

APPENDIX



Budget Assumptions

SALARIES

A pay for performance system has been adopted by the City for merit-based employee pay increases. The City Council approves the Pay Matrix annually, and performance reviews are completed in April with increases going into effect the following October. For the FY19 budget, the average citywide salary increase was 3.62% (excluding the FOP). The FOP contract expires September 31, 2018. Recent negotiations have resulted in an agreement for a 5-year contract that would set police salary increases as follows: FY19 - 3.75%, FY20 - 3.25%, FY21 - 3.25%, FY22 - 3.25%, and FY23 - 3.50%.

BENEFITS

The City is projecting a 6% increase in Health & Dental Insurance.

OPERATING

Departments were allowed to incorporate a 1% annual inflation rate in their operating budgets. The Sewer Administration budget is combined into the Sewer Operations budget. The quarterly newsletter costs are divided across departments, and no increase was projected. An increase of 2% for newsletter postage was included.

PHONE/AUTO ALLOWANCE

No changes were made to the phone or auto allowances.

REVENUE PROJECTION

Final valuations from the County Assessor was available August 20th and indicate an increase of 3.03% for FY19. The State requires that the second year of a biennial budget remain at 0% valuation growth. Nevertheless, a projected growth in valuation for FY20 & FY21 is included at 4%. Property tax revenue is projected at 2% growth for FY22 & FY23.

Sales tax has continued to be difficult to forecast due to the State Incentive Refunds. While sales tax earned continues to increase, actual sales tax received fluctuates significantly from one year to the next based on refunds required by the State. For FY19 & FY20, we have projected a 5% increase. As businesses in City Centre are anticipated to start opening in FY21,

increases in sales tax revenue are projected at 8% annually for FY21 through FY23.

Growth in hotel occupation tax has flattened, potentially due to the number of new hotels opening in the Omaha metro area. A modest 1% growth rate has been projected for FY19 through FY23.

FUND CHANGES

General Fund

A change in the General Fund tax levy from \$.41 to \$.49 was adopted. The total tax levy remains the same at \$.55.

A change in naming some departments was recommended for clarity. Administration was renamed City Administration; Streets Administration was renamed Public Works Administration; and Street Operations was renamed Streets.

Projected revenue from parking fees will be included in the Mid-Biennial budget, at which time the City's first parking structure will be nearly complete. The FY20 budget has included \$86,000 for anticipated garage leases. However, once a fee structure is approved, parking revenue can be forecast.

Sewer Fund

The Sewer Administration budget has been incorporated into the Sewer Operating budget.

Debt Service Fund

A change in the Debt Service Fund tax levy from \$.14 to \$.06 was adopted. The total tax levy remains the same at \$.55.

Capital Fund

Retitled to Capital Improvement Fund.

Bond proceeds will no longer be booked to the Debt Service Fund.

Some CIP Projects are budgeted in the corresponding related funds.

Budget Assumptions

Economic Development Fund

The balloon payment for the construction loan made to John Q. Hammons through the Economic Development Program was received during FY18, and outstanding bonds were paid off.

It is anticipated that an application to the City's Economic Development Program will be received in FY19 for a \$3 million grant associated with the 84th Street Redevelopment Project. This is indicated in the FY19 fund budget.

Lottery Fund

Miscellaneous revenue that had been shown in this fund was moved to the General Fund. All revenues going into this fund should be associated with the City's keno operation.

Redevelopment Fund

The implementation of a General Business Occupation Tax (GBOT) in the 84th Street Redevelopment Area is recommended. Projected revenue generated from this tax is included in the Redevelopment Fund.

Off-Street Parking Fund

Costs associated with the City's existing parking facility in the Southport development have historically been included in this fund.

Beginning in FY19, revenues and expenditures associated with the anticipated construction and operation of parking structures, and facilities in two new Off-Street Parking Districts have been included in this fund.

Qualified Sinking Fund

On October 6, 1998, the Mayor and City Council authorized the establishment of a Qualified Sinking Fund with a beginning balance of \$50,000. This fund was recorded on the City's balance sheet, but never officially set up.

Tax Increment Financing (TIF) Fund

This is a new fund established for tracking the Tax Incremental Financing approved by Mayor and City Council for the City Centre Project.

Glossary of Budget Terms

ACCOUNTS PAYABLE

A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE

An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ACCUAL BASIS OF ACCOUNTING

A method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

ADOPTED BUDGET

The City Council approved annual budget establishing the legal authority for the expenditure of funds as set forth in the adopting City Council budget resolution.

AMORTIZATION

The process of decreasing or allocating a lump sum amount over a period of time, particularly for loans and other forms of finance, including related interest and other finance charges.

APPROPRIATION

Legal authorization granted to the City Administrator by the City Council to expend monies, and/or to incur legal obligations for specific departmental purposes. An appropriation is usually limited in amount, as well as time frame.

ASSESSED VALUATION

A dollar value placed upon real estate or other property by Sarpy County as a basis for levying property taxes.

ASSETS

Property owned by a government, which has monetary value.

AUDIT

Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the City's financial statements fairly present the City's financial position and results of operations in conformity with generally accepted accounting principles.

AUTHORIZED POSITIONS

Regular employee positions authorized in the budget during the fiscal year.

BASIS OF ACCOUNTING

The timing of recognition of transactions or events for financial reporting or budgeting purposes. The three basis of accounting for governmental agencies are: (1) cash basis (when cash is received or paid), (2) accrual basis (when the underlying transaction or event takes place), and (3) modified accrual basis (revenues are recognized in the accounting period in which they become available and measurable and expenditures are recognized in the accounting period in which the fund liability occurred).

BALANCE SHEET

A statement purporting to present the financial position of an entity by disclosing the value of its assets, liabilities and equities as of a specific date.

BALANCED BUDGET

When the total of revenues and other financing sources is equal to or greater than the total of expenditures and other financing uses, the budget is balanced.

BEGINNING FUND BALANCE

Fund balance available in a fund from the end of the prior year for use in the following year.

BIENNIAL BUDGET

A budget that provides for two fiscal years to determine and carry on the City's financial and taxing affairs.

Glossary of Budget Terms

BOND

The way in which a city may raise capital by issuing a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, together with periodic interest at a special rate.

BOND RATING

An evaluation of a bond issuer's credit quality and perceived ability to pay the principal and interest on time and in full.

BUDGET

A plan of financial and program operation listing an estimate of proposed appropriations or expenses and the proposed means of financing them, for a particular period. The budget is proposed or preliminary until it has been adopted by the City Council.

BUDGET CALENDAR

The schedule of key dates or milestones, which a government follows in preparation and adoption of a budget.

BUDGET ADOPTION

Formal action by the City Council setting the spending path for the year.

BUDGETARY CONTROL

The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

CAPITAL ASSET

A tangible, fixed asset that is long-term in nature, of significant value and obtained or controlled because of past transactions, events or circumstances. Fixed assets include land, buildings, equipment, improvements to buildings and infrastructure (i.e., streets, highways, bridges and other immovable assets). A capital asset is defined as an asset with a useful life extending beyond a single accounting period.

CAPITAL BUDGET

A financial plan of proposed capital improvement projects and the means of financing them for a given period.

CAPITAL OUTLAY

A budget category which budgets all equipment having a unit cost of more than \$5,000 and an estimated useful life of more than one year. Capital Outlay items are budgeted in the operating budget.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund will house CIP projects not associated with a particular Fund. Funding for these projects can come from a variety of sources including the Lottery Fund, the General Fund, Inter-Agency Transfers and sales and property tax revenues from the Debt Service Fund.

CAPITAL IMPROVEMENT PROGRAM 5 YEAR PLAN (CIP)

The City's Capital Improvement Program (CIP) 5-Year Plan is designed to prioritize and strategically plan the City's large capital projects in a fiscally responsible manner.

CASH BASIS OF ACCOUNTING

A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CITY COUNCIL STRATEGIC PLAN

Strategic work objectives defined by the City Council at their annual planning session requiring collaborative action by several City departments and partnerships with other elements of the community that define the scope of staff work, and so the city budget, for any given year.

Glossary of Budget Terms

CITY ADMINISTRATOR'S BUDGET MESSAGE

Also known as the budget transmittal letter, this is a general discussion of the proposed budget as presented in writing by the City Administrator to the City Council. The message contains an explanation of the principal budget items and summarizes the proposed budget relative to the current year adopted budget.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

The official annual report of the City's financial condition at the conclusion of the fiscal year. The report is prepared to conform to Generally Accepted Accounting Principles (GAAP) for governmental units and presentation of the financial data in conformity with the adopted budget.

CONSUMER PRICE INDEX

A statistical description of price levels provided by the U.S. Department of Labor. The change in this index from year to year is used to measure the cost of living and economic inflation.

CONTINGENCY

A budgetary reserve set aside for emergency or unanticipated expenditures, revenue shortfalls, and/or unknown expenditures.

DEPARTMENT

An operational and budgetary unit designated by the City Council to define and organize City operations, or a group of related operations within a functional area.

DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

DEBT FINANCING

Issuance of bonds and other instruments to finance municipal improvements and services.

DEBT SERVICE

Refers to the interest and principal payments on bond issues and includes the issuance costs related to bond funding.

DEFICIT

The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenue during a single accounting period.

DEPRECIATION

(1) Expiration in the service life of capital outlay assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

(2) The portion of the cost of a capital asset that is charged as an expense during a particular period.

DIVISION

An organizational unit consisting of program(s) or activity(ies) within a department furthering the objectives of the City Council by providing services or a product.

ENCUMBRANCES

Financial commitments related to unperformed contracts for goods or services for which part of an appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

ENTERPRISE FUND

Enterprise funds are used for services provided to the public on a user charge basis, similar to the operation of a commercial enterprise. Sewer utilities are common examples of government enterprises.

ENVIRONMENTAL IMPACT REPORT (EIR)

An analysis of the environmental implications related to a specific action. For example, the increase in traffic in an area proposed for new development.

Glossary of Budget Terms

EXPENDITURE

The payment made for cost of services rendered, materials and equipment, and capital improvements.

EXPENSE

Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fee

The payment for direct receipt of a public service by the party who benefits from the service.

FIDUCIARY FUND

A fund type reporting assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the government's own programs. Examples include pension, trust funds, investment trust funds, private-purpose trust funds and agency funds.

FISCAL YEAR

A 12-month accounting period of time to which the budget applies; for La Vista, it is October 1 through September 30.

FRINGE BENEFITS

Benefits including employee retirement, Social Security, health, dental, vision, life insurance, workers' compensation, uniforms and deferred compensation plans.

FTE

Full time equivalent employee (FTE) hours per year = 1.0 full-time equivalent position.

FUND

An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. There are three major types of fund: Governmental (general, special revenue, debt service, capital projects and permanent), Proprietary (enterprise and internal service), and Fiduciary (trust and agency).

FUND BALANCE

The amount of financial resources immediately available for use. Generally, this represents the excess of unrestricted current assets over current liabilities.

GENERAL FUND

The City's primary fund used to account for all revenues and expenditures not legally restricted as to use. Examples of departments financed by the General Fund include Police and Library.

GENERAL OBLIGATION BOND

A type of bond that is backed by the full faith, credit and taxing power of the City.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)

Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GOVERNMENTAL ACCOUNTING

The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

The authoritative accounting and financial reporting standard-setting body for government entities.

GOVERNMENTAL FUND

A fund type used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

Glossary of Budget Terms

GRANT

Contributions or gifts of cash or other assets from another (usually governmental) entity to be used or expended for a specific purpose, activity or facility. An example is the Community Development Block Grant given by the federal government.

INFRASTRUCTURE

Facilities on which the continuance and growth of a community depend such as roads, water lines, sewers, public buildings, parks and airports.

INTERFUND TRANSACTIONS

These budgetary transactions consist of: quasi-external transactions that would be treated as revenues and expenditures if they involved organizations external to the governmental unit; reimbursements of expenditures initially made in one fund that are attributable to another fund; and operating transfers where monies are appropriated from one fund to another fund to reimburse expenses that benefit the first fund.

INTERNAL SERVICE FUND

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, on a cost reimbursement basis.

LIABILITY

Debt or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

Note: This term does not include encumbrances.

LINE ITEM DETAIL

A budget that lists detailed expenditure categories (permanent salaries, utilities, travel, training, etc.) separately, along with the amount budgeted for each specified category.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issue.

MID-BIENNIAL BUDGET

The last year of the Biennial Budget.

MODIFIED ACCRUAL BASIS OF ACCOUNTING

The basis of accounting where revenues are recognized in the accounting period in which they become available and measurable; expenditures are recognized in the accounting period in which the fund liability is incurred (if measurable), except for unmatured interest on general long-term debt and certain similar accrued obligations.

MUNICIPAL CODE

The compilation of City Council approved ordinances currently in effect. The Code defines City policy in various categories, for example: Civil Service rules, traffic regulations, sanitation and health standards, building regulations, and planning and zoning regulations.

OPERATING BUDGET

A financial, programmatic and organizational plan for furthering the goals of the City Council through the departments of the City, which does not include one-time capital improvement projects.

ORDINANCE

A formal legislative enactment by the City Council having the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution.

PAY-AS-YOU-GO BASIS

Used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

PROPRIETARY FUND

Funds that focus on the determination of operating income, changes in net assets (cost recovery), financial position and cash flows. There are two types of proprietary funds: Enterprise and Internal Service Funds.

Glossary of Budget Terms

PURCHASE ORDER

A document issued to authorize a vendor to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

QUALIFIED SINKING FUND

Qualified sinking fund means a fund or funds maintained separately from the general fund to pay for acquisition or replacement of tangible personal property with a useful life of five years or more which is to be undertaken in the future but is to be paid for in part or in total in advance using periodic payments into the fund.

RE-APPROPRIATION

The amount of money that is budgeted for a project in a prior year but is not spent or encumbered and needs to be appropriated again in the current year in order to continue the program originally intended.

REIMBURSEMENTS

Payments of amounts remitted on behalf of another party, department or fund. They are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed (see Interfund Transactions).

RESERVE

An account used to set aside a portion of the fund balance as legally segregated for a specific use.

RESOLUTION

A special order of the City Council that requires less legal formality than an ordinance in terms of public notice and the number of public readings before approval. A resolution has lower legal standing than an ordinance. The adopted City budget is approved by resolution and requires a majority vote of the City Councilmembers present at budget adoption time.

REVENUE

Sources of income used to finance City governmental services.

SELF-INSURANCE

A term often used to describe an entity's retention of risk or loss arising out of the ownership of property or the activity of the agency.

SPECIAL REVENUE FUNDS

Special revenue funds are accounts established to collect money that must be used for a specific purpose. Special revenue funds provide an extra level of accountability and transparency to taxpayers ensuring tax dollars go toward an intended purpose.

TAXES

Compulsory charges levied by a government for financing services performed for common benefit. This term does not include charges for services, for example refuse collection.

TAX INCREMENT FINANCING (TIF)

Tax increment financing (TIF) is a method of financing the public costs associated with a private development project. Essentially, property tax increases resulting from development are used to repay the public infrastructure investment required by a project.

Line Item Descriptions

PERSONNEL

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

101. Salaries – Full-Time. Includes the salaries of all City employees who are working full time hours, as set forth and defined in the City of La Vista Personnel Rules and Regulations Manual.

102. Salaries – Part-Time. Includes the wages of all City employees who are working part-time hours, as set forth and defined in the City of La Vista Personnel Rules and Regulations Manual.

103. Overtime. Includes the overtime costs anticipated during the next year.

104. FICA. Includes the mandatory withholding match for FICA that is a fixed percentage of salaries.

105. Insurance. Includes the City's portion of health, dental, life and disability insurance for employees and their dependents.

106. Other Personnel Services. Includes all remuneration of City employees for job related services that are not otherwise compensated for and which cannot be conveniently classified in any of the above accounts.

107. Pension - Civilian. Includes the City's pension contribution for all employees, other than sworn Police, the City Administrator, and the Assistant City Administrator.

108. Pension - Other. Includes the City's pension contribution for all sworn police employees as well as the City Administrator and the Assistant City Administrator.

109. Self-Insurance Expenses. Includes all self-insurance charges for employees and their dependents.

COMMODITIES

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

equipment, etc. should be charged to the proper maintenance account.

201. Office Supplies. Includes all office supplies designed for general use in any office (does not include any printed forms, letterhead stationery, reports, etc. which are designed for a specific organization or purpose). Such purchases would be charged to Account 309.

202. Books and Periodicals. Includes all single issue purchases of copies of magazines, books, pamphlets, etc. Subscriptions would be charged to Account 310.

203. Food Supplies. Includes all food purchases for whatever purpose.

204. Wearing Apparel. Includes all purchases of protective or work clothing and uniforms, including caps, gloves, shoes, etc.

205. Motor Vehicles Supplies. Includes all purchases of fuel, lubricants, auto license, and expendable appurtenances used by motor equipment or vehicles.

206. Lab and Maintenance Supplies. Includes all purchases of laboratory, photographic supplies, and small tools or equipment which are used for repair work and do not have useful life in excess of two years.

207. Janitor Supplies. Includes all purchases of janitor, custodial, and cleaning supplies.

208. Chemical Supplies. Includes all purchases of expendable chemicals used in laboratory, chemical treatment processes or any other purpose for which chemicals are intended.

209. Welding Supplies. Includes all repair or replacement purchases of welding equipment, regardless of price, as well as parts which represent an improvement or addition to existing equipment and cost less than \$1,000.00. Improvement purchases costing more than \$1,000.00 would be charged to Account 611.

210. Botanical. Includes all purchases of greenery, shrubs, trees, and seeds. Items such as fertilizers and insecticides which are used to maintain the existing shrubbery, lawns, etc. should be charged to Account 401.

Line Item Descriptions

211. Other Commodities. Should a commodity purchase not reasonably fall into the accounts provided, or be too insignificant to warrant the inclusion of the account, such purchases would be included in Account 211.

CONTRACTUAL SERVICES

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

301. Postage. Includes all postage meter charges and other postage expenses related to the cost of outgoing City mail.

302. Telephone. Includes all expenses involved in telephone service for City business.

303. Professional Services. Includes all fees for the retention of professional or technical services provided by outside individuals, organizations, or firms; other than legal or audit services.

304. Utilities. Includes all costs for electric energy, natural gas energy and water services.

0304.001 – Utilities – Electric

0304.002 – Utilities – Natural Gas

0304.003 – Utilities - Water

305. Insurance and Bonds. Includes all expenses involved in the purchase of property, casualty, liability, and workers compensation insurance, surety, bonds, notary bonds, etc.

306. Rentals. Includes all expenditures involved in the rental of land, buildings, equipment, fire hydrants, etc.

307. Car Allowance. Includes all expenses involved in compensation of City Employees for use of private vehicles on City business.

308. Legal Advertising. Includes all of the costs of classified and legal advertising not associated with a particular commodity purchase or capital outlay item.

309. Printing. Includes all costs of materials, printing

or processing involved in the reproduction of items by an outside firm which items are specifically designed or reproduced for the use of a City department.

310. Dues and Subscriptions. Includes all costs involved in subscriptions to periodical magazines and professional publications, as well as charges for dues to professional organizations.

311. Travel Expense. Includes all expenses related to meals, lodging, transportation and miscellaneous incidental costs associated with authorized trips.

312. Towel/Cleaning Service. Includes all expenses involved in the purchase of cleaning and laundry service from an outside firm.

313. Training Assistance. Includes all registration/ tuition expenses related to training courses and seminar costs. This account also includes funding for educational financial assistance for college and technical schooling related to the job.

314. Other Contractual Services. Includes all contractual services which cannot reasonably be allocated to any of the above accounts.

320. Professional Services – Auditing. Includes all fees for auditing services performed by an outside CPA firm.

321. Professional Services – Legal. Includes all fees for legal services performed by the City Attorney's office or other attorneys retained to handle such services for the City.

MAINTENANCE

401. Building and Grounds. Includes all expenses for materials and any associated labor charges for maintenance to buildings or land.

405. Sanitary Sewer Maintenance. Includes all expenses for the repair and maintenance of the sanitary sewer system.

406. Storm Sewers. Includes all expenses for the repair and maintenance of storm sewers.

407. Sidewalks and Curbs. Includes all expenses related to the repair, maintenance and construction of sidewalks.

Line Item Descriptions

408. Street Maintenance. Includes all expenses involved in the maintenance of streets such as the removal and replacement of concrete and asphalt panels, curb and gutter repair, street sweeping, crack sealing, etc.

409. Machine, Tool, and Equipment Maintenance. Includes all expenses for the repair, maintenance and replacement of tools and equipment such as chain saws, weed eaters, concrete saws, table saws, etc.

410. Motor Vehicles Maintenance. Includes all expenses for repair or replacement parts and supplies that are used on automobiles, trucks, motor vehicles, motorcycles or other major equipment.

411. Radio Maintenance. Includes all expenses for repairs and maintenance of radio equipment.

412. Winter Maintenance. Includes all expenses for winter operations including sand, salt, plow blades, liquid deicer and equipment parts.

- 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 Markers
- 617. Radio Systems
- 618. Other Capital Outlays
- 619. Capital Related Borrowing

OTHER CHARGES

505. Other Charges. Includes all expenses which will not logically fall into any of the scheduled accounts.

CAPITAL OUTLAY

Capital Outlay includes the purchase of furniture, fixtures, equipment, machinery, and improvements which have an original cost of over \$5,000.00 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

Personnel Summary

PERSONNEL SUMMARY - POSITION COUNT

	Authorized FY16		Authorized FY17		Authorized FY18		Adopted FY19		Adopted FY20		(Headcount)
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	
General Fund											
Mayor/Council	9 - elected		9 - elected		9 - elected		9 - elected		9 - elected		
Administrative Services											
Director	1	0	1	0	1	0	1	0	1	0	
Finance	2	1	2	1	2	0	3	0	3	0	FY19 Financial Analyst
City Clerk	2	1	2	1	4	1	4	1	4	1	
Human Resources	2	0	2	0	2	0	2	0	2	0	
Administration											
City Administrator's Office	5	0	5	0	5	0	5	0	5	0	
Community Development											
Com. Dev. Administration	2	0	2	0	2	0	2	0	2	0	
Planning	1	0	1	0	1	0	2	0	2	0	Assistant Planner
Building Inspection	2	0	2	0	2	0	2	0	2	0	
Intern (Paid)	0	1	0	1	0	1	0	0	0	0	Position moved to Planning
Public Safety											
Police (Sworn)	34	0	34	0	37	0	38	0	39	0	Police Officer
Police (Civilian)	4	1	4	1	4	1	4	1	4	1	
Police Academy	0	0	0	0	1	0	1	0	1	0	
Code Enforcement	1	0	1	0	1	0	1	0	1	0	

PERSONNEL SUMMARY CONTINUED ON NEXT PAGE

Personnel Summary

PERSONNEL SUMMARY - POSITION COUNT

	Authorized FY16		Authorized FY17		Authorized FY18		Adopted FY19		Adopted FY20		Notes
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	
Public Works											
PW Administration	4	0	5	0	5	0	6	0	5	0	FY19 City Engineer/FY20 City Engineer retires
Streets Operating	15	1	15	1	15	1	16	1	16	2	FY19 Maintenance Worker I/ FY20 Part-Time
Intern (Paid)	0	1	0	1	0	1	0	1	0	1	
Streets Seasonal	0	2	0	2	0	2	0	2	0	2	
Building Maintenance	2	1	2	1	2	1	2	1	2	1	
Parks	8	1	8	1	9	0	10	0	10	0	FY19 Parks Foreman
Parks Seasonal	0	3	0	3	0	4	0	4	0	4	
Sports Complex	4	0	4	0	4	0	4	0	4	0	
Sports Complex Seasonal	0	1	0	1	0	1	0	2	0	2	FY19 Seasonal
Library											
Library Administration	5	0	5	0	5	0	6	0	6	0	FY19 Librarian I move from PT to FT
Circulation Clerks	0	5	0	6	0	14	0	13	0	13	FY19 Librarian I move from PT to FT
Library Seasonal	0	1	0	1	0	1	0	1	0	1	
Recreation											
Recreation Administration	5	0	5	0	5	0	5	0	5	0	
Recreation Assistants	0	12	0	12	0	12	0	12	0	12	
Senior Bus	0	3	0	3	0	3	0	3	0	3	
Swimming Pool (Seasonal)	0	17	0	17	0	17	0	17	0	17	
General Fund Total	99	52	100	53	108	60	115	59	115	60	
Sewer Fund											
Sewer											
Sewer Division	6	3	6	3	6	3	6	3	6	3	
Sewer Division Part-Time	0	0	0	0	0	0	0	0	0	0	
Sewer Division Seasonal	0	0	0	0	0	0	0	0	0	0	
Sewer Fund Total	6	3	6	3	6	3	6	3	6	3	
All Funds Total	105	55	106	56	114	63	121	62	121	63	

Master Fee Ordinance

ORDINANCE NO. 1324

AN ORDINANCE TO AMEND ORDINANCE NO.1318, AN ORDINANCE TO ESTABLISH THE AMOUNT OF CERTAIN FEES AND TAXES CHARGED BY THE CITY OF LA VISTA FOR VARIOUS SERVICES INCLUDING BUT NOT LIMITED TO BUILDING AND USE, ZONING, OCCUPATION, PUBLIC RECORDS, ALARMS, EMERGENCY SERVICES, RECREATION, LIBRARY, AND PET LICENSING; SEWER AND DRAINAGE SYSTEMS AND FACILITIES OF THE CITY FOR RESIDENTIAL USERS AND COMMERCIAL USERS (INCLUDING INDUSTRIAL USERS) OF THE CITY OF LA VISTA AND TO GRANDFATHER EXISTING STRUCTURES AND TO PROVIDE FOR TRACT PRECONNECTION PAYMENTS AND CREDITS; REGULATING THE MUNICIPAL SEWER DEPARTMENT AND RATES OF SEWER SERVICE CHARGES; TO PROVIDE FOR SEVERABILITY; 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. General Fee Schedule. The fees and taxes charged by the City of La Vista for various services, facilities, and occupations shall be, and the same hereby are, fixed in accordance with the following schedule, no modifier shall be used, and such fees and taxes charged shall be in accordance with such rules as the City Council may establish:

BUILDING & USE FEES

(Apply inside City limits and within the Extra-territorial zoning jurisdiction)

Building Permit

(Building valuation is determined by the most current issue of the ICC Building Valuation Data)

General	\$30 Base fee + see building fee schedule
Commercial/Industrial	\$30 Base fee + see building fee schedule
Plan Review Fee	
Commercial (non-refundable)	\$100 or 10% of building permit fee (whichever is greater)
Design Review (non-refundable)	\$500 (min. fee or actual fee incurred)
Tenant Bay Façade Renovation	\$1,500 (min. fee) (or actual fee incurred)
Bldgs. 24,999 sq. ft. or less	\$2,000 (min. fee) (or actual fee incurred)
Bldgs. 25,000 – 49,999 sq. ft.	\$3,000 (min. fee) (or actual fee incurred)
Bldgs. 50,000 -99,999 sq. ft.	\$4,000 (min. fee) (or actual fee incurred)
Bldgs. 100,000 + sq. ft.	\$100 + Request for records fees
Replacement Plan Review Fee	\$500
Engineer's Review	

Rental Inspection Program

License Fees:

Multi-family Dwellings	\$6.00 per unit
Single-family Dwellings	\$50.00 per property
Duplex Dwellings	\$50.00 per unit
Additional Administrative Processing Fee (late fee)	\$100.00

Inspection Fees:

Primary Inspection	No charge
Class B Property Inspection (after primary inspection):	
Violation corrected	No charge
Violation not corrected	See Re-inspection Fee below
Re-inspection Fee (no show or follow up inspection)	See Re-inspection Fee below

Master Fee Ordinance

Re-inspection Fee	\$100.00
Vacant Building Registration Fee	\$500
Penalty Fee	3x Regular permit fee
Refund Policy	75% will be refunded when the project is cancelled or not complete within one year. No refund will be given after one year. (Sewer Hook-up Fee is 100% refunded)
Certificate of Occupancy	\$ 50
Temporary Certificate of Occupancy	\$750
Pre-occupancy fee (Occupancy without C.O.)	\$750
Temporary Use Permit (includes tents, greenhouses, event structures)	\$ 50 plus \$10/day
Sign Permit	\$150/sign
Identification Sign, Incidental Sign	\$75/sign
Master Sign Plan (more than 1 sign)	\$150
Common Sign Plan	\$150
Temporary Sign Permit: Non-profit or tax exempt organization	\$0
All other temporary signs	\$ 30/year
Tower Development Permit	\$8,500(min fee) (or actual fee incurred)
Co-locates – Towers	\$5,000(min fee) (or actual fee incurred)
Tarp Permit (valid for 6 months)	\$ 30
Solar Panel Permit	\$ 30
Satellite Dish Permit	\$ 30
Wading/Swimming Pools at residence	\$ 30
Dedicated Electrical circuit for pumps	\$ 30
Mechanical Permits	\$30 Base fee + See mechanical fee schedule
Plumbing Permits	\$30 Base fee + See plumbing fee schedule
Sewer Repair Permit	\$30
Backflow protector permit	\$ 30 (\$22 permit & \$8 backflow)
Underground Sprinklers	\$ 30 (\$22 issue fee & \$8 fixture)
Electrical Permits	\$30 Base Fee + See electrical fee
City Professional License (Plumbers; Mech. Contractors)	\$ 15 and a \$1,000,000
Liability, and a \$500,000 bodily injury insurance Certificate per each occurrence	
Also a \$5,000 Bond is required, naming the City as the recipient.	
Demolition of building	\$250 plus Insurance Certificate
Moving Permit (buildings 120 square feet or greater)	\$250 plus Insurance Certificate
Sheds and Fences	\$ 30.00
Sidewalks	\$ 30.00
Driveway Replacement	\$ 30.00
Driveway Approach w/o curb cut or grinding	\$ 30.00
With curb requiring cut plus the 4' apron on each side)	
Contractor (Contractor performs curb cut or grind)	\$ 30.00 plus \$1.00/ft.
City Charge (if City performs curb cuts)	\$50 + \$5/ft. (\$40 set up fee; \$10 permit fee)
City charge (if City performs curb grinds)	\$50 + \$6/ft. (\$40 set up fee; \$10 permit fee)
Utility Cut Permit	\$30.00

Master Fee Ordinance

Appeal Fee Regarding Issuance or Denial of Curb Cut/Driveway	
Approach Construction Permit	\$250
Street Paving, Surfacing, Resurfacing, Repairing, Sealing or	
Resealing Permit	\$ 30.00/Yearly
Appeal Fee Regarding Issuance or Denial of Street Paving,	
Resurfacing, etc. Permit	\$250

RIGHT-OF-WAY PERMIT FEES

The following are one-time permit fees for structures occupying the public right-of-way:

Canopy or Awning	\$50 for the first 25 ft. + \$10 each additional foot
Balcony	\$75 each
Bicycle Rack	\$50
Light Fixture	\$75 for the first + \$10 each additional light fixture
Marquee	\$50 for the first 25 ft. + \$10 each additional ft.
Sidewalk Café	\$100
Sign	\$100 each (if less than 25 sq. ft.) \$300 each (if 25 sq. ft. or larger)
Windscreen	\$400 each
Planter	\$50
Combination of Awning/Canopy/Sign /Light	\$500
Skywalk	\$500
String Lights	\$150
Other structures as approved by the City Administrator	\$300

Provided, however, notwithstanding anything in this Ordinance to the contrary, all property, or parts thereof or improvements thereon, with respect to which legal title is or will be held by or for the benefit of the City of La Vista, La Vista Community Development Agency, City of La Vista Facilities Corporation, La Vista/Metropolitan Community College Condominium Owners Association, Inc., or any other entity directly or indirectly controlled by the City of La Vista as determined by the City Administrator, for a public purpose, and all owners of such property, parts, or improvements, shall be exempt from the Building and Use Fees and/or any other fees in this ordinance. The City of La Vista pursuant to a policy of the City Council also may provide for waiver of any or all such Building and Use Fees, or any other fees under this Ordinance that are payable to the City, with respect any political subdivisions that levy property taxes within the corporate limits of the City, or any entity controlled by any such political subdivision.

FIRE INSPECTION FEES

Plan Review Fees

Commercial Building	10% of building permit fee with a maximum of \$1,000
Fire Sprinkler Plan Review	
1-20 devices	\$100
21-50 devices	\$200
51-100 devices	\$300
101-200 devices	\$400
201-500 devices	\$500
Over 500 devices	\$500 plus \$1.00 per device over 500
Fire Alarm Plan Review	\$50.00

Child Care Facilities:

Master Fee Ordinance

0 – 8 Children	\$50.00
9 – 12 Children	\$55.00
13 or more children	\$60.00
<u>Foster Care Homes:</u>	
Inspection	\$25.00
<u>Liquor Establishments:</u>	
Non-consumption establishments	\$60.00
Consumption establishments	\$85.00
<u>Nursing Homes:</u>	
50 beds or less	\$55.00
51 to 100 beds	\$110.00
101 or more beds	\$160.00
<u>Fire Alarm Inspection:</u>	
Four year license (Test)	\$100.00
NICET	\$25.00 per year NICET certification last
Annual test (witnessed)	\$30.00
<u>Sprinkler Contractor Certificate:</u>	
Annual	\$100.00
<u>Fuels Division:</u>	
Above ground Hazardous Substance Storage Tanks (Title 158)	
Registration	\$25.00 per tank
Re-registration	\$25.00 per tank (Required whenever change is made to tank or contents)
Above ground Petroleum Storage Tanks (Title 153, Chapter 17)	
Inspection Fee	\$50.00 (Per installation regardless of the number of tanks)
Underground Storage Tanks (Title 159, Chapter 2)	
Farm, residential and heating oil tanks (tanks with a capacity of 1100 gallons or less)	\$10.00 one-time registration fee
All other tanks	\$30.00 per tank, annually
Petroleum Release Remedial Action Fund	\$90.00 per tank, annually
Tank installation	\$60.00 per tank
Piping only installation	\$60.00
<u>GRADING PERMIT FEES</u>	
5 acres or less	\$ 500
More than 5 acres	\$1,000
<u>ZONING FEES</u>	
Comprehensive Plan Amendment	\$500
Zoning Map Amendment (rezoning)	\$500
Zoning Text Amendment	\$500
Zoning Verification Letter	\$50
Subdivision Text Amendment	\$500
Conditional Use Permit (1 acre or less)	\$300
Conditional Use Permit (more than 1 acre)	\$500
Conditional Use Permit Amendment	\$200
Flood Plain Development Permit	\$500
Administrative Plat – Lot Split, Lot Consolidation	

Master Fee Ordinance

or Boundary Adjustment	\$750+ additional fee of \$250 for review of revised drawings
Preliminary Platting	\$1,000 +additional fee of \$250 for review of revised drawings
Final Platting	\$1000+additional fee of \$250 for review of revised drawings
Subdivision Agreement	\$500 (min. fee) or actual fee incurred
Revised Preliminary Plat	\$500+additional fee of \$250 for review of revised drawings
Replat	\$1500 +additional fee of \$250 for review of revised drawings
P.U.D.	\$1,000+additional fee of \$250 for review of revised drawings
P.U.D. Amendment	\$500 (min. fee) or actual fee incurred
Vacation of Plat and Right of Way Vacation	\$150
Variance, Appeals, Map Interpretation (B.O.A.)	\$250
Watershed Fees – the following fees apply to only new developments or significant redevelopments as specified in the interlocal agreement Papillion Creek Watershed Partnership: (fees are remitted to Papillion Creek Watershed Partnership)	
Single Family Residential Development (up to 4-plex)	\$864 per dwelling unit
High-Density Multi-Family Residential Development	\$3,803 per gross acre*
Commercial/Industrial Development	\$4,609 per gross acre*
*Computed to the nearest .01 acre.	
<u>OCCUPATION TAXES</u>	
Publication fees	\$Actual cost
Class A Liquor License Holder	\$200
Class B Liquor License Holder	\$200
Class C Liquor License Holder	\$600
Class D Liquor License Holder	\$400
Class I Liquor License Holder	\$500
Class L Liquor License Holder	\$500
Class Z Liquor License Holder	\$500
Class AB Liquor License Holder	\$400
Class AD Liquor License Holder	\$600
Class ADK Liquor License Holder	\$800
Class AK Liquor License Holder	\$400
Class ABK Liquor License Holder	\$600
Class BK Liquor License Holder	\$400
Class CK Liquor License Holder	\$800
Class DK Liquor License Holder	\$600
Class IB Liquor License Holder	\$700
Class IBK Liquor License Holder	\$900
Class ID Liquor License Holder	\$900
Class IDK Liquor License Holder	\$1100
Class IK Liquor License Holder	\$700
Special Designated Permit – Liquor Control	\$ 50/day except non-profits
Transfer of Liquor License from One Location to Another (These fees are in addition to the State Fee Requirement)	\$ 25
Amusement Concessions (i.e. Carnivals)	\$ 10/concession/day

Master Fee Ordinance

(This would include any vendors set up for special functions at the La Vista Sports Complex)

Auto dealers - new and used - \$250 plus \$.01 per sq. ft. of inside area, and \$.005 per sq. ft. of outside area used for display, sales or storage.

Auto repair	\$100
Banks, small loan and finance companies	\$250 plus \$75/each detached facility.
Barber shops, beauty salons, tanning & nail salons	\$ 75 plus \$10 per operator over one.
Bowling Alleys or Billiard/Pool Halls	\$ 50/year + \$10/table or alley (Additional fee for Restaurant or Bar if applicable)
Car washes	\$100 (includes all vacuum & supply vending machines) \$ 50/day
Circus, Menagerie or Stage Show	\$ 75
Collecting agents, detective agents or agencies and bail bondsmen	\$ 75 and a \$1,000,000
Construction/Tradesmen	\$ 75
Liability, \$500,000 bodily injury insurance certificate	\$120 (Includes all vacuum & supply vending machines)
Convenience stores	\$ 50
Convenience store with car wash	\$150
Dry cleaning or laundry and tailoring	5% of gross receipts (non-profits exempt)
Funeral homes	5% of gross receipts (non-profits exempt)
Gaming Device Distributors	\$ 50/1st location - \$10/ea additional
Games of Chance/Lotteries	5% of gross receipts
Games of Chance/Lottery License Fee	\$ 75/day or \$500/year
Gas Companies	
Hawkers/Peddlers	
Home Occupations (not specified elsewhere)	
Home Occupation Permit Application Fee	\$30
Home Occupation 1 and Child Care Home	\$50
Home Occupation Conditional Use Permit – see Zoning Fees	
Hotels/motels – Any hotel or motel in the City shall pay to the City monthly an Occupation Tax equal to 5% of gross receipts from room rentals. Any shops and/or restaurants, which are part of, associated with, or located in or with a hotel or motel facility will be considered a separate business and taxed in accordance with the provisions of this Ordinance and the applicable classification(s) of the shop and/or restaurant hereunder. The Occupation Taxes with Respect to any banquet and/or ballroom facilities of, or associated with, or located in or with, any such hotel or motel shall be determined in accordance with the square footage schedule above, based on the actual square footage of said facilities.	
Movie theatres	\$150/complex and \$75/viewing room
Music, Vending, & Pinball Machines	\$ 20/year/machine +Service
Provider Fee of &75.00 for business outside the City that provides machines for local businesses	
Nurseries, greenhouses, landscaping businesses, and tree trimmers	\$ 75
Nursing homes, assisted living, hospitals and retirement homes	\$ 5 per bed

Master Fee Ordinance

Pawnbrokers	\$ 1.00/pawnbroker
transaction evidenced by a pawnbroker card or ledger entry per Neb. Rev. Stat. Section 69-204. Minimum of \$30/year	
Professional services - engineers, architects, physicians, dentists, chiropractors, osteopaths, accountants, photographers, auctioneers, veterinarians, attorneys, real estate offices and insurance agents or brokers - \$75 plus \$10 per agent or professional over one (1)	
Recreation businesses - indoor and outdoor	\$100
Restaurants, Bars, and drive-in eating establishments	\$ 50 (5 employees or less) \$100 (more than 5 employees)
<p>Retail, Manufacturing, Wholesale, Warehousing and Other - Any person or entity engaged primarily in a manufacturing, wholesale, and/or warehousing business shall pay an Occupation Tax based on the schedule below and the actual interior or enclosed square footage of facilities in the City used by said person or entity in the conduct of such business; and any person or entity engaged in a business of making retail sales of groceries, clothing, hardware, notions, furniture, home furnishings, services, paint, drugs, or recreational equipment, and any other person or entity engaged in a business for which an Occupation Tax is not specifically provided elsewhere in this Ordinance, shall pay an Occupation Tax based on the schedule below and actual interior or enclosed square footage of facilities in the City used by said person or entity in the conduct of such business; provided, however, that persons or entities that use a basement or one or more additional floors in addition to the main floor (the main floor being the floor with the greatest total square footage) in the conduct of one or more specified businesses of sales at retail shall determine square footage for purposes of the Occupation Tax imposed hereunder based on the square footage of the entire main floor plus one-half (1/2) of the square footage of all such basement and additional floors.</p>	
0	999 sq. ft.
1,000	2,999 sq. ft.
3,000	4,999 sq. ft.
5,000	7,999 sq. ft.
8,000	9,999 sq. ft.
10,000	14,999 sq. ft.
15,000	24,999 sq. ft.
25,000	39,999 sq. ft.
40,000	59,999 sq. ft.
60,000	99,999 sq. ft.
100,000	and greater
	\$ 50
	\$ 65
	\$ 80
	\$ 120
	\$ 150
	\$ 200
	\$ 225
	\$ 300
	\$ 400
	\$ 500
	\$ 750
Schools - trade schools, dance schools, music schools, nursery school or any type of school operated for profit	\$ 50
Service providers, such as persons, firms partnerships or corporations delivering any product, good or service whatsoever in nature within the City	\$ 75
Service stations selling oils, supplies, accessories for service at retail	\$ 75 + \$25.00 for attached car wash
Telephone Companies (includes land lines, wireless, cellular, and mobile)	5% of gross receipts
Telephone Surcharge - 911	\$1.00 per line per month
Tobacco License	\$ 15 (based on State Statute)
Tow Truck Companies	\$ 75
Late Fee (Up to 60 days)	\$ 35
Late Fee (60-90 days)	\$ 75

Master Fee Ordinance

Late Fee (over 90 days)	Double Occupation tax or \$100, whichever is greater
<u>COVENIENCE FEES</u>	
Credit Cards	3% of transaction with \$2 minimum transaction
E-Checks	\$3 for transactions \leq \$10,000 \$10 for transactions $>$ \$10,000
<u>OTHER FEES</u>	
Barricades	
Deposit Fee (returnable)	\$ 60/barricade
Block Parties/Special Event	\$ 5/barricade per day
Construction Use	\$30 ea. (7 days maximum)
Blasting Permit	\$1,000
Bucket Truck Rental w/operator	\$150 per hour
Community Garden Plot Rental	\$20 annually
Conflict Monitor Testing	\$200
Cat License Fee (per cat – limit 3)	\$ 5 each if spayed/neutered \$ 15 each if not spayed/neutered \$ 10 each (delinquent) if spayed/neutered \$ 30 each (delinquent) if not spayed/neutered
Senior Citizen Discount (Age 65+)	Free if spayed/neutered
Dog License Fee (per dog – limit 3)	\$ 5 each if spayed/neutered \$ 15 each if not spayed/neutered \$ 10 each (delinquent) if spayed/neutered \$ 30 each (delinquent) if not spayed/neutered
Senior Citizen Discount (Age 65+)	Free if spayed/neutered
Dog/Cat License Handling Fee (in addition to above fees)	\$5
Dog or Cat License Replacement if Lost	\$1
Dog or Cat Capture and Confinement Fee	\$10 + Boarding Costs
MAXIMUM OF 4 DOGS AND/OR CATS WITH NO MORE THAN 3 OF EITHER SPECIES	
Election Filing Fee	1% of Annual Position Salary
Fireworks Sales Permit (Non-Profits)	\$2,500
Handicap Parking Permit Application Fee	\$ Currently Not Charging Per State
Natural Gas Franchisee Rate Filing Fee (For rate changes not associated w/the cost of purchased gas.)	Per Agreement
Open Burning Permit	\$ 10
Parking Permit Fees:	

Master Fee Ordinance

Vehicle Offstreet Parking District No. 2	
Monthly:	
Uncovered	\$15/Month
Covered	\$25/Month
Parking Ticket Fees	
If paid within 7 days of violation date	\$ 20 (\$5 + \$15 admin fee)
If paid after 7 days of violation date but within 30 days	\$ 25 (\$10 + \$15 admin fee)
If paid after 30 days of violation date	\$ 35 (\$20 + \$15 admin fee)
Pawnbroker Permit Fees:	
Initial	\$ 150
Annual Renewal	\$ 100
Pet Store License	
	\$ 50 (In addition to Occ. License)
Police Officer Application Fee	
	\$ 20
Public Assembly Permit (requires application and approval)	
	\$ 00
Returned Check Fee (NSF)	
	\$ 35
Storage of Explosive Materials Permit	
	\$ 100
Towing/Impound Fee	
	\$ 30
Trash Hauling Permit	
Performance Bond	\$ 25/yr./truck + \$25,000
<u>PUBLIC RECORDS</u>	
Request for Records	
	\$15.00/Half Hour + Copy Costs* (May be subject to deposit)
Audio Tapes	
Video Tapes or CD/DVD	\$5.00 per tape \$10.00 per tape/CD
*Copy costs shall be established by the Finance Director	
Unified Development Ordinance	
	\$100
Comprehensive Plan	
Zoning Map	\$ 50 \$5 11"x17" \$10 12"x36" \$30 36"x120"
Zoning Ordinance w/Map	
Subdivision Regulations	\$ 30 \$ 30
Future Land Use Map	
	\$5 11"x17" \$10 12"x36" \$30 36"x120"
Ward Map	
	\$ 2
Fire Report	
Police Report	\$ 5 \$ 5
Police Photos (5x7)	
	\$ 5/ea. for 1-15 \$ 3/ea. for additional
Police Photos (8x10)	
	\$ 10/ea. for 1-15 \$ 5/ea. for additional
Police Photos (Digital)	
	\$ 10/ea. CD
Criminal history	
	\$ 10

Master Fee Ordinance

FALSE AND NUISANCE ALARMS

Registration Fee for Alarm System (not to include single family or duplexes)	\$25
Renewal Fee for Alarm System (not to include single family or duplexes)	\$25
Late Registration Charge	\$35

False Alarm Fee for any false alarm generated by the registrant's alarm system, a fee in accordance with the following schedule (from 1 January through 31 December of each year) shall be charged:

Number of False/Nuisance Alarms	False/Nuisance Alarm Charge
1	No Charge
2	No Charge
3	\$100.00
4 or more	\$250.00

False Alarm Fee for Alarm Systems without Registration - \$250 per alarm after 1st alarm
(not to include single family or duplexes)

RESPONSE TO LARGE HAZARDOUS MATERIALS INCIDENTS

A Dispatch and mobilization charge of \$300 + mileage shall be charged for response to any incident where no action is taken. If services are provided, the following rates shall apply:

Response Vehicles: One-hour minimum charge. All charges will be made to the closest 1/4 hour. Mileage will be charged at \$8.00 per mile per vehicle.

Pumper/Tanker Truck	\$500/hour
Weed Truck	\$150/hour
Aerial Ladder Truck	\$750/hour
Utility Vehicle	\$200
Command Vehicle	\$100

Equipment Charges:

Jaws of Life	\$250
Power Saw	\$75
Hydraulic jack/chisels	\$75
Cribbing Blocks	\$10
Winches	\$10

Air Bags \$50

High Lift Jack \$20

Supplies: The actual City cost of the supplies plus 25% shall be charged for all supplies including but not limited to safety flares, Class A foam, Class B foam, absorbent pads, absorbent material, salvage covers, and floor dry.

RESCUE SQUAD FEES

Basic Life Support Emergency	\$650
Basic Life Support Non-Emergency	\$450
Advanced Life Support Emergency 1	\$750
Advanced Life Support Emergency 2	\$950
Advanced Life Support Non-Emergency	\$550
Mileage - per loaded mile	\$ 15

LIBRARY FEES

Membership (Non-Resident Family)	6 month	\$ 35.00
----------------------------------	---------	----------

Master Fee Ordinance

	1 year 1 month	\$ 60.00 \$ 7.00	
Fax		\$2.00 up to 5 pages	
Fines			
Books		\$.05/day	
Audio Books/Board Games		\$.10/day	
DVDs/CDs		\$1.00/day	
Videos		\$.10/day	
Playaway device		\$1.00/day	
Board Game not returned to Circulation Desk		\$5.00	
Damaged & Lost Books		\$5.00 processing fee + actual cost	
Videos /DVDs/CDs		\$5.00 processing fee + actual cost	
Color Copies		\$.50	
Copies		\$.10	
Inter-Library Loan		\$3.00/transaction	
Lamination – 18" Machine		\$2.00 per foot	
Lamination – 40" Machine		\$6.00 per foot	
Children's Mini-Camp		\$10.00	
<u>RECREATION FEES</u>			
Refund Policy (posted at the Community Center)		\$10.00 administrative fee on all approved refunds	
Late Registration Fee		\$10.00	
<u>Community Center</u>	<u>Resident</u>	<u>Non-Resident</u>	<u>Business Groups</u>
Facility Rental			
Gym (1/2 Gym)	\$ 38/Hour	\$ 75/Hour	\$ 75/Hour
Gym (Full)	\$ 75/Hour	\$150/Hour	\$150/Hour
Gym/Stage (Rental)	\$400/Day	\$500/Day	\$500/Day
Whole Community Center	\$600/Day	\$800/Day	\$800/Day
Game Room	\$ 22/Hour	\$ 44/Hour	\$ 44/Hour
Meeting Rooms (Rental)	\$ 12/Hour/Room	\$ 22/Hour/Room	\$ 27/Hour
Kitchen (Rental)	\$ 19/Hour	\$ 27/Hour	\$ 33/Hour
Racquetball Court	\$ 7/Hour	\$ 14/Hour	\$ 14/Hour
Stage (Rental)	\$ 12/Hour	\$ 22/Hour	\$ 27/Hour
Facility Usage	<u>Resident</u>	<u>Non-Resident</u>	
Daily Visit (19 and up)	\$ 3.00	\$ 4.00	
Daily Visit (Seniors 55+)	\$ -0-	\$ 2.00	
Fitness Room (19 and up)			
Membership Card	\$27.00/month		
(Exercise Room, Gym, Racquetball/Volleyball Courts)			
(Mon - Fri 8:00 -5:00 pm)	\$3.00	\$ 4.00/Visit	
Gym (19 and up)			
(Mon - Fri 8:00 -5:00 pm)	\$3.00	\$ 4.00/Visit	
Resident Punch Card	\$50.00		
(20 punches)			
Non-resident Punch Card		\$35.00	
(10 punches)			
Senior (Resident)	\$-0-		
Non-resident Sr. Punch Card		\$20.00	
(10 punches)			

Master Fee Ordinance

Variety of programs as determined by the Recreation Director
 Fees determined by cost of program
 Classes

<u>Contractor</u>	<u>City</u>
75%	25%

Contract Instructor Does Registration and Collects Fees

Fields:

Tournament Fees	\$ 30/Team/Tournament
Tournament Field Fees	\$ 40/Field/Day
Field Rentals (Resident and Non Resident)	\$ 40 / 2 Hours
Gate/Admission Fee	10% of Gross

<u>Resident</u>	<u>Non Resident</u>
-----------------	---------------------

Model Airplane Flying		
Field Pass	\$30*	\$40*
* includes \$10 club membership 1 – year license		

Park Shelters	\$15/3 hours	\$25/3 hours
---------------	--------------	--------------

Swimming Pool	<u>Resident</u>	<u>Non-Resident</u>
Youth Daily	\$ 2	\$ 4
Adult Daily	\$ 3	\$ 4
Resident Tag	\$ 2	
Family Season Pass	\$105	\$165
Youth Season Pass	\$ 65	\$ 95
Adult Season Pass	\$ 75	\$105

30-Day Pass	\$ 55	\$ 85
Season Pass (Day Care)	\$275	\$275
Swim Lessons	\$ 30	\$ 55

*Swimming Pool memberships and specials prices shall be established by the Finance Director

Youth Recreation Programs	<u>Resident</u>	<u>Non-Resident</u>
Coed T-Ball Ages 5-6	\$ 45/55	\$60/70
Softball/Baseball Ages 7-8	\$ 50/60	\$65/75
Softball/Baseball Ages 9-10	\$ 65/75	\$85/95
Softball/Baseball Ages 11-12	\$ 75/85	\$105/115
Softball/Baseball Ages 13-14	\$ 85/95	\$105/115
Softball/Baseball Age 15-18	\$110/120	\$140/150

Basketball Clinic	\$ 17/27	\$22/32
Basketball Grades 3-8	\$ 55/65	\$65/75
Soccer Academy	\$ 33/43	\$53/63
Flag Football	\$ 33/43	\$53/63
Volleyball	\$ 55/65	\$65/75

3 yr. old Soccer Clinic	\$17/27	\$22/33
-------------------------	---------	---------

Programs	
Adult Volleyball– Spring	\$ 55
Adult Spring Softball – Single	\$215
Adult Spring Softball – Double	\$420

Adult Volleyball – Fall/Winter	\$110	\$110
Adult Fall Softball – Single	\$120	\$120
Adult Fall Softball – Double	\$235	\$235

Senior Spring Softball	\$15 per game per team
Senior Fall Softball	\$17 per game per team

Master Fee Ordinance

Special Services Van Fees

Zone 1 Trip within city limits (La Vista & Ralston)	\$1.00 one way
Includes trips to grocery stores and senior center	
Zone 2 Trip outside city limits	\$3.00 one way
Zone 3 Trip outside city limits	\$10.00 one way

Bus pass (each punch is worth \$1.00) \$30.00

Section 2. Sewer Fee Schedule.

§3-103 Municipal Sewer Department: Rates.

- A. Levy of Sewer Service Charges. The following sewer service charges shall be levied against the user of premises, property or structures of every kind, nature and description, which has water service from any supply source and are located within the wastewater service area of the City of La Vista.
- B. Computation of Sewer Service Charges. For the months of December, January, February and March, the monthly charge for residential sewer services will be computed on the actual water used for these months. The monthly charge for residential sewer service in the months of April, May, June, July, August, September, October and November will be computed on the average water usage of the four (4) preceding winter months of December, January, February and March or for such portion of said consumption, whichever is the lesser. At the option of the City of La Vista, water used from private wells shall be either metered or estimated for billing purposes.
- C. Amount of Sewer Service Charges. The total sewer service charge for each sewer service user will be the sum of three (3) charges: (1) customer charge, (2) flow charge, and (3) abnormal charge.
 - 1. The customer charge is as follows
 - a. For sewer service users classified as Residential, the same being sewer service to a single family dwelling, or a duplex, apartment, or other multi-family dwelling (e.g. apartments) wherein each dwelling unit has a separate water meter that is read and charged for water and sewer use by the Metropolitan Utilities District - \$11.99 per month.
 - b. For sewer service users classified as Residential-Multi-Family, the same being sewer service to Multi-Family dwellings (e.g. apartments) wherein there is only a separate water meter to each building or complex that is read and charged for water and sewer use by the Metropolitan Utilities District - \$11.99 per month plus an amount equal to \$1.82 times the total number of dwelling units, less one, in the Multi-Family dwellings that comprise an apartment complex. The customer charge for Residential-Multi Family sewer service users will be billed by the City of La Vista in addition to the flow charge billing from the Metropolitan Utilities District. A late charge of 14% will be applied for Multi-Family sewer use billings.
 - c. For sewer service users classified as General Commercial: Customers who normally use less than 100,000 cubic feet of water per month and who are not Residential users or Residential-Multi-Family users - \$12.85 per month. For sewer service users in this category that require manual billing, add \$10.00 for a total of \$22.85. The manual billing of the customer charge will come from the City of La Vista instead of the Metropolitan Utilities District.
 - 2. The flow charge for all sewer service users shall be \$3.50 per hundred cubic feet (ccf).
 - 3. If users have abnormal strength sewage as determined by the terms of the Wastewater Service Agreement between the City of La Vista and the City of

Master Fee Ordinance

Omaha, then additional charges will be billed to the user at the applicable rates as determined by said Agreement.

4. If users other than those classified herein are connected to the wastewater collection system, the Customer Charges, the Flow Charges and Other Charges will be determined by the City Council in accordance with rules and regulations of the EPA and the Agreement between the City of La Vista and the City of Omaha.

Section 3. Sewer/Drainage Connection Fee Schedule. A fee shall be paid to the City Treasurer as set forth in this section for each structure or tract to be connected to the sewer system of the City. No connection permit or building permit shall be issued until the following connection fees have been paid.

	Effective 1/1/2018	Effective 1/1/2019
Residential		
Single Family Dwelling	\$1,298	\$1,364
Duplex	\$1,298/unit	\$1,364/unit
Multiple Family	\$ 1,012/unit	\$1,064/unit
Commercial/Industrial	\$7,048/acre of land as platted	\$7,407/acre of land as platted

The fee for commercial (including industrial) shall be computed on the number of acres within each platted lot or tract, irrespective of the number of structures to be constructed thereon.

The applicable fee shall be paid in respect to each lot or building site as a condition of City's issuance of any building or sewer connection permit.

- A. Changes in Use. If the use of a lot changes subsequent to payment of the fee, which different use would require payment of a fee greater than that payable in respect to the use for which the fee was originally paid, the difference in fee shall be paid to the City at time of such change in use.
- B. Existing Structures. Structures for which sewer connection and building permits have been issued, and all permit fees in respect thereto paid, prior to the effective date hereof shall be exempt from the fees herein imposed.
- C. Preconnection Payments. Where preconnection payment charges for a subdivision or portion thereof have been paid to City at time of subdivision of a tract pursuant to agreement between the City and the developer and the sanitary and improvement district, if any, financing improvements of the subdivision, the preconnection payment so made shall be credited by City to the sewer/drainage fees payable at time of connection of the individual properties to the sewer/drainage systems of the City.
- D. Sewer Tap and Inspection and Sewer Service Fees. The fees imposed by Section 3 hereof are in addition to and not in lieu of (1) sewer tap and inspection fees payable pursuant to Section 3-122 of the La Vista Municipal Code and listed herein and (2) sewer service charges imposed by Section 2 hereof.

Section 4. Sewer Inspection Charges Established for Installation. Inspection charges for nonresidential property sewer installation shall be:

Sewer Tap Fee (Inspection Fee)	
Service Line w/inside diameter of 4"	\$400
Service Line w/inside diameter of 6"	\$600
Service Line w/inside diameter of 8"	\$700

Service line w/inside diameter over 8" Special permission/set by Council

Section 5. Miscellaneous Sewer Related Fees: Miscellaneous sewer related fees shall be:

Private Sewage Disposal System Const. Permit \$ 1,500

Master Fee Ordinance

Appeal Fee Re: Issuance or Denial of Sewer Permits \$ 1,500

Section 6. Repeal of Ordinance No.1318. Ordinance No. 1318 as originally approved on December 5, 2017 and all ordinances in conflict herewith are hereby repealed.

Section 7. Severability Clause. If any section, subsection, sentence, clause or phrase of this ordinance is, for any reason, held to be unconstitutional or invalid, such unconstitutionality or invalidity shall not affect the validity of the remaining portions of this ordinance. The Mayor and City Council of the City of La Vista hereby declare that it would have passed this ordinance and each section, subsection, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

Section 8. Effective Date. This Ordinance shall take effect from and after its passage, approval and publication in pamphlet form as provided by law; provided, however, that:

(1) Pawnbroker occupation taxes of Section 1 shall be effective April 1, 2003. Pawnbroker occupations taxes shall be payable on a monthly basis no later than the last day of the calendar month immediately following the month in which the subject pawnbroker transactions occur. For example, the occupation tax on pawnbroker transactions for the month of April 2003 shall be due and payable on or before May 31, 2003.

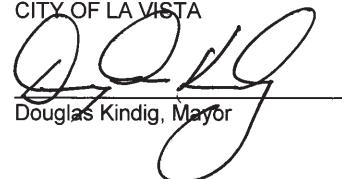
(2) Pawnbroker permit fees shall be effective January 1, 2004. Annual pawnbroker permit fees shall be due and payable annually on or before January 1. Initial pawnbroker permit fees shall be due and payable on or before the date that the pawnbroker license is issued. Issuance of renewal of pawnbroker permits shall be subject to payment of applicable permit fees.

(3) Rental Inspection Program License fees shall be effective January 1, 2011

(4) The remaining provisions of this Ordinance other than those specified in Sections 8(1), 8(2) and 8(3) shall take effect upon publication.

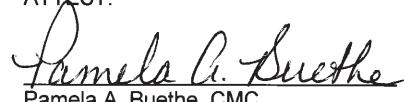
PASSED AND APPROVED THIS 4TH DAY OF SEPTEMBER, 2018.

CITY OF LA VISTA



Douglas Kindig, Mayor

ATTEST:



Pamela A. Buethe, CMC
City Clerk

Compensation Ordinance

ORDINANCE NO. 1327

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 \$8,000 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 \$16,000 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 21 of this Ordinance, for the following respective wage ranges, and in accordance with such rules as the City Council may by resolution establish:

Position	Pay Grade
Asst. City Administrator/Dir. Community Services	215
City Clerk	205
City Engineer	210
Deputy City Engineer	205
Community Development Director	210
Director of Administrative Services	215
Director of Public Works	215
Finance Director	210
Human Resources Director	210
Library Director	205
Police Chief/Director of Public Safety	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 21 of this Ordinance, for the following respective wage ranges, and in accordance with such rules as the City Council may by resolution establish:

Position	Pay Grade
Asst. to City Administrator	175
Asst. Planner	160
Asst. Recreation Director	180
Building Superintendent	180
Chief Building Official	180
Community Relations Coordinator	175
Deputy City Clerk	165
Deputy Director Public Works	205
Financial Analyst	175
Human Resources Generalist	165
Human Resources Manager	180
Librarian II – Inter-Library Loan/Public Services	160
Librarian III	175
Park Superintendent	180
Planner	175
Police Captain	205
Police Records Manager/Office Manager	165
Police Training Coordinator	165
Program Coordinator	160

Compensation Ordinance

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 21 of this Ordinance, for the following respective wage ranges, and in accordance with such rules as the City Council may by Resolution establish:

Position	Pay Grade
Accountant	165
Accounting Clerk	130
Administrative Assistant I	120
Administrative Assistant II	130
Administrative Assistant III	140
Building Inspector I	140
Building Inspector II	160
Building Maintenance Worker I	130
Building Maintenance Worker II	140
Building Technician	165
Code Enforcement Officer	160
Executive Assistant	165
Librarian I	140
Librarian II – Computer/Reference Services	160
Maintenance Worker I	130
Maintenance Worker II	140
Mechanic	140
Park Foreman	165
Permit Technician	120
Police Sergeant	426
Police Officer	423
Police Data Entry Clerk	120
Sewer Foreman	165
Shop Foreman	165
Street 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 21 of this Ordinance, for the following respective wage ranges, and in accordance with such rules as the City Council may by Resolution establish:

Position	Pay Grade
Assistant Pool Manager	100
Circulation Clerk I	100
Circulation Clerk II	115
Clerical Assistant/Receptionist	115
Custodian	105
Evidence Technician	130
Intern/Special Projects	115
Lifeguard	100
Pool Manager	110
Recreation Supervisor	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 21 of this Ordinance. For Fiscal year 2019 the range for salary increases will be 0-7% in accordance with the adopted pay matrix.

Compensation Ordinance

Section 9. 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 10. 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 11. 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 12. 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 13. 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, 2018 through September 30, 2023," 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 14.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 14.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 16 of this Ordinance.

Compensation 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 \$150.
- 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. Employees not covered by the "Agreement Between the La Vista Fraternal Order of Police Lodge No. 28 and the City of La Vista" and who are otherwise eligible, shall be paid overtime at the rate of one and one-half times the employee's hourly rate for all hours worked over forty in the pay periods that encompass 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. Overtime earned will not be offset by any holiday that falls during the above referenced pay periods.
- J. An increase of the fixed dollar amount specified in Section 1 above shall take effect with respect to all members of the City Council on and after the first day of the first full term of office of any member of the City Council that begins after the Ordinance making the increase is effective. An increase of the fixed dollar amount specified in Section 2 above shall take effect on and after the first day of the first full term of office of Mayor that begins after the Ordinance making the increase is effective

Section 14. 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 15. 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 16. 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 17. 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.

Compensation Ordinance

Section 18. 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 19. Vacation Entitlement.

- A. All full-time employees whose employment is governed by the Agreement described in Section 14, 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 20. Wage Tables.

Table 100
Salaried Exempt Employees
Hourly Non-Exempt Employees

Rate	Minimum	Maximum	Rate	Minimum	Maximum
100 Pay Grade					
Hourly	\$ 10.50	\$ 13.65	Hourly	\$ 17.20	\$ 24.25
Monthly	\$ 1,820	\$ 2,366	Monthly	\$ 2,981	\$ 4,203
Annually	\$ 21,840	\$ 28,392	Annually	\$ 35,776	\$ 50,440
105 Pay Grade					
Hourly	\$ 12.05	\$ 15.67	Hourly	\$ 22.21	\$ 28.60
Monthly	\$ 2,088.67	\$ 2,716.13	Monthly	\$ 3,850	\$ 4,957
Annually	\$25,064.00	\$ 32,593.60	Annually	\$ 46,197	\$ 59,488
110 Pay Grade					
Hourly	\$ 12.47	\$ 16.23	Hourly	\$ 23.16	\$ 29.37
Monthly	\$ 2,161.47	\$ 2,813.20	Monthly	\$ 4,014	\$ 5,091
Annually	\$25,937.60	\$ 33,758.40	Annually	\$ 48,173	\$ 61,090
140 Pay Grade					
160 Pay Grade					
165 Pay Grade					

Compensation Ordinance

115 Pay Grade			175 Pay Grade		
Hourly	\$ 13.10	\$ 17.03	Hourly	\$ 26.54	\$ 34.02
Monthly	\$ 2,270.67	\$ 2,951.87	Monthly	\$ 4,600	\$ 5,897
Annually	\$27,248.00	\$ 35,422.40	Annually	\$ 55,203	\$ 70,762
120 Pay Grade			180 Pay Grade		
Hourly	\$ 14.95	\$ 20.18	Hourly	\$ 29.11	\$ 37.92
Monthly	\$ 2,591.33	\$ 3,497.87	Monthly	\$ 5,046	\$ 6,573
Annually	\$31,096.00	\$ 41,974.40	Annually	\$ 60,549	\$ 78,874
130 Pay Grade					
Hourly	\$ 15.64	\$ 22.05			
Monthly	\$ 2,710.93	\$ 3,822.00			
Annually	\$32,531.20	\$ 45,864.00			

Table 200
Management Exempt Employees

Rate	Minimum	Maximum
205 Pay Grade		
Hourly	\$ 36.34	\$ 50.59
Monthly	\$ 6,299	\$ 8,769
Annually	\$ 75,587	\$ 105,227
210 Pay Grade		
Hourly	\$ 38.62	\$ 54.92
Monthly	\$ 6,694	\$ 9,519
Annually	\$ 80,330	\$ 114,234
215 Pay Grade		
Hourly	\$ 42.66	\$ 64.00
Monthly	\$ 7,394	\$ 11,093
Annually	\$ 88,733	\$ 133,120

Table 400
FOP Collective Bargaining
Hourly Non-Exempt

Rate	A	B	C	D	E	F
426 Pay Grade						
Hourly				\$38.71	\$40.32	\$42.88
Monthly				\$ 6,710	\$ 6,989	\$ 7,433
Annually				\$80,517	\$83,866	\$89,190
423 Pay Grade						
Hourly	\$ 25.38	\$ 27.09	\$ 29.78	\$ 31.52	\$ 34.40	\$ 36.19
Monthly	\$ 4,399	\$ 4,696	\$ 5,162	\$ 5,463	\$ 5,963	\$ 6,273
Annually	\$ 52,790	\$ 56,347	\$ 61,942	\$ 65,562	\$ 71,552	\$ 75,275

Section 21. Repeal of Ordinance No. 1315. Ordinance No. 1315 originally passed and approved on the 5th day of September 2017 is hereby repealed.

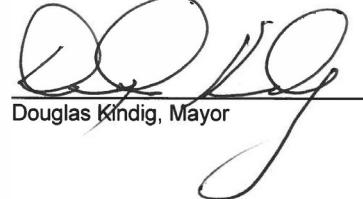
Compensation Ordinance

Section 22. Effective Date. This Ordinance shall take effect after its passage, approval and publication as provided by law.

Section 23. This Ordinance shall be published in pamphlet form and take effect as provided by law.

PASSED AND APPROVED THIS 4TH DAY OF SEPTEMBER, 2018.

CITY OF LA VISTA



Douglas Kindig, Mayor

ATTEST:



Pamela A. Buethe

Pamela A. Buethe, CMC
City Clerk

Property Valuation

VALUATION GROWTH

Tax Year	Growth Rate	Assessed Valuation	Annexation
2000	18.03%	396,504,904	218,389,485
2001	6.85%	423,659,368	
2002	7.45%	455,212,777	
2003	6.09%	482,934,886	
2004	5.99%	511,881,414	
2005	8.25%	554,102,089	
2006	17.61%	651,690,883	42,304,665
2007	37.77%	897,837,113	146,818,172
2008	5.88%	950,626,037	
2009	7.19%	1,018,941,739	
2010	3.04%	1,049,942,564	23,564,848
2011	0.89%	1,059,337,658	
2012	0.10%	1,060,374,615	
2013	17.31%	1,243,966,760	181,243,508
2014	2.02%	1,269,085,286	
2015	4.89%	1,331,138,549	
2016	5.98%	1,410,681,076	
2017	6.11%	1,496,821,908	
2018	3.15%	1,542,141,658	
2019	0.00%	1,542,141,658	
2020	4.05%	1,606,566,872	31,709,548
2021	17.53%	1,888,270,255	249,572,046
2022	2.00%	1,926,035,660	

Property Tax History Detail

PROPERTY TAX HISTORY DETAIL

Assessed Year	% Growth	Assessed Valuations	Total Tax Levy Per \$100	General Tax Levy Per \$100	Debt Tax Levy Per \$100	Total Tax Revenue	General Fund Tax Revenue	Debt Service Tax Revenue	Value of One Cent of Tax Revenue
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	0.4984	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	17.31%	1,243,966,760	0.5500	0.4900	0.06	\$6,841,817	\$6,095,437	\$746,380	\$124,397
2014	2.02%	1,269,085,286	0.5500	0.4900	0.06	\$6,979,969	\$6,218,518	\$761,451	\$126,909
2015	4.89%	1,331,138,549	0.5500	0.4100	0.14	\$7,321,262	\$5,457,668	\$1,863,594	\$133,114
2016	5.98%	1,410,681,076	0.5500	0.4100	0.14	\$7,758,746	\$5,783,792	\$1,974,954	\$141,068
2017	6.11%	1,496,821,908	0.5500	0.4100	0.14	\$8,232,520	\$6,136,970	\$2,095,551	\$149,682
2018	3.15%	1,542,141,658	0.5500	0.4900	0.06	\$8,481,780	\$7,556,495	\$925,285	\$154,214

(Note: Assessed Year vs. Fiscal Year - Assessed year is the year in which the property was assessed and the tax levies set. Taxes for the assessed year are normally payable in the following fiscal year.)

Property Tax Revenue Collection

BUDGETED & PROJECTED PROPERTY TAX REVENUE COLLECTION

Fiscal Year	Assessed Valuation	General Fund Levy	Debt Service Fund Levy	Total Tax Levy	General Fund Revenue	Debt Service Fund Revenue	Total Tax Levy
FY07	\$651,690,883	\$0.48	\$0.02	\$0.50	\$3,038,304	\$128,333	\$3,166,637
FY08	\$897,837,113	\$0.44	\$0.08	\$0.52	\$3,904,643	\$701,819	\$4,606,462
FY09	\$950,626,037	\$0.44	\$0.08	\$0.52	\$4,118,860	\$742,974	\$4,861,834
FY10	\$1,018,941,739	\$0.44	\$0.08	\$0.52	\$4,506,454	\$810,521	\$5,316,975
FY11	\$1,049,942,564	\$0.47	\$0.05	\$0.52	\$4,913,106	\$521,170	\$5,434,276
FY12	\$1,059,337,658	\$0.50	\$0.05	\$0.55	\$5,244,181	\$524,465	\$5,768,646
FY13	\$1,060,374,615	\$0.49	\$0.06	\$0.55	\$5,192,184	\$634,714	\$5,826,898
FY14	\$1,243,966,760	\$0.49	\$0.06	\$0.55	\$6,117,848	\$736,546	\$6,854,394
FY15	\$1,269,085,286	\$0.49	\$0.06	\$0.55	\$6,153,490	\$751,922	\$6,905,412
FY16	\$1,331,138,549	\$0.41	\$0.14	\$0.55	\$5,413,541	\$1,842,518	\$7,256,059
FY17	\$1,410,681,076	\$0.41	\$0.14	\$0.55	\$5,726,517	\$1,955,397	\$7,681,914
FY18	\$1,496,821,908	\$0.41	\$0.14	\$0.55	\$6,136,970	\$2,095,551	\$8,232,521
FY19	\$1,542,141,658	\$0.49	\$0.06	\$0.55	\$7,556,495	\$925,285	\$8,481,780
FY20	\$1,542,141,658	\$0.49	\$0.06	\$0.55	\$7,556,495	\$925,285	\$8,481,780
FY21	\$1,669,773,884	\$0.49	\$0.06	\$0.55	\$8,181,892	\$1,006,864	\$9,183,756
FY22	\$1,919,738,109	\$0.49	\$0.06	\$0.55	\$7,406,717	\$1,151,843	\$10,558,560
FY23	\$1,958,132,872	\$0.49	\$0.06	\$0.55	\$9,594,851	\$1,174,880	\$10,767,731

Sales Tax Incentive Reserve

TOTAL ALL FUNDS SALES TAX RESERVE

	FY14	FY15	FY16	FY17	FY18 Actual	FY19 Budget	FY20 Budget
Beginning Balance	-	805,000	2,785,565	3,057,052	3,922,717	4,524,104	4,544,104
Amount Reserved	805,000	2,212,884	1,434,952	1,500,000	1,350,000	2,520,000	2,520,000
Amount Used	-	(232,319)	(1,163,465)	(634,335)	(748,611)	(2,500,000)	(2,500,000)
ENDING BALANCE	805,000	2,785,565	3,057,052	3,922,717	4,524,106	4,544,104	4,564,104

GENERAL FUND SALES TAX RESERVE ALLOCATION

	FY14	FY15	FY16	FY17	FY18 Actual	FY19 Budget	FY20 Budget
Beginning Balance	-	402,500	1,392,783	1,528,526	1,961,359	2,262,053	2,272,053
Amount Reserved	402,500	1,106,442	717,476	750,000	675,000	1,260,000	1,260,000
Amount Used	-	(116,160)	(581,733)	(317,168)	(374,306)	(1,250,000)	(1,250,000)
ENDING BALANCE	402,500	1,392,783	1,528,526	1,961,359	2,262,053	2,272,053	2,282,053

DEBT SERVICE FUND SALES TAX RESERVE ALLOCATION

	FY14	FY15	FY16	FY17	FY18 Actual	FY19 Budget	FY20 Budget
Beginning Balance	-	201,250	696,391	764,263	980,679	1,131,027	1,136,027
Amount Reserved	201,250	553,221	358,738	375,000	337,500	630,000	630,000
Amount Used	-	(58,080)	(290,866)	(158,584)	(187,153)	(625,000)	(625,000)
ENDING BALANCE	201,250	696,391	764,263	980,679	1,131,027	1,136,027	1,141,027

REDEVELOPMENT FUND SALES TAX RESERVE ALLOCATION

	FY14	FY15	FY16	FY17	FY18 Actual	FY19 Budget	FY20 Budget
Beginning Balance	-	201,250	696,391	764,263	980,679	1,131,027	1,136,027
Amount Reserved	201,250	553,221	358,738	375,000	337,500	630,000	630,000
Amount Used	-	(58,080)	(290,866)	(158,584)	(187,153)	(625,000)	(625,000)
ENDING BALANCE	201,250	696,391	764,263	980,679	1,131,027	1,136,027	1,141,027

Sales Tax Incentive Reserve

STATE INCENTIVE REFUND LETTERS RECEIVED

Effective Date	FY14	FY15	FY16	FY17	FY18 Actual	FY19 Budget	FY20 Budget
December 2018	-	-	-	-	-	221,415	-
January 2019**	-	-	-	-	-	384,151	-
February 2019	-	-	-	-	-	161,743	-
May 2019	-	-	-	-	-	7,521	-
June 2019	-	-	-	-	-	513,865	-
January 2020**	-	-	-	-	-	-	864,653
ENDING BALANCE	2,426,693	99,060	730,856	1,657,221	2,064,859	1,288,695	864,653

** Letters Pending

General Fund Grants

Department	Agency	Account	FY 19		FY 20
			Total Grant Expenditure	Total Grant Revenue	Total Grant Revenue
Library					
	Nebraska Library Commission	State aid - GED Program Supplies	750	750	750
	Nebraska Library Commission	Books	937	937	937
	Nebraska Library Commission	Sarpy County Libraries' Author Event	1,000	1,000	1,000
	La Vista Keno Foundation	Math and science children's programs	7,505	7,505	
	Nebraska Library Commission	Youth Grant for Excellence: Movers & Shakers children's programs	955	955	
	Loleta D. Fyan Grant	Tween & Teen BUILD Collective	2,500	2,500	
	Papillion Area Lions Foundation	Summer Reading Programs	250	250	
	La Vista Community Foundation	Salute to Summer Cookout books for kids/literacy	500	500	
Sub Total Library			\$14,397	\$14,397	\$2,687
Recreation	La Vista Community Foundation	Coat Drive	1,000	1,000	1,000
Sub-Total Recreation			\$1,000	\$1,000	\$1,000
Special Services Bus					
	State of NE Transit Assistance	Special bus expenditures	-	-	42,265
Sub Total Special Services Bus			-	-	\$42,265

General Fund Grants

Department	Agency	Account	FY 19		FY 20
			Total Grant Expenditure	Total Grant Revenue	Total Grant Revenue
Police					
	NE Office of Highway Safety	In-Car cameras	5,250	5,250	5,250
	NE Office of Highway Safety	Overtime - 103	22,061	22,061	22,061
	NE Office of Highway Safety	FICA - 104	1,719	1,719	1,719
	NE Office of Highway Safety	Pension - 108	1,433	1,433	1,433
	US Department of Justice	Narcotics & Vice Overtime OCEDEF	10,000	10,000	10,000
	US Department of Justice	Narcotics & Vice FICA - OCEDEF	760	760	760
	US Department of Justice	Narcotics & Vice Pension - OCEDEF	700	700	700
	US Department of Justice	Safe Streets - Overtime	30,744	30,744	30,744
	US Department of Justice	Safe Streets - FICA	2,736	2,736	2,736
	US Department of Justice	Safe Streets - Pension	2,520	2,520	2,520
	US Department of Justice	Safe Streets - Cell Phone	1,200	1,200	1,200
	US Department of Justice	Safe Streets - Lease Car	10,000	10,000	10,000
	US Department of Justice	Safe Streets - Investigative Supplies	3,000	3,000	3,000
	US Department of Justice	Safe Streets - Travel	5,000	5,000	5,000
	US Department of Justice	Ballistic Vest Reimbursement	2,500	2,500	2,500
	FBI	Travel Reimbursement for National Academy	900	900	
Sub Total Police			\$100,523	\$100,523	\$99,623

General Fund Grants

Department	Agency	Account	FY 19		FY 20
			Total Grant Expenditure	Total Grant Revenue	Total Grant Revenue
Parks					
	Papio NRD Celebrate Trees	Botanical Supplies	2,500	2,500	5,000
Sub-Total Parks			\$2,500	\$2,500	\$5,000
Public Works Streets					
	Sarpy/Cass Dept. of Health	West Nile Virus Scrap Tire Program	750	750	750
Sub Total Public Works Streets			\$750	\$750	\$750
Total General Fund Grants			\$119,170	\$119,170	\$151,325
These are anticipated grants; therefore the expenditures are not authorized unless the grants are awarded.					
	Local/City		\$1,750	\$1,750	\$1,000
	NRD/County		\$3,250	\$3,250	\$5,750
	State		\$86,375	\$44,110	\$75,415
	Federal		\$70,060	\$70,060	\$69,160
City of La Vista Total Grants			\$161,435	\$119,170	\$151,325

Capital Outlay

DEPARTMENT / ITEM	FY19	FY20
Building Maintenance		
Lift	12,000	
Police		
Unmarked Police Car	25,000	
Marked Police Car	135,000	95,000
Police Motorcycle	20,000	
Dragon Voice Recognition	18,000	
Body Worn Camera Project	50,000	
Security Camera Upgrade	20,000	10,000
In Car Radio	15,000	15,000
Streets		
F-550 PU with plow	90,000	
Backhoe/Excavator	225,000	
4x4 Pickup with Plow	60,000	
Concrete Screed	10,000	
Barricade Trailer	10,000	
Swap Loader/Sprayer	10,000	
Patchbox	10,000	
Parks		
Pick Up With Plow	55,000	
Lawn Mower 72"	30,000	
Snowblower Safety Mounts	8,000	
Utility Vehicle	18,000	
Wide Area Mower	60,000	
Cab & Plow for Ventrac	12,000	
Stand on Spreader	10,000	
Recreation		
Exercise Equipment	11,000	11,110
Sports Complex		
Tilt Bed Trailer	5,000	
Tractor	30,000	
Library		
Self-Check Out Machine	23,920	

Special Service Bus		
Special Service Bus		16,000
Finance		
Office Furniture	4,000	
Community Development		
4x4 Pick-Up Truck	27,000	
Previous Years Financed Outlay		
Street Sweeper FY18	68,026	68,026
Dump Truck FY15	36,795	12,265
Dump Truck FY18	52,796	52,796
Bucket Truck FY18	25,610	25,610
Total	\$715,147	\$750,807

Travel and Training

TRAVEL & TRAINING DETAIL

Department	Name of Conference	Attendees	Event Location	FY19 Travel	FY19 Training	FY20 Travel	FY20 Training
MAYOR AND COUNCIL	LNM Mid Winter Conference	3	Lincoln, NE	770	975	770	975
	NLC Leadership Training and Annual Conference	1	Los Angeles, CA	1,838	755	1,838	755
	NLC Annual Conference -Councilmembers	2	Los Angeles, CA San Antonio, TX	3,676	1,510	3,676	1,510
	MAPA/SCEC/SCC Meetings		Local	1,200	500	1,200	500
	Governance Training		Local	-	9,000	-	9,000
	LMN Fall Conference	2	Lincoln, NE	450	780	450	780
	Council Retreat		Local	850	-	850	-
	NLC Conference - MYLC	2	San Antonio, TX	-	-	3,676	350
	NLC Conference - MYLC Parents	2	San Antonio, TX	-	-	3,676	340
	NLC Conference - Staff	1	Los Angeles, CA San Antonio, TX	1,838	755	1,838	755
SUBTOTAL MAYOR AND COUNCIL				\$10,622	\$14,275	\$17,974	\$14,965
BOARDS & COMMISSIONS	NPZA Conference	3	Kearney, NE	1,200	216	1,224	220
	Misc. Training	4	TBD	1,930	600	1,969	612
SUBTOTAL BOARDS & COMMISSIONS				\$3,130	\$816	\$3,193	\$832
CITY ADMINISTRATION	International City Managers Association	3	Nashville/Toronto 2 conferences	-	-	12,975	5,400
	Govt. Social Media Conference	1	TBD	1,300	500		
	3CMA	1	TBD			1,500	500
	LNM Mid Winter Conference	2	Lincoln, NE	520	750	520	750
	LNM Fall Conference	2	TBD	730	750	730	750
	ICMA Regional Conference	2	TBD	2,070	590	2,070	590
	NCMA Conference	2	Nebraska	850	300	850	300
	MAPA, SCEDC, Etc	TBD		400	-	400	-
	Executive Coaching			-	7,500	-	7,500
	PACE Certification	1		-	325	-	
	ASAP Conference	1	TBD	-	-	1,575	1,500
SUBTOTAL ADMINISTRATION				\$5,870	\$10,715	20,620	\$17,290

Travel and Training

TRAVEL & TRAINING DETAIL

Department	Name of Conference	Attendees	Event Location	FY19 Travel	FY19 Training	FY20 Travel	FY20 Training
ADMINISTRATIVE SERVICES	ICMA Annual Conference	1	Toronto, CN	-	-	2,250	900
	ICMA Annual Conference	1	Nashville, TN			2,075	900
	LNM Mid Winter Conference	2	Lincoln, NE	240	750	242	758
	IIMC Conference	2	Birmingham, AL	3,180	1,500	3,212	1,515
	PRIMA IA/NE/SD	3	Lincoln, NE	1,160	300	1,172	303
	PRIMA Annual Conference	1	Orlando, FL	1,560	600	1,576	606
	ICAN	4	Local	20	1,000	20	1,010
	Misc. Seminars	4	Local	-	2,500	-	2,525
	MAPA, SCEDC, Etc		Local	-	300	-	303
	GP GFOA (Spring)	2	Local	-	300	-	303
	UNO Municipal Clerk's Academy	2	Kearney, NE	1,370	600	1,384	606
SUBTOTAL ADMINISTRATIVE SERVICES				\$7,530	\$7,850	\$14,006	\$10,629
FINANCE	GFOA Conference	2	Los Angeles, CA	3,554	850	3,626	868
	AGA Lincoln Chapter (spring)	1	Lincoln, NE	50	120	51	122
	AGA Lincoln Chapter (fall)	1	Lincoln, NE	50	120	51	122
	LNM Accounting/Finance Conference	1	Kearney, NE	420	380	428	388
	MAPA, SCEDC, Etc	1	Local	-	150	-	153
	GP GFOA (Spring)	1	Local	-	150	-	153
	Certified Public Finance Officer Program	1	TBD	-	586	-	237
	Engagement Training Audit	2	Online	-	1,200	-	600
	NESCPA Accounting and Auditing of NPOs	1	Local	-	275	-	281
	NESCPA Advanced Excel	1	Local	-	145	-	148
FINANCE	NESCPA Annual Governmental Nebraska Accounting and Auditing Conference	1	Lincoln, NE	100	450	102	459
	NESCPA Analytics and Big Data for Accountants	1	Local		325		
SUBTOTAL FINANCE				\$4,174	\$4,751	\$4,258	\$3,531

Travel and Training

TRAVEL & TRAINING DETAIL

Department	Name of Conference	Attendees	Event Location	FY19 Travel	FY19 Training	FY20 Travel	FY20 Training
HUMAN RESOURCES	IPMA-HR Annual Conference	1	TBD	2,250	750	2,295	765
	HR Training/Conf.-Local (Barid Holm, HRAM, SHRM)	3	Local	160	4,850	180	4,947
	IPMA-HR - Central Region Training Conference	2	TBD	3,100	800	3,162	816
	SHRM-CP or SCP Certification Exam	1	Local or Travel			1,500	1,395
	Transforming Local Government	5	TBD	8,250	2,500	8,250	2,500
SUBTOTAL HUMAN RESOURCES				\$13,760	\$8,900	\$15,387	\$10,423
I.T.	Security Awareness Training	Citywide	Online				2,500
	Various	Citywide	TBD	1,250	5,000	1,250	5,000
SUBTOTAL I.T.				\$1,250	\$5,000	\$1,250	\$7,500
COMMUNITY DEVELOPMENT	NPZA/NEAPA Annual Conference	5	Kearney, NE	2,260	700	2,284	705
	APA National Conference	2	Misc National Cities	4,550	1,550	4,596	1,566
	I.C.C. Annual Business Meeting	1	TBA	1,696	650	1,713	657
	Colorado Code Institute	2	Denver, CO	2,230	390	2,252	394
	NCOA Summer Quarterly Meeting	1	Misc NE Cities	360	125	364	126
	NCOA Spring Quarterly Meeting	2	Local	-	250	-	252
	NCOA Fall Quarterly Meeting	1	Lincoln, NE	-	125	-	126
	Const. Exam Center	1	Englewood, CO	1,076	695	1,087	702
SUBTOTAL COMMUNITY DEVELOPMENT				\$12,172	\$4,485	\$12,296	\$4,528

Travel and Training

TRAVEL & TRAINING DETAIL

Department	Name of Conference	Attendees	Event Location	FY19 Travel	FY19 Training	FY20 Travel	FY20 Training
LIBRARY	American Library Association Mid Winter	1	Seattle, WA	1,670	250	1,715	370
	Nebraska Library Association Conference	1	Lincoln, NE	240	100	244	102
	National Association for the Education of Young Children	1	Washington DC	1,905	385	1,943	393
	Nebraska Library Association Conference	4	Lincoln, NE	548	400	140	408
	Miscellaneous Training	6	Various Locations	150	600	153	612
	Nebraska Library Association Conference	1	Local			68	240
	Association for Library Services to Children	1				627	400
	Youth Retreat	3	Local			78	300
	Computers in Libraries	1				1,836	500
SUBTOTAL LIBRARY				\$4,513	\$1,735	\$6,804	\$3,325
RECREATION	Various Management Training/IT	4	Local	-	880	-	889
	NRPA National Congress	2	Baltimore, MD	2,678	1,070	2,705	1,081
	Local City meetings, luncheons, etc.	6	Local		800		808
SUBTOTAL RECREATION				\$2,678	\$2,750	\$2,705	\$2,778

Travel and Training

TRAVEL & TRAINING DETAIL

Department	Name of Conference	Attendees	Event Location	FY19 Travel	FY19 Training	FY20 Travel	FY20 Training
POLICE	TBA	various	NLETC	1,000	800	1,020	816
	Misc. Officers	various	TBA	1,000	2,000	1,020	2,040
	Professional Meetings	various	TBA	2,500	700	2,550	714
	Critical Incident Debriefing Team (Ruhge/Danderand)	2	TBA	500	200	510	204
	Misc. Management	various	Omaha/Lincoln Area	-	1,500	-	1,530
	IACP	3	TBA	3,400	600	3,468	612
	FBI Retrainer	4	TBA	1,200	400	1,224	408
	SRO National Conference	2	TBA	2,500	1,000	2,550	1,020
	Sarpy Recruit Academy/ Instructor	5	TBA	1,000	600	1,020	612
	Southwest Iowa LE Center Range	various	Iowa	-	1,200	-	1,224
	Officer Safety	various	TBA	2,500	3,000	2,550	3,060
	Crime Prevention Environmental Design	2	TBA	3,000	2,000	3,060	2,040
	Tuition Reimbursement	3		-	4,500	-	4,590
	FBI National Academy (Kinsey/Armbrust)	2	Quantico, VA	1,400	-	1,400	-
	Bike Patrol	4	TBA	-	1,500	-	1,530
SUBTOTAL POLICE				\$20,000	20,000	\$20,372	\$20,400

Travel and Training

TRAVEL & TRAINING DETAIL

Department	Name of Conference	Attendees	Event Location	FY19 Travel	FY19 Training	FY20 Travel	FY20 Training
PUBLIC WORKS ADMINISTRATION	APWA PWX	2	Seattle, WA	2,460	1,200	2,510	1,224
	APWA Fall Conference	2	Kearney, NE	428	165	436	168
	NCPA Annual Concrete Conference	2	Lincoln, NE	225	300	230	306
	NCPA Annual Concrete Conference	1	Lincoln, NE	113	150	115	153
	APWA Spring Conference	3	Local	-	233	-	237
	Omaha Erosion Control Seminar	1	Local	-	26	-	27
	Annual Transportation Conference	3	Local	-	338	-	345
	NE League Section Conference	2	Lincoln, NE	287	600	293	612
	Various Prof. Lunches/ Webinars	4	Omaha/Lincoln	-	360	-	368
APWA Mid-Am Conference				-	-	908	300
Misc.		1	TBD	-	1,125	-	1,148
SUBTOTAL PUBLIC WORKS ADMINISTRATION				\$3,513	\$4,497	\$4,492	\$4,888
BUILDING MAINTENANCE	Nebraska Turf Conference	2	Local	30	350	31	357
	NE DHHS	1	Local	75	650		
	Local trade workshops	2	Local	60	2,500	61	2,550
SUBTOTAL BUILDING MAINTENANCE				\$165	\$3,500	\$92	\$2,907

Travel and Training

TRAVEL & TRAINING DETAIL

Department	Name of Conference	Attendees	Event Location	FY19 Travel	FY19 Training	FY20 Travel	FY20 Training
PARKS	Parks Operation Workshops	8	Lincoln, NE	96	400	98	408
	Vector Control Workshop	1	North Platte, NE	255	50	260	51
	Tree Care Workshop	9	Local	108	450	110	459
	Nebraska Turfgrass Conference	9	Local	108	1,575	110	1,607
	Pesticide Applicators License	7	Local	84	450	86	459
	PGMS Green Industry Conference	2	Louisville, KY	3,000	700	3,060	714
	Industrial Sales Irrigation Class	9	Local	-	240	-	245
	Pool Operator License	4	Local	-	160	-	163
	NGCSA Seminars (Various)	1	Nebraska	-	140	-	143
	Nebraska Green Industry Conference	2	Local	30	300	31	306
SUBTOTAL PARKS				\$3,681	\$4,465	\$3,755	\$4,555
SPORTS COMPLEX	Parks & Rec Operation & Maint Workshop	1	Lincoln, NE	12	50	12	51
	Tree Care Workshop	4	Local	48	180	49	184
	Nebraska Turfgrass Conference	4	Local	48	800	49	816
	Pesticide Applicator License	2	Local	24	120	24	122
	Irrigation Seminar	3	Local	-	100	-	102
	Pool Operators Class	3	Local	-	150	-	153
	PGMS/National Conference	1	Kentucky	1,500	350	1,530	357
	Sports Turf Management Conference	1	Arizona			1,500	500
SUBTOTAL SPORTS COMPLEX				\$1,632	\$1,750	\$3,164	\$2,285

Travel and Training

TRAVEL & TRAINING DETAIL

Department	Name of Conference	Attendees	Event Location	FY19 Travel	FY19 Training	FY20 Travel	FY20 Training
STREETS	APWA PWX	1	Seattle, WA	1,818	860	1,854	877
	Brown Traffic School	3	Davenport, IA	1,010	-	1,030	-
	NE Concrete Paving Workshop	2	Lincoln, NE	51	404	52	412
	Vector Control	1	North Platte NE	258	51	263	52
	NE APWA Spring Conference	4	La Vista NE	-	404	-	412
	APWA North American Snow Conference	2	Salt Lake, UT	1,273	1,313	1,298	1,339
	NE Asphalt Paving Conference	2	Kearney, NE	536	354	547	361
	NE Quality Concrete Conference	10	Lincoln, NE	-	505	-	515
	VISION Hi-Tech Training & Expo	1	Overland Park, KS	718	632	732	645
	APWA Fall Conference	2	Kearney, NE	1,061	202	1,082	206
	Automotive & Fabrication Courses	1	Metro CC	-	505	-	515
	On-line Automotive Training Courses	4	La Vista, NE	-	354	-	361
	Winter Maintenance Workshop	6	Grand Island, NE	1,140	750	1,163	765
	APWA Mid-Am Conference	1	Overland Park, KS	-	-	630	400
SUBTOTAL STREETS				\$7,865	\$6,334	\$8,651	\$6,860
TOTAL GENERAL FUND				\$102,555	\$101,823	\$136,944	\$116,796

Contract List

CONTRACTS & PURCHASING AGREEMENTS

Administration

American Legal Publishing	Municipal Code Book Updates	200
Bishop Business	Copy Machine Service Agreement	2,900
SCEDC - Sarpy Cty Econ Dev Corp	Consulting	7,500
Travellers	Insurance	
Administration Total		10,600

Animal Control

Sarpy County	Nebraska Humane Society	55,822
Animal Control Total		55,822

Building Maintenance

Accurate Testing	Backflow Testing	450
CAT Power Sytems	Generator Maint. - CD & FS#4	900
Cummins Central Power	Generator Maint. - LPVD & FS#1	2,000
Daikin Applied	Chiller Service Contracts	3,000
Data Shield	Shredding	1,200
FBG Services	Janitorial Service	69,000
General Fire	Fire Alarm Inspection	900
General Fire	Fire Extinguisher Inspection	600
General Fire	Fire Sprinkler Inspection	900
General Fire	Restaurant Hood Inspection	600
Max I Walker	Mop Rental	900
Metro Community College	Facility & Grounds Mtce - Library	179,027
NMC Exchange	Scissor Lift Inspection	300
Papillion Sanitation - Premier	Trash Service	3,250
SEI	Alarm Monitoring	1,700
State of NE - Dept of Labor	Boiler Inspection	350
Building Maintenance Total		265,077

Community Development

Bishop Business	Toshiba/TF5055C Copier	1,656
Bishop Business	Copy Machine Service Agreement	1,700
PDMB	PD Spec	408
Verizon	Wireless Data for Tough Pads	1,200
Community Development Total		4,964

Contract List

Finance		
BKD	Audit Services/Financial Statements	48,720
Orizon	Audit Consulting	12,000
Wolters Kluver	Pro System FX Engagement Audit Software	2,128
Finance Total		62,848
Fire		
Papillion Rural Fire	Fire/Rescue Service	2,207,450
Fire Total		2,207,450
Human Resources		
Best Care	EAP	3,600
Career Link	Job Postings	5,230
Comp Choice	Pre-employment Testing	9,000
Mid-American Benefits	HRA City Self-Insured Plan Admin.	7,500
Payroll Maxx	Evolution Payroll	10,850
Payroll Maxx	Infinity HR	12,300
Payroll Maxx	Timekeeping	7,000
Predictive Index Midwest	Candidate Assessment Tool	9,000
Success Factors	Performance Evaluation Tool	9,534
TASC	Flexible Plan Administration	3,500
Travelers	Insurance	344,729
Human Resources Total		422,243
Information Technology		
Barracuda On-Line Back-up Services	Server Backup	6,000
BS&A Financial Software	Enterprise Software	23,925
Civic Plus	Internet Portal	18,350
ESRI	ArcGis Software	3,500
Plan It Software	CIP Planning Software	675
Sarpy County	GIS	9,000
Sarpy County	IT Services	49,759
Sarpy Hosted Services	IT Services	16,000
United Private Networks LLC	Black Fiber	46,200
State of Nebraska - Cooperative Purchasing Agreement	Computer Purchases - Dell	
Information Technology Total		173,409

Contract List

Library		
3M	Library Gate Security & Maintenance	5,000
AWE	Learning Stations Extended Warranty and Maintenance	2,100
Biblionix	Apollo On-line Public Access Catalog	4,025
Bishop Business	Copy Machine Service Agreement	3,184
Databases	Databases	14,516
Nebraska Library Association	Memberships (7 Staff, 5 Brd Members)	-
Subscriptions	Subscriptions	16,178
Symantec	Endpoint Antivirus Software (32 PC's)	96
Great America Financial	Toshiba e-Studio3040c Copier	1,344
Marco - Great America Leasing	Sharp MX-3110N Coin Operated Copier	1,309
Library Total		47,752
Lottery		
(no contract yet)	Citizen Survey	16,000
	City Wide Marketing/Branding	75,000
	Economic Development Consulting	25,000
	Other Consulting	25,000
	Year End Report to Residents	10,000
Lottery Total		151,000
Mayor & City Council		
Kissel E&S	UCSC Lobbying	9,950
League of Nebraska Municipalities	Membership/LARM Requirement	33,867
Mayor & City Council Total		43,817
Park Maintenance		
Barone Security	Security Monitoring - City Park	1,440
	Security Monitoring-Hupp Drive Parks	420
J.A. Heim Farms	Park Spraying	4,315
Papillion Sanitation	Trash Service	6,624
Park Maintenance Total		12,799

Contract List

Police		
Cellebrite	License Fee	3,500
Dragon Voice Recognition	License Fee	4,000
Ally	Leased Vehicle	4,283
Bishop Business	Estudio 3055 Copier S7AF-81178	1,529
	Copy Machine Service Agreement	600
Carbonite Back-up	Computer Back-up	270
Comp Choice	Pre-employment Testing	1,000
Cox Cable	ICAC	600
	Subpoena	600
Do Cty Crime Lab/CU/UNMC	Forensics/DUI/DNA/Narcotics	1,000
Douglas County Crime Lab	Crime Scene	2,500
Enterprise Fleet Management	Lease Narcotics Car	6,960
Methodist Hospital	Sexual Assault Processing	1,000
Project Harmony	Child Abuse (LB 1186)	750
Sarpy County	Maintenance and storage fee for LRMS	12,000
US Cellular	Cell Phones for Detectives & USP Sgt	5,340
Val Verde Animal Hospital	Vet Care	400
Great America Financial	Toshiba e-Studio3040c Copier	2,688
State of Nebraska - Cooperative Purchasing Agreement	Vehicle Purchase	
Police Total		49,020
Public Works Administration		
Bishop Business	Copy Machine Service Agreement	1,200
Great America Financial	Toshiba e-Studio3040c Copier	1,008
Public Works Administration Total		2,208
Recreation		
ASCAP	Music Copyright Access	342
BMI	Music	342
ENOA	Senior Meals	-
Merrymakers	Music	1,200
SESAC	Stage Actors/Music	417
Great America Financial	Toshiba e-Studio3040c Copier	1,392
Recreation Total		3,693

Contract List

Sewer Operating		
Caterpillar	Lease - Excavator	32,321
	Lease - Trailer	4,587
Great America Financial	Toshiba e-Studio3040c Copier	336
Sewer Operating Total		37,244
Special Services Bus		
MaxiWalker	Wearing Apparel	1,300
Verizon	Phone Service	1,100
Special Services Bus Total		2,400
Sports Complex		
Barone Security	Building Security Monitoring	804
Papillion Sanitation	Trash Service	2,024
Sports Complex Total		2,828

Contract List

Street Operating		
Bank of Nebraska	Loan - Dump Truck	36,792
Bobcat of Omaha	Skid Steer	5,400
Brown Traffic Conflict	Monitor Testing	2,800
City of Omaha	Harrison Street Signal Maintenance	5,500
CLD	Renewals	1,000
Cummins Central Power	Emergency Generator Insp & Mtce	1,140
Danielson	Hoist Inspections	1,280
First State Bank	Loan - Bucket Truck	25,610
	Loan - Dump Truck	52,796
	Loan - Street Sweeper	68,026
Heritage Crystal Clean	Chemical & Oil Recycling	1,050
League of NE Municipalities	Annual Dues	1,550
Micro Paver	Updates	1,200
Nebraska Dept of Labor	Elevator Inspections	200
NexTrac	AVL Systems	6,868
O'Keefe Elevator	Inspection & Phone Monitoring	2,018
One Call Concepts	Locates	1,440
Papillion Sanitation	Trash Service	1,082
Ron Turley Associates	Vehicle Maintenance Tracking	2,200
Sarpy/Cass Health Department	Tire Collection	1,280
Simplex Grinnell	Fire Alarm & Sprinkler Insp & Mtce	452
Street Operating Total		219,684
Administrative Services		
Bishop Business	Copy Machine Service Agreement	792
Great America Financial	Toshiba e-Studio3040c Copier	2,892
Administrative Services Total		3,684
Grand Total		3,778,542

Debt Ammortization

DEBT SERVICES FUND
CURRENT DEBT AMMORTIZATION

Fiscal Year	\$8.915M Refunding Bond Dated June 30, 2012			\$3.428M Facilities Corporation Bonds Dated December 2014			\$2.1M Highway Allocation Bonds Dated May 25, 2016		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY19	705,000	0.0145	116,306	295,000	2.0000	41,995	65,000	1.0000	51,269
FY20	715,000	0.0170	105,118	305,000	1.7500	36,376	65,000	1.0000	50,619
FY21	730,000	0.0190	92,105	310,000	1.9500	30,685	65,000	1.0000	49,969
FY22	740,000	0.0210	77,400	310,000	2.1500	24,330	70,000	2.0000	49,319
FY23	280,000	0.0225	66,480	40,000	2.6000	20,478	70,000	2.0000	47,919
FY24	285,000	0.0240	59,910	40,000	2.6000	19,438	70,000	2.0000	46,519
FY25	290,000	0.0255	52,793	45,000	2.6000	18,333	70,000	2.0000	45,119
FY26	305,000	0.0270	44,977	45,000	3.2500	17,016	75,000	2.0000	43,719
FY27	310,000	0.0280	36,520	45,000	3.2500	15,554	75,000	3.0000	42,219
FY28	320,000	0.0290	27,540	45,000	3.2500	14,091	75,000	3.0000	39,969
FY29	330,000	0.0300	17,950	50,000	3.2500	12,548	80,000	3.0000	37,719
FY30	95,000	0.0325	11,456	50,000	3.4500	10,873	80,000	3.0000	35,319
FY31	100,000	0.0325	8,288	50,000	3.4500	9,148	85,000	3.0000	32,919
FY32	100,000	0.0325	5,038	55,000	3.4500	7,336	85,000	3.0000	30,369
FY33	105,000	0.0325	1,706	55,000	3.6500	5,384	90,000	3.0000	27,819
FY34	-	-	-	60,000	3.6500	3,285	90,000	3.0000	25,119
FY35	-	-	-	60,000	3.6500	1,095	95,000	3.0000	22,419
FY36	-	-	-	-	-	-	95,000	3.0000	19,569
FY37	-	-	-	-	-	-	100,000	3.1250	16,719
FY38	-	-	-	-	-	-	105,000	3.1250	13,594
FY39	-	-	-	-	-	-	105,000	3.1250	10,313
FY40	-	-	-	-	-	-	110,000	3.1250	7,031
FY41	-	-	-	-	-	-	115,000	3.1250	3,594
	5,410,000	-	723,587	1,860,000	-	287,963	1,935,000	-	749,138

Debt Amortization

DEBT SERVICES FUND
CURRENT DEBT AMORTIZATION

Fiscal Year	\$835,000 Public Safety Bonds Dated December 2014			\$6.475M General Obligation Bonds Dated December 2014			\$8.24M GO Refunding Bonds Dated December 2015 DSF Portion		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY19	105,000	2.0000	10,043	995,000	2.0000	69,263	340,000	2.0000	57,870
FY20	105,000	2.0000	7,943	690,000	1.7500	49,363	345,000	1.5000	51,883
FY21	105,000	1.8500	5,921	540,000	2.0500	37,288	355,000	2.0000	45,745
FY22	110,000	2.1500	3,768	550,000	2.2500	26,218	360,000	2.0000	38,595
FY23	110,000	2.3500	1,293	565,000	2.4500	13,843	370,000	2.0000	31,295
FY24	-	-	-	-	-	-	375,000	2.0000	23,845
FY25	-	-	-	-	-	-	380,000	2.2000	15,915
FY26	-	-	-	-	-	-	250,000	2.2500	8,923
FY27	-	-	-	-	-	-	260,000	2.3500	3,055
	535,000	-	28,966	3,340,000		195,973	3,035,000		277,126

DEBT SERVICES FUND
CURRENT DEBT AMORTIZATION

Fiscal Year	Fire Station Issue Series 2018 Certificate of Participation			\$790,000 Highway Allocation Bonds Dated December 2014			2011 Series Debt Service Fund Portion		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY19	340,000	1.5000	53,708	50,000	2.0000	16,143	340,000	2.0000	57,870
FY20	325,000	1.7500	68,771	55,000	1.8500	15,134	345,000	1.5000	51,883
FY21	330,000	1.9000	62,793	55,000	1.8500	14,116	355,000	2.0000	45,745
FY22	335,000		55,749	55,000	2.3500	12,961	360,000	2.0000	38,595
FY23	345,000	2.2000	48,045	55,000	2.3500	11,669	370,000	2.0000	31,295
FY24	355,000	3.0000	38,925	60,000	2.6500	10,228	375,000	2.0000	23,845
FY25	360,000	3.0000	28,200	55,000	2.6500	8,704	380,000	2.2000	15,915
FY26	375,000	3.0000	17,175	60,000	3.0000	7,075	250,000	2.2500	8,923
FY27	385,000	3.0000	5,775	65,000	3.0000	5,200	260,000	2.3500	3,055
FY28	-	-	-	65,000	3.2500	3,169	-	-	-
FY29	-	-	-	65,000	3.2500	1,056	-	-	-
	3,150,000	-	379,140	640,000	-	105,454	3,035,000	-	277,126

Debt Amortization

DEBT SERVICES FUND
CURRENT DEBT AMORTIZATION

Fiscal Year	2011 Series Off Street Parking Portion			\$8.24M GO Refunding Bonds Series 2015		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY19	485,000	2.0000	65,565	825,000	2.0000	123,435
FY20	495,000	1.5000	57,003	840,000	1.5000	108,886
FY21	500,000	2.0000	48,290	855,000	2.0000	94,035
FY22	510,000	2.0000	38,190	870,000	2.0000	76,785
FY23	520,000	2.0000	27,890	890,000	2.0000	59,185
FY24	535,000	2.0000	17,340	910,000	2.0000	41,185
FY25	545,000	2.0000	5,995	925,000	2.2000	21,910
FY26	-		-	250,000	2.2500	8,923
FY27	-		-	260,000	2.3500	3,055
	3,590,000		260,273	6,625,000		537,399