

## Tax History

Valuation Growth	Assessed Valuations	Total Tax Levy per/\$100	General Tax Levy per/\$100	Debt Tax Levy per/\$100	Total Tax Revenue	General Fund	Debt Service	One Cent Levy
1990	\$ 184,857,533	0.52598			\$972,314			\$ 18,486
1991	3.83% \$ 191,935,153	0.50056			\$960,751			\$ 19,194
1992	9.04% \$ 209,276,906	0.49271			\$1,031,128			\$ 20,928
1993	4.44% \$ 218,567,039	0.49393			\$1,079,568			\$ 21,857
1994	10.98% \$ 242,563,695	0.46574			\$1,129,716			\$ 24,256
1995	5.44% \$ 255,766,525	0.51181			\$1,309,039			\$ 25,577
1996	8.03% \$ 276,294,714	0.46599			\$1,287,506			\$ 27,629
1997	-1.40% \$ 272,418,533	0.45599			\$1,242,201			\$ 27,242
1998	1.84% \$ 277,417,910	0.451665			\$1,253,000			\$ 27,742
1999	21.09% \$ 335,928,777	0.4500	0.4300	0.02	\$1,511,679	\$1,444,494	\$67,186	\$ 33,593
2000	18.03% \$ 396,504,904	0.4500	0.4300	0.02	\$1,784,272	\$1,704,971	\$79,301	\$ 39,650
2001	6.85% \$ 423,659,368	0.4500	0.4300	0.02	\$1,906,467	\$1,821,735	\$84,732	\$ 42,366
2002	7.45% \$ 455,212,777	0.4500	0.4300	0.02	\$2,048,457	\$1,957,415	\$91,043	\$ 45,521
2003	6.09% \$ 482,934,886	0.4935	0.4735	0.02	\$2,383,284	\$2,286,697	\$96,587	\$ 48,293
2004	5.99% \$ 511,881,414	0.4935	0.4735	0.02	\$2,526,135	\$2,423,758	\$102,376	\$ 51,188
2005	8.18% \$ 553,757,119	0.4935	0.4735	0.02	\$2,732,791	\$2,622,040	\$110,751	\$ 55,376
2006	17.69% \$ 651,690,883	0.498435	0.4784	0.02	\$3,248,255	\$3,117,917	\$130,338	\$ 65,169
2007	37.77% \$ 897,837,113	0.5235	0.4435	0.08	\$4,700,177	\$3,981,908	\$718,270	\$ 89,784
2008	5.88% \$ 950,626,037	0.5235	0.4435	0.08	\$4,976,527	\$4,216,026	\$760,501	\$ 95,063
2009	7.19% \$ 1,018,941,739	0.5235	0.4435	0.08	\$5,334,160	\$4,519,007	\$815,153	\$ 101,894
2010	3.04% \$ 1,049,942,564	0.5235	0.4735	0.05	\$5,496,449	\$4,971,478	\$524,971	\$ 104,994
2011	0.89% \$ 1,059,337,658	0.5500	0.5000	0.05	\$5,826,357	\$5,296,688	\$529,669	\$ 105,934
2012	0.10% \$ 1,060,374,615	0.5500	0.4900	0.06	\$5,832,060	\$5,195,836	\$636,225	\$ 106,037
2013	18.48% \$ 1,243,966,760	0.5500	0.4900	0.06	\$6,841,817	\$6,095,437	\$746,380	\$ 124,397

# **City of La Vista Municipal Budget**

## **Line Item Description & Detail**

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### **PERSONNEL SERVICES**

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

**101. Salaries and Wages – Full-Time.** Charge to Account 101 the salaries of all City employees who are working the regularly assigned hours of the department as set forth in the City of La Vista Personnel Rules and Regulations Manual. Justification – All current level personnel requests will be sufficiently justified by citing the work load presently undertaken. Supplemental personnel requests, however, must include a statement justifying the work load increase which can be expected as an additional position or positions are granted.

**102. Salaries and Wages – Part-Time.** Charges to Account 102, the payroll expenses of all part-time employees as set forth in the City of La Vista Personnel Rules and Regulations Manual. Justification – The activity information is sufficient to justify all current level personnel requests. Supplemental personnel requests, however, must include a statement justifying the work load increase which can be expected as an additional position or positions are granted. Additionally some statement should be made concerning the feasibility of substituting full-time employees for part-time employees.

**103. Salaries and Wages – Overtime.** Charge to Account 103, the estimated overtime costs anticipated during the next year. Justification – Adequate work load data will be sufficient to justify all current level Personnel Requests. Supplemental request must be justified in terms of past trends and projection needs. An analysis of additional overtime versus increased personnel must be presented.

**104. Pensions and Retirement.** Charge to Account 104, the City's contribution to FICA. Justification – Ascertain the current pension or retirement contribution for the employees and determine the number of employees that will be provided with such coverage.

**105. Insurance Charges.** Charge to Account 105 all insurance premiums/fixed costs for employees and their dependents. These insurance charges include Worker's Compensation, hospitalization, and group life insurance premiums. Justification – Ascertain the current insurance rates of the various coverage's and determine the number of employees who will be provided with such coverage.

**106. Other Personnel Services.** Charge to Account 106, all remuneration of City employees for job related services that are not otherwise compensated for and which cannot be conveniently classified in any of the above accounts. Justification – Submit a statement as to the nature of the work which the persons described above will do, the types of services rendered and the necessity of the services.

## **City of La Vista Municipal Budget Line Item Description & Detail**

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**107. Pension Civilian.** Charge to Account 107, the City's contribution to pension expenses for all employees, other than sworn Police, the City Administrator, and the Assistant City Administrator. Justification – Ascertain the current pension or retirement match provided by the city and determine the number of employees that will be provided with such benefit.

**108. Pension Other.** Charge to Account 108, the City's contribution to pension expense for all sworn police employees as well as the City Administrator and the Assistant City Administrator. Justification – Ascertain the current pension or retirement match provided by the city for these positions and determine the number of employees that will be provided such benefit.

**109. Self Insurance Expenses.** Charge to Account 109, all self insurance charges for employees and their dependents. These insurance charges include prescription drug costs and monthly minimum premium pool payments for health care. Justification – Ascertain the current insurance rates of the various coverage's and determine the number of employees who will be provided with such coverage.

### **110. Excess Insurance Reimbursement.**

#### **COMMODITIES**

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

**201. Office Supplies.** Charge to Account 201, all office supplies designed for general use in any office (do not include any printed forms, letterhead stationery, reports, etc. which are designed for a specific organization or purpose. Such purposes should be charge to Account 309. Justification – Quote the prior year's expenditure figures and support with work load data any requested increase in the account. Examples: staples, plain paper, paste calendar pads, scotch tape, pencils, most software, and rubber bands.

**202. Books and Periodicals.** Charge to Account 202, all single issue purchases of copies of magazines, books, pamphlets, etc. Charge any subscription costs to Account 301- Dues and Subscriptions. Justification – Substantiate any request for this account by indicating the nature and use of the publications which will be purchased. Examples: Text books, reports, and periodicals (single copy).

**203. Food Supplies.** Charge to Account 203, all food purchases of whatever purpose. Justification – Support any requested increase by the appropriate data that would indicate an increase level of consumption. Examples: Dog food, candy, nuts, pop, and potato chips.

## **City of La Vista Municipal Budget Line Item Description & Detail**

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**204. Wearing Apparel.** Charge to Account 204, all purchases of protective or work clothing and uniforms, including caps, gloves, shoes, etc. Justification – Justify all requests for appropriation to this account by including a statement as to the number of persons for whom wearing apparel is to be provided, the authority for such purchases, type of clothing, and approximate unit cost. Examples: Boots, gloves, overalls, aprons, and shirts.

**205. Motor Vehicles Supplies.** Charge to Account 205, all purchases of fuel, lubricants, auto license, and expendable appurtenances used by motor equipment or vehicles. Justification – The appropriate vehicle mileage and inventory information should be used to justify all requests for this account. The commodity price rates which are expected to be in effect should be taken into consideration in computing the estimates. Examples: Gasoline, oil, lubricants, anti-freeze, oil filter, auto licenses, and tires.

**206. Laboratory and Maintenance Supplies.** Charge to Account 206, all purchases of laboratory, photographic supplies, and small tools or equipment which are used for repair work and do not have useful life in excess of two years. Justification – Support any requested increase by out-lining such things as price increases, work load increases, or personnel additions. Examples: Film, beakers, test tubes, shovels, rakes, oil or water cans, small hose, wrenches, bits, hammers, or jacks.

**207. Janitor Supplies.** Charge to Account 207, all purchases of janitor, custodial, and cleaning supplies used by the organization. Justification – Indicate the magnitude of the area to be maintained and justify any requested increase by pointing out increased work or item cost increases. Examples: Soap, mops, brooms, pails, toilet paper, and paper towels.

**208. Chemical Supplies.** Charge to Account 208, all purchases of expendable chemicals used in laboratory, chemical treatment processes or any other purpose for which chemicals are intended. Justification – Set forth the appropriate work load or price increase factors which will justify increased expenditure for this account. Examples: Enzymes, fertilizers, pesticides, tear gas, tranquilizers, mace, ammonia, and chlorine.

**209. Welding Supplies.** Charge to Account 209, all repair or replacement purchases of welding equipment, regardless of price, as well as, parts which represent an improvement or addition to existing equipment and which cost less than \$1,000.00. Improvement purchases costing more than \$1,000.00 would be charged to Account 611 – Machines and Tools. Justification – Substantiate all requests to this account by supplying work load and cost figures, which will support the appropriation. Examples: Welding rod, hose, goggles, wire, and gas.

# **City of La Vista Municipal Budget**

## **Line Item Description & Detail**

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**210. Botanical.** Charge to Account 210, all purchases of greenery, shrubs, trees, and seeds. Items such as fertilizers and insecticides which are used to maintain the existing shrubbery, lawns, etc. should be charged to Account 401. Justification – Support any requested appropriation with information supplying the location and the nature of the landscaping or grading work to be done. Include figures which show the unit price of all items included in the amount. Examples: Evergreens, trees, grass, flowers, and shrubs.

**211. Other Commodities.** Should a commodity purchase not reasonably fall into the accounts provided, or be too insignificant to warrant the inclusion of the account, such purchases may then be charged to Account 211. Additionally, a reasonable amount may be included here to compensate for the possibility of insufficient appropriations in other commodity accounts due to insufficient history.

### **CONTRACTUAL SERVICES**

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

**301. Postage.** Charge to Account 301, all postage meter charges and other postage expenses related to the cost of outgoing City mail. Justification – Justify a request for expenditures in Account 301 by setting forth the amount expended in prior years. If an increase is requested, indicate the increase in work load which makes such increase necessary. Examples: Postage meter charges, stamps, and post cards for billing purposes.

**302. Telephone.** Charge to Account 302, all expenses involved in telephone service for City business. Justification – To justify a request for expenditure in Account 302, set forth the amounts expended in prior years. If an increase is requested, indicate the factors which tend to increase the request. These might be: a. Increased personnel with a corresponding increase in number of telephones. b. Increased City population and consequent workload increase. c. Telephone rate increases.

**303. Professional Services.** Charge to Account 303, all fees for the retention of professional or technical services provided by outside individuals, organizations, or firms; other than legal or audit services. Justification – Requests for expenditures in Account 303 should be supported with statements concerning past years' expenditures, work load data, increased cost, or other factors that will tend to increase the use of such services. Additionally, an explanation should be given as to why such services cannot be provided by individuals within the organization. Examples: Engineering, legal, architectural, and consulting services.

## **City of La Vista Municipal Budget** **Line Item Description & Detail**

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**304. Utilities.** Charge to Account 304 all purchases of electric energy and all gas or water services, utility expense delivered through pipes and that are purchased in containers.

Justification – Use prior years' figures and explain any request of increase in terms of increased area to be heated, increased hours of operation, or rate price adjustment.

Examples: Light, heat, gas and water.

**305. Insurance and Bonds.** Charge to Account 305 all expenses involved in the purchase of insurance, surety, bonds, notary bonds, etc. Justification – The department should obtain from the City Clerk information relative to the properties insured, the amount of coverage, the rate, and the expiration date of all insurance owned by the organization. Include also the names and the amount of all person in the department covered under surety bonds, notary bonds, etc. Examples: Fire, explosion, and hazard insurance, surety, and fidelity bonds, notary fees.

**306. Rentals.** Charge to Account 306 all expenditures involved in the rental of land, buildings, equipment, fire hydrants, etc. Justification – Support each request with data giving the names and unit price of each rented item. Explain the need and purpose of such expenditure. Examples: Tools, buildings, equipment, land rentals.

**307. Car Allowance.** Charge to Account 307 all expenses involved in compensation of City Employees for use of private vehicles on City business. Justification – The amount requested for Account 307 must be justified by the vehicle mileage. Any requested increase should be supported by pointing out an increase in personnel and increase in mileage driven and/or an increase in work.

**308. Legal Advertising.** Charge to Account 308 all of the costs of classified and legal advertising not associated with a particular commodity purchase or capital outlay item. Bid advertisements should be charged to the account from which the article was purchased. Justification – Use prior years' experience and relate advertising to work load factors, taking into consideration the newspaper rates. Examples: Help wanted, Ordinances, Resolution, and Notices.

**309. Printing.** Charge to Account 309 all costs of materials, printing or processing involved in the reproduction of items by an outside firm which items are specifically designed or reproduced for the use of a City department. All forms and papers which are standard office supplies and are in general use in other organizations should be charged to Account 201 – Office Supplies. Justification – Included a statement as to the nature and volume of printed matter which will be required in the coming year. Compare expenditures with the prior year's figures and justify any increases by pointing to workload and personnel increases. Examples: Letterhead stationery, reports, and special forms.

## **City of La Vista Municipal Budget** **Line Item Description & Detail**

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**310. Dues and Subscriptions.** Charge to Account 310 all costs involved in subscriptions to periodical magazines and professional publications, as well as charges for due to professional organizations. Justification – Substantiate any requests for this account by indicating the purpose and the use of the publication for the organizations membership. Examples: ICMA, MFOA, APWA, IACP.

**311. Travel Expense.** Charge to Account 311 the total cost of all authorized, out-of-City trips. Include in the Account a sufficient amount to cover expense of meals, lodging, transportation, and miscellaneous costs incidental to the travel expense. Justification – Indicate for each trip to be taken.

1. The destination involved.
2. The purpose of the trip.
3. The length of time involved.
4. The amount to be required for:
  - i) Transportation
  - ii) Lodging
  - iii) Meals
  - iv) Miscellaneous
  - v) The total cost of 1 through 4.

In addition, give name of persons taking the extended trip. Examples: The total costs of attendance at conventions, meetings, public relation appearance, conference, training conferences lasting less than one week.

**312. Laundry and Cleaning Service.** Charge to Account 312 all expenses involved in the purchase of cleaning and laundry service from an outside firm. Justification – Delineate work load factors which will influence the expenditures for this account. Examples: Laundry service and cleaning service.

**313. Training Assistance.** Charge to Account 313 all training courses and seminar costs. List the total cost including meals, lodging, and transportation. This account will also be used for educational financial assistance for college and technical schooling related to the job. Justification – Indicate for each cause of training to be taken:

1. The destination involved.
2. The purpose of the course.
3. The length of time involved.
4. The amount of time to be required for:
  - i) Transportation
  - ii) Lodging
  - iii) Meals
  - iv) Miscellaneous
  - v) The total cost of 1 through 4

# **City of La Vista Municipal Budget**

## **Line Item Description & Detail**

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**314. Other Contractual Services.** Charge to Account 314 all contractual services which cannot reasonably be allocated to any of the above accounts or which is too insignificant to warrant the inclusion of one of the above counts. Additionally, a reasonable amount may be allowed to compensate for inadequate appropriations in the above accounts due to the inability to accurately project costs.

**320. Professional Services – Auditing.** Charge to Account 320 all fees for auditing services performed by an outside CPA firm. This includes fees for quarterly and annual audits. Justification – Request for such expenditures can be supported by the bid submitted from the firm that was awarded the audit contract.

**321. Professional Services – Legal.** Charge to Account 321 all fees for legal services performed by the City Attorney or other attorneys employed by the firm retained to handle such services for the City. Justification – Estimated expenses on impending legal matters should be ascertained from the law firm to support the expenditures in addition to using prior years' histories. **4. Maintenance – Definition.** Maintenance accounts are provided to keep a record of the cost, including parts and labor, for the upkeep of buildings, structures, and equipment. Any maintenance contracts anticipated are to be included in the 400 series in order to keep maintenance costs grouped.

### **MAINTENANCE**

**401. Building and Grounds.** Charge to Account 401 the expenses involved in securing materials, the material costs, and labor charges for maintenance to buildings or land. Justification – Indicate the repairs needed and given costs and quantity of materials, as well as labor; if City labor will be used, indicate the approximate man hours that will be used. Examples: Paint, thinner, lumber, plumbing repairs, electrical repairs, fertilizers, insecticides, grass seed.

**402. Bridges and Culverts.** Charge to Account 402 expenses involved in securing materials, the material costs, labor charges for maintenance of bridges and culverts. Justifications – Indicate the repairs anticipated and approximately the cost of materials needed as well as outside labor. If City employees will be used, indicate the approximate time of man-hours to be used. Examples: Concrete, gravel, steel.

**403. Sewer Plant Tanks and Lines.** Charge to Account 403 all materials and labor cost involved in the maintenance of sewer tanks and lines at the sewer plant itself. Justification – Indicate the type and magnitude of repairs anticipated and the number of man-hours to be used.

**404. Sewer Plant Machinery.** Charge to Account 404 all material and labor costs involved in the maintenance of sewer plant machinery. Justification – Indicate the magnitude and type of maintenance program anticipated, the number of man hours involved, and the degree of dependence upon outside organizations.

## **City of La Vista Municipal Budget Line Item Description & Detail**

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**405. Sanitary Sewers.** Charge to Account 405 the cost of all materials and labor involved in the maintenance of sanitary sewer line. Justification – Indicate the repairs and the maintenance program anticipated, the number of man-hours involved and the degree of reliance upon outside firms. Examples: Sewer sealing and cleaning program.

**406. Storm Sewers.** Charge to Account 406 all expense involved in the maintenance of storm sewers including materials and outside labor. Justification – Indicate the repairs anticipated and the approximate cost of the materials and any outside labor to be used. City employees used in this maintenance should be shown in man-hours. Examples: Pipe used in maintenance, concrete, grave, reinforcing bars.

**407. Sidewalks and Curbs.** Charge to Account 407 expenses incurred in maintenance of sidewalks and curbs. Also charge any outside labor to be used, show man-hours. Examples: concrete, gravel.

**408. Street Maintenance.** Charge to Account 408 expenses involved in the maintenance of streets. Include all material and any outside labor. Justification – Indicate the repairs anticipated in the cost of materials and outside labor. Show man-hours to be used by City employees. Examples: Sand, gravel, salt, rubber, lime, asphalt concrete, contractor's repairs.

**409. Machine, Tool, and Equipment Maintenance.** Charge to account 409 all maintenance and repairs of shop machinery, tools, equipment, office equipment, showing expenditures involved for the employment of independent contractors, or shops, for labor and materials used in the maintenance. Justification – The equipment, mileage and maintenance of equipment should be utilized and justifying any request expenditure increase. Indicate the price or work load increases which will necessitate any increase in this account. List equipment carries under maintenance contracts in the cost of this maintenance. Examples: Tractor overhauls, repairs, heavy equipment repairs, office equipment maintenance, saws sharpened.

**410. Motor Vehicles Maintenance.** Charge to Account 410 all repair or replacement purchases of parts and supplies that are used on automobiles, trucks, motor vehicles, fire trucks, motorcycles or other major equipment regardless of price as well as parts which represent an improvement of addition to the equipment and which will cost less than \$300.00. Should the improvement part purchased cost more than \$300.00; the purchase should be charged to Capital Outlay Account – 613. Justification – Pertinent information regarding the number of vehicles to be maintained, the operating cots for these vehicles and the extent of reliance on outside firms for maintenance. Examples: Generators, brakes parts, transmission parts, batteries, locks, gaskets, seat covers, body parts.

## **City of La Vista Municipal Budget Line Item Description & Detail**

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**411. Radio Maintenance.** Charge to Account 411 the cost of repairs or replacement purchase of radio parts and equipment regardless of price, as well as purchases which represent an addition or an improvement to existing equipment that had an original cost over \$1,000.00. Justification – Supply data relative to the amount of repair work and work volume of the present maintenance program. Support the amount requested with cost and work-load figures. Indicate the number of units to be covered by maintenance contracts. Examples: Tubes, coils, maintenance contracts.

**412. Other Maintenance.** Charge to Account 412 any maintenance expenses which cannot reasonably be allocated to any of the above accounts or which are too insignificant to warrant inclusion of an individual account. Additionally, a reasonable amount will be allowed to compensate for insufficient appropriations due to inability to accurately project all maintenance costs.

### **OTHER CHARGES**

*Other Charges* shall include those expenses which are legally obligatory upon the City of La Vista.

**501. Debt Service – Principle.** Charge to Account 501 payment of principle due upon the City's general obligation bonds.

**502. Debt Service – Interest.** Charge to Account 502 payment of interest due on general obligation bonds of the City.

**503. Refunds.** Charge to Account 503 any refunds made by the City to firms or individuals. Justification – Use prior years' figures to estimate refunds probable during this coming year. Examples: Building permits issued in error, overcharges, etc.

**504. Judgment and Damages.** Charge to Account 504 the anticipated costs of any judgments rendered against the City of La Vista as a result of legal actions.

**505. Other.** Should any other purchase be made which will not logically fall into any of the scheduled accounts it shall be charged to Account 505.

## **City of La Vista Municipal Budget**

### **Line Item Description & Detail**

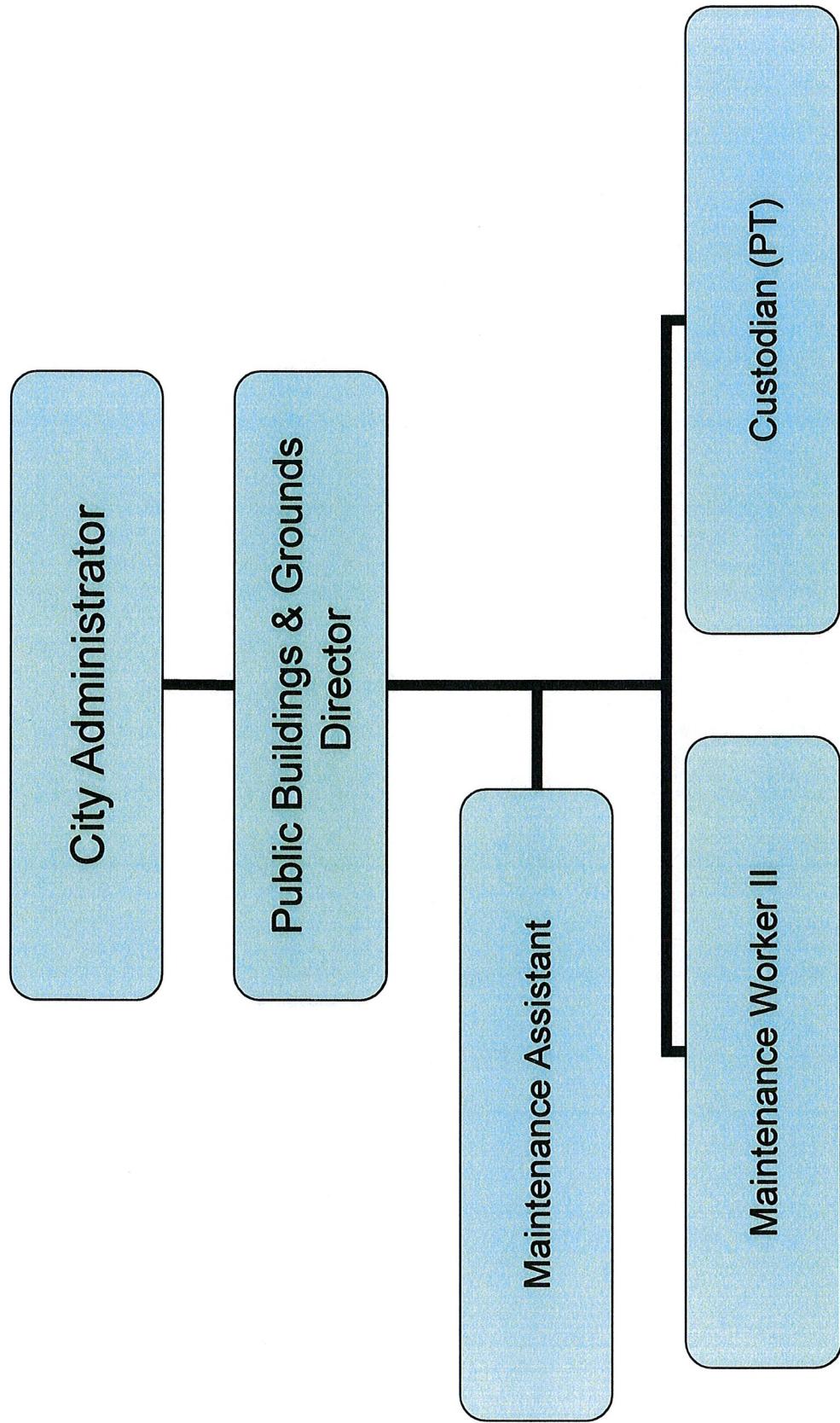
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#### **CAPITAL OUTLAY**

*Capital Outlay* includes the purchase of furniture, fixtures, equipment, machinery, and improvements which have an original cost of over \$1,000.00 and which logically fall into the category of fixed assets. Such items should represent an addition to the net worth of the City. Included below are the number and name of each capital account presently in use.

- 601. Land
- 602. Buildings
- 603. Bridges and Culverts
- 604. Sewer Plant
- 605. Sanitary Sewer
- 606. Sidewalks and Curbs
- 607. Storm Sewers
- 608. Streets
- 609. Man-holes and Hydrants
- 610. Office Equipment
- 611. Machines and Tools (Major)
- 612. Instruments and Fire Apparatus
- 613. Motor Vehicle
- 614. Road Machinery
- 615. Fire Hose
- 616. Traffic Signs and Makers
- 617. Radio Systems
- 618. Other Capital Outlays

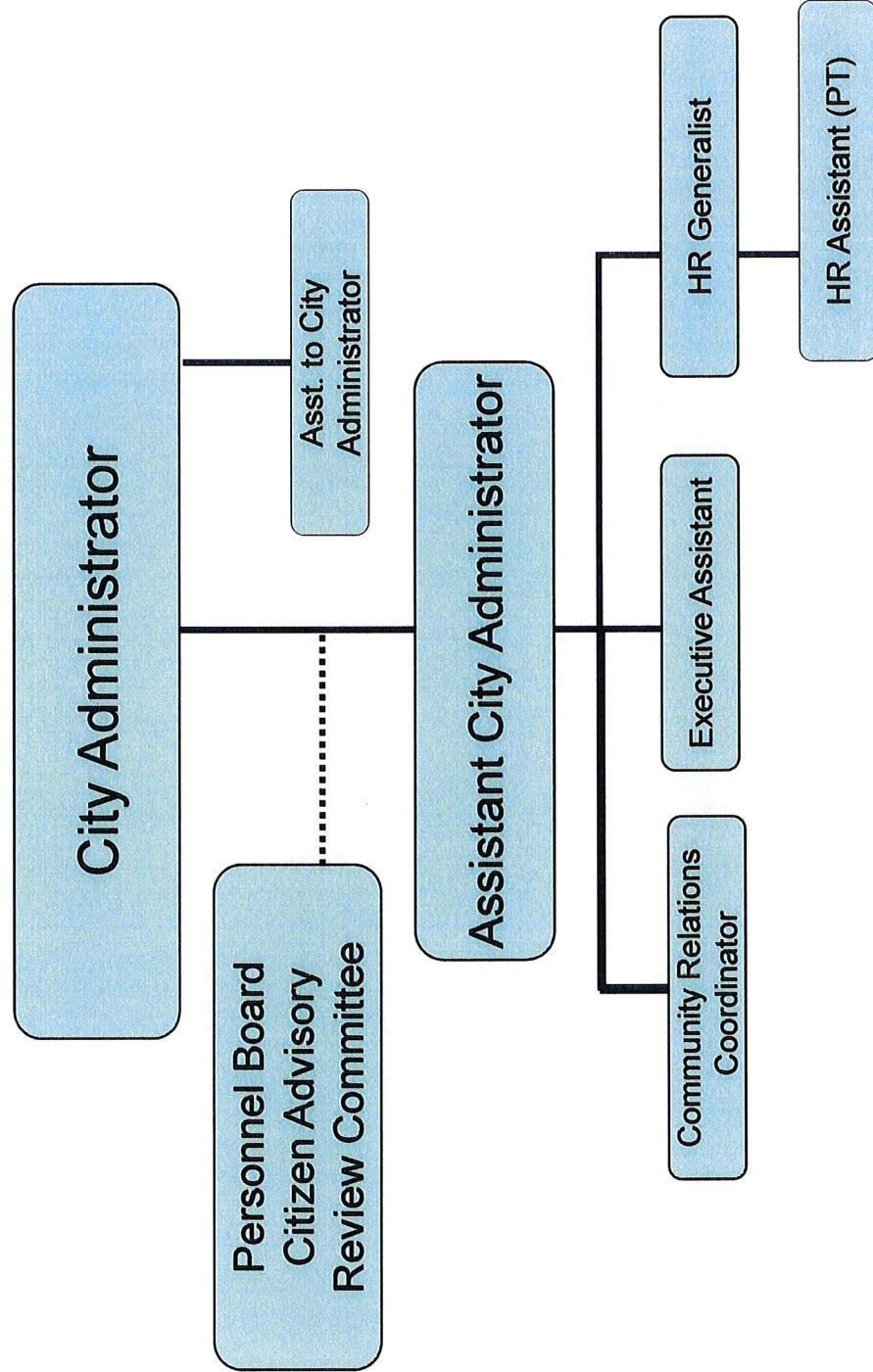
**City of La Vista**  
Organizational Chart  
Public Buildings & Grounds Department



# City of La Vista

## Organizational Chart

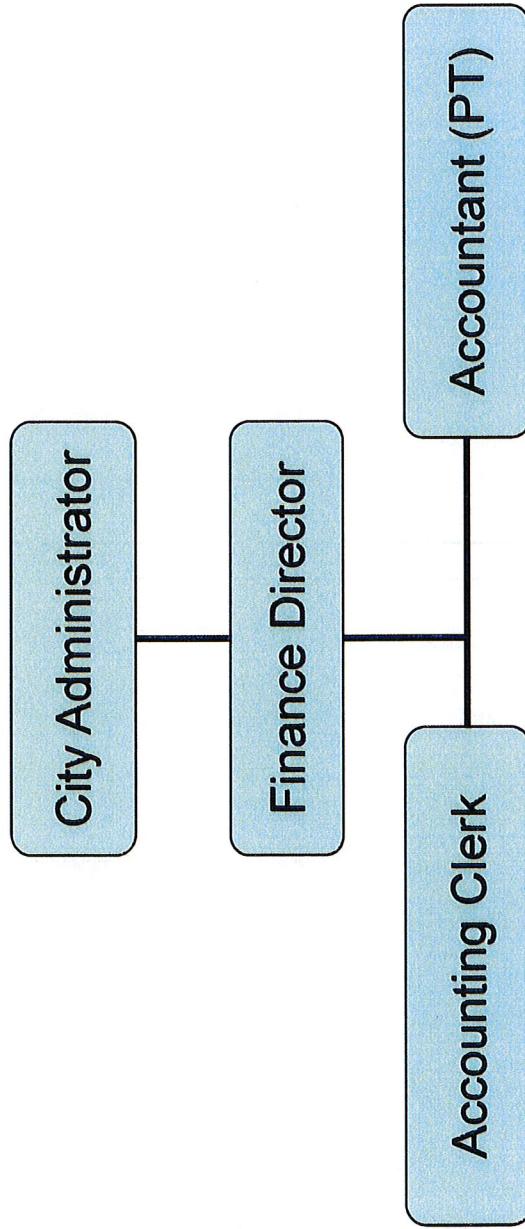
### Administration



# City of La Vista

## Organizational Chart

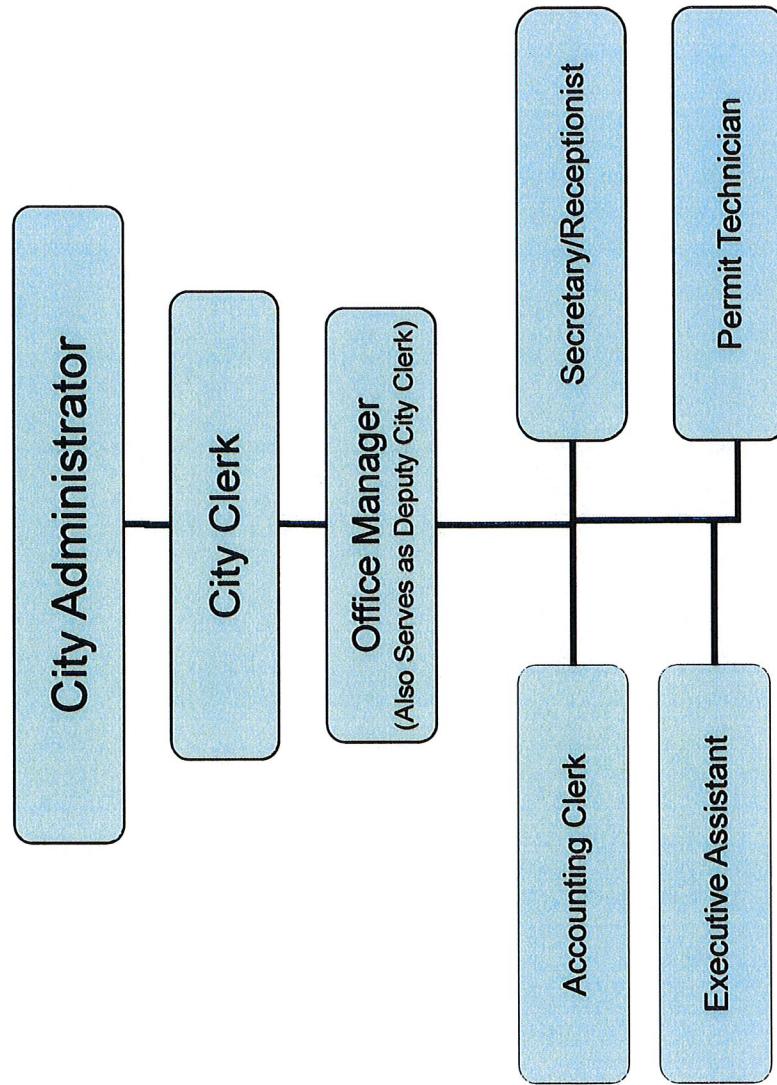
### Finance Department



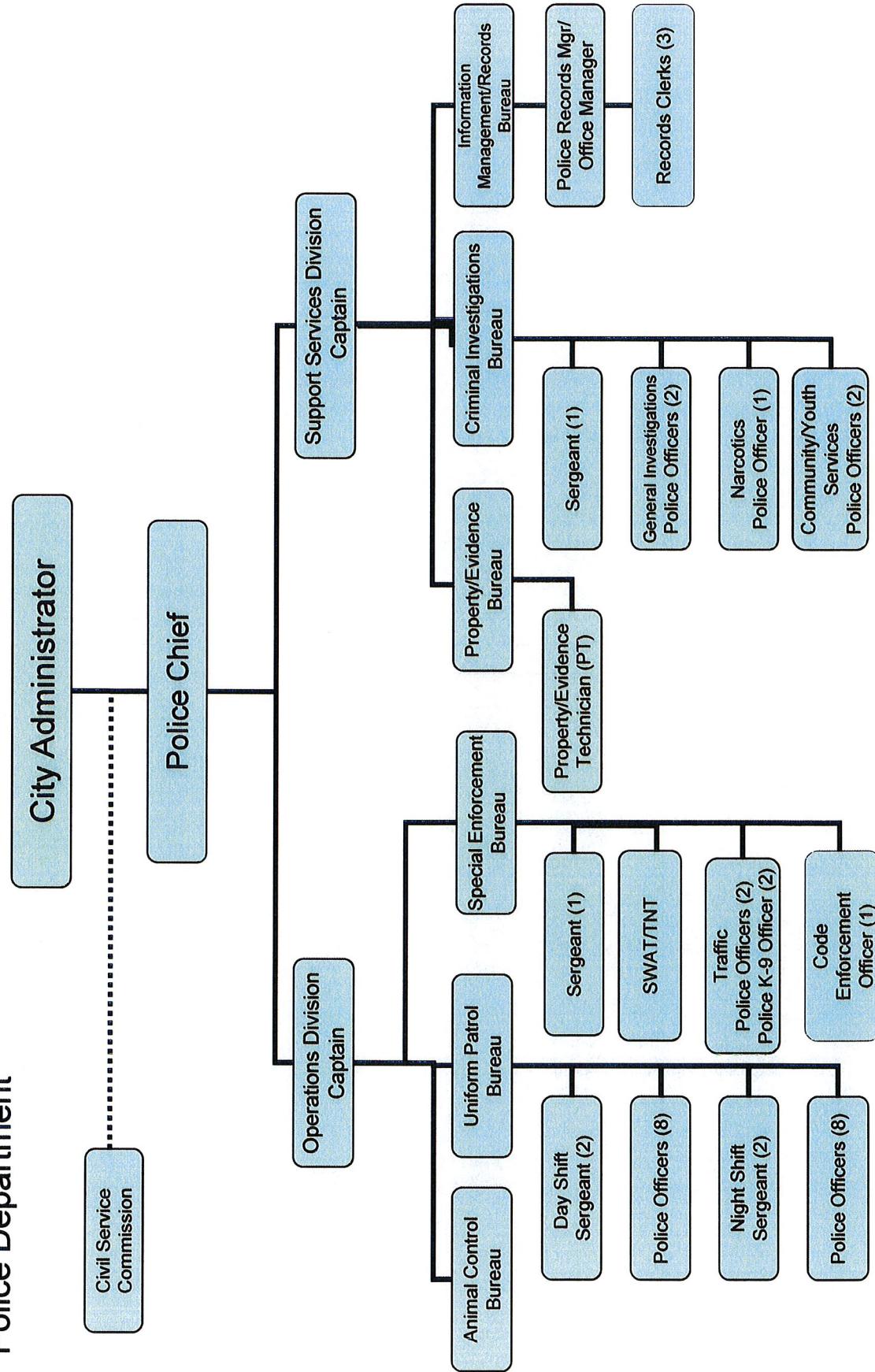
# City of La Vista

## Organizational Chart

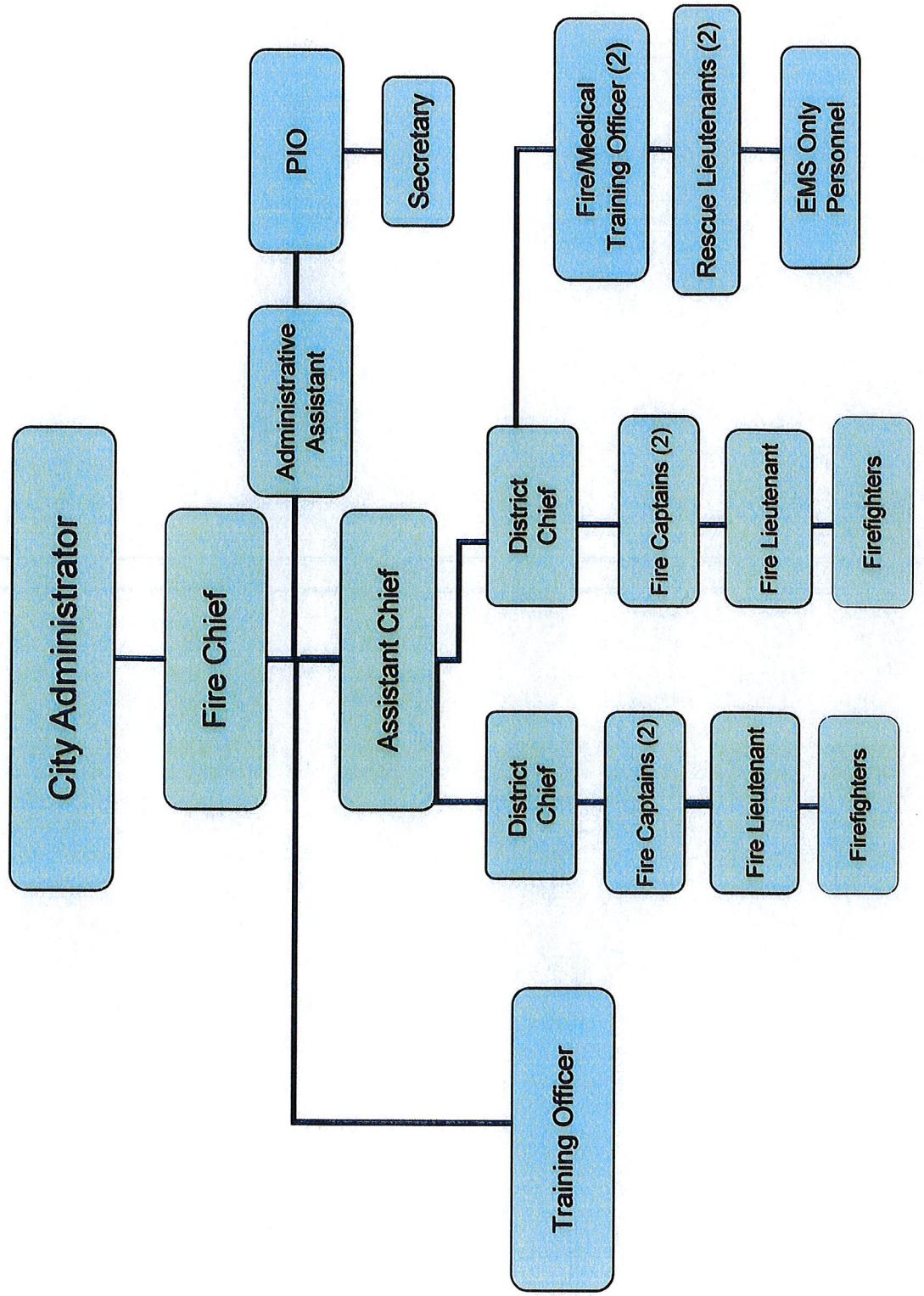
### City Clerk's Office



# City of La Vista Organizational Chart Police Department



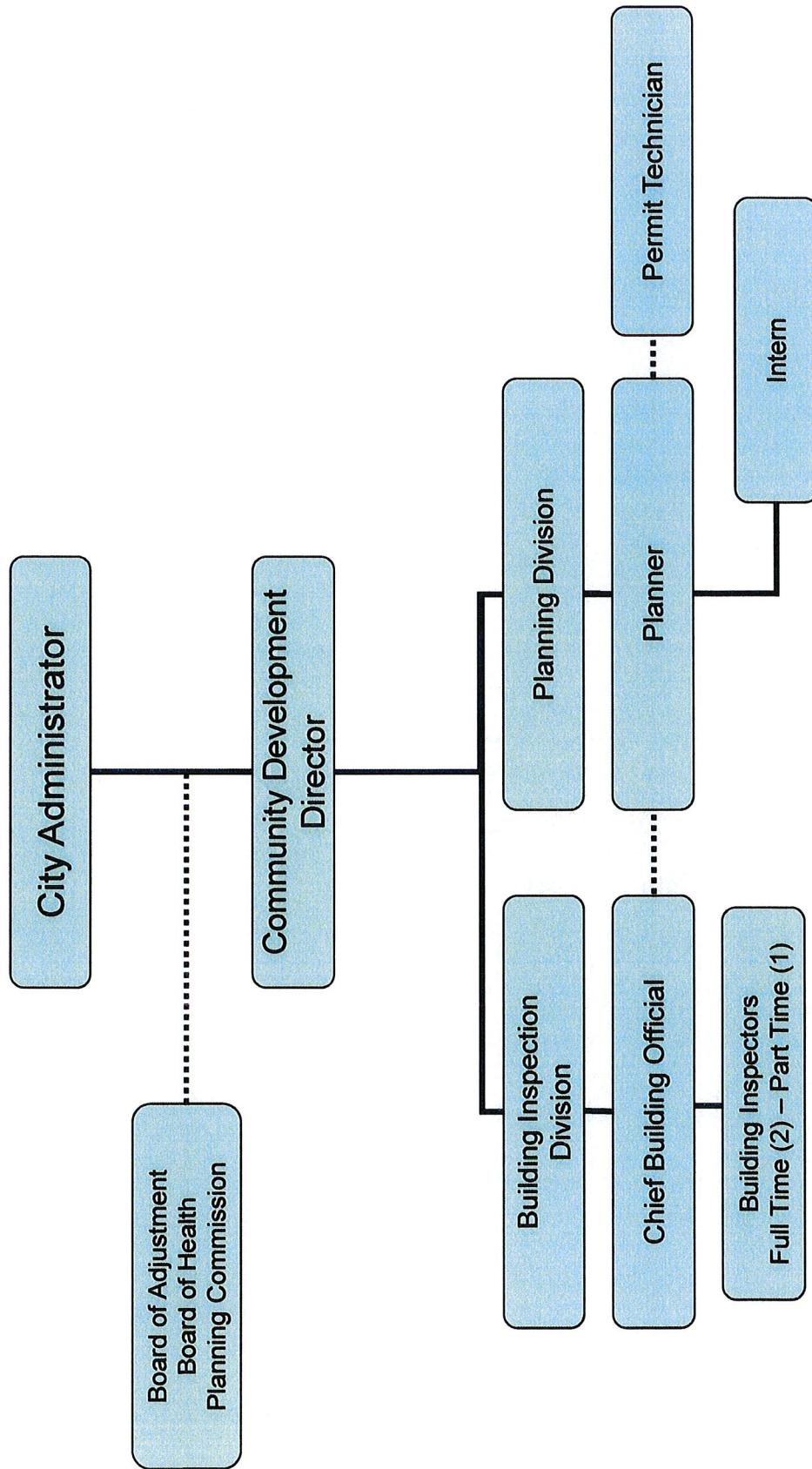
# City of La Vista Organizational Chart Fire Department



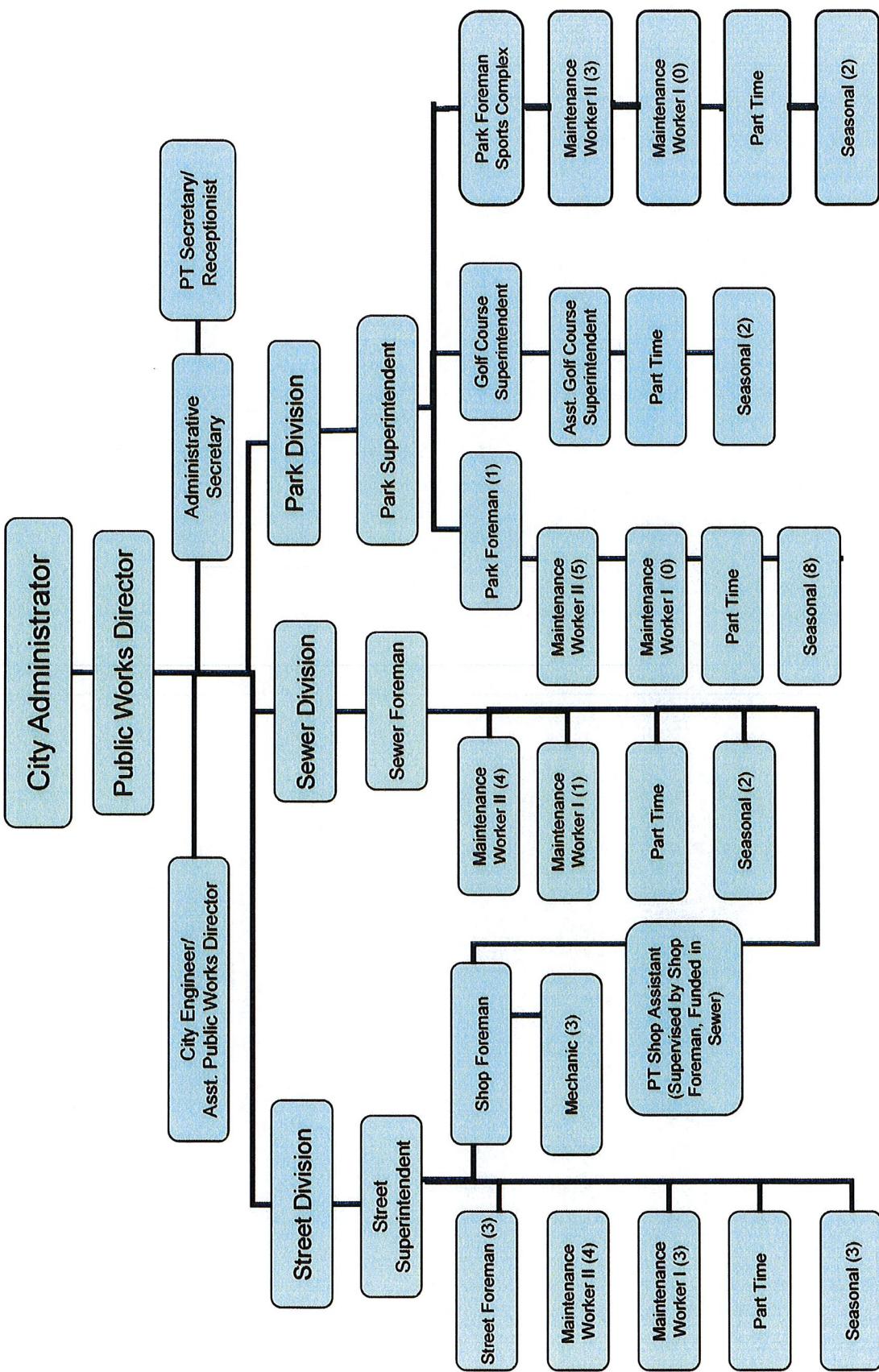
# City of La Vista

## Organizational Chart

### Community Development



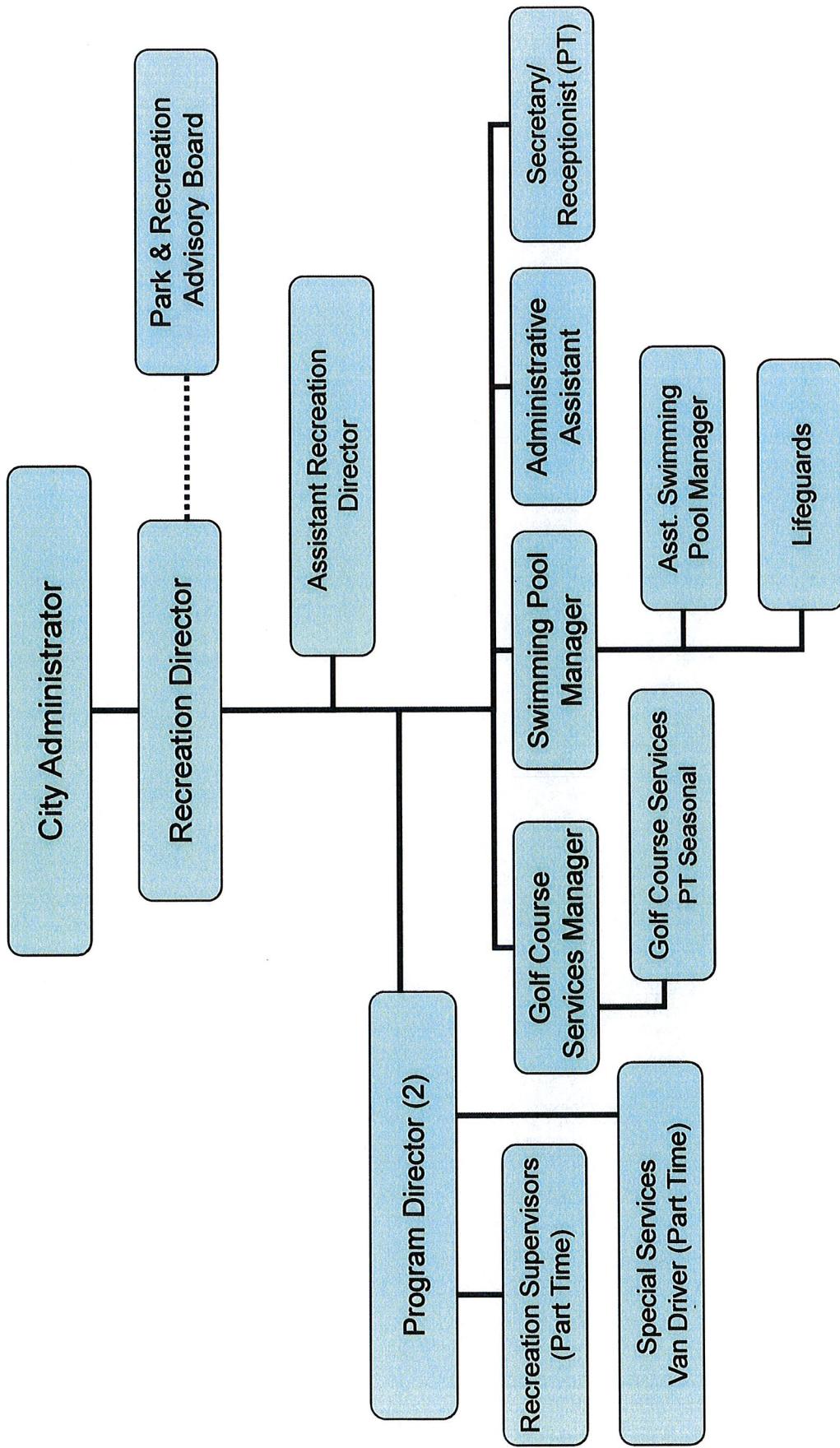
# City of La Vista Organizational Chart Public Works Department



# City of La Vista

## Organizational Chart

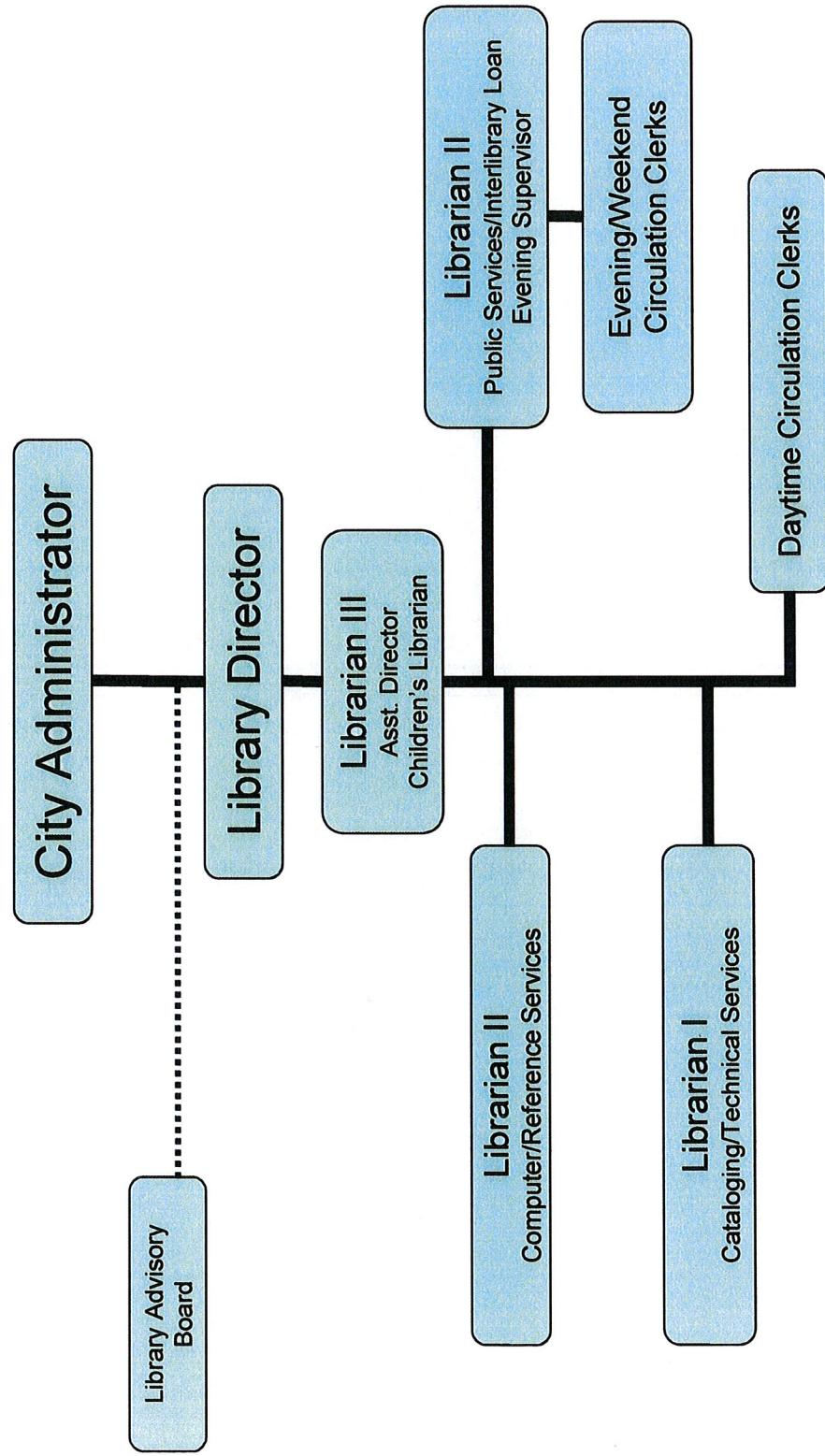
### Recreation Department



# City of La Vista

## Organizational Chart

### Public Library





## **Management Team**

Brenda Gunn, City Administrator

Rita Ramirez, Asst. City Administrator

Pat Archibald, Director of Public Buildings and Grounds

Pam Buethe, City Clerk

Ann Birch, Community Development Director

Sheila Lindberg, Finance Director

Richard Uhl, Fire Chief

Rose Barcal, Library Director

Bob Lausten, Police Chief

Joe Soucie, Public Works Director

Scott Stopak, Recreation Director