


Monthly Statement of Revenue and Expenditure
December

	General Fund	Debt Service Fund	Capital Improvement Fund	Lottery Fund	Redevelopment Fund	Total Nonmajor Funds ¹	Total Governmental Funds	Sewer Fund	Total Proprietary Fund
Revenue									
Property Tax	282,685	21,371	-	-	-	-	304,056	-	-
Sales and use taxes	440,050	220,025	-	-	220,025	-	880,101	-	-
Other Taxes ²	292,513	-	-	-	14,983	-	307,496	-	-
Licenses and Permits	29,343	-	-	-	-	-	29,343	-	-
Intergovernmental Revenues ³	179,025	-	-	-	-	-	179,025	-	-
Charges for Services	31,121	-	-	-	-	-	31,121	-	-
Grant Income	239	-	-	-	-	-	239	-	-
Lottery Proceeds	-	-	-	77,165	-	-	77,165	-	-
Interest Income	39,786	4,784	8,706	18,344	29,775	7,024	108,418	22,398	22,398
Sewer Fees	-	-	-	-	-	-	-	2,488	2,488
Other Revenues ⁴	10,057	32,681	-	-	-	20,913	63,651	2	2
Bonds	-	-	-	-	7,105,670	-	7,105,670	-	-
Total Revenues	1,304,819	278,861	8,706	95,509	7,370,453	27,936	9,086,284	24,887	24,887
Expenditures									
CIP/Capital Outlay	14,351	-	668,261	-	-	-	682,613	103,698	103,698
Debt Service: Principal Expense	-	1,350,000	-	-	-	-	1,350,000	-	-
Debt Service: Interest Expense	-	121,625	-	-	-	-	121,625	-	-
Debt Service: Bond Issue Expense	-	850	-	-	105,625	-	106,475	-	-
General Government Expenses	390,527	13,610	-	106	-	310	404,553	1,028	1,028
Public Works	224,387	-	-	-	-	-	224,387	-	-
Public Safety	835,232	-	-	-	-	17,856	853,088	-	-
Culture and Recreation	198,429	-	-	-	-	-	198,429	-	-
Public Library	89,155	-	-	-	-	-	89,155	-	-
Community Betterment	-	-	-	60,383	-	-	60,383	-	-
Community Development	70,350	-	-	-	4,018	-	74,368	-	-
Sewer	-	-	-	-	-	-	-	634,551	634,551
Total Expenditures	1,822,431	1,486,085	668,261	60,489	109,643	18,166	4,165,075	739,277	739,277
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Change in Net Position	(517,612)	(1,207,224)	(659,555)	35,020	7,260,809	9,771	4,921,209	(714,389)	(714,389)

Key Trends

Revenue
\$7M Redevelopment Bond
Expenditures
\$1.4M Debt Service Bond payments
\$700K in capital improvement payments

¹Nonmajor Funds (EDF, PAF, QSF, TIF)

²Other tax - OCC, Hotel, Rest

³Intergovernmental Rev - rev for state, county, other municipality

⁴Other rev - parking, library, other misc.



City of La Vista Nebraska
Month Ended December 31, 2025

Fund Balance

	FY26 Budget	FY26YTD Actual	Variance
General Fund	16,443,534	15,576,419	(867,115)
Debt Service Fund	2,916,669	1,795,345	(1,121,324)
Capital Improvement Fund	10,610,246	2,475,329	(8,134,917)
Lottery Fund	5,418,338	5,507,196	88,858
Redevelopment Fund	5,075,903	13,386,220	8,310,317
Total Nonmajor Funds ¹	1,961,859	2,277,625	315,766
Sewer Fund	6,418,500	6,492,375	73,875
Ending Fund Balance	48,845,049	47,510,509	(1,334,540)

Key Trends

- Carry over of \$9.5M in capital projects will result in fund balances being higher than originally budgeted.

¹Nonmajor Funds (EDF, PAF, QSF, TIF)



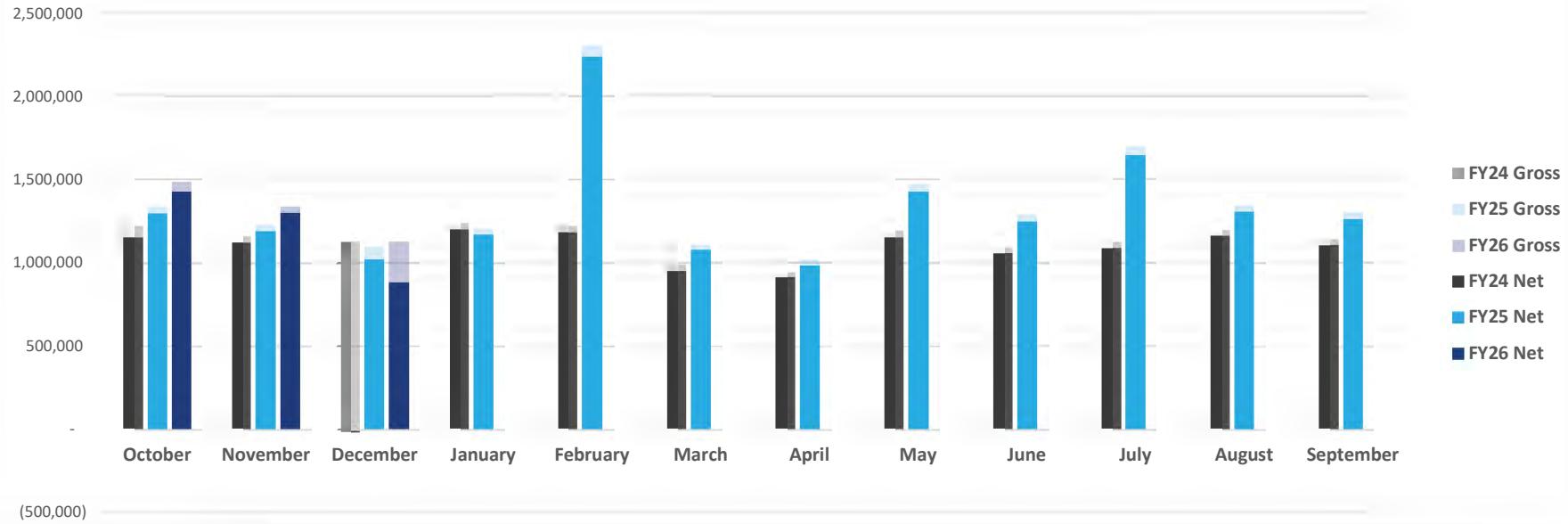
City of La Vista NE
Monthly Treasurer Report
December FY26

Types	Institution	Balance	Interest Rate	Interest Earned	Accrued Interest	Maturity Date
CD	American National Bank	\$ 1,712,877	3.2%		\$ 4,568	1/17/2026
	Total CD's	\$ 1,712,877				
Money Market	Access Bank	\$ 3,830,493	2.0%	\$ 6,077		
	Dayspring Bank	\$ 6,186,722	3.8%	\$ 19,912		
	NPAIT	\$ 34,365,512	3.8%	\$ 103,413		
	Nebraska Class	\$ -	4.3%	\$ -		
	NFIT	\$ -				
	Total Money Market	\$ 44,382,726				
Checking	Access Bank	\$ 1,561,511	1.0%	\$ 861		
Checking	Dayspring Bank-FSA	\$ 17,855	3.9%	\$ 65		
Savings	Access Bank	\$ 597,951	1.0%	\$ 489	\$	-
Checking	Access Bank-Health Ins	\$ 1,898	1.0%	\$ 96		
	Total Portfolio	\$ 48,274,819		\$ 130,911	\$ 4,568	

Key Trends

- Unrestricted cash of \$12M
- Restricted Funds for Redevelopment projects, Sewer, Lottery, CIP projects, Police Academy
- Interest Rates are starting to decline as the Fed lowers rates

Sales & Use Tax
Gross Earned & Net Received
Month over Month Comparison
FY24 FY25 FY26



(500,000)

Note: Includes Sales Tax, Consumer Use Tax, and Motor Vehicle Tax

Business Month	Receipt Month	Gross Sales & Use Tax			Net Sales & Use Tax		
		FY24 Gross	FY25 Gross	FY26 Gross	FY24 Net	FY25 Net	FY26 Net
August	October	1,219,327	1,333,594	1,483,658	1,150,506	1,293,323	1,424,767
September	November	1,156,387	1,225,484	1,337,380	1,119,894	1,188,719	1,297,243
October	December	1,123,464	1,091,092	1,121,187	(13,627)	1,016,967	880,099
November	January	1,237,079	1,203,358	0	1,199,959	1,167,226	0
December	February	1,220,426	2,303,111	0	1,180,130	2,233,912	0
January	March	986,988	1,107,266	0	948,815	1,073,978	0
February	April	937,872	1,011,425	0	909,599	978,972	0
March	May	1,190,808	1,471,055	0	1,149,334	1,424,575	0
April	June	1,088,179	1,283,943	0	1,055,305	1,243,865	0
May	July	1,121,424	1,692,010	0	1,087,465	1,641,040	0
June	August	1,197,098	1,343,405	0	1,160,289	1,303,103	0
July	September	1,137,341	1,297,721	0	1,103,167	1,257,455	0
FY Total		13,616,393	16,363,464	3,942,225	12,050,836	15,823,135	3,602,109
			Budget	15,324,520		Budget	13,409,783

Note: February 2025 includes a settlement resulting from a multiyear state audit.