

# MINUTE RECORD

No. 729 — REFIELD & COMPANY, INC. OMAHA, E1107788LD

## LA VISTA CITY COUNCIL

### MEETING

March 5, 2013

A meeting of the City Council of the City of La Vista, Nebraska was convened in open and public session at 7:00 p.m. on March 5, 2013. Present were Councilmembers: Gowan, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Also in attendance were City Attorney McKeon, City Administrator Gunn, Assistant City Administrator Ramirez, City Clerk Bueth, Finance Director Lindberg, Police Captain Pokorny, Fire Chief Uhl, Public Works Director Soucie, Community Development Director Birch, Public Building and Grounds Director Archibald, Recreation Director Stopak, Library Director Barcal, and City Engineer Kottmann.

A notice of the meeting was given in advance thereof by publication in the Times on February 20, 2013. Notice was simultaneously given to the Mayor and all members of the City Council and a copy of the acknowledgment of the receipt of notice attached to the minutes. Availability of the agenda was communicated to the Mayor and City Council in the advance notice of the meeting. All proceedings shown were taken while the convened meeting was open to the attendance of the public. Further, all subjects included in said proceedings were contained in the agenda for said meeting which is kept continuously current and available for public inspection at City Hall during normal business hours.

Mayor Kindig called the meeting to order and led the audience in the pledge of allegiance.

Mayor Kindig announced that a copy of the Open Meetings Act was posted on the west wall of the Council Chambers and copies were also available in the lobby of City Hall.

Mayor Kindig made an announcement regarding the agenda policy statement providing for an expanded opportunity for public comment on the agenda items.

#### A. CONSENT AGENDA

##### 1. APPROVAL OF THE AGENDA AS PRESENTED

##### 2. APPROVAL OF CITY COUNCIL MINUTES FROM FEBRUARY 19, 2013

##### 3. APPROVAL OF THE MINUTES OF THE FEBRUARY 11, 2013

##### METROPOLITAN COMMUNITY COLLEGE CONDOMINIUM OWNERS ASSOCIATION, INC.

##### 4. APPROVAL OF THE CLAIMS

##### 5. RESOLUTION 13-011 — FIREWORKS DISPLAY — LA VISTA DAZE

##### TEMPORARY USE OF HWY. 85 (84<sup>TH</sup> STREET) — ACCEPTANCE OF DUTIES

##### 6. RESOLUTION 13-012 — PARADE — LA VISTA DAZE TEMPORARY USE OF HWY 85 (84<sup>TH</sup> STREET) — ACCEPTANCE OF DUTIES

3E-ELECTRICAL ENGINEERING, maint.	614.64
A.M. SURPLUS MILITARY STORE, apparel	49.5
ABRAHAMS KASLOW & CASSMAN, services	1,697.65
ACI-NE CHAPTER, dues	60
ALAMAR, apparel	292.71
ARAMARK, services	467.99
ARPS SALES & SERVICE, equip.	232
ASPHALT & CONCRETE MATERIALS, maint.	126.88
AVP ENERGY, refund	90
B & H PHOTO VIDEO, supplies	251.44
BAKER & TAYLOR, books	1,720.36
BCDM-BERINGER CIACCIO DENNELL, services	420
BEST CARE EMPLOYEE ASST PROGRM	2,295.00
BLACK HILLS ENERGY, utilities	9,703.36
BOLD OFFICE SOLUTIONS, supplies	1,164.41
BUILDERS SUPPLY, bld&grnds	137.02
CAVLOVIC, P., apparel	120
CENTER POINT PUBLISHING, books	298.38
CENTURY LINK BUSN SVCS, phone	78.28
CENTURY LINK, phone	1,166.24

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CORNHUSKER INTL TRUCKS, maint.	516.09
COX, utilities	131.87
D & D COMM., services	272.13
DELL, it	14,181.25
DHHS REG/LIC-POOL PERMIT	40
DITCH WITCH OF OMAHA, bld&grnds	1,227.20
ED ROEHR SAFETY, supplies	334.89
EDGEWEAR SCREEN PRINTING, supplies	78
FASTENAL COMPANY, bld&grnds	12.49
FBINAA-FBI NATL ACAD ASSOCS, training	200
FOCUS PRINTING, printing	5,980.73
GALE, books	47.23
GALLS, apparel	224.93
GARROD, M., travel	180
GRAYBAR ELECTRIC, bld&grnds	153.49
GREAT PLAINS GFOA, dues	150
GROSSENBACHER BROTHERS, supplies	302
HEARTLAND PAPER, supplies	140
HEARTLAND TIRES & TREADS, supplies	26.3
HOCKENBERGS, equip.	223.88
HORNADY, supplies	2,930.40
HY-VEE, supplies	71.25
IPMA, dues	379
JONES AUTOMOTIVE, maint.	100
KLINKER, M., services	17
KRIHA FLUID POWER, maint.	52.8
LAUGHLIN, KATHLEEN A, TRUSTEE	474
LERNER PUBLISHING GROUP, books	39.46
LEXIS NEXIS MATTHEW BENDER, books	139.94
LIBRARY IDEAS, media	6.5
LIEN TERMITE & PEST CONTROL, services	235
MATHESON TRI-GAS, supplies	287.9
MCC, utilities	12,793.07
METHODIST HOSPITAL, services	350
MICHAEL TODD & COMP., equip.	296
MIDLANDS LIGHTING & ELECTRIC, maint.	643.32
MIDWEST TAPE, media	1,283.04
MILLER PRESS, printing	65
MOIS, L., refund	95
NE CODE OFFICIALS ASSN, training&dues	430
NE LIQUOR CONTROL COMMISSION	45
NE TURFGRASS ASSN., dues	250
NE WELDING, maint.	67.04
NMC EXCHANGE LLC, maint.	133.75
NOBBIES, supplies	85.06
OCLC INC, books	29.64
OFFICE DEPOT, supplies	728.3
OMNIGRAPHICS, books	119.4
ORIENTAL TRADING, supplies	75.75
PARAMOUNT, services	292.56
PAYLESS OFFICE, supplies	73.98
PERFORMANCE CHRYSLER JEEP, maint.	30
PERFORMANCE FORD, maint.	22.95
PETTY CASH	219.37
PITNEY BOWES, services	408
PLAINS EQUIPMENT GROUP, maint.	414.11
PROGRESSIVE BUSINESS, services	175
QUILL CORP., supplies	161.4
REGAL AWARDS OF DISTINCTION	77.59
RETRIEVEX, services	90.5

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SAPP BROS PETROLEUM, supplies	17,236.80
SARPY COUNTY CHAMBER, training	20
SARPY COUNTY ELECTION COMMSNR, services	1,483.89
SARPY COUNTY LANDFILL, services	120
SARPY COUNTY SOCCER ASSN	752.88
SCHOLASTIC, books	370.5
SEAT COVER CENTER OF NE, maint.	109.5
SECRETARY OF STATE, fees	20
SEILER INSTRUMENT, services	170
SHAMROCK CONCRETE COMPANY, maint.	139.86
SIMPLEX GRINNELL, bld&grnds	1,593.00
SINNETT, H., supplies	20
SIRCHIE FINGER PRINT LABS, supplies	46.44
SPRINT, phone	119.97
SPRINT, phone	62.11
STAR OFFICE SUPPLY, supplies	331.04
TAB HOLDING COMPANY, supplies	20,007.53
TURFWERKS, maint.	211.44
UPS, postage	6.28
UPSTART, library	313.81
UTILITY EQUIPMENT, bld&grnds	121.54
VERIZON, phones	66.07
VERIZON, phones	96.55
VERIZON, phones	61.89
VERNON COMPANY, services	773.13
VIERREGGER ELECTRIC, maint.	104.5
WAL-MART, supplies	907.55
ZEE MEDICAL SERVICE, equip.	519.85

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

## REPORTS FROM CITY ADMINISTRATOR AND DEPARTMENT HEADS

Police Captain Pokorny reported the dates for upcoming DARE Graduations.

Public Works Director Soucie reported that Public Works has two vacancies they will be working to fill.

Library Director Barcal reported that the second annual adult reading program was very successful.

## B. RESOLUTION – ONE AND SIX YEAR STREET IMPROVEMENT PLAN

### 1. PUBLIC HEARING

At 7:05 p.m. Mayor Kindig opened the public hearing and stated the floor was now open for discussion on the One and Six Year Street Improvement Plan.

Street Superintendent Goldman gave an overview of the plan.

At 7:19 p.m. Councilmember Sheehan made a motion to close the public hearing. Seconded by Councilmember Crawford. Councilmembers voting aye: Gowan, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

### 2. RESOLUTION

Councilmember Sheehan introduced and moved for the adoption of Resolution No. 13-013; A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA

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VISTA, NEBRASKA, APPROVING THE ONE-AND-SIX-YEAR PLAN FOR HIGHWAY, ROAD AND STREET IMPROVEMENTS FOR THE CITY OF LA VISTA AS SUBMITTED BY THE CITY PUBLIC WORKS DIRECTOR.

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

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

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

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

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

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

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

## **C. RESOLUTION – AMENDMENT TO COMPREHENSIVE PLAN – CHAPTER 9, ANNEXATION PLAN**

### **1. PUBLIC HEARING**

At 7:20 p.m. Mayor Kindig opened the public hearing and stated the floor was now open for discussion on the Amendment to Comprehensive Plan – Chapter 9, Annexation Plan.

At 7:21 p.m. Councilmember Gowan made a motion to close the public hearing. Seconded by Councilmember Crawford. Councilmembers voting aye: Gowan, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

### **2. RESOLUTION**

Councilmember Gowan introduced and moved for the adoption of Resolution No. 13-014; A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, IN SUPPORT OF AMENDING CHAPTER 9, ANNEXATION PLAN, OF THE COMPREHENSIVE PLAN

WHEREAS, the Comprehensive Plan currently has an Annexation Plan in Chapter 9 which includes a narrative section, a chart and a map; and

WHEREAS, amendments are proposed to update the Plan based on an annual review; and

WHEREAS, the Planning Commission has recommended approval of the amendments to Chapter 9, Annexation Plan; and

NOW THEREFORE, BE IT RESOLVED that the Mayor and City Council of the City of La Vista, Nebraska, hereby directs the City Administrator to have prepared the necessary amendment to Chapter 9, Annexation Plan, of the Comprehensive Plan.



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

## **D. RESOLUTION – PURCHASE PORTABLE DYNAMIC MESSAGE SIGNS**

Councilmember Quick introduced and moved for the adoption of Resolution No. 13-015; A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING THE PURCHASE OF TWO (2) PORTABLE DYNAMIC MESSAGE SIGNS FROM VER-MAC, QUEBEC, CANADA IN AN AMOUNT NOT TO EXCEED \$30,720.00.

WHEREAS, the City Council of the City of La Vista has determined that the purchase of two (2) Portable Dynamic Message Signs is necessary; and

WHEREAS, the FY 2012/13 Lottery Fund Budget provides funding for this purchase; and

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

NOW, THEREFORE BE IT RESOLVED, by the Mayor and City Council of La Vista, Nebraska authorizing the purchase of two (2) Portable Dynamic Message Signs from VER-MAC, Quebec, Canada, in an amount not to exceed \$30,720.00

Seconded by Councilmember Sell. Councilmember Crawford asked how often these signs were used and if there was a warranty. Public Works Director Soucie stated that he anticipates using 25-30 times a year and that the warranty lasts 2 years. Councilmember Sell asked what the life spans of the boards were. Soucie replied that with care they could last 50 years. Councilmember Sheehan asked what kind of maintenance was required for the boards. Soucie stated that maintaining the bolts would be the extent of the maintenance. Councilmembers voting aye: Gowan, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

## **E. SPECIAL ASSESSMENTS**

### **1. PUBLIC HEARING**

At 7:26 p.m. Mayor Kindig opened the public hearing and stated the floor was now open for discussion on Special Assessments

At 7:26 p.m. Councilmember Hale made a motion to close the public hearing. Seconded by Councilmember Gowan. Councilmembers voting aye: Gowan, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

### **2. RESOLUTION**

Councilmember Gowan introduced and moved for the adoption of Resolution No. 13-016; A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA TO REPEAL RESOLUTION NUMBER 12-115 AND AUTHORIZING THE LA VISTA CITY CLERK TO FILE WITH THE SARPY COUNTY TREASURER A SPECIAL ASSESSMENT FOR PROPERTY IMPROVEMENTS AT LOCATIONS AND IN AMOUNTS CITED HEREIN.

WHEREAS, the property owners of  
10202 Brentwood Dr/Lot 178 Val Vista, \$134.95;  
10204 Brentwood Dr/Lot 177 Val Vista, \$134.95;  
10208 Brentwood Dr/Lot 176 Val Vista, \$134.95;  
10618 Brentwood Dr/Lot 154 Val Vista, \$134.95;  
10216 Brentwood Dr/Lot 175 Val Vista, \$134.95;  
10619 Hillcrest Drive/Lot 2A Val Vista, \$134.95;

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10615 Hillcrest Drive/Lot 3 Val Vista; \$134.95; and  
10611 Hillcrest Drive/Lot 4 Val Vista; \$134.95;

were notified to clean up their property as they were in violation of the City Municipal Code, Section 133.01, or the City would do so and bill them accordingly, and

WHEREAS, the property owners of said addresses chose not to clean the property, thus necessitating the City to do the clean up, and

WHEREAS, the City sent the property owners bills for said clean up which have not been paid, and

WHEREAS, the City may file a Special Assessment for Improvements against property for which a City bill for services has not been paid.

NOW THEREFORE BE IT RESOLVED, that the Mayor and City Council of the City of La Vista do hereby repeal Resolution Number 12-115 and the La Vista City Clerk is hereby authorized to file with the Sarpy County Treasurer Special Assessments for Improvements in the amounts and against the properties specified above, all located within Sarpy County, La Vista, Nebraska.

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

Councilmember Crawford made a motion to move Comments from the Floor up on the agenda ahead of Item F Executive Session. Seconded by Councilmember Sheehan. Councilmembers voting aye: Gowan, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

## COMMENTS FROM THE FLOOR

There were no comments from the floor.

## F. EXECUTIVE SESSION – CONTRACT NEGOTIATIONS

At 7:27 p.m. Councilmember Crawford made a motion to go into executive session for protection of the public interest for contract negotiations. Seconded by Councilmember Gowan. Councilmembers voting aye: Gowan, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried. Mayor Kindig stated the executive session would be limited to the subject matter contained in the motion.

At 8:22 p.m. the Council came out of executive session. Councilmember Gowan made a motion to reconvene in open and public session. Seconded by Councilmember Sell. Councilmembers voting aye: Gowan, Ronan, Sheehan, Thomas, and Crawford. Nays: None. Abstain: None. Absent: Quick, Hale, and Sell. Motion carried.

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## COMMENTS FROM MAYOR AND COUNCIL

There were no comments from the Mayor and Council.

At 8:24 p.m. Councilmember Sheehan made a motion to adjourn the meeting. Seconded by Councilmember Quick. Councilmembers voting aye: Gowan, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2013

CITY OF LA VISTA

\_\_\_\_\_  
Douglas Kindig, Mayor

ATTEST:

\_\_\_\_\_  
Pamela A. Buethe, CMC  
City Clerk

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# MINUTE RECORD

A.3

No. 729 — REDFIELD & COMPANY, INC. OMAHA E110778BLD

## LA VISTA CITY COUNCIL WORKSHOP February 26, 2013

A workshop of the City Council of the City of La Vista, Nebraska was convened in open and public session at 6:00 p.m. on February 26, 2013. Present were Councilmembers: Gowan, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Also in attendance were City Attorney McKeon, City Administrator Gunn, Assistant City Administrator Ramirez, City Clerk Buethe, Finance Director Lindberg, Police Captain Pokorny, Fire Chief Uhl, Public Works Director Soucie, Community Development Director Birch, Public Building and Grounds Director Archibald, Recreation Director Stopak, Library Director Barcal, and City Engineer Kottmann.

A notice of the meeting was given in advance thereof by publication in the Times on February 13, 2013. Notice was simultaneously given to the Mayor and all members of the City Council and a copy of the acknowledgment of the receipt of notice attached to the minutes. Availability of the agenda was communicated to the Mayor and City Council in the advance notice of the meeting. All proceedings shown were taken while the convened meeting was open to the attendance of the public. Further, all subjects included in said proceedings were contained in the agenda for said meeting which is kept continuously current and available for public inspection at City Hall during normal business hours.

Mayor Kindig called the meeting to order and led the audience in the pledge of allegiance.

Mayor Kindig announced that a copy of the Open Meetings Act was posted on the west wall of the Council Chambers and copies were also available in the lobby of City Hall.

Mayor Kindig made an announcement regarding the agenda policy statement providing for an expanded opportunity for public comment on the agenda items.

Mayor Kindig announced they would begin Agenda Item A when speaker Dan Smith with D.A. Davidson arrived.

Dan Smith arrived at 6:11 p.m. and the discussion began.

### **A. DISCUSSION FINANCING OPTIONS**

Dan Smith of D.A. Davidson and Mike Rodgers of Gilmore Bell introduced themselves to the Mayor and Council. Smith and Rodgers lead a discussion on financing options available to the City. Those financing options include general tools such as: Highway Allocation Fund Pledge Bonds, Facilities Corporation financing, and Off-Street Parking Bonds. Smith and Rodgers also detailed Tax Increment Financing, the LB840 Program, General Business and Occupation Taxes, the Nebraska Advantage Transformational Tourism and Redevelopment Act and Joint Public Agencies.

Councilmember Crawford made a motion to move Comments from the Floor up on the agenda ahead of Item B Executive Session. Seconded by Councilmember Sell. Councilmembers voting aye: Gowan, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

### **COMMENTS FROM THE FLOOR**

There were no comments from the floor.

### **B. EXECUTIVE SESSION – CONTRACT NEGOTIATIONS**

At 7:26 p.m. Councilmember Crawford made a motion to go into executive session for protection of the public interest for contract negotiations. Seconded by Councilmember Sell. Councilmembers voting aye: Gowan, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried. Mayor Kindig stated the executive session would be limited to the subject matter contained in the motion.

At 7:59 p.m. the Council came out of executive session. Councilmember Crawford made a motion to reconvene in open and public session. Seconded by Councilmember Sell. Councilmembers voting aye: Gowan, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

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## COMMENTS FROM MAYOR AND COUNCIL

There were no comments from the Mayor and Council

At 7:59 p.m. Councilmember Sell made a motion to adjourn the meeting. Seconded by Councilmember Hale. Councilmembers voting aye: Gowan, Ronan, Sheehan, Thomas, Crawford, Quick, Hale, and Sell. Nays: None. Abstain: None. Absent: None. Motion carried.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2013

CITY OF LA VISTA

\_\_\_\_\_  
Douglas Kindig, Mayor

ATTEST:

\_\_\_\_\_  
Pamela A. Buethe, CMC  
City Clerk

**Invoice**

A.4

**FELSBURG  
HOLT &  
ULLEVIG***connecting and enhancing communities***Mail Payments to:**  
PO Box 911704  
Denver, CO 80291-1704  
303.721.1440 • 303.721.0832 faxFebruary 19, 2013  
Project No: 109025-01  
Invoice No: 8982Mr. John Kottmann, PE  
City Engineer  
City of La Vista  
9900 Portal Rd  
La Vista, NE 68128Project 109025-01 La Vista Quiet Zone Final Design  
**Professional Services for the Period: January 01, 2013 to January 31, 2013****Professional Personnel**

	Hours	Rate	Amount
Associate	6.00	145.00	870.00
Labor	6.00		870.00
<b>Total Labor</b>			<b>870.00</b>

**In-House Units**

B&W Printing	2.0 B&W Prints @ 0.08	.16
Plotting Materials	202.58 SF @ 0.24	48.62
<b>Total In-House</b>	<b>1.1 times</b>	<b>48.78</b>

**TOTAL AMOUNT DUE \$923.66****Billed-To-Date Summary**

	Current	Prior	Total
Labor	870.00	13,502.50	14,372.50
In-House	53.66	50.26	103.92
<b>Totals</b>	<b>923.66</b>	<b>13,552.76</b>	<b>14,476.42</b>

Invoice is due upon receipt.

Project Manager Kyle Anderson

O.K. to pay  
05.71.0824.09  
PMK  
3-1-2013

Project	112094-01	Giles Road Signal Coordination	Invoice	8945
TOTAL AMOUNT DUE			\$1,815.88	

**Billed-To-Date Summary**

	Current	Prior	Total
Labor	1,566.19	6,848.67	8,414.86
Expense	0.00	19.43	19.43
In-House	46.08	46.83	92.91
Fixed Fee	203.61	890.31	1,093.92
<b>Totals</b>	<b>1,815.88</b>	<b>7,805.24</b>	<b>9,621.12</b>

Invoice is due upon receipt.

Project Manager Mark Meisinger

O.K. to pay  
 05.71.0856.02  
 locally funded,  
 no federal aid  
 for PE services  
 JMK  
 3-1-2013



BANK NO	BANK NAME	CHECK NO	DATE	VENDOR NO	VENDOR NAME	CHECK AMOUNT	CLEARED	VOIDED	MANUAL
-----									
1 Bank of Nebraska (600-873)									
46223					Payroll Check				
46224					Gap in Checks				
Thru	110293								
110294	3/06/2013	1194	QUALITY BRANDS OF OMAHA		126.45				**MANUAL**
110295	3/06/2013	929	BEACON BUILDING SERVICES		6,712.00				**MANUAL**
110296	3/06/2013	4767	GOLEY, CHRIS		100.00				**MANUAL**
110297	3/06/2013	4808	PFEIFER, VICKI		100.00				**MANUAL**
110298	3/06/2013	3707	SMITH, MELANIE		100.00				**MANUAL**
110299	3/06/2013	4223	VAIL, ADAM		100.00				**MANUAL**
110300	3/13/2013	3702	LAUGHLIN, KATHLEEN A, TRUSTEE		474.00				**MANUAL**
110301	3/19/2013	2275	A AND L HYDRAULICS INC		21.32				
110302	3/19/2013	4828	AAA ELECTROSTATIC PAINTING		400.00				
110303	3/19/2013	762	ACTION BATTERIES UNLTD INC		56.85				
110304	3/19/2013	571	ALAMAR UNIFORMS		301.63				
110305	3/19/2013	1823	ALKAR BILLIARDS		129.41				
110306	3/19/2013	536	ARAMARK UNIFORM SERVICES INC		497.47				
110307	3/19/2013	1678	ASPEN EQUIPMENT COMPANY		109.24				
110308	3/19/2013	188	ASPHALT & CONCRETE MATERIALS		103.50				
110309	3/19/2013	1253	AT&T SUBPOENA CENTER		40.00				
110310	3/19/2013	201	BAKER & TAYLOR BOOKS		315.90				
110311	3/19/2013	793	BENNETT REFRIGERATION		1,025.11				
110312	3/19/2013	4781	BISHOP BUSINESS EQUIPMENT		653.57				
110313	3/19/2013	196	BLACK HILLS ENERGY		223.59				
110314	3/19/2013	2209	BOUND TREE MEDICAL LLC		296.80				
110315	3/19/2013	1242	BRENTWOOD AUTO WASH		91.00				
110316	3/19/2013	830	BROWN TRAFFIC PRODUCTS INC		1,400.00				
110317	3/19/2013	1809	BROWNELLS INC		179.17				
110318	3/19/2013	2625	CARDMEMBER SERVICE-ELAN		.00	**CLEARED**	**VOIDED**		
110319	3/19/2013	2625	CARDMEMBER SERVICE-ELAN		.00	**CLEARED**	**VOIDED**		
110320	3/19/2013	2625	CARDMEMBER SERVICE-ELAN		.00	**CLEARED**	**VOIDED**		
110321	3/19/2013	2625	CARDMEMBER SERVICE-ELAN		5,720.00				
110322	3/19/2013	219	CENTURY LINK		48.72				
110323	3/19/2013	83	CJ'S HOME CENTER		.00	**CLEARED**	**VOIDED**		
110324	3/19/2013	83	CJ'S HOME CENTER		.00	**CLEARED**	**VOIDED**		
110325	3/19/2013	83	CJ'S HOME CENTER		.00	**CLEARED**	**VOIDED**		
110326	3/19/2013	83	CJ'S HOME CENTER		740.41				
110327	3/19/2013	836	CORNHUSKER INTL TRUCKS INC		22.54				
110328	3/19/2013	2158	COX COMMUNICATIONS		.00	**CLEARED**	**VOIDED**		
110329	3/19/2013	2158	COX COMMUNICATIONS		192.85				
110330	3/19/2013	4136	COX COMMUNICATIONS INC		120.00				
110331	3/19/2013	3136	D & D COMMUNICATIONS		1,398.75				
110332	3/19/2013	3486	DANKO EMERGENCY EQUIPMENT CO		84.55				
110333	3/19/2013	619	DELL MARKETING L.P.		.00	**CLEARED**	**VOIDED**		
110334	3/19/2013	619	DELL MARKETING L.P.		4,683.25				
110335	3/19/2013	4385	DREWEL, RANDY		200.00				
110336	3/19/2013	3084	EBSCO SUBSCRIPTION SERVICES		187.60				
110337	3/19/2013	4012	EMBASSY SUITES HOTEL		224.40				

## ACCOUNTS PAYABLE CHECK REGISTER

BANK NO	BANK NAME	CHECK NO	DATE	VENDOR NO	VENDOR NAME	CHECK AMOUNT	CLEARED	VOIDED	MANUAL
110338	3/19/2013	4663	EN POINTE TECHNOLOGIES		.00	**CLEARED**	**VOIDED**		
110339	3/19/2013	4663	EN POINTE TECHNOLOGIES		.00	**CLEARED**	**VOIDED**		
110340	3/19/2013	4663	EN POINTE TECHNOLOGIES		539.03				
110341	3/19/2013	439	FIREGUARD INC		49.28				
110342	3/19/2013	3415	FOCUS PRINTING		.00	**CLEARED**	**VOIDED**		
110343	3/19/2013	3415	FOCUS PRINTING		.00	**CLEARED**	**VOIDED**		
110344	3/19/2013	3415	FOCUS PRINTING		338.15				
110345	3/19/2013	3132	FORT DEARBORN LIFE INS COMPANY		279.00				
110346	3/19/2013	3132	FORT DEARBORN LIFE INS COMPANY		1,023.00				
110347	3/19/2013	3673	FOSTER, TERRY		50.00				
110348	3/19/2013	4269	FUN SERVICES - OM		330.00				
110349	3/19/2013	3984	G I CLEANER & TAILORS		451.15				
110350	3/19/2013	1344	GALE		71.22				
110351	3/19/2013	53	GCR TIRE CENTERS		505.48				
110352	3/19/2013	966	GENUINE PARTS COMPANY-OMAHA		.00	**CLEARED**	**VOIDED**		
110353	3/19/2013	966	GENUINE PARTS COMPANY-OMAHA		744.82				
110354	3/19/2013	4222	GREAT PLAINS GFOA		50.00				
110355	3/19/2013	4086	GREAT PLAINS UNIFORMS		538.50				
110356	3/19/2013	1624	GUNN, BRENDA		57.64				
110357	3/19/2013	1044	H & H CHEVROLET LLC		6.11				
110358	3/19/2013	1403	HELGET GAS PRODUCTS INC		186.50				
110359	3/19/2013	390	HOLIDAY INN-KEARNEY		319.80				
110360	3/19/2013	2888	HOME DEPOT CREDIT SERVICES		13.43				
110361	3/19/2013	2620	IIMC CONFERENCE REGISTRATION		525.00				
110362	3/19/2013	4214	IMAGE TREND INCORPORATED		2,500.00				
110363	3/19/2013	1760	INTERSTATE ALL BATTERY CENTER		73.05				
110364	3/19/2013	1896	J Q OFFICE EQUIPMENT INC		43.94				
110365	3/19/2013	2653	JONES AUTOMOTIVE INC		100.00				
110366	3/19/2013	3442	KAR SIM KENNEL, INC		91.00				
110367	3/19/2013	1054	KLINKER, MARK A		200.00				
110368	3/19/2013	2394	KRIHA FLUID POWER CO INC		6.49				
110369	3/19/2013	2057	LA VISTA COMMUNITY FOUNDATION		50.00				
110370	3/19/2013	4425	LANDPORT SYSTEMS INC		125.00				
110371	3/19/2013	84	LARRY'S BOILER SERVICE INC		105.00				
110372	3/19/2013	3198	LEAGUE OF NEBR MUNICIPALITIES		485.64				
110373	3/19/2013	3138	LIBRARY STORE INC		88.13				
110374	3/19/2013	1288	LIFE ASSIST		1,259.08				
110375	3/19/2013	4254	LINCOLN NATIONAL LIFE INS CO		.00	**CLEARED**	**VOIDED**		
110376	3/19/2013	4254	LINCOLN NATIONAL LIFE INS CO		10,225.68				
110377	3/19/2013	1573	LOGAN CONTRACTORS SUPPLY		32.50				
110378	3/19/2013	2664	LOU'S SPORTING GOODS		85.00				
110379	3/19/2013	4560	LOWE'S CREDIT SERVICES		128.42				
110380	3/19/2013	4692	MAPLE 85		4,500.00				
110381	3/19/2013	4138	MARTIN, ALEX		80.00				
110382	3/19/2013	3624	MCDONALD AND ASSOCIATES		.00	**CLEARED**	**VOIDED**		
110383	3/19/2013	3624	MCDONALD AND ASSOCIATES		45.98				
110384	3/19/2013	153	METRO AREA TRANSIT		625.00				
110385	3/19/2013	2497	MID AMERICA PAY PHONES		50.00				
110386	3/19/2013	2299	MIDWEST TAPE		101.46				
110387	3/19/2013	1046	MIDWEST TURF & IRRIGATION		93.30				
110388	3/19/2013	141	MOORE WALLACE		482.54				
110389	3/19/2013	2897	NEBRASKA GOLF COURSE SUPERIN-		35.00				
110390	3/19/2013	3350	NEBRASKA IOWA SUPPLY		6,150.79				

## ACCOUNTS PAYABLE CHECK REGISTER

BANK NO	BANK NAME	CHECK NO	DATE	VENDOR NO	VENDOR NAME	CHECK AMOUNT	CLEARED	VOIDED	MANUAL
110391	3/19/2013	479	NEBRASKA LIBRARY COMMISSION	2,094.75					
110392	3/19/2013	3924	NEW YORK TIMES	213.20					
110393	3/19/2013	3346	NLA-NEBRASKA LIBRARY ASSN	10.00					
110394	3/19/2013	408	NOBBIES INC	30.92					
110395	3/19/2013	2530	NOVA HEALTH EQUIPMENT	532.00					
110396	3/19/2013	1014	OFFICE DEPOT INC	317.37					
110397	3/19/2013	195	OMAHA PUBLIC POWER DISTRICT	.00	**CLEARED**	**VOIDED**			
110398	3/19/2013	195	OMAHA PUBLIC POWER DISTRICT	.00	**CLEARED**	**VOIDED**			
110399	3/19/2013	195	OMAHA PUBLIC POWER DISTRICT	45,531.55					
110400	3/19/2013	46	OMAHA WORLD HERALD COMPANY	1,063.70					
110401	3/19/2013	109	OMNIGRAPHICS INC	81.85					
110402	3/19/2013	4815	ONE CALL CONCEPTS INC	181.35					
110403	3/19/2013	3935	ORIENTAL TRADING COMPANY	37.99					
110404	3/19/2013	3039	PAPILLION SANITATION	946.31					
110405	3/19/2013	2686	PARAMOUNT LINEN & UNIFORM	309.06					
110406	3/19/2013	4553	PARTSMASTER	337.60					
110407	3/19/2013	4654	PAYFLEX SYSTEMS USA INC	250.00					
110408	3/19/2013	1769	PAYLESS OFFICE PRODUCTS INC	55.56					
110409	3/19/2013	3058	PERFORMANCE CHRYSLER JEEP	233.00					
110410	3/19/2013	4037	PERFORMANCE FORD	111.61					
110411	3/19/2013	1821	PETTY CASH-PAM BUETHE	.00	**CLEARED**	**VOIDED**			
110412	3/19/2013	1821	PETTY CASH-PAM BUETHE	237.78					
110413	3/19/2013	1784	PLAINS EQUIPMENT GROUP	1,548.25					
110414	3/19/2013	1237	POLICE CHIEF'S ASSN OF NEBR	50.00					
110415	3/19/2013	1910	PRESTIGE FLAG	452.12					
110416	3/19/2013	1713	QUALITY AUTO REPAIR & TOWING	81.00					
110417	3/19/2013	427	RAMIREZ, RITA M	60.64					
110418	3/19/2013	4653	RDG PLANNING & DESIGN	813.60					
110419	3/19/2013	292	SAM'S CLUB	985.32					
110420	3/19/2013	2240	SARPY COUNTY COURTHOUSE	3,629.03					
110421	3/19/2013	532	SARPY COUNTY ECONOMIC DEV.CORP	360.00					
110422	3/19/2013	150	SARPY COUNTY TREASURER	.00	**CLEARED**	**VOIDED**			
110423	3/19/2013	150	SARPY COUNTY TREASURER	10,128.71					
110424	3/19/2013	4040	SHERRY, PAUL	50.00					
110425	3/19/2013	4641	SHRED-SAFE LLC 2011-2012	30.00					
110426	3/19/2013	461	SIMPLEX GRINNELL LP	686.49					
110427	3/19/2013	3925	SINNETT, HELEN	70.00					
110428	3/19/2013	4276	SUPERIOR VISION SVCS INC	448.40					
110429	3/19/2013	4426	TEAM SIDELINE	499.00					
110430	3/19/2013	264	TED'S MOWER SALES & SERVICE	976.56					
110431	3/19/2013	4601	TIGHTON FASTENER & SUPPLY INC	206.13					
110432	3/19/2013	2426	UNITED PARCEL SERVICE	77.41					
110433	3/19/2013	2720	USI EDUCATION/GOVT SALES	198.99					
110434	3/19/2013	4428	VAN-WALL EQUIPMENT INC	731.71					
110435	3/19/2013	78	WASTE MANAGEMENT NEBRASKA	259.36					
110436	3/19/2013	3150	WHITE CAP CONSTR SUPPLY/HDS	235.00					
110437	3/19/2013	968	WICK'S STERLING TRUCKS INC	181.17					
110438	3/19/2013	4832	WOODHOUSE LINCOLN	290.96					
110439	3/19/2013	984	ZIMCO SUPPLY COMPANY	164.00					

ACCOUNTS PAYABLE CHECK REGISTER

BANK NO	BANK NAME	CHECK NO	DATE	VENDOR NO	VENDOR NAME	CHECK AMOUNT	CLEARED	VOIDED	MANUAL
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BANK TOTAL	136,810.64
OUTSTANDING	136,810.64
CLEARED	.00
VOIDED	.00

FUND	TOTAL	OUTSTANDING	CLEARED	VOIDED
01 GENERAL FUND	116,685.85	116,685.85	.00	.00
02 SEWER FUND	14,350.65	14,350.65	.00	.00
08 LOTTERY FUND	474.00	474.00	.00	.00
09 GOLF COURSE FUND	4,615.94	4,615.94	.00	.00
15 OFF-STREET PARKING	684.20	684.20	.00	.00

REPORT TOTAL	136,810.64
OUTSTANDING	136,810.64
CLEARED	.00
VOIDED	.00

+ Gross Payroll 3/15/13	252,282.58
GRAND TOTAL	\$389,093.22

APPROVED BY COUNCIL MEMBERS 3/19/13

\_\_\_\_\_  
COUNCIL MEMBER

\_\_\_\_\_  
COUNCIL MEMBER

\_\_\_\_\_  
COUNCIL MEMBER

\_\_\_\_\_  
COUNCIL MEMBER

\_\_\_\_\_  
COUNCIL MEMBER

**CITY OF LA VISTA  
MAYOR AND CITY COUNCIL REPORT  
MARCH 19, 2013 AGENDA**

<b>Subject:</b>	<b>Type:</b>	<b>Submitted By:</b>
APPROVE AGREEMENT FOR COST BENEFIT ANALYSIS	◆ RESOLUTION ORDINANCE RECEIVE/FILE	RITA RAMIREZ ASSISTANT CITY ADMINISTRATOR

**SYNOPSIS**

A resolution has been prepared to approve an agreement with Strategic Government Resources, Inc. (SGR), Keller, Texas, for the preparation of a cost benefit analysis to determine the feasibility of constructing all or part of a joint facility with the City of Papillion in an amount not to exceed \$9,376.00.

**FISCAL IMPACT**

The FY2012/13 Lottery Fund Budget provides funding for the proposed project.

**RECOMMENDATION**

Approval.

**BACKGROUND**

The City of Papillion has purchased land directly across from La Vista's existing Public Works facility with the intent of constructing a new public works complex. Papillion has approached the City of La Vista to determine whether there might be an opportunity to share some facility space as a result of the proximity of the two operations. In order to make a decision regarding the feasibility of this proposal, the two cities have agreed that a cost benefit analysis should be prepared. Strategic Government Resources, Inc. (SGR) is a consulting firm that specializes in public entity projects. They have submitted a proposal to prepare the cost benefit analysis in the amount of \$18,752.00, which cost shall be shared equally between both cities.

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

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, APPROVING AN AGREEMENT WITH STRATEGIC GOVERNMENT RESOURCES, INC. (SGR), KELLER, TEXAS, IN AN AMOUNT NOT TO EXCEED \$9,376.00.**

**WHEREAS, the City Council of the City of La Vista has determined that a cost benefit analysis is necessary to determine the feasibility of constructing all or part of a joint facility with the City of Papillion; and**

**WHEREAS, Strategic Government Resources has provided a proposal to prepare said cost benefit analysis in a total amount of \$18,752.00, which cost shall be shared equally with the City of Papillion; and**

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

**NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska approve an agreement with Strategic Government Resources, Inc. (SGR), Keller, Texas, in an amount not to exceed \$9,376.00.**

**PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2013.**

**CITY OF LA VISTA**

\_\_\_\_\_  
**Douglas Kindig, Mayor**

**ATTEST:**

\_\_\_\_\_  
**Pamela A. Buethe, CMC**  
**City Clerk**

**CITY OF LA VISTA  
MAYOR AND CITY COUNCIL REPORT  
MARCH 19, 2013 AGENDA**

<b>Subject:</b>	<b>Type:</b>	<b>Submitted By:</b>
FY 2011/2012 AUDIT REPORT — BKD, LLP	◆ RESOLUTION ORDINANCE RECEIVE/FILE	SHEILA LINDBERG FINANCE DIRECTOR

**SYNOPSIS**

A resolution has been prepared to accept the audit for the twelve months ending September 30, 2012. The Council will also be accepting the audit for the Economic Development Fund – LB840.

**FISCAL IMPACT**

N/A.

**RECOMMENDATION**

Approval.

**BACKGROUND**

This is the fifth year for BKD, LLP as the City's financial auditors. They were the City auditors prior to 2005 for over ten years.

The certified public accountants, BKD, LLP have submitted to the City their *Accountants' Report and General Purpose Financial Statement*. The audit states that the City's financial statements were tested and disclosed no instances of noncompliance with *Government Auditing Standards*. There were no findings as part of the audit. A deficiency was observed as noted below:

- An audit adjustment was recorded for the deferred amount on the bond refunding.

The City has contracted Orizon CPA's LLC to prepare the City's financial statements since 2008. This is the last year that Orizon CPA's will prepare the financials.

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

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA APPROVING THE FISCAL YEAR 2011-2012 MUNICIPAL AUDIT AS PREPARED BY THE AUDITING FIRM OF BKD, LLP, OMAHA, NEBRASKA.

WHEREAS, the City of La Vista has contracted with the firm of BKD, LLP, Omaha, Nebraska, to complete an audit of the City's fiscal year 2011-2012 municipal operations; and

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

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska, that the 2011-2012 municipal audit is hereby accepted and approved.

PASSED AND APPROVED THIS 19TH DAY OF MARCH 2013.

CITY OF LA VISTA

\_\_\_\_\_  
Douglas Kindig, Mayor

ATTEST:

\_\_\_\_\_  
Pamela A. Buethe, CMC  
City Clerk



Mayor, City Council and Management  
City of La Vista, Nebraska  
La Vista, Nebraska

As part of our audit of the financial statements and compliance of the City of La Vista as of and for the year ended September 30, 2012, we wish to communicate the following to you.

## AUDIT SCOPE AND RESULTS

**Auditor's Responsibility Under Auditing Standards Generally Accepted in the United States of America and the Standards Applicable to Financial Audits Contained in Government Auditing Standards Issued by the Comptroller General of the United States and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations**

An audit performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations* is designed to obtain reasonable, rather than absolute, assurance about the financial statements and about whether noncompliance with the types of compliance requirements described in OMB Circular A-133 that could have a direct and material effect on a major federal program occurred. In performing auditing procedures, we establish scopes of audit tests in relation to the financial statements taken as a whole. Our engagement does not include a detailed audit of every transaction. Our engagement letter more specifically describes our responsibilities.

These standards require communication of significant matters related to the financial statement and compliance audits that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. Such matters are communicated in the remainder of this letter or have previously been communicated during other phases of the audit. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.

Audits of the financial statements and compliance do not relieve management or those charged with governance of their responsibilities. Our engagement letter more specifically describes your responsibilities.

## **Qualitative Aspects of Significant Accounting Policies and Practices**

### **Significant Accounting Policies**

The City's significant accounting policies are described in Note 1 of the audited financial statements.

### **Alternative Accounting Treatments**

No matters are reportable

### **Management Judgments and Accounting Estimates**

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. The following areas involve significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates:

- Depreciation on capital assets
- Compensated absences liability

### **Financial Statement Disclosures**

No matters are reportable

## **Audit Adjustments**

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments which, in its judgment, are required to prevent the financial statements from being materially misstated.

Areas in which adjustments were proposed and recorded include:

### **Fund Level Adjustments**

- Deferred revenue

### **Government-wide**

- Deferred revenue
- Deferred amount on refunding

## **Auditor's Judgments About the Quality of the City's Accounting Principles**

No matters are reportable

## **Other Material Written Communications**

Listed below are other material written communications between management and us related to the audit:

- Management representation letter (attached)

## **INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements of City of La Vista as of and for the year ended September 30, 2012, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies or material weaknesses have been identified.

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements of the City's financial statements on a timely basis. A deficiency in design exists when a control necessary to meet a control objective is missing or an existing control is not properly designed so that, even if the control operates as designed, a control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on a timely basis.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We observed the following matter that we consider to be a deficiency.

## **Deficiency**

We proposed and management elected to record an audit adjustment to the deferred amount on refunding. We recommend that management review policies and procedures for recording these types of transactions should they occur in future years.

## **OTHER MATTERS**

Although not considered material weaknesses, significant deficiencies or deficiencies in internal control over financial reporting, we observed the following matters and offer these comments and suggestions with respect to matters which came to our attention during the course of the audit of the financial statements. Our audit procedures are designed primarily to enable us to form an opinion on the financial statements and, therefore, may not bring to light all weaknesses in policies and procedures that may exist. However, these matters are offered as constructive suggestions for the consideration of management as part of the ongoing process of modifying and improving financial and administrative practices and procedures. We can discuss these matters further at your convenience and may provide implementation assistance for changes or improvements if you require.

### *New Accounting Standards*

#### **Governmental Accounting Standards Board Statement No. 60**

The Governmental Accounting Standards Board has issued Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, to improve financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. As used in this Statement, an SCA is an arrangement between a transferor (a government) and an operator (governmental or nongovernmental entity) in which (1) the transferor conveys to an operator the right and related obligation to provide services through the use of infrastructure or another public asset in exchange for significant consideration and (2) the operator collects and is compensated by fees from third parties.

Statement 60 is effective for the fiscal year ending September 30, 2013.

#### **Governmental Accounting Standards Board Statement No. 61**

The Governmental Accounting Standards Board has issued Statement No. 61, *The Financial Reporting Entity-Omnibus – An Amendment of GASB Statements No. 14 and No. 34*, to improve financial reporting for a governmental financial reporting entity. The requirements of GASB Statements No. 14 and No. 34 were amended to better meet user needs and to address reporting entity issues that have arisen since the issuance of those Statements.

Statement 61 is effective for the fiscal year ending September 30, 2013.

### **Governmental Accounting Standards Board Statement No. 62**

The Governmental Accounting Standards Board has issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in pre-November 30, 1989 FASB and AICPA pronouncements, which does not conflict with or contradict GASB pronouncements. This Statement also supersedes Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, thereby eliminating the election provided in paragraph 7 of that Statement for enterprise funds and business-type activities to apply post-November 30, 1989, FASB Statements and Interpretations that do not conflict with or contradict GASB pronouncements.

Statement 62 is effective for the fiscal year ending September 30, 2013.

### **Governmental Accounting Standards Board Statement No. 63**

The Governmental Accounting Standards Board has issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This Statement amends the net asset reporting requirements in GASB Statement No. 34 and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. This Statement provides guidance for reporting net position within a framework that includes deferred outflows of resources and deferred inflows of resources, in addition to assets and liabilities, which was not addressed in previous accounting guidance.

Statement 63 is effective for the fiscal year ending September 30, 2013.

### **Governmental Accounting Standards Board Statement No. 65**

The Governmental Accounting Standards Board has issued Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement clarifies the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting.

Statement 65 is effective for the fiscal year ending September 30, 2014.

### **New Auditing Standard**

### **Statement on Auditing Standards No. 122, Clarification and Recodification**

In October 2011, the AICPA released Statement on Auditing Standards No. 122, *Clarification and Recodification*, commonly known as the Clarity Standards. The Clarity Standards will be effective for the City's audit for its fiscal year ending September 30, 2013. The Clarity Standards primarily clarify existing standards and are not expected to have a significant impact on your audit.

\* \* \* \*

This communication is intended solely for the information and use of management, the Mayor, and City Council and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

BKD, LLP

March 13, 2013



March 13, 2013

**BKD, LLP**

Certified Public Accountants  
1120 South 101<sup>st</sup> Street, Suite 410  
Omaha, Nebraska 68124

We are providing this letter in connection with your audit of our comprehensive financial statements as of and for the year ended September 30, 2012 and your audit of our compliance with requirements applicable to each of our major federal awards programs as of and for the year ended September 30, 2012. This letter also includes representations for the audits of the Economic Development Fund as of and for the years ended September 30, 2012 and 2011. We confirm that we are responsible for the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, operations and compliance, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, the following:

1. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America for each opinion unit included therein.
2. We have made available to you:
  - (a) All financial records and related data.
  - (b) All minutes of meetings of the governing body held through the date of this letter.
  - (c) All significant contracts and grants.

**City Hall**

8116 Park View Blvd.  
La Vista, NE 68128-2198  
p: 402-331-4343  
f: 402-331-4375

**Community Development**

8116 Park View Blvd.  
p: 402-331-4343  
f: 402-331-4375

**Fire**

8110 Park View Blvd.  
p: 402-331-4748  
f: 402-331-0410

**Golf Course**

8305 Park View Blvd.  
p: 402-339-9147

**Library**

9110 Giles Rd.  
p: 402-537-3900  
f: 402-537-3902

**Police**

7701 South 96th St.  
p: 402-331-1582  
f: 402-331-7210

**Public Buildings & Grounds**

8112 Park View Blvd.  
p: 402-331-4343  
f: 402-331-4375

**Public Works**

9900 Portal Rd.  
p: 402-331-8927  
f: 402-331-1051

**Recreation**

8116 Park View Blvd.  
p: 402-331-3455  
f: 402-331-0299

[www.cityoflavista.org](http://www.cityoflavista.org)  
[info@cityoflavista.org](mailto:info@cityoflavista.org)

3. We have informed you of all current risks of a material amount that are not adequately prevented or detected by entity procedures with respect to:
  - (a) Misappropriation of assets.
  - (b) Misrepresented or misstated assets, liabilities or net assets.
4. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
5. We have no knowledge of any known or suspected:
  - (a) Fraudulent financial reporting or misappropriation of assets involving management or employees who have significant roles in internal control.
  - (b) Fraudulent financial reporting or misappropriation of assets involving others that could have a material effect on the financial statements.
6. We have no knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, customers, regulators, suppliers or others.
7. Except as reflected in the financial statements, there are no:
  - (a) Plans or intentions that may materially affect carrying values or classifications of assets and liabilities.
  - (b) Material transactions omitted or improperly recorded in the financial statements.
  - (c) Material gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.
  - (d) Events occurring subsequent to the balance sheet date through the date of this letter requiring adjustment or disclosure in the financial statements.



- (e) Related party transactions, balances, arrangements or guarantees. We understand that the term related party refers to an affiliate; management, and members of their immediate families, component units; and any other party with which the entity may deal if it can significantly influence, or be influenced by, the management or operating policies of the other. The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with us.
  - (f) Agreements to purchase assets previously sold.
  - (g) Violations of law, regulations, contracts, grants or requirements of regulatory agencies for which losses should be accrued or matters disclosed in the financial statements.
  - (h) Unasserted claims or assessments that our attorneys have advised us are probable of assertion.
  - (i) Restrictions on cash balances or compensating balance agreements.
  - (j) Guarantees, whether written or oral, under which the City is contingently liable.
8. Adequate provisions and allowances have been accrued for any material losses from uncollectible receivables.
9. Except as disclosed in the financial statements, we have:
- (a) Satisfactory title to all recorded assets, and they are not subject to any liens, pledges or other encumbrances.
  - (b) Complied with all aspects of contractual and grant agreements, for which noncompliance would materially affect the financial statements.
10. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.

11. With regard to deposit and investment activities:
  - (a) All deposit, repurchase and reverse repurchase agreements and investment transactions have been made in accordance with legal and contractual requirements.
  - (b) Disclosures of deposit and investment balances and risks in the financial statements are consistent with our understanding of the applicable laws regarding enforceability of any pledges of collateral.
  - (c) We understand that your audit does not represent an opinion regarding the enforceability of any collateral pledges.
12. We acknowledge that we are responsible for compliance with applicable laws, regulations and provisions of contracts and grant agreements.
13. We have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that have a direct and material effect on the determination of amounts in our financial statements or other financial data significant to the audit objectives.
14. We have identified and disclosed to you any violations or possible violations of laws, regulations and provisions of contracts and grant agreements whose effects should be considered for recognition and/or disclosure in the financial statements or for your reporting on noncompliance.
15. We have taken or will take timely and appropriate steps to remedy any fraud, abuse, illegal acts or violations of provisions of contracts or grant agreements that you or other auditors report.
16. We have a process to track the status of audit findings and recommendations.
17. We have identified to you any previous financial audits, attestation engagements, performance audits or other studies related to the objectives of your audit and the corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements or other studies.

18. We have provided our views on any findings, conclusions and recommendations, as well as our planned corrective actions with respect thereto, to you for inclusion in the findings and recommendations referred to in your report on internal control over financial reporting and on compliance and other matters based on your audit of the financial statements performed in accordance with *Government Auditing Standards*.
19. With regard to federal awards programs:
  - (a) We have identified in the schedule of expenditures of federal awards all assistance provided (either directly or passed through other entities) by federal agencies in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, commodities, insurance, direct appropriations or in any other form.
  - (b) We have identified the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* regarding activities allowed or unallowed; allowable costs/cost principles; cash management; Davis-Bacon Act; eligibility; equipment and real property management; matching, level of effort, earmarking; period of availability of federal funds; procurement and suspension and debarment; program income; real property acquisition and relocation assistance; reporting; subrecipient monitoring; and special tests and provisions that are applicable to each of our federal awards programs. We have identified to you our interpretation of any applicable compliance requirements subject to varying interpretations.
  - (c) We are responsible to understand and comply with the requirements of laws, regulations, contracts and grants applicable to each of our federal awards programs and have disclosed to you any and all instances of noncompliance with those requirements occurring during the period of your audit or subsequent thereto to the date of this letter of which we are aware. Except for any instances of noncompliance we have disclosed to you, we believe the City has complied with all applicable compliance requirements.

- (d) We are responsible for establishing and maintaining effective internal control over compliance to provide reasonable assurance we have administered each of our federal awards programs in compliance with requirements of laws, regulations, contracts and grants applicable to those programs.
- (e) We have made available to you all contracts and grant agreements, including any amendments, and any other correspondence or documentation relevant to each of our federal awards programs and to our compliance with applicable requirements of those programs.
- (f) The information presented in federal awards program financial reports and claims for advances and reimbursements is supported by the books and records from which our financial statements have been prepared.
- (g) Amounts claimed or used for matching were determined in accordance with the applicable OMB Circular regarding cost principles.
- (h) We have disclosed to you any communications from grantors and pass-through entities concerning possible noncompliance with the applicable compliance requirements for each of our federal awards programs, including any communications received from the end of the period of your audit through the date of this letter.
- (i) We have identified to you any previous compliance audits, attestation engagements and internal or external monitoring related to the objectives of your compliance audit, including findings received and corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements or other monitoring.
- (j) Except as described in the schedule of findings and questioned costs, we are in agreement with the findings contained therein and our views regarding any disagreements with such findings are consistent, as of the

date of this letter, with the description thereof in that schedule.

- (k) We are responsible for taking corrective action on any audit findings.
  - (l) The summary schedule of prior audit findings correctly states the status of all audit findings included in the OMB Circular A-133 section of the prior audit's schedule of findings and questioned costs and any uncorrected open findings included in the prior audit's summary schedule of prior audit findings as of the date of this letter.
20. The budgetary comparison information required by the Governmental Accounting Standards Board has been prepared and is measured and presented in conformity with the applicable GASB pronouncements, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or presentation of the information are reasonable and appropriate. There has been no change from the preceding period in the methods of measurement and presentation.
21. With regard to supplementary information:
- (a) We acknowledge our responsibility for the presentation of the supplementary information in accordance with the applicable criteria.
  - (b) We believe the supplementary information is fairly presented, both in form and content, in accordance with the applicable criteria.
  - (c) The methods of measurement and presentation of the supplementary information are unchanged from those used in the prior year.

- (d) We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplementary information are reasonable and appropriate.
  - (e) If the supplementary information is not presented with the audited financial statements, we acknowledge we will make the audited financial statements readily available to intended users of the supplementary information no later than the date such information and the related auditor's report are issued.
22. We have not prepared management's discussion and analysis, which is supplementary information required by the Government Accounting Standards Board, and we are aware that you will state that in your independent accountants' report.
23. The debt recorded on our financial statements related to Sanitary Improvement District 59 is an estimate made by management and has not changed from prior year.
24. We acknowledge the balance of the note receivable from JQH Affiliated Parties is \$15,810,691 at September 30, 2012. We are not aware of any facts or circumstances that would give rise to questions of collectability related to this note. We believe the balance will be paid in full upon contracted maturity at July 31, 2017.

  
Brenda Gunn, City Administrator

  
Sheila Lindberg, Finance Director

# **City of La Vista, Nebraska**

## **Accountants' Report and Financial Statements**

September 30, 2012



# City of La Vista, Nebraska

## September 30, 2012

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## **Independent Accountant's Report on Financial Statements and Supplementary Information**

The Mayor and City Council  
City of La Vista, Nebraska

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the City of La Vista as of and for the year ended September 30, 2012, which collectively comprise the City of La Vista's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of La Vista's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the City of La Vista as of September 30, 2012, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the general fund, keno fund and economic development fund thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2013, on our consideration of the City of La Vista's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of La Vista's basic financial statements. The accompanying schedule of expenditures of federal awards required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*BKD, LLP*

March 13, 2013

# City of La Vista, Nebraska

## Statement of Net Assets

September 30, 2012

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 7,788,946	\$ 410,841	\$ 8,199,787
Cash at county treasurer	50,674	-	50,674
Certificates of deposit	1,856,039	750,252	2,606,291
Investments	4,549,972	-	4,549,972
Receivables	18,889,596	298,724	19,188,320
Deferred charges	503,603	5,200	508,803
Capital assets			
Non-depreciable	11,309,753	9,524	11,319,277
Depreciable, net	40,386,254	5,584,615	45,970,869
Total assets	85,334,837	7,059,156	92,393,993
<b>Liabilities</b>			
Accounts payable	429,661	262,947	692,608
Accrued expenses	1,347,750	244,192	1,591,942
Deferred revenue	200,000	-	200,000
Registered warrants			
Due in more than one year	640,554	-	640,554
Compensated absences			
Payable within one year	13,379	1,663	15,042
Payable in more than one year	901,246	104,527	1,005,773
Notes payable			
Due within one year	121,661	37,511	159,172
Due in more than one year	117,468	86,359	203,827
Bonds payable			
Due within one year	3,540,000	120,000	3,660,000
Due in more than one year	51,787,545	125,000	51,912,545
Total liabilities	59,099,264	982,199	60,081,463
<b>Net Assets</b>			
Invested in capital assets, net of related debt	15,143,780	5,200,724	20,344,504
Restricted for community betterment	2,491,321	-	2,491,321
Unrestricted	8,600,472	876,233	9,476,705
Total net assets	\$ 26,235,573	\$ 6,076,957	\$ 32,312,530

# City of La Vista, Nebraska

## Statement of Activities

Year Ended September 30, 2012

		Program Revenues			Net Revenues (Expenses) and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Primary Government</b>	<b>Expenses</b>						
Governmental Activities							
General government	\$ 2,280,932	\$ 427,362	\$ 416,953	-	\$ (1,436,617)	-	\$ (1,436,617)
Public safety	5,050,454	-	123,156	-	(4,927,298)	-	(4,927,298)
Public works	3,290,489	-	1,217,062	1,305,307	(768,120)	-	(768,120)
Culture and recreation	2,558,430	432,726	-	-	(2,125,704)	-	(2,125,704)
Community betterment	420,338	1,298,859	-	-	878,521	-	878,521
Community development	1,144,697	-	411,620	-	(733,077)	-	(733,077)
Interest on long-term debt	2,554,174	-	-	-	(2,554,174)	-	(2,554,174)
Total governmental activities	17,299,514	2,158,947	2,168,791	1,305,307	(11,666,469)	-	(11,666,469)
Business-type Activities							
Sewer	2,322,889	2,451,692	-	-	-	128,803	128,803
Golf	447,968	260,301	-	-	-	(187,667)	(187,667)
Total business-type activities	2,770,857	2,711,993	-	-	-	(58,864)	(58,864)
<b>Total Primary Government</b>	<b>\$ 20,070,371</b>	<b>\$ 4,870,940</b>	<b>\$ 2,168,791</b>	<b>\$ 1,305,307</b>	<b>(11,666,469)</b>	<b>(58,864)</b>	<b>(11,725,333)</b>
<b>General Revenues</b>							
Property taxes					5,716,198	-	5,716,198
Sales and use taxes					4,476,662	-	4,476,662
Occupation taxes					1,580,448	-	1,580,448
Motor vehicle taxes					324,746	-	324,746
Interest income					1,321,256	3,152	1,324,408
Miscellaneous					75,547	-	75,547
Operating transfers					(250,000)	250,000	-
Total general revenues and transfers					13,244,857	253,152	13,498,009
<b>Change in Net Assets</b>					1,578,388	194,288	1,772,676
<b>Net Assets, Beginning of Year</b>					24,657,185	5,882,669	30,539,854
<b>Net Assets, End of Year</b>					<u>\$ 26,235,573</u>	<u>\$ 6,076,957</u>	<u>\$ 32,312,530</u>

# City of La Vista, Nebraska

## Balance Sheet – Governmental Funds September 30, 2012

	General Fund	Debt Service Fund	Keno Fund	Capital Improvements Fund	Economic Development Fund	Total Governmental Funds
<b>Assets</b>						
Cash and cash equivalents	\$ 3,098,127	\$ 1,875,900	\$ 1,175,260	\$ 756,264	\$ 883,395	\$ 7,788,946
Cash at County Treasurer	48,308	2,366	-	-	-	50,674
Certificates of deposit	750,252	1,005,787	100,000	-	-	1,856,039
Investments	1,012,079	2,030,783	1,507,110	-	-	4,549,972
Receivables	1,032,144	1,822,941	100,832	-	16,107,335	19,063,252
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 5,940,910</u>	<u>\$ 6,737,777</u>	<u>\$ 2,883,202</u>	<u>\$ 756,264</u>	<u>\$ 16,990,730</u>	<u>\$ 33,308,883</u>
<b>Liabilities</b>						
Accounts payable	\$ 225,197	\$ 3,347	\$ 105,371	\$ 95,746	\$ -	\$ 429,661
Accrued expenses	295,179	-	86,510	-	-	381,689
Deferred revenue	28,049	1,571,644	200,000	-	-	1,799,693
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>548,425</u>	<u>1,574,991</u>	<u>391,881</u>	<u>95,746</u>	<u>-</u>	<u>2,611,043</u>
<b>Fund balances</b>						
Restricted for:						
Debt service	-	5,162,786	-	-	-	5,162,786
Community betterment	-	-	2,491,321	-	-	2,491,321
Economic development	-	-	-	-	16,990,730	16,990,730
Committed for capital improvements	-	-	-	660,518	-	660,518
Unassigned	5,392,485	-	-	-	-	5,392,485
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total fund balances	<u>5,392,485</u>	<u>5,162,786</u>	<u>2,491,321</u>	<u>660,518</u>	<u>16,990,730</u>	<u>30,697,840</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities and fund balances	<u>\$ 5,940,910</u>	<u>\$ 6,737,777</u>	<u>\$ 2,883,202</u>	<u>\$ 756,264</u>	<u>\$ 16,990,730</u>	<u>\$ 33,308,883</u>

**City of La Vista, Nebraska**  
**Reconciliation of the Balance Sheet**  
**of Governmental Funds to the**  
**Statement of Net Assets**  
**September 30, 2012**

<b>Total fund balance - total governmental funds</b>	\$ 30,697,840
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Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets net of accumulated depreciation used in governmental activities are not financial resources and, therefore, are not reported in the funds.	51,696,007
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Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds. Other related amounts include interest payable of \$966,061, bond issue costs of \$503,603, bond premiums of \$38,852, deferred refunding of \$772,455 and warrants payable of \$640,554.	(56,669,686)
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Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(914,625)
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Special assessments receivable are offset by deferred revenue and, therefore, no allowance for doubtful accounts is necessary; also includes a portion of allowance for doubtful accounts allocated to interest.	(173,656)
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Deferred revenues represents funds not available in the current period and, therefore, are not recognized as revenue in the governmental funds.	1,599,693
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<b>Net assets of governmental activities</b>	<u><u>\$ 26,235,573</u></u>
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**City of La Vista, Nebraska**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances –**  
**Governmental Funds**  
**Year Ended September 30, 2012**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Keno Fund</b>	<b>Capital Improvements Fund</b>	<b>Economic Development Fund</b>	<b>Total</b>
<b>Revenues</b>						
Property tax	\$ 5,194,761	\$ 549,625	\$ -	\$ -	\$ -	\$ 5,744,386
Sales and use tax	2,984,441	1,492,221	-	-	-	4,476,662
Occupation tax	1,580,448	-	-	-	-	1,580,448
Motor vehicle tax	323,237	1,509	-	-	-	324,746
Licenses and permits	427,362	-	-	-	-	427,362
Intergovernmental	2,255,104	-	-	1,217,062	-	3,472,166
Charges for services	432,726	-	-	-	-	432,726
Keno	-	-	1,298,859	-	-	1,298,859
Interest income	11,897	109,257	12,519	-	1,187,583	1,321,256
Special assessments	-	117,338	-	-	-	117,338
Miscellaneous	35,832	-	20,482	-	-	56,314
<b>Total revenues</b>	<b>13,245,808</b>	<b>2,269,950</b>	<b>1,331,860</b>	<b>1,217,062</b>	<b>1,187,583</b>	<b>19,252,263</b>
<b>Expenditures</b>						
Current						
General government	1,902,796	156,439	30,202	-	-	2,089,437
Public works	2,098,247	-	-	-	-	2,098,247
Public safety	4,360,564	-	-	-	-	4,360,564
Culture and recreation	2,205,502	-	-	-	-	2,205,502
Community betterment	-	-	420,338	-	-	420,338
Community development	1,144,697	-	-	-	-	1,144,697
Capital outlay	171,674	-	2,325	1,705,309	-	1,879,308
Debt service						
Principal retirement	-	2,635,000	-	-	535,000	3,170,000
Interest	-	1,321,416	-	-	1,463,172	2,784,588
<b>Total expenditures</b>	<b>11,883,480</b>	<b>4,112,855</b>	<b>452,865</b>	<b>1,705,309</b>	<b>1,998,172</b>	<b>20,152,681</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>1,362,328</b>	<b>(1,842,905)</b>	<b>878,995</b>	<b>(488,247)</b>	<b>(810,589)</b>	<b>(900,418)</b>
<b>Other Financing Sources (Uses)</b>						
Proceeds from refunding of bonds payable	-	8,915,000	-	-	-	8,915,000
Payment to bond refunding escrow agent	-	(8,804,370)	-	-	-	(8,804,370)
Transfers	(1,185,547)	678,678	(1,099,715)	756,584	600,000	(250,000)
<b>Total other financing sources (uses)</b>	<b>(1,185,547)</b>	<b>789,308</b>	<b>(1,099,715)</b>	<b>756,584</b>	<b>600,000</b>	<b>(139,370)</b>
<b>Net Change in Fund Balances</b>	<b>176,781</b>	<b>(1,053,597)</b>	<b>(220,720)</b>	<b>268,337</b>	<b>(210,589)</b>	<b>(1,039,788)</b>
<b>Fund Balances, Beginning of Year</b>	<b>5,215,704</b>	<b>6,216,383</b>	<b>2,712,041</b>	<b>392,181</b>	<b>17,201,319</b>	<b>31,737,628</b>
<b>Fund Balances, End of Year</b>	<b>\$ 5,392,485</b>	<b>\$ 5,162,786</b>	<b>\$ 2,491,321</b>	<b>\$ 660,518</b>	<b>\$ 16,990,730</b>	<b>\$ 30,697,840</b>

**City of La Vista, Nebraska**  
**Reconciliation of the Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances of Governmental Funds to the**  
**Changes in Net Assets of Governmental Activities**  
**Year Ended September 30, 2012**

**Net change in fund balances - total governmental funds** \$ (1,039,788)

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

Governmental funds report capital outlays as expenditures. However, in  
the statement of activities, the cost of those assets is allocated over  
their useful lives as depreciation expense. This is the amount by which  
depreciation exceeded capital outlay in the current period. (577,090)

Proceeds from debt issues are an other financing source in the governmental  
funds, but a debt issue increases long-term liabilities in the statement of  
net assets. Other related amounts include the amount by which bond issue  
costs exceed amortization, which is an expenditure in the funds, but these  
costs are capitalized in the statement of net assets and amortized over their  
useful lives. (8,885,826)

Repayment of bond, note and warrant principal is an expenditure in the  
governmental funds, but the repayment reduces long-term liabilities in the  
statement of net assets. 12,092,215

In the statement of activities, interest is accrued on outstanding bonds  
and warrants, whereas in governmental funds, an interest expenditure is  
reported when due. 230,414

Compensated absences do not require the use of current financial  
resources and, therefore, are not reported as expenditures in  
governmental funds. (65,149)

Special assessments receivable are offset by deferred revenue and, therefore,  
no allowance for doubtful accounts is necessary. (48,602)

Deferred revenues represents funds not available in the current period and,  
therefore, are not recognized as revenue in the governmental funds. (127,786)

**Change in net assets of governmental activities** \$ 1,578,388



**City of La Vista, Nebraska**  
**Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances – Budget and Actual (Budget Basis) –**  
**General Fund**  
**Year Ended September 30, 2012**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Taxes	\$ 8,832,371	\$ 9,600,271	\$ 10,044,812	\$ 444,541
Licenses and permits	489,250	480,905	423,419	(57,486)
Intergovernmental revenues	1,304,918	1,396,881	1,688,385	291,504
Charges for services	677,000	385,500	423,098	37,598
Grant income	746,029	903,160	545,719	(357,441)
Interest income	10,000	10,000	11,897	1,897
Miscellaneous	34,500	34,500	35,832	1,332
Total revenues	<u>12,094,068</u>	<u>12,811,217</u>	<u>13,173,162</u>	<u>361,945</u>
<b>Expenditures</b>				
General government	2,034,621	1,964,681	1,839,423	125,258
Public works	2,153,271	2,146,204	2,132,428	13,776
Public safety	4,548,747	4,431,884	4,291,253	140,631
Culture and recreation	1,636,863	1,636,039	1,562,990	73,049
Public library	647,103	652,032	606,985	45,047
Community development	1,147,801	1,444,546	1,145,860	298,686
Capital outlay	191,000	158,640	316,634	(157,994)
Total expenditures	<u>12,359,406</u>	<u>12,434,026</u>	<u>11,895,573</u>	<u>538,453</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(265,338)	377,191	1,277,589	900,398
<b>Other Financing Sources (Uses)</b>				
Operating transfers	(1,186,000)	(1,189,160)	(1,185,547)	3,613
County investment matured from previous annexation	<u>744,722</u>	<u>747,000</u>	<u>745,000</u>	<u>(2,000)</u>
Total other financing sources (uses)	<u>(441,278)</u>	<u>(442,160)</u>	<u>(440,547)</u>	<u>1,613</u>
<b>Net Change in Fund Balances</b>	<u>\$ (706,616)</u>	<u>\$ (64,969)</u>	<u>\$ 837,042</u>	<u>\$ 902,011</u>

**City of La Vista, Nebraska**  
**Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances – Budget and Actual (Budget Basis) –**  
**Keno Fund**  
**Year Ended September 30, 2012**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Keno	\$ 1,251,725	\$ 1,339,530	\$ 1,340,458	\$ 928
Interest income	50,000	10,000	12,519	2,519
Total revenues	<u>1,301,725</u>	<u>1,349,530</u>	<u>1,352,977</u>	<u>3,447</u>
<b>Expenditures</b>				
General government	42,100	30,100	30,202	(102)
Community betterment	397,735	412,000	417,656	(5,656)
Capital outlay	<u>-</u>	<u>-</u>	<u>2,325</u>	<u>(2,325)</u>
Total expenditures	<u>439,835</u>	<u>442,100</u>	<u>450,183</u>	<u>(8,083)</u>
<b>Excess of Revenues Over Expenditures</b>	861,890	907,430	902,794	(4,636)
<b>Other Financing Sources (Uses)</b>				
Operating transfers out	<u>(1,376,344)</u>	<u>(1,189,884)</u>	<u>(1,099,715)</u>	<u>90,169</u>
<b>Net Change in Fund Balances</b>	<u><u>\$ (514,454)</u></u>	<u><u>\$ (282,454)</u></u>	<u><u>\$ (196,921)</u></u>	<u><u>\$ 85,533</u></u>

**City of La Vista, Nebraska**  
**Statement of Revenues, Expenditures, and Changes in**  
**Fund Balances – Budget and Actual (Budget Basis) –**  
**Economic Development Fund**  
**Year Ended September 30, 2012**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Interest income	\$ -	\$ -	\$ 1,010	\$ 1,010
Other income	<u>1,186,573</u>	<u>1,186,573</u>	<u>1,186,573</u>	<u>-</u>
Total revenues	<u>1,186,573</u>	<u>1,186,573</u>	<u>1,187,583</u>	<u>1,010</u>
<b>Expenditures</b>				
Debt service principal retirement	535,000	535,000	535,000	-
Debt service interest	<u>1,463,172</u>	<u>1,463,172</u>	<u>1,463,172</u>	<u>-</u>
Total expenditures	<u>1,998,172</u>	<u>1,998,172</u>	<u>1,998,172</u>	<u>-</u>
<b>Deficiency of Revenues Over Expenditures</b>	<u>(811,599)</u>	<u>(811,599)</u>	<u>(810,589)</u>	<u>1,010</u>
<b>Other Financing Sources</b>				
Operating transfers	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	<u><u>\$ (211,599)</u></u>	<u><u>\$ (211,599)</u></u>	<u><u>\$ (210,589)</u></u>	<u><u>\$ 1,010</u></u>

# City of La Vista, Nebraska

## Balance Sheet – Proprietary Funds September 30, 2012

	Golf	Sewer	Total
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	\$ 65,317	\$ 345,524	\$ 410,841
Certificates of deposit	-	750,252	750,252
Accounts receivable	-	298,724	298,724
Total current assets	65,317	1,394,500	1,459,817
<b>Non-current assets</b>			
Deferred charges	5,200	-	5,200
Land	-	9,524	9,524
Equipment and furniture	163,156	1,095,805	1,258,961
Utility systems	-	6,470,176	6,470,176
Autos and trucks	99,426	375,903	475,329
Buildings and improvements	1,623,903	9,365	1,633,268
Accumulated depreciation	(1,285,014)	(2,968,105)	(4,253,119)
Capital assets - net of depreciation	601,471	4,992,668	5,594,139
Total non-current assets	606,671	4,992,668	5,599,339
Total assets	<u>\$ 671,988</u>	<u>\$ 6,387,168</u>	<u>\$ 7,059,156</u>
<b>Liabilities and Net Assets</b>			
<b>Current liabilities</b>			
Accounts payable	\$ 29,295	\$ 233,652	\$ 262,947
Accrued expenses	16,167	228,025	244,192
Compensated absences - current portion	141	1,522	1,663
Notes payable - current portion	6,119	31,392	37,511
Bonds payable - current portion	120,000	-	120,000
Total current liabilities	171,722	494,591	666,313
<b>Non-current liabilities</b>			
Compensated absences	14,052	90,475	104,527
Notes payable	3,601	82,758	86,359
Bond payable	125,000	-	125,000
Total non-current liabilities	142,653	173,233	315,886
<b>Net assets</b>			
Invested in capital assets, net of related debt	322,206	4,878,518	5,200,724
Unrestricted	35,407	840,826	876,233
Total net assets	357,613	5,719,344	6,076,957
Total liabilities and net assets	<u>\$ 671,988</u>	<u>\$ 6,387,168</u>	<u>\$ 7,059,156</u>

**City of La Vista, Nebraska**  
**Statement of Revenues, Expenses, and Changes in Net Assets –**  
**Proprietary Funds**  
**Year Ended September 30, 2012**

	<b>Golf</b>	<b>Sewer</b>	<b>Total</b>
<b>Operating Revenues</b>			
User fees	\$ 222,162	\$ 2,291,096	\$ 2,513,258
Permits and hookups	-	136,514	136,514
Grant income	-	24,082	24,082
Merchandise sales	34,928	-	34,928
Other revenue	3,211	-	3,211
	<u>260,301</u>	<u>2,451,692</u>	<u>2,711,993</u>
<b>Operating Expenses</b>			
General administrative	137,020	428,767	565,787
Cost of merchandise sold	22,471	-	22,471
Maintenance	186,505	1,720,397	1,906,902
Depreciation and amortization	82,505	169,786	252,291
	<u>428,501</u>	<u>2,318,950</u>	<u>2,747,451</u>
<b>Operating Income (Loss)</b>	<u>(168,200)</u>	<u>132,742</u>	<u>(35,458)</u>
<b>Nonoperating Revenues (Expenses)</b>			
Interest income	56	3,096	3,152
Interest on bonds and notes payable	(15,038)	(3,939)	(18,977)
Loss on disposition of fixed assets	(4,429)	-	(4,429)
	<u>(19,411)</u>	<u>(843)</u>	<u>(20,254)</u>
<b>Income (Loss) Before Transfers</b>	<u>(187,611)</u>	<u>131,899</u>	<u>(55,712)</u>
<b>Operating Transfers</b>	<u>250,000</u>	<u>-</u>	<u>250,000</u>
<b>Change in Net Assets</b>	<u>62,389</u>	<u>131,899</u>	<u>194,288</u>
<b>Net Assets, Beginning of Year</b>	<u>295,224</u>	<u>5,587,445</u>	<u>5,882,669</u>
<b>Net Assets, End of Year</b>	<u><u>\$ 357,613</u></u>	<u><u>\$ 5,719,344</u></u>	<u><u>\$ 6,076,957</u></u>

**City of La Vista, Nebraska**  
**Statement of Cash Flows –**  
**Proprietary Funds**  
**Year Ended September 30, 2012**

	<b>Golf</b>	<b>Sewer</b>	<b>Total</b>
<b>Cash flows from operating activities</b>			
Receipts from customers	\$ 260,301	\$ 2,385,782	\$ 2,646,083
Payments to suppliers	(133,580)	(1,455,055)	(1,588,635)
Payments to employees	(226,453)	(693,023)	(919,476)
Grant income	-	24,082	24,082
	<u>(99,732)</u>	<u>261,786</u>	<u>162,054</u>
<b>Net cash provided by (used in) operating activities</b>			
	<u>(99,732)</u>	<u>261,786</u>	<u>162,054</u>
<b>Cash Flows from Non-Capital Financing Activities</b>			
Transfers	250,000	-	250,000
	<u>250,000</u>	<u>-</u>	<u>250,000</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Acquisition of fixed assets	-	(211,945)	(211,945)
Principal paid on bonds	(115,000)	-	(115,000)
Principal paid on notes	(5,935)	(30,471)	(36,406)
Interest paid on bonds and notes	(15,038)	(3,939)	(18,977)
	<u>(135,973)</u>	<u>(246,355)</u>	<u>(382,328)</u>
<b>Net cash used in capital and related financing activities</b>			
	<u>(135,973)</u>	<u>(246,355)</u>	<u>(382,328)</u>
<b>Cash Flows from Investing Activities</b>			
Purchase of investments	-	(1,501,904)	(1,501,904)
Proceeds from sales and maturities of investments	-	1,310,391	1,310,391
Interest income	56	3,096	3,152
	<u>56</u>	<u>3,096</u>	<u>3,152</u>
<b>Net cash provided by (used in) investing activities</b>			
	<u>56</u>	<u>(188,417)</u>	<u>(188,361)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	14,351	(172,986)	(158,635)
<b>Cash and Cash Equivalents, Beginning of Year</b>	50,966	518,510	569,476
	<u>50,966</u>	<u>518,510</u>	<u>569,476</u>
<b>Cash and Cash Equivalents, End of Year</b>	\$ 65,317	\$ 345,524	\$ 410,841
	<u>\$ 65,317</u>	<u>\$ 345,524</u>	<u>\$ 410,841</u>
<b>Operating income (loss)</b>	\$ (168,200)	\$ 132,742	\$ (35,458)
<b>Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:</b>			
Depreciation and amortization	82,505	169,786	252,291
Increase in receivables	-	(44,012)	(44,012)
Decrease in due from other funds	-	15,408	15,408
Increase (decrease) in payables and accrued expenses	(14,037)	1,086	(12,951)
Decrease in deferred charges	-	(13,224)	(13,224)
	<u>(14,037)</u>	<u>1,086</u>	<u>(12,951)</u>
<b>Net Cash Provided by (Used in) Operating Activities</b>	\$ (99,732)	\$ 261,786	\$ 162,054
	<u>\$ (99,732)</u>	<u>\$ 261,786</u>	<u>\$ 162,054</u>
<b>Supplemental Cash Flows Information</b>			
Debt and payables incurred for purchase of capital assets	\$ 16,732	\$ -	\$ 16,732
	<u>\$ 16,732</u>	<u>\$ -</u>	<u>\$ 16,732</u>

# **City of La Vista, Nebraska**

## **Notes to Financial Statements**

### **September 30, 2012**

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

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

The accounting and reporting framework and the more significant accounting principles and practices of the City of La Vista, Nebraska (the “City”) are discussed in the subsequent section of this Note. The remainder of the Notes are organized to provide explanations, including required disclosures, of the City’s financial activities for the fiscal year ended September 30, 2012.

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

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

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

The City has determined the La Vista Municipal Facilities Corporation is a blended component unit. A blended component unit, although a legally separate entity, is a direct part of the government’s operations.

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

The financial statements of the City are prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”). The City’s reporting entity applies all relevant GASB pronouncements and applicable Financial Accounting Standards Board (“FASB”) pronouncements and Accounting Principles Board (“APB”) opinions issued on or before November 30, 1989, unless they conflict with GASB pronouncements.

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

# City of La Vista, Nebraska

## Notes to Financial Statements

September 30, 2012

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

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

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

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

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

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

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

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

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



**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2012**

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

***Basis of Presentation - Continued***

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

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

***Fund Types and Major Funds***

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

The City reports the following major governmental funds:

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

Debt Service Fund is used to account for financial resources that are restricted for, and the payment of, general long-term debt principal, interest, and related costs.

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

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

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

# **City of La Vista, Nebraska**

## **Notes to Financial Statements**

**September 30, 2012**

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

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

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

The City reports the following major proprietary funds:

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

Golf Fund accounts for the activities of the government's golf course.

#### ***Cash and Investments***

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

Nonnegotiable certificates of deposit are carried at amortized cost, which approximates fair value. All other investments are carried at fair value. Fair value is determined using quoted market prices.

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

#### ***Special Assessments***

Special assessments are recorded as revenue in the year the assessments become current; those amounts receivable after one year are recorded as deferred revenue. Annual installments not yet due are reflected as special assessments receivables and deferred revenues.

#### ***Unbilled Sewer Revenue***

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

# City of La Vista, Nebraska

## Notes to Financial Statements

September 30, 2012

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

#### ***Capital Assets and Depreciation***

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

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

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

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

#### ***Long-Term Obligations***

In government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond issuance costs, bond discounts or premiums and the difference between the reacquisition price and the net carrying value of refunded debt are capitalized and amortized over the terms of the respective bonds using a method that approximates the effective interest method.

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

#### ***Compensated Absences***

Vacation leave and other compensated absences with similar characteristics are accrued as the benefits are earned if the leave is attributable to past services and it is probable that the City will compensate the employees for such benefits. Sick leave and other compensated absences with similar characteristics are accrued as the benefits are earned only to the extent that it is probable that the City will compensate the employees for such benefits. Such accruals are based on current salary rates plus an additional amount for compensation-related payments such as Social Security and Medicare taxes and pension amounts using rates in effect at that date.

# City of La Vista, Nebraska

## Notes to Financial Statements

September 30, 2012

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

#### ***Compensated Absences - Continued***

Vacation and sick leave is accrued in accordance with the City's policy, when incurred in the government-wide and proprietary fund financial statements. In the governmental funds, only compensated absences expected to be liquidated with expendable available financial resources are recorded as a fund liability.

#### ***Net Assets Classification***

##### **Government-wide Statements**

Net assets are required to be classified into three components – invested in capital assets, net of related debt, restricted and unrestricted. These classifications are defined as follows:

*Invested in capital assets, net of related debt* – This component of net assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets. If there are significant unspent related debt proceeds at year-end, the portion of debt attributable to unspent proceeds is not included in the calculation of invested in capital assets, net of related debt.

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

*Unrestricted* – This component consists of net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

#### ***Fund Balance Classification***

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

*Nonspendable* - Nonspendable fund balances are not in a spendable form or are required to be maintained intact. At September 30, 2012, the City did not have any nonspendable funds.

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

*Committed* - Committed fund balances may be used only for the specific purposes determined by resolution of the City Council. Commitments may be changed or lifted only by issuance of a resolution by the City Council.

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2012**

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

***Fund Balance Classification - Continued***

*Assigned* - Assigned fund balances are intended to be used by the City for specific purposes as determined by management. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund. At September 30, 2012, the City did not have any assigned funds.

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

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

***Use of Estimates***

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

**Note 2: Budget and Budgetary Accounting**

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

- The City's department heads and mid-level managers prepare and submit budget requests for the following fiscal year to the City Administrator who then reviews the request with the department and division heads.
- After this review process has been completed, the City Administrator presents these budget requests to the Mayor and City Council along with recommendations as to what changes, if any, should be made. These budget requests and recommendations are reviewed by the City Council at meetings open to the public.
- A public hearing on the budget is then conducted at a City Council meeting to obtain comments from citizens.

# **City of La Vista, Nebraska**

## **Notes to Financial Statements**

### **September 30, 2012**

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

- Prior to September 20, the City Council legally enacts the ensuing fiscal year's budget through the passage of a resolution adopting the budget.
- Formal budgetary integration is employed as a management control device during the year for the General, Debt Service and Proprietary Funds.
- The budgets adopted are stated on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America.

The budget was amended on September 4, 2012 to increase total disbursements for all funds from \$27 million to \$34 million for refunding of bond issuances.

#### **Note 3: Deposits and Investments**

##### ***Deposits***

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

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

At September 30, 2012, the City's deposits in excess of FDIC limits are covered by collateral held in a Federal Reserve pledge account or by an agent of the City.

##### ***Investments***

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

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

# City of La Vista, Nebraska

## Notes to Financial Statements

September 30, 2012

### Note 3: Deposits and Investments - Continued

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

*Credit Risk* – Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The City's only investments are units of participation in the short-term investment pool of the Nebraska Public Agency Investment Trust ("NPAIT"). NPAIT is a special purpose government established under Nebraska statute. The investment pool or trust is not registered and is not rated for credit risk. The City limits its interest rate risk by investing only in the short-term pool, which consists primarily of government agency or government securitized investments with maturities of less than one year. The amount invested in the NPAIT pool was \$4,549,972 at September 30, 2012.

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

### Summary of Carrying Values

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

Carrying Values	
Cash at county treasurer	\$ 50,674
Deposits	10,806,078
Investments	<u>4,549,972</u>
	<u>\$ 15,406,724</u>

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

Cash and cash equivalents	\$ 8,199,787
Cash at country treasurer	50,674
Certificates of deposit	2,606,291
Investments	<u>4,549,972</u>
	<u>\$ 15,406,724</u>

# City of La Vista, Nebraska

## Notes to Financial Statements

### September 30, 2012

#### Note 4: Property Taxes

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

The tax rate to finance governmental services other than the payment of principal and interest on long-term debt for the year ended September 30, 2012 was \$0.5000 per \$100 of assessed valuation and the debt service requirement was \$0.0500 per \$100 of assessed valuation. The assessed valuation for the 2011-2012 tax year was \$1,059,337,658.

#### Note 5: Receivables

Receivables at September 30, 2012, consist of the following:

Fund	Taxes	Accounts Receivable	Special Assessments	Interest	Note Receivable	Gross Receivables	Allowance for Uncollectibles	Net Receivables
General	\$ 565,380	\$ 466,764	\$ -	\$ -	\$ -	\$ 1,032,144	\$ -	\$ 1,032,144
Debt Service	254,083	-	1,417,968	150,890	-	1,822,941	173,656	1,649,285
Keno	-	100,832	-	-	-	100,832	-	100,832
Economic Development	-	-	-	296,643	15,810,692	16,107,335	-	16,107,335
Sewer	-	298,724	-	-	-	298,724	-	298,724
	<u>\$ 819,463</u>	<u>\$ 866,320</u>	<u>\$ 1,417,968</u>	<u>\$ 447,533</u>	<u>\$ 15,810,692</u>	<u>\$ 19,361,976</u>	<u>\$ 173,656</u>	<u>\$ 19,188,320</u>

#### Note Receivable

The City has a note receivable from a developer for an economic development project. As of September 30, 2012, the balance of the loan with the developer was \$15,810,692 with an interest rate equal to the average coupon rate of the bonds issued to fund the loan.



**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2012**

**Note 6: Capital Assets and Depreciation**

Capital asset activity for the year ended September 30, 2012, was as follows:

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Governmental Activities</b>				
Land, not being depreciated	\$ 10,857,591	\$ 86,718	\$ -	\$ 10,944,309
Construction in progress	272,100	1,358,169	(1,264,825)	365,444
Total capital assets, not being depreciated	<u>11,129,691</u>	<u>1,444,887</u>	<u>(1,264,825)</u>	<u>11,309,753</u>
Capital assets, being depreciated				
Buildings	18,665,613	-	-	18,665,613
Improvements/infrastructure	41,892,370	1,335,678	-	43,228,048
Equipment/furniture/vehicles	8,668,102	240,983	(8,188)	8,900,897
Total capital assets, being depreciated	<u>69,226,085</u>	<u>1,576,661</u>	<u>(8,188)</u>	<u>70,794,558</u>
Accumulated Depreciation				
Buildings	(7,555,027)	(720,835)	-	(8,275,862)
Improvements/infrastructure	(14,694,894)	(1,129,290)	-	(15,824,184)
Equipment/furniture/vehicles	(5,832,758)	(483,688)	8,188	(6,308,258)
Total accumulated depreciation	<u>(28,082,679)</u>	<u>(2,333,813)</u>	<u>8,188</u>	<u>(30,408,304)</u>
Capital assets being depreciated, net	<u>41,143,406</u>	<u>(757,152)</u>	<u>-</u>	<u>40,386,254</u>
Governmental activities capital assets, net	<u>\$ 52,273,097</u>	<u>\$ 687,735</u>	<u>\$ (1,264,825)</u>	<u>\$ 51,696,007</u>

Depreciation was charged to functions/programs as follows:

<b>Governmental Activities</b>	
General services	\$ 167,307
Public safety	684,259
Culture and recreation	249,923
Public works	<u>1,232,324</u>
Total governmental activities depreciation expense	<u>\$ 2,333,813</u>

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2012**

**Note 6: Capital Assets and Depreciation - Continued**

	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
<b>Business-type Activities</b>				
Land, not being depreciated	\$ 9,524	\$ -	\$ -	\$ 9,524
Capital assets, being depreciated				
Golf course	1,623,903	-	-	1,623,903
Building and improvements	9,365	-	-	9,365
Sewer line system	6,470,176	-	-	6,470,176
Equipment and furniture	1,522,692	228,677	(17,080)	1,734,289
Total capital assets, being depreciated	9,626,136	228,677	(17,080)	9,837,733
Accumulated depreciation				
Golf course	(1,031,009)	(56,435)	-	(1,087,444)
Building and improvements	(9,365)	-	-	(9,365)
Sewer line system	(2,008,655)	(125,348)	-	(2,134,003)
Equipment and furniture	(965,261)	(69,696)	12,651	(1,022,306)
Total accumulated depreciation	(4,014,290)	(251,479)	12,651	(4,253,118)
Capital assets being depreciated, net	5,611,846	(22,802)	(4,429)	5,584,615
Business-type activities capital assets, net	\$ 5,621,370	\$ (22,802)	\$ (4,429)	\$ 5,594,139

Depreciation was charged to functions/programs as follows:

<b>Business-type Activities</b>	
Golf	\$ 81,693
Sewer	169,786
Total business-type activities depreciation expense	<u>\$ 251,479</u>

# City of La Vista, Nebraska

## Notes to Financial Statements

September 30, 2012

### Note 7: Long-term Liabilities

General obligation bonds, issued by the City for various municipal improvements, are repaid with property taxes recorded in the Debt Service Fund. The City has pledged its full faith and credit as collateral for the general obligation bonds. The City has no debt outstanding subject to legal debt limitations. The City's borrowing capacity is restrained by maintaining the City's debt at a responsible level.

The following is a summary of long-term debt activity of the City for the year ended September 30, 2012:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental Activities</b>					
Long-term debt					
General obligation bonds	\$ 58,830,000	\$ 8,915,000	\$ 11,645,000	\$ 56,100,000	\$ 3,540,000
Registered warrants	640,554	-	-	640,554	-
Installment notes payable	372,611	-	133,482	239,129	121,661
Premium on bonds issued	42,276	-	3,424	38,852	-
Deferred for refunding	(198,403)	(639,953)	(27,049)	(811,307)	-
Other long-term liabilities					
Compensated absences	849,476	869,922	804,773	914,625	13,379
Governmental activities long-term liabilities	<u>\$ 60,536,514</u>	<u>\$ 9,144,969</u>	<u>\$ 12,559,630</u>	<u>\$ 57,121,853</u>	<u>\$ 3,675,040</u>
<b>Business-type Activities</b>					
Long-term debt					
Revenue bonds	\$ 360,000	\$ -	\$ 115,000	\$ 245,000	\$ 120,000
Installment notes payable	160,276	-	36,406	123,870	37,511
Other long-term liabilities					
Compensated absences	99,156	100,470	93,436	106,190	1,663
Business-type activities long-term liabilities	<u>\$ 619,432</u>	<u>\$ 100,470</u>	<u>\$ 244,842</u>	<u>\$ 475,060</u>	<u>\$ 159,174</u>

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2012**

**Note 7: Long-term Liabilities - Continued**

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

	Interest Rate	Maturity Date	Date Callable	Ending Balance
<b>Governmental Activities</b>				
General obligation bonds				
June 15, 2003, library refunding bonds	2.450-3.800%	12/15/2012	6/15/2007	\$ 210,000
July 7, 2007, EDP taxable bonds	6.000-7.730%	10/15/2029	10/15/2012	19,655,000
December 21, 2007, public safety tax anticipation bonds	3.400-4.300%	11/15/2022	11/15/2018	1,080,000
July 15, 2008, refunding bonds	3.650-4.125%	10/15/2021	10/15/2013	1,150,000
September 19, 2008, Southport GO bonds	3.125-5.000%	11/15/2028	9/19/2013	265,000
September 19, 2009, highway allocation bonds	3.500-5.000%	11/15/2028	9/19/2013	890,000
November 1, 2009, police refunding bonds	2.500-3.950%	03/15/2022	11/06/2014	2,450,000
November 1, 2009, various purpose refunding bonds	2.000-3.800%	11/15/2023	11/15/2014	7,040,000
June 29, 2011, various purpose refunding bonds	1.500-4.050%	12/15/2026	6/29/2016	3,480,000
June 29, 2011, refunding bonds for off-street	1.500-3.800%	12/15/2024	6/29/2016	6,145,000
July 15, 2011, refunding bonds for fire facility	2.000-4.150%	12/15/2026	7/15/2016	4,750,000
July 1, 2008, SID 82 bonds	2.800-3.700%	07/01/2013	-	25,000
October 1, 2007, SID 239 bonds	4.350-5.450%	10/01/2032	10/01/2012	45,000
June 28, 2012, GO refunding bonds	0.300-3.250%	12/15/2032	06/28/2017	8,915,000
Total general obligation bonds				<u>\$ 56,100,000</u>
Installment notes payable				
March 26, 2009, vehicles note payable	2.95%	04/01/2014		\$ 30,596
April 20, 2009, equipment note payable	2.95%	04/01/2014		43,238
June 25, 2009, equipment note payable	3.25%	07/01/2014		64,101
February 16, 2010, equipment note payable	3.09%	02/16/2015		101,194
Total installment notes payable				<u>\$ 239,129</u>
<b>Business-type Activities</b>				
Revenue bonds				
December 15, 1993, golf course revenue bond	5.40-5.45%	12/15/2013	12/15/2013	\$ 245,000
Installment notes payable				
March 11, 2009, equipment note payable	2.95%	4/1/2014		\$ 9,720
March 4, 2011, sewer jet note payable	2.98%	3/4/2016		114,150
Total installment notes payable				<u>\$ 123,870</u>

**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2012**

**Note 7: Long-term Liabilities - Continued**

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

<b>Year Ending September 30,</b>	<b>General Obligation Bonds</b>		<b>Installment Notes</b>		<b>Revenue Bonds</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2013	3,540,000	2,402,623	159,172	8,543	120,000	10,083
2014	3,470,000	2,296,117	135,417	3,273	125,000	3,406
2015	3,390,000	2,194,765	51,353	270	-	-
2016	3,510,000	2,098,657	17,057	142	-	-
2017	3,355,000	1,995,121	-	-	-	-
2018-2022	18,220,000	8,062,230	-	-	-	-
2023-2027	14,070,000	4,192,654	-	-	-	-
2028-2032	6,440,000	719,623	-	-	-	-
2033-2037	105,000	1,706	-	-	-	-
	<u>\$ 56,100,000</u>	<u>\$ 23,963,496</u>	<u>\$ 362,999</u>	<u>\$ 12,228</u>	<u>\$ 245,000</u>	<u>\$ 13,489</u>

***Registered Warrants***

On August 15, 1999, the City annexed the Brook Valley South Phase II portion of Sanitary and Improvement District No. 59 ("SID"). At September 30, 2012, the agreement to divide the debt of SID No. 59 was not final. The City believes the best estimate of debt attributable to the Brook Valley South Phase II portion of SID No. 59 is \$640,554.

***Bond Refunding***

In June 2012, the City issued \$8,915,000 in refunding bonds (general obligation), Series 2012, with interest rates of 0.30% to 3.25%, to advance refund \$6,990,000 of existing Series 2008 refunding bonds and Series 2008 Southport GO bonds, and to advance refund \$1,485,000 of existing SID 239 bonds. The refunding resulted in a cash flow differential of approximately \$1,298,000 and an economic gain of approximately \$1,142,000.

# City of La Vista, Nebraska

## Notes to Financial Statements

September 30, 2012

### Note 8: Interfund Balances and Activity

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

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

Transfer To/From Other Funds at September 30, 2012, consists of the following cash and capital asset transfers:

Transfer To		Transfer From		
		General Fund	Debt Service Fund	Keno Fund
General	\$ 66,620	\$ -	\$ -	\$ 66,620
Debt Service	1,209,430	550,000	-	659,430
Capital Improvements Fund	756,584	102,167	530,752	123,665
Economic Development	600,000	600,000	-	-
Golf	250,000	-	-	250,000
	<u>\$ 2,882,634</u>	<u>\$ 1,252,167</u>	<u>\$ 530,752</u>	<u>\$ 1,099,715</u>

### Note 9: Reconciliation of Budget Basis to GAAP

Amounts presented on a non-GAAP budget basis of accounting differ from those presented in accordance with GAAP due to the treatment afforded accruals, encumbrances, and funds for which legally adopted annual budgets are not established. A reconciliation for the year ended September 30, 2012, which discloses the nature and amount of the adjustments necessary to convert the actual GAAP data to the budgetary basis, is presented below:

	General Fund	Keno Fund	Economic Development Fund
Net change in fund balance			
Balance on a GAAP basis	\$ 176,781	\$ (220,720)	\$ (210,589)
Basic differences (accruals) occur because the cash basis of accounting used for budgeting differs from the modified accrual basis of accounting prescribed for governmental funds	<u>660,261</u>	<u>23,799</u>	<u>-</u>
Balance on a budget basis	<u>\$ 837,042</u>	<u>\$ (196,921)</u>	<u>\$ (210,589)</u>

# **City of La Vista, Nebraska**

## **Notes to Financial Statements**

**September 30, 2012**

### **Note 10: Retirement Plans**

The employees of the City are covered by several retirement plans as detailed below. All plans are administered by outside trustees and, therefore, are not included in the City's basic financial statements.

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

The City has a defined contribution pension plan covering the City Administrator. The plan requires that both the employee and the City contribute an amount equal to 6% of the employee's base salary per pay period. The City's and plan member's contributions to the plan for the year ended September 30, 2012 were \$7,770 each.

#### ***Civilian Employee Retirement Plan***

The City has a defined contribution pension plan covering all civilian employees who are eligible. The plan requires that both the employee and the City contribute an amount equal to 6% of the employee's base salary per pay period. The City's and plan member's contributions to the plan for the year ended September 30, 2012 were \$207,683 each.

#### ***Police Retirement Plan***

The City has a defined contribution pension plan for its full time employees in the Police Department. The plan was converted effective January 1, 1984, from a defined benefit plan to a defined contribution plan. The plan requires that both the employee and the City contribute an amount equal to 6% of the employee's base salary per pay period. The City's and plan member's contributions to the plan for the year ended September 30, 2012 were \$149,211 each.

#### ***Fire Retirement Plan***

The City has a defined contribution pension plan for its full time employees in the Fire Department. The plan was effective June 2007. The plan requires that the employee contribute an amount equal to 6.5% and the City contribute an amount equal to 13% of employee's base salary per pay period. The City's contributions to the plan for the year ended September 30, 2012 were \$12,276 and the plan member's contributions to the plan for the year ended September 30, 2012 were \$6,138.

#### ***Deferred Compensation Plan***

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

# City of La Vista, Nebraska

## Notes to Financial Statements

September 30, 2012

### Note 10: Retirement Plans - Continued

#### *Deferred Compensation Plan - Continued*

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

### Note 11: Keno Fund Operations

The following data summarizes the Keno (Special Revenue) Fund's activity for the year ended September 30, 2012:

Gross sales	\$ 17,683,512
Less: prizes paid	(14,275,236)
Operator's commission	(2,109,178)
Deposits to progressive games	<u>(239)</u>
Net keno revenue	<u><u>\$ 1,298,859</u></u>

### Note 12: Risk Management

The City is exposed to various risks of loss related to torts, theft, damage to, or destruction of assets, errors or omissions, injuries to employees, or natural disasters. These risks are transferred to independent insurance carriers and no self-insurance program is maintained by the City. City management believes adequate coverage exists for potential exposures as of September 30, 2012. The City did not pay any settlement amounts which exceeded its insurance coverage for any of the three preceding years.

### Note 13: Commitments and Contingencies

#### *Commitments*

During the year, the City has accepted various bids for street improvements and other projects in the normal course of business that have not been completed and/or fully paid for at year-end.



**City of La Vista, Nebraska**  
**Notes to Financial Statements**  
**September 30, 2012**

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

***Claims and Litigation***

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

***Government Grants***

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

***Community Development Block Grant Program***

The City is participating in the State of Nebraska Department of Economic Development Community Development Block Grant ("CDBG") program. Under this program, the City has received federal funds from the State of Nebraska to undertake community development activities, as authorized. As of September 30, 2012, the City has entered into loan agreements with three businesses to provide CDBG funds. Since fiscal year 2010, the City has loaned a total of \$1,032,732 to these businesses, of which \$411,620 was loaned in fiscal year 2012. Under the agreements with these businesses, if the businesses meet certain criteria, some or all of their loans may be forgiven. As any repayments on these loans would be returned to the State, the City charges these loans to expense in the year advanced.

Subsequent to year-end, the City was informed that one of the businesses that had received a loan has ceased to exist. This business initially received \$110,362 of the funds and the Nebraska Department of Economic Development was able to recover \$100,658. No additional funds will be recovered. The agreement with this business was therefore terminated.

## **Supplementary Information**

**City of La Vista, Nebraska**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended September 30, 2012**

<b>Cluster / Program</b>	<b>Federal Agency / Pass-Through Entity</b>	<b>CFDA Number</b>	<b>Grant of Identifying Number</b>	<b>Amount Expended</b>
Highway Planning and Construction Cluster Highway Planning and Construction	U.S. Department of Transportation - Federal Highway Administration / Nebraska Department of Roads	20.205	ENH-77(50)	\$ 2,713
State Administered CDBG Cluster	U.S. Department of Housing and Urban Development / State of Nebraska	14.228	09-ED-007	101,233
Community Development Block Grant	Department of Economic Development	14.228	10-ED-002	200,025
Community Development Block Grant		14.228	10-ED-015	110,362
				<u>411,620</u>
Hazard Mitigation Grant	U.S. Department of Homeland Security / Nebraska Emergency Management Agency	97.039	DR-1674-NE-0055	72,165
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	U.S. Department of Homeland Security / Nebraska Emergency Management Agency	97.036		7,928
Assistance to Firefighters Grant	U.S. Department of Homeland Security / Nebraska Emergency Management Agency	97.044		72,352
State and Community Highway Safety	U.S. Department of Transportation - National Highway Traffic Safety Administration / Nebraska Department of Roads	20.600 20.600	402-11-8 410-11-2	22,595 17,815
				<u>40,410</u>
Project Safe Neighborhoods	U.S. Department of Justice - Bureau of Justice	16.609		1,128
JAG Cluster				
Edward Byrne Memorial Justice Assistance Grant Program	U.S. Department of Justice - Bureau of Justice/ City of Omaha	16.738		10,769
Edward Byrne Memorial Justice Assistance Grant Program	U.S. Department of Justice - Bureau of Justice	16.738		25,747
				<u>36,516</u>
Public Safety Partnership and Community Policing Grants	U.S. Department of Justice - Office of Community Oriented Policing Services	16.710		66,932
Block Grants for Prevention and Treatment of Substance Abuse	U.S. Department of Health and Human Services - Substance Abuse and Mental Health Administration	93.959		210
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	U.S. Department of Energy / Nebraska Department of Environmental Quality	81.128		39,916
				<u>\$ 751,890</u>

**City of La Vista, Nebraska**  
**Schedule of Expenditures of Federal Awards - Continued**  
**Year Ended September 30, 2012**

***Notes to Schedule***

1. This schedule includes the federal awards activity of the City and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.
2. No federal expenditures were provided to subrecipients.

**Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters Based on an  
Audit of the Financial Statements Performed in Accordance with  
*Government Auditing Standards***

The Mayor and City Council  
City of La Vista, Nebraska

We have audited the financial statements of the governmental activities, the business-type activities and each major fund of the City of La Vista (the "City") as of and for the year ended September 30, 2012, which collectively comprise its basic financial statements and have issued our report thereon dated March 13, 2013, which contained an explanatory paragraph regarding omission of required supplementary information. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

Management of the City is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the City's management in a separate letter dated March 13, 2013.

This report is intended solely for the information and use of the governing body, management and others within the City and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*BKD, LLP*

March 13, 2013

## **Independent Accountants' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133**

The Mayor and City Council  
City of La Vista, Nebraska

### **Compliance**

We have audited the compliance of the City of La Vista with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2012. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the compliance of the City of La Vista based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City's compliance with those requirements.

In our opinion, the City of La Vista complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2012.

### **Internal Control Over Compliance**

The management of the City of La Vista is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the governing body, management, others within the City, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*BKD, LLP*

March 13, 2013



**City of La Vista, Nebraska**  
**Schedule of Findings and Questioned Costs**  
**Year Ended September 30, 2012**

***Summary of Auditor's Results***

1. The opinions expressed in the independent accountants' report were:  
☒ Unqualified      ☐ Qualified      ☐ Adverse      ☐ Disclaimed
  
2. The independent accountants' report on internal control over financial reporting described:  
Significant deficiency(ies)?      ☐ Yes      ☒ No  
Material weakness(es)?      ☐ Yes      ☒ No
  
3. Noncompliance considered material to the financial statements was disclosed by the audit?      ☐ Yes      ☒ No
  
4. The independent accountants' report on internal control over compliance with requirements that could have a direct and material effect on major federal awards programs disclosed:  
Significant deficiency(ies)?      ☐ Yes      ☒ No  
Material weakness(es)?      ☐ Yes      ☒ No
  
5. The opinion expressed in the independent accountants' report on compliance with requirements applicable to major federal awards was:  
☒ Unqualified      ☐ Qualified      ☐ Adverse      ☐ Disclaimed
  
6. The audit disclosed findings required to be reported by OMB Circular A-133?      ☐ Yes      ☒ No

**City of La Vista, Nebraska**  
**Schedule of Findings and Questioned Costs**  
**Year Ended September 30, 2012**

7. The City's major program was:

<b>Cluster/Program</b>	<b>CFDA Number</b>
State Administered CDBG Cluster Community Development Block Grants	14.228

8. The threshold used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133 was \$300,000.

9. The City qualified as a low-risk auditee as that term is defined in OMB Circular A-133?

☐ Yes

☒ No

**City of La Vista, Nebraska**  
**Schedule of Findings and Questioned Costs**  
**Year Ended September 30, 2012**

**Findings Required to be Reported by *Government Auditing Standards***

<b>Reference Number</b>	<b>Finding</b>	<b>Questioned Costs</b>
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No matters are reportable.

**Findings Required to be Reported by OMB Circular A-133**

<b>Reference Number</b>	<b>Finding</b>	<b>Questioned Costs</b>
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No matters are reportable.

**City of La Vista, Nebraska**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended September 30, 2012**

<b>Reference Number</b>	<b>Summary of Finding</b>	<b>Status</b>
No matters are reportable.		

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

Accountants' Reports and Financial Statements  
September 30, 2012 and 2011



**Economic Development Fund**  
**City of La Vista, Nebraska**  
**September 30, 2012 and 2011**

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**Financial Statements**

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Statements of Revenues, Expenditures, and Changes in Fund Balances .....	3
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## Independent Accountants' Report on Financial Statements

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

We have audited the accompanying financial statements of the Economic Development Fund of the City of La Vista, Nebraska as of and for the years ended September 30, 2012 and 2011. These financial statements are the responsibility of City of La Vista's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the financial statements present only the Economic Development Fund and do not purport to, and do not, present fairly the financial position of the City of La Vista, Nebraska as of September 30, 2012 and 2011, and the changes in its financial position for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Economic Development Fund of the City of La Vista, Nebraska as of September 30, 2012 and 2011, and its changes in financial position for the years then ended in conformity with accounting principles generally accepted in the United States of America.

*BKD, LLP*

March 13, 2013

**Economic Development Fund**  
**City of La Vista, Nebraska**  
**Balance Sheets**  
**September 30, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 883,395	\$ 1,093,984
Note receivable	15,810,692	15,810,692
Accrued interest receivable	<u>296,643</u>	<u>296,643</u>
Total assets	<u><u>\$ 16,990,730</u></u>	<u><u>\$ 17,201,319</u></u>
<b>Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balance</b>		
Restricted for economic development	<u>16,990,730</u>	<u>17,201,319</u>
Total liabilities and fund balances	<u><u>\$ 16,990,730</u></u>	<u><u>\$ 17,201,319</u></u>



**Economic Development Fund  
City of La Vista, Nebraska**  
**Statements of Revenues, Expenditures, and  
Changes in Fund Balance**  
**Years Ended September 30, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
<b>Interest Income</b>	<u>\$ 1,187,583</u>	<u>\$ 1,188,405</u>
<b>Expenditures</b>		
Debt service		
Principal retirement	535,000	505,000
Interest	<u>1,463,172</u>	<u>1,494,532</u>
Total expenditures	<u>1,998,172</u>	<u>1,999,532</u>
<b>Deficiency of Revenues Over Expenditures</b>	(810,589)	(811,127)
<b>Transfers</b>	<u>600,000</u>	<u>600,000</u>
<b>Net Change in Fund Balance</b>	(210,589)	(211,127)
<b>Fund Balance, Beginning of Year</b>	<u>17,201,319</u>	<u>17,412,446</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 16,990,730</u></u>	<u><u>\$ 17,201,319</u></u>

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

## **Notes to Financial Statements**

**September 30, 2012 and 2011**

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

#### ***Organization***

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

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

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

The financial statements present only the Economic Development Fund and do not purport to, and do not, present fairly the financial position of the City as of September 30, 2012 and 2011, and the changes in its financial position for the years then ended in conformity with accounting principles generally accepted in the United States of America.

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

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

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

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

# Economic Development Fund City of La Vista, Nebraska

## Notes to Financial Statements

September 30, 2012 and 2011

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

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

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

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

The Economic Development Fund participates in the pooled cash accounts maintained by the City. The Fund's share of this pool was \$883,395 and \$1,093,984 at September 30, 2012 and 2011, respectively.

### Note 2: Note Receivable

The City has a note receivable from a developer for an economic development project. As of September 30, 2012 and 2011, the balance of the loan with the developer was \$15,810,692 with an interest rate equal to the average coupon rate of the bonds issued to fund the loan. The balance of the note is due in a single balloon payment on July 31, 2017. Accrued interest receivable on the loan amounted to \$296,643 at September 30, 2012 and 2011.

### Note 3: Long-term Debt

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

Description	Interest Rate	Maturity Date	Original Balance	2012 Principal Outstanding	2011 Principal Outstanding
Economic Development Fund Bonds, Series 2007	6.00-7.73%	10/15/2029	\$ 20,695,000	\$ 19,655,000	\$ 20,190,000

# Economic Development Fund City of La Vista, Nebraska

## Notes to Financial Statements

September 30, 2012 and 2011

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

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

The annual debt service requirements to maturity for bonded debt as of September 30, 2012 is as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	570,000	1,429,662	1,999,662
2014	605,000	1,393,396	1,998,396
2015	645,000	1,353,854	1,998,854
2016	685,000	1,311,427	1,996,427
2017	730,000	1,265,741	1,995,741
2018-2022	4,500,000	5,481,151	9,981,151
2023-2027	6,570,000	3,415,501	9,985,501
2028-2029	<u>5,350,000</u>	<u>641,977</u>	<u>5,991,977</u>
Total	<u>\$ 19,655,000</u>	<u>\$ 16,292,709</u>	<u>\$ 35,947,709</u>

### Note 4: City Transfer

The general fund of the City transferred \$600,000 to the Economic Development Fund in 2012 and 2011 to assist in funding debt service payments.

**CITY OF LA VISTA  
MAYOR AND CITY COUNCIL REPORT  
MARCH 19, 2013 AGENDA**

<b>Subject:</b>	<b>Type:</b>	<b>Submitted By:</b>
COLLECTIVE BARGAINING AGREEMENT — LA VISTA FRATERNAL ORDER OF POLICE	◆ RESOLUTION ◆ ORDINANCE RECEIVE/FILE	BRENDA GUNN CITY ADMINISTRATOR

**SYNOPSIS**

A resolution has been prepared to approve the proposed Collective Bargaining Agreement between the City of La Vista and the La Vista Fraternal Order of Police, Lodge No. 28 for FY 2013 and FY 2014 and authorizing the Mayor to execute said agreement. Amendments to the Compensation Ordinance have additionally been prepared.

**FISCAL IMPACT**

The proposed agreement provides the following increases in the hourly wage rates for both Police Officers and Sergeants:

- FY 2013 — 2%
- FY 2014 — 2%

The FY 12/13 municipal budget contains funding for the FY2013 wages.

**RECOMMENDATION**

Approval.

**BACKGROUND**

The existing Collective Bargaining Agreement with the La Vista Fraternal Order of Police expired on September 30, 2012. The terms of a new agreement have been negotiated and a copy is attached for your consideration. This also assumes that wages would be retroactive to the beginning of FY13 which was on October 1, 2012.

A letter of understanding is also included which clarifies that the sick leave policy in the Personnel Manual applies to the La Vista Fraternal Order of Police also. This does not require formal action but is included for your information.

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

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA ACCEPTING THE PROPOSED COLLECTIVE BARGAINING AGREEMENT BETWEEN THE CITY OF LA VISTA AND THE LA VISTA FRATERNAL ORDER OF POLICE, LODGE NO. 28 FOR FISCAL YEAR 2013 AND FISCAL YEAR 2014 AND AUTHORIZING THE MAYOR TO EXECUTE SAID AGREEMENT.

WHEREAS, the City of La Vista has recognized the La Vista Police Officers Association for the purpose of collective bargaining by Resolution No. 78-020; and

WHEREAS, the La Vista Police Officers Association is now a member of and affiliated with the Fraternal Order of police and is known as the La Vista Fraternal Order of Police Lodge No. 28 ("LVFOP"); and

WHEREAS, the City Administrator and the LVFOP's appointed negotiating team have reached a tentative agreement as authorized by and in accordance with Resolution No. 78-020;

WHEREAS, the membership of the LVFOP did vote on and approve the tentative agreement reached by the City Administrator and the LVFOP's negotiating team with said votes being tabulated on March 12, 2013.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of La Vista, Nebraska, does hereby accept the terms of the negotiated agreement and authorizes the Mayor of the City of La Vista, Nebraska, to execute the same on behalf of the City subject to approval of form by the city attorney and city administrator.

BE IT FURTHER RESOLVED that the Mayor and City Council hereby agree and declare that the effective date of the Agreement shall be October 1, 2012.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2013.

CITY OF LA VISTA

\_\_\_\_\_  
Douglas Kindig, Mayor

ATTEST:

\_\_\_\_\_  
Pamela A. Bueth, CMC  
City Clerk

**ORDINANCE NO. 4486**

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

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

Section 1. City Council. The compensation of members of the City Council shall, in addition to such vehicle and other allowances as may from time to time be fixed by the Budget or other Resolution of the City Council, be, and the same hereby is, fixed at the sum of \$4,320.00 per year for each of the members of the City Council.

Section 2. Mayor. The compensation of the Mayor shall, in addition to such vehicle and other allowances as may from time to time be fixed by the Budget or other Resolution of the City Council, be, and the same hereby is, fixed at the sum of \$10,800.00 per year.

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

Section 4. Management Exempt Employees. The management exempt employees hereafter named shall, in addition to such vehicle and other allowances as may from time to time be fixed by Resolution of the City Council, receive annualized salaries fixed in accordance with the schedules of Table 200, set forth in Section 22 of this Ordinance, for the following respective wage ranges, and in accordance with such rules as the City Council may by resolution establish:

Position	Range
Asst. City Administrator	215
City Clerk	205
City Engineer/Asst. Public Works Director	210
Community Development Director	210
Finance Director	210
Fire Chief	210
Library Director	205
Police Chief	215
Public Buildings and Grounds Director	200
Public Works Director	215
Recreation Director	205

Section 5. Salaried Exempt Employees. The monthly salary compensation rates of the salaried exempt employees of the City of La Vista shall be, and the same hereby are, fixed in accordance with the schedules of Table 100, set forth in Section 22 of this Ordinance, for the following respective wage ranges, and in accordance with such rules as the City Council may by resolution establish:

Position	Range
Asst. to City Administrator	180
Asst. Golf Superintendent	140
Asst. Recreation Director	175
Chief Building Official	175
Community Relations Coordinator	150
Deputy City Clerk/Office Manager	165
Golf Course Services Manager	165
Golf Course Superintendent	175
Human Resources Generalist	165
Librarian II – Inter-Library Loan/Public Services	160
Librarian III	175
Park Superintendent	180
Planner	175
Police Captain	190
Program Coordinator	160
Street Superintendent	180

**Section 6. Hourly Non-Exempt Employees.** The hourly compensation rates of the hourly (non-exempt) employees of the City of La Vista shall be, and the same hereby are, fixed in accordance with the schedules of Table 100 and Table 400, set forth in Section 22 of this Ordinance, for the following respective wage ranges, and in accordance with such rules as the City Council may by Resolution establish:

Position	Range
Accountant	145
Accounting Clerk	130
Administrative Assistant	130
Mechanic	140
Building Inspector I	140
Building Inspector II	160
Code Enforcement Officer	130
Executive Assistant	140
Fire Training Officer	165
Foreman – B&G	160
Librarian II – Computer/Reference Services	160
Librarian I	140
Maintenance Worker I	130
Maintenance Worker II	140
Park Foreman	165
Police Sergeant	426
Police Officer	423
Police Data Entry Clerk	120
Public Buildings & Grounds MWI	125
Public Buildings & Grounds MWII	130
Secretary II	125
Secretary/Receptionist	120
Sewer Foreman	165
Street Foreman	165
Shop Foreman	165

**Section 7. Part-Time and Temporary Employees.** The hourly compensation rates of part-time, seasonal and temporary employees of the City of La Vista shall be, and the same hereby are, fixed in accordance with the schedules of Table 100, set forth in Section 22 of this Ordinance, for the following respective wage ranges, and in accordance with such rules as the City Council may by Resolution establish:

Position	
Assistant Pool Manager	100
Circulation Clerk I	100
Circulation Clerk II	115
Clerical (PW)	100
Custodian	100
Evidence Technician	130
HR Clerical Assistant	115
Intern/Special Projects	115
Lifeguard	100
Pool Manager	110
Recreation Supervisor	100
Seasonal GC Clubhouse & Grounds	100
Seasonal PW All Divisions 1-5 Years	100
Seasonal PW All Divisions 5+ Years	110
Shop Assistant	100
Special Services Bus Driver	110
Temporary/PT Professional (PW)	160

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

**Section 8. Pay for Performance.** Employees not covered by a collective bargaining agreement or express employment contract shall be subject to the City's Pay for Performance (PFP) compensation system as outlined in Council Policy Statement. PFP salary ranges are set forth in Table 100 and 200 of Section 22 of this Ordinance. The base factor for fiscal year 2013 shall be set at two percent (2%).



**Section 9. Certification Incentive Pay for Chief Building Official and Building Inspectors.**

Employees of the City in the positions of Chief Building Official and Building Inspector are eligible to receive a one-time only incentive payment of \$1,000 for each certification obtained in an applicable construction field/trade. Such payment must be approved by the City Administrator.

**Section 10. Legal Counsel.** Compensation of the legal counsel other than special City Prosecutor for the City shall be, and the per diem rates respecting same shall be, at 90% of the standard hourly rate the firm may from time to time charge. Compensation for Special City prosecution shall be as agreed upon at the time of specific employment.

**Section 11. Engineers.** Compensation of Engineers for the City shall be, and the same hereby is, fixed in accordance with such schedules of hourly and per diem or percentage rates as shall from time to time be approved by Resolution of the City Council. Travel allowances respecting same shall be as may from time to time be fixed by Resolution of such City Council.

**Section 12. Longevity Pay for Salaried Full-Time Employees and Hourly Paid Full-Time Employees, Including Police Employees.** Employees of the City in the positions set forth in Section 3 and Table 400 of this Ordinance shall receive longevity pay in an amount equal to the following percentage of the hourly rate set forth in Section 3 and Table 400 of this Ordinance, rounded to the nearest whole cent:

<u>Length of Service</u>	<u>Allowance Per Hour</u>
Over 7 Years	2.00% (or .02)
Over 10 Years	2.75% (or .0275)
Over 15 Years	4.00% (or .04)
Over 20 Years	4.50% (or .0450)

**Section 13. Health, Dental Life and Long Term Disability Insurance.** Subject to the terms, conditions and eligibility requirements of the applicable insurance plan documents and policies, regular full-time employees of the City of La Vista and their families shall be entitled to be enrolled in the group life, health, and dental insurance program maintained by the City. Regular full-time employees shall also be entitled to be enrolled in the long term disability insurance program maintained by the City.

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

**Section 14. Establishment of Shifts.** The City may establish duty shifts of such length, and to have such beginning and ending times, and to have such meal and break times, as it may deem appropriate or necessary, respecting employees of the City.

**Section 15. Special Provisions.**

- A. Employees covered by the "Agreement Between the La Vista Fraternal Order of Police Lodge No. 28 and the City of La Vista, Nebraska, covering the period from October 1, 2009-2012 through September 30, 2014," shall receive compensation and benefits and enjoy working conditions, as described, provided and limited by such Agreement. The terms of such Agreement shall supersede any provisions of this Ordinance inconsistent therewith, and be deemed incorporated herein by this reference.
- B. Holiday Pay shall be compensated as set forth in the Agreement between the La Vista Fraternal Order of Police Lodge No. 28 and the City of La Vista for police officers and as set forth in the Personnel Manual for all other full time employees.
- C. Subject to subsection 15.D. hereof, each full time hourly non-exempt employee of the City shall be entitled to receive overtime pay at the rate of one and one half times the employee's regular rate for each hour worked in excess of forty hours during a work week. If called out at any time other than during regular assigned work hours during the pay period, such employee shall be entitled to compensation at the rate of one and one half times the regular rate for each hour so worked, provided that in no case shall

an employee receive less than two hours over time pay for such call out work, and further provided there shall be no pyramiding of hours for purposes of computing overtime. For purposes of this subsection an employee's "regular rate" shall be the sum of his or her hourly rate specified in Section 6 of this Ordinance and any longevity pay due under this Ordinance.

- D. Police Department employees covered by the "Agreement Between the La Vista Fraternal Order of Police Lodge No. 28 and the City of La Vista, Nebraska," described in subsection 15.A hereof shall, as provided in such Agreement, be paid overtime at one and one half times the employee's hourly rate (including any longevity allowance) for each hour worked in excess of 80 hours during any 14 day work period coinciding with the pay period established by Section 17 of this Ordinance.
- E. All Management Exempt Employees and all Salaried Exempt Employees are considered to be salaried employees and shall not be eligible for overtime pay, holiday pay, or other special pay as provided by this section.
- F. Public Works Employees who are required to wear protective footwear may submit to the City for reimbursement for the cost of work boots in an amount not to exceed \$120.
- G. Public Works Employees may submit to the City for reimbursement for the difference in cost between a Nebraska Driver's License and a "CDL" driver's license within 30 days of obtaining a CDL license when a CDL license is required as a part of the covered employee's job description.
- H. Public Works Employees shall be provided by the City five safety work shirts in each fiscal year at no cost to the employee.
- I. Public Works employees shall be paid overtime at the rate of one and one-half times the employee's hourly rate for all hours worked on the Saturday and Sunday of the annual La Vista Days celebration, except, that if an employee uses any sick leave, vacation leave, personal leave, or comp time during the corresponding pay periods, such leave time shall offset any overtime earned on said Saturday and Sunday.

Section 16. Pay for Unused Sick Leave Upon Retirement or Death. Employees who voluntarily retire after twenty or more years of service with the City and have no pending disciplinary action at the time of their retirement, shall be paid for any unused sick leave. Employees who began their employment with the City after January 1, 2005, or who began their employment prior to this date but elected to waive their eligibility for emergency sick leave, shall be paid for any unused sick leave, if they voluntarily leave City employment and have no pending disciplinary action, according to the following sliding schedule: After 10 years of employment – 100% of sick leave hours accrued over 660 and up to 880; after 15 years of employment – 100% of sick leave hours accrued over 440 hours and up to 880; after 20 years of employment – 100% of sick leave hours accrued up to 880. No other employee shall be paid for any unused sick leave upon termination of employment.

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

Section 17. Pay Periods. All employees of the City of La Vista shall be paid on a bi-weekly basis. The pay period will commence at 12:01 a.m. Sunday and will conclude at 11:59 p.m. on the second succeeding Saturday. On the Friday following the conclusion of the pay period, all employees shall be paid for all compensated time that they have been accredited with during the pay period just concluded.

Section 18. Public Works Lunch and Clean-up Times. Lunch period for employees of the Public Works Department shall be one half hour (30 minutes) in duration. Public Works employees shall be granted a 5 minute clean-up period prior to start of lunch period, and shall be granted an additional 5 minutes clean-up period prior to the end of the work day.

Section 19. Sick Leave and Personal Leave. Sick leave and personal leave will be awarded and administered in conjunction with the provisions set forth in the personnel manual and the

Agreement between the La Vista Fraternal Order of Police Lodge No. 28 and the City of La Vista, as applicable to the employee in question.

Section 20. Vacation Leave. Upon satisfactory completion of six months continuous service, regular full-time employees and permanent part-time employees shall be entitled to vacation leave. Such vacation shall not be used in installments of less than one hour. Increments of vacation leave of less than four hours must have 48 hours prior approval and can be taken only at the beginning or at the end of the work day.

Section 21. Vacation Entitlement.

- A. All full-time employees whose employment is governed by the Agreement described in Section 15, Paragraph A. of this Ordinance shall earn, accrue and be eligible for vacation as provided in such Agreement.
- B. All other full-time Hourly Non-Exempt Employees shall earn: six (6) days of paid vacation during the first year of continuous full-time employment; eleven (11) days of paid vacation during the second year of continuous full-time employment; and thereafter, eleven (11) days of paid vacation during each subsequent year of continuous full-time employment, plus one (1) additional day of paid vacation for each year of continuous full-time employment in excess of two years. Notwithstanding the foregoing, no employee shall earn more than twenty-three (23) days of paid vacation per employment year.
- C. All Management Exempt Employees, and Salaried Exempt Employees, shall earn ten (10) days paid vacation during the first year of continuous employment, and one (1) additional vacation day for each additional year of continuous employment not to exceed twenty-six (26) days.
- D. All Permanent Part Time Employees working a minimum of twenty (20) hours per week shall earn forty (40) hours of paid vacation time per year after six (6) months of employment. Total paid vacation time earned per year shall not exceed forty (40) hours.
- E. Full Time Exempt and Non-Exempt Employees shall be allowed to accrue unused vacation leave from previous years to a maximum of 220 hours.
- F. Permanent Part Time Employees shall be allowed to accrue unused vacation leave from previous years to a maximum of 110 hours.

Section 22. Wage Tables.

<b>Table 100</b>						
<b>Salaried Exempt Employees</b>						
<b>Hourly Non-Exempt Employees</b>						
Range		Minimum	Maximum	Range		Minimum Maximum
100	Hourly	9.27	12.04	145	Hourly	16.88 21.92
	Monthly	1,607	2,087		Monthly	2,926 3,799
	Annual	19,282	25,043		Annual	35,110 45,594
110	Hourly	11.38	14.78	150	Hourly	17.73 23.03
	Monthly	1,973	2,562		Monthly	3,073 3,992
	Annual	23,670	30,742		Annual	36,878 47,902
115	Hourly	12.24	15.90	160	Hourly	19.45 25.26
	Monthly	2,122	2,756		Monthly	3,371 4,378
	Annual	25,459	33,072		Annual	40,456 52,541
120	Hourly	13.16	17.09	165	Hourly	20.72 26.91
	Monthly	2,281	2,962		Monthly	3,591 4,664
	Annual	27,373	35,547		Annual	43,098 55,973
125	Hourly	14.16	18.39	175	Hourly	24.42 31.71
	Monthly	2,454	3,188		Monthly	4,233 5,496
	Annual	29,453	38,251		Annual	50,794 65,957
130	Hourly	14.65	19.02	180	Hourly	27.06 35.15
	Monthly	2,539	3,297		Monthly	4,690 6,093
	Annual	30,472	39,562		Annual	56,285 73,112
140	Hourly	16.03	20.81	190	Hourly	33.44 43.44
	Monthly	2,779	3,607		Monthly	5,796 7,530
	Annual	33,342	43,285		Annual	69,555 90,355

<b>Table 200</b>			
<b>Management Exempt Employees</b>			
Range		Minimum	Maximum
200	Hourly	34.21	43.65
	Monthly	5,930	7,566
	Annual	71,157	90,792
205	Hourly	35.53	45.35
	Monthly	6,159	7,861
	Annual	73,902	94,328
210	Hourly	37.81	48.14
	Monthly	6,554	8,344
	Annual	78,645	100,131
215	Hourly	41.14	52.50
	Monthly	7,131	9,100
	Annual	85,571	109,200

Table 400							
Classification: FOP Collective Bargaining							
Hourly Non-Exempt							
Range		A	B	C	D	E	F
426	Hrly				32.67	34.02	36.18
					5,663	5,896	6,271
					67,955	70,755	75,253
423	Hrly	21.42	22.86	25.12	26.59	29.02	30.53
		3,713	3,962	4,355	4,809	5,030	5,292
		44,554	47,545	52,255	55,310	60,360	63,499

Section 23. Repeal of Ordinance No. 4483-1186. Ordinance No. 4483-1186 originally passed and approved on the 4th ~~2nd~~ day of September ~~October~~ 2012 is hereby repealed.

Section 24. Effective Date. This Ordinance shall take effect after its passage, approval and publication as provided by law.

Section 25. This Ordinance shall be published in pamphlet form and take effect as provided by law.

PASSED AND APPROVED THIS ~~2ND~~ 19TH DAY OF ~~OCTOBER 2012~~ MARCH 2013.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Pamela A. Buethe, GMC  
City Clerk

**AMENDED AGREEMENT  
BETWEEN THE LA VISTA FRATERNAL ORDER OF POLICE  
LODGE NO. 28  
AND  
THE CITY OF LA VISTA, NEBRASKA**

**FYE 2013 and 2014**

**OCTOBER 1, 2012– SEPTEMBER 30, 2014**

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## **Preamble**

WHEREAS, the LVFOP has been recognized as set forth in Article 2 hereof as the sole and exclusive bargaining agent for certain employees of the Police Department of the City of La Vista, Nebraska; and

WHEREAS, this Agreement has as its purposes the promotion of harmonious relations between the City and the LVFOP, the establishment of an equitable and peaceful procedure for the resolution of differences, and the establishment of rates of pay, hours of work and their conditions of employment respecting certain employees of the City.

NOW, THEREFORE, the parties agree as follows:

## Article 1 — Definitions

For the purpose of this Agreement, the following words, terms and phrases shall be construed in accordance with the definitions hereafter set forth, unless the context otherwise requires.

- (A) **Department** shall mean the Police Department of the City of La Vista.
- (B) **Employee** shall mean any employee of the Police Department of the City of La Vista, Nebraska, excluding the Chief of Police, those persons holding the rank of captain or above, and those other persons excluded under Article 2, Section 1 of this Agreement.
- (C) **Department Head** shall mean the duly appointed Chief of the Police Department of the City of La Vista, Nebraska.
- (D) **Personnel Board** shall mean the duly appointed Personnel Board of the City of La Vista, Nebraska.
- (E) **City Administrator** shall mean the duly appointed City Administrator of the City of La Vista, Nebraska.
- (F) **Personnel Manual** shall mean the Personnel Manual of the City of La Vista, Nebraska, dated February 6, 1996, as heretofore or hereafter amended.
- (G) **City** shall mean the City of La Vista, Nebraska.
- (H) **LVFOP** shall mean the La Vista Fraternal Order of Police Lodge No. 28.
- (I) **Current City Compensation Ordinance** shall mean the Ordinance adopted by the City Council of the City of La Vista, Nebraska, which establishes the rates of compensation of employees of the City, and which is in effect on the date hereof, but including any amendments hereafter adopted thereto.
- (J) **City Council** shall mean the City Council of the City of La Vista, Nebraska.
- (K) **Mayor** shall mean the Mayor of the City of La Vista, Nebraska.
- (L) **Law Enforcement Employees** shall mean employees covered by this Agreement who hold the rank of sergeant or police officer.
- (M) **Fiscal Year** shall mean the fiscal period commencing October 1 and ending September 30.

## **Article 2 — LVFOP Recognition**

**Section 1.** The City recognizes the LVFOP as the exclusive bargaining representative for those police employees of the City holding the following regular full-time positions:

Sergeant

Police Officer

excluding, however, all supervisory, confidential, seasonal, temporary, CETA and part-time employees.

**Section 2.** The intent of City Council Resolution No. 78-020, pursuant to which the LVFOP has heretofore been granted bargaining recognition by City, is fully preserved by this Agreement, including the express intent thereof that no management right or prerogative or policy shall be the subject of negotiations. The inclusion herein of any matter of management right, prerogative or policy shall not be deemed an agreement, understanding or consent to submit the same in the future to the collective bargaining process, or in any manner be deemed a waiver of the stated intent of Council Resolution No. 78-020.

**Section 3.** The mandatory or permissive nature of any subject, matter or issue included in or treated in this Agreement is fully preserved and the question as to whether same is a mandatory or permissive subject of bargaining shall be determined by law without regard to and totally apart from treatment or inclusion of such subject herein. The inclusion of any subject, matter or issue herein shall not be deemed an agreement, understanding or consent to submit the same in the future to the collective bargaining process, or be deemed a waiver of the City's management prerogative or right in respect thereto.

### **Article 3 — Bulletin Board and Ballot Boxes**

**Section 1.** The City shall permit the LVFOP to use one bulletin board, designated by the Chief of Police, in the break room, for posting of notices of LVFOP meetings and elections, reports of LVFOP committees and other notices or announcements that may be of benefit or interest to the employees.

**Section 2.** Posted materials shall not contain anything political or discriminatory or reflect adversely upon the City or any of its employees. The bulletin board provided shall be for the exclusive use of the LVFOP.

**Section 3.** The City will permit the LVFOP to use the LVFOP's own ballot box in the break room for LVFOP balloting or elections. No employee shall participate in any LVFOP election in any manner during his/her tour of duty.

### **Article 4 — LVFOP Activity**

**Section 1.** The LVFOP agrees that its members, agents, and representatives will not solicit membership in the LVFOP or otherwise carry on LVFOP activity during working hours except as otherwise permitted by this Agreement.

**Section 2.** Employees may use their individual vacation days or personal leave days for the purpose of attending conventions, educational conferences or conducting LVFOP business, subject to the needs of the Department with respect to the scheduling of vacations and required manpower. The City shall not refuse personal leave days off or vacation time off solely because the employee intends to use such days for the purposes stated above.

## **Article 5 — Check Off**

**Section 1.** The City shall deduct LVFOP dues from the pay of each employee covered by this Agreement; provided, that at the time of such deduction there is in the possession of the City a current and unrevoked written assignment, executed by the employee, in the form and according to the terms of the authorization form attached hereto, marked Appendix "A", and made a part hereof. Such authorization may be revoked, in the manner set forth in **Section 3** of this Article, by the employee at any time by giving written notice thereof to the City. The City shall deduct such dues from the pay of employees who have executed such assignments and remit such withholdings to the Union on either a monthly or bi-weekly basis, at the City's option. Such withholdings shall be remitted to the duly designated LVFOP official by the City within ten (10) days following the issuance of pay warrants for the pay period respecting which the City, at its option, elects to deduct such withholdings in accordance with the foregoing. The LVFOP shall advise the City in writing of the name and address of the designated LVFOP official to whom the City should remit amounts so withheld.

**Section 2.** Previously executed and unrevoked written check off authorizations shall continue to be effective respecting employees reinstated or returning to work following layoff, leave of absence, or suspension, not exceeding six months. Previous authorizations of other employees rehired or reinstated shall not be considered to be effective. If an employee is on any form of paid leave of absence, the City shall continue to withhold union dues during such absence unless the assignment respecting the same has been or is revoked in the manner provided herein.

**Section 3.** Written revocations of check off authorizations shall not be effective unless received by the City Clerk at least two (2) weeks prior to the first pay date upon which such revocation is to take effect.

**Section 4.** At the time of execution of this Agreement, the LVFOP shall advise the City in writing of the exact amount of regular monthly LVFOP dues. If, subsequently, the LVFOP requests the City to deduct additional monthly LVFOP dues, such request shall be effective only upon written assurance by the LVFOP to the City that the amounts requested are regular monthly LVFOP dues duly approved in accordance with the LVFOP's constitution and by-laws.

**Section 5.** The City agrees to provide this service without charge to the LVFOP.

**Section 6.** The City shall not be liable for the remittance or payment of any sums other than those constituting actual deductions made. If for any reason the City fails to make a deduction for any employee as above provided, it shall make such deduction from the employee's next pay period in which LVFOP dues are normally deducted, but only if written notification by the LVFOP has been given to the City in time to permit such deduction. If the City makes an overpayment to the LVFOP, the City shall deduct that amount from the next remittance to the LVFOP. If the City inadvertently makes a dues deduction from the pay of an employee who has not authorized said deduction or who has revoked said authorization in accordance with **Section 3** of this Article, the LVFOP agrees to refund said deduction to the affected employee or to the City, on demand, or the City may withhold the amount of same from a subsequent remittance to the LVFOP. The LVFOP agrees to indemnify and hold the City harmless against any and all claims, suits, orders, judgments, loss or liability arising as a result of any action taken or not taken by the City under the provisions of this Article.

## **Article 6 — Employee Rights**

**Section 1.** Any employee may request of the City Clerk the opportunity to review his/her personnel file during normal business hours at City Hall in the presence of appropriate personnel and any employee may request of the Chief of Police the opportunity to review his/her Departmental file, if maintained by the Department, during normal business hours at the Police Department in the presence of appropriate personnel. An employee shall not be entitled to review any materials that relate to any investigation that has not yet been completed or that relate to any potential disciplinary or other matter that has not yet been concluded.

### **Section 2.**

- (A) Any employee who is the subject of a complaint filed with the La Vista Police Department shall be given a copy of the complaint after it is received by the management of the Department (except where notification to the employee could jeopardize an investigation) as soon as possible. The employee shall respond thereto after receipt of such notification if such a response is requested by the Department.
- (B) The employee may request the presence of an LVFOP representative or LVFOP-designated counsel ("Advisor") during any questioning of the employee regarding a citizen complaint or other internal affairs investigation matter. Such assistance or representation shall be allowed only in a situation in which the employee reasonably believes the investigation might lead to disciplinary action against the employee. The City shall have no duty to advise the employee of the right to make such a request, and the employee may withdraw the request at any time. The Advisor may assist and counsel the employee, and may offer input to the process and issues, but may not obstruct the City's investigation or the questioning of the employee. If the City reasonably considers that the Advisor is obstructing the City's investigation or questioning of the employee, the City may exclude the Advisor for the remainder of the investigation or questioning of the employee; provided, that if the City so excludes the Advisor, the employee shall be entitled to request the presence of another LVFOP representative or LVFOP-designated counsel to serve as the Advisor, subject to all of the requirements and procedures of this subsection (B), during the remainder of the investigation or questioning of the employee. The employee shall not be entitled to have more than one person present as an Advisor under this provision. The City is not required to postpone a requested interview for more than ninety (90) minutes to await the arrival of the employee's requested Advisor and, after having waited ninety (90) minutes after the employee first informs the City that the employee would like for an Advisor to be present, or after having waited ninety (90) minutes after the employee first informs the City that the employee would like for a substitute Advisor to be present following exclusion by the City of the initial Advisor, the City may require the employee to submit to the questioning or investigation.
- (C) The City shall notify the employee in writing of the final disposition of the complaint.

**Section 3.** Interviews of employees shall be conducted during a regular tour of duty of the employee, if possible. If same is not possible, interviews shall be scheduled at such times as will not unduly inconvenience the employee. Time spent by an employee who is interviewed outside his or her regular

tour of duty will be considered hours worked by the employee, for purposes of Article 11 of this Agreement, unless the employee is under investigation regarding a possible criminal offense.

**Section 4.** Whenever a citizen complaint has been filed against an employee, and an investigation by the La Vista Police Department of such complaint has uncovered insufficient evidence to either prove or disprove either the citizen's complaint or the employee's explanation of the incident, it shall then be the right of the complaining citizen to request a polygraph examination of himself/herself or others, to be administered by a polygraph examiner employed or retained by the La Vista Police Department, if such citizen wishes to continue processing his or her complaint. In such event, if the citizen's or the other person's polygraph examination shows the complaining person or witness to be non-deceptive as to the relevant facts of the complaint, then the employee against whom complaint is made may be compelled to submit to a polygraph examination regarding the investigation.

**Section 5.** If an employee has not received a written reprimand for a period of three (3) years, he/she may request that all reprimands over three (3) years old be removed from his/her file maintained by the City. No copies or notations of removed reprimands shall be maintained in any personnel files of the City.

**Section 6.** Any files or records maintained by the City which involve charges or complaints which shall be found not to be sustained, shall thereupon immediately be removed from that employee's personnel file. This shall be the responsibility of the City Clerk.

**Section 7.** The City may maintain indefinitely an administrative file of complaints against employees, to track the nature of complaints, summary of findings of investigations, and final actions taken, if any, in response to complaints. The administrative file will be maintained separately from employee personnel files. Material more than two (2) years old maintained in the administrative file will not be used against the employee in City disciplinary action or employee evaluation and promotional decisions.

**Section 8.** Where an employee has had a complaint sustained against him/her through an investigation by the La Vista Police Department, it shall be kept as a part of his/her file for no more than three (3) years from the date of the complaint; provided, that if the employee is found, on the basis of another complaint made within such three (3) year period, to have repeated the conduct described in the original sustained complaint, such period shall be extended for an additional three (3) years. At the end of the retention or extended retention period described herein, the sustained complaint and all other accompanying documentation shall be removed from the employee's file, at the request of the employee to the Human Resources Office.

**Section 9.** Press releases concerning internal investigations shall not be issued by either the City or the LVFOP without prior notice to the other party that a press release is to be issued.

**Section 10.** If a complaint against an employee covered under this Agreement is found to be a false complaint, the Police Chief will review such case to determine if criminal charges are applicable.

## **Article 7 — Disciplinary Action**

**Section 1.** Suspension. An employee covered by this Agreement may, for cause, be suspended without pay for a period or periods not exceeding thirty (30) calendar days in any twelve (12) consecutive months. However, no single suspension shall be for more than thirty (30) calendar days. Whenever a suspension is to be imposed without prior action by the Civil Service Commission, the employee shall be notified in writing of same not later than one (1) day before the suspension period is to commence. Such notice shall include the reasons for and the duration of the suspension.

**Section 2.** All other sections of the City of La Vista Personnel Manual relating to disciplinary action, not in conflict with this Agreement are, by this reference, incorporated into this Agreement.

**Section 3.** The provisions of Chapter 19, Article 18, of the Nebraska Revised Statutes, ("Civil Service Commission"), and the City's ordinance and regulations pertaining to the City's Civil Service Commission, as previously or hereafter amended, are incorporated into this Agreement by reference, and shall supersede any provision or provisions hereof inconsistent therewith.

## **Article 8 — Seniority**

**Section 1.** Seniority shall be based on continuous length of service in a classification without break or interruption, except as provided for in Section 2 of this Article. Any suspension for disciplinary purposes, absence on authorized leave with pay, or absence on authorized leave without pay for sixty (60) calendar days or less, shall not constitute a break or interruption of service within the meaning of this Section. Unless otherwise prohibited by law, any layoff or authorized absence without pay for more than sixty (60) calendar days shall result in a deduction from seniority of all time on leave or layoff.

**Section 2.** Seniority shall commence from the date an employee initially enters a classification. In the event an employee is demoted, whether voluntarily or involuntarily, the employee's seniority in the lower classification shall be retroactive to his/her initial date of entry into that classification. In the event two (2) employees are hired on the same date, the ranking by the Civil Service Commission shall determine their order of hiring for seniority purposes.

**Section 3.** A list of employees arranged in order of seniority by classification shall be maintained and made available for examination by employees; provided, that the seniority list shall be revised and updated at the end of each fiscal year and a copy of same shall be transmitted to the LVFOP.



## Article 9 — Grievance Procedure

**Section 1.** There shall be a grievance procedure under this Agreement, which shall be the grievance procedure set forth in the Personnel Manual, with the following modifications:

- (A) A grievance under this Agreement is defined to be any dispute concerning the interpretation or application of a specific and express provision of this Agreement relating to wages, fringe benefits, or working conditions. A grievance under this Agreement may not be filed respecting personnel actions subject to the jurisdiction of the Civil Service Commission of the City.
- (B) Unless a grievance is presented to the employee's immediate supervisor within twenty (20) calendar days after the grievant is or should have been aware of the occurrence of the event giving rise to the grievance, the grievance will be presumed to have been waived. The immediate supervisor shall respond to a duly filed grievance from an employee under his/her supervision in writing within twenty (20) calendar days after receipt of the grievance. Within twenty (20) calendar days after receiving the decision of the employee's immediate supervisor on the grievance, the employee, if dissatisfied with such decision, shall appeal said supervisor's disposition of such grievance by presenting such grievance in written form to the employee's Department Head, or the grievance will be presumed to have been waived. The Department Head shall respond in writing to the employee within twenty (20) calendar days after receipt of the appeal of such grievance from the employee.
- (C) Within twenty (20) calendar days after receiving the decision of the Department Head on the grievance, the employee, if still dissatisfied with such decision, shall appeal such decision by presenting the grievance in written form to the City Administrator, or the grievance will be presumed to have been waived. The City Administrator shall respond in writing to the employee within twenty (20) calendar days after the Administrator's said receipt of the grievance from the employee. The City Administrator's decision on a grievance, as defined in and subject to this Agreement, appealed to him or her, shall not be final. Appeal from the decision of the City Administrator on an appealed grievance may be taken by the aggrieved employee to the Personnel Board within seven (7) calendar days after receiving notice of the City Administrator's decision thereon. Such appeal shall be in writing and shall be delivered to the chairperson of the Personnel Board within the time permitted by this subsection to initiate the appeal. The Personnel Board shall meet within forty-five (45) calendar days after receipt of the grievance and shall issue a written decision on the appealed grievance within thirty (30) calendar days after the conclusion of said meeting.
- (D) Each party reserves the right to litigate a question presented by a grievance in any court of competent jurisdiction in the event such party shall not be satisfied with the resolution of the grievance by the Personnel Board. However, no such litigation may be maintained until all available steps under this grievance procedure have been pursued and exhausted.
- (E) The time limits provided for in this grievance procedure shall be strictly construed and the failure of any moving party to meet the time limits stated in this grievance procedure relative to the submittal of the grievance shall constitute an unconditional acceptance of the remedy promulgated at the previous step, or shall constitute a withdrawal of the grievance, whichever is appropriate.

- (F) An aggrieved employee shall have the right to process his/her grievance individually, by the LVFOP and/or by an attorney at law.
- (G) An employee may draft a response within ten days of receipt of a written reprimand or a performance evaluation. The response shall be attached to all copies of the relevant written reprimand or performance evaluation, but the reprimand or performance evaluation shall not be grievable under this grievance procedure.

## **Article 10 — Uniforms and Equipment**

**Section 1.** The City shall provide and replace sufficient uniforms for uniformed employees where uniforms are required.

**Section 2.** The City will pay, directly to the service provider and not to the employee, the service provider's charges for cleaning up to eleven (11) two-piece uniform sets per calendar month per employee who is required to wear uniforms during the major portion of his or her working time during such calendar month. This applies only to the service provider designated by the City to provide such service, and to no other service provider.

**Section 3.** The City will pay, directly to the service provider and not to the employee, the service provider's charges for cleaning up to five (5) two-piece civilian clothing sets per calendar month per employee who is not required to wear uniforms during the major portion of his or her working time during such calendar month. This applies only to the service provider designated by the City to provide such service and no other service provider. "Two-piece civilian clothing sets" as used herein shall be deemed to mean suits, slacks and jacket, or skirt and jacket, which normally require dry cleaning or professional laundering rather than home laundering. If an employee wears both uniforms and civilian clothing sets during the calendar month, the employee shall be entitled to this benefit, but only to the extent of a maximum total of five (5) sets of clothing per calendar month, whether such sets of clothing be uniform sets, civilian clothing sets, or some combination thereof, totaling five (5) or less sets per calendar month.

**Section 4.** The City shall provide all required police equipment for all uniformed and non-uniformed employees. If approved by the Chief of Police, uniformed and non-uniformed employees may, at their own expense, purchase and utilize optional or alternative equipment.

**Section 5.** The City shall provide each police officer and sergeant with protective body armor for the use of such employee, which protective body armor shall remain the property of the City.

**Section 6.** The City shall provide regular replacement of City-provided articles as necessary for wear or damage, or loss of uniforms or equipment occurring in the performance of duties by employees, subject to the availability of budgeted funds.

## **Article 11 — Overtime**

**Section 1.** The City will pay law enforcement employees overtime at the rate of one and one-half times the employee's contractual hourly rate for all hours worked in excess of 80 hours by the employee during a work period. Each "work period" shall consist of 14 consecutive calendar days, which days shall coincide with the established pay periods.

**Section 2.** For the purposes of this Article 11, an employee's "contractual hourly rate" shall be the hourly rate shown respecting such employee on Appendix B, increased by any amounts due to the employee under Article 10, Section 6 (Plain Clothes Replacement Allowance), Article 15, Section 2 (Investigator/Crime Prevention Officer/School Resource Officer/K-9 Officer), Article 16 (longevity pay), and Article 19, Section 3 (advanced educational incentive).

**Section 3.** For purposes of this Article 11, "hours worked" shall include:

- (A) "Report-In" Time;
- (B) Time the employee spends working at the Police Station or on patrol or at his or her designated duty station or duty location, as scheduled or at the request of Departmental officers;
- (C) Attendance at Departmental training sessions or other Departmental meetings during the employee's off-duty hours, when the City requires the employee to attend same;
- (D) Call-outs for work during an employee's off-duty hours.
- (E) Time spent on officially designated "standby" status. Time spent on "standby" shall not be considered hours worked if, while on standby status, the employee is free to pursue and engage in personal pursuits subject only to the requirements to remain sober, to remain within a 30-mile radius of La Vista City Hall, and to remain able to be contacted, if necessary, by telephone or radio.
- (F) Meal breaks during the duty shift of law enforcement employees, since it is understood that law enforcement employees are on call and not completely relieved from duty during such meal breaks.
- (G) Required time spent during an employee's normal off duty hours, at the request of City officials or the County Attorney's office, attending court proceedings as a witness or in any other capacity related to his/her official duties. All witness fees received by employees, with respect to court appearances for which the employee is paid hereunder by the City, shall be paid over to the City Clerk by the employee. If an employee's scheduled court appearance, falling on the employee's off-duty hours, is canceled after 5:00 p.m. on the business day prior to the scheduled court appearance, the employee shall be paid for two hours pay at the employee's regular rate of pay, but such two hours shall not be considered "hours worked" by the employee.

- (H) Required time spent, during an employee's normal off-duty hours, attending conferences with City or County attorneys, at the request of the latter, concerning City business or concerning court proceedings in which the employee is involved in an officially-related capacity.
- (I) Time spent in attendance at non-Departmental training sessions during the employee's off-duty hours, when the City requires the employee to attend same. Only the actual training time shall be considered hours worked under this subsection.
- (J) Pre-approved paid leave taken by employees shall be considered hours worked in computing overtime, provided, however, that personal leave taken, birthday leave taken, field training officer leave time earned and taken, wellness leave time earned and taken, and funeral leave taken shall not be considered as hours worked in computing overtime. Pre-approved for the purposes of this subsection, in the case of vacation leave, shall mean leave approved prior to the beginning of the work period, and in the case of sick leave, shall mean sick leave utilized in compliance with the applicable personnel rules.
- (K) Required time spent, during an employee's normal off-duty hours, conducting official business on the telephone with City officials, at the request of the latter, concerning City business in which the employee is involved in an officially-related capacity. Only phone calls in excess of 8 (eight) minutes in length shall be considered hours worked.

**Section 4.** Travel time shall not be considered "hours worked" unless:

- (A) The employee has commenced a shift or other period of service by initially reporting to the police station and has then traveled from and returned to the police station, prior to completion of such service. (In such event, only the latter type of travel shall constitute hours worked, and home-to-police station and police station-to-home commuting travel time shall not constitute hours worked); or
- (B) The employee has, pursuant to City instruction or authorization, commenced a duty shift or other period of service by initially reporting to some duty, training or other site located in excess of 15 one-way road miles (by the most direct route) from the La Vista police station. In such case, the travel time to and from such duty, training or other site shall constitute hours worked. Meal expenses incurred with travel in excess of 15 one-way road miles shall be reimbursed to the employee.

If travel time otherwise constitutes hours worked under this **Section 4**, it shall be considered hours worked hereunder only to the extent of the time reasonably necessary to accomplish the travel in a safe manner.

**Section 5.** The City may require an off-duty employee to report for work at any time.

**Section 6.** In the following off-duty call out situations, hours worked shall be computed as follows:

- a. For purposes of determining hours worked for pay purposes (including overtime), an employee shall be credited with having worked a minimum of three hours when engaged in the activities described in the following provisions of this Agreement:

Article 6, Section 2	(Off-duty Interviews);
Article 11, Section 3 (D)	(Off-duty Call-outs);
Article 11, Section 3 (G)	(Off-duty Court Time); or
Article 11, Section 3 (H)	(Off-duty Conferences).

If the time actually expended in such activities (including any compensable travel time) shall exceed three hours, the employee shall be credited for pay purposes (including overtime) as having worked the actual time so expended, provided that, in the case of off-duty call-outs the pay for said call-out shall be the greater of:

- (1) Three (3) hours of straight time pay; or
- (2) One and one-half (1-<sup>1</sup>/<sub>2</sub>) times the actual number of off-duty call out hours worked, provided there shall be no pyramiding of hours for purposes of computing overtime.

**Section 7.** In lieu of receiving monetary compensation for overtime hours worked as provided in this Article, any employee who has completed one full year of continuous employment in the Department may individually choose to accumulate Compensatory Time Leave In Lieu of Overtime Pay ("Comp Time Leave"), under the conditions and subject to the restrictions of this Section 7.

- (A) If chosen by the employee, Comp Time Leave will be allowed at the rate of one and one-half times the number of hours of overtime hours worked. To choose Comp Time Leave, the employee must clearly indicate on his/her time card that the overtime hours worked are to be compensated in Comp Time Leave. If there is no such clear indication on the employee's time card, the overtime hours worked will be compensated in pay at the overtime rate.
- (B) An employee will be allowed to use accrued and unused Comp Time Leave time off within a reasonable time after the employee requests to use such time off if the requested use of the time off does not unduly disrupt the operations of the City or the Department. This will be interpreted by the City, the LVFOP and the employees to mean: (1) Comp Time Leave may be taken only with the approval of the Department Head and only if the requested use of the time off does not unduly disrupt the operations of the City or the Department. (2) Comp Time Leave shall not be taken in increments of less than two hours. (3) Use of Comp Time Leave in increments of less than four hours must be approved at least forty-eight (48) hours in advance and may be taken only at the beginning or at the end of the employee's work day.
- (C) Comp Time Leave may not be accrued beyond a total of seventy-five (75) Comp Time Leave hours (i.e., the Comp Time Leave which would be awarded for 50 overtime hours worked). As long as an employee has seventy-five (75) hours of Comp Time Leave accrued and unused, overtime hours worked by the employee will be compensated in overtime pay.
- (D) An employee may request to be paid for accrued Comp Time Leave at any time, and payment will be made by the City on the next regular pay day that is at least seven calendar days after the request is made. Whenever the City pays an employee for Comp Time Leave, payment will be at the employee's then current regular hourly rate of pay; provided, however, that when an employee's employment terminates, payment for accrued Comp Time Leave shall be made at the employee's final regular hourly rate of pay or the average regular hourly rate received by the employee during the last three years of employment, whichever rate is higher.

- (E) Whenever an employee uses any accrued Comp Time Leave, the use shall be reported by the employee on a *requested time off slip* in the category designated *Other With Pay* and "comp time leave" is to be noted by the employee under *Description*.
- (F) At the end of each fiscal year, any Comp Time Leave accrued but not used will be paid for by the City to the employee and the employee's accrued Comp Time Leave balance will be reduced to zero.
- (G) The Department Head may, by not later than the 5<sup>th</sup> day of any calendar month, request an employee to schedule with the scheduling officer the employee's use of a designated number of hours of accrued Comp Time Leave within a calendar month which begins after the date of the request (EXAMPLE: By January 5, the Department Head may request the employee to schedule use by the employee of X hours of accrued Comp Time Leave during the following month of February or during the following month of March, or so forth.) If the employee has not, within the two week period following the date of the request, arranged for the scheduling of the requested use of the Comp Time Leave, the Department Head may schedule the employee to use the Comp Time Leave as requested.

**Section 8.** Newly hired employees will be paid while attending the Nebraska Law Enforcement Training Center to obtain the certification required by Section 81-1414 of the Nebraska Revised Statutes. During such attendance, the City will pay the employee at one and one-half times the employee's contractual rate for hours worked in excess of eighty (80) during the City's work period of fourteen (14) consecutive calendar days. Only the time required to be spent in class or actual training sessions, shall be counted as hours worked for this purpose, and all other time while attending the Training Center shall not be considered hours worked.

## Article 12 — Leave Provisions

**Section 1. Sick Leave.** Paid sick leave shall be earned by each full-time employee at the rate of ten (10) hours for each full month of service, with a maximum accumulation of 880.

- (A) Sick leave must be earned before it can be taken and advancing sick leave is prohibited. Subject to Section 3 of this Article, employees may utilize accumulated sick leave when unable to perform their work duties by reason of personal illness or bodily injury not otherwise compensated by the City or its insurers, or under circumstances in which the Chief of Police and/or City Administrator determines the health of other employees or the public would or may be endangered by attendance of the employee for duty. Accumulated sick leave may also be utilized to keep medical or dental appointments. It may also be utilized for a maximum of sixty (60) hours in each calendar year for illness in the immediate family of the employee; provided, for the purposes of this Section and Section 2, the definition of immediate family shall be limited to an employee's spouse, child, stepchild, parent, parent-in-law, brother, sister, brother-in-law, sister-in-law, grandparent, grandparent-in-law, grandchild, or legal dependent. In the event that the Personnel Manual establishes a broader definition of immediate family that applies in connection with sick leave benefits provided to non-police employees of the City under the Personnel Manual, that definition shall be applicable to this Section.
- (B) An employee shall be credited for one (1) hour of vacation leave for each eight (8) hours of sick leave earned in excess of the maximum allowable accumulation of sick leave amount.
- (C) A regular full-time employee's unused sick leave shall be paid if, after October 1, 1999, the employee sustains an injury which is compensable by the City or the City's insurer under the Nebraska Workers' Compensation Act and such injury causes the death of the employee within three years after the date of injury. Any payment made pursuant to the preceding sentence shall be made to the surviving spouse of the employee; provided, such payment shall be made to the employee's estate if the employee leaves no surviving spouse or if, prior to his or her death, the employee files with the City Clerk a written designation of his or her estate as beneficiary of such payment.
- (D) Leave Donations. A regular full-time employee within the bargaining unit will be allowed to donate hours of accrued but unused vacation leave to another regular full-time employee within the bargaining unit who has exhausted his/her paid leave accruals (including accrued but unused sick leave, vacation leave, comp time leave, and every other form of paid accrued leave) and who needs additional leave as a result of a medical emergency. For this purpose, "medical emergency" means injury to or illness of the recipient employee (or the spouse or a dependent child of the recipient employee) that requires the recipient employee to be absent from work and would result in loss of wage income by the recipient employee because the recipient employee has used all of his or her paid leave. Any such donation by an employee may be made only in increments of not less than eight (8) hours per donation. No recipient employee may receive or use more than a total of five hundred (500) hours of donated leave during any "rolling" 12-month period measured backward from the date the employee receives or uses any such donated leave. A donation of leave shall be irrevocable after it has been approved and the transfer has been recorded in the City's records. The amount of vacation leave so donated shall be credited to the recipient employee as accrued but unused sick leave. When the recipient employee uses the donated leave time, the time shall be paid to the



recipient employee at the recipient employee's own rate of pay. If the donating employee and the recipient employee have different rates of pay at the time the donation is made, the donated leave time will be converted based on the recipient employee's pay rate, so that the dollar value of the donated leave time to the recipient employee remains the same as the dollar value it had to the donating employee prior to the donation. Donation of the vacation leave shall be accomplished by a form established and prepared by the City which shall be executed by the donating employee, indicating the donating employee's desire to donate a specified number of hours of earned but unused vacation leave to another specifically identified employee then eligible to receive the donation. The form shall be submitted by the donating employee to the Chief of Police, who shall sign off on the form and forward the form through channels to the payroll department for consideration of approval by the City administration.

**Section 2. Funeral Leave.** Each regular full-time employee who has satisfactorily completed his/her probationary period shall be eligible for paid leave for such time as may be necessary to attend the funeral of a member of the immediate family of the employee, not to exceed forty (40) hours. Funeral leave shall not be granted for any other purpose, and shall not be accrued. Eligibility begins the day immediately following completion of the employee's probationary period.

**Section 3. Disability Leave With Pay.** If an employee incurs temporary total disability or permanent total disability due to an accident or other cause occurring while in the line of duty, the provisions of the Nebraska statutes as from time to time amended, including but not limited to the Nebraska Workers' Compensation Act and Neb. Rev. Stat. §§ 16-1011 and 16-1012, shall apply, as augmented by the following:

- (A) For purposes of this section, disability has the meaning set forth in Nebraska Revised Statute § 16-1011(1), which on the date of execution of this Agreement provides in part, "disability shall mean the complete inability of the police officer, for reasons of accident or other cause occurring while in the line of duty, to perform the duties of a police officer." Proof of disability for purposes of this section shall require a medical examination conducted by a competent, disinterested physician who is duly licensed to practice medicine and surgery in Nebraska and certification to the City by such physician that the police officer is unable to perform the duties of a police officer.
- (B) In case of temporary disability of an employee received while in the line of duty, the City will pay the employee, during the continuance of the temporary disability for a period not to exceed twelve months, his or her regular pay based on the employee's normally scheduled duty hours ("Injured on Duty Pay"), subject to the provisions of this Section 3. Injured on Duty Pay shall not commence or shall cease, however, as the case may be, if it is ascertained by the City Council or other proper municipal authorities during such twelve-month period that such temporary disability has become permanent; in such event, the employee shall then become entitled to such disability benefits as may be provided by law. Further, the City shall have the right, at reasonable times, to require the disabled police officer to undergo a medical exam at the City's expense to determine the continuance of the disability claimed.
  - (1) (*Workers' Compensation Indemnity Benefits.*) Such Injured on Duty Pay to be paid by the City shall be reduced by all indemnity (wage replacement or partial wage replacement) benefit amounts paid to the employee under the Nebraska Workers' Compensation Act, which payments shall act as credits in favor of the City against such Injured on Duty Pay.

- (2) (*Vacation Leave and Sick Leave.*) Injured on Duty Pay actually paid by the City shall be deducted from or offset against any paid vacation leave and paid sick leave the employee had earned but not used prior to the commencement of the temporary disability *unless* the temporary disability is determined to have resulted from an Excusable Occurrence. In any event, however, the employee will not earn additional paid vacation leave or paid sick leave during the period of the temporary disability. For purposes of this subdivision:
- (a) Excusable Occurrence means an occurrence in which the employee's acts and/or omissions that contributed to the causing of the disability were in compliance and conformity with all applicable laws and all applicable rules, regulations and procedures of the Department and of the City, and were free from gross neglect, unjustified recklessness, or other culpable fault on the part of the employee.
  - (b) The City Administrator, in such consultation with the Chief of Police and such other command officers of the Department as the City Administrator deems necessary or advisable, shall make the determination of whether the disability resulted from an Excusable Occurrence.
  - (c) The City Administrator in his or her absolute discretion may designate in writing another individual (or group of individuals) to act in place of the City Administrator in making the determination of whether the temporary disability resulted from an Excusable Occurrence.
  - (d) The determination of the City Administrator or of his or her designee(s) as to whether the temporary disability resulted from an Excusable Occurrence shall be final and binding and shall not be reviewable by any court, agency, or other individual or body.

The Injured on Duty Pay actually paid by the City shall be deducted from or offset, first, against any paid sick leave the employee had earned but not used prior to the commencement of the disability and, second, any amount of Injured on Duty Pay actually paid by the City that is not so deducted from or offset against paid sick leave shall be deducted from or offset against any paid vacation leave the employee had earned but not used prior to the commencement of the disability.

**Section 4. Military Leave.** The City will compensate employees absent from work to perform military service as provided in and limited by the Personnel Manual, Nebraska and Federal law. In any case in which the Personnel Manual, Nebraska law or Federal law requires the City to pay an employee respecting an absence due to military service, the calculation will be based upon the actual number of hours of City work and City pay actually missed by the employee on the actual days the employee was absent due to military service. The foregoing shall apply whether the employee's absence is for a "military leave of absence" requiring the City to pay the employee full pay for not to exceed one hundred twenty (120) hours in any one calendar year, or whether the employee's absence is for "state of emergency leave of absence" requiring the City to pay only the difference between the military pay actually earned and the City pay the employee would have earned had the employee not been absent. Cross reference: Neb. Rev. Stat. § 55-160. Military leave pay and state of emergency leave pay shall be in addition to any regular annual leave.

Example One: An employee misses 8 hours of City work and pay on a day the employee is called out on emergency National Guard blizzard duty. The City will pay the employee the difference between 8 hours of City pay and the military pay received for that day. Example Two: An employee misses 12 hours of City work and pay on a day that falls during the employee's two-week Army Reserve summer camp. The City will pay the employee 12 hours of City pay for that day.

Grandfather Provision: Any employee who, on October 1, 2007, was employed by the City within the bargaining unit and who was a member of a military reserve component of the United States (i.e., National Guard, Army Reserve, Naval Reserve, Marine Corps Reserve, Air Force Reserve, or Coast Guard Reserve), and who takes a "military leave of absence" for which the current Nebraska statute [Neb. Rev. Stat. § 55-160 (2010 Reissue)] would require the City to pay the employee full pay for not to exceed one hundred twenty (120) hours in any one calendar year, shall instead be paid full pay for not to exceed fifteen (15) workdays in any one calendar year as was the case under the former Nebraska statute [Neb. Rev. Stat. § 55-160 (Reissue 1998)].

## Article 13 — Holidays, Personal Leave and Birthdays

**Section 1.** Holidays and when they are observed are as follows:

HOLIDAY	WHEN OBSERVED
New Year's Day	January 1
Martin Luther King Day	3rd Monday in January
President's Day	3rd Monday in February
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	1st Monday in September
Columbus Day	2nd Monday in October
Thanksgiving Day	4th Thursday in November
Day after Thanksgiving	Friday after the 4 <sup>th</sup> Thursday in November
Christmas Day	December 25

All regular full-time employees who have completed one full year of continuous employment in the Department shall be granted one (1) day (8 hours) of paid personal leave per year, provided, if a bargaining unit employee typically works a duty shift that is longer than eight (8) hours in duration at the time the employee takes the day of personal leave, the City shall pay the employee wages for the personal leave day that are equivalent to the employee's wages for the employee's typical duty shift of a longer number of hours, as such longer number of hours is certified by the Chief of Police on the employee's time card for the period in question. Personal leave shall not be accrued. Personal leave not used within one (1) calendar year after the employee becomes eligible for it shall be forfeited. Eligibility begins the day immediately following completion of one full year of continuous employment in the Department.

All regular full-time employees with continuous employment of one (1) year or more in the Department shall be granted one (1) day (8 hours) paid leave for observance of their birthday as arranged at the mutual convenience of the respective employee and the Department, provided, if a bargaining unit employee typically works a duty shift that is longer than eight (8) hours in duration at the time the employee takes the day of birthday leave, the City shall pay the employee wages for the birthday leave day that are equivalent to the employee's wages for the employee's typical duty shift of a longer number of hours, as such longer number of hours is certified by the Chief of Police on the employee's time card for the period in question. Birthday leave shall not be accrued. Birthday leave not used within one (1) calendar year after the employee becomes eligible for it shall be forfeited. Eligibility begins on the one (1) year anniversary of the appointment date for employees with continuous service. Eligibility for employees with non-continuous service of one (1) year begins when the total service time exceeds one (1) year.

**Section 2.** All regular full-time employees, except those who must work, shall receive holidays with pay for legal holidays observed by the City.

**Section 3.** All regular full-time employees who are required to work on the ten (10) fixed holidays observed by the City shall, in addition to the base pay for the hours actually worked on the holiday, be compensated at one and one half (1-<sup>1</sup>/<sub>2</sub>) times the base rate of pay for each hour actually worked on the holiday. If an observed holiday falls on an employee's regular day off so that the employee

does not work on such day, said employee shall be entitled, in addition to his normal base pay, to eight (8) hours holiday pay.

**Section 4.** The City Administrator may disallow holiday pay if an employee is requested to work on the holiday and does not comply with such requests.

**Section 5.** No employee will be paid for a holiday unless he/she has been receiving a form of compensation either in approved paid leave or in pay status on the scheduled working day immediately preceding and on the scheduled working day immediately following the holiday, unless the employee is granted special approval for pay for the holiday by the City Administrator.

## Article 14 — Vacations

**Section 1.** The City agrees to have the Police Chief determine and post the policy regarding scheduling of vacations for bargaining unit employees. No changes may be made in such policy until the prior policy has been in effect for at least one (1) year.

**Section 2.** Vacation leave shall be taken with the approval of the Chief of Police.

**Section 3.** Vacation shall only be taken during such time that is not disrupting to the work schedule of the Department.

**Section 4.** After one full year of continuous employment in the Department, each eligible employee shall be entitled to use vacation leave earned as it is earned.

**Section 5.** Subject to Section 6 of this Article:

- (1) A full-time employee shall earn ten (10) days (80 hours) of paid vacation during the employee's first one (1) year of continuous employment, which vacation may be taken after completion of the employee's first one (1) year of continuous employment. No paid vacation shall be deemed to have been earned nor may any paid vacation be taken until the employee actually completes one full year of continuous employment.
- (2) A full-time employee shall earn ten (10) days (80 hours) of paid vacation during the employee's second year of continuous employment. This paid vacation is earned on a bi-weekly basis and may be taken as it is earned. (For example, the employee, who is entitled to earn 80 hours of paid vacation during the second year of continuous employment, earns 1/26th of 80 hours for each bi-weekly pay period completed during the second year of continuous employment.)
- (3) During each year of continuous employment after the second year of continuous employment, a full-time employee shall earn ten (10) days (80 hours) of paid vacation plus one (1) additional paid vacation day (8 hours) for each additional year of continuous employment; provided, the total amount of paid vacation earned in any one year shall not exceed two hundred and twenty hours (220). This paid vacation is also earned on a bi-weekly basis and may be taken as it is earned.

Vacation leave shall be used in increments of one (1) hour. Use of vacation in advance of earning it is prohibited.

**Section 6. Vacation Cap.** The maximum amount of paid vacation an employee may have earned but not taken at any point in time (the "Vacation Cap Amount") is two hundred and twenty hours (220) hours.

When an employee's earned but unused vacation reaches the Vacation Cap Amount, the employee shall earn no further paid vacation time until the employee uses some of the employee's earned but unused vacation, at which time the employee will again begin to earn paid vacation and will continue to do so until the employee's earned but unused vacation again reaches the Vacation Cap Amount.

**Section 7.** An observed holiday, as designated in Article 13, that falls during an employee's vacation shall not be charged as vacation time.

**Section 8.** An employee who leaves the employment of the City shall be compensated for paid vacation leave earned but unused, to the extent of the Vacation Cap Amount specified in Section 6 of this Article.

## **Article 15 — Wages**

**Section 1.** During the term of this Agreement and any extensions hereof, law enforcement employees will be compensated in accordance with the hourly wage rates set forth in Appendix "B", hereto (plus any longevity amount added thereto), together with any other amounts due to the employee under this Agreement.

**Section 2.** Investigator, Crime Prevention Officer, School Resource Officer and K-9 Officer. Police Officers assigned as Investigators, Crime Prevention Officer, School Resource Officer, and K-9 Officer on a permanent basis will receive an additional \$1.50 per hour for the duration of the assignment. This does not include short term assignments of ninety (90) calendar days or less.

## **Article 16 — Longevity Pay**

**Section 1.** Full-time employees covered by this Agreement shall be entitled to a longevity allowance, as follows:

### **LENGTH OF SERVICE**

### **LONGEVITY ALLOWANCE PER HOUR**

An amount equal to the following percentage of the hourly rate shown on Appendix "B", rounded to the nearest whole cent:

Over 7 years	2.00%
Over 10 years	2.75%
Over 15 years	4.00%
Over 20 years	4.50%



## **Article 17 — Health, Dental and Life Insurance**

**Section 1.** Regular full-time employees of the City of La Vista, and their families, shall be entitled to be enrolled in the group life, health and dental insurance programs maintained by the City.

The City's employer share shall be ninety (90) percent of the amount of the actual premium and the employee shall pay the ten percent (10%) balance of the actual premium via payroll deduction for employees enrolled in single coverage. The City's employer share shall be eighty percent (80%) of the amount of the actual premium and the employee shall pay the twenty percent (20%) balance of the actual premium via payroll deduction for any employee enrolled in a level of coverage other than single.

The City shall pay one hundred (100) percent of the premium for the twenty thousand dollar (\$20,000) life insurance policy provided each employee.

A general description of City's existing insurance benefit package is set forth in Appendix C.

Those employees electing not to participate in these coverages will receive no other form of compensation in lieu of this benefit, provided that prior to an employee being able to discontinue his/her health insurance benefit, said employee must provide the City with certificate or other evidence satisfactory to City that said employee, spouse and dependents (if applicable) have health insurance coverage from another source. If an employee is not able to provide said certification, the employee shall be required to maintain health insurance coverage through the City's Plan.

**Section 2.** The City shall be sole determiner of coverage under its life, health and dental insurance plans, but the City agrees to meet and confer with union representatives prior to City's agreement with the insurer for reduction of coverage or benefits.

**Section 3.** Any employee covered by this collective bargaining agreement that suffers an "in the line of duty" death, shall have their actual and reasonable funeral expenses paid by the City up to \$22,500.

## Article 18 — Duty Shifts

**Section 1.** The City may establish duty shifts of such length, and to have such beginning and ending times, and to have such meal and other break times, as the City may deem appropriate or necessary; provided, the LVFOP shall be given the opportunity to meet and confer on changes to the general structure of duty shifts, and the City shall provide seventy-two (72) hours notice prior to an individual officer's permanent reassignment from one duty shift to another. For temporary reassignment of shifts, the City shall provide a minimum of eight (8) hours notice. The City shall post within the Police Department the adopted shift lengths, beginning and ending times, and meal and other break times.

**Section 2. Specialty Assignments.** This Section applies to specialty assignments for which specialty pay is granted under this collective bargaining agreement. Any change in personnel holding a specialty assignment after the signing of this Amended Agreement (for 2007-2009) and any vacancy filled in a new specialty assignment after the signing of this Amended Agreement (for 2007-2009) will be accomplished through use of the following procedure:

- (A) To be eligible for such an assignment, a police officer must have a minimum of two years solo patrol service with the La Vista Police Department as a police officer (unless this requirement is waived by the Chief of Police). In addition, the officer must possess any other qualifications established by the Chief of Police (such as but not limited to SWAT). In addition, the officer must have achieved a rating of at least "Standard" on his/her last annual evaluation.
- (B) Whenever a specialty position opening or assignment is available or anticipated, it will be announced agency-wide. The position will be posted on the bulletin board at the direction of the Chief of Police and will remain posted for a minimum of ten (10) calendar days. The posting shall summarize or make reference to the principal required and desired qualifications for the position, including essential knowledge, skills and abilities, practical experience, specialized skills, formal education, law enforcement-related training and education, and the date by which applications for the position must be submitted.
- (C) An employee who is interested in the position and who meets the posted qualifications and criteria may apply for the position by submitting a memorandum to the Chief of Police, via the chain of command, describing his/her interest in the position and qualifications for the position. The Chief of Police will make the final selection and appointment or assignment based upon his or her determination of the needs and best interests of the Department.
- (D) The Chief of Police may utilize alternative selection processes for positions, such as SWAT, due to multi-agency involvements.

At his or her discretion, the Chief of Police may transfer or remove officers from specialty positions for poor performance or personal conflicts, or at the request of the officer, or on the recommendation of the Division Commander.

## **Article 19 — Educational Assistance Program**

The City Educational Assistance Program is provided as an incentive for employees to further their educations and development. This incentive is provided through partial financial reimbursement. The course(s) must, in the City's determination, provide benefit to the City by furthering the employee's skills and/or knowledge in his/her present job or a future position within the same City Department. Participation in the program does not guarantee the employee a promotion and/or pay increase.

**Section 1. Eligibility:** Any non-probationary, full-time employee of the Police Department is eligible to participate in the program.

**Section 2. Conditions of Payment:** The Educational Assistance Program provides for reimbursement of tuition, registration and laboratory fees only for courses in the Criminal Justice/Law Enforcement and/or related fields that have been approved by the Police Chief and City Administrator prior to enrollment in the class and that have been successfully completed by the employee with a grade of "C" or better. The City reserves the right to require attendance at an alternate accredited institution or to reduce the amount of reimbursement to the amount that would be paid at an alternate accredited institution.

Such course must be taken through a university, college, junior college or technical/community college that has been accredited through a nationally recognized accrediting agency or association. All employees must take such course(s) through a university, college, junior college or technical/community college that has been accredited by the American Council on Education (ACE) in the "Accredited Institutions of Postsecondary Education Directory."

Employees must notify the Police Chief in writing prior to June 1<sup>st</sup> annually if they intend to take classes during the upcoming fiscal year. This notice is in addition to all other requirements of the Personnel Manual for participation in the Educational Assistance Program.

Courses in hobbies, crafts, recreation, physical development or other unrelated skills are not eligible for the Educational Assistance Program.

The maximum aggregate educational expense for all personnel of the City employed within its Police Department shall in no event exceed \$10,000 per fiscal year. In any fiscal year in which the aggregate qualified and approved requests of employees of the Police Department exceeds such \$10,000 maximum, an allocation of such maximum shall be established by the City Administrator based upon the ratio of such requests as between employees of the Police Department covered by this Agreement and those not covered hereby. The maximum reimbursement available to a single employee through the Educational Assistance Program shall be \$1,500 per fiscal year, and if the amount of funds available in the pool or allocated pool is insufficient to honor the requests of all requesting employees (up to such \$1,500 maximum limitation), the City Administrator shall prorate the available funds and reimburse employees in such amounts as the City Administrator determines to be fair and equitable. Any portion of any educational expense that, because of any funding limitation recited in this paragraph, is not reimbursed by the City in the fiscal year during which the expense was incurred by the employee – which shall be deemed to be the fiscal year in which the employee receives the final academic grade for the class or course involved – shall not qualify for reimbursement by the City in any subsequent fiscal year; *provided, however*, the limitation stated in

this sentence shall only apply with regard to educational expenses related to courses and classes in which the employee enrolls after August 7, 2003.

For as long as they remain members of the bargaining unit, Police Officers Mike Czarnick, Bryan Waugh, Ray Harrod and Sgt. Jeremy Kinsey shall be eligible for the educational assistance program as established in Article XIX, sections 1 and 2, of the predecessor agreement between the parties covering the 2000-01, 2001-02, 2002-03 fiscal years for approved coursework completed by them no later than October 1, 2005.

**Section 3.** The City shall pay an advanced educational incentive to all employees who have completed five (5) years of service with the Police Department as follows:

- \$0.18 per hour if the employee has obtained an Associate Degree from an accredited college as defined below; or
- \$0.29 per hour if the employee has obtained a Bachelors Degree from an accredited college or university as defined below; or
- \$0.35 per hour if the employee has obtained a Masters Degree in Criminal Justice or a related field as approved by the Chief of Police from an accredited college or university as defined below.

Employees who have acquired an advanced educational degree without the assistance of the Educational Assistance Program as defined in this Article 19 will be eligible to receive the advanced educational incentive after completing three (3) years of service with the Police Department.

In order to receive an advanced educational incentive, employees hired on or after October 1, 1997, must have obtained an Associate's Degree, a Bachelor's Degree, or a Master's degree from a school that has been accredited by an accrediting agency recognized by the American Council on Education (ACE) in the "Accredited Institutions of Postsecondary Education Directory."

## **Article 20 — Personnel Manual and Current Compensation Ordinance**

**Section 1.** Except as stated in Sections 2 and 3 of Article 2 hereof, whenever there is a conflict in the specific and express terms of this Amended Agreement with the Current City Compensation Ordinance and/or the City's Personnel Manual, then:

- (A) The Current City Compensation Ordinance shall control over any inconsistent terms in the Personnel Manual.
- (B) The specific provisions of this Agreement shall control over any inconsistent terms in the Current City Compensation Ordinance or Personnel Manual.

No employee shall suffer any loss of wages, hours or working conditions by reason of the execution of this Amended Agreement, except as specifically set forth herein.

## **Article 21 — Field Officer Training Pay**

**Section 1.** Police Officers assigned to train recruit officers in the Department's Field Training Program shall receive, in addition to their regular pay, one (1) hour of "FTO paid leave time" for each ten (10) hours of Field Training Officer duty.

"FTO paid leave" shall be awarded by the City Administrator at the conclusion of each FTO program via certificate. In taking FTO paid leave, officers shall attach the certificate to their time off slip. FTO paid leave shall not be accrued, and FTO paid leave not used within twelve months of its award shall be forfeited.

Police Officers assigned to Field Training Officer duty must be certified in field training by the Department Head and must be assigned to the recruit at some point during Field Training to be eligible for the "FTO paid leave".

## **Article 22 — Out of Class Pay**

**Section 1.** After the legal execution of this agreement, a police officer assigned by the Chief of Police or his designee to work as the Police Officer in Charge (POIC) of a patrol shift in the absence of any patrol sergeant shall be compensated at the sergeant's rate of pay in step D for such hours worked. Employees being paid at a higher rate while temporarily filling a position in a higher classification will be returned to their regular rate of pay when the period of temporary employment in the higher class ends. It is not the intent of the City to circumvent or avoid the normal promotion process and the City will not use such temporary assignments for this purpose.

**Section 2.** To be eligible for the POIC assignment, a police officer must be assigned to the Uniform Patrol Bureau and have a minimum of three years experience with the La Vista Police Department as a police officer (unless this requirement is waived by the Chief of Police). In addition, the officer must possess any other qualifications established by the Chief of Police. In addition, the officer must have achieved a rating of at least "Meets Expectations" on his/her last annual evaluation.

## **Article 23 — Safety Committee**

**Section 1.** In accordance with Sections 48-443 through 48-445 of Nebraska Revised Statutes, the City has appointed a Safety Committee consisting of management and non-management personnel. The duties of said committee shall be in accordance with said Statutes and applicable rules and regulations as may be validly adopted and amended by the Nebraska Department of Labor. Representation of non-management police personnel shall be solicited from the LVFOP.

## **Article 24 — Drug Testing Policy**

**Section 1.** Employees shall be covered by and subject to City's Drug Testing Policy as adopted by City Council Resolution No. 94-019 adopted April 5, 1994, and amended by City Council Resolution No. 96-077, adopted September 17, 1996, the specific terms of which are set forth in Section 14 of the Personnel Rules and Regulations of the City of La Vista. Prior to implementation of any amendments to such policy that have particular application to employees represented by the LVFOP, City shall advise the LVFOP of such amendment and shall, upon request by the LVFOP, meet and confer with the LVFOP as regards such amendment and its implementation as to employees represented by the LVFOP.

## **Article 25 — Savings Clause**

**Section 1.** If any provision of this Agreement shall be declared by proper legislative or judicial authority to be unlawful or unenforceable, all other provisions of this Agreement not affected by such declaration shall remain in full force and effect for the duration of this Agreement.

## Article 26 — Transition Provisions and Duration of Agreement

**Section 1.** Except as otherwise provided in this Agreement, the provisions of this Amended Agreement shall take effect on October 1, 2012, and shall remain in full force and effect until September 30, 2014.

**Section 2.** This Agreement shall not be of any legal force or effect until signed by the Mayor of the City of La Vista and a representative of the LVFOP. Both the City and LVFOP have negotiated this Agreement and made concessions in good faith in the course of such negotiations, in material reliance upon the agreements reached in this Agreement.

**Section 3.** This Agreement shall automatically renew from year to year unless either party shall notify the other party in writing, not later than the first day of the month of May immediately preceding the beginning of the City's fiscal year with respect to which any modification of this Agreement is desired, that such party desires to modify this Agreement or any portion thereof. The City shall have no obligation to negotiate any successor agreement hereto unless the LVFOP certifies to the City in writing, as part of the above notification and no later than May 1 in the year the contract expires, that the majority of the bargaining unit members continue to desire to be represented by the LVFOP for collective bargaining purposes. In the event the LVFOP so certifies, it shall maintain such records as will enable it to document such desire by a majority of the bargaining unit members.

IN WITNESS WHEREOF, the parties hereto have set their hands this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

WITNESS

City of La Vista, Nebraska, a municipal corporation

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

WITNESS

La Vista Fraternal Order of Police, Lodge No. 28

\_\_\_\_\_  
By \_\_\_\_\_  
President

## APPENDIX A — Authorization for Payroll Deduction

BY: \_\_\_\_\_  
(Please print last name, first name, and middle initial)

Classification: \_\_\_\_\_ Social Security No. \_\_\_\_\_

TO THE CITY OF LA VISTA, NEBRASKA:

Effective the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, I hereby request and authorize you to deduct from my earnings a sufficient amount to provide for the regular payment of my current monthly dues to La Vista Fraternal Order of Police Lodge No. 28, as certified by such Association. The amount deducted shall be paid to whomever the La Vista Fraternal Order of Police Lodge No. 28 shall have designated to the City. This authorization shall remain effective unless terminated by me by written notice to the City, which notice I understand must be given by me at least two (2) weeks prior to the payroll date upon which it is to take effect. I further understand and agree that the City may make such withholdings and remit them to the Association on a monthly or bi-weekly basis, at the City's option.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Address

\_\_\_\_\_  
City State Zip

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



## APPENDIX B

2012-2013: The following hourly rates of pay shall apply during the period October 1, 2012 through September 30, 2013:

Title	A	B	C	D	E	F
Police Officer	\$21.42	\$22.86	\$25.12	\$26.59	\$29.02	\$30.53
Sergeant				\$32.67	\$34.02	\$36.18

2013-2014: The following hourly rates of pay shall apply during the period October 1, 2013 through September 30, 2014:

Title	A	B	C	D	E	F
Police Officer	\$21.84	\$23.32	\$25.62	\$27.12	\$29.60	\$31.14
Sergeant				\$33.32	\$34.70	\$36.90

## APPENDIX C

Effective Date: January 1, 2013

General description of City's existing insurance benefit package:

Comprehensive Major Medical				
	Plan 1 – Base Plan		Plan 2 – Buy Up Plan	
	PPO	Non-PPO	PPO	Non-PPO
Deductible (calendar year)				
Per Person	\$1,000	\$2,000	\$ 500	\$1,000
Per Family	\$2,000	\$4,000	\$1,000	\$2,000
Dependent Definition	Birth to age 26		Birth to age 26	
Physician Charges				
Office Visits	\$30 Copay	Deductible/30%	\$30 Copay	Deductible/30%
X-Ray and laboratory (when billed w/office visit)	No Copay	Deductible/30%	No Copay	Deductible/30%
Preventative Exams	Paid 100%	Deductible/30%	Paid 100%	Deductible/30%
Medical & Surgical	Deductible/10%	Deductible/30%	Deductible/10%	Deductible/30%
Emergency Care				
Hospital Emergency Room	\$125 Copay then 10%		\$125 Copay then 10%	
Urgent Care Center	\$50 Copay	Deductible/30%	\$50 Copay	Deductible/30%
Ambulance	Deductible then 10%		Deductible then 10%	
Prior Authorization	Mandatory; if not obtained, benefits may be reduced or denied			
Lifetime Maximum	Unlimited		Unlimited	

<b>Comprehensive Dental</b>	<b>PPO</b>	<b>Non-PPO</b>
<b>Calendar Year Deductible</b>		
Preventive	\$0	\$0
Basic	\$25	\$25
Major	\$25	\$25
Orthodontia	\$0	\$0
<b>Coinsurance</b>		
Preventive	100%	100%
Basic	90%	80%
Major	60%	50%
Orthodontia	60%	50%
<b>Family Limit</b>	<b>3 Times</b>	<b>3 Times</b>
<b>Maximum Benefits – Per person/calendar year - \$1,000</b>		
<b>Maximum Orthodontia Benefits – Lifetime per person - \$1,000</b>		

### Life Insurance

Regular full time employees receive a \$20,000 life insurance benefit with an additional \$20,000 accidental death and dismemberment benefit.

### Long Term Disability

Regular full time employees receive a long term disability benefit that provides 60% of monthly income (maximum \$5,000/month) after 90 days for qualifying events.

LETTER OF AGREEMENT ON THE DISTRIBUTION OF ACCRUED BUT UNUSED  
SICK LEAVE BETWEEN THE CITY OF LA VISTA, NEBRASKA AND THE  
FRATERNAL ORDER OF POLICE, LODGE NO. 28

This will confirm that for the remaining duration of the Amended Agreement between the La Vista Fraternal Order of Police Lodge No. 28 and the City of La Vista, Nebraska (i.e., from the date of execution of this letter by the parties through September 30, 2014), Section 7.21 of the Personnel Manual, as it applies to employees within the bargaining unit covered by such agreement, will be interpreted as follows:

- (1) The "sick leave conversion" provision of Article 12, Subsection 1(B) of such agreement – which states, "An employee shall be credited for one (1) hour of vacation leave for each eight (8) hours of sick leave earned in excess of the maximum allowable accumulation of sick leave amount." – shall apply regarding all bargaining unit employees.
- (2) A bargaining unit employee who began his/her employment with the City before January 1, 2005 will be eligible for payment of not more than 880 hours of accrued but unused sick leave on separation from employment in accordance with and under the limitations stated in Subsection 7.21(1) of the Personnel Manual.
- (3) A bargaining unit employee who began his/her employment with the City on or after January 1, 2005 will be eligible for payment of his/her accrued but unused sick leave on separation from employment in accordance with and under the limitations described in Subsection 7.21(2) of the Personnel Manual, including the "sliding schedule" described in that subsection.

SO AGREED,

\_\_\_\_\_  
Jeremy Kinsey, President, FOP Lodge 28

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

\_\_\_\_\_  
Brenda Gunn, City Administrator,  
City of La Vista, Nebraska

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

**CITY OF LA VISTA  
MAYOR AND CITY COUNCIL REPORT  
MARCH 19, 2013 AGENDA**

<b>Subject:</b>	<b>Type:</b>	<b>Submitted By:</b>
AWARD BID – QUIET ZONE CROSSING IMPROVEMENTS LA VISTA QUIET ZONE	◆ RESOLUTION ORDINANCE RECEIVE/FILE	JOHN KOTTMANN CITY ENGINEER/ASSISTANT PUBLIC WORKS DIRECTOR

**SYNOPSIS**

A resolution has been prepared to award a contract to TAB Construction Company of Omaha, Nebraska, for construction of the Quiet Zone Crossing Improvements, La Vista Quiet Zone in an amount not to exceed \$86,173.85.

**FISCAL IMPACT**

The FY12/13 Capital Fund Budget provides funding for the proposed project.

**RECOMMENDATION**

Approval

**BACKGROUND**

On February 5, 2013, the City Council approved a resolution which authorized the advertisement for bids for the Quiet Zone Crossing Improvements, La Vista Quiet Zone. The plans and specifications were prepared by Felsburg, Holt & Ullevig engineers. Bids were taken on March 4, 2013 at 10 am. Bids were received from four contractors with results as follows:

TAB Construction Co.	\$86,173.85
Swain Construction Co.	\$91,160.84
MBC Construction Co., Inc.	\$92,915.39
Oldcastle Materials Midwest Co.	\$100,578.75

The low bidder, TAB Construction Co. is a qualified contractor and it is recommended that a contract be awarded to them in an amount not to exceed \$86,173.85.

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

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, AWARDING A CONTRACT TO TAB CONSTRUCTION COMPANY., OMAHA, NE, FOR CONSTRUCTION OF THE QUIET ZONE CROSSING IMPROVEMENTS, LA VISTA QUIET ZONE IN AN AMOUNT NOT TO EXCEED \$86,173.85.

WHEREAS, the City Council of the City of La Vista has determined that the construction of the Quiet Zone Crossing Improvements at three (3) Burlington Northern Santa Fe (BNSF) Roadway Crossing locations necessary; and

WHEREAS, the FY 12/13 Capital Fund Budget contains funds for this expenditure; and

WHEREAS, the City Council authorized the advertisement of bids for construction of the Eastport Parkway pavement markings on February 5, 2013, and

WHEREAS TAB Construction Company, Omaha, NE, has submitted the low, qualified bid, and

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

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska designate TAB Construction Company, Omaha, NE as the low qualified bidder for the construction of the Quiet Zone Crossing Improvements at three (3) Burlington Northern Santa Fe (BNSF) Roadway Crossing locations, in an amount not to exceed \$86,173.85.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2013.

CITY OF LA VISTA

\_\_\_\_\_  
Douglas Kindig, Mayor

ATTEST:

\_\_\_\_\_  
Pamela A. Buethe, CMC  
City Clerk

**CITY OF LA VISTA  
MAYOR AND CITY COUNCIL REPORT  
MARCH 19, 2013 AGENDA**

<b>Subject:</b>	<b>Type:</b>	<b>Submitted By:</b>
PURCHASE HEATED RUBBERIZED ASPHALT CRACK SEALING MACHINE	◆ RESOLUTION ORDINANCE RECEIVE/FILE	JOE SOUCIE PUBLIC WORKS DIRECTOR

**SYNOPSIS**

A resolution has been prepared authorizing the purchase of one (1) Magma Gen IV Heated Rubberized Asphalt Crack Sealing Machine, Model 230DH from Cimline Pavement Maintenance Group in an amount not to exceed \$38,286.00.

**FISCAL IMPACT**

The FY 2012/13 General Fund Budget provides funding for the proposed purchase.

**RECOMMENDATION**

Approval

**BACKGROUND**

The purchase is being made off the State of Nebraska Purchasing Contract #13335 OC. The new unit will replace a 1995 Crafcro Tar Wagon. The current unit has become cost prohibitive to repair and many parts are no longer available.

Warranty of the new unit is one year or 1000 hours of use. Material pumps and electric heated hoses are pro-rated for 180 days.

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

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING THE PURCHASE OF ONE (1) MAGMA GEN IV HEATED RUBBERIZED ASPHALT CRACK SEALING MACHINE, MODEL 230DH FROM CIMLINE PAVEMENT MAINTENANCE GROUP, IN AN AMOUNT NOT TO EXCEED \$38,286.00.

WHEREAS, the City Council of the City of La Vista has determined that the purchase of one (1) Magma Gen IV Heated Rubberized Asphalt Crack sealing Machine, Model 230DH is necessary; and

WHEREAS, the FY 2012/13 General Fund Budget provides funding for this purchase; and

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

NOW, THEREFORE BE IT RESOLVED, by the Mayor and City Council of La Vista, Nebraska authorizing the purchase of one (1) Magma Gen IV Heated Rubberized Asphalt Crack sealing Machine, Model 230DH, from Cimline Pavement Maintenance Group in an amount not to exceed \$38,286.00

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2013.

CITY OF LA VISTA

\_\_\_\_\_  
Douglas Kindig, Mayor

ATTEST:

\_\_\_\_\_  
Pamela A. Buethe, CMC  
City Clerk







PAVEMENT MAINTENANCE GROUP

QUOTE

Customer

LaVista City of  
Greg Goldman  
9900 Portal Rd.  
LaVista, NE 68128  
USA

Date

March 7, 2013

Quote #

00002340

Sales Rep

Ben Thielbar

Item	Product Description	Quantity	Unit Price	Total Price
301185	MAGMA GEN IV Melter/Applicator, Model 230DH, 230 Gallon, Diesel, Heated Hose NDOR Contract Pricing	1	\$41,986.00	\$41,986.00
AirMAGMA	MAGMA Gen IV Compressor Upgrade (factory installed) NDOR Pricing Deduction	1	(\$4,500.00)	(\$4,500.00)
407545	Overnight Heater probe, GEN IV MAGMA Option, All NDOR Pricing	1	\$800.00	\$800.00

Subtotal \$38,286.00

Approved by \_\_\_\_\_

- Discount \$0.00

Date \_\_\_\_\_

Total \$38,286.00

None Tax \$0.00

Shipping & Handling \$0.00

Signature \_\_\_\_\_

Grand Total \$38,286.00

This quote is valid through 3/31/2013 12:00:00 AM.  
After such time products & prices are subject to change.  
Please see attached Terms of Sales document and Distributors  
Covenants & Warranty Procedure for full transaction details.

**CIMLINE** www.CPMG.info

**DURA PATCHER**

**Cimline Inc.**  
**Standard Warranty Policy**  
(Effective March 16, 2012)

Cimline, Inc. warrants its equipment to the original purchaser only, against defects in material or workmanship based on normal use or service.

Cimline Equipment is warranted for one year / 1,000 hours of use and includes the following:  
Basic frame and tanks, steel fabricated parts, hydraulic and burner control system.  
Excluded from Cimline Warranty are: engine, air compressor, battery and tires as these are covered by their respective manufacturer and all warranty claims should be directed to their local authorized distributor/dealer.

Warranty period for equipment begins at the date the unit is first placed in service or shipped from factory. Upon sale or rental of the equipment by a distributor or Cimline, Inc., the provided warranty card should be mailed within 10 days, stating date unit placed in service; In the absence of this card on file, the equipment warranty period begins from date of factory invoice.

Warranty for material pumps and electric heated hoses are pro-rated using the following scale:

<u>Days</u>	<u>Hours</u>	<u>Warranty Coverage</u>
0 - 60	0-150	100%
61 - 120	151-300	50%
121 - 180	301-500	25%

Replacement parts are warranted for a period of 60 days from factory invoice, with the exception of replacement material pumps and heated hoses, which again use the above scale for pro-rated coverage. For replacement parts that are purchased for distributor stock, the 60 day period will commence from date of distributor to end user invoice. A Copy of invoice will be required as proof of in-service date. If invoice is not provided, policy will revert back to original factory invoice date.

Cimline Warranty does not apply to defects caused by improper or unreasonable use, damage, including freight damage, accidents, failure to provide reasonable maintenance or faulty repair made by others; further, warranty is void if the product or any of its components are modified or altered in any way or if Non-OEM parts have been used during the warranty period.

Our responsibility under this warranty is limited to replacement or repair (at Cimline's discretion) of such part or parts, as inspection shall disclose to have been defective, to be performed at Cimline, Inc. factory at Plymouth, MN or at a facility designated by Cimline.

In no event shall Cimline be liable for incidental or consequential damages of any kind whatsoever. Downtime, overhead and performance penalties are not recognized at any time as part of warranty coverage. Reasonable labor, travel, and diagnostic time will be reviewed for reimbursement.

Mileage will be reimbursed at rate of .75 cents per mile (domestic 48 states only), and no more than one round trip per claim. Shop Labor will be reimbursed at a rate of \$70/hr.

Cost of parts shipping will be reimbursed at a "UPS REGULAR" rate only for stock items, for non-stock items shipping cost will be reimbursed at a "UPS BLUE" rate.

This warranty is in lieu of all other warranties expressed or implied, and all such other warranties are hereby disclaimed including any warranty of merchantability and fitness for a particular purpose.

In the event of freight damage, a claim must be filed by the purchaser with the freight carrier.

All claim notices to Cimline pursuant to this limited warranty must be made by completing a Cimline Warranty Claim Form which should be faxed to:

Toll Free Fax: 866-557-1971

OR

Mail to: Customer Service, Cimline, Inc. 2601 Niagara Lane, Plymouth, MN 55447.

No exceptions will be made to this warranty unless agreed to in writing by the Cimline Customer Service Manager.



ED Shockley  
1-612-963-6344

## STATE OF NEBRASKA CONTRACT AWARD

PAGE 1 of 4	ORDER DATE 07/13/12
BUSINESS UNIT 8000	BUYER ROBERT THOMPSON (AS)
VENDOR NUMBER: 601300	
VENDOR ADDRESS:  CIMLINE, INC 2601 NIGARA LN MINNEAPOLIS MINNESOTA 55447-4721	

State Purchasing Bureau  
301 Centennial Mall South, 1st Floor  
Lincoln, Nebraska 68508  
OR  
P.O. Box 94847  
Lincoln, Nebraska 68509-4847  
Telephone: (402) 471-2401  
Fax: (402) 471-2089

**CONTRACT NUMBER**  
**13335 OC**

AN AWARD HAS BEEN MADE TO THE VENDOR NAMED ABOVE FOR THE FURNISHING OF EQUIPMENT, MATERIAL, OR SUPPLIES AS LISTED BELOW FOR THE PERIOD:

**JULY 13, 2012 THROUGH JULY 12, 2013**

NO ACTION ON THE PART OF THE VENDOR NEEDS TO BE TAKEN AT THIS TIME. ORDERS FOR THE EQUIPMENT OR SUPPLIES WILL BE MADE AS NEEDED BY THE VARIOUS AGENCIES OF THE STATE.

THIS CONTRACT IS NOT AN EXCLUSIVE CONTRACT TO FURNISH THE EQUIPMENT OR SUPPLIES SHOWN BELOW, AND DOES NOT PRECLUDE THE PURCHASE OF SIMILAR ITEMS FROM OTHER SOURCES.

THE STATE RESERVES THE RIGHT TO EXTEND THE PERIOD OF THIS CONTRACT BEYOND THE TERMINATION DATE WHEN MUTUALLY AGREEABLE TO THE VENDOR AND THE STATE OF NEBRASKA.

Original/Bid Document 3886 OF

Contract to supply and deliver Heated Rubberized Asphalt Crack Sealing Machine - Minimum 105 Gallon Capacity with Heated Hose as per the attached specifications, terms and conditions for a period of one (1) year beginning July 13, 2012 through July 12, 2013. The contract may be renewed for four (4) additional one (1) year periods when mutually agreeable to the vendor and the State of Nebraska. The State reserves the right to extend the period of this contract beyond the termination date when mutually agreeable to the vendor and the State of Nebraska.

Quantities shown are estimates only and are not to be construed to mean firm quantities. The State of Nebraska reserves the right to increase or decrease any quantities shown.

The State may request that payment be made electronically instead of by state warrant. ACH/EFT Enrollment Form can be found at: <http://www.das.state.ne.us/accounting/forms/acheftr.pdf>

The Contractor is required and hereby agrees to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska. A federal immigration verification system means the electronic verification of the work authorization program authorized by the Illegal Immigration Reform and Responsibility Act of 1996, P.L. 104-288, known as the E-Verify Program, or an equivalent federal program designed by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee.

The contractor certifies that the contractor is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any federal department or agency from participating in transactions (debarred). The contractor also agrees to include the above requirements in any and all subcontracts into which it enters. The contractor shall immediately notify the Department if, during the term of this contract, contractor becomes debarred. The Department may immediately terminate this contract by providing contractor written notice if contractor becomes debarred during the term of this contract. If the Contractor is an individual or sole proprietorship, the following applies:

1. The Contractor must complete the United States Citizenship Attestation Form, available on the Department of Administrative Services website at: [www.das.state.ne.us](http://www.das.state.ne.us).
2. If the Contractor indicates on such attestation form that he or she is a qualified alien, the Contractor agrees to provide the US Citizenship and Immigration Services documentation require to verify the Contractor's lawful presence in the United States using the Systematic Alien Verification for Entitlements (SAVE) Program.

*[Signature]*  
BUYER  
*[Signature]*  
MATERIAL ADMINISTRATOR  
BP/104  
7-17-12  
7-16-12  
RK 10/12

# STATE OF NEBRASKA CONTRACT AWARD

PAGE 2 of 4	ORDER DATE 07/13/12
BUSINESS UNIT 9000	BUYER ROBERT THOMPSON (AS)
VENDOR NUMBER: 501300	

State Purchasing Bureau  
301 Centennial Mall South, 1st Floor  
Lincoln, Nebraska 68508  
OR  
P.O. Box 84847  
Lincoln, Nebraska 68508-4847  
Telephone: (402) 471-2401  
Fax: (402) 471-2089

**CONTRACT NUMBER**  
**13335 OC**

3. The Contractor understands and agrees that lawful presence in the United States is required and the Contractor may be disqualified or the contract terminated if such lawful presence cannot be verified as required by Neb. Rev. Stat. §4-108.

The parties hereby agree that the following documents are incorporated into the contract resulting from this Invitation to Bid:

1. The signed Invitation to Bid Contract document;
2. The original ITB document;
3. Any Addenda and or Amendments to Include Questions and Answers;
4. Warranty documents supplied with the bid;
5. The contract award.

Unless otherwise specifically stated in a contract amendment, in case of any conflict between the incorporated documents, the documents shall govern in the following order of preference with number 1 receiving preference over all other documents and with each lower numbered document having preference over any higher numbered document: 1) the contract award, 2) ITB addenda or amendments, to Include Questions and Answers, with the latest dated amendment having the highest priority, 3) the original ITB, 4) the signed ITB Contract document, 5) warranty documents supplied with the bid.

Any remaining uncertainty or ambiguity shall not be interpreted against either party because such party prepared any portion of the Agreement, but shall be interpreted according to the application of rules of interpretation of contracts generally.

It is understood by the parties that in the State of Nebraska's opinion, any limitation on the contractor's liability is unconstitutional under the Nebraska State Constitution, Article XIII, Section 3 and that any limitation of liability shall not be binding on the State of Nebraska despite inclusion of such language in documents supplied with the contractor's bid.

Vendor Contact: Steve Johnson  
Phone: 800-328-3874  
Fax: 866-357-1971  
E-Mail: SJOHNSON@CIMLINE.COM

(07/13/12 Jh)

Line	Description	Estimated Quantity	Unit of Measure	Unit Price
1	HEATED RUBBERIZED ASPHALT CRACK SEALING MACHINE MIN 105 GALLONS MAKE: Cimline MODEL: Magma 110DH ENGINE: Isuzu	3.0000	EA	30,994.0000

## OPTIONS:

2	EQUIPMENT SHOP REPAIR MANUAL	3.0000	EA	15.0000
3	ENGINE SHOP REPAIR MANUAL	3.0000	EA	15.0000
4	EQUIPMENT PARTS MANUAL	3.0000	EA	15.0000

  
**BUYER INITIALS**

R4330@NBORG 10/4/23

# STATE OF NEBRASKA CONTRACT AWARD

State Purchasing Bureau  
301 Centennial Mall South, 1st Floor  
Lincoln, Nebraska 68508

OR  
P.O. Box 94847  
Lincoln, Nebraska 68509-4847  
Telephone: (402) 471-2401  
Fax: (402) 471-2089

PAGE 3 of 4	ORDER DATE 07/13/12
BUSINESS UNIT 9000	BUYER ROBERT THOMPSON (AS)
VENDOR NUMBER: 501300	

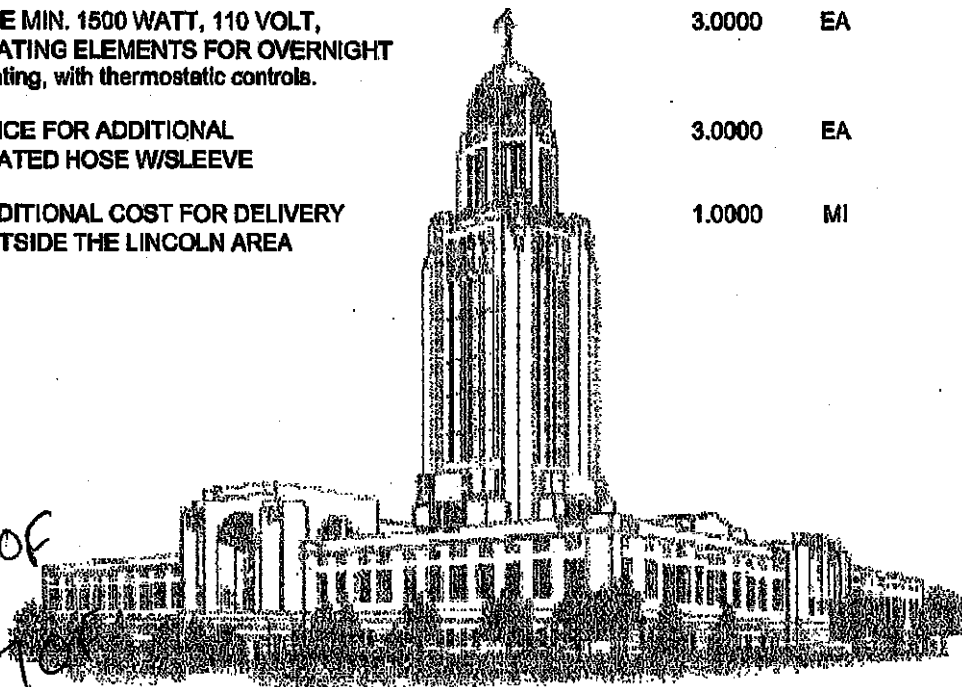
**CONTRACT NUMBER**  
**13335 OC**

Line	Description	Estimated Quantity	Unit of Measure	Unit Price
5	ENGINE PARTS MANUAL	3.0000	EA	0.0000
6	EQUIPMENT PARTS CD-ROM	3.0000	EA	15.0000
7	ENGINE PARTS CD-ROM	3.0000	EA	15.0000
8	ONE MIN. 1500 WATT, 110 VOLT, HEATING ELEMENTS FOR OVERNIGHT heating, with thermostatic controls.	3.0000	EA	800.0000
9	PRICE FOR ADDITIONAL HEATED HOSE W/SLEEVE	3.0000	EA	2,450.0000
10	ADDITIONAL COST FOR DELIVERY OUTSIDE THE LINCOLN AREA	1.0000	MI	1.5000

+ 2000

3996 OF

3997 OF



*RT*  
BUYER INITIALS

W15-12

**STATE OF NEBRASKA  
DEPARTMENT OF ROADS**

**Specification for Heated Rubberized Asphalt Crack  
Sealing Machine - Minimum 100 Gallon Capacity  
With Heated Hose**

W15-12

February 2012

EAMS-W15

**SCOPE**

THE CRACK AND JOINT SEALING MACHINE SHALL BE THE LATEST CURRENT MODEL OF PROVEN PERFORMANCE AND UNDER STANDARD PRODUCTION BY THE MANUFACTURER AND IS TO BE OF STANDARD DESIGN, COMPLETE AS REGULARLY ADVERTISED AND MARKETING INCLUDING ALL SPECIFIED ACCESSORIES, TOOLS AND SPECIAL FEATURES. All necessary parts for satisfactory operation of the equipment whether or not they may be specifically mentioned below. Complete detailed specifications and advertising data sheets with cuts or photographs should be attached to the invitation to bid on the IDENTICAL equipment proposed. ANY INFORMATION NECESSARY TO SHOW COMPLIANCE WITH THESE SPECIFICATIONS, IN ADDITION TO INFORMATION GIVEN ON ADVERTISING DATA SHEETS, SHOULD BE SUPPLIED IN WRITING AND ATTACHED TO THE BID DOCUMENT. The crack sealing machine must meet or exceed the following requirements.

**RIGHTS**

The State of Nebraska reserves the right to waive technicalities and to reject any or all bids.

**NON-COMPLIANCE STATEMENT**

Read this specification carefully. Any and all exceptions to this specification must be written on or attached to invitation to bid. Non-compliance can void your bid document.

**DELIVERY**

Between 9:00 AM and 3:00 PM, daily, except Sunday, Saturday and holidays. Delivery desired prior to 60 days after receipt of purchase order; deliveries quoted beyond 60 days are an award consideration. Vendor must notify Fleet Management minimum of 24 hours prior to delivery on work day basis at (402) 479-4319 or 4323. Department of Roads' equipment will be delivered to 5001 South 14th Street, Lincoln, Nebraska.

**ACCEPTABLE BRANDS**

**Cimline  
Crafco**

Other brands must be demonstrated near Lincoln, Nebraska, have adequate references provided, have adequate service facilities in Nebraska, be field proven and be approved in writing by Fleet Management of the Department of Roads 5 days prior to bid opening.

Meets Specification - Please indicate - (if other explain on comment line)

YES	NO	OTHER
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		

**1. MELTING VAT SYSTEM**

- A. Mixing/holding tank shall be of double boiler construction
- B. Minimum 105 gallon capacity material tank.
- C. Minimum ten (10) gauge steel vat
- D. 50 to 550 degree Fahrenheit dial stem or digital thermometer
- E. Full length agitator with dual blades or auger system to break up and blend material. Surrounded by minimum 12-gauge steel oil jacket.
- F. Hot oil expansion tank required if available by manufacturer.
- G. The heating jacket will have a 50-550 degree Fahrenheit dial stem or digital thermometer.
1. Oil filler cap and dipstick
2. Insulated by minimum two inches of fiberglass or one inch of ceramic.
3. Insulation encased in a minimum 22-gauge shell
- H. Anti-Splash or safety loading chute with minimum 252 square inch opening required.

Other or Comment: \_\_\_\_\_

YES	NO	OTHER
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		

**2. HEATING SYSTEM**

- A. Diesel fueled by minimum 245,000 BTU burner
- B. Capable of melting rubberized asphalt at the minimum rate of about 275,000 1700 5000 200 80 gallons per hour or 800 pounds per hour after initial heat-up.
- C. Burner chamber shall have minimum 4000 square inch heat transfer area that exhausts to vertical stack with rain cover(s), and have heat transfer efficiency rating of at least 94 percent.
- D. Burners will be equipped with a fully automatic thermostatic oil temperature control system with a pressure regulator and gauge.
- E. Outfire shutoff valve and a built-in self-contained, electric ignition system
- F. All unit controls will be in a weather tight lockable box.

Other or Comment: \_\_\_\_\_

YES	NO	OTHER
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		
X		

**3. SEALANT AND APPLICATOR SYSTEM**

- A. Sealant will be circulated and delivered through a hydraulically driven minimum 12 GPM pump or a 6 GPM pump if "pump on demand" system is used.
1. Pump to be external of material tank and within heated enclosure.
- B. Sealant delivery hose shall allow for a fourteen foot working radius from the rear center of the machine.
1. Continuously heated by 110 volt or 12volt electrically heated hose and wand.
2. Unit shall have heated enclosure to provide storage and provision for using a non-heated hose as various conditions and operations occur.
3. Trigger control wand preferred. If not furnishing trigger control wand, please state what you are furnishing. STD NEBRASKA OH WAND

4. Rated for minimum 400 degree Fahrenheit temperature.
5. Steel braided with Teflon lining or equivalent
6. Protected by separate hose sheath.

X      \_\_\_\_\_

X      \_\_\_\_\_

- Other or Comment:**

<b>YES</b>	<b>NO</b>	<b>OTHER</b>
<del>X</del>		
<del>y</del>		
<del>X</del>		
<del>X</del>		
<del>x</del>		
<del>X</del>		
<del>y</del>		

- Other or Comment:**

[illegible]

- Other or Comment:

YES	NO	OTHER
X		
X		
X		

- Other or Comment:**



W15-12

YES	NO	OTHER
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**7. MANUALS**

- A. Operator's manual must accompany each unit delivered.
- B. All manual(s) must be furnished prior to payment and delivered to Fleet Management, Equipment Data Coordinator. Failure to deliver all manuals that are ordered may result in non-payment of ten percent of purchase order total until all manuals are delivered.

Other or Comment: \_\_\_\_\_

YES	NO	OTHER
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**8. MISCELLANEOUS**

- A. The bidders will submit with their bid a list of any special tools they will furnish with each machine.
- B. Dealer's decals, stickers or other signs shall not be affixed to units; manufacturer's nameplates, stampings and other similar signs are acceptable.
- C. Dealer pre-delivery service required.
- D. Color - Manufacturer's standard color, but black is the preferred color. Unit will be primed prior to final coat.

Other or Comment: \_\_\_\_\_

YES	NO	OTHER
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**9. WARRANTY**

- A. Manufacturer's usual warranty shall apply, and shall be in effect for at least one year from the date the equipment was placed in service by Department of Roads.
1. This warranty shall cover all inspected parts determined to have been defective in material or workmanship.
- B. Vendor shall be responsible for all repairs to include parts and labor during the 12 month usual warranty period.
- C. All transportation costs to and from the nearest authorized repair facility will be the responsibility of Nebraska Department of Roads.
- D. Authorized repair facility will be located in Nebraska. Please list authorized repair facilities in the Comment Section Below.

Other or Comment: \_\_\_\_\_

YES	NO	OTHER
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**10. SPECIFICATION FORM**

- A. Successful bidder will be required to complete form to the fullest extent possible for each unit and must accompany each unit when delivered.
- B. Forms will be supplied by Department of Roads to successful bidder after purchase order is awarded.
- C. If vendor does not properly complete form for each unit, a sum of \$250.00 per unit will be deducted from purchase order amount.

Other or Comment: \_\_\_\_\_

W15-12

YES ☒ NO ☐ OTHER ☐

11.  
A

**TRAINING**

Successful bidder must furnish a factory-trained representative in operation maintenance for eight hours of instruction for each unit at its location within the State of Nebraska. Fleet Management will contact vendor on schedule.

Other or Comment: \_\_\_\_\_

YES ☐ NO ☒ OTHER ☐

12.  
A

**SUSTAINABILITY**

Does any part or component of the equipment bid contain recycled or bio-based material? If so, please list and provide detailed information on the environmental attributes.

Other or Comment: \_\_\_\_\_

February 2012

**END OF SPECIFICATIONS**

**CITY OF LA VISTA  
MAYOR AND CITY COUNCIL REPORT  
MARCH 19, 2013 AGENDA**

<b>Subject:</b>	<b>Type:</b>	<b>Submitted By:</b>
PURCHASE DEEP TINE AERATOR	◆ RESOLUTION ORDINANCE RECEIVE/FILE	JOE SOUCIE PUBLIC WORKS DIRECTOR

#### **SYNOPSIS**

A resolution has been prepared authorizing the purchase of one (1) Deep Tine Aerator, New Terra Spike XP 6 from Commercial Turf & Tractor for an amount not to exceed \$26,000.00.

#### **FISCAL IMPACT**

The FY 12/13 General Fund and Golf Fund budgets provide funding for the proposed purchase.

#### **RECOMMENDATION**

Approval

#### **BACKGROUND**

The Public Works Department acquired three bids for the proposed purchase which met all the requirements.

Commercial Turf & Tractor	New Terra Spike XP 6	\$26,000.00
TurfWerks	Verti Drain 7516	\$27,904.43
Midwest Turf and Irrigation	Toro ProCore SR 72	\$25,293.00

Public Works and Golf Course staffs are recommending Commercial Turf & Tractor as the low compliant bidder. The low bid unit submitted by Midwest Turf and Irrigation did not have seven (7) items which were standard on the other two units. This included: anti-vibration dampener, quickset tine changing, power pack vibration dampener, 3-speed gear box, all enclosed gear box (safety feature), dual rollers, and no tools required for depth and angle changes to the tines. Commercial Turf & Tractor also included a 15% discount on all future tine purchases. The unit has a 12-month warranty.

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

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING THE PURCHASE OF ONE (1) DEEP TINE AERATOR, NEW TERRA SPIKE XP 6 FROM COMMERCIAL TURF & TRACTOR, IN AN AMOUNT NOT TO EXCEED \$26,000.00.**

**WHEREAS, the City Council of the City of La Vista has determined that the purchase of one (1) Deep Tine Aerator, New Terra Spike XP 6 is necessary; and**

**WHEREAS, the FY 2012/13 General Fund and Golf Fund Budgets provide funding for this purchase; and**

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

**NOW, THEREFORE BE IT RESOLVED, by the Mayor and City Council of La Vista, Nebraska authorizing the purchase of one 1) Deep Tine Aerator, New Terra Spike XP 6, from Commercial Turf & Tractor in an amount not to exceed \$26,000.00**

**PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2013.**

**CITY OF LA VISTA**

\_\_\_\_\_  
**Douglas Kindig, Mayor**

**ATTEST:**

\_\_\_\_\_  
**Pamela A. Buethe, CMC**  
**City Clerk**

# COMMERCIAL TURF & TRACTOR

Date: March 08, 2013

C. T. and T.  
PO Box 724  
Chillicothe, MO 64601  
800.748.7497  
Fax 660.646.1005  
baconturf@greenhills.net

City of La Vista  
Public Works  
Attn: Brian Lukasiewicz  
9900 Portal Road  
La Vista, NE 68128  
(402)657-2789 cell

Salesperson	P.O.	Shipping Method	Shipping Terms	Delivery Date	Payment Terms	Due Date
Matt Carl		Delivery	Per our truck		Due on receipt	

Qty	Item #	Description	Unit Price	Discount	Line Total
1		New Terra Spike XP 6, 63"w/width, 3 pt. linkage cat 1 & 2, complete w/ front and rear roller, max. w/ depth 16", pto shaft, vibra stop, quick set, & power pack.	\$27,580.00		\$27,580.00
		Includes Delivery & training Operator's manual Parts Manual			
		Municipal Discount			
		Warranty against defects in materials and/or workmanship. This warranty is for 12 months from date of purchase. General wear and tear parts will not be covered under warranty.		-\$3,580.00	-\$3,580.00
		Coring Tines and Solid Tines & Adapter s ** 15% discount on any future tine purchases. **	\$2000.00		\$2,000.00
<b>Subtotal</b>					\$26,000.00
<b>Sales Tax</b>					Tax exempt
<b>Total</b>					<b>\$26,000.00</b>

Quotation prepared by: Barbara Applebury for Matt Carl.

We reserve the right to make any price adjustments that may have occurred.

QUOTE

**Trust your turf to us!**

**Thank you for your business!**



14201 CHALCO VALLEY PARKWAY  
OMAHA, NE 68138-6193  
(402) 895-8900  
FAX (402) 895-8913

3/12/13

LaVista Public Works  
Jeff Calentine  
8116 Parkview Blvd  
LaVista, NE 68128

Jeff

Below, please find pricing on the requested equipment.

Model	Description	Suggested List	National IPA Pricing
09935	Toro ProCore SR 72	\$29,787.00	\$23,293.00
	Additional tines & adaptors		\$2,000.00

Sincerely,  
Dan Parr  
Commercial Sales

**JACOBSEN**  
A Gastrom Company

## Redexim Verti Drain 7516 tines and accessories

	Part Number	Each	QTY	Total Price
<b>Solid Tines</b>				
1/2"x12" solid	2381838	\$ 4.15	24	\$ 99.60 *
No Adapter needed				
3/4"x8" solid	311.118.200	\$ 5.80	12	\$ 69.60 *
No Adapter needed				
3/4"x10" solid	2381841	\$ 7.35	12	\$ 88.20 *
No Adapter needed				
3/4"x12" solid (Comes standard on machine)	2382638	\$ 7.35	12	\$ 88.20
No Adapter needed				
3/16"x5" solid	311.105.125	\$ 0.63	24	\$ 15.12
Adapter for 3/16"x5"	314.205.043	\$ 6.78	24	\$ 162.72
5/16"x6" solid	311.108.150	\$ 3.55	24	\$ 85.20
Adapter for 5/16"x6" using 24 tines	314.208.043	\$ 8.15	24	\$ 195.60
5/16"x6" solid	311.108.150	\$ 3.55	48	\$ 170.40
Adapter for 5/16"x6" using 48 tines (Pencil tine kit)	211.751.010	\$ 428.75	1	\$ 428.75
5/16"x7" solid	9990056	\$ 3.65	24	\$ 87.60 *
Adapter for 5/16"x7" using 24 tines	314.208.043	\$ 8.15	24	\$ 195.60 *
5/16"x7" solid	9990056	\$ 3.65	48	\$ 175.20
Adapter for 5/16"x7" using 48 tines (Pencil tine kit)	211.751.010	\$ 428.75	1	\$ 428.75
1/2"x6" solid	311.112.150	\$ 2.21	24	\$ 53.04
No Adapter needed				
1/2"x8" solid	311.112.200	\$ 2.64	24	\$ 63.36
No Adapter needed				
<b>Hollow Tines</b>				
3/8"x5" hollow	311.210.127	\$ 8.27	24	\$ 198.48 *
Adapter for 3/8"x5" using 24 tines	314.208.043	\$ 8.15	24	\$ 195.60 *
3/8"x5" hollow	311.210.127	\$ 8.27	48	\$ 396.96
Adapter for 3/8"x5" using 48 tines (Pencil tine kit)	211.751.010	\$ 428.75	1	\$ 428.75 *
5/8"x6" hollow	999F007	\$ 11.25	24	\$ 270.00
No Adapter needed				
5/8"x7" hollow	9990022	\$ 11.99	24	\$ 287.76
No Adapter needed				
<b>Turf hold down kits are recommended when going with at deeper depths, shallow rooted turf, or when coring</b>				
Turf Hold down kit	211.751.008	\$ 766.00	1	\$ 766.00 *
For use with Adapter: 314.205.043 & 314.208.043				
Turf Hold down kit	211.751.006	\$ 766.00	1	\$ 766.00
For use with Adapter: 2451800				
<b>Other Adapter not listed which is standard on Machine (Would be back up parts)</b>				
	2451800	\$ 10.56		

\*Machine comes with front and rear roller, and set of 3/4" x 12" solid tines with adapter (2451800)

# 2,129.43



**CITY OF LA VISTA  
MAYOR AND CITY COUNCIL REPORT  
MARCH 19, 2013 AGENDA**

<b>Subject:</b>	<b>Type:</b>	<b>Submitted By:</b>
STANDARD OPERATION POLICY – PURCHASING	◆ RESOLUTION ORDINANCE RECEIVE/FILE	PAM BUETHE CITY CLERK

**SYNOPSIS**

A resolution has been prepared approving an update to the Standard Operation Policy regarding purchasing of supplies, materials, equipment and services.

**FISCAL IMPACT**

N/A.

**RECOMMENDATION**

Approval.

**BACKGROUND**

The City's purchasing policy has not been reviewed and updated for nearly four years. The proposed policy has been changed to allow Department Heads or their designee to perform the functions listed in the purchasing policy. Generally a designee will be a mid-level manager. This came about as a result of giving mid-level managers the authority to work with budgets and keep track of their specific department or division budgets and expenditures.

The other proposed change will bring the purchasing policy in line with the City's code book, specifically §35.03 *Contract Advertising*. The code book was updated in January of 2012 to reflect changes made in Nebraska Revised Statutes 16-321 and 16-321.01 that allowed the maximum to be spent on certain general improvements, without advertising for bids and entering into contracts, from \$20,000 to \$30,000.

The City Administrator, Assistant City Administrator and all department heads had an opportunity for input regarding the amended policy.

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

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, APPROVING CHANGES AND REVISIONS TO AN EXISTING STANDARD OPERATION POLICY.

WHEREAS, the City Council has determined that it is necessary and desirable to establish Standard Operation Policies as a means of establishing guidelines and direction to the members of the City Council and to the city administration in regard to various issues which regularly occur; and

WHEREAS, a Standard Operation Policy entitled Purchasing of Supplies, Materials, Equipment and Services has been reviewed and revisions recommended.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska, do hereby approve the Standard Operation Policy entitled Purchasing of Supplies, Materials, Equipment and Services, and do further hereby direct the distribution of said Standard Operation Policy to the appropriate City Departments.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2013.

CITY OF LA VISTA

\_\_\_\_\_  
Douglas Kindig, Mayor

ATTEST:

\_\_\_\_\_  
Pamela A. Buethe, CMC  
City Clerk

**SUBJECT: Purchasing of Supplies, Materials, Equipment and Services****ISSUED:** April 16, 1985**ISSUED BY:** James Walker, City Administrator**UPDATED:** September 30, 2002**UPDATED BY:** Cara Pavlicek, City Administrator**UPDATED:** March 20, 2007**UPDATED BY:** Brenda Gunn, City Administrator**UPDATED:** November 3, 2009**UPDATED BY:** Brenda Gunn, City Administrator**UPDATED:****UPDATED BY: Brenda Gunn, City Administrator**

This policy is intended to be a guide to the City of La Vista's purchasing methods and maximize the purchasing power and value of public funds. When used properly, the policy will enable the City to obtain needed materials, equipment, supplies and services efficiently and economically. The policy is designed to:

1. Comply with the legal requirements of public purchasing and procurement including City Code and State Statute.
2. Maintain a purchasing system of quality and integrity that promotes efficiency, effectiveness and equity in public purchasing.
3. Assure vendors that impartial and equal treatment is afforded to all who wish to do business with the City.
4. Ensure that the City receive maximum value for each dollar spent by awarding purchase orders and/or contracts to the lowest responsible bidder, taking into consideration quality, performance, technical support, delivery schedule, past performance and other relevant factors.
5. Promote good and effective vendor relations, cultivated by informed and fair buying practices and strict maintenance of ethical standards.

**General Guidelines****1. Local Buying**

Whenever possible, purchases will be made from local vendors in the La Vista area if quality and price are comparable. Department Heads or designees should ensure that local vendors offering goods or services needed by the City are included in the competitive bidding and/or shopping process. The City has a responsibility, however, to obtain the maximum value for each public dollar spent.

**2. Standards of Conduct**

All vendors shall be treated equitably. Purchasing decisions shall be based upon price, value, quality, performance, delivery, references, recommendations by City consultants, written standards, previous service and other relevant factors promoting the best interest of the City.

Employees are prohibited from furnishing to any prospective bidder information that would give any vendor an unfair advantage over other prospective vendors.



While a Department Head or designee may delegate minor purchases to employees, he/she is still responsible for ensuring such purchases are made according to the provisions of this policy.

No Department Head or employee is authorized to make any commitment to any salesperson or firm that will bind the City in any way. No employee shall make any indication to a salesperson that he/she will recommend a particular product for purchase. Employees shall not have financial interest in the profits of any contract, service or other work performed by or for the City; nor shall they personally profit directly or indirectly from any contract, purchase, sale or service between the City and any person or company. (Employee Handbook 3.18)

Employees or MVFD shall not accept **of** any type of free or preferred service, benefit, or concession from any person or company that is not offered to the public at large. (Employee Handbook 3.18)

3. Planning

Department Heads or designees shall requisition goods and services in such a way as to allow time for competitive bidding, ordering and delivery of materials in accordance with this policy. Exceptions shall be made only on rare occasions, when a true emergency exists. Small orders and last minute purchases should be minimized. The purchasing process begins with the annual budget.

4. Taxes

The City is exempt from all local and state sales taxes. The Finance Department will provide the necessary exemption documents (Nebraska Department of Revenue Form 13) to any vendor upon request.

5. Subdivision of Purchases

No purchase shall be subdivided for the purpose of circumventing the dollar value limitations imposed by State Statute, City ordinance, City policy or any guidelines established by the City Administrator.

6. Public Access

Purchasing information shall be a public record and will be made available to citizens, vendors, or the media upon written request.

### Purchasing Guidelines

Amount of Purchase	Appropriate Procedure
\$50.00 or less	Petty Cash Procedures
Less than \$500	Request for Payment Procedures or Invoice Submitted
\$500 to \$4,999 Purchases	Requisition/Purchase Order Procedures Informal Bids (verbal, fax, email, written), 3 Quotes, or State Contract
\$5,000 to \$2030,000 Purchases	Requisition/Purchase Order Procedures Informal Bids (verbal, fax, email, written), 3 Quotes, or State Contract Award by Council
Over \$2030,000	Formal Bid Procedures



	Competitive Award by Council
--	---------------------------------

### **Purchasing Procedures**

#### **1. Petty Cash**

Petty cash funds are used to avoid the time and expense of issuing checks for small incidental cash purchases that do not exceed \$50 (unless purchased from an authorized vendor who has been issued a blanket PO). The use of petty cash should not be considered a substitute for regular purchasing procedures. Employees requesting reimbursement for a purchase shall complete a Petty Cash Reimbursement Form that must be signed and coded by the Department Head or designee. A receipt for the expenditure must be attached to the form. Forms shall be submitted to the department Department Head or designee. Petty cash reimbursements will not be sent via interoffice mail.

### **Requisition/Purchase Order Procedures**

#### **1. Purchases Less Than \$500**

Department Heads or designees are authorized to approve budgeted purchases under \$500. When a purchase has been made, the Department shall submit a Requisition confirming that the item(s) have been ordered and/or received. Any invoice or other documentation should be attached to the purchase order.

There are occasions when payment is needed prior to receipt of goods or when there is not an invoice. These occasions could include but are not limited to vendors requiring payment or partial payment in advance, mail-in catalog orders requiring pre-payment, license fees for undercover vehicles, or conference registrations requiring pre-payment. A requisition shall be submitted for these expenditures and a written quote, copy of the catalog order, registration form or other documentation supporting the expenditure must be attached.

Manual Checks – The City of La Vista discourages the use of manual checks however, on those occasions when time constraints prohibit the use of a requisition, the Department Head or designee may request a manual check with supporting documentation attached. All requests for manual checks must be approved by the Finance Director.

#### **2. Purchases Over \$500 up to \$4,999**

Department Heads or designees shall obtain three informal bids or quotes. These quotes can be obtained verbally, via fax, email, or U.S. mail. A state bid may also be used. Information regarding the quotes or state bid should be submitted on the Requisition.

A Requisition requesting the proposed expenditure shall be submitted in advance of purchase or commitment to purchase. No commitment to purchase or expend budgeted funds may be made by a Department Head, employee or MVFD without a Purchase Order. If the Department Head or his/her designee approves the Requisition, the Finance Department will **automatically** "roll" the Requisition into a Purchase Order. The



Purchase Order will be returned to the initiating Department. The Department Head or designee is responsible for sending a copy of the Purchase Order to the vendor.

3. Purchases Over \$5,000 up to \$230,000

All purchases over \$5,000 must be budgeted and require prior City Council approval.

Department Heads or designees shall obtain three informal bids or quotes. These quotes can be obtained verbally, via fax, email, or U.S. mail. A state bid may also be used. Information regarding the quotes or state bid should be submitted on the Requisition.

A draft Council Report (blue letter), draft resolution, and information regarding the quotes or state bid shall be submitted to the City Clerk~~City Administrator~~ for review. Submission of these materials does not guarantee that the item will be on the next City Council agenda. The City Administrator shall determine when the information will be presented to the City Council for approval based on cash flow and other considerations.

Upon approval by the City Council, a requisition requesting the proposed expenditure shall be submitted. No commitment to purchase or expend budgeted funds may be made by a Department Head, employee or MVFD without a Purchase Order. If the Department Head or his/her designee approves the Requisition, the Finance Department will **automatically** "roll" the Requisition into a Purchase Order. The Purchase Order will be returned to the initiating Department. The Department Head or designee is responsible for sending the Purchase Order to the vendor.

4. Purchases Over \$230,000

In addition to requiring prior City Council approval, purchases over \$230,000 are subject to the City's formal bidding process.

Department Heads or designees shall prepare detailed specifications for the project or purchase. The specifications, a proposed timeline, a draft Council Report (blue letter) requesting permission to seek bids, and a draft resolution shall be submitted to the City Clerk for review. Submission of these materials does not guarantee that the item will be on the next City Council agenda. The City Administrator shall determine when the information will be presented to the City Council for approval based on cash flow and other considerations.

Once bids have been received and reviewed, the Department Head or designee shall submit a draft Council Report (blue letter), draft resolution, and information regarding the bids to the City Clerk~~City Administrator~~ for review. Submission of these materials does not guarantee that the item will be on the next City Council agenda. The City Administrator shall determine when the information will be presented to the City Council for approval based on cash flow and other considerations.

Upon approval by the City Council, a requisition requesting the proposed expenditure shall be submitted. No commitment to purchase or expend budgeted funds may be made by a Department Head, employee or MVFD without a Purchase Order. If the Department Head or his/her designee approves the Requisition, the Finance Department will **automatically** "roll" the Requisition into a Purchase Order. The Purchase Order will



be returned to the initiating Department. The Department Head or designee is responsible for sending a copy of the Purchase Order to the vendor.

### **Blanket Purchase Orders**

1. Blanket purchase orders will be issued to established vendors utilized by departments for day to day supplies or services. The Finance Director shall designate what level of activity constitutes issuance of a blanket purchase order.
2. When a purchase under \$500 is made from a vendor that has been issued a blanket purchase order, the receipt/invoice should be stamped, coded, authorized by the Department Head or designee, and sent to Accounts Payable for reconciliation with the vendor's monthly statement. A requisition is not required.
3. When a purchase over \$500 is made from a vendor that has been issued a blanket purchase order, the requisition/purchase order procedures will be followed.

### **Sole Source Purchases**

1. Sole source purchases are permissible if the item or service being requested is available from only a single supplier. Some examples of circumstances that could necessitate sole source purchases are:
  - a. Compatibility of technical equipment, accessories, or replacement parts is the paramount consideration.
  - b. The purchase of supplies or equipment for which there is no competitive product.
  - c. The purchase of used equipment, which may become immediately available and subject to prior sale.
  - d. There is a clear and compelling reason that sole source purchasing is justified and it is approved by the City Administrator.
2. Any request that a purchase be restricted to one potential supplier shall be accompanied by a written explanation as to why no other will be suitable or acceptable to meet the need.
3. In cases of reasonable doubt, competition should be solicited.

### **Emergency Purchases**

1. Occasionally purchases need to be made on an emergency basis. An emergency is defined as a situation that occurs and if not immediately corrected would jeopardize the health, safety, and/or property of citizens, the health and safety of City employees, and/or the property of the City.
2. If emergency purchases are needed during business hours, contact the Finance Director and begin the appropriate purchasing procedure immediately following the purchase. When emergency purchases occur during non-business hours, begin the appropriate purchasing procedure the next business day.
3. Emergency purchases shall be limited only to a quantity of those supplies, equipment, materials, or services necessary to meet the emergency.



Items not budgeted ~~for~~will require approval of the City Administrator or designee prior to commitment for the expenditure. The Department Head or designee shall clearly note the lack of budget authorization and proposed source of funding.

### **Travel and Training**

Travel and training opportunities are approved as part of the annual budget process unless otherwise determined by the City Administrator. A Travel and Training Form and accompanying documentation must be completed and submitted to the Finance Department for all budgeted educational/professional conferences or seminars requiring overnight travel.

### **Office Supplies — ~~Prior City Administrator Approval Required~~**

All consumable office supplies and office equipment which does not qualify as a fixed asset are ~~centrally~~ ordered through each department. ~~City Hall, via an Office Supply Order form or an Office Supply Special Order form. Departments may not order office supplies directly.~~

### **Refunds — ~~Prior Approval Required~~**

~~A memo shall be submitted to the City Administrator for prior approval for all refunds. Once approved, a~~ requisition will must be completed for each refund request. ~~The Department Head or designee shall clearly note the reason for a refund on the requisition. A copy of the payment receipt should be included as proof of payment.~~

### **Expenditures to be Reimbursed by Insurance — ~~Prior City Administrator Approval Required~~**

When submitting a requisition ~~to the City Administrator~~ for approval of an expenditure that is to be considered for insurance reimbursement, the potential for such reimbursement shall be noted in the information line on the requisition form.

### **City Issued Credit Card**

City credit cards may be issued to Department Heads and Mid-Level Managers to make authorized purchases for official City business. Their use should primarily be related to official City travel, but other uses may be permitted.

Travel related purchases for which a City credit card can be used include but are not limited to:

- Airline reservations;
- Hotel reservations;
- Registration fees;
- Meals.

Other types of credit card purchases shall be limited only to those items for which no other method of payment is available, e.g. a purchase over the Internet from a company which does not accept payments by any method other than a credit card.

The use of a City credit card does not eliminate any of the criteria established for prior approval for purchases. A Purchase Order and supporting documentation is required and should be submitted to Accounts Payable.



***Under no circumstances are City credit cards to be used for personal expenditures, even if the expenditure is made with the intent to reimburse the City. Failure to comply will result in disciplinary action up to and including termination.***

#### **City Issued Credit Card – Vendor Specific**

Credit cards for specific vendors (i.e. Office Depot, Hobby Lobby, Wal-Mart) may be issued to the City by the vendor in lieu of a blanket purchase order arrangement.

Purchases made on a vendor specific City credit card that are under the \$500 limit, require the Department Head or designee to stamp, code and sign the receipt and forward it to Accounts Payable.

No commitment to purchase or expend budgeted funds over the \$500 limit may be made by a Department Head, employee or MVFD without a Purchase Order, including purchases made with a vendor specific City credit card. Purchase Order and supporting documentation is required and should be submitted to Accounts Payable.

***Under no circumstances are City credit cards to be used for personal expenditures, even if the expenditure is made with the intent to reimburse the City.***

#### **Multiple Department Purchases**

Departments ordering goods for another department must obtain the approval of both Department Heads or designees on the requisition.

#### **Consent Agenda**

The following items will be processed for payment on the City Council Consent Agenda:

1. Invoices for progress payments on a contract authorized by the City Council.
2. Contract change orders in excess of \$5,000.

**CITY OF LA VISTA  
MAYOR AND CITY COUNCIL REPORT  
MARCH 19, 2013 AGENDA**

<b>Subject:</b>	<b>Type:</b>	<b>Submitted By:</b>
STANDARD OPERATION POLICY – EMPLOYEE DRESS AND APPEARANCE GUIDELINES	◆ RESOLUTION ORDINANCE RECEIVE/FILE	PAM BUETHE CITY CLERK

**SYNOPSIS**

A resolution has been prepared approving an update to the Standard Operation Policy regarding employee dress and appearance guidelines.

**FISCAL IMPACT**

N/A.

**RECOMMENDATION**

Approval.

**BACKGROUND**

The City's employee dress and appearance guideline policy has not been reviewed and updated for over six years.

The proposed policy has been changed under *II. City Uniforms* to clarify that a Department Head can give permission for an employee to wear their City-issued uniform while performing work for another employer. An example of this would be when our police officers work security for events at the La Vista Conference Center and the adjoining hotels.

Language was added to the policy under *VI. Special Events* to allow employees to wear casual day attire to work when a snow event has occurred and the local public school (Papillion/La Vista) has closed for the day. This brings consistency and eliminates the guesswork for Department Heads and employees.

The City Administrator, Assistant City Administrator and all department heads had an opportunity for input regarding the amended policy.

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

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, APPROVING CHANGES AND REVISIONS TO AN EXISTING STANDARD OPERATION POLICY.

WHEREAS, the City Council has determined that it is necessary and desirable to establish Standard Operation Policies as a means of establishing guidelines and direction to the members of the City Council and to the city administration in regard to various issues which regularly occur; and

WHEREAS, a Standard Operation Policy entitled Employee Dress and Appearance Guideline has been reviewed and revisions recommended.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska, do hereby approve the Standard Operation Policy entitled Employee Dress and Appearance Guideline, and do further hereby direct the distribution of said Standard Operation Policy to the appropriate City Departments.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2013.

CITY OF LA VISTA

\_\_\_\_\_  
Douglas Kindig, Mayor

ATTEST:

\_\_\_\_\_  
Pamela A. Buethe, CMC  
City Clerk



**SUBJECT:** EMPLOYEE DRESS AND APPEARANCE GUIDELINE  
**DATE ISSUED:** JUNE 20, 2006  
**ISSUED BY:** BRENDA GUNN, CITY ADMINISTRATOR  
**UPDATED:**  
**UPDATED BY:** BRENDA GUNN, CITY ADMINISTRATOR

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#### I. General

- A. Authority to determine the appropriate attire for employees of the City rests with the City Administrator.
- B. In establishing these standards, the City Administrator will consider the work to be performed, working conditions, the employee's comfort and the image presented to the public.
- C. An employee who fails to meet prescribed standards may be asked to leave the workplace and return appropriately attired. The time required for the employee to meet the standard may be charged as vacation, or if necessary, leave without pay.
- D. It is recognized that City Departments could have unique needs or circumstances that might require additional guidelines other than those established herein. Department Heads have discretion to establish additional dress and appearance guidelines specific to their department.
- E. It shall be the responsibility of the Department Head (or his/her designee) to ensure that employees comply with these guidelines.

#### II. City Uniforms

- A. The City provides uniforms at no cost to certain categories of employees. These employees will wear the prescribed uniform except when otherwise approved or directed by the department head.
- B. Employees will keep their uniforms neat, clean, and in good repair. Soiled, torn, excessively faded or ill-fitting uniforms are inappropriate for wear.
- C. Wear of the City-issued uniform during activities and events that promote the City's image is encouraged; however, employees should exercise discretion in doing so. Additionally, uniforms will not be worn while drinking alcohol.
- D. Employees are not authorized to wear the City-issued uniform or other items of clothing with the City name or logo while performing work for another employer without prior permission from their Department Head (or his/her designee).

#### III. Professional Business Attire

- A. For men, professional business attire consists of a suit with tie or a sport coat, slacks, and a tie. Professional business attire for women is considered a dress or skirt or slacks with a blouse and a sweater or jacket.

- B. Professional Business attire is the appropriate dress when representing the City at a public forum either inside or outside the City. This includes court appearances, meetings with other government officials and meetings with business and community leaders.
- C. Department Heads are encouraged to wear professional business attire when attending City Council meetings. Other employees who, in their capacity as a City employee, make presentations at Council meetings are to follow the same guidelines. Casual business attire is acceptable as an alternative; however, ties are encouraged for men. City logo windbreakers and fleece are not considered appropriate attire for Council meetings.

#### IV. Casual Business Attire (See below for Casual Friday Attire)

- A. Casual business attire is defined as slacks and a shirt or sweater, with or without a tie, for men. For women, casual business attire includes skirts (excluding mini skirts), dresses, slacks, below knee length capri pants/gauchos (no denim), and a sweater, shirt, or blouse. Included in this category of apparel are collared City logo shirts, long or short sleeved.
- B. Casual business attire is appropriate for most work days, training sessions, and workshops unless otherwise noted by the City Administrator.
- C. Clothing items considered inappropriate for wear include beachwear, tank tops, mini-skirts, midriff tops, denim pants (jeans), sweatshirts, t-shirts, sweat suits (warm-up suits), leggings, shorts, swimming pool shoes (flip-flop, thongs) and tennis shoes. Additionally, any item of clothing with offensive or inappropriate slogans or messages is not authorized for wear.
- D. Due to the nature of their work, employees who spend a majority of their time in a "field" environment (outdoors) rather than in an office environment, and do not have a City uniform provided, can choose to wear denim pants (jeans), appropriate shirts, and City logo windbreakers and fleece on all work days in lieu of Casual Business Attire.

#### V. Casual Friday Attire

- A. Casual Friday attire is defined as slacks (including denim) and a shirt/sweater for men. For women, casual Friday attire includes slacks (including denim), "below knee length" capri pants/gauchos, and a sweater, shirt, or blouse. Sweatshirts with City or collegiate/professional sports associated logos are permitted, including collared City logo shirts, long or short sleeved, and City logo windbreakers and fleece.
- B. Clothing items considered inappropriate for wear include worn or frayed denim attire, leggings, sweat suits (warm-up suits), beachwear, tank tops, shorts, mini-skirts, midriff tops, t-shirts, tops with inappropriate advertising (alcohol, tobacco, etc.) and swimming pool shoes (flip-flops, thongs).
- C. Employees whose position calls for the wear of a uniform (i.e. Public Works, Police Officers, etc.) will wear the prescribed uniform.

- D. Casual Friday attire may be worn to attend informal workshops and City Council workshops as noted by the City Administrator

#### VI. Special Events

- A. From time to time during the year, the City may designate a day (or other time period) to recognize special events that occur in the community, county, or region. On such designated days, employees will be informed of appropriate attire.

B. In the event of snow and closing of the Papillion/La Vista Public Schools or a later opening time for city offices, employees will be allowed to wear Casual Friday attire for that day

#### VII. Other

- A. Any employee working in an office environment shall not display any visible tattoos and/or brandings while on duty. Said employees shall cover any visible tattoos and/or brandings by wearing a City approved uniform or appropriate business clothing or by use of a skin patch (any patch or bandage of neutral tone similar to the employee's skin tone).

1

**RESOLUTION NO.**

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING THE LA VISTA CITY CLERK TO FILE WITH THE SARPY COUNTY TREASURER A SPECIAL ASSESSMENT FOR PROPERTY IMPROVEMENTS AT LOCATION AND IN THE AMOUNT CITED HEREIN.

WHEREAS, the property owners of  
7005 S 78<sup>th</sup> Street/Lot 1107 La Vista, \$626.20;  
were notified to clean up their property as they were in violation of the City  
Municipal Code, Section 133.01, or the City would do so and bill them  
accordingly, and

WHEREAS, the property owners of said address chose not to clean the property, thus  
necessitating the City to do the clean up, and

WHEREAS, the City sent the property owners a bill for said clean up which has not been paid,  
and

WHEREAS, the City may file a Special Assessment for Improvements against property for  
which a City bill for services has not been paid.

NOW THEREFORE BE IT RESOLVED, that the La Vista City Clerk is hereby authorized to file  
with the Sarpy County Treasurer Special Assessments for Improvements in the  
amount and against the property specified above, all located within Sarpy  
County, La Vista, Nebraska.

PASSED AND APPROVED THIS 19TH DAY OF MARCH, 2013

CITY OF LA VISTA

ATTEST:

\_\_\_\_\_  
Douglas Kindig, Mayor

\_\_\_\_\_  
Pamela A. Buethe, CMC  
City Clerk





January 28, 2013

Joshua Van Johnson & Angela J Plant  
7005 S 78<sup>th</sup> Street  
La Vista, NE 68128

RE: Lot 1107 La Vista

Dear Mr. Van Johnson & Ms. Plant;

On September 25, 2012, the property at 7005 S 78<sup>th</sup> Street in La Vista, NE was in violation of the City of La Vista's Municipal Code, Section 133.01. On December 7, 2012, the Public Works Department mowed; line trimmed and picked up trash at the property. The cost of \$626.20 was incurred by the City for the work. The cost breakdown is as follows:

Administrative Fee	\$	50.00
Mowing Costs		
Three workers – 4 hours each	\$	202.20
Equipment Cost	\$	324.00
Materials	\$	50.00
 TOTAL	 \$	 <u>626.20</u>

Please remit \$626.20, payable to the City of La Vista, 8116 Park View Blvd., La Vista, Nebraska 68128, within 30 days. If payment is not received within 30 days of issuance of this statement, the City Council will, on March 19, 2013, take action to file the above referenced cost with the Sarpy County Treasurer as a special assessment for improvements against your property.

Thank you for your attention to this matter.

Sincerely,

Pamela A. Buethe, CMC  
City Clerk

**City Hall**  
8116 Park View Blvd.  
La Vista, NE 68128-2198  
p: 402-331-4343  
f: 402-331-4375

**Community Development**  
8116 Park View Blvd.  
p: 402-331-4343  
f: 402-331-4375

**Fire**  
8110 Park View Blvd.  
p: 402-331-4748  
f: 402-331-0410

**Golf Course**  
8305 Park View Blvd.  
p: 402-339-9147

**Library**  
9110 Giles Rd.  
p: 402-537-3900  
f: 402-537-3902

**Police**  
7701 South 96th St.  
p: 402-331-1582  
f: 402-331-7210

**Public Buildings & Grounds**  
8112 Park View Blvd.  
p: 402-331-4343  
f: 402-331-4375

**Public Works**  
9900 Portal Rd.  
p: 402-331-8927  
f: 402-331-1051

**Recreation**  
8116 Park View Blvd.  
p: 402-331-3455  
f: 402-331-0299

[www.cityoflavista.org](http://www.cityoflavista.org)  
[info@cityoflavista.org](mailto:info@cityoflavista.org)



LA VISTA POLICE DEPARTMENT SPECIAL ENFORCEMENT BUREAU-CODE ENFORCEMENT

ADDRESS	RENTAL-OWNER OCCUPIED	PRIOR CONTACTS	ACTION TAKEN	CURRENT CONTACTS	ACTION TAKEN
7005 So. 78 <sup>th</sup> St	Joshua Van Johnson	1. 8-22-12	1. Yellow Tag		1. Mowed by owner
		2. 9-25-12	2. Yellow Tag		2. none
		3. 10-17-12	3. 2 <sup>nd</sup> Yellow tad		3. sent to P.W.
		4. 12-7-12	4. P.W. mowed		4. Work completed by P.W.

5.

**Active**

Parcel Number: 010545956  
 Location: 07005 S 78TH ST  
 Owner: VAN JOHNSON/JOSHUA E  
 C/O & ANGELA J PLANT  
 Mail Address: 7005 S 78TH ST  
 LA VISTA NE 68128-  
 Legal: LOT 1107 LA VISTA  
 Tax District: 27002  
 Map #: 2959-14-0-30003-000-1463



Click Picture/Sketch for Larger View.  
 Use arrows to view Picture/Sketch.

THIS IS NOT A PROPERTY RECORD FILE [What does this mean?](#)

Residential Information for 1 January Roll Year 2012									
City	SID #	SID	Status	Zoning	Overlay Dist.	Jurisdiction	School	Police	
La Vista				R-1 - Single Family Residential	Null	LaVista	Papillion-La Vista	La Vista Police	
Fire				Congressional Dist.	State Legislative Dist.		District	Commissioner	City Ward
La Vista Fire 1				2	14		4	Jim Nekuda	LA VISTA WARD I
Style:		Split Entry							
Year Built:		1972							
#Bathrooms Above Grade 1		#Bedrooms above Grade 2							
Total Bsmt Finish Sqft		672		Total Sqft		1028			
Garage Type		Detached		Bsmt Total Sqft		960			
Lot Depth		1		Garage Sqft		576			
Exterior 1		HARDBOARD		Lot Width		9025			
				Exterior 2					

Roofing	Comp Shingle
Misc	
Description	Sqft or Quantity
OPEN SLAB PORCH	24
DRIVEWAY	1

Sales Information (Updated 11/5/2012)				
Sale Date B & P	Grantor	Grantee	Total Sale Price	Adjusted Sale Price
10/31/2008 2008-30311	RJ REALTY LLC  15412 DOUGLAS CIR OMAHA NE 68154-	VAN JOHNSON/JOSHUA E & ANGELA J PLANT 7005 S 78TH ST LA VISTA NE 68128-	\$132,950	\$132,950
2/14/2008 2008-05637	GISH/DAVID O & AMY L 7005 S 78TH ST LA VISTA NE 68128-0000	RJ REALTY LLC 15412 DOUGLAS CIR OMAHA NE 68154-	\$86,000	\$86,000

Valuation Information					
Valuation PV = Partial Valuation					
Roll Year	Land Value	Impr Value	Outbuildings	Total Value	PV
2012	\$18,000	\$99,471	\$0	\$117,471	NO
2011	\$18,000	\$98,319	\$0	\$116,319	NO
2010	\$18,000	\$100,110	\$0	\$118,110	NO
2009	\$18,000	\$109,813	\$0	\$127,813	NO
2008	\$18,000	\$98,541	\$0	\$116,541	NO
2007	\$18,000	\$99,016	\$0	\$117,016	NO
2006	\$18,000	\$95,314	\$0	\$113,314	NO
2005	\$18,000	\$79,131	\$0	\$97,131	NO
2004	\$18,000	\$73,862	\$0	\$91,862	NO
2003	\$18,000	\$71,926	\$0	\$89,926	NO
2002	\$18,000	\$69,688	\$0	\$87,688	NO
2001	\$16,000	\$63,540	\$0	\$79,540	NO
2000	\$15,520	\$57,865	\$0	\$73,385	NO
1999	\$15,360	\$54,189	\$0	\$69,549	NO
1998	\$11,280	\$52,436	\$0	\$63,716	NO
1997	\$62,532			\$62,532	NO
1996	\$55,678			\$55,678	NO
1995	\$51,156			\$51,156	NO
1994	\$52,830			\$52,830	NO
1993	\$50,798			\$50,798	NO
1992	\$50,798			\$50,798	NO
1991	\$46,200			\$46,200	NO
1990	\$46,200			\$46,200	NO
1989	\$46,200			\$46,200	NO
1988	\$44,900			\$44,900	NO

Levy Information		
Levy Information 2011 View Past Levy Information		
Fund	Description	Levy
1	COUNTY LEVY	0.2999
127	PAPILLION-LA VISTA SCH GEN	0.092571
180	SCHL DIST 27 BOND 1	0.014107
183	SCHL DIST 27 BOND 2	0.026843
185	SCHL DIST 27 BOND 3	0.110936
186	SCHL DIST 27 BOND 4	0.0623
199	LEARN COMM-GENERAL	0.95
202	ELEM LEARN COM	0.01
425	LAVISTA CITY	0.5
426	LAVISTA CITY BOND	0.05
501	PAPIO NATURAL RESRCE	0.032753
801	METRO COMMUNITY COLL	0.085
901	AGRICULTURAL SOCIETY	0.00134
1003	ED SERVICE UNIT 3	0.016087
Total Levy		2.251837

Treasurer Information		
Property Class	1000	Foreclosure #
Mortgage Company #	770796559	Foreclosure Date
Mortgage Company	WELLS FARGO BANK	
Exemption Code		Exemption Amount \$0
Specials	THERE IS/ARE 0 OUTSTANDING SPECIAL(S) ON THE PROPERTY.	
Tax Sales	No Tax Sale Entry(s) Found or All Tax Sales Entry(s) Redeemed.	
Tax Sale #		Tax Sale Date
Redemption #		Redemption Date

Tax Information						
*Click Statement Number to see Treasurer information for paying your taxes with a credit card or Echeck or to print your receipt for a payment you have made by mail or online.						
Year	Statement	Tax District	Source	Taxes Due	Total Due	Balance
2011	<a href="#">2011-0047593RP</a>	27002	REAL	\$2,531.72	\$2,531.72	\$0.00
2010	<a href="#">2010-0050249RP</a>	27002	REAL	\$2,529.24	\$2,529.24	\$0.00
2009	<a href="#">2009-0056737RP</a>	27002	REAL	\$2,714.94	\$2,714.94	\$0.00
2008	<a href="#">2008-0008775RP</a>	27002	REAL	\$2,428.42	\$2,428.42	\$0.00
2007	<a href="#">2007-0009467RP</a>	27002	REAL	\$2,419.26	\$2,419.26	\$0.00
2006	<a href="#">2006-0010277RP</a>	27002	REAL	\$2,418.24	\$2,418.24	\$0.00
2005	<a href="#">2005-0011176RP</a>	27002	REAL	\$2,070.28	\$2,070.28	\$0.00
2004	<a href="#">2004-0011850RP</a>	27002	REAL	\$2,031.00	\$2,031.00	\$0.00
2003	<a href="#">2003-0545956RP</a>	27002	REAL	\$2,054.76	\$2,054.76	\$0.00
2002	<a href="#">2002-0545956RP</a>	27002	REAL	\$1,865.22	\$1,865.22	\$0.00
2001	<a href="#">2001-0545956RP</a>	27002	REAL	\$1,692.32	\$1,692.32	\$0.00
2000	<a href="#">2000-0545956RP</a>	27002	REAL	\$1,513.92	\$1,513.92	\$0.00
1999	<a href="#">1999-0545956RP</a>	27002	REAL	\$1,475.72	\$1,475.72	\$0.00
1998	<a href="#">1998-0545956</a>	27002	REAL	\$1,380.94	\$1,380.94	\$0.00
1997	<a href="#">1997-0545956</a>	27002	REAL	\$1,480.24	\$1,480.24	\$0.00
1996	<a href="#">1996-0545956</a>	27002	REAL	\$1,379.96	\$1,379.96	\$0.00
1995	<a href="#">1995-0545956</a>	27002	REAL	\$1,367.92	\$1,367.92	\$0.00
1994	<a href="#">1994-0545956</a>	27002	REAL	\$1,350.32	\$1,350.32	\$0.00
1993	<a href="#">1993-0545956</a>	27002	REAL	\$1,296.76	\$1,296.76	\$0.00
1992	<a href="#">1992-0545956</a>	27002	REAL	\$1,253.62	\$1,253.62	\$0.00
1991	<a href="#">1991-0545956</a>	27002	REAL	\$1,163.86	\$1,163.86	\$0.00
1990	<a href="#">1990-0545956</a>	27002	REAL	\$1,193.35	\$1,193.35	\$0.00
1989	<a href="#">1989-0545956</a>	27002	REAL	\$1,381.72	\$1,381.72	\$0.00
1988	<a href="#">1988-0545956</a>	27002	REAL	\$1,402.46	\$1,402.46	\$0.00



OCTOBER 2, 2012

Dear Owner/Resident: 7005 South 78<sup>th</sup> St

The City of La Vista is committed to maintaining quality neighborhoods and an excellent community environment. Our citizens expect us to do everything we can in this regard.

An investigation is being conducted at your property. This investigation has revealed violation(s) of the La Vista Municipal Code : 133.01/weeds, grass,litter.

The attached sheet categorizes your violation(s) and copies of the codes are provided for your review as an educational package to assist you in achieving compliance and preventing future violation(s).

(5)

Violation(s) are required to be corrected within (Hours) to (Days) depending upon the violation(s). By completing a "Compliance Agreement:" additional time may be granted depending on health and safety and will be evaluated on a case by case basis.

You must contact me immediately upon receipt of this letter to demonstrate cooperation to eliminate these violation(s). The enclosed "Compliance Agreement" must be completed and returned immediately to ensure additional time for compliance. We hope you will work with us to maintain a positive community environment. Your cooperation will be greatly appreciated.

Please contact me at (402) 331-1582 ext. 251 between the hours of 7:30 a.m. and 4:30 p.m. Please leave a voicemail if I am not available. **It is important that you leave your name, address, return phone number and best date and time to contact you.** Failure to comply may result in this matter being forwarded to the City Legal Department and other necessary agencies for Civil and/or Criminal Prosecution.

Sincerely,

*C. Ruppert*

C. Ruppert  
Code Enforcement Officer  
La Vista Police Department

**City Hall**  
8116 Park View Blvd.  
La Vista, NE 68128-2198  
p: 402-331-4343  
f: 402-331-4375

**Community Development**  
8116 Park View Blvd.  
p: 402-331-4343  
f: 402-331-4375

**Fire**  
8110 Park View Blvd.  
p: 402-331-4748  
f: 402-331-0410

**Golf Course**  
8305 Park View Blvd.  
p: 402-339-9147

**Library**  
9110 Giles Rd.  
p: 402-537-3900  
f: 402-537-3902

**Police**  
7701 South 96th St.  
p: 402-331-1582  
f: 402-331-7210

**Public Works**  
9900 Portal Rd.  
p: 402-331-8927  
f: 402-331-1051

**Recreation**  
8116 Park View Blvd.  
p: 402-331-3455  
f: 402-331-0299

# LA VISTA POLICE DEPARTMENT

## MUNICIPAL CODE COMPLIANCE AGREEMENT

FULL NAME: FIRST, MIDDLE, LAST <b>JOSHUA E. VANJOHNSON</b>	DATE OF BIRTH
RESIDING ADDRESS STREET, CITY, STATE, ZIP, PHONE NUMBER <b>7005 S 78<sup>th</sup> LA VISTA NE 68128</b>	
PROPERTY WHERE VIOLATION EXISTS STREET, CITY, STATE, ZIP, PHONE NUMBER <b>SAME</b>	
CONDITIONS REQUIRING CORRECTION <b>WEEDS GRASS TREE limbs</b>	
CORRECTIVE MEASURES <b>WEEDS AND GRASS NEED mowed, TREE limbs NEED CLEANED up</b>	

### AGREEMENT:

The above named agrees that the conditions set forth in this Agreement must be eliminated, as described above on or before (Date) 11-11, 2012.

The undersigned agrees to allow the City to inspect the property as necessary to determine compliance with this agreement. This Agreement shall be interpreted in accordance with the law of the State of Nebraska.

No amendment or modification of this Agreement shall be valid unless expressed in writing and executed by the parties hereto in the same manner as the execution of this Agreement.

Failure to comply with the agreement deadline will result in prosecution for violations of the La Vista Municipal Codes.

This form must be filled out completely to be valid.

**Signature:** \_\_\_\_\_, and **date** \_\_\_\_\_, 20\_\_\_\_,  
**accepting responsibility for compliance.**

Date 9-25-12 IR#12-14391 @1400

Location 7005 S. 78<sup>th</sup>

Violation 133.01

Time to Comply 5 days

Description WEEDS - BACKYARD AND

DRIVEWAY

Follow-up Officer \_\_\_\_\_

Date 10-17-12 / IR#12-15861

Location 7005 S. 78<sup>th</sup>  
133.01 WEEDS

Violation 92.16 MAINTAINING A NUISANCE

Time to Comply 5 days

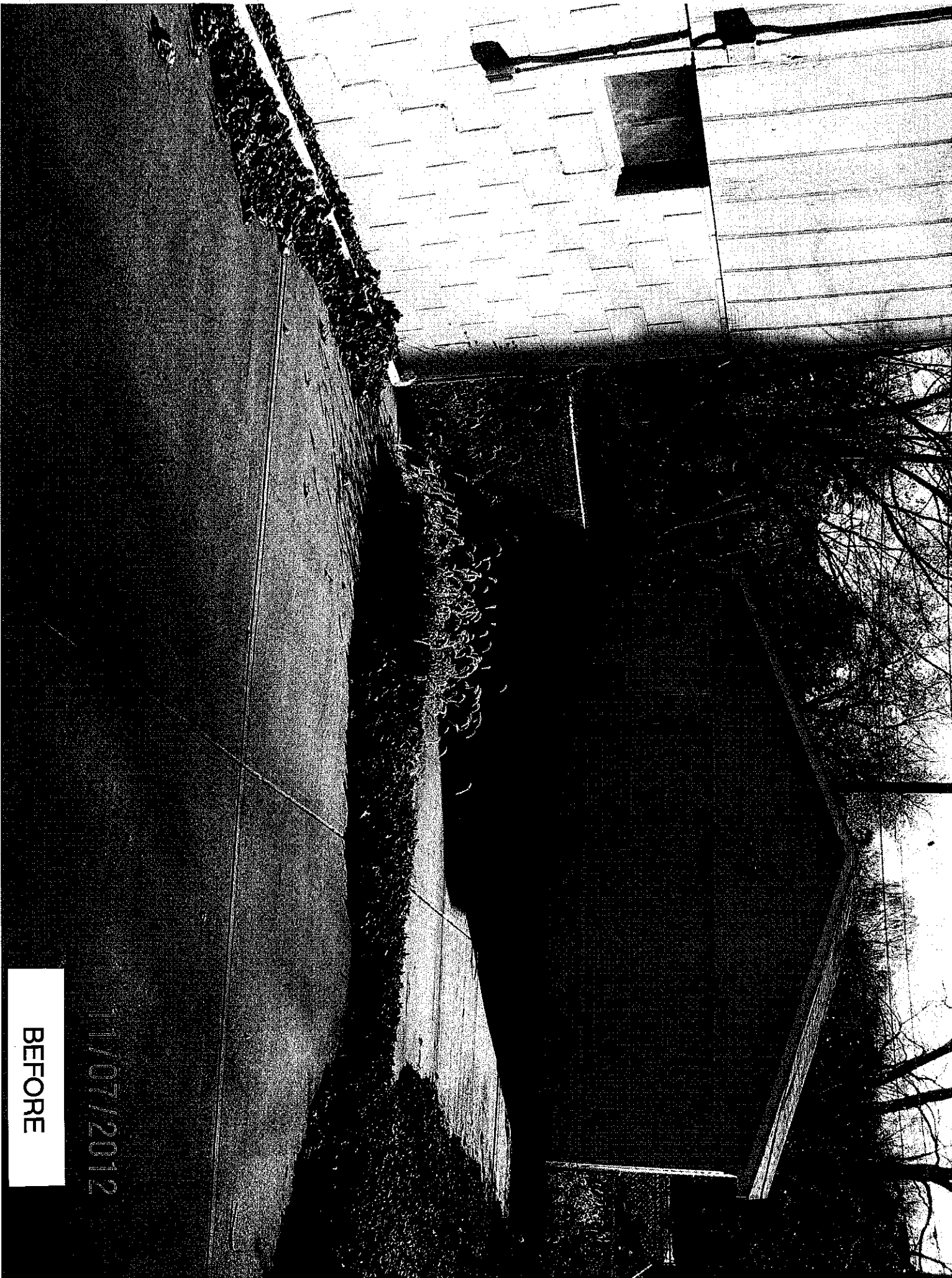
Description GRASS WEEDS NEED CUT

2<sup>nd</sup> NOTICE

Follow-up Officer \_\_\_\_\_

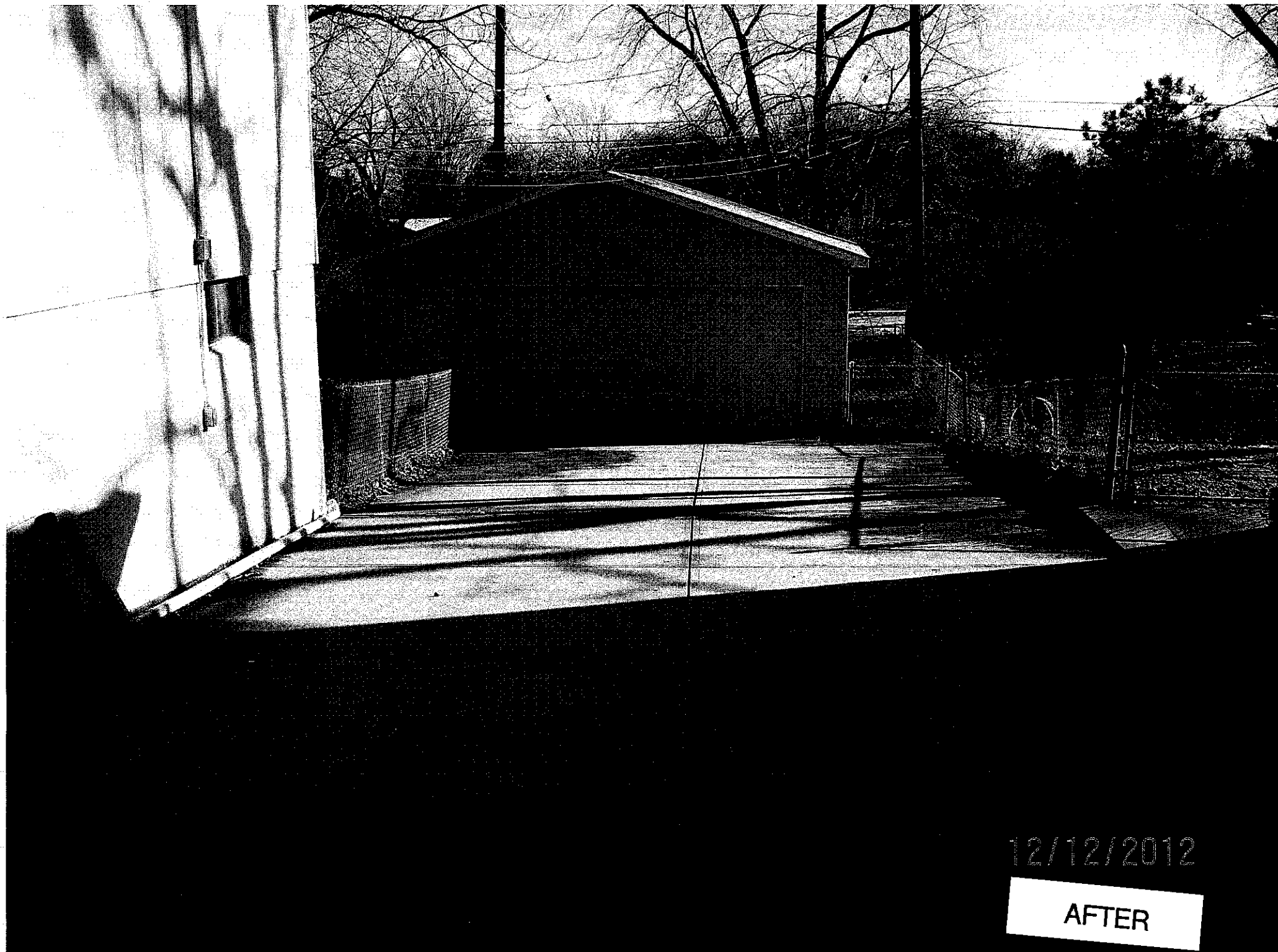
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11/07/2012

BEFORE



12/12/2012

AFTER



11/07/2012

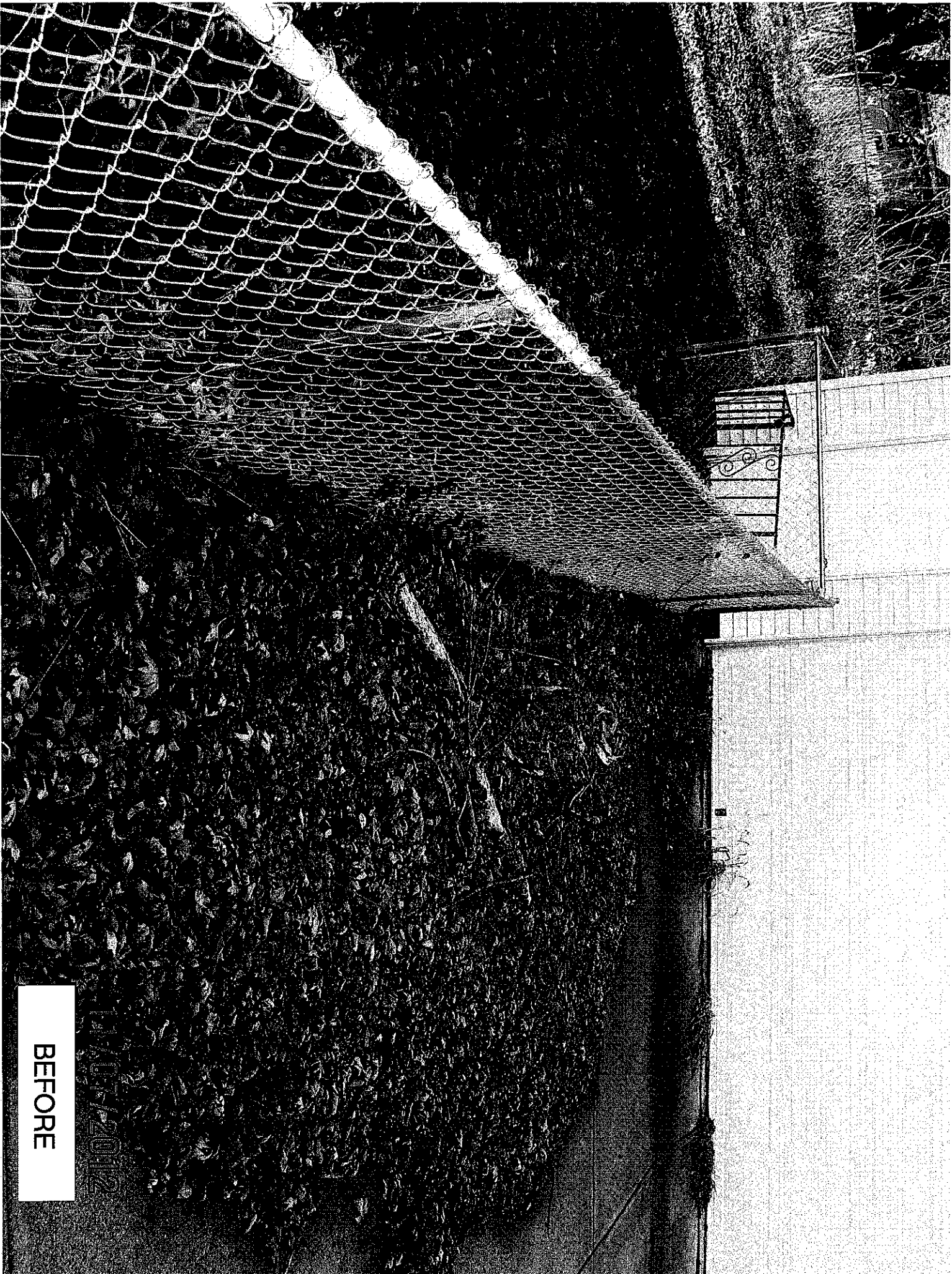
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2/12/2012

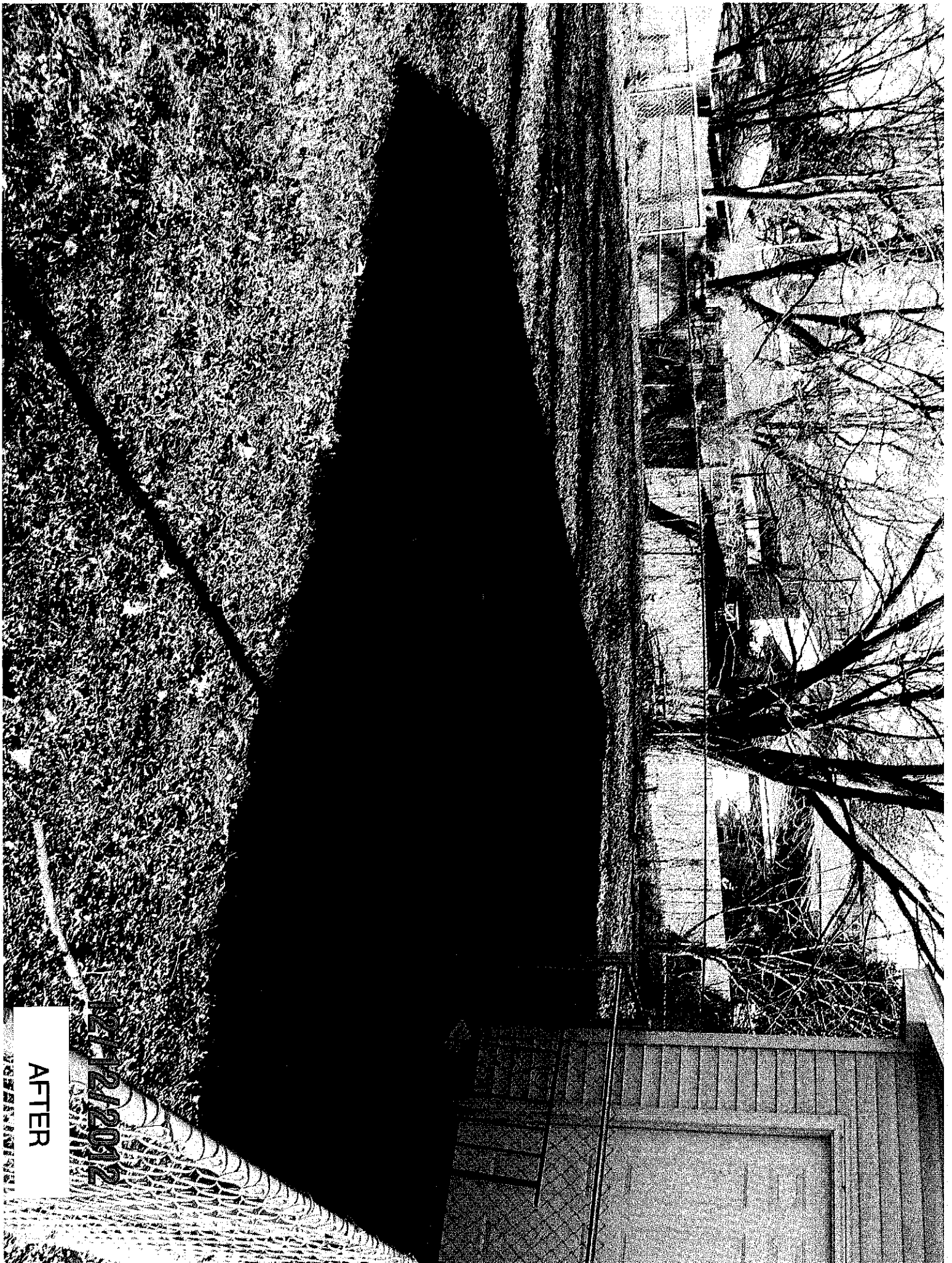
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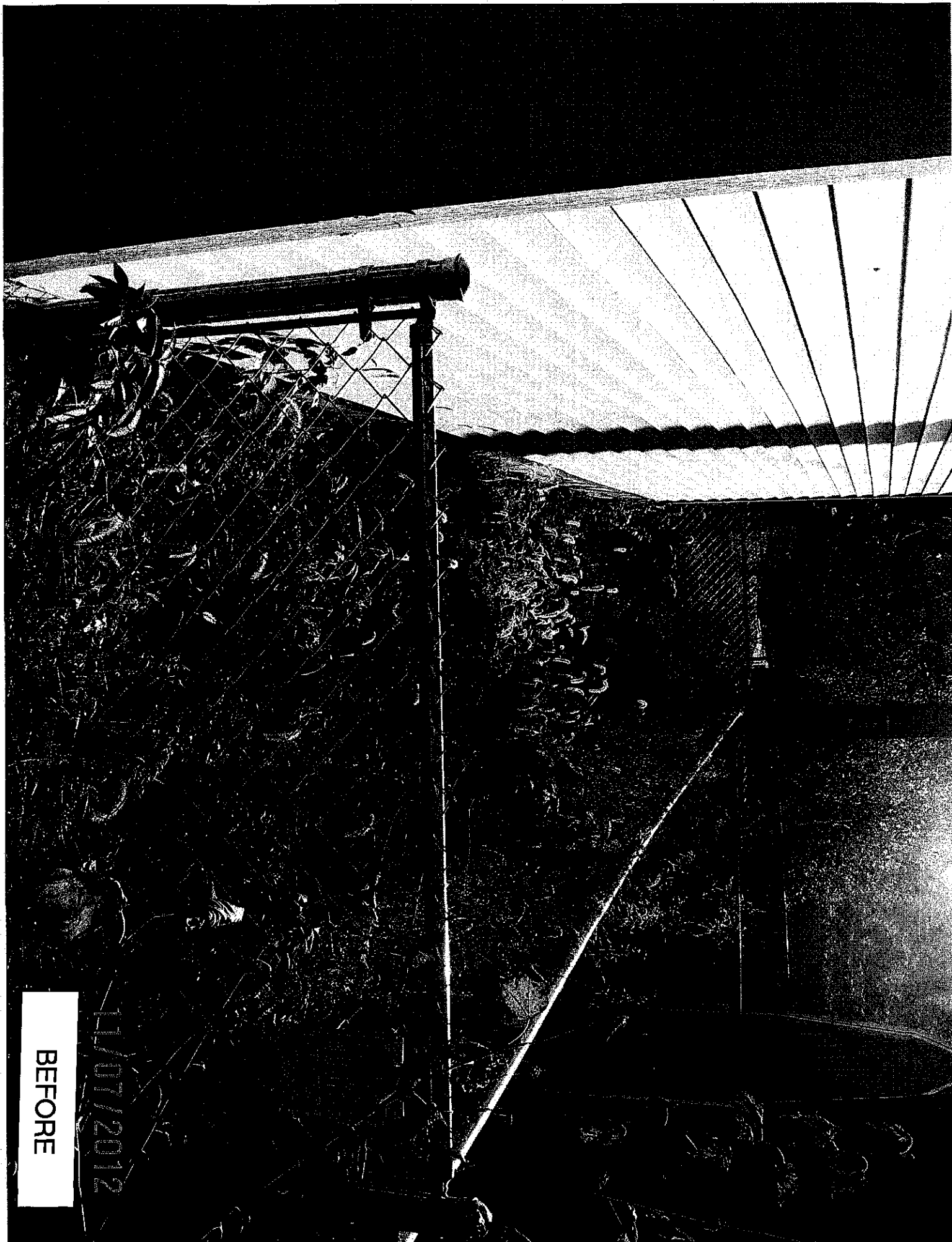
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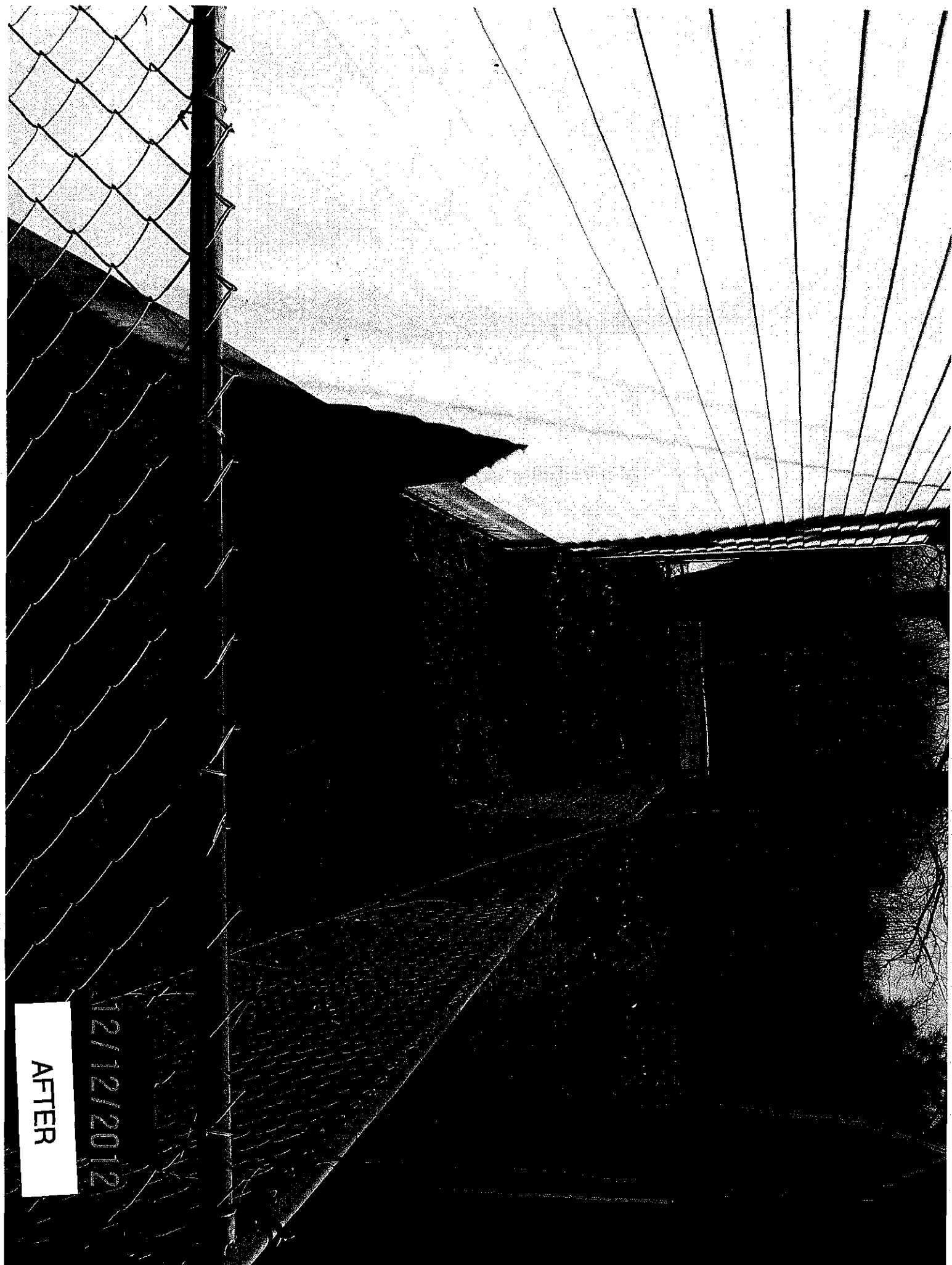
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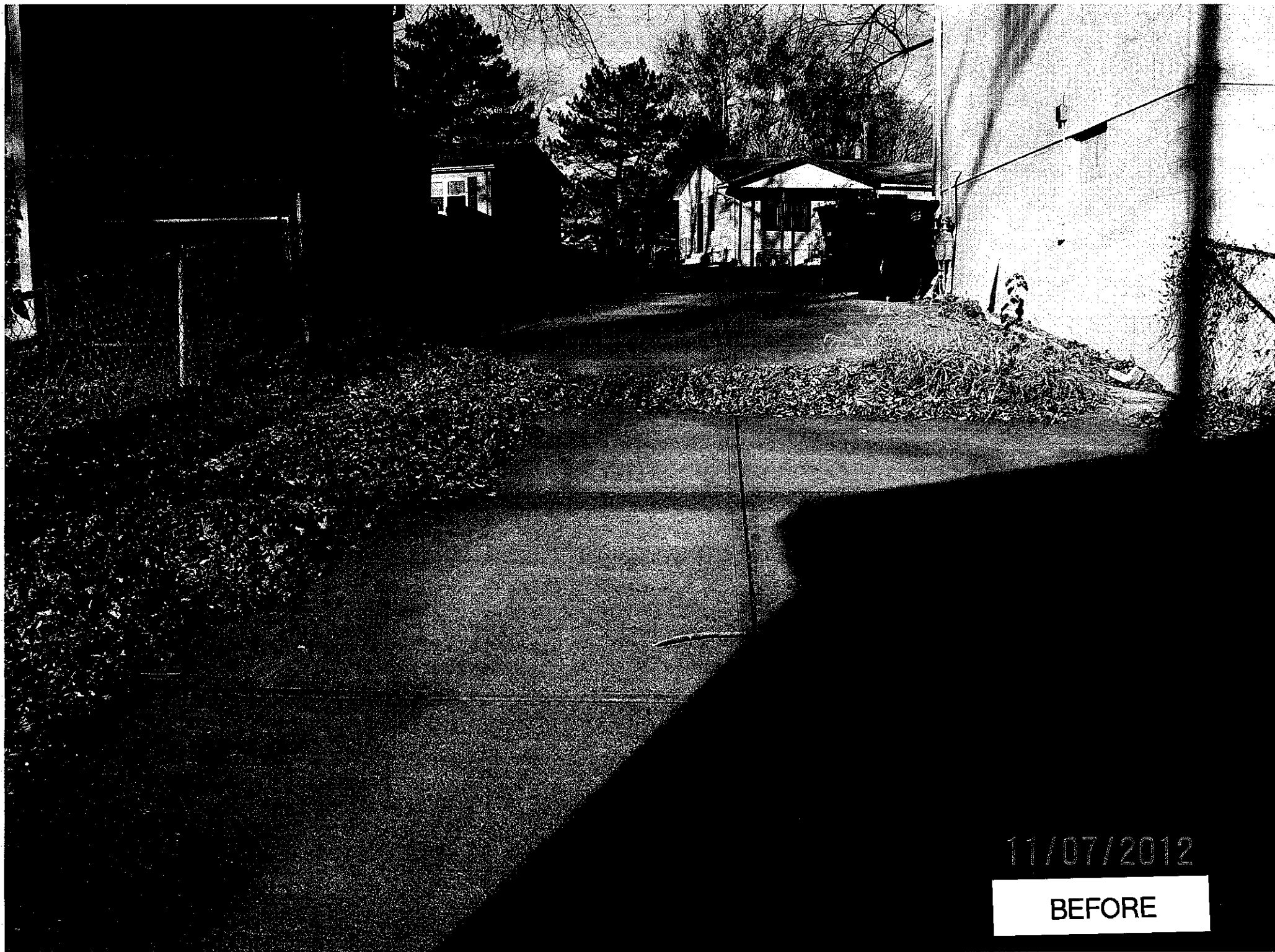
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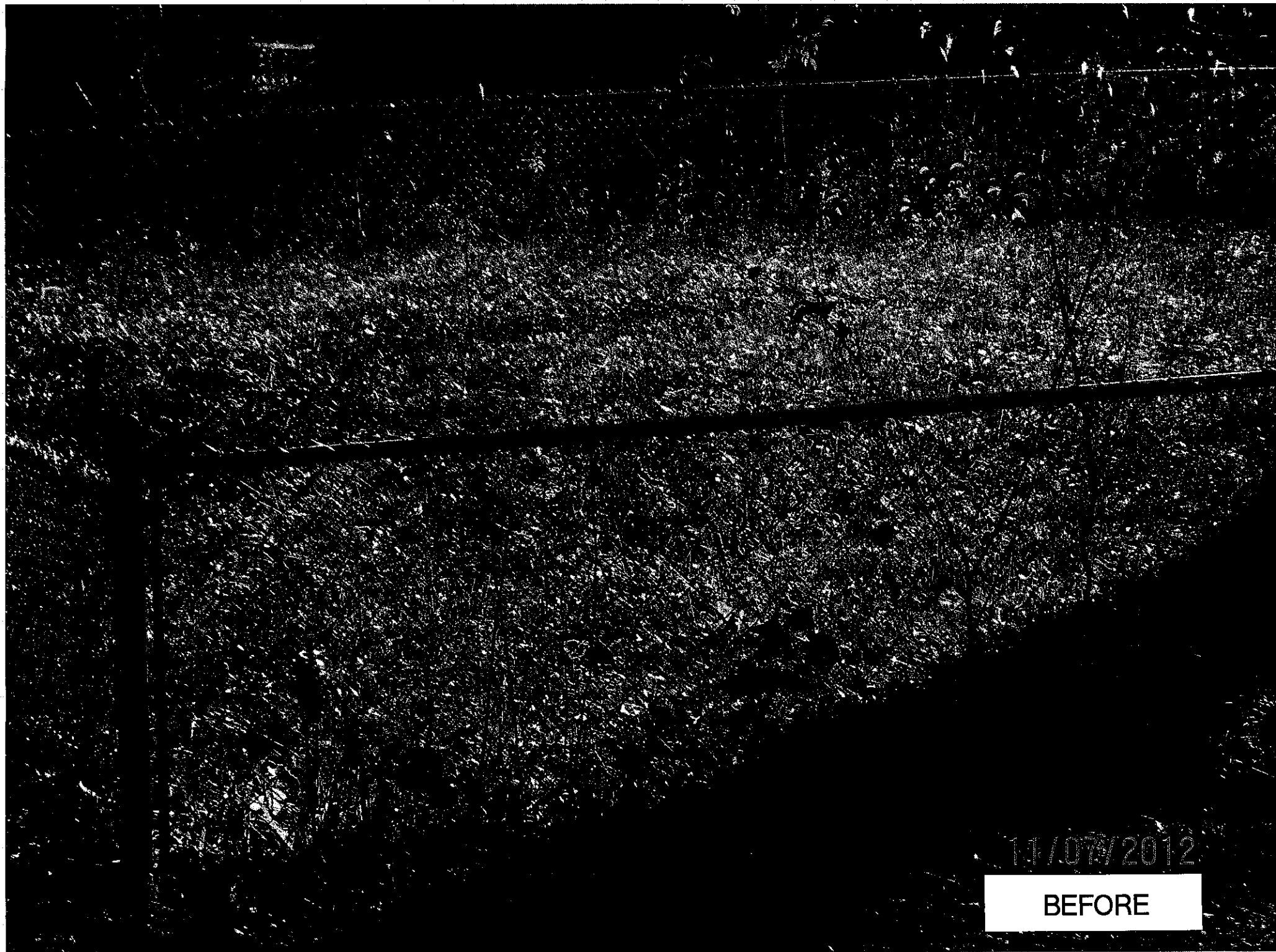
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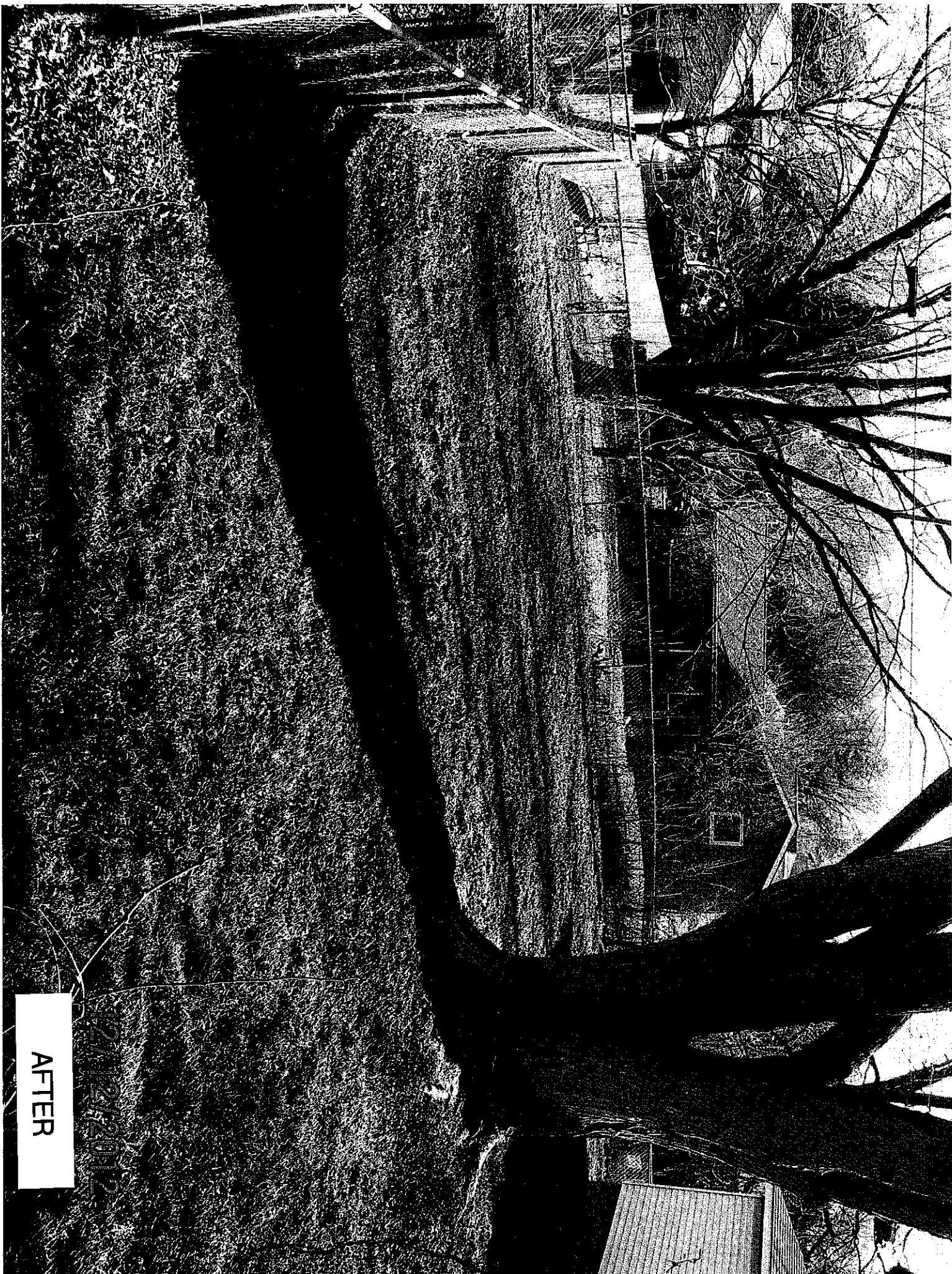
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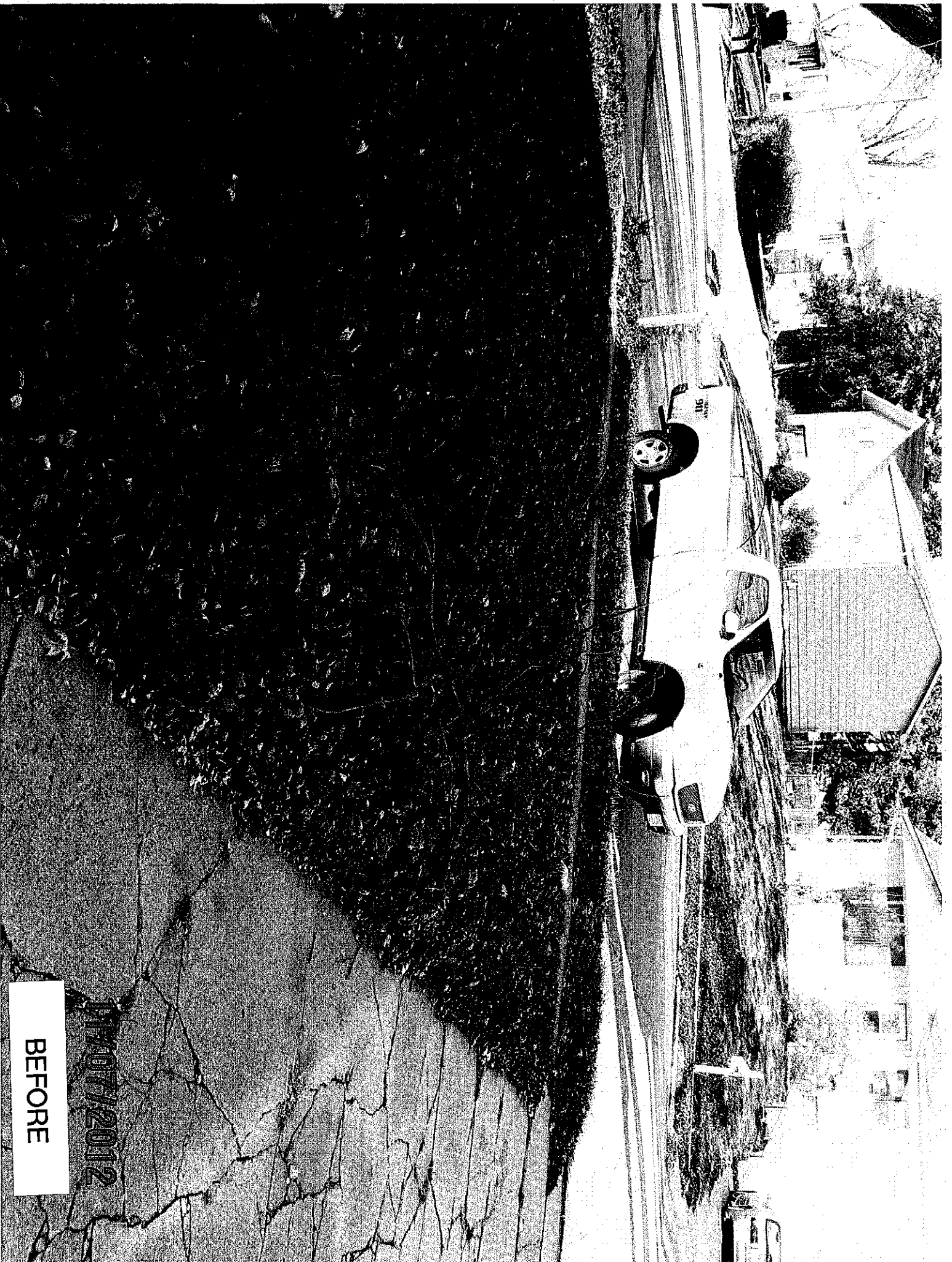
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12/12/2012  
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