,000	375,000	375,000
Amount Used	(497,010)	(310,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)
<b>Ending Balance</b>	<b>293,268</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>	<b>375,000</b>

### State Incentive Refund Notifications Received

Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
FY14	2,426,693	—	—	—	—	—	—	—	—	—	—	—	2,426,693
FY15	—	—	—	—	—	—	—	—	92,047	4,377	—	2,636	99,060
FY16	—	—	616,295	—	—	—	28,593	—	—	—	5,618	80,350	730,856
FY17	—	—	1,453,732	97,324	100,254	5,911	—	—	—	—	—	—	1,657,221
FY18	88,602	1,813	401,367	1,107,848	—	448,310	3,115	—	2,289	—	—	11,515	2,064,859
FY19	—	—	221,416	—	165,088	—	—	8,209	—	12,245	—	—	406,958
FY20	—	—	1,165,087	—	—	1,853	—	—	—	—	184,301	—	1,351,241
FY21	—	—	787,594	15,519	—	4,005	193,324	—	—	—	—	—	1,000,442
FY22	14,271	1,578,551	—	—	1,679	—	—	4,162	20,293	—	—	—	1,618,956
FY23	—	—	1,923,991	—	—	—	—	—	—	—	—	—	1,923,991
FY24	—	—	1,135,289	—	—	—	—	—	—	—	—	—	1,135,289
FY25													37,781
<b>Total Refund</b>	102,873	1,580,364	7,742,552	1,220,691	265,342	461,758	225,032	8,209	6,451	32,538	189,919	91,865	\$14,453,347

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## Travel & Training

<b>Travel &amp; Training Detail</b>								
Department	Name of Conference	Attending	# of Attendees	Event Location	FY25 Travel	FY25 Training	FY26 Travel	FY26 Training
<b>Mayor And Council</b>	League of Nebraska Municipalities Fall Conference (3)	TBD	3	Lincoln, NE	582	1,185	582	1,185
	League of Nebraska Municipalities Winter Conference (3)	TBD	3	Lincoln, NE	582	1,185	582	1,185
	National League of Cities - City Summit (3)	TBD	3	Tampa, FL	6,650	2,070	6,676	2,070
	Governance Training	TBD	9	La Vista, NE	—	7,500	—	—
	Misc. Mileage/Parking	TBD	0	Lincoln or elsewhere	268	—	380	—
<b>Subtotal Mayor And Council</b>					<b>8,082</b>	<b>11,940</b>	<b>8,220</b>	<b>4,440</b>
<b>Boards &amp; Commissions</b>	NPZA	TBD	3	Kearney, NE	2,504	705	2,504	705
	Misc. Training	TBD	4	TBD	100	800	100	800
<b>Subtotal Boards &amp; Commissions</b>					<b>2,604</b>	<b>1,505</b>	<b>2,604</b>	<b>1,505</b>
<b>City Administration</b>	LNM Mid Winter Conference	CA, ACA, and A2CA	2	Lincoln, NE	520	750	520	3,000
	LNM Fall Conference	CA, ACA, and A2CA	2	Lincoln, NE	850	750	850	750
	NCMA Conference	CA, ACA, and A2CA	2	Nebraska	800	300	800	750
	Executive Coach	CA			—	7,500	—	300
	MAPA, Grow Sarpy, etc. Meetings	TBD			400		400	7,500
	ICMA Webinar Access - Unlimited	Organization			—	700	—	—
	Management Retreat	Staff			—	7,500	—	700
	Tuition Reimbursement	A2CA			—	1,500	—	7,500
	Administrative Professionals Conf.	Executive Assistant	1	Aurora, CO	1,892	1,500		1,500
<b>Subtotal City Administration</b>					<b>4,462</b>	<b>20,500</b>	<b>9,800</b>	<b>25,000</b>
<b>Communication</b>	3CMA Annual Conference	Department	2	TBA	3,550	1,280	3,550	1,280
	Government Social Media Conference	Department	2	Virtual	—	760	—	760
	Servant Leadership Conference	Department	2	Virtual	—	660	—	660
<b>Subtotal Communication</b>					<b>3,550</b>	<b>2,700</b>	<b>3,550</b>	<b>2,700</b>

# Appendix - P

## Travel & Training

Travel & Training Detail								
Department	Name of Conference	Attending	# of Attendees	Event Location	FY25 Travel	FY25 Training	FY26 Travel	FY26 Training
City Clerk	LNM Mid Winter Conference	TBD	2	Lincoln NE	388	800	388	800
	LNM Fall Conference & Pre Conference	TBD	2	Lincoln NE	522	1,040	522	1,040
	IIMC Annual Conference	DCC	1	St. Louis MO	1,760	700	1,560	700
	PRIMA IA-NE-SD Chapter Conference	CC, DCC, DAS	2	TBD	1,322	300	711	150
	PRIMA Annual Conference	CC	1	Seattle WA	2,325	700	1,660	700
	ICAN	TBD	4	Omaha NE	40	1,720	—	1,720
	MAPA, Grow Sarpy, etc.	TBD	TBD	Metro Area	300	—	300	—
	Misc. Seminars	Staff	TBD	Local/Online	—	2,500	—	2,500
	GP GFOA (Fall)	CC, DAS	1	Metro Area	—	300	—	300
	UNO Municipal Clerk's I & A	CC, DCC	2	Columbus NE	1,819	800	2,037	800
Subtotal City Clerk	2026 ICMA Annual Conf.	DAS	1	Tampa/ Hillsborough FL	—	—	2,410	1,000
					8,476	8,860	9,588	9,710
Finance	GFOA Conference	Finance Director	1	TBD	3,000	600	3,000	600
	GFOA Training	Finance Director	1	TBD	—	300	—	300
	GFOA Training	Finance Director	1	TBD	—	300	—	300
	GFOA Training	Assistant Finance Director	1	TBD	1,500	300	1,500	300
	GFOA Training	Assistant Finance Director	1	TBD	—	300	—	300
	GFOA Training	Accountant	1	TBD	—	300	—	300
	GFOA Training	Accountant	1	TBD	—	300	—	300
	BS&A Conference	Accounting Clerk	1	Wisconsin	1,300	650	1,300	650
Subtotal Finance					5,800	3,050	5,800	3,050
Human Resources	HRAM	HR Generalist, Director, and Director of Admin Services	3	La Vista, NE	75	2,000	75	2,000
	Baird Holm	HR Generalist, Director, and Director of Admin Services	3	Omaha, NE	60	1,050	60	1,050
	PSHRA (formerly IPMA_HR)	HR Generalist, Director of Admin Services	2	TBD	3,967	2,000	3,959	2,000
	Leap HR	HR Director	1	TBD	1,490	2,000	1,485	2,000
	TBD				527	3,619	1,022	3,327
	PHR Certification renewal	HR Director	1		—	350		1,050

## Travel & Training

Travel & Training Detail								
Department	Name of Conference	Attending	# of Attendees	Event Location	FY25 Travel	FY25 Training	FY26 Travel	FY26 Training
Human Resources	Tuition Reimbursement	Organization		TBD	—	1,500		1,500
	Leadership Training	Organization		TBD	—		25,000	
<b>Subtotal Human Resources</b>					<b>6,119</b>	<b>12,519</b>	<b>6,601</b>	<b>37,927</b>
Information Technology	CES Technology Conference 2025	Manager	1	Las Vegas, NV	2,425	1,400	2,675	1,500
	National Conference TBD	Manager	1	TBD	2,400	1,000	2,650	1,000
	Local Conference TBD	Manager	1	TBD	50	500	50	500
	Security Awareness Training	Organization	All	Virtual	—	2,500	—	2,500
	Advanced Technology Training	Organization	1	TBD	—	2,500	—	2,500
	ITPro.TV IT Training	Manager	1	Virtual	—	600	—	600
<b>Subtotal Information Technology</b>					<b>4,875</b>	<b>8,500</b>	<b>5,375</b>	<b>8,600</b>
Community Development	National APA Conference	DD, DDD, AP, PT	3	Denver, CO	6,310	2,500	7,135	2,500
	Nebraska Planning Conference	DD, DDD, AP	3	Kearney, NE	2,052	705	2,152	705
	NE APA Fall Workshop	CBO	3	Omaha, NE Area	—	150	—	150
	IEDC Certified Economic Developer Coursework	CBO, BI	1	on-line	—	1,250	—	1,100
	International Code Council Training	CBO, BI	1	Las Vegas, NV	2,325	900	2,415	900
	Construction Exam Center		1	Denver, CO	1,325	900	1,600	925
	ICC Building Code Certification Exam		1	on-line	—	325	1,400	900
	Nebraska Code Officials Association Fall Workshop	CBO, BI	2	Omaha/ Lincoln Area	100	450	—	325
	Nebraska Code Officials Association Summer Workshop	CBO	2	Misc. NE cities	370	450	125	450
	International Code Council Certified Permit Technician Institute Training	BI	1	on-line	—	500	395	450
	International Code Council Certified Permit Technician Exam	TBD	1	on-line	—	325	—	500
	BSA Training	TBD	2	Wisconsin	2,600	1,300	—	—
	Leadership Sarpy	TBD	1	Sarpy County	—	1,450	—	1,500
	Virtual Training Opportunities	Staff	6	On-Line	—	1,500	—	1,500
<b>Subtotal Community Development</b>					<b>15,082</b>	<b>12,705</b>	<b>15,222</b>	<b>11,905</b>

# Appendix - P

## Travel & Training

Travel & Training Detail								
Department	Name of Conference	Attending	# of Attendees	Event Location	FY25 Travel	FY25 Training	FY26 Travel	FY26 Training
Library	Lead the Way: Libraries at the Heart of Community Engagement Conference - University of Wisconsin	Librarian	1	Madison, WI	1,090	375	—	—
	Nebraska Library Association Conference	Librarian	1	Kearney, NE	717	100	—	—
	Iowa Library Association Conference	Manager	1	Des Moines, IA	1,059	500	—	—
	NE Youth Services Retreat	Librarian	2	Ashland, NE	190	120	190	120
	Computers in Libraries Conference	Librarian	1	Arlington, VA	1,611	589	—	—
	Public Library Conference	Librarian	1	Minneapolis, MN	—	—	1,707	500
	Servant Leadership Conference	Librarian	1	TBD - based on '25 info.... Grapevine, TX	—	—	1,374	650
	Fred Pryor Classes	Librarian	1	virtual	—	—	—	299
Subtotal Library					4,667	1,684	3,271	1,569
Recreation	National Recreation & Parks Assoc Conference - Per diem, registration	Recreation Director, Assistant Director	2	Atlanta, GA	4,596	2,580	3,226	1,290
	National Recreation & Parks Assoc Director School - tuition, lodging, meals	Recreation Director	1	Denver, CO	585	3,200	585	3,200
	Annual Leadership development for staff	Assistant Director, Youth & Adult Sports Manager	2	Orlando, FL	3,113	3,000	—	3,000
	CPRP Certification for Assistant Director	Assistant Director	1	Nebraska	—	300	—	—
	Nebraska Recreation & Parks Association State Conference	Recreation Director, Assistant Director, Youth & Adult Sports Manager, Community Events Coordinator, Senior Services Manager	5	Nebraska	2,221	800	2,221	800
Subtotal Recreation					10,515	9,880	6,032	8,290
Police	2 FBINA Graduates (Command Staff)	FBINA Conference	2	Baltimore, MD	2,702	1,200	3,402	1,200
	Command Staff	IACP Conference	2	Boston, MA	3,504	1,000	3,104	1,000
	2-4 Members of CIB (Detectives)	Speaking of Children	4	La Vista, NE	—	450	—	1,800

## Travel & Training

Travel & Training Detail								
Department	Name of Conference	Attending	# of Attendees	Event Location	FY25 Travel	FY25 Training	FY26 Travel	FY26 Training
Police	NEIAI Conference	1 TBD CIB member	1	Mahoney State Park	16	100	16	100
	DRE IACP Conference	Officer	1	TBD	1,710	600	1,610	600
	CALEA Conference	Capitan/Officer	2	Jacksonville, FL	3,283	1,600	3,283	1,600
	National Public Safety UAS Conference	Officer	1	TBD	1,150	500	1,150	500
	Crisis Negotiation Conference	Officer/ Detective	2	Local	32	250	—	—
	Community Affairs/ Engagement Conference	SEB Personnel selected by CPT & SGT	1	TBD	1,750	500	1,650	500
	NASRO Conference	SRO	1	Dallas, TX	2,330	600	2,230	600
	Cellebrity Operator Training	Detective	1		6,750	6,750	—	—
	Misc CIB Training	Detectives	multiple		1,500	1,500	1,500	1,500
	Basic Narcotics Detective Training	Officer	1	MCTC	150	—	—	—
	Advanced Child Abuse & Death Investigation	Officer	1	PATC	—	425	—	—
	Investigating Basic Sex Crimes	Officer	1	PATC	—	150	—	—
	Grant Writing	Officer	1	PATC	—	425	—	—
	DRE Instructor	Officer	1	NSP/LPD	—	200	—	—
	SFST Instructor	Officer	1	NSP/LPD	—	200	—	—
	Vehicle CQB Instructor	Firearms Instructor(s)	1	Centrifuge	1,250	1,250		
	Close Quarter Battle (CQB) Instructor(s)	Firearms Instructor(s)	2	88 Tactical	—	1,600		
	Firearms Instructor Recertification	Firearms Instructor(s)	4	SDLEA	—	400		
	K9 Training Courses	K9 Officer	2	TBD	1,000	1,000		
	UAS Online Training Courses	Department Pilots	9	Online	—	500		500
	Crisis Negotiation Training Level 2&3	Officer/ Detective	2	CSM / MCTC	—	1,050		
	NICP CPTED Advanced	SEB Personnel selected by CPT & SGT	1	NICP CPTED	1,000	1,000		
	NICP CPTED Basic	SEB Personnel selected by CPT & SGT	1	NICP CPTED	1,000	1,000		
	Intermediate Crash Investigation	UPB / SEB personnel	1	NLETC	500	100		
	Advanced Crash Investigation	UPB / SEB personnel	2	NLETC	500	200		
	Technical Crash Investigation	UPB / SEB personnel	2	NLETC	500	300		
	Specialized Crash Investigation Courses	UPB / SEB personnel	various	Varies	1,500	1,500		

# Appendix - P

## Travel & Training

Travel & Training Detail								
Department	Name of Conference	Attending	# of Attendees	Event Location	FY25 Travel	FY25 Training	FY26 Travel	FY26 Training
Police	TASER Instructor Recertification	TASER Instructors	3	TBD	—	1,125		
	Interview & Interrrogation Course	Officer	3	MCTC / Reid	—	900		
	First Line Supervision Course	Officer	2	IACP	1,500	1,500		
	Writing Narcotics Search Warrants	Officer	1	MCTC	—	180		
	Desert Snow Interdiction Course	Officer	1	NLETC	—	1,000		
	Crash Reconstructionist	Officer	1	NLETC	450	450		
	DARE Instructor	Officer	1	DARE	1,500	1,500		
	Tactical Warrant Service	Officer	1	MCTC	—	300		
	Open Source Investigations	Officer	1	MCTC	—	120		
	Advanced TACMED (Tactical Medicine)	Officer	1	88 Tactical	—	200		
	CISM Training	Officer	1	ICISF	—	325		
	FBINAA Leadership Certification Program	Officer	1	Sarpy County	2,500	2,500		
Leadership Sarpy	Leadership Sarpy	Chief	1	Sarpy County			1,600	
	New Detective Training	Newly selected Detective	1	TBD			600	600
Tuition Reimbursement					1,500		1,500	
<b>Subtotal Police</b>					<b>38,077</b>	<b>37,950</b>	<b>18,545</b>	<b>13,600</b>
Public Works Administration	APWA Public Works Expo (PWX)	Dir, Dep Dir, CE & EA	4	Chicago, IL	8,120	3,800	10,500	4,750
	NE APWA Fall Conference	Dir, Dep Dir, CE & EA	4	Kearney, NE	1,401	600	1,701	750
	NE Concrete Paving Conference	Dep Dir, CE & EA	3	Lincoln, NE	54	390	54	520
	NE APWA Spring Conference	Dir, Dep Dir, CE & EA	4	La Vista, NE	—	640	—	800
	Erosion Control Conference	Dep Dir, CE & EA	3	Omaha, NE	—	300	—	400
	MOVITE Transportation Conference	Dep Dir, CE & EA	3	Omaha, NE	—	300	—	400
	NLM Utility Section Conference	Dep Dir & CE	2	Lincoln, NE	450	400	450	400
	Various Prof. Lunches/ Webinars	PW Administration Staff	6	Omaha Metro Area	—	1,000	—	1,000
	Asphalt Paving Conference	Dep Dir, CE & EA	3	Kearney, NE	966	450	1,221	600
	MINK Conference	CE & EA	2	St. Joe, MO	884	200	1,259	300

## Travel & Training

Travel & Training Detail								
Department	Name of Conference	Attending	# of Attendees	Event Location	FY25 Travel	FY25 Training	FY26 Travel	FY26 Training
Public Works Administration	Masters Program	Dep Dir	1	Bellevue/Online	—	1,500	—	1,500
	APWA MAX Conference	Next Conference May 2027		Kansas City, KS	—	—	—	—
<b>Subtotal Public Works Administration</b>					<b>11,875</b>	<b>9,580</b>	<b>15,185</b>	<b>11,420</b>
Building Maintenance	NFMT Remix	Superintendent	2	TBD	1,983	175	2,383	175
	Miscellaneous	Buildings Staff	3	TBD	400	500	400	825
<b>Subtotal Building Maintenance</b>					<b>2,383</b>	<b>675</b>	<b>2,783</b>	<b>1,000</b>
Parks	NTA Annual Conference	All Parks Staff	12	La Vista, NE	144	2,700	144	2,700
	PGMS Annual Conference	2 Parks staff/rotated every year	2	Louisville, KY	3,370	1,300	3,395	1,500
	NTA Field Day	All Park Staff	12	Lincoln, NE	600	600	—	600
	SFMA Annual Conference	Superintendent	1	Palm Springs, CA	1,650	250	1,675	275
	Misc. Pop up Training Tools	All Parks Staff	12	Local	500	650	—	650
	NAA Annual Conference	Maintenance	2	Lincoln, NE	500	500	—	500
	National Recreation and Parks Annual Conf.	Superintendent	1	Philadelphia, PA			1,850	650
	NTA Annual Conference	All Complex Staff	3	La Vista, NE	36	675	36	690
	NTA Field Day	All Park Staff	3	Lincoln, NE	—	150	—	150
	SFMA Annual Conference	Foreman	2	Palm Spring, CA	3,450	550	3,475	550
<b>Subtotal Parks</b>					<b>10,250</b>	<b>7,375</b>	<b>10,575</b>	<b>8,265</b>
Streets	Apwa Public Works Expo	Street Supt.	1	Chicago IL	1,450	950	1,450	950
	APWA Fall Conference	Street Supt./Foreman	2	Kearney NE	901	250	901	250
	NE Concrete Paving Conference	Street Supt./Foreman	2	Lincoln NE	54	240	54	240
	APWA Spring Conference	Street Supt./Foreman	3	La Vista NE	—	375	—	375
	APWA Snow Conference	Foreman/Maintenance Worker	2	Grand Rapids MI	3,200	1,900	3,200	1,900
	NE Asphalt Paving Conference	Street Supt./Foreman	2	Kearney NE	901	400	901	400
	Winter Maintenance Workshop	Foreman/Maintenance Worker	10	Hastings Ne	3,652	—	3,652	—
	Mobotrex Traffic School	Signal Tech/Maintenance Worker	2	Davenport IA	2,853	700	2,853	700

## Appendix - P

### Travel & Training

Travel & Training Detail								
Department	Name of Conference	Attending	# of Attendees	Event Location	FY25 Travel	FY25 Training	FY26 Travel	FY26 Training
Streets	NE Quality Concrete Conference	Streets Dept	10	Lincoln NE	107	1,000	107	1,000
	Online Automotive Training	Mechanics	4	La Vista NE	—	2,800	—	2,800
	Automotive Training	Mechanics	2	Kansas City KS	951	1,800	951	1,800
<b>Subtotal Streets</b>					<b>14,069</b>	<b>10,415</b>	<b>14,069</b>	<b>10,415</b>
<b>Total General Fund</b>					<b>150,886</b>	<b>159,838</b>	<b>137,220</b>	<b>159,396</b>
Police Academy	TSAC Annual Training Conference	TBD	1	TBA	1,800	500	1,800	500
	IADLEST Annual Conference	TBD	1	TBA	1,850	600	1,850	600
<b>Total Police Academy Fund</b>					<b>3,650</b>	<b>1,100</b>	<b>3,650</b>	<b>1,100</b>
Community Events	NATIONAL RECREATION & PARKS ASSOCIATION EVENT MANAGEMENT SCHOOL	Community Events Coordinator	1	Wheeling, WV	329	—	729	2,348
	Event Planner Expo	Community Events Coordinator	1	New York City, NY	2,977	1,015	2,071	—
	<b>Total Community Events</b>				<b>3,306</b>	<b>1,015</b>	<b>2,800</b>	<b>2,348</b>
Sewer	APWA/AWWA/NWEA Fall Conference	MW, Foreman	6	Kearney, NE	3,945	707	3,945	707
	LNM Snowball Conference	MW, Foreman	6	Kearney, NE	3,436	707	3,434	707
	Water & Wastewater Equip. Treatment & Transport Conf.	TBD	2	Indianapolis, IN	3,695	350	3,822	350
	LTAP Winter Maint. Workshop	MW, Foreman	3	Grand Island, NE	614	240	614	240
	Pesticide Applicator Training	MW, Foreman	6	Omaha, NE	—	480	—	480
	Metam Sodium License	MW, Foreman	6	Lincoln, NE	—	600	—	600
<b>Total Sewer Fund</b>					<b>11,690</b>	<b>3,084</b>	<b>11,815</b>	<b>3,084</b>

## Travel & Training

### Travel & Training Detail

Department	Name of Conference	Attending	# of Attendees	Event Location	FY25 Travel	FY25 Training	FY26 Travel	FY26 Training
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A2CA = Assistant to City Administrator

ACA = Assistant City Administrator

AEng = Assistant City Engineer

AP = Assistant Planner

BI = Building Inspector

CA = City Administrator

CBO = Chief Building Official

DAS = Director of Administrative Services

DCC = Deputy City Clerk

DD = Department Director

DDD = Department Deputy Director

Eng = City Engineer

MW = Maintenance Worker

PT = Permit Technician

Supt. = Superintendent

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## Debt Service Fund

### Debt Service Fund

#### Current Debt Amortization

Fiscal Year	\$2.935M Facilities Corporation Refunding Bonds Dated December 31, 2014			\$9.645M Highway Allocation and Refunding Bond Dated June 1, 2021		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY24	40,000	2.600	19,438	375,000	3.000	180,375
FY25	45,000	2.600	18,333	395,000	3.000	168,825
FY26	45,000	3.250	17,016	455,000	2.000	158,350
FY27	45,000	3.250	15,554	470,000	2.000	149,100
FY28	45,000	3.250	14,091	470,000	2.000	139,700
FY29	50,000	3.250	12,548	485,000	2.000	130,150
FY30	50,000	3.450	10,873	430,000	2.000	121,000
FY31	50,000	3.450	9,148	445,000	2.000	112,250
FY32	55,000	3.450	7,336	450,000	2.000	103,300
FY33	55,000	3.650	5,384	465,000	2.000	94,150
FY34	60,000	3.650	3,285	465,000	2.000	84,850
FY35	60,000	3.650	1,095	480,000	2.000	75,400
FY36				485,000	2.000	65,750
FY37				500,000	2.000	55,900
FY38				510,000	2.000	45,800
FY39				515,000	2.000	35,550
FY40				530,000	2.000	25,100
FY41				545,000	2.000	14,350
FY42				445,000	2.000	4,450
FY43						
FY44						
FY45						
	600,000		134,101	8,915,000		1,764,350

## Appendix - Q

### Debt Service Fund

#### Debt Service Fund

##### Current Debt Amortization

Fiscal Year	\$790,000 Highway Allocation Bonds Dated December 31, 2014			\$3.15M Fire Station Issue Certificate of Participation Dated September 21, 2018		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY24	60,000	2.6500	2,403	355,000	3.0000	38,925
FY25	55,000	2.6500	879	360,000	3.0000	28,200
FY26	5,000	3.0000	75	375,000	3.0000	17,175
FY27				385,000	3.0000	5,775
FY28						
FY29						
	<b>120,000</b>		<b>3,357</b>	<b>1,475,000</b>		<b>90,075</b>

#### Debt Service Fund

##### Current Debt Amortization

Fiscal Year	\$4.03M 2021 Series Refunding Off Street Parking - See Off Street Parking Fund Tab for Fund share			\$4.69M General Obligation Refunding Bonds Dated December 30, 2019		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY24	375,000	—	14,958	270,000	4.0000	65,050
FY25	360,000	—	7,220	280,000	4.0000	54,050
FY26	225,000	—	6,850	295,000	3.0000	44,025
FY27	230,000	—	2,300	300,000	3.0000	35,100
FY28				310,000	3.0000	25,950
FY29				320,000	3.0000	16,500
FY30				95,000	3.0000	10,275
FY31				100,000	3.0000	7,350
FY32				95,000	3.0000	4,425
FY33				100,000	3.0000	1,500
FY34						
FY35						
	<b>1,190,000</b>		<b>31,328</b>	<b>2,165,000</b>		<b>264,225</b>

### Debt Service Fund

#### Debt Service Fund

#### Current Debt Amortization

Fiscal Year	\$11.5M Highway Allocation Bond Series 2023		
	PRINCIPAL	COUPON	INTEREST
FY24	325,000	5.0000	598,958
FY25	365,000	5.0000	558,750
FY26	385,000	5.0000	540,500
FY27	405,000	5.0000	521,250
FY28	425,000	5.0000	501,000
FY29	445,000	5.0000	479,750
FY30	465,000	5.0000	457,500
FY31	490,000	5.0000	434,250
FY32	515,000	5.0000	409,750
FY33	540,000	5.0000	384,000
FY34	570,000	5.0000	357,000
FY35	595,000	5.0000	328,500
FY36	625,000	5.0000	<b>298,750</b>
FY37	655,000	5.0000	267,500
FY38	690,000	5.0000	234,750
FY39	725,000	5.0000	200,250
FY40	760,000	5.0000	164,000
FY41	800,000	5.0000	126,000
FY42	840,000	5.0000	86,000
FY43	880,000	5.0000	44,000
	<b>11,500,000</b>		<b>6,992,458</b>

## Appendix - Q

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### Economic Development Fund

#### **Economic Development Fund** **Current Debt Amortization**

Fiscal Year	\$5.6M 2021 Series Economic Development Fund Bond Dated July 1, 2021			\$3.08M 2021B Series Economic Development Fund Bond Dated Nov 22, 2021		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY24	685,000		56,820	375,000	1	37,025
FY25	685,000	0.658	53,022	375,000	1	33,672
FY26	695,000	0.945	47,484	380,000	1	28,965
FY27	700,000	1.195	40,018	385,000	2	23,589
FY28	710,000	1.470	30,617	390,000	2	17,536
FY29	720,000	1.640	19,494	400,000	2	10,890
FY30	735,000	1.849	6,795	405,000	2	3,645
FY31						
FY32						
	<b>4,930,000</b>		<b>254,250</b>	<b>2,710,000</b>		<b>155,322</b>

## Off-Street Parking Fund

### Off-Street Parking Fund Current Debt Amortization

Fiscal Year	\$4.03M 2021 Series Refunding Off Street Parking - See Debt Service Fund Tab for Fund share			\$4.955M 2018 Series GO Bond- Off Street Parking Dated September 1, 2018		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY24	535,000	2.00000	21,342	215,000	3.00000	132,393
FY25	545,000	2.20000	10,930	220,000	3.00000	125,943
FY26				225,000	3.00000	119,343
FY27				235,000	3.00000	112,593
FY28				240,000	2.90000	105,543
FY29				245,000	2.95000	98,583
FY30				255,000	3.00000	91,355
FY31				260,000	3.15000	83,705
FY32				270,000	3.15000	75,515
FY33				280,000	3.35000	67,010
FY34				285,000	3.35000	57,630
FY35				295,000	3.35000	48,083
FY36				305,000	4.00000	38,200
FY37				320,000	4.00000	26,000
FY38				330,000	4.00000	13,200
FY39						
FY40						
	<b>1,080,000</b>		<b>32,272</b>		<b>3,980,000</b>	
						<b>1,195,096</b>

## Appendix - Q

### Off-Street Parking Fund

#### Off-Street Parking Fund Current Debt Amortization

Fiscal Year	\$12.675M 2022 Series GO Bond - Off Street Parking Dated Jan 5, 2022		
	PRINCIPAL	COUPON	INTEREST
FY24	505,000	4.00000	387,100
FY25	525,000	4.00000	366,900
FY26	545,000	4.00000	345,900
FY27	565,000	4.00000	324,100
FY28	590,000	3.00000	301,500
FY29	605,000	3.00000	283,800
FY30	625,000	3.00000	265,650
FY31	645,000	3.00000	246,900
FY32	660,000	3.00000	227,550
FY33	680,000	3.00000	207,750
FY34	700,000	3.00000	187,350
FY35	725,000	3.00000	166,350
FY36	745,000	3.00000	144,600
FY37	765,000	3.00000	122,250
FY38	790,000	3.00000	99,300
FY39	815,000	3.00000	75,600
FY40	840,000	3.00000	51,150
FY41	865,000	3.00000	25,950
	<b>12,190,000</b>		<b>3,829,700</b>

### Redevelopment Fund

#### Redevelopment Fund Current Debt Amortization

Fiscal Year	\$18.84M Tax Supported Improvement Bond Dated December 21, 2017			\$13.085M Tax Supported Improvement Bond Dated March 25, 2021		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY25	—	—	136,338	710,000	0.39500	246,926
FY26	—	—	136,338	715,000	0.61500	244,121
FY27	—	—	136,338	720,000	0.97800	239,724
FY28	—	—	136,338	725,000	1.17800	232,683
FY29	—	—	136,338	740,000	1.49500	224,142
FY30	—	—	136,338	750,000	1.69500	213,079
FY31	—	—	136,338	760,000	1.92800	200,367
FY32	—	—	136,338	775,000	2.02800	185,714
FY33	—	—	136,338	795,000	2.12800	169,997
FY34	—	—	136,338	815,000	2.22800	153,079
FY35	—	—	136,338	825,000	2.32800	134,921
FY36	—	—	136,338	845,000	2.37800	115,715
FY37	—	—	136,338	875,000	2.47800	95,621
FY38	—	—	136,338	890,000	2.52800	73,938
FY39	—	—	136,338	915,000	2.77300	51,439
FY40	—	—	136,338	940,000	2.77300	26,066
FY41	1,000,000	3.25000	136,338	—	—	—
FY42	1,030,000	3.25000	103,838	—	—	—
FY43	1,065,000	3.25000	70,363	—	—	—
FY44	1,100,000	3.25000	35,750	—	—	—
	<b>4,195,000</b>		<b>2,527,697</b>	<b>12,795,000</b>		<b>2,607,532</b>

## Appendix - Q

### Redevelopment Fund

#### Redevelopment Fund Current Debt Amortization

Fiscal Year	\$20.7M Tax Supported Improvement Bond Dated July 7, 2022		
	PRINCIPAL	COUPON	INTEREST
FY25	705,000	5.00000	880,900
FY26	745,000	5.00000	845,650
FY27	780,000	5.00000	808,400
FY28	820,000	5.00000	769,400
FY29	860,000	5.00000	728,400
FY30	905,000	5.00000	685,400
FY31	950,000	5.00000	640,150
FY32	995,000	5.00000	592,650
FY33	1,045,000	4.00000	542,900
FY34	1,085,000	4.00000	501,100
FY35	1,130,000	4.00000	457,700
FY36	1,175,000	5.00000	412,500
FY37	1,235,000	5.00000	353,750
FY38	1,295,000	—	292,000
FY39	1,350,000	—	238,300
FY40	1,405,000	—	182,300
FY41	1,465,000	—	124,050
FY42	1,525,000	—	63,250
FY43			
FY44			
	<b>19,470,000</b>		<b>9,118,800</b>

## Staffing Justifications

Recommended Staffing Additions (Salaries & Benefits)					
Position	Department / Division	Request	Grade	FY25	FY26
Assistant Events Coordinator	The Link	FY25 change existing part-time position to a full time position	F	36,450	37,544
*IT Technician	IT	FY25 New Position	J	44,157	78,242
*Civil Engineer	PW Admin	FY25 New Position	L	49,500	89,250
			Cost	130,107	205,036

\* Anticipated start date April 2025

### The Link

Title: Assistant Events Coordinator

The Link Department is proposing to increase a PT Events Recreation Attendant positions to a FT Assistant Events Coordinator position. Staff has identified a gap in ability to enhance the development and execution of a growing number of Recreation classes, activities, and events, as well as to support the planning and implementation of over 29 community events annually. Community events attract 200 – 5,000 residents and visitors and play an integral role in building community partnerships with private businesses such as The Astro Amphitheater and Southport business area.

Residents and visitors have communicated the desire for more family-friendly activities through the Parks & Recreation survey and Campus Plan Focus Groups. The 2018-2020 and 2024 Strategic Plan highlights community events, availability of recreational activities, as goals and initiatives for the City and strengthen sales and property tax base. In addition, City Council identified service and amenities as two of their top priorities during the strategic planning update session held in February 2024. The Assistant Events Coordinator will research, coordinate, develop, and implement recreation, wellness, and leisure activities for the community and work in conjunction as a support function to community events. These tasks directly serve to support service and amenities to La Vista residents, strategic plan goals – Quality of Life and Community Identity and Economic Vitality. The programming developed by the Assistant Events Coordinator has the potential to drive alternative revenue streams for the City such as fee-based recreation activities, community booth fees for community events, and attracting visitors to the city increasing indirect revenue from restaurant and sales tax.

### Information Technology

Title: IT Technician

As technology continues to evolve, its integration into policing and public works operations has become essential for maintaining public safety. The management of this technology encompasses mobile data computer (MDC) systems, fleet vehicles, hardware and software installations and maintenance, radios, and body-worn cameras, which present unique challenges that demand specialized expertise. Currently, sergeants and officers are tasked with managing these responsibilities for the police department, detracting from their primary responsibilities within the department. Recognizing the critical need for dedicated IT support, we propose the hiring of an IT Technician specifically trained to manage police and public works technology.

## Appendix - R

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### Staffing Justifications

The IT Technician will assume responsibility for managing all aspects of police technology, as well as handling other IT systems within the organization. This includes but is not limited to:

- Mobile Data Computer (MDC) Systems
- Fleet Vehicles
- Public Safety Hardware and Software Installations
- Radio Communication Systems
- Body-Worn Camera System
- Automated Fingerprint Identification System (AFIS)

By hiring an IT Technician with a specialized focus on these systems, we anticipate the following outcomes:

- Increased operational efficiency by relieving sergeants and officers of IT management duties
- Timely assistance and problem resolution for technology-related issues.
- Greater agility in adopting and integrating emerging technologies to meet evolving needs.
- Enhanced reliability and performance of police technology systems.
- Streamlined and standardized deployment of technology systems across the fleet.
- Improved data security and compliance through specialized IT expertise.
- Enhanced communication capabilities through well-maintained and interoperable radio systems.
- Ensure that all technology systems remain current, fully operational, and aligned with industry standards.

### Public Works

Title: Civil Engineer

To support the strategic priority of Infrastructure Investment and to maintain and improve the quality of life for all residents, Public Works is proposing to add a Civil Engineer position. This position would support the City Engineer with the workload of anticipated capital projects. Projects currently underway and proposed over the next two years include: Concrete Base Repair Park View Heights, 99th & Giles Traffic Signal Improvements, Eastport Parkway Roundabout, UBAS Parking Lot Preservation, Giles Road Widening, Hell Creek Rehabilitation, UBAS Street Rehabilitation Park View Heights Neighborhood, and the 84th Street Trail.

The Civil Engineer will assist with:

- Plan review
- Project administration
- Contract and bid development
- Design work
- Project inspection

In addition, the Civil Engineer will be responsible for plan review for private development work that flows through Community Development.

## General Fund Expenditure Summary

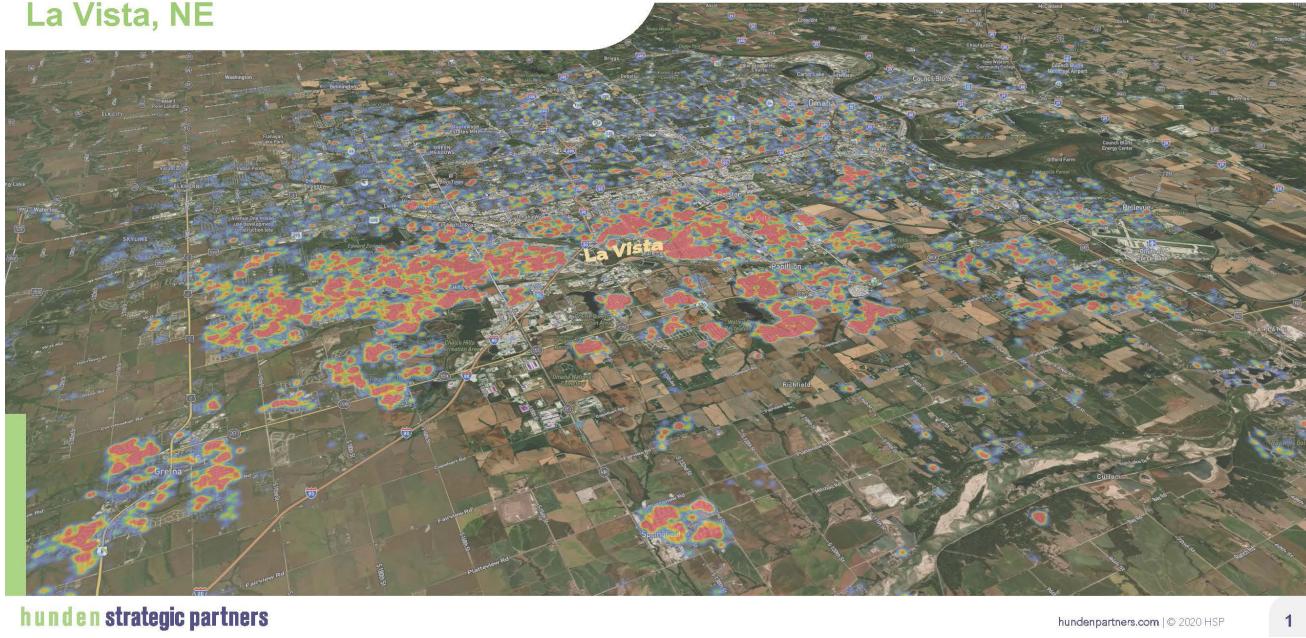
### General Fund Expenditure Summary By Department (Including Capital)

	FY23 Budget	FY23 Actual	FY24 Budget	FY24 Estimated Year End	Recommended			
					FY25 Budget	% Change	FY26 Budget	% Change
Mayor and Council	234,488	186,069	226,088	222,303	259,233	15%	270,696	4%
Boards and Commissions	7,154	4,374	5,668	3,123	7,079	25%	7,079	—%
City Administration	745,600	699,359	784,517	756,150	800,512	2%	827,578	3%
Communication	309,992	308,416	317,499	319,804	353,423	11%	365,019	3%
City Clerk	611,240	594,211	660,529	644,856	1,196,577	81%	1,279,537	7%
Finance	647,835	639,414	613,849	604,232	730,462	19%	763,821	5%
Human Resources	1,108,281	1,071,450	1,179,381	1,053,489	661,040	(44%)	639,238	(3%)
Information Technology	664,626	559,914	666,778	586,228	850,204	28%	824,378	(3%)
Community Development	769,345	674,762	850,804	817,479	886,408	4%	866,711	(2%)
Library	1,125,468	969,643	1,138,782	1,077,449	1,129,095	(1%)	1,126,313	—%
Recreation	892,352	832,783	808,432	781,323	821,588	2%	788,421	(4%)
Senior Services	93,294	87,685	96,574	95,152	109,494	13%	113,436	4%
Swimming Pool	135,830	108,404	138,958	138,944	—	(100%)	—	—%
The Link	167,278	49,542	179,487	173,259	210,673	17%	211,053	—%
Public Transportation	9,821	7,609	10,312	10,312	8,182	(21%)	8,182	—%
Special Services Bus	118,507	100,576	187,453	177,246	136,814	(27%)	137,390	—%
Animal Control	58,000	54,432	59,120	59,120	60,833	3%	62,598	3%
Fire	2,821,318	2,711,918	2,729,276	2,729,276	2,995,610	10%	3,234,618	8%
Police	6,859,467	6,426,626	7,416,683	6,821,432	7,984,953	8%	8,190,577	3%
Public Works Administration	491,410	412,566	505,649	455,721	519,536	3%	571,995	10%
Building Maintenance	836,780	603,411	790,480	751,952	982,360	24%	899,081	(8%)
Streets	2,737,616	1,996,749	3,197,563	2,913,580	2,893,084	(10%)	3,025,113	5%
Parks	1,565,805	1,287,396	1,574,090	1,625,042	2,082,526	32%	2,070,006	(1%)
Sports Complex	405,872	412,235	574,191	479,864	—	(100%)	—	—%
Off Street Parking	—	—	—	—	336,834	—%	346,820	3%
<b>Total</b>	<b>23,417,380</b>	<b>20,799,546</b>	<b>24,712,162</b>	<b>23,297,337</b>	<b>26,016,520</b>	<b>(5%)</b>	<b>26,629,661</b>	<b>36%</b>

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## Hunden Study - Visitor Statistics

### Five Districts in 2019 and 2021 In-City vs. Out-of-City Visitor Ratio La Vista, NE



### Visitor Statistics La Vista, NE

### Overall Visitation 2019

La Vista Commercial Districts - 2019 Visitor Origins  
Sorted by largest percentage of visits from outside La Vista

Location	Percent from within La Vista City Limits	Percent from outside La Vista City Limits	Percent from within 10 miles	Length of Stay (in minutes)
1) Papio Valley Business Park & Brook Valley II Business Park	3.6%	96.4%	65.5%	139
2) Southport Retail	4.0%	96.0%	61.0%	173
3) Brook Valley BP, Oakdale Park, Val Verde, & Harrison Hills	4.3%	95.7%	77.3%	123
4) 84th Street (north of Giles Rd)	14.0%	86.0%	86.8%	65
5) 96th and Giles Rd	17.2%	82.8%	89.0%	67

Source: Placer.ai

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## Appendix - T

### Hunden Study - Visitor Statistics

#### Visitor Statistics La Vista, NE

#### Overall Visitation 2021

La Vista Commercial Districts - 2021 Visitor Origins				
Location	Percent from within La Vista City Limits		Percent from within 10 miles	Length of Stay (in minutes)
	Percent from within La Vista City Limits	Percent from outside La Vista City Limits		
1) Southport Retail	4.1%	95.9%	61.8%	143
2) Papio Valley Business Park & Brook Valley II Business Park	4.5%	95.5%	67.8%	127
3) Brook Valley BP, Oakdale Park, Val Verde, & Harrison Hills	5.4%	94.6%	74.0%	121
4) 84th Street (north of Giles Rd)	14.7%	85.4%	83.7%	101
5) 96th and Giles Rd	18.3%	81.7%	88.0%	80

Source: Placer.ai

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#### Visitor Statistics La Vista, NE

#### Southport Retail & Hotels 2019

Percent of Total Visits  
Originating in La Vista

2019	4.0%
2021	4.1%

From within 10 miles

2019	61.0%
2021	61.8%

Avg HH Income: \$92.8K



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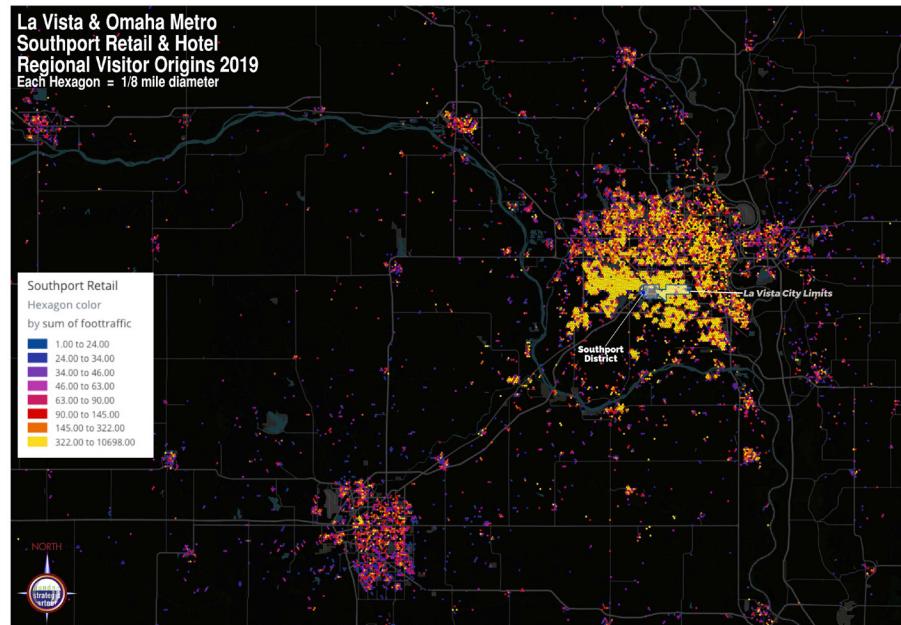
## Hunden Study - Visitor Statistics

### Visitor Statistics La Vista, NE

#### Southport Regional Area Visitor Density Map 2019

Over 50 miles **24%**  
Over 250 miles **11%**

Of the five retail and/or business districts analyzed, Southport is the only one that attracts significant visitorship from outside the Omaha Metro Area, including, also, the longest length of stay, at 173 minutes on average in 2019.



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### Visitor Statistics La Vista, NE

#### Papio Valley & Brook Valley Business Parks 2019

Percent of Total Visits  
Originating in La Vista

2019	<b>3.6%</b>
2021	<b>4.5%</b>

From within 10 miles

2019	<b>65.5%</b>
2021	<b>67.8%</b>

Avg HH Income: **\$85.5K**



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## Appendix - T

### Hunden Study - Visitor Statistics

#### Visitor Statistics La Vista, NE

#### Harrison Hills & Val Verde Business Parks

##### Percent of Total Visits Originating in La Vista

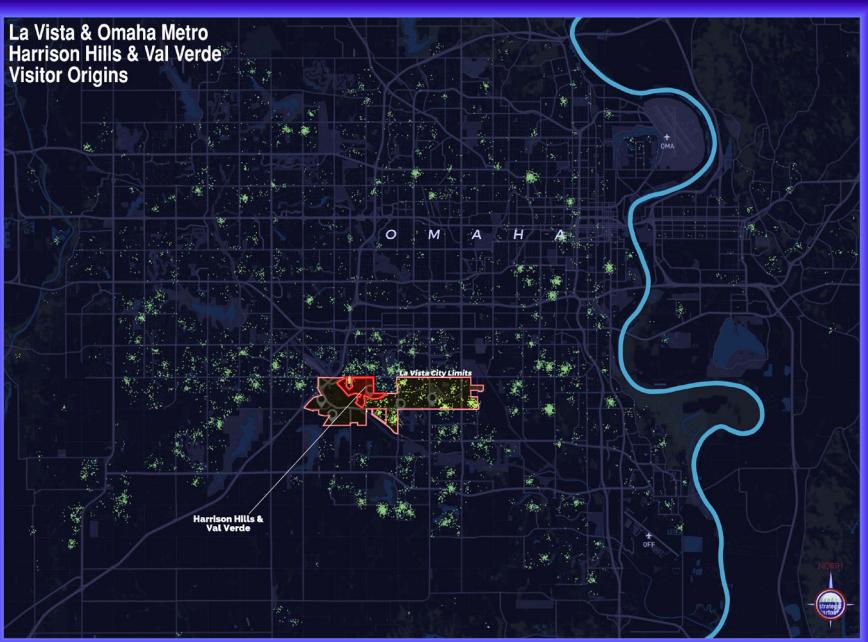
2019	<b>4.3%</b>
2021	<b>5.4%</b>

##### From within 10 miles

2019	<b>77.3%</b>
2021	<b>74.0%</b>

Avg HH Income: **\$86.0K**

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#### Visitor Statistics La Vista, NE

#### 84<sup>th</sup> St & Giles Road Retail Area 2019

##### Percent of Total Visits Originating in La Vista

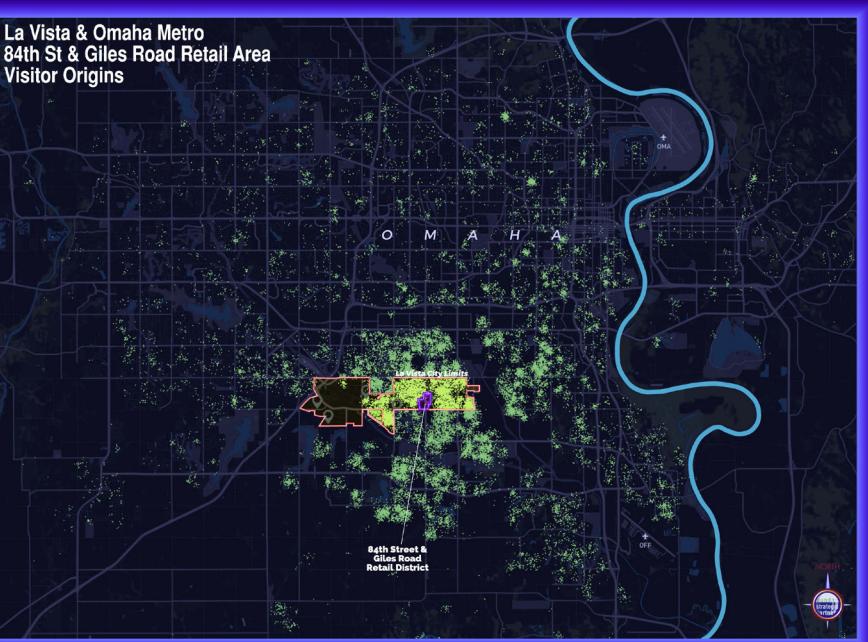
2019	<b>14.0%</b>
2021	<b>14.7%</b>

##### From within 10 miles

2019	<b>86.8%</b>
2021	<b>83.7%</b>

Avg HH Income: **\$82.8K**

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### Hunden Study - Visitor Statistics

#### Visitor Statistics La Vista, NE

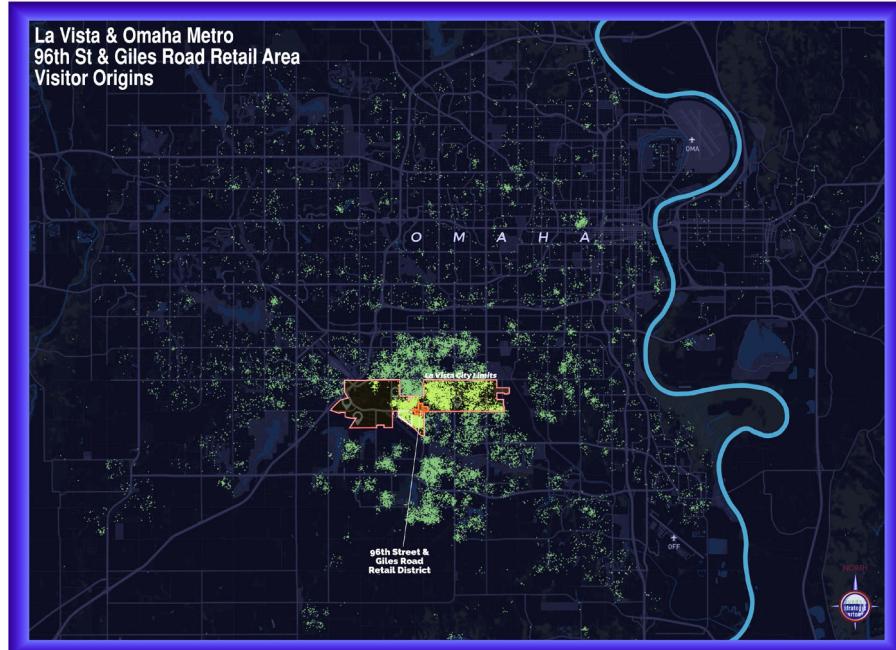
#### 96th St & Giles Road Retail Area 2019

Percent of Total Visits  
Originating in La Vista

2019	<b>17.2%</b>
2021	<b>18.3%</b>

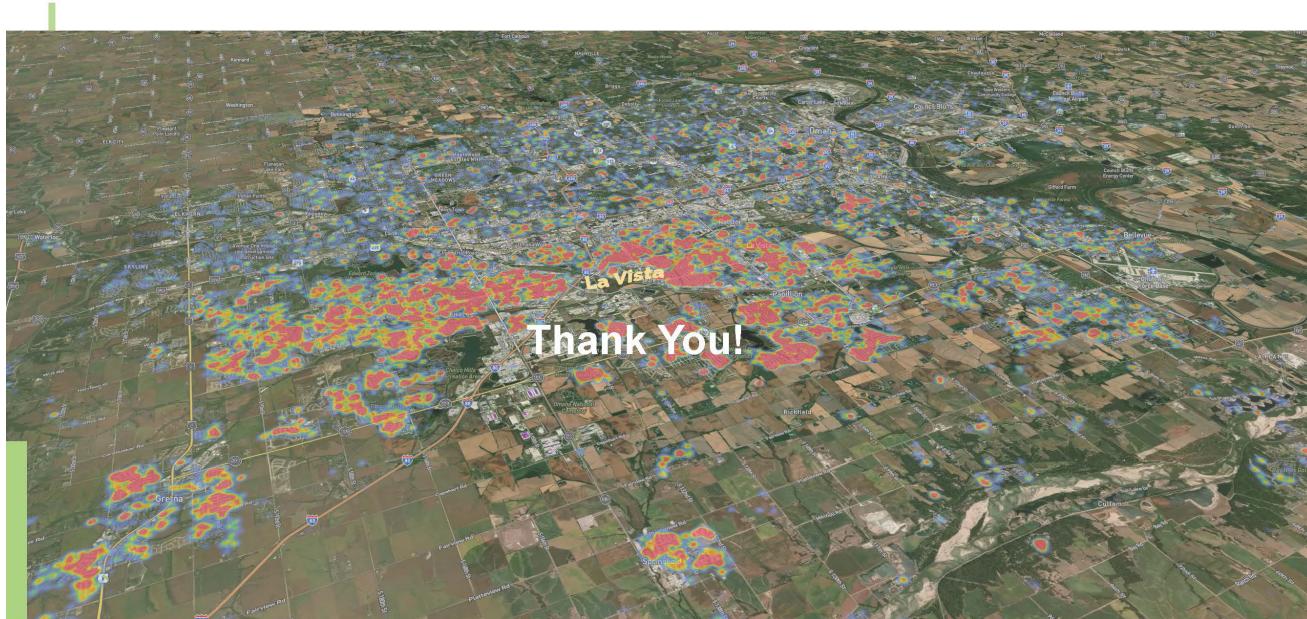
From within 10 miles	
2019	<b>89.0%</b>
2021	<b>88.0%</b>

Avg HH Income: **\$89.5K**



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