



CITY OF LA VISTA

FY19 - FY20 BIENNIAL BUDGET



Adopted FY 19 & FY 20 Biennial Budget

MAYOR

Douglas Kindig

CITY COUNCIL

Kim Thomas, Council President

Mike Crawford

Terrilyn Quick

Ron Sheehan

Alan Ronan

Deb Hale

Kelly Sell

Jim Frederick

BUDGET PREPARATION TEAM

City Administration

City Administrator, Brenda Gunn

Assistant City Administrator, Rita Ramirez

Assistant to the City Administrator, Tommy Prouhet

Community Relations Coordinator, Mitch Beaumont

Executive Assistant, Crystal Larson

Administrative Services

Administrative Services Director, Kevin Pokorny

City Clerk, Pam Buethe

Finance Director, Cindy Miserez

Public Works

Public Works Director, Joe Soucie

Deputy Public Works Director, Jeff Calentine

Public Safety

Police Chief, Bob Lausten

Special Thanks

City of Menlo Park, California
for providing the format for this document.

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October 1, 2018

To the Honorable Mayor Kindig and City Council:

On behalf of the Leadership Team, I am pleased to present the City's FY19 & FY20 Biennial Budget, which was developed with a primary focus of accomplishing the goals established in the City's Strategic Plan. The adopted budget reflects the continuing commitment to deliver quality municipal services and invest in the infrastructure essential to improving the City's economy, while ensuring fiscal responsibility and long-term financial stability. The budget also addresses the need for additional staff to relieve some of the pressures associated with providing municipal services in our dynamic, ever-changing community.

On January 16, 2018 the City Council adopted Strategic Plan 2018 - 2020 which was the result of a collaborative effort between the Mayor, City Council and City leadership. The plan identifies the following strategic priorities:



Quality of Life & Community Identity



Economic Vitality



Infrastructure Investment



Safe Community & Thriving Neighborhoods



Governance & Fiscal Responsibility

The strategic priorities form the basis for the budget and provide the framework to ensure that the City's resources are optimized in a manner to best serve its citizens.

The budget reflects a strong local economy that has led to generally stable revenues which support a wide array of programs and initiatives. La Vista continues to be financially strong. Over the years, the City has positioned itself well to cope with growth, create a positive atmosphere for economic development and have the ability to seize opportunities that will have long lasting impacts on the community.

The City has leveraged a significant investment in public infrastructure and planning associated with redevelopment of the 84th Street corridor. Continued implementation of innovative planning and development concepts, along with ongoing citizen engagement, will ensure that streetscape improvements, City Centre and Civic Center Park establish the foundation for a walkable, mixed-use destination sure to revitalize and sustain the City's core and enhance the quality of life for our citizens.

The FY19 & FY20 Biennial Budget contains balanced operating budgets in each year, with operating revenues expected to exceed operating and capital expenditures. Total revenues for all funds is \$65.4 million and \$42.4 million, respectively. This represents a FY19 decrease of 7.2% over the FY18 year-end-estimate of \$70.4 million and a 39.8% decrease in FY20. The expenditure budget for all funds in FY19 & FY20 totals \$60.6 million and \$48.6 million respectively. For FY19, this is a 5.7% decrease over the FY18 year-end-estimate of \$64.3 million and a 24.4% decrease for FY20. Expenditures are driven primarily by personnel costs and anticipated public infrastructure projects.



BUDGET HIGHLIGHTS

- The City's taxable assessed valuation is \$1,542,141,658, an increase of 3.03% which results in tax revenue of \$7,556,495 for the General Fund and \$925,285 for Debt Service.
- Property taxes are a primary funding source for both the General Fund and Debt Service Fund and account for approximately 14% of the City's total revenues.
- The revenue generated by one cent of property tax levy in FY19 is \$154,214. (A table with detailed budgeted and projected property tax revenue collection information can be found in the Appendix.)
- The City's tax rate of .55/\$100 assessed valuation represents 24% of a La Vista property owner's current tax bill.
- Personnel costs represent the majority of the City's operating budget. The organization's payroll covers: 120 full-time employees, 28 part-time employees and 24 seasonal positions. Seven new full-time positions were added in FY19 and one full-time position in FY20.
- Pay adjustments for the first and second years of a five-year contract with the La Vista Fraternal Order of Police of 3.75% & 3.25%, respectively.
- Performance based compensation for all employees not covered by a collective bargaining agreement is based on actual increases in FY19 which total \$203,679, an average of 3.62%. The FY20 budget is based on an estimated 3.75% increase, but will be amended during the mid-biennium to reflect the actual increases associated with performance evaluations.

- Consistent with the Strategic Plan, the FY19 & FY20 Biennial Budget includes funding for several plan objectives, which are identified in various budgets. The following are some of the more significant city-wide initiatives.

Mini Park Plan Improvements

Marketing & Branding Strategy

60th Anniversary Celebration

National Citizen Survey

City Hall Facility Improvements

Year-End Report to Citizens

Community Event Guide

- Capital improvement projects were traditionally budgeted in the Capital Improvement Fund. All revenue or bond proceeds were deposited in the Debt Service Fund and then transferred to the Capital Improvement Fund when the project incurred expenses. A change in accounting procedures has reduced interfund transfers and more clearly identifies the fund balance. Now revenue and expenditures associated with a project are being recorded in the fund they are related to. Projects not associated with a particular fund will be identified in the Capital Improvement Fund budget.
- Maintaining and improving public infrastructure and investing in capital projects that align with the priorities in the Strategic Plan remain a budgetary focus. The FY19 & FY20 Biennial Budget includes funding of nearly \$43 million in investments in the City's streets, roads, parks and facilities, approximately \$22 million of that total can be attributed to projects related to redevelopment of the 84th Street corridor.
- The City's current bonded indebtedness is \$42.1 million, with annual payments of approximately \$5 million. It is anticipated that additional debt of approximately \$55.4 million for public improvement projects associated with the redevelopment of 84th Street is expected to be issued in FY19 & FY20, which would bring the City's total bonded indebtedness to \$97.5 million. Annual debt service payments are estimated to be approximately \$8.5 million.

CONCLUSION

The FY19 & FY20 Biennial Budget is one of action and investment. The budget represents the City's continued efforts to deliver on its mission to provide exceptional municipal services with the highest level of integrity, professionalism and excellence. The combination of the City's strong financial position along with our experienced staff allows us to plan and execute an ambitious number of projects. In addition, time and resources are also dedicated to measuring progress based on achieving goals and objectives.

La Vista has much to be proud of and many exciting things ahead. We will however, continue to face challenges resulting from rapid growth, high demand for resources, infrastructure and pressure for additional staff. Fortunately, the commitment of the Mayor and City Council to ensure that the City is poised for growth by making key investments in community infrastructure and maintaining a qualified, motivated and responsive work force will keep the City in a strong position to take advantage of opportunities.

We must remain focused on long-range financial planning to streamline the City's operations and maximize resources. We must continue to think more broadly and creatively about how to maintain high levels of service. Continuous process improvement strategies, reinventing service delivery and tough, prioritized decision-making will be essential to ensure that our services can continue to meet the responsiveness and high-quality expectations of our citizens.

Budget preparation is a demanding and time-consuming effort for all staff members. This is especially true considering the continued workloads of staff with other areas of responsibility. The Biennial Budget is the result of months of work by the Executive Budget Team in conjunction with staff from all departments.

I would like to thank all City staff who participated in developing the budget. I also wish to thank the Executive Budget Team members: Finance Director Cindy Miserez, Administrative Services Director Kevin Pokorny, City Clerk Pam Buethe, Assistant City Administrator Rita Ramirez, Assistant to the City Administrator Tommy Prouhet, Police Chief Bob Lausten, Public Works Director Joe Soucie and Deputy Public Works Director Jeff Calentine for their leadership and efforts to plan, develop and improve upon the City's budget document and process.

Respectfully Submitted,



Brenda S. Gunn

City Administrator





CITY OVERVIEW



City Profile

THE COMMUNITY

Located on the northern edge of Sarpy County, in the Greater Omaha Combined Statistical Area (CSA), La Vista is the “youngest” city in the State of Nebraska, incorporated in 1960. From modest beginnings as a subdivision of 335 homes platted on 80 acres of land and a population of 1,360, La Vista has grown to become a dynamic and progressive community of over 18,000 and one of the fastest growing cities in Nebraska. La Vista is bordered by the cities of Omaha and Ralston on the north, Papillion on the south, Bellevue on the east and by Interstate 80 on the west.

La Vista is a friendly community, offering both the advantages of a small town and the opportunities of a large city. Its inviting neighborhoods feature well-kept homes abutting tree-lined streets, and its commercial and industrial districts are undergoing impressive development and redevelopment. City leaders and citizens have a progressive vision for La Vista that started with its incorporation over 58 years ago. La Vista offers an exceptional quality of life in a great suburban environment. The people who live and work in La Vista are truly proud of their community.

The community embraces a forward-thinking plan for future growth and is able to attract and retain diverse businesses and highly skilled residents as a result of the City’s solid infrastructure and convenient location. It has become home to a number of market leading businesses because of its location and the commitment of its elected officials to envision the City’s future in partnership with its corporate citizens.

La Vista’s corporate community includes Oath (Yahoo!), PayPal, Streck Laboratories, Oriental Trading Co., Cabela’s, Inc., Costco, Rotella’s and Securities America, among many others. Southport, the City’s regional destination development located near the Interstate 80 Interchange at Harrison & Giles on the western edge of the City, features an Embassy Suites Hotel and the La Vista Conference Center, a Courtyard by Marriott, a Hampton Inn & Suites, and a Comfort Suites, in addition to a growing compliment of retail and office users. In all, Southport contains more than 600 hotel rooms.

The City of La Vista and the La Vista Community Development Agency are currently working together on a major redevelopment effort along the 84th Street corridor in the heart of the City. Phase I of the project, being constructed by a private developer and known as La Vista City Centre, will create a vibrant mixed-use district that is soon to become the City’s new central core for La Vista. Other improvements underway include the transformation of a former golf course into a regional recreation area that encompasses a large lake and other amenities, along with plans for a new streetscape, bicycle and pedestrian improvements.

La Vista’s diverse and high quality housing stock provides a wide range of residential options. With 17 parks, a premier 62-acre sports complex, swimming pool, community center, youth and senior recreation programs, and an outstanding public library, leisure time opportunities abound.

Elementary and secondary education is provided through the Papillion La Vista Community Schools, the fourth largest school district in the State, and the Omaha Catholic Archdiocese, which operates schools in adjoining Ralston and Papillion. Pre-kindergarten education is available through the private Primrose Academy and the La Vista Montessori School.

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

The overall quality of life in the City of La Vista was rated as “excellent” or “good” by 91 percent of respondents to the 2016 National Citizen Survey. Eighty percent of respondents reported that they plan to remain in La Vista for the next five years.

City Profile

LA VISTA CITY GOVERNMENT

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

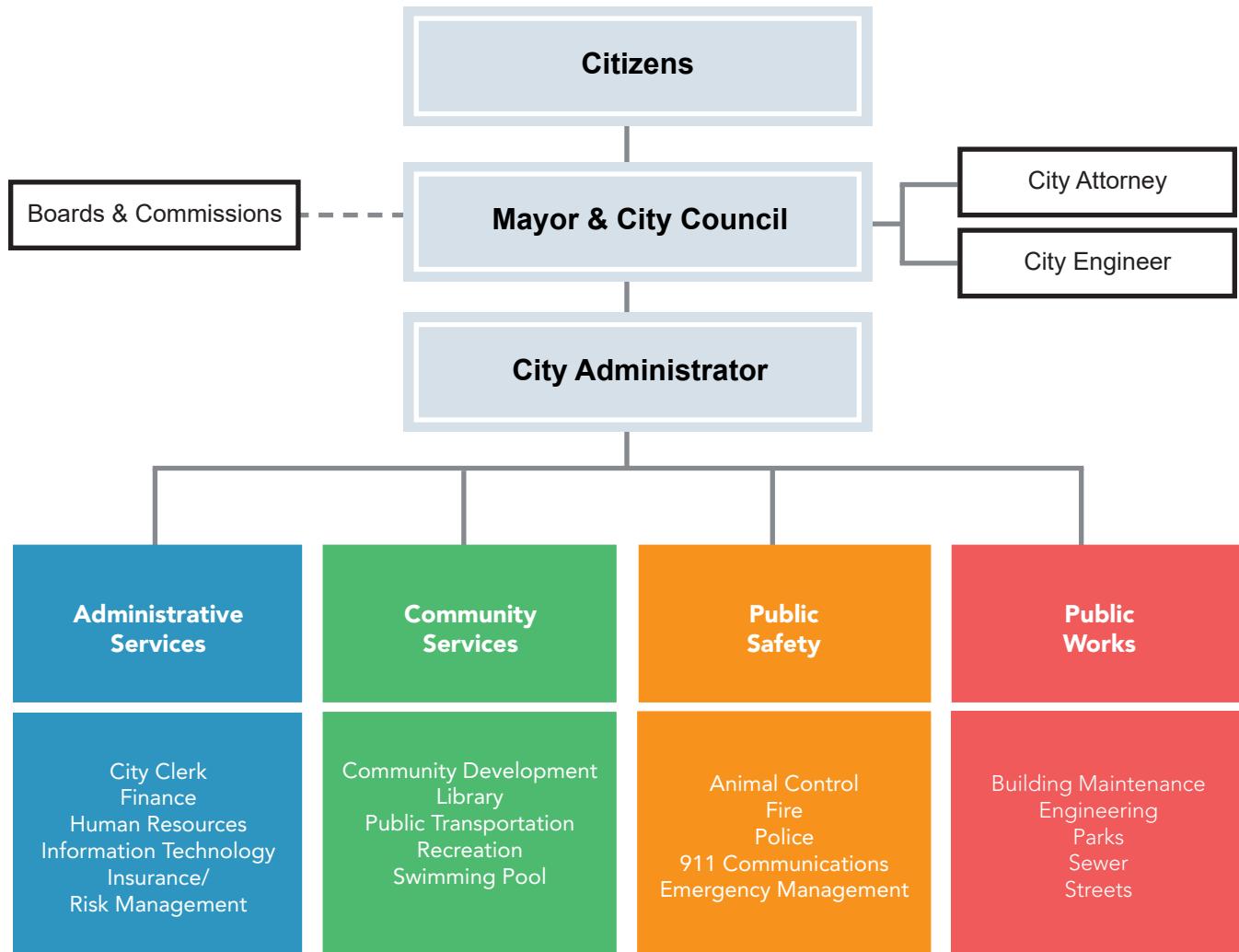
The City Administrator manages the day-to-day operations of the City, which is organized into the following function areas: Public Safety, Public Works, Community Services, and Administrative Services,

which are managed by four senior directors.

The elected and appointed leadership is long-tenured and experienced. The current Mayor has served since 2006 and has previous experience as a member of the City Council and on appointed advisory boards. The average tenure of the current members of the City Council, many of whom also have previous board and commission experience, is 15 years, with three members having served in excess of 20 years. The City Administrator joined the City as Assistant City Administrator in 1997 and was appointed to the City Administrator position in 2006. The senior directors also are all long-term members of the La Vista City staff.



Organizational Chart



Mission, Vision, Values



MISSION, VISION, VALUES

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

Budget Process

FY19 & FY20 BUDGET PREPARATION

The FY19 & FY20 Biennial Budget marks the City's second biennial budget. Prior to FY17 & FY18, the City budgeted annually. The City Council held its annual retreat in February, which provided additional direction on priorities for additions to the biennial budget. The development of the biennial budget began March 2018 with departments updating revenue and expenditure estimates for the current year, as well as developing next biennial budget proposals. Initial direction to the departments was to develop a baseline budget, with any requests for service enhancements not to exceed 1%.

Development of departments operating budgets continued into March and April. Revenue projections, particularly those related to the City's most significant revenue sources, continued to be updated and refined as more information became available.

The City's financial information is organized by fund, with each fund being a separate and distinct entity. There are three types of funds: governmental, proprietary and fiduciary.

The General Fund, which is a governmental fund, is the City's main fund that accounts for the vast majority of the City's operations, including but not limited to: police services, recreation, planning, building inspection, library, engineering, parks maintenance, street maintenance and general administration. Other types of governmental funds include special revenue funds and capital projects funds, which, unlike the General Fund, account for specific revenues and are used for specific purposes.

Proprietary funds are used to account for the City's activities that are financed and operated in a manner similar to private business enterprises and include enterprise funds (Sewer and Storm Water operations).

The City's fiduciary funds are agency funds that are used to account for certain assets held on behalf of others, and the City's role in these funds is strictly custodial in nature: Tax Increment Financing Fund and Police Academy Fund. More information on the City's various funds can be found in the Budget Summary and Discussion section of this document.

Basis of budgeting refers to the method used to recognize revenues and expenditures in the budget,

and in La Vista, the basis of budgeting is the same as the basis for accounting.

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

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

BIENNIAL BUDGET CALENDAR

Like any complex organization with a biennial budget, the process to develop and produce the budget is ongoing. As can be seen by the detail in the budget calendar, work to prepare the Biennial Budget began in October 2017 and will continue throughout the budget cycle.

Budget Process

FY19/FY20 BIENNIAL BUDGET PREPARATION PROCESS

2017	2018	2019
October		
Year-end processing	Year-end Processing	Year-end Processing
CIP Project Closeouts	CIP Project Closeouts	CIP Project Closeouts for Audit
Complete Amended Budget Document	Complete Budget Document	Complete Budget Document
Prepare Department Template/GFOA doc.		
November		
CIP project form distribution (DPT)		CIP project form distribution
December		
Budget planning meeting	Budget planning meeting	Budget Planning Meeting
CIP project submittals (DPT)	CIP project submittals due (DPT)	Update Budget calendar
CIP revenue projection (EBT)	Preliminary Revenue Analysis	CIP project submittals due (DPT)
Preliminary Revenue Analysis		CIP revenue projections (EBT)
		Preliminary Revenue Analysis
January		
Managing Director's budget expectations		City Council CIP priority review
Prepare 1 & 6 Year Road Plan		CIP project status review
CIP prioritization review (EBT)		Preparation of 1 & 6 Year Road Plan
Review Business Plans (DPT)		Review Business Plans (DPT)
February		
Council retreat (budget priorities)		Council retreat (planning)
1 & 6 Year Road Plan to Planning Commission		1 & 6 Year Road Plan to Planning Commission
1 & 6 Year Road Plan to City Council		1 & 6 Year Road Plan to City Council
March		
1 & 6 Year Road Plan submitted to State (FY18)		1 & 6 Year Road Plan submitted to State (FY19)
Finance training on budget modules & budget principles (DPT)		Prepare Budget Assumptions
Budget assumptions and launch (DPT)		Assign YEE & Y2 amendments (DPT)
Revenue analysis (Final)		Revenue Analysis
Prepare Pay Matrix for Council		Prepare Pay Matrix for City Council
April		
Establish salary and benefit base		YEE's & proposed Y2 budget amends due to Finance (DPT)
Budgets due to Finance (DPT)		EBT review of revenue projections
Department briefings for BPT		Update salary & benefit information
Initial budget draft to EBT		Budget analysis (DPT)
Begin expenditure analysis		

Budget Process

FY19/FY20 BIENNIAL BUDGET PREPARATION PROCESS

2017	2018	2019
May		
	Budget analysis (BPT)	Prepare amended Y2 budget
	Department narratives due (DPT)	Draft for department review
	Budget draft department review	
June		
	Budget meeting with Mayor	Preliminary valuations (June 20)
	Preliminary valuations (June 20)	Finalize revised Y2 budget for City Council Workshop (June 30)
	Finalize budget analysis (June 1)	CIP carryover update
	CIP carryover updates	
	Budget Workshop binder completed (June 30)	
July		
	Budget draft to Mayor & City Council	Y2 amended budget recommendation to City Council
	Budget presentation preparation (DPT)	Amended Y2 budget presentation preparation
	City Council Budget Workshop (DPT)	City Council Budget Workshop (DPT)
	CIP to Planning Commission	CIP to Planning Commission
August		
	Material CIP carryover changes	Material CIP carryover changes
	City Council 1st reading	City Council 1st reading
	City Council - Public Hearing & 2nd reading	City Council - Public Hearing & 2nd reading
	Final Valuation (August 20)	Final Valuation (August 20)
	Budget debrief	Budget debrief
September		
	City Council 3rd reading	City Council 3rd reading
	Final budget submitted to State (September 20)	Final budget submitted to State (September 20)
	Begin Budget Document Prep.	Begin amended Budget Document Prep.

Legend:

- BPT - Budget Preparation Team
- CIP - Capital Improvement Program
- EBT - Executive Budget Team

La Vista at a Glance

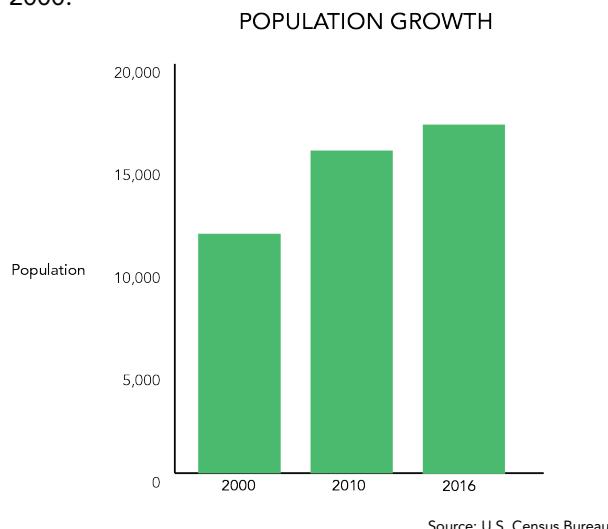
With small town values and big-city opportunities, La Vista offers a friendly community in a safe and beautiful setting. As a gateway to Omaha, we've built a progressive place for both businesses and families. Started by people of vision in 1960, La Vista is one of the fastest growing cities in Nebraska. The following information highlights La Vista's attributes:

GOVERNMENT

- Mayor: elected at large
- City Council: 8 members elected from 4 wards
- City Administrator: appointed by Mayor

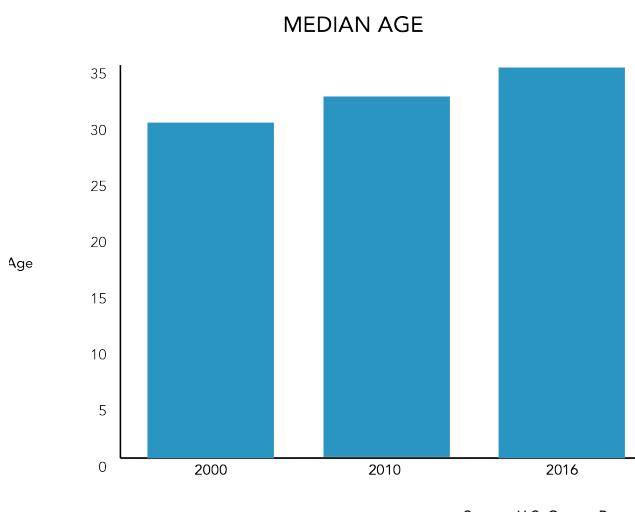
POPULATION GROWTH

La Vista's population has increased nearly 57% since 2000.



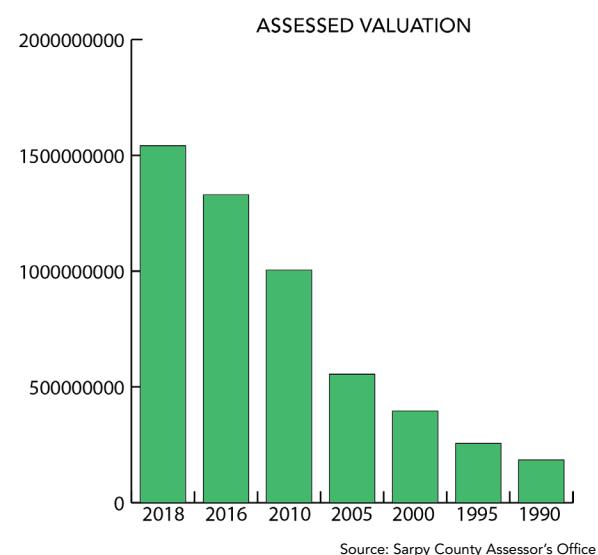
POPULATION BY AGE

Residents 55-59 have grown at a rate of 187%, and La Vista's median age increased from 30 to 33.5 years old.



ASSESSED VALUATION GROWTH

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



NET TAXABLE SALES

- 2013: \$215,792,761
- 2014: \$220,967,055
- 2015: \$232,396,554
- 2016: \$244,849,036
- 2017: \$282,192,626

COST OF LIVING

- La Vista: 92
- U.S.: 100
- The cost of living index is below the national average

INCOME

- Median owner-occupied household income: \$77,888

SOCIAL CHARACTERISTICS

- Married-couple families: 47.9%
- Households with people under 18 years old: 36.5%
- Householder currently married: 53.9%
- Population enrolled in college or graduate school: 32.3%

La Vista at a Glance

HOUSING

- Median value of housing units: \$140,000
- Total housing units: 7,272
- Owner-occupied: 54%
- Built after 1980: 96%
- Value, owner-occupied above \$100,000: 85%

EDUCATION

- Public school system: Papillion-La Vista Community Schools
- High school graduates: 94.7%
- Bachelor's degree or higher, persons age 25+: 31.4%

HEALTHCARE

- Ten hospitals within 12 miles
- Five urgent care facilities within 10 miles
- Three physician clinics in La Vista

UNIQUE QUALITIES

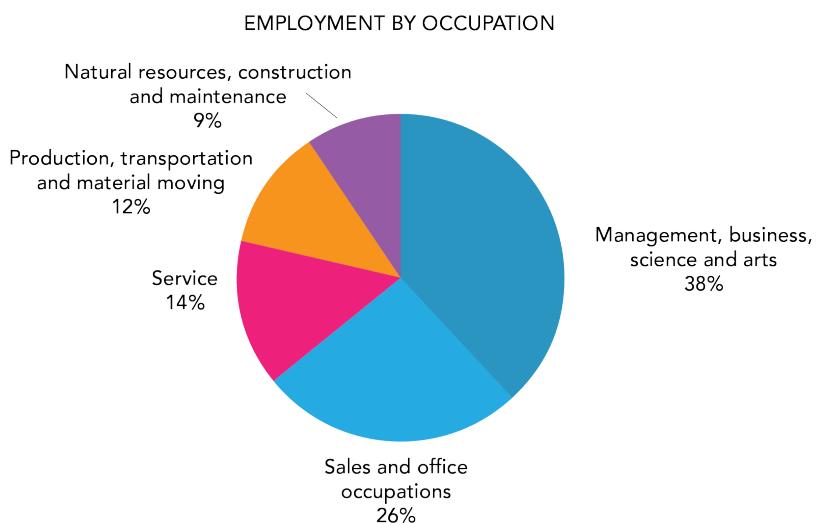
- One of the newest interchanges on Interstate-80
- One of the fastest growing cities in Nebraska
- Eight of the 15 busiest intersections in Sarpy County
- Location of Metro Community College-Sarpy Center
- Accessibility to all areas of Omaha in minutes
- More than 900,000 potential customers and employees in the Omaha metro area

MAJOR EMPLOYERS

- PayPal
- Securities America
- Embassy Suites/La Vista Conference Center
- Rotella's Bakery
- Streck Laboratories
- Papillion-La Vista Community Schools

EMPLOYMENT BY OCCUPATION

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



Mayor

Mayor Douglas Kindig has served the City of La Vista in a variety of positions since 1994, ranging from the Park and Recreation Advisory Board to his current position as Mayor. He served on the City Council from 2000 to November 2005, when he was appointed mayor.



Mayor Kindig was elected in November 2008 and reelected in 2012 and 2016 to serve as Mayor of La Vista through the year 2020.

Mayor Kindig also serves as the President of the MAPA Board of Officials, is a member of the Board of Directors for Sarpy County Economic Development Corporation and the La Vista Community Foundation, and is a past member of the Executive Board of the League of Nebraska Municipalities.

In 2012, Mayor Kindig was selected as the Elected Official of the Year by the Nebraska Planning and Zoning Association, and he has been recognized by the Sarpy County Chamber of Commerce as the Sarpy County Public Official of the Year and the Sarpy County Economic Development Corporation with the Partner in Economic Development Award.

Mayor Kindig's vision for economic development has always been to promote new business growth, not only in La Vista but also statewide. He has led legislative efforts to protect the growth of cities and support local control. He was a leader in developing the agreement between the cities of La Vista and Papillion regarding fire service and has been involved in the creation of the new Sarpy County Wastewater Agency.

City Council Members

Ward I

MIKE CRAWFORD

Mike Crawford was elected to a term on the City Council Ward I in 1980. He was elected to the City Council Ward II in November of 2008 and reelected in 2012 and 2016 to Ward I. His current term runs through 2020.



KIM THOMAS, COUNCIL PRESIDENT

Kim Thomas was appointed to the City Council in February 2013. He was elected in 2014 and 2018, and his current term runs through 2022.



Ward II

RON SHEEHAN

Councilmember Sheehan was elected to the City Council from Ward I in November of 1988. Sheehan has been re-elected to the Council in 1992, 1996, 2000, 2004, 2008, 2012 and 2016. His current term runs through 2020.



TERRILYN QUICK

Terrilyn Quick served on the City's Planning Commission from 1983 through 1986. She was elected to the City Council in November 1986 from Ward II and has been re-elected in 1990, 1994, 1998, 2002, 2006, 2010, 2014 and 2018. Her current term runs through 2022.



City Council ward maps are available on our website at www.cityoflavista.org/wardmaps.

City Council Members

Ward III

DEB HALE

Deb Hale was elected to the City Council from Ward III in November of 2012 and reelected in 2016. Her current term runs through 2020.



ALAN RONAN

Alan Ronan was elected to the City Council from Ward III in November 1994. He was re-elected in 1998, 2002, 2006, 2010, 2014 and 2018. His current term runs through 2022.



Ward IV

JIM FREDERICK

Jim Frederick was appointed in June 2014 to fill a vacancy on the City Council. He was elected in 2016. His current term runs through 2020.



KELLY SELL

Kelly Sell served on the City's Planning Commission and Board of Adjustment from 1985 through 1989. Sell was elected to fill a vacancy on the City Council in Ward I in December 1989 and re-elected in 1990 and 1994. He was appointed to fill a vacancy in Ward IV in January 2006 and re-elected in 2010, 2014 and 2018. His current term runs through 2022.



City Council ward maps are available on our website at www.cityoflavista.org/wardmaps.



FINANCIAL SUMMARIES

All Funds Summary

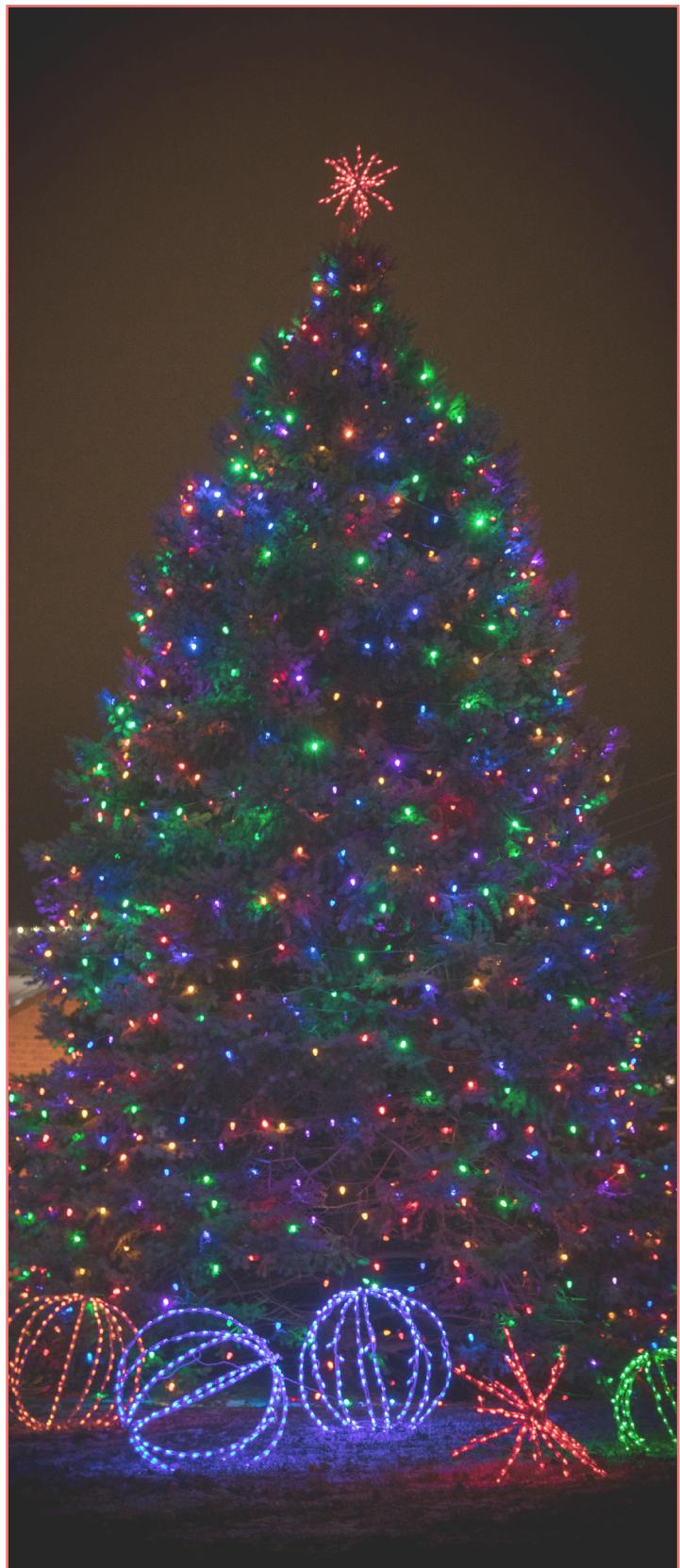
INTRODUCTION

The **Financial Summaries** section presents the most significant aspects of the City's finances. While the primary emphasis of this section is on the General Fund, the City's largest and most complicated fund, information related to all funds is provided at both the All Funds level and at the Fund level. The budget is based on a number of assumptions more fully detailed in the Appendix section of this document.

BUDGET OVERVIEW

The City's \$60.6 million and \$48.6 million spending plans maintain a stable property tax levy rate of .55/\$100 assessed valuation, along with a high level of service that La Vista residents are accustomed to. The adopted budget for FY19 represents a 5.72% decrease from the FY18 year-end-estimate of \$64.3 million for all funds. This is primarily related to the timing of public infrastructure projects. The General Fund, the City's primary operating fund accounts for 30% - 40% of the City's total expenditures, and is operationally balanced with revenues exceeding expenditures in both FY19 & FY20.

The City's overall spending plan is summarized in Exhibit 1.1.



All Funds Summary

ALL FUNDS SUMMARY

EXHIBIT 1.1

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
REVENUES BY FUND					
General	15,013,489	16,914,117	16,839,139	18,435,291	19,065,145
Sewer	3,829,358	4,243,469	4,128,779	4,528,909	4,909,949
Debt Service	4,487,891	5,496,931	5,337,673	4,232,911	4,444,820
Capital Improvement	266	117	-	11,081,366	2,522,411
Lottery	1,271,464	1,395,461	1,206,987	1,206,691	1,206,420
Golf	1,870	-	-	-	-
Economic Development	1,186,594	30,060	16,554,575	3,000,718	517
Off-Street Parking	74	514	4,955,021	2,504,075	5,960,771
Redevelopment	1,904,689	22,388,991	21,326,055	20,294,298	3,684,994
Police Academy	-	80,012	80,021	80,055	84,083
TIF - City Centre Phase 1A	-	-	-	-	541,612
TIF - City Centre Phase 1B	-	-	-	-	-
Sewer Reserve	-	-	-	3,003	8,937
Qualified Sinking Fund	-	-	-	250	625
TOTAL REVENUES	\$27,695,695	\$50,549,672	\$70,428,250	\$65,367,567	\$42,430,284
EXPENDITURES BY FUND					
General	14,761,308	17,633,989	16,140,936	18,155,822	18,803,062
Sewer	3,307,872	3,644,947	3,586,609	4,103,263	3,737,941
Debt Service	3,672,161	4,481,471	3,657,997	4,130,462	3,833,702
Capital Improvement	8,573,075	28,044,751	9,516,101	8,982,012	3,792,500
Lottery	583,222	692,994	537,634	760,175	710,076
Golf	4,847	-	-	-	-
Economic Development	1,996,241	16,425,000	17,851,976	3,134,559	345,897
Off-Street Parking	579,335	585,523	585,263	7,989,957	7,705,033
Redevelopment	394,888	1,025,825	12,351,834	13,288,244	9,072,235
Police Academy	-	91,728	91,418	95,104	98,596
TIF - City Centre Phase 1A	-	-	-	-	541,612
TIF - City Centre Phase 1B	-	-	-	-	-
Sewer Reserve	-	-	-	-	-
Qualified Sinking Fund	-	-	-	-	-
TOTAL EXPENDITURES	\$33,872,949	\$72,626,228	\$64,319,768	\$60,639,598	\$48,640,654

All Funds Summary

REVENUE & OTHER SOURCES

As shown in Exhibit 1.2, the revenue budget for all funds in FY19 & FY20 totals \$65.4 million and \$42.4 million respectively. This represents a FY19 increase of 29% over the FY18 budget of \$51 million followed by a 16% decrease in FY20. Bond proceeds related to capital improvement projects is the most significant source of revenue in the Biennial Budget, 50% in FY19 and 20% in FY20. Property and sales tax revenues are also substantial components of the City's overall revenue stream. Sources of funding are identified in Exhibit 1.2.

The revenue increase in the General Fund and decrease in the Debt Service Fund are primarily the result of re-balancing the property tax levy. Financial forecasting models identified the need to adjust the General Fund levy from .41 to .49 and the Debt Service Fund from .14 to .06. The total tax levy remains the same at .55/\$100 of assessed valuation. Other significant changes relate to the timing of capital projects.

The City collects a two-percent (2%) sales and use tax on transactions within the City on which the State of Nebraska is authorized to impose a tax. Revenue generated by the sales and use tax is allocated as follows: (1%) to the General Fund; one-half of one percent (½%) to the Debt Service Fund to be used for major street improvement projects and other capital improvements; and one-half of one percent (½%) to be used for public infrastructure projects within the 84th Street Redevelopment Area.

Budgeting for sales and use tax receipts remains an ongoing and significant challenge due to the general lack of transparency and access to information from the Nebraska Department of Revenue. Considering the further lack of transparency in the State of Nebraska's economic development incentive refund program, effective forecasting becomes nearly impossible. The result is a reserve strategy that maintains a balance of \$4.5 million to ensure cash flow during months in which sales and use tax revenue is withheld by the State for incentive program refunds.

ALL FUNDS REVENUE BY CATEGORY

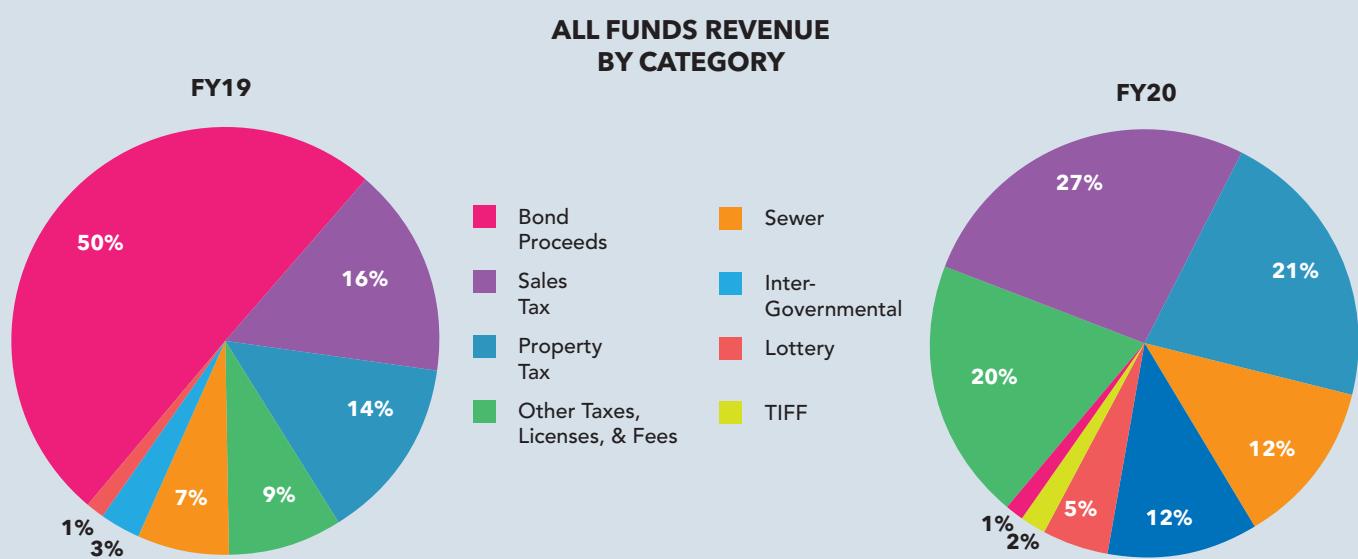
EXHIBIT 1.2

	FY19	FY20
PROPERTY TAX	9,043,279	9,076,984
SALES TAX	10,393,921	11,274,970
OTHER TAXES, LICENSES, AND FEES	5,705,473	5,278,578
SEWER	4,522,785	4,905,872
INTERGOVERNMENTAL	1,948,498	2,042,268
LOTTERY	850,000	850,000
BOND PROCEEDS	32,903,611	8,460,000
TIFF	0	541,612
TOTAL	65,367,567	42,430,284

All Funds Summary

While sales tax earnings continue to dramatically exceed budget projections, general refunds and incentive rebates affect what the City actually receives. The FY19 budget anticipates \$2.2 million in refunds for all funds (General, Debt Service & Redevelopment) based on year-to-date letters received from the Nebraska Department of Revenue. Refunds projected for FY20 currently total \$2.5 million.

A copy of the sales tax reserve strategy for future sales tax rebates is included in the Appendix.



All Funds Summary

EXPENDITURES

The expenditures budget for all funds in FY19 & FY20 totals \$60.6 million, and \$48.6 million respectively. Expenditures are driven primarily by public infrastructure projects which account for 15% and 8% of the FY19 & FY20 expenditures, respectively. Personnel Services are also significant components of the City's overall expenditures.

Exhibit 1.4 shows the expenditure changes by function. Exhibit 1.5 breaks the expenditures down by category. Further details on specific changes in revenues and expenditures can be found in other sections of this budget document.

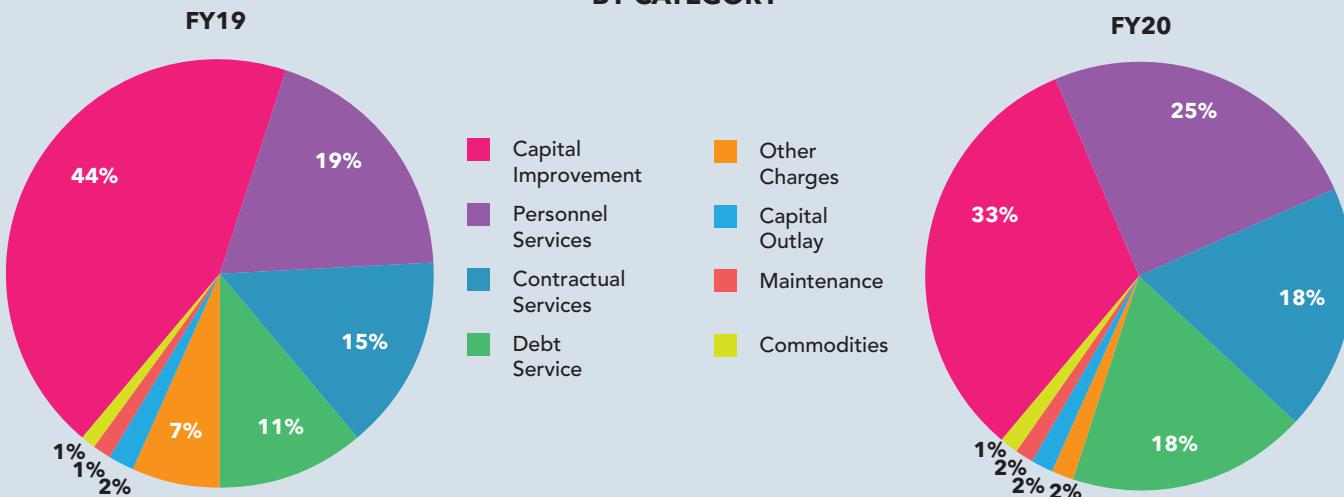
EXPENDITURE BY FUNCTION

EXHIBIT 1.4

	FY19	%	FY20	%
PUBLIC SAFETY	8,150,977	12%	8,299,958	14%
GENERAL GOVERNMENT	3,979,463	6%	4,108,207	8%
STREETS & SEWER	6,671,200	9%	6,705,396	12%
CULTURE/RECREATION	4,187,724	6%	4,236,114	8%
DEBT SERVICE	6,885,840	10%	8,450,549	16%
ECONOMIC DEVELOPMENT	3,807,139	5%	300,500	1%
COMMUNITY INFRASTRUCTURE	26,957,255	38%	16,539,930	31%
TOTAL	\$60,639,598		\$48,640,654	

ALL FUNDS EXPENDITURES BY CATEGORY

EXHIBIT 1.5



All Funds Summary

TRANSFERS

Transfers are financial interrelationships moving monies between funds. Transfers between funds are segregated from the operating and capital budgets as they are not actual outflows of City resources.

For FY19 & FY20, budgeted transfers are \$6.1 million and \$5.1 million, respectively. This is a considerable decrease from FY18 transfers as a result of a change in accounting procedures.

SUMMARY OF TRANSFERS BY FUND

EXHIBIT 1.6

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
TRANSFERS BY FUND - IN					
General	60,000	93,625	93,625	96,902	100,293
Sewer	-	-	3,143	3,000	3,000
Debt Service	-	-	184,062	724,604	727,879
CIP - Capital Improvement Program	7,807,770	28,044,751	10,387,336	2,570,012	1,142,500
Lottery	223,135	-	-	-	-
Golf	-	-	728	-	-
Economic Development	800,000	600,000	1,100,000	200,000	200,000
Off-Street Parking	445,477	590,000	600,000	1,138,651	1,705,846
Redevelopment	-	-	-	-	-
Police Academy	-	20,000	20,000	20,000	21,000
Sewer Reserve	-	-	-	1,201,125	1,172,665
Qualified Sinking Fund	-	-	-	100,000	50,000
TOTAL TRANSFERS - IN	\$9,336,382	\$29,348,376	\$12,388,894	\$6,054,294	\$5,123,183
TRANSFERS BY FUND - OUT					
General	(1,336,735)	(1,210,000)	(1,404,062)	(772,604)	(814,750)
Sewer	(512)	(380,000)	-	(1,201,125)	(1,172,665)
Debt Service	(620,605)	(5,528,600)	(2,739,594)	(3,179,106)	(1,616,038)
CIP - Capital Improvement Program	-	-	-	(90,000)	-
Lottery	(304,556)	(372,269)	(180,714)	(395,902)	(622,322)
Golf	(223,135)	-	-	-	-
Redevelopment	(6,850,839)	(21,857,507)	(8,064,524)	(415,557)	(897,408)
TOTAL TRANSFERS - OUT	\$(9,336,382)	\$(29,348,376)	\$(12,388,894)	\$(6,054,294)	\$(5,123,183)

General Fund

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

The financial strength of the General Fund is significant and receives considerable focus and review during the budget process because of the implications that it has on the City's overall property tax levy, bond rating, operating cash flows and ability to handle contingencies.

Over the biennial budget period, the General Fund balance is anticipated to decline by about \$1 million; however, a 35% cash reserve remains, which exceeds three months operating expenses by an estimated \$1.9 million.

REVENUE

The primary sources of funding for the General Fund include property tax, sales tax, hotel occupation tax and gross revenue tax (*occupation taxes & franchise fees*). Property and sales taxes account for 73% of the

General Fund revenue. Other revenues include licenses & permits, charges for services and other miscellaneous income from various funding sources, which have been projected based on history and anticipated growth from development. Exhibit 1.8 is a summary of General Fund revenue sources. The explanations that follow provide a basis for the assumptions.

Assessed Valuation

Based on final information provided by the Sarpy County Assessor's office, La Vista's assessed valuation for FY19 is \$1.54 billion (*an increase of 3.03%*). The City's assessed valuation has averaged about a 4.3% annual growth rate over the past five years. Because the State of Nebraska Auditor requires use of the same property valuation for each year of a biennial budget, no assessed valuation growth is shown in FY20 and the resulting property tax revenue remains flat.

Property Tax

The primary funding source for General Fund activities is the property tax, which accounts for 43% of the revenue budget. The FY19 budget includes a rebalance of the property tax levy between the General Fund and Debt Service Fund that shifts the FY18 General Fund property tax levy rate of .41 to .49 per \$100 of assessed valuation, resulting in a General Fund revenue increase

PROJECTED VALUATION GROWTH

EXHIBIT 1.7



General Fund

of \$1.2 million in FY19. (*The General Fund property tax levy is limited by State Statute to a maximum of .45 plus .05 for interlocal cooperation agreements.*) The total property tax levy remains at .55 per \$100 of assessed valuation. (*A summary of the City's assessed valuation and correlating property tax revenue received is included in the Appendix.*)

Sales & Use Tax

The City's sales & use tax remains strong and is expected to continue to increase as a result of new business growth and a healthy economy. One percent (1%) of sales and use tax revenue is allocated to the General Fund and accounts for approximately 30% of the fund's revenue. Revenue of \$5.2 million is projected for FY19, an increase of 3.3% over FY18 year-end estimates. Revenue of \$5.6 million is projected for FY20, an increase of 8.5% over the FY19 budget.

Hotel Occupancy Tax

La Vista has three top tier hotels in the City, including an Embassy Suites, Courtyard by Marriott and Hampton Inn totaling 623 rooms. The My Place extended stay hotel (64 rooms) and the Comfort Suites (72 rooms) brings the City's total number of hotel rooms to 759. The City's Hotel Occupancy Tax rate is 5% of gross receipts from room rentals. The FY19 budget of \$1 million is based on the FY18 year-end estimate, and a modest 1% increase is projected for FY20.

Gross Revenue Tax

Another important source of revenue for the City is the

Gross Revenue Tax. The Gross Revenue Tax includes franchise fees and occupation taxes (*excluding Hotel Occupation Tax*) which are established by franchise agreements and the Master Fee Ordinance. Franchise fee collections have trended down since FY14 and are projected to remain steady or decrease. This decline is likely related to customers switching from landlines to cellular phones, customers finding alternatives to cable television, and a slow-down of the City's residential growth. The FY19 & FY20 Biennial Budget reflects an initial reduction of 18% from the FY18 budget. It remains flat in FY20.

Licenses & Permits

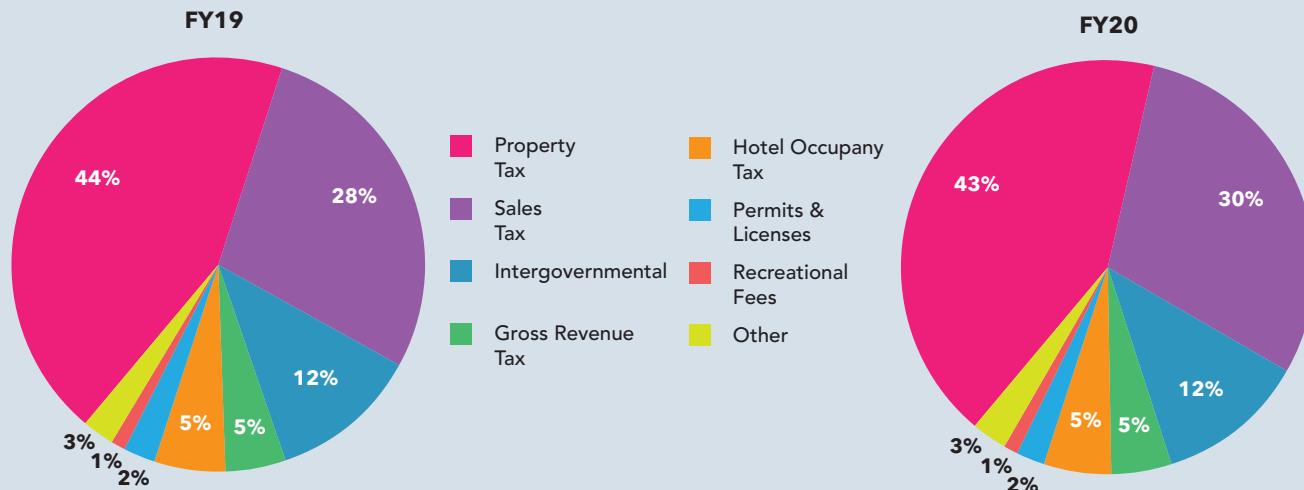
Licenses and permits are used by the City as a means of monitoring certain activities such as the sale of alcohol, building construction, contractor licensing, rental inspection, etc. While it is anticipated that commercial building permit activity will continue, because the City's residential area is generally built out, permit revenue is expected to eventually decline. As a result, revenue projections are conservative, and the FY19 budget reflects a decrease of \$123,700 over the FY18 year-end estimate of \$583,950. An additional 4.3% decrease is budgeted for FY20.

Transfers In

Lottery funds are designated for community betterment purposes, and are transferred into the General Fund to cover a portion of the Community Relations Coordinator salary and overtime expenses related to Salute to Summer and other community events. Funding for FY19 & FY20 respectively, is \$96,902 and \$100,293.

GENERAL FUND REVENUE BY CATEGORY

EXHIBIT 1.8



General Fund

EXPENDITURES & CAPITAL

Total budgeted expenditures (operating & capital) for FY19 & FY20 are \$18.2 million and \$18.8 million, respectively. This results in increases of 3% and 3.6%. Departments were allowed to increase their base budgets by 1% each year. Personnel costs, of which 63% of the General Fund budget is appropriated, increased by 6.5% and 4.3% in FY19 and FY20, respectively. Exhibit 1.9 identifies the proportions of funding by category.

Personnel Services

The FY19 budget includes seven (7) new full-time positions and covers payroll costs (*salaries, wages & related employee benefits*) for 120 full-time positions as well as 52 part-time positions. The new staff positions were added to address some of the growth pressures the City has been facing and include: Financial Analyst; Assistant City Planner; Librarian I; Police Officer (2); Deputy City Engineer; and Maintenance Worker I.

The FY20 budget funds 120 full-time positions and 53 part-time positions and includes the addition of one (1) Police Officer.

The Biennial Budget reflects anticipated salary adjustments for Years 1 & 2 of a new five-year contract with the La Vista Fraternal Order of Police, resulting in salary increases of 3.75% (\$113,383) and 3.25% (\$104,858) for FY19 & FY20, respectively.

All employees not covered by a collective bargaining agreement are in a performance-based compensation system. In FY19, the budget includes \$203,679 (3.62% average) for actual salary increases based on performance evaluations completed in April 2018. The FY20 budget is based on an average salary increase of 3.75%. (*Actual data from performance reviews in April 2020 will be available and incorporated as part of an amended FY20 budget.*)

Health and dental insurance premiums are projected to increase six percent (6%) each year. Currently, all employees who elect to participate in the City's group health/dental insurance pay a portion of the premium. Employees who elect single coverage pay 10% of the premium, and employees who elect any tier of benefit other than single coverage pay 20% of the premium.

Commodities

Commodities include expenditures for office supplies, operating supplies, equipment and maintenance parts and supplies. Commodities account for 3% of the General Fund budget and total \$527,652 and \$519,914 in FY19 & FY20, respectively.

Contractual Services

Contractual services include expenditures with outside entities for professional and technical services, rents and leases, utilities, communications, travel and training, and repairs and maintenance. For FY19 these expenditures are budgeted to decrease 3.5% to \$4.8 million and increase 5.0% to \$5.0 million in FY20. Contractual services account for 28% of General Fund expenditures in both FY19 and FY20. (*A list of the City's current contracts can be found in the appendix.*)

Maintenance

Maintenance activities are undertaken to conserve as long as possible the original condition of an asset or resource, while compensating for normal wear and tear. Maintenance accounts for about 4% of the General Fund Budget. The overall Maintenance budget increased by 37% in FY19 as a result of reallocating \$160,000 from Capital Outlay into the Maintenance line item in the Building Maintenance budget. Discounting the \$160,000 line item change, the FY19 Maintenance budget decreased by 10% over the FY18 year-end estimate.

Other Charges

Other charges are those expenses which do not logically fall into any of the scheduled accounts and make up approximately 2.0% or less of the General Fund budget in FY19 and FY20.

Capital Outlay

Capital outlay includes expenditures that result in the acquisition of, or additions to, capital assets. To be classified as a capital outlay, an item must generally have an expected life of more than 5 years and a cost equal to or greater than \$5,000, the capitalization threshold for vehicles and equipment. The FY19 budget includes \$742,147 for capital outlay purchases, and the FY20 budget includes \$750,807. Current loan payments

General Fund

for previous purchases are also included in the total funding allocated for Capital Outlay expenditures. (*Capital Outlay detail is provided in the Appendix.*)

Transfers Out

Net Transfers for FY19 are down \$634,735 from the FY18 year-end estimate as a result of the Economic Development Fund (EDF) bond for the La Vista Conference Center being paid off. In prior years, the General Fund transferred \$600,000 annually to the EDF to pay the principal on this bond. JQH-La Vista Conference Center Development, LLC paid the loan balance off in 2018, and these funds were used to pay off the bonds so no further principal payments are required.

Annual transfers to the Off-Street Parking Fund have been reduced to primarily fund operations and maintenance in Off-Street Parking District #1. A transfer of Highway Allocation funds to service the debt on Highway Allocation Bonds in the Debt Service Fund is

being made, and an additional transfer is being made to the Police Academy Fund for La Vista's obligation.

On October 6, 1998, the City Council authorized the establishment of a Qualified Sinking Fund with a beginning balance of \$50,000. The fund was recorded on the City's balance sheet; however, it was never officially established. As such, \$50,000 is being transferred to establish the Qualified Sinking Fund.

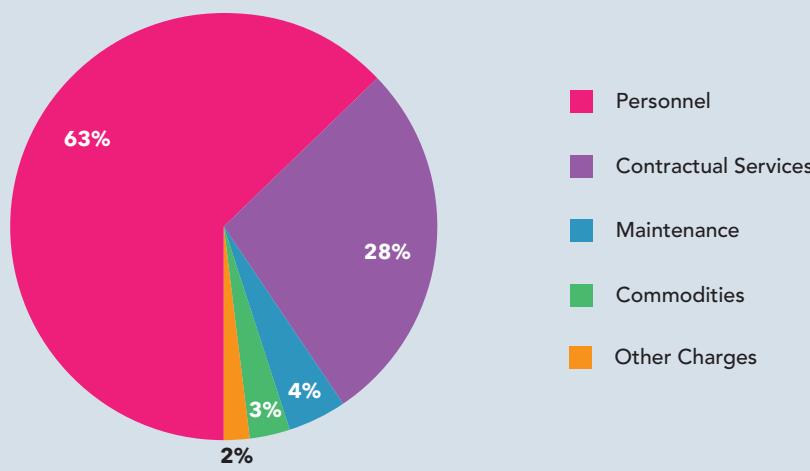
Fund Balance

After expenditures and transfers to the other funds, the General Fund budget projects an ending fund balance of \$6.0 million in FY19, which is an increase from the FY18 budget of \$5.2 million. The projected fund balance constitutes a 35% reserve which exceeds the target reserve of 20-25%. The projected ending fund balance for FY20 is approximately \$5.6 million, which is a decrease of \$452,375 from FY19 and results in a 31% operating reserve.

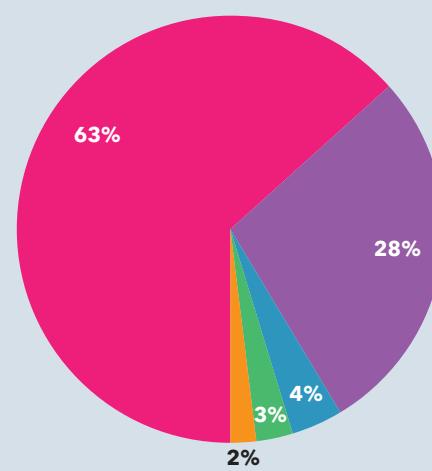
GENERAL FUND EXPENDITURE BY CATEGORY

EXHIBIT 1.9

FY19



FY20



Other Funds

SEWER FUND

The Sewer Fund is an enterprise fund that accounts for business-type activities supported largely through user charges. Sewer Use Fees are the primary source of revenue for the fund. Wastewater treatment provided by the City of Omaha is a significant portion of the fund's expenditures.

The FY19 & FY20 Biennial Budget includes funding to support strategic investment in well-planned and maintained public infrastructure and facilities that meet projected growth and development demands. Other expenditures relate directly to goals in the Strategic Plan.

REVENUES

The FY15 – FY19 Sewer Rate Study adopted by City Council in FY14, recommended a 10% user rate increase for FY19. The City of Omaha's FY19 increase for wastewater treatment was only 5.25% (*much lower than originally planned*). Because the Sewer Fund is currently in a stable position and the cost for wastewater treatment will be less than projected, the FY19 budget is based on an 8% increase, instead of 10%. A new Sewer Rate Study will be completed in FY19 and will provide sewer rate recommendations for the FY20 – FY24 period.

The FY19 revenue budget is \$4.5 million, an increase of \$285,440 (6.7%) over FY18 budget. The FY20 budget includes a 10% sewer user rate which results in an 8.4% increase (\$381,040) in revenue. The findings and recommendations in the new Sewer Rate Study may warrant a FY20 budget amendment.

EXPENDITURES

The fees paid to the City of Omaha to treat sewage account for 75% of the Sewer Fund operating budget. The budget also includes a 75/25 split with the General Fund Public Works (PW) Administration personnel budget and a 50/50 split with PW Engineering. Budgeted expenditures for FY19 are \$4.1 million, which is a 12.6% increase over FY18 budget. This increase is the result of a \$310,428 planned expenditure for a new camera unit. In FY20, budgeted expenditures will decrease by 9% to \$3.7 million.

FUND BALANCE

A Sewer Reserve Fund has been established for future infrastructure and equipment costs. The current strategy to fund the reserve is to transfer funds in excess of the Sewer Fund's target cash balance of 20% into the reserve fund. Large transfers into the Sewer Reserve Fund (\$1.2 million in FY19 and \$1.17 million in FY20) result in decreased Sewer Fund fund balances of \$825,173 (FY19) and \$827,516 (FY20). The combined Sewer Fund and Sewer Reserve Fund balance at the end of FY20 is \$3.2 million.

STORM WATER MANAGEMENT

In the past, the City was a recipient of the Nebraska Department of Environmental Quality Storm Water Management grant of \$22,918 annually. (*Funding was used to comply with storm water management related to the Clean Water Act.*) As a result of State budget cuts, no further grant funding under this program is anticipated. Expenditures in the FY19 & FY20 Biennial Budget were reduced by the amount of the previously required match of \$4,816. A \$28,500 annual expenditure has been added for Hell Creek Channel maintenance.

SEWER RESERVE FUND

As an extension of the Sewer Fund, the Sewer Reserve Fund is a new fund established for future infrastructure and equipment replacement. The current policy for transfers to the Sewer Reserve Fund is determined based on maintaining a 20% operating reserve in the Sewer Fund. Funds in excess of 20% are transferred to the Sewer Reserve Fund. The FY19 & FY20 Biennial Budget anticipates transfers to the fund of \$1.2 million in FY19 and \$1.17 million in FY20. With no anticipated expenditures, the FY20 ending fund balance is estimated to be \$2.38 million.

DEBT SERVICE FUND

The Debt Service Fund is utilized to account for the accumulation of resources necessary for payment of principal and interest on the City's general obligation bond debt. The primary sources of funding for the Debt Service Fund include revenue from a designated property tax levy (.06 for FY19 & FY20) and one-half of one percent of the local option sales tax.

Other Funds

The City received an upgraded bond rating of Aa3 (up from A1) from Moody's Investor Services in FY15 which was affirmed in 2017 and 2018. In FY18 a Series 2011 Facilities Corporation Refunding Bond for the Fire Station was refunded and a Certificate of Participation was issued resulting in a savings of \$118,614.

A summary of the principal and interest payments that will be paid from the Debt Service Fund for current bonds from FY19 through FY41 is highlighted in Exhibit 1.10. The trend shows that current debt obligations are at their highest level in FY19 and obligations drop significantly as current bonds near their pay-off dates.

REVENUE

Debt Service Fund revenue is budgeted at \$4.2 million in FY19 and \$4.4 million in FY20. A fiscal trend analysis identified the need to rebalance the property tax levy between the General Fund and Debt Service Fund. The Debt Service Fund levy went from .14 to .06 cents per \$100 assessed valuation. This comprises approximately 22% of the Debt Service Fund's revenue, generating \$940,376 in FY19 and \$938,921 in FY20. Sales tax generates approximately 61% of the Debt Service

Fund's revenue which is projected at \$2.6 million in FY19 and \$2.8 million in FY20.

Transfers In

Transfers of highway allocation funds received in the General Fund are also being made to the Debt Service Fund for payment of debt service on current and anticipated Highway Allocation bonds in the amounts of \$634,604 in FY19 and \$698,850 in FY20. A Lottery Fund transfer of \$29,029 is also planned in FY20 for the anticipated bond for City Hall improvement.

EXPENDITURES

Planned expenditures in FY19 are projected to be \$4.1 million, reflecting a decrease of 7.8% from FY18. The decrease is the result of refinancing the facility corporation fire station bond and updates to anticipated new bonds. The FY20 budget of \$3.8 million reflects a decrease of \$296,760 from FY19. This anticipates no bond issuance fees in FY20 and reductions in the current bond amortization schedules as they near their maturity dates.

EXHIBIT 1.10

DEBT SERVICE FUND OUTSTANDING ANNUAL PRINCIPAL AND INTEREST



Other Funds

Transfers Out

Transfers to the Capital Improvement Fund, Off-Street Parking Fund and Economic Development Fund total approximately \$3.2 million in FY19 and \$1.6 million in FY20.

FUND BALANCE

An ending fund balance of \$2.6 million is projected for FY19, which is an increase of \$1.3 million from the FY18 budget. The increase in the fund balance is related to the timing of projects and subsequent transfers to the Capital Improvement Fund. The ending fund balance for FY20 is budgeted at \$2.3 million, a decrease of approximately 11% from FY19, which can be attributed to the transfers and expenditures exceeding the revenue for that fiscal year.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund has historically been the mechanism for budgeting all of the City's Capital Improvement Program (CIP) projects. In order to reduce the number of transfers and provide for truer fund balances, capital improvement projects are now budgeted in the correlating fund. As a result, CIP projects are now funded directly in the Off-Street Parking Fund, the Redevelopment Fund, the Economic Development Fund and the Sewer Fund. The Capital Improvement Fund also encompasses CIP projects not associated with one of the aforementioned funds.

All CIP projects that had been included in the FY17 & FY18 Biennial Budget Capital Improvement Fund have been moved to the fund with which they are associated.

REVENUE

Bond revenue is the primary source of funds for the Capital Improvement Fund in FY19 & FY20. Transfers of property and sales tax from the Debt Service Fund and community-betterment proceeds from the Lottery Fund also fund annual debt service.

EXPENDITURES

Projects totaling nearly \$8.9 million in FY19 and \$3.8 million in FY20 are included in the Capital Improvement Fund. (*Additional detail regarding specific projects can be found in the Capital Improvement Program 5 Year Plan.*)

Prior to FY19, the Capital Improvement Fund functioned as more of a clearing account and did not have a significant balance. The change in budget practice will result in fund balances of \$4.6 million and \$4.4 million in FY19 and FY20 respectively.

New Projects For FY19 & FY20

Some of the new projects included in the Capital Improvement Fund during the budget timeframe include: Interior and Exterior Library upgrades, Harrison Street Bridge work, Asphalt Resurfacing of Park View Blvd., Asphalt Overlay of 84th Street, Sidewalks & Lighting Rehab at the Sports Complex and a Street Resurfacing package in other areas of the City.

LOTTERY FUND

The City awarded the first contract for the operation of a municipal keno lottery on May 16, 1989. Since that time proceeds from the game have been utilized to construct municipal facilities and to improve public services and quality of life amenities within the City.

REVENUE

Community Betterment proceeds are the Lottery Fund's primary source of revenue. In 2017, the City negotiated a new operator agreement and has subsequently experienced a decrease in lottery proceeds, falling short of budgeted amounts. In FY18, budgeted proceeds were \$1.0 million, however, the projected year-end estimate is \$850,000. Community Betterment proceeds in both FY19 and FY20 have been reduced by 15%.



Other Funds

EXPENDITURES

The Biennial Budget includes \$760,175 and \$710,076 for expenditures in FY19 & FY20, respectively. This will fund a number of projects and events that support the objectives outlined in the Strategic Plan, primarily those associated with the Quality of Life & Community Identity key initiative. A portion of the Community Relations Coordinator's salary comes from a Lottery transfer to the General Fund. Some of the other items being funded include:

- Mini Park Improvements
- Comprehensive Marketing & Brand Strategy
- City Anniversary Celebration
- National Citizen Survey
- Strategic Technology Plan Update
- IT Business Continuity Plan
- Year-End Report to Citizens

FUND BALANCE

Despite a decline in revenue, expenditures remain less than revenue during the budget period. The FY19 and FY20 fund balances are \$3.4 million and \$3.3 million, respectively.

ECONOMIC DEVELOPMENT FUND

The Local Option Municipal Economic Development Act (LB840, 1991) authorizes incorporated cities and villages to collect and appropriate local tax dollars for economic development purposes if approved by the local voters. On September 30, 2003, via special election, La Vista voters approved an Economic Development Program (EDP), which resulted in the establishment of the Economic Development Fund.

On February 20, 2007, the City Council approved the EDP application of John Q. Hammons authorizing a grant of \$3 Million and a loan of \$18 Million to construct the JQH Embassy Suites/Conference Center/ Marriott Courtyard, a full-service hotel and conference center facility in Southport West. The agreement required JQH to provide quarterly interest payments on the construction loan and a balloon payment of the full amount of the loan after ten years.

This project was closed out in 2018 with the City being paid in full for the loan, including interest and attorney fees, totaling \$16.6 million. The outstanding bonds were called for redemption on June 20, 2018. An

economic impact estimate indicates that at the time the bond was repaid, the City's total investment was approximately \$4.34 million, and the cumulative direct economic impact was approximately \$8.8 million.

A preliminary Statement of Intent, approved by the City Council on June 19, 2018 identifies the potential for a \$3 million grant from the EDP in FY19. Upon receipt and approval of an EDP application, the City would consider issuing Economic Development bonds to cover a \$3 million grant. Depending on the timing, there could be an interest payment due in FY19. A transfer from the Debt Service Fund would cover the bond payments. Because this fund has no source of revenue other than possible fund transfers to make debt service payments, it is not necessary to maintain a significant fund balance.

OFF-STREET PARKING FUND

On January 17, 2006, the City Council authorized the creation of Vehicle Off-Street Parking District No. 1 of the City of La Vista, in Southport West as a means to address the immediate and future needs for public parking in the Southport West area. The Off-Street Parking (OSP) Fund was created to monitor and track expenses related to the annual debt service and maintenance.

On March 21, 2006, the City Council authorized the issuance of General Obligation Off-Street Parking Bonds in the principal amount of \$7.9 million to facilitate the first phase of parking improvements in the Off-Street Parking District. A refunding of this bond issue was approved on September 15, 2015 for the outstanding principle in the amount of \$4.9 million.

On February 7, 2017, the City Council approved the creation of Vehicle Off-Street Parking Districts No. 2 & 3. District No. 2 covers the 84th Street redevelopment area, and District No. 3 covers an area in the vicinity of the Giles Road and Interstate 80 interchange.

Construction is currently underway on the first of three anticipated parking structures in District No. 2 (*the 84th Street Redevelopment Area*) with completion scheduled for late in FY19. In prior years, OSP construction projects were budgeted in the Capital Improvement Fund. Beginning in FY19, these projects and their associated revenues and expenditures are funded in the Off-Street Parking Fund.

Other Funds

OFF-STREET PARKING FUND - CONTINUED

REVENUES

Previously, transfers were made from the General Fund to cover expenses in the OSP Fund. Beginning in FY19, bond issue proceeds for construction projects associated with the OSP districts are budgeted directly in the fund. Bond proceeds of \$4.9 million have been booked into the fund, and additional proceeds from future bond issues totaling approximately \$8.5 million are anticipated over the next two fiscal years. Combined transfers totaling \$1.07 million and \$1.61 million from the Debt Service and Redevelopment Funds in FY19 and FY20 respectively are the bond repayment sources. Bond proceeds and transfers for debt service are timed to the construction schedules for projects in OSP District No. 2 & 3.

EXPENDITURES

Expenditures for FY19 & FY20 have increased substantially as a result of the additional parking districts and changes to budgeting practices. FY19 expenditures total approximately \$8 million, and include debt service on existing and newly issued bonds, construction expenses for the parking garage, and maintenance for the City parking facility in Southport West. FY20 shows similar expenditures assuming construction starts on the second parking structure.

FUND BALANCE

The fund balance is estimated at \$619,369 for FY19 and \$580,953 for FY20.

REDEVELOPMENT FUND

Redevelopment to eliminate and prevent recurrence of the substandard and blighted conditions along the 84th Street Corridor has been one of the City's top strategic priorities since the decline of the area began in 2006. The City spent several years planning to be in a position to take advantage of potential opportunities to transform the corridor.

In 2010, the City Council adopted Vision 84, an initial concept for the 84th Street Corridor, and in 2012 the 84th Street Redevelopment Area was declared substandard and blighted and in need of redevelopment. The La Vista Community Development

Agency was subsequently created, and in 2013 a Redevelopment Plan was adopted. In 2014, La Vista voters approved an additional one-half of one percent of sales and use tax for public infrastructure projects within the 84th Street Redevelopment Area.

As a result, an amendment to the Redevelopment Plan was approved for the City Centre mixed-use redevelopment project and a public improvement redevelopment project. These projects are currently underway with a private developer constructing the City Centre mixed-use redevelopment project primarily on the former Brentwood Crossing site. The La Vista Community Development Agency has been responsible for site preparation, including demolishing, clearing, and disposing of existing buildings, structures, and facilities, rough grading, and acquisition of any required rights or interests to carry out the work. The City is responsible for paying the associated costs.

The City has acquired property and is in the process of designing and constructing various public improvements within the vicinity of the Brentwood Crossing property, the former La Vista Falls public golf course and the swimming pool. Improvements include public streets, off-street parking facilities and recreational areas.

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

The La Vista Community Development Agency currently does not have, and does not expect to receive, any funds other than in connection with possible tax increment financing. A separate budget and fund have been established for this purpose.

REVENUES

A one-half of one percent sales and use tax is the primary funding source of the Redevelopment Fund and is intended to be used specifically for public infrastructure projects within the 84th Street Redevelopment Area. The sales and use tax revenue is anticipated to be approximately \$2.6 million in FY19 and \$2.8 million in FY20. Bond proceeds in the amount of \$17 million are also planned in FY19.

Other Funds

The Biennial Budget includes a new General Business Occupation Tax (GBOT) revenue source of in the amount \$500,000 in FY19 and \$800,000 in FY20 to help fund the cost of public infrastructure improvements. The amounts are based on the imposition of a 1.5% GBOT on taxable sales within the redevelopment area. This initiative is still being studied.

EXPENDITURES

The FY19 & FY20 Biennial Budget includes costs for public infrastructure projects totaling \$10.8 million in FY19 and \$6.0 million in FY20. Debt service payments are expected to be \$1.8 million in FY19 and \$2.7 in FY20.

FUND BALANCES

The FY18 year end fund balance estimate is \$9.9 million. Budgeted fund balances are \$16.5 million and \$10.2 million for FY19 and FY20, respectively. The increase from FY18 to FY19 is related to anticipated bond proceeds.

TIF FUNDS

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. TIF provides a means of encouraging private investment in deteriorating areas by allowing local government to use the future property tax revenues to finance the current infrastructure costs needed to attract development.

TAX INCREMENT FINANCING PROJECT

The Mayor and City Council specified the area identified in the 84th Street Redevelopment Area as "substandard and blighted" on February 7, 2012. Following subsequent actions by the City Council, La Vista Community Development Agency and Planning Commission, the following increments were divided:

TAX INCREMENT FINANCING PROJECT – LA VISTA CITY CENTRE – PHASE 1A

The Notice to Divide Tax for Community Redevelopment Project was filed on July 27, 2017, for 7885 S 84th Street, La Vista, Sarpy County, Nebraska 68128. The project's legal description is La Vista City

Centre, Lot 15 and La Vista City Centre Replat 1, Lot 2. The pre-development base is \$451,186. Total disbursements from Sarpy County to the City of La Vista are estimated at \$7,399,109 over the 15-year period. Project costs are estimated at \$23,835,500.

TAX INCREMENT FINANCING PROJECT – LA VISTA CITY CENTRE – PHASE 1B

The Notice to Divide Tax for Community Redevelopment Project was filed on July 6, 2018, for 7885 S 84th Street, La Vista, Sarpy County, Nebraska 68128. The project's legal description is La Vista City Centre, Lots 10 and 14. The pre-development base is \$487,729. Total disbursements from Sarpy County to the City of La Vista are estimated at \$11,450,739 over the 15-year period. Project costs are estimated at \$37,164,500.

REVENUES

Revenues for TIF Project Phase 1A in FY20 are estimated at \$541,612. No revenue is projected for Project 1B until FY21.

EXPENDITURES

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

FUND BALANCE

The fund balance will vary throughout the year based on the timing of the receipt of funds and the transfers. Separate bank accounts will be set up to manage the funds for each TIF project.

QUALIFIED SINKING FUND

On October 6, 1998, the City Council authorized the establishment of a Qualified Sinking Fund with a beginning balance of \$50,000. The fund was recorded on the City's balance sheet; however, it was never officially established. As such, \$100,000 is being transferred to establish the Qualified Sinking Fund in FY19, followed by \$50,000 in FY20.

There are no expenditures budgeted in this fund for either FY19 or FY20, resulting in a fund balance of \$150,000 at the end of FY20.

Other Funds

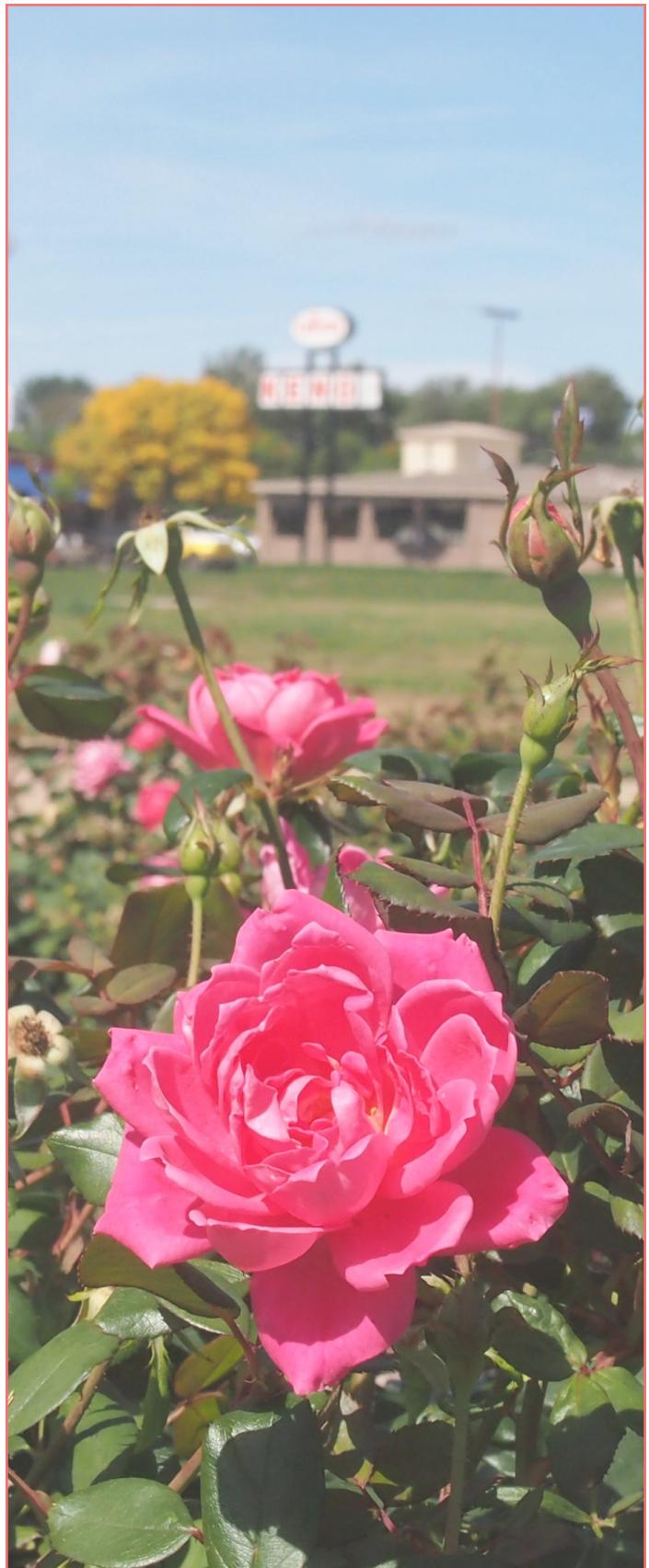
POLICE ACADEMY FUND

On April 4, 2017, the City Council approved an Interlocal Cooperation Agreement to create a joint Sarpy-Douglas Law Enforcement Academy. As a result, recruits from five agencies (La Vista, Papillion & Bellevue Police & Sarpy and Douglas County Sheriffs) are now being trained locally.

As the designated Fiscal Agent, La Vista hired the Training Coordinator in FY18 to facilitate the Academy. Funding for this position is made possible through annual participation fees required from member agencies. The Training Coordinator is housed at the La Vista Police Station and is supervised by the Chief of Police.

Revenue for both FY19 & FY20 includes \$20,000 from each member agency totaling \$100,000. (*La Vista's obligation is funded through a General Fund transfer.*)

The personnel, commodities, contractual services and other charges associated with the Police Academy are attributed to the one full-time Academy Training Coordinator and costs to operate the Law Enforcement Academy. Expenditures total \$95,104 in FY19 and \$98,596 in FY20, resulting in fund balances of \$13,554 and \$20,043 for FY19 & FY20 respectively.



General Fund

GENERAL FUND SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
BEGINNING FUND BALANCE	\$8,083,667	\$7,059,113	\$7,059,113	\$6,446,879	\$6,050,646
REVENUES					
Property Tax	6,231,134	6,593,220	6,661,879	8,102,903	8,138,063
Sales Tax	3,775,441	5,028,839	5,028,841	5,196,961	5,637,486
Payments in Lieu of Taxes	260,206	275,000	275,000	281,875	288,922
State Revenue	1,679,299	1,720,423	1,720,197	1,868,498	1,958,268
Occupation and Franchise Taxes	888,404	1,070,492	902,000	882,000	883,900
Hotel Occupation Tax	977,644	997,500	997,500	1,007,475	1,017,550
Licenses and Permits	451,400	537,536	583,950	460,250	440,250
Interest Income	22,778	20,568	33,664	30,992	28,708
Recreation Fees	183,136	153,455	168,034	170,710	172,710
Special Services	22,754	23,889	19,000	19,500	19,500
Grant Income	135,096	256,759	150,577	163,185	150,575
Miscellaneous	386,197	236,436	298,497	250,942	329,213
TOTAL REVENUES	\$15,013,489	\$16,914,117	\$16,839,139	\$18,435,291	\$19,065,145
EXPENDITURES					
Personnel	8,690,072	10,310,262	9,910,573	10,980,078	11,455,487
Commodities	374,406	516,372	484,475	527,652	519,914
Contractual Services	4,276,791	5,007,078	4,370,925	4,832,464	5,073,647
Maintenance	414,095	550,061	662,868	755,869	699,126
Other Charges	248,664	295,474	239,796	317,612	304,081
Capital Outlay	757,280	954,742	472,299	742,147	750,807
TOTAL EXPENDITURES	\$14,761,308	\$17,633,989	\$16,140,936	\$18,155,822	\$18,803,062
REVENUES LESS EXPENDITURES	252,181	(719,872)	698,203	279,469	262,083
TRANSFERS IN (OUT)					
Lottery Fund	60,000	93,625	93,625	96,902	100,293
(Debt Service Fund)	-	-	(184,062)	(634,604)	(698,850)
(Economic Development Fund)	(800,000)	(600,000)	(600,000)	-	-
(Off-Street Parking Fund)	(445,477)	(590,000)	(600,000)	(68,000)	(94,900)
(Capital Improvement Fund)	(91,258)	-	-	-	-
(Qualified Sinking Fund)	-	-	-	(50,000)	-
(Police Academy Fund)	-	(20,000)	(20,000)	(20,000)	(21,000)
NET TRANSFERS IN (OUT)	(1,276,735)	(1,116,375)	(1,310,437)	(675,702)	(714,457)
CHANGE IN FUND BALANCE	(1,024,554)	(1,836,247)	(612,234)	(396,233)	(452,374)
ENDING FUND BALANCE	\$7,059,113	\$5,222,866	\$6,446,879	\$6,050,646	\$5,598,272

Other Funds

SEWER FUND SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
BEGINNING FUND BALANCE	\$ 531,365	\$ 1,052,339	\$ 1,052,339	\$ 1,597,652	\$ 825,173
REVENUES					
Sewer Service Charges	162,010	106,806	106,806	70,173	11,000
Sewer User Fees	3,421,985	4,023,015	3,949,563	4,352,612	4,794,872
Sales Tax Collection Fee	(191)	457	175	115	18
Sewer Hookup Fee	224,105	100,000	50,000	100,000	100,000
Interest Income	1,718	3,191	6,608	6,009	4,059
Grant Income	19,731	10,000	10,000	-	-
Miscellaneous	-	-	5,627	-	-
TOTAL REVENUE	\$ 3,829,358	\$ 4,243,469	\$ 4,128,779	\$ 4,528,909	\$ 4,909,949
EXPENDITURES					
Personnel	760,086	569,620	536,105	618,649	581,719
Commodities	21,281	38,703	27,174	39,046	39,200
Contractual Services	2,422,220	2,876,035	2,871,314	2,869,232	3,002,971
Capital Outlay	47,514	61,480	61,481	371,908	33,829
Maintenance	30,600	71,380	62,880	68,201	68,884
Other Charges	26,171	27,729	27,655	11,227	11,338
Capital Improvement Program	-	-	-	125,000	-
TOTAL EXPENDITURES	\$ 3,307,872	\$ 3,644,947	\$ 3,586,609	\$ 4,103,263	\$ 3,737,941
REVENUES LESS EXPENDITURES	521,486	598,522	542,170	425,646	1,172,008
TRANSFERS IN (OUT)					
Lottery Fund	-	-	3,143	3,000	3,000
(Capital Improvement Fund)	512	380,000	-	-	-
(Sewer Reserve Fund)	-	-	-	(1,201,125)	(1,172,665)
NET TRANSFERS IN (OUT)	(512)	(380,000)	3,143	(1,198,125)	(1,169,665)
CHANGE IN FUND BALANCE	520,974	218,522	545,313	(772,479)	2,343
ENDING FUND BALANCE	\$ 1,052,339	\$ 1,270,861	\$ 1,597,652	\$ 825,173	\$ 827,516
SEWER RESERVE FUND BALANCE	-	-	-	\$ 1,204,128	\$ 2,385,730
COMBINED RESERVE	\$ 1,052,339	\$ 1,270,861	\$ 1,597,652	\$ 2,029,301	\$ 3,213,246

Other Funds

DEBT SERVICE FUND SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
BEGINNING FUND BALANCE	\$5,610,083	\$5,805,208	\$5,805,208	\$4,929,352	\$2,577,299
REVENUES					
Property Tax	1,971,230	2,110,551	2,110,642	940,376	938,921
Sales Tax	1,887,721	2,514,420	2,514,419	2,598,480	2,818,742
Special Assessments - Principal	-	250,000	50,000	50,000	50,000
Special Assessments - Interest	-	75,000	25,000	25,000	25,000
Interest Income	14,081	10,117	26,769	18,586	11,937
Other	614,859	536,843	610,843	600,469	600,220
TOTAL REVENUE	\$4,487,891	\$5,496,931	\$5,337,673	\$4,232,911	\$4,444,820
EXPENDITURES					
Debt Service	3,346,872	4,091,415	3,337,901	3,845,080	3,699,257
Contractual Services	6,797	75,000	10,000	153,775	3,775
Other					
County Treasurer Fees	18,432	15,000	20,812	9,094	9,059
Debt Payment - PFD	300,060	300,056	289,284	122,513	121,611
TOTAL EXPENDITURES	\$3,672,161	\$4,481,471	\$3,657,997	\$4,130,462	\$3,833,702
REVENUES LESS EXPENDITURES	815,730	1,015,460	1,679,676	102,449	611,118
TRANSFERS IN (OUT)					
Lottery Fund	-	-	-	-	29,029
General Fund	-	-	184,062	634,604	698,850
Capital Improvement Fund	-	-	-	90,000	-
(Capital Improvement Fund)	(620,605)	(5,528,600)	(2,239,594)	(2,324,012)	(702,500)
(Off-Street Parking Fund)	-	-	-	(655,094)	(713,538)
(Economic Development Fund)	-	-	500,000	(200,000)	(200,000)
NET TRANSFERS IN (OUT)	(620,605)	(5,528,600)	(2,555,532)	(2,454,502)	(888,159)
CHANGE IN FUND BALANCE	195,125	(4,513,140)	(875,856)	(2,352,053)	(277,041)
ENDING FUND BALANCE	\$5,805,208	\$1,292,068	\$4,929,352	\$2,577,299	\$2,300,258

Other Funds

CAPITAL IMPROVEMENT FUND SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
BEGINNING FUND BALANCE	\$116,941	\$881,980	\$881,980	\$10,628	\$4,568,738
REVENUES					
Interest income & gain/loss	266	117	-	11,366	22,411
Bond proceeds	-	-	-	10,270,000	2,500,000
Misc. Revenue/misc. Billing	-	-	-	800,000	
TOTAL REVENUE	\$266	\$117	-	\$11,081,366	\$2,522,411
OPERATING EXPENDITURES					
Capital Improvement					
Administration	-	85,000	-	100,000	150,000
Community Development	6,356,726	18,657,507	6,904,631	-	-
Fire Department	53,217	-	-	-	-
Information Technology	92,111	100,000	33,000	-	-
Other	-	-	-	-	-
Parks	1,160,917	3,250,000	1,300,121	457,500	452,500
Public Buildings	-	-	-	196,000	252,000
Public Works	17,918	-	-	-	-
Sewer	185,795	380,000	99,608	-	-
Sports Complex	-	-	-	-	138,000
Streets	706,391	5,572,244	1,178,741	8,228,512	2,800,000
TOTAL EXPENDITURES	\$8,573,075	\$28,044,751	\$9,516,101	\$8,982,012	\$3,792,500
REVENUES LESS EXPENDITURES	(8,572,809)	(28,044,634)	(9,516,101)	2,099,354	(1,270,089)
TRANSFERS IN (OUT)					
General Fund	91,258	-	-	-	-
Sewer Fund	512	380,000	-	-	-
Debt Service Fund	620,605	5,528,600	2,239,594	2,234,012	702,500
Redevelopment Fund	6,850,839	21,857,507	8,064,524	-	--
Lottery	244,556	278,644	83,218	246,000	440,000
TRANSFERS IN (OUT)	7,807,770	28,044,751	10,387,336	2,480,012	1,142,500
CHANGE IN FUND BALANCE	(765,039)	117	871,235	4,579,366	(127,589)
ENDING FUND BALANCE	\$(881,980)	\$(881,863)	\$(10,628)	\$4,568,738	\$4,441,149

Other Funds

LOTTERY FUND SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
BEGINNING FUND BALANCE	\$2,241,161	\$2,847,982	\$2,847,982	\$3,336,621	\$3,387,235
REVENUES					
Community Betterment	880,226	1,000,000	850,000	850,000	850,000
Interest Income	7,142	9,761	15,423	16,691	16,420
Taxes - Form 51	351,358	360,000	340,000	340,000	340,000
Miscellaneous	32,738	25,700	1,564	0	0
TOTAL REVENUES	\$1,271,464	\$1,395,461	\$1,206,987	\$1,206,691	\$1,206,420
EXPENDITURES					
Contractual Services					
Community Events	10,518	11,185	14,240	43,723	63,560
Concerts & Movie Nights	7,243	10,506	7,606	13,721	11,145
Events Marketing	26,387	27,228	28,028	31,668	29,734
Other Contractual Services	37,829	45,237	24,600	34,745	35,090
Professional Services	125,411	200,493	87,655	251,068	184,159
Recreation Events	5,327	9,683	9,681	4,507	4,642
Salute to Summer	19,149	28,662	35,824	30,743	31,746
Other Charges	351,358	360,000	330,000	350,000	350,000
TOTAL EXPENDITURES	\$583,222	\$692,994	\$537,634	\$760,175	\$710,076
REVENUES LESS EXPENDITURES	688,242	702,467	669,353	446,516	496,344
TRANSFERS IN (OUT)					
(Capital Improvement Fund)	(244,556)	(278,644)	(83,218)	(246,000)	(440,000)
(Golf Fund)	223,135		(728)		
(General Fund)	(60,000)	(93,625)	(93,625)	(96,902)	(100,293)
(Sewer Fund)	-	-	(3,143)	(3,000)	(3,000)
(Debt Service Fund)	-	-	-	-	(29,029)
(Qualified Sinking Fund)	-	-	-	(50,000)	(50,000)
TRANSFERS IN (OUT)	(81,421)	(372,269)	(180,714)	(395,902)	(622,322)
CHANGE IN FUND BALANCE	606,821	330,198	488,639	50,614	(125,978)
ENDING FUND BALANCE	\$2,847,982	\$3,178,180	\$3,336,621	\$ 3,387,235	\$3,261,257

Other Funds

ECONOMIC DEVELOPMENT FUND SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
BEGINNING FUND BALANCE	\$319,071	\$309,424	\$309,424	\$112,023	\$178,182
REVENUES					
JQH Payments	1,186,573	0	16,553,524	0	0
Bond Proceeds	0	0	0	3,000,000	0
Interest Income	21	30,060	1,051	718	517
TOTAL REVENUES	\$1,186,594	\$30,060	\$16,554,575	\$3,000,718	\$517
EXPENDITURES					
Debt Service	1,995,741	16,420,000	17,851,476	59,559	345,897
Contractual Services	0	5,000	0	0	0
Other	500	0	500	3,075,000	0
TOTAL EXPENDITURES	\$1,996,241	\$16,425,000	\$17,851,976	\$3,134,559	\$345,897
REVENUES LESS EXPENDITURES	(809,647)	(16,394,940)	(1,297,401)	(133,841)	(345,380)
TRANSFERS IN (OUT)					
General Fund	800,000	600,000	600,000	-	-
Debt Service Fund	-	-	500,000	200,000	200,000
NET TRANSFERS IN (OUT)	800,000	600,000	1,100,000	200,000	200,000
CHANGE IN FUND BALANCE	(9,647)	(15,794,940)	(197,401)	66,159	(145,380)
ENDING FUND BALANCE	\$309,424	\$(15,485,516)	\$112,023	\$178,182	\$32,802

Other Funds

OFF-STREET PARKING FUND SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
BEGINNING FUND BALANCE	\$130,626	\$(3,158)	\$(3,158)	\$4,966,600	\$619,369
REVENUES					
Bond Proceeds		4,955,000		2,503,611	5,960,000
Interest Income	74	514	21	464	771
TOTAL REVENUES	\$74	\$514	\$4,955,021	\$2,504,075	\$5,960,771
EXPENDITURES					
Debt Service	556,003	545,115	545,115	919,901	1,534,946
Contractual Services	15,071	20,518	20,518	32,918	45,318
Capital Improvement				6,852,315	6,000,000
Commodities	6,318	9,180	9,180	13,272	17,365
Maintenance	1,943	10,710	10,200	20,801	31,404
Other		250		150,750	76,000
TOTAL EXPENDITURES	\$579,335	\$585,523	\$585,263	\$7,989,957	\$7,705,033
REVENUES LESS EXPENDITURES	(579,261)	(585,009)	4,369,758	(5,485,882)	(1,744,262)
TRANSFERS IN (OUT)					
General Fund	445,477	590,000	600,000	68,000	94,900
Debt Service Fund				655,094	713,538
Redevelopment Fund				415,557	897,408
NET TRANSFERS IN (OUT)	445,477	590,000	600,000	1,138,651	1,705,846
CHANGE IN FUND BALANCE	(133,784)	4,991	4,969,758	(4,347,231)	(38,416)
ENDING FUND BALANCE	\$(3,158)	\$1,833	\$4,966,600	\$619,369	\$580,953

Other Funds

REDEVELOPMENT FUND SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
BEGINNING FUND BALANCE	\$14,379,936	\$9,038,898	\$9,038,898	\$9,948,595	\$16,539,092
REVENUES					
Sales Tax	1,887,721	2,514,420	2,514,419	2,598,480	2,818,742
GBOT	-	-	-	500,000	800,000
Bond Proceeds	-	19,857,507	18,764,286	17,130,000	-
Interest Income	16,968	17,064	47,350	65,818	66,252
TOTAL REVENUES	\$1,904,689	\$22,388,991	\$21,326,055	\$20,294,298	\$3,684,994
EXPENDITURES					
Capital Improvement	-	-	-	10,780,187	6,035,731
Contractual Services	279,691	56,000	385,000	656,639	300,000
Debt Service	114,331	919,825	11,888,207	1,775,918	2,736,004
Other	866	50,000	78,627	75,500	500
TOTAL EXPENDITURES	\$394,888	\$1,025,825	\$12,351,834	\$13,288,244	\$9,072,235
REVENUES LESS EXPENDITURES	1,509,801	21,363,166	8,974,221	7,006,054	(5,387,241)
TRANSFERS IN (OUT)					
(Capital Improvement Fund)	(6,850,839)	(21,857,507)	-	-	--
(Off-Street Parking Fund)	-	-	-	415,557	897,408
NET TRANSFERS IN (OUT)	(6,850,839)	(21,857,507)	(8,064,524)	(415,557)	(897,408)
CHANGE IN FUND BALANCE	(5,341,038)	(494,341)	909,697	6,590,497	(6,284,649)
ENDING FUND BALANCE	\$9,038,898	\$8,544,557	\$9,948,595	\$16,539,092	\$10,254,443

Other Funds

TIF 1A FUND SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
BEGINNING FUND BALANCE	0	0	0	0	0
REVENUES					
TIF Revenue	0	0	0	0	541,612
TOTAL REVENUES	0	0	0	0	\$541,612
EXPENDITURES					
Debt Service	0	0	0	0	536,196
Other Charges	0	0	0	0	5,416
TOTAL EXPENDITURES	0	0	0	0	\$541,612
REVENUES LESS EXPENDITURES	0	0	0	0	0
NET TRANSFERS IN (OUT)	0	0	0	0	0
CHANGE IN FUND BALANCE	0	0	0	0	0
ENDING FUND BALANCE	0	0	0	0	0

Other Funds

QUALIFIED SINKING FUND

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
BEGINNING FUND BALANCE	-	-	-	-	\$ 100,250
REVENUES					
Interest Income	-	-	-	250	625
TOTAL REVENUES	-	-	-	250	625
TOTAL EXPENDITURES	-	-	-	-	-
REVENUES LESS EXPENDITURES	-	-	-	250	625
TRANSFERS IN (OUT)					
General Fund	-	-	-	50,000	-
Lottery Fund	-	-	-	50,000	50,000
NET TRANSFERS IN (OUT)	-	-	-	100,000	50,000
CHANGE IN FUND BALANCE	-	-	-	100,250	50,625
ENDING FUND BALANCE	-	-	-	\$100,250	\$150,875

Other Funds

POLICE ACADEMY FUND

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
BEGINNING FUND BALANCE	-	-	-	\$8,603	\$13,554
REVENUES					
Police Academy Revenue	-	80,000	80,000	80,000	84,000
Interest Income	-	12	21	55	83
TOTAL REVENUES	-	\$80,012	\$80,021	\$80,055	\$84,083
EXPENDITURES					
Personnel Services	-	72,228	72,228	76,404	79,672
Commodities	-	3,500	3,350	3,500	3,535
Contractual Services	-	11,000	10,840	11,700	11,854
Other Charges	-	5,000	5,000	3,500	3,535
TOTAL EXPENDITURES	-	\$91,728	\$91,418	\$95,104	\$98,596
REVENUES LESS EXPENDITURES	-	(11,716)	(11,397)	(15,049)	(14,513)
TRANSFERS IN (OUT)					
General Fund	-	20,000	20,000	20,000	21,000
NET TRANSFERS IN (OUT)	-	20,000	20,000	20,000	21,000
CHANGE IN FUND BALANCE	-	8,284	8,603	4,951	6,487
ENDING FUND BALANCE	-	\$8,284	\$8,603	\$13,554	\$20,041



CAPITAL IMPROVEMENT PROGRAM (CIP) FIVE YEAR PLAN

CIP Five Year Plan

The City's Capital Improvement Program (CIP) is a multi-year plan designed to prioritize and strategically plan the City's large capital projects in a fiscally responsible manner. Projects approved through the CIP process are included in the following budgets: Capital Improvement Fund, the Redevelopment Fund, the Off-Street Parking Fund, the Economic Development Fund and the Sewer Fund. Council approved projects for both FY19 & FY20.

FY18 CIP PROGRESS SUMMARY

Approximately \$9.5 million will be spent on capital projects by the conclusion of FY18. As part of the 84th Street Redevelopment effort, it is expected that two additional buildings will be demolished at the City Centre site, streets and sewers will be substantially complete, and intersection construction will be nearing completion. Carryover costs associated with these projects will appear in the Redevelopment Fund budget for FY19 and beyond. Construction will also be underway on the first parking structure by the end of FY18. This project will appear in the Off-Street Parking Fund budget for FY19 and beyond. Finally, the lake grading and Phase 2 improvements in Civic Center Park, which include initial trail installation, fire access to the City Centre development, water quality features in the lake, and electrical and irrigation infrastructure, should be completed.

The installation of a traffic signal at 96th Street and Brentwood Drive, the resurfacing of Giles Road, and the reconstruction of the intersection at 132nd

Street and West Giles Road are also notable projects completed in 2018.

FY19 & FY20 CIP

Revenues

Capital Improvement projects are budgeted in a variety of funds that receive their revenue from multiple sources including the Community Betterment proceeds, the General Fund, Inter-Agency Transfers, bond proceeds, and sales and property tax revenues.

Expenditures

Capital Improvement projects slated for FY19 & FY20 total nearly \$43 million. Approximately \$25 million can be attributed to projects related to the redevelopment of the 84th Street corridor. Approximately \$12.8 million in projects are budgeted in the Capital Improvement Fund, \$10.8 million in the Redevelopment Fund, and \$6.9 in the Off-Street Parking Fund. See the table below for a list of carryover projects. Two projects that will be substantially complete in FY18 have payments that transition into FY19 but are not listed as carryover projects—the Giles Road Resurfacing at \$250,000 and the City Centre Intersections at \$325,000.

Additionally, there are two ongoing multi-year projects in the CIP—the mini park plans at \$50,000 per year and the payments for our portion of the West Papio Trail project at \$250,000 per year.

FY18 CARRYOVER PROJECTS

City Centre Mixed Use Redev. Project	\$1,145,374	Redevelopment Fund
84th St. Public Improvement Projects	\$2,000,000	Redevelopment Fund
City Hall Facility Improvements	\$250,000	Capital Improvement Fund
City Centre – Site Prep and Demo	\$200,000	Redevelopment Fund
City Centre – Parking Structure #1	\$4,002,315	Off-Street Parking Fund
Civic Center Park – OPPD Line Relocation	\$1,800,000	Redevelopment Fund
84th St. Adaptive Signals	\$158,000	Capital Improvement Fund
Multi-Sports Complex Public Infrastructure	\$10,000,000	Off-Street Parking Fund Capital Improvement Fund
66th St. Reconstruction	\$12,600	Capital Improvement Fund
Giles Road Widening	\$512,000	Capital Improvement Fund
Total	\$20,080,289	

CIP Five Year Plan

A complete list of the CIP projects by year is included in the following pages. Additional project detail can be found in subsequent pages. The following table identifies the new CIP projects planned for FY19 & FY20.

FY19 & FY20 NEW PROJECTS			
	FY19	FY20	Fund
City Centre Parking Structure #2	\$350,000	\$6,000,000	Off-Street Parking Fund
Library Interior Facility Upgrades	\$196,000		Capital Improvement Fund
Library Exterior Facility Upgrades		\$252,000	Capital Improvement Fund
Civic Center Park – Phase 2 Trails	\$1,244,000		Redevelopment Fund
Civic Center Park – Phase 3 Improvements	\$100,000	\$100,000	Redevelopment Fund
Civic Center Park – Interface Improvements	\$2,563,500	\$2,500,000	Redevelopment Fund
Applewood Creek Trail	\$32,500	\$2,500	Capital Improvement Fund
Harrison St. Bridge	\$121,000		Capital Improvement Fund
Storm Sewer Inlet Top Repair	\$75,000		Capital Improvement Fund
Asphalt Resurface – Park View/Brentwood	\$425,000		Capital Improvement Fund
84th St. Overlay	\$1,323,000		Capital Improvement Fund
117th. St. and Giles Traffic Signal	\$40,000		Capital Improvement Fund
City Park Parking Lot Improvements	\$125,000	\$150,000	Capital Improvement Fund
84th St. Streetscape	\$1,800,000	\$2,500,000	Redevelopment Fund
East La Vista Sewer/Pavement Rehab	\$125,000		Sewer Fund
Thompson Creek Channel/Trail		\$150,000	Redevelopment Fund
Sports Complex Lighting Rehab		\$85,000	Capital Improvement Fund
Sports Complex Sidewalks		\$53,000	Capital Improvement Fund
Pool Demo/West Leg Road Construction		\$213,044	Redevelopment Fund
Resurfacing Package #1		\$300,000	Capital Improvement Fund
Total	\$8,520,000	\$12,305,544	

CIP Projects by Year

	FY19 - FY23 Funding Request by Year
FY19	
City Hall Facility Improvements	100,000
City Centre - Site Prep and Demo	200,000
City Centre - Parking Structure #1	4,002,315
City Centre Mixed Use Redevelopment Project	572,687
84th St. Public Improvements Red. Project M376 (380)	2,000,000
City Centre - Intersections M376 (386)	500,000
City Centre - Parking Structure #2	350,000
Library Interior Facility Upgrades	196,000
Mini Park Plan Improvements	50,000
Civic Center Park - OPPD Line Relocation	1,800,000
Civic Center Park - Phase 2 Trails	1,244,000
Civic Center Park - Phase 3 - Park Improvements	100,000
Civic Center Park - Interface Improvements	2,563,500
Applewood Creek Trail M376 (376)	32,500
West Papio Trail - Giles Rd. to Q St.	250,000
City Park Parking Lot Improvements	125,000
132nd & West Giles Road M376 (190)	30,000
Harrison Street Bridge M376 (202)	121,000
84th Street Adaptive Signals M376 (220)	158,000
Giles Road Resurfacing M376 (219)	250,000
City Parking Lot Service Road	281,912
Multi-Sports Complex - Public Infrastructure M376 (382)	7,500,000
66th St. Reconstruction M376 (379)	12,600
Giles Road Widening M376 (230)	512,000
Storm Sewer Inlet Top Repair M376 (229)	75,000
Asphalt Micro. Park View/Brentwood M376 (226)	425,000
84th Street - Overlay - M376 (217)	1,323,000
117th and Giles Traffic Signal M376 (383)	40,000
84th St. Corridor Streetscape	1,800,000
East La Vista Sewer/Pavement Rehab M376 (228)	125,000
SUBTOTAL	\$26,739,514

CIP Projects by Year

FY19 - FY23
Funding Request by Year

FY20	
City Hall Facility Improvements	150,000
City Centre Mixed Use Redevelopment Project	572,687
City Centre - Parking Structure #2	6,000,000
Library Exterior Facility Upgrades	252,000
Mini Park Plan Improvements	50,000
Civic Center Park - Phase 3 - Park Improvements	100,000
Civic Center Park - Interface Improvements	2,500,000
Applewood Creek Trail M376 (376)	2,500
West Papio Trail - Giles Rd. to Q St.	250,000
City Park Parking Lot Improvements	150,000
Thompson Creek Channel and Trail	150,000
Sports Complex Lighting Rehab	85,000
Sports Complex Sidewalks	53,000
Multi-Sports Complex - Public Infrastructure M376 (382)	2,500,000
Pool Demo/West Leg Road Construction M376 (384)	213,044
84th St. Corridor Streetscape	2,500,000
Resurfacing Package #1 M376 (386)	300,000
SUBTOTAL	\$15,828,231

CIP Projects by Year

	FY19 - FY23 Funding Request by Year
FY21	
City Hall Facility Improvements	2,000,000
City Centre - Parking Structure #3	350,000
Mini Park Plan Improvements	50,000
Civic Center Park - Phase 3 - Park Improvements	2,000,000
Applewood Creek Trail M376 (376)	333,500
West Papio Trail - Giles Rd. to Q St.	250,000
Thompson Creek Channel and Trail	1,650,000
66th St. Reconstruction M376 (379)	829,600
Giles Road Widening M376 (230)	2,484,000
Pool Demo/West Leg Road Construction M376 (384)	3,286,956
84th St. - Underpass	426,087
Concrete Panel Replacement M376 (227)	175,000
84th St. Corridor Streetscape	2,500,000
Concrete Panel Replacement -Park View Blvd M376 (378)	150,000
Resurfacing Package #2 M376 (387)	300,000
Resurface Edgewood Blvd. and 78th St. M376 (385)	500,000
East La Vista Sewer/Pavement Rehab M376 (228)	3,800,000
SUBTOTAL	\$21,085,143
FY22	
City Centre - Parking Structure #3	6,000,000
Mini Park Plan Improvements	50,000
84th St. - Underpass	6,573,913
84th St. Corridor Streetscape	2,500,000
SUBTOTAL	\$15,123,913
FY23	
Mini Park Plan Improvements	50,000
Big Papio Sewer Siphon Replacement	450,000
84th St. Corridor Streetscape	2,500,000
Bridge Deck Maintenance M376 (388)	900,000
SUBTOTAL	\$3,900,000
GRAND TOTAL	\$82,676,801

Public Infrastructure

LA VISTA CITY CENTRE - SITE PREP AND DEMO

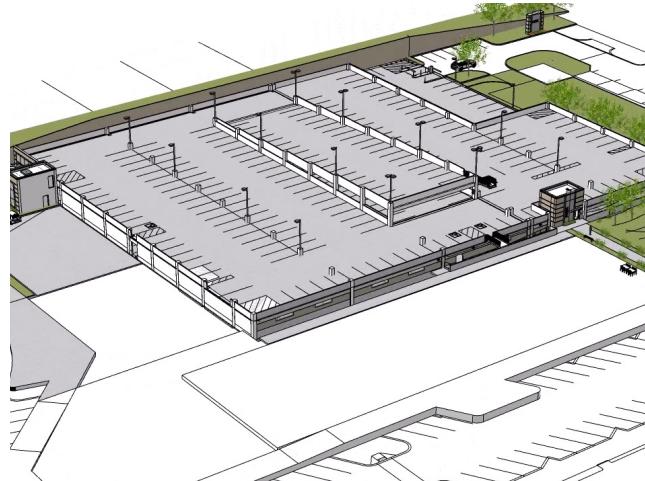
Building demolition and site grading of Brentwood Crossing property. As part of the 84th Street redevelopment effort, City Ventures, a private development company, is creating a mixed use project (City Centre), on the Brentwood Crossing property. The City has agreed to facilitate public improvements which include, but are not limited to, the purchase of land for public uses, site grading work and the demolition of existing buildings.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Redevelopment Fund	5,995,203	200,000	-

LA VISTA CITY CENTRE - PARKING STRUCTURE #1

Construction of a public parking structure in City Centre. As part of the 84th Street redevelopment effort, City Ventures, a private development company, is creating a mixed use project (City Centre), on the Brentwood Crossing property. The project plans call for construction of public parking structures to provide adequate parking for the anticipated residential, retail and office uses. The City has agreed to facilitate the construction of these public parking improvements.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Off Street Parking Fund	375,016	4,002,315	-

Public Infrastructure

CITY CENTRE - INTERSECTIONS M376 (386)

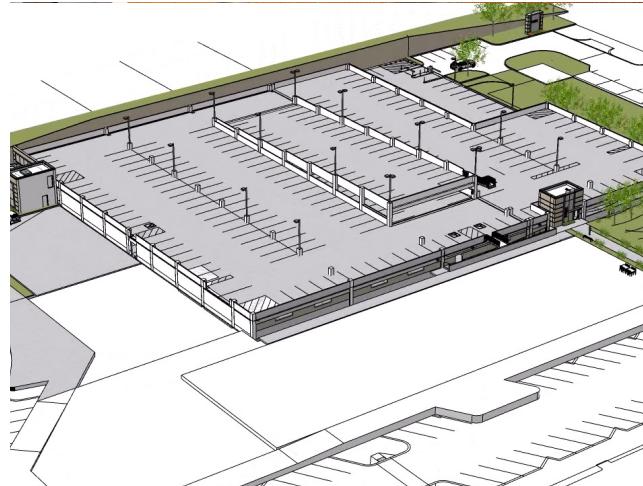
Construct new intersections on 84th Street to provide access to the new City Centre mixed use development. As part of the 84th Street redevelopment effort, City Ventures, a private development company, is creating a mixed use project (City Centre), on the Brentwood Crossing property. The project plans call for construction of a new right in-right out intersection and the relocation of the existing intersection at Summer Drive to provide adequate access to the development. The City has agreed to facilitate the construction of these public improvements.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Redevelopment Fund	20,000	500,000	-

CITY CENTRE - PARKING STRUCTURE #2

Construction of a public parking structure in City Centre. As part of the 84th Street redevelopment effort, City Ventures, a private development company, is creating a mixed use project (City Centre), on the Brentwood Crossing property. The project plans call for construction of public parking structures to provide adequate parking for the anticipated residential, retail and office uses. The City has agreed to facilitate the construction of these public parking improvements.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Off Street Parking Fund	-	350,000	6,000,000

Public Infrastructure

84TH ST. PUBLIC IMPROVEMENTS REDEVELOPMENT PROJECT

The City Centre mixed use project will require new public infrastructure, including the reconfiguration of Summer Dr. intersection, and installation of public infrastructure and public parking structure.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Redevelopment Fund	3,000,000	2,000,000	-

CITY CENTRE MIXED USE REDEVELOPMENT PROJECT

Demolition, grading and site prep. Public infrastructure projects are necessary for the purpose of eliminating and preventing recurrence of the substandard and blighted 84th St. Redevelopment Area.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Redevelopment Fund	1,897,500	572,687	572,687

Public Infrastructure

PUBLIC INFRASTRUCTURE NEAR 120TH AND GILES. M376 (382)

The sod farm in Southport East was purchased by the NMSC with the intention of creating a world-class sports complex that would offer indoor & outdoor swimming facilities, indoor & outdoor tennis facilities and lighted outdoor turf soccer fields. It is anticipated that City public infrastructure improvements will be necessary to ensure among other things public safety, sufficient public streets, public off-street parking and adequate traffic flows along City streets in and around Giles Road & I-80 interchange.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Debt Service Fund	98,000	7,500,000	2,500,000

GILES ROAD WIDENING M376 (230)

Project No. 230 in the One and Six Year Road Plan. Traffic projections indicate that by 2025 the intersections of Giles Road and Eastport Parkway and Giles Road and Southport Parkway will not be adequate to support traffic flows. To promote and maintain the Southport area as a desirable location to do business, roadway improvements are necessary to facilitate good traffic flow. Property acquisition and drainage improvements will be completed first followed by construction to widen this roadway.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Debt Service	-	512,000	

CITY PARK PARKING LOT IMPROVEMENTS

The current parking lot at City Park is often filled to capacity. The entrance off of 78th St. has deteriorated significantly, and needs to be replaced. This project will be completed in two phases; the first phase will resurface the drive to the current parking lot, and the second phase will pave the gravel lot and add a retaining wall to the south.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Debt Service Fund	-	125,000	150,000

Sewer

EAST LA VISTA SEWER/PAVEMENT REHAB M376 (228)

Project No. 228 in the One and Six Year Road Plan. Sanitary sewer lines in this area are 50+ years old and showing signs of deterioration. Additionally, several lines are experiencing capacity issues. The asphalt patching in this section of the City is on-going every year. The roadways, as well as the curb and gutter sections, have deteriorated beyond regular maintenance.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Sewer Fund	-	125,000	-

Public Infrastructure

STORM SEWER INLET TOP REPAIR M376 (229)

Project No. 229 in the One and Six Year Road Plan. Replace damaged and deteriorated storm inlet tops on 72nd Street, Giles Road, Harrison Street, and 96th Street.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Off Street Parking Fund	-	75,000	-

POOL DEMO/WEST LEG ROAD CONST. M376 (384)

As part of the 84th Street redevelopment effort, the City has begun a project to convert the former La Vista Falls Golf Course into a regional park--Civic Center Park. The park master plan calls for the park and the City Centre project to connect with the west side of the City via an underpass under 84th Street. In anticipation of multiple large scale events being held in the park and the public spaces in City Centre, the area where the pool is now located will potentially be converted, at least in part, to additional parking. The City intends to construct a roadway into this area from 84th Street to provide access.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Redevelopment Fund	-	-	213,044

Public Facilities

CITY HALL FACILITY IMPROVEMENTS

City Hall houses multiple divisions, and additional space has been needed for some time to provide for efficient service to the public as well as a productive environment for current and future staff. An internal survey was recently conducted to solicit feedback regarding how the existing space is being utilized as well as its functionality. Recommended next steps are to update the space needs study that was conducted in 2008 and make recommendations for facility improvements.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Lottery Fund	20,000	100,000	150,000

LIBRARY INTERIOR FACILITY UPGRADES

Metropolitan Community College and the La Vista Public Library currently share a building that was built in 1997. The age of the infrastructure requires some updates to the interior of the facility. This project will replace the original metal halite fixtures and upgrade them to new LED technology. In conjunction with that work, a contractor will also replace the glycol in the heating system. When that work is completed, the carpet throughout the facility will be replaced.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Lottery Fund		196,000	0

Public Facilities

LIBRARY EXTERIOR FACILITY UPGRADES

Metropolitan Community College and the La Vista Public Library currently share a building that was built in 1997. The age of the infrastructure requires some updates to exterior components of that facility. This project will replace the 21 year old roof on the facility, and resurface the original parking lot. This will be a joint project with Metro, and the City's costs of these common areas is 42% of the total project.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Lottery Fund		-	252,000

SPORTS COMPLEX LIGHTING REHAB

The existing lighting fixtures and mountings are near the end of their useful life. The fuses and ballasts are mounted at the top of the poles making maintenance costly and hazardous. The bulb covers must be removed with a hack saw or cutting torch. Mounting arms spin out of line during high winds. New light fixtures will provide for greater employee safety and more energy efficient operation.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Lottery Fund	-	-	85,000

Public Facilities

SPORTS COMPLEX SIDEWALKS

Public Works has received requests over the years for hard surfacing from the parking lot to the soccer fields at the Sports Complex. Sidewalks would allow for ADA access to the fields and provide safe passage for others. Currently there are many spectators who frequent the soccer complex that have difficulty traversing the grassy areas.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Lottery Fund	-	-	53,000

CIVIC CENTER PARK - OPPD LINE RELOCATION

As part of the 84th Street redevelopment effort, City Ventures, a private development company, is creating a mixed use project (City Centre), on the Brentwood Crossing property. In conjunction with that plan, the City has begun a project to convert the former La Vista Falls Golf Course into a regional park--Civic Center Park. There is an overhead OPPD power line that runs along the south edge of the proposed park property between the park and the City Centre project site. Rerouting of the line will improve the aesthetics and functionality of both spaces.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Redevelopment Fund	168,767	1,800,000	-

Parks

MINI PARK PLAN IMPROVEMENTS

As part of the CIP process, the Park Planning Committee identifies priorities and makes recommendations for potential projects. In FY19, the Committee is recommending that improvements be made to Eberle-Walden to include construction of an overlook, new playground equipment, landscaping and accessories be made to Eberle-Walden Park on South 69th Street. In FY20 and FY21, the Committee is recommending that a two-year project be undertaken to address parking and retaining wall improvements at City Park on Josephine Street. Utilization of this park has increased substantially with the upgrades made by the school district and the park becoming the home of the Monarch softball program.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Lottery Fund	110,000	50,000	50,000

CIVIC CENTER PARK - INTERFACE IMPROVEMENTS

As part of the 84th Street redevelopment effort, City Ventures, a private development company, is creating a mixed use project (City Centre), on the Brentwood Crossing property. In conjunction with that plan, the City has begun a project to convert the former La Vista Falls Golf Course into a regional park--Civic Center Park. The City will be constructing restroom facilities, retaining walls, plaza spaces and pedestrian connections from the park to the City Centre development.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Redevelopment Fund	-	2,563,500	2,500,000

CIVIC CENTER PARK - PHASE 3 - PARK IMPROVEMENTS

As part of the 84th Street redevelopment effort, the City has begun a project to convert the former La Vista Falls Golf Course into a regional park--Civic Center Park. Lake grading and initial trails to provide access to the park are expected to be completed in FY18. Subsequently, a process will be undertaken to plan, design and construct various amenities that will facilitate expanded use of the park. These amenities could include but are not limited to an expanded trail network, lighting, restroom/shelter facilities, a boat rental facility and various public art.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Redevelopment Fund	-	100,000	100,000

CIVIC CENTER PARK - PHASE 2 TRAILS

With the completion of the primary site grading, the park now requires basic trail access for the public to utilize Civic Center Park. This phase of construction will provide that access along with a trail around the new lake, irrigation to the site, fire lane access to City Centre and a new fountain and aerators for the lakes.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Redevelopment Fund	-	1,244,000	-

Parks

APPLEWOOD CREEK TRAIL M376 (376)

The City's strategic plan identifies the desire to expand the hiking/biking trails throughout the City. This project is for a new trail system that will connect existing trails in the Cimarron Woods subdivision near the BNSF railroad line to existing trails in the Portal Ridge subdivision. It will follow Applewood Creek, which runs between the Val Vista and Mayfair subdivisions. The trail will ultimately connect to the recently constructed West Papio Trail, providing access to expanded recreational opportunities for citizens in La Vista.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Debt Service Fund	-	32,500	2,500

Parks

WEST PAPIO TRAIL - GILES RD. TO Q ST.

The City's strategic plan identifies the desire to expand the hiking/biking trails throughout the City. This project is an extension of the existing West Papio Trail that was completed in 2015 and currently terminates at Giles Road. The extension runs from Giles Road to Q Street, providing a critical connection to west Omaha for pedestrian traffic. This is a joint project between the City of La Vista, Papio-Missouri River NRD and the City of Omaha. The NRD is the lead agent, providing 60% of the funding; Omaha and La Vista will each contribute 20%.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Debt Service Fund	90,000	250,000	250,000

THOMPSON CREEK CHANNEL AND TRAIL

The Thompson Creek Channel Rehabilitation Federal Aid project was substantially completed in 2016. Due to a lack of available funding, however, the portion of the channel from the SE end of Civic Center Park to Edgewood Blvd. (running through Central Park) was not done. This project will complete channel work on the remaining section of the creek and construct a new trail along the length of the creek that will provide critical pedestrian connections from east La Vista and the Keystone Trail network to the western side of the City and the metro area.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Redevelopment Fund	-	-	150,000

Streets

HARRISON STREET BRIDGE M376 (202)

Project No. 202 in the One and Six Year Road Plan. Needed repairs to this bridge are beyond routine maintenance. The project will be completed jointly with the City of Omaha, and they will be the lead agent. The amount shown is La Vista's share of the project.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Lottery Fund	-	121,000	-

84TH STREET ADAPTIVE SIGNALS M376 (220)

Project No. 220 in the One and Six Year Road Plan. This is a joint project with five other agencies that will move traffic more efficiently along the 84th Street corridor from Omaha to Papillion. In addition to controlling traffic congestion, other benefits include reduced emissions and energy savings.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Lottery Fund	-	158,000	-

Streets

GILES ROAD RESURFACING M376 (219)

Project No. 219 in the One and Six Year Road Plan. Giles Road is a high volume roadway, and the pavement in the area noted has material deficiencies that have led to failures at the joints. An asphalt overlay will extend the life of the roadway and reduce annual patching costs.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Debt Service Fund	395,000	250,000	-

66TH ST. RECONSTRUCTION M376 (379)

Project No. 379 in One and Six Year Road Plan. This project has been in the queue for federal funding; however delays in the availability of those funds have forced the City and Sarpy County to have discussions about moving this project forward without the use of federal funds. Currently the plan is to develop a new scope of work and execute an interlocal agreement between La Vista and Sarpy County in 2018 to move this project forward.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Debt Service Fund	-	12,600	-

Streets

117TH AND GILES TRAFFIC SIGNAL M376 (383)

A commercial development is being proposed for the SE corner of 117th Street and Giles Road. If the development takes place, the increase in traffic to this commercial site, along with the potential for a future connection to the north of Giles Road, makes the City's participation justifiable. The project is proposed to be jointly funded by the corporate entity, the developer and the City. If the development takes place, the increase in traffic to this commercial site along with the potential for a future connection to the north, makes the City's participation justifiable. The City has agreed to participate in this project only after construction of the commercial property is underway.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Debt Service Fund	-	40,000	-

RESURFACING PACKAGE #1 M376 (386)

Resurface 76th Avenue from Terry Drive to Park View Blvd., Elizabeth Street from Ava Court to James Avenue, and 75th Avenue from Terry Drive to Lillian Avenue.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Redevelopment Fund	-	-	300,000

ASPHALT MICRO. PARK VIEW/BRENTWOOD M376 (226)

Project No. 226 in the One and Six Year Road Plan. This project is intended to extend the life of the existing asphalt overlay on Park View Blvd. from 72nd Street to 84th Street and Brentwood from 84th to 87th. This technique is approximately half the cost of traditional mill & fill projects.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Debt Service	-	425,000	-

84TH STREET - OVERLAY - M376 (217)

Project No. 217 in the One and Six Year Road Plan. The useful life of the last asphalt overlay on 84th Street has been reached. This will be a joint project with the NDOT to mill and resurface 84th Street from Harrison Street to Giles Road.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Debt Service Fund	-	1,323,000	-

Streets

132ND & WEST GILES ROAD

Improvements to the intersection of 132nd & West Giles Road (Short Term). An interlocal agreement has been entered into with Sarpy County, and they are the lead agency for this project. A federal grant will be paying for 80% of the project. Sarpy County and La Vista both contributing 10% of the cost. Construction is scheduled to begin in 2017, and will conclude in the spring of 2018.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Debt Service Fund	270,000	30,000	-

CITY PARKING LOT SERVICE ROAD

The city previously constructed a public parking lot in the Southport West area to serve this development. Construction of a service road connecting Wesport Parkway from east to west would enhance traffic flow through the development. The service road is adjacent to the existing city parking lot on the south side. Remaining work is final design and construction phase engineering for drainageway improvements between old Giles Rd. and BNSF railroad. This project will also add a detention basin and outlet modifications in Southport West.



FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Debt Service Fund	1,680,000	281,912	-

Streetscape

CORRIDOR 84 STREETSCAPE PLAN

In 2010, the City completed a Vision Plan for 84th Street (Vision 84), which included an extensive public process and the adoption of a master plan that called for the 84th Street corridor to become the central city core with a memorable and distinct identity, a vibrant mix of land uses, and creating a sense of community and a high quality of life for residents. The plan called for unique streetscape enhancements along 84th Street as one of the goals. The streetscape plan will identify these enhancements, followed by design and construction of the various elements.

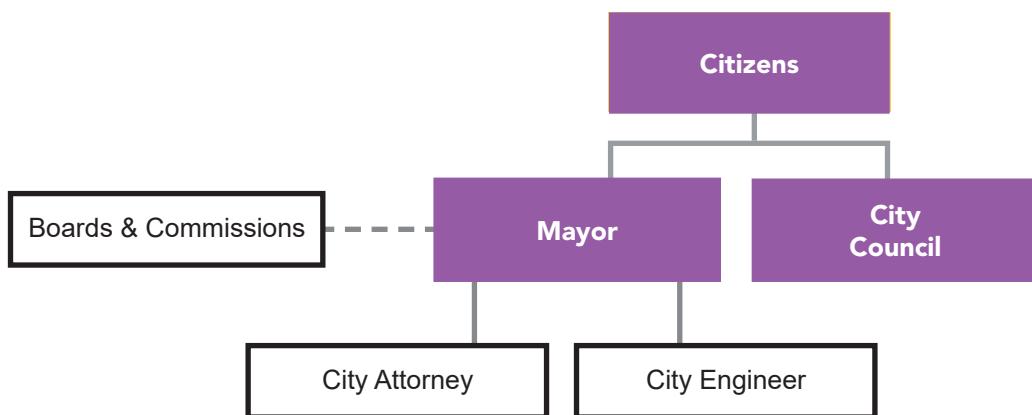


FUNDING SOURCE	Prior Year Appropriations	FY19 Adopted	FY20 Adopted
Redevelopment Fund	280,000	1,800,000	2,500,000



DEPARTMENTAL SUMMARIES

Mayor & City Council



OVERVIEW

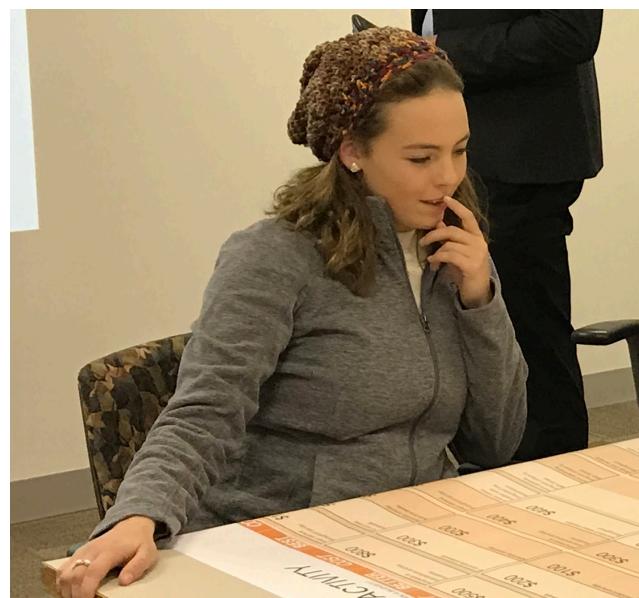
The elected Mayor and City Council are the legislative and policy making body of the City. The Mayor is elected at-large to a four-year term and serves as the presiding officer at City Council meetings and as the official head of the City for legislative and ceremonial purposes. Eight City Council members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

2017-18 HIGHLIGHTS

- Delivered the largest capital improvement program in the City's history
- Adopted the 2018-2020 Strategic Plan
- Created a Neglected Building Registration Program
- Approved agreement with Papillion-La Vista Community Schools to provide a School Resource Officer at La Vista Middle School
- Authorized installation of a traffic signal at 96th and Brentwood Drive
- Entered into an Interlocal Cooperation Agreement with Sarpy County and the Cities of Bellevue, Gretna, Papillion and Springfield to create the Sarpy County & Cities Wastewater Agency

BUDGET & INITIATIVES

The Mayor & City Council budget results in modest increases of 3.5% in FY19 and 6.3% in FY20 primarily to enhance business outreach efforts, which includes the Business Link program and to support the Mayor's Youth Leadership Council in terms of operations and National League of Cities (NLC) annual conference attendance.



Mayor & City Council

MAYOR & CITY COUNCIL EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
PERSONNEL SERVICES					
Salaries	72,005	80,000	80,000	80,000	80,000
FICA	5,646	6,258	6,258	6,258	6,258
SUBTOTAL	77,651	86,258	86,258	86,258	86,258
COMMODITIES					
Office Supplies	1,434	1,020	1,000	1,290	880
Food Supplies	-	255	255	255	260
SUBTOTAL	1,434	1,275	1,255	1,545	1,140
CONTRACTUAL SERVICES					
Postage	527	727	727	734	741
Tele/Cell/Pager	1,080	1,102	1,080	1,080	1,080
Car Allowance	1,800	1,836	1,800	1,800	1,800
Legal Advertising	5,435	7,650	6,000	7,650	7,727
Printing	3,515	3,393	3,885	4,595	4,250
Dues and Subscriptions	46,179	46,121	45,511	48,555	51,601
Travel	5,324	9,695	7,066	10,622	17,974
Training	4,914	13,223	12,561	14,275	14,965
Other Contractual Services	16,025	26,520	22,543	24,119	27,612
Professional Services-Legal	20,757	26,520	26,520	26,785	27,053
SUBTOTAL	105,556	136,787	127,693	140,215	154,803
OTHER CHARGES					
Other Charges	9,826	10,124	11,833	14,625	15,800
SUBTOTAL	9,826	10,124	11,833	14,625	15,800
TOTAL EXPENDITURES	194,467	234,444	227,039	242,643	258,001



OVERVIEW

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

2017-18 HIGHLIGHTS

Board of Adjustment

Did not meet in 2018.

Board of Health

Met once in 2018.

Citizen's Advisory Review Committee (CAR)

Met in March, June, September and December. The Chairman presented updates to the Mayor & City Council following their March and September meetings. No new program applications were received.

Civil Service Commission

Met twice in FY18 and conducted a police officer testing process which created a certified list of eligible candidates for future hiring consideration.

Library Advisory Board

In FY18 the Board will have achieved 17 hours of the continuing education hour requirements necessary for State certification. The Board reviewed 16 grant opportunities, two Amnesty Weeks, the annual inventory and state report. The Board also reviewed and updated two library policies.

Parks & Recreation Advisory Committee

Held 18 meetings in FY17 & FY18. They reviewed reports and program information related to Recreation, Special Service Transportation, the Swimming Pool, and proposed park improvements.

Personnel Board

Did not meet in 2018.

Planning Commission

The Planning Commission met five times in FY18. During these meetings, the Commission reviewed 3 Conditional Use Permits, 1 Final Plat, 1 Replat and approved and recommended to the City Council the 1 & 6 year Road Plan. They also recommended approval of the upcoming CIP plan.

BUDGET & INITIATIVES

This budget includes operational and training expenses for all Boards and Commissions with only slight increases.

Boards & Commissions

BOARDS & COMMISSIONS EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
COMMODITIES					
Office Supplies	66	102	102	102	104
SUBTOTAL	66	102	102	102	104
CONTRACTUAL SERVICES					
Postage	505	727	650	740	755
Legal Advertising	637	1,020	600	1,020	1,040
Printing	3,170	3,393	3,500	3,570	3,641
Travel	322	3,147	1,000	3,130	3,193
Training	190	826	500	816	832
Professional Services-Legal	-	510	1,500	510	520
SUBTOTAL	4,824	9,623	7,750	9,786	9,981
OTHER CHARGES					
Other Charges	335	408	400	450	459
SUBTOTAL	335	408	400	450	459
TOTAL EXPENDITURES	5,225	10,133	8,252	10,338	10,544



City Administration



OVERVIEW

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

2017-18 HIGHLIGHTS

- Produced *Strategic Plan 2018-2020*; implemented electronic reporting system
- Initiated La Vista Business Link
- Provided guidance and oversight for Corridor 84 projects
- Ensured meaningful public engagement opportunities in the development of Corridor 84 Streetscape Plan
- Maintained Aa3 bond rating
- Coordinated City's legislative agenda

BUDGET & INITIATIVES

While the City Administration budget does not indicate any significant changes, staff will be overseeing a number of initiatives in FY19 & FY20 that are either funded in other budget funds or are absorbed through the operating budget. Initiatives include:

- Planning and implementing events associated with the City's 60th anniversary
- Conducting the National Citizen Survey
- Overseeing a comprehensive branding and marketing initiative
- Facilitating an update to the strategic plan
- Working on City Hall improvements to meet current and future space needs
- Producing Year-End Report to Citizens
- Producing a Community Event Guide
- Partnering with the La Vista Community Foundation to develop a concept for a memorial area in Civic Center Park.

City Administration

CITY ADMINISTRATION EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
PERSONNEL SERVICES					
Salaries - Full-Time	301,128	434,789	441,000	451,828	468,772
Overtime Salaries	915	792	1,700	820	850
FICA	21,234	32,533	30,560	33,445	34,390
Insurance Charges	26,348	69,096	45,000	44,968	47,666
Pension	11,626	17,089	17,600	18,054	18,731
Pension/ICMA	6,721	9,139	16,200	16,389	17,003
SUBTOTAL	367,972	563,438	552,060	565,504	587,412
COMMODITIES					
Office Supplies	6,329	6,528	7,000	8,150	7,140
Books and Periodicals	104	680	400	600	612
Food Supplies	330	612	400	400	408
Wearing Apparel	49	-	-	-	-
SUBTOTAL	6,812	7,820	7,800	9,150	8,160
CONTRACTUAL SERVICES					
Postage	293	816	700	800	816
Telephone	1,960	3,080	2,800	3,000	3,060
Prof Services-Other	58	-	-	-	-
Utilities	9,993	15,607	12,000	12,000	12,360
Car Allowance	3,758	5,160	5,160	5,160	5,160
Legal Advertising	429	1,020	1,000	1,000	1,020
Printing	1,435	2,448	2,000	2,450	2,500
Dues and Subscriptions	4,426	6,936	6,936	6,850	6,987
Travel	6,061	20,201	20,000	5,870	20,620
Training	4,038	12,401	6,000	10,715	17,290
Other Contractual Services	1,901	20,400	3,000	20,400	20,808
Professional Services-Legal	109,882	112,000	50,000	112,000	114,240
SUBTOTAL	144,234	200,069	109,596	180,245	204,861
OTHER CHARGES					
Other Charges	9,074	14,025	10,000	14,100	14,382
SUBTOTAL	9,074	14,025	10,000	14,100	14,382
TOTAL EXPENDITURES	528,092	785,352	679,456	768,999	814,815

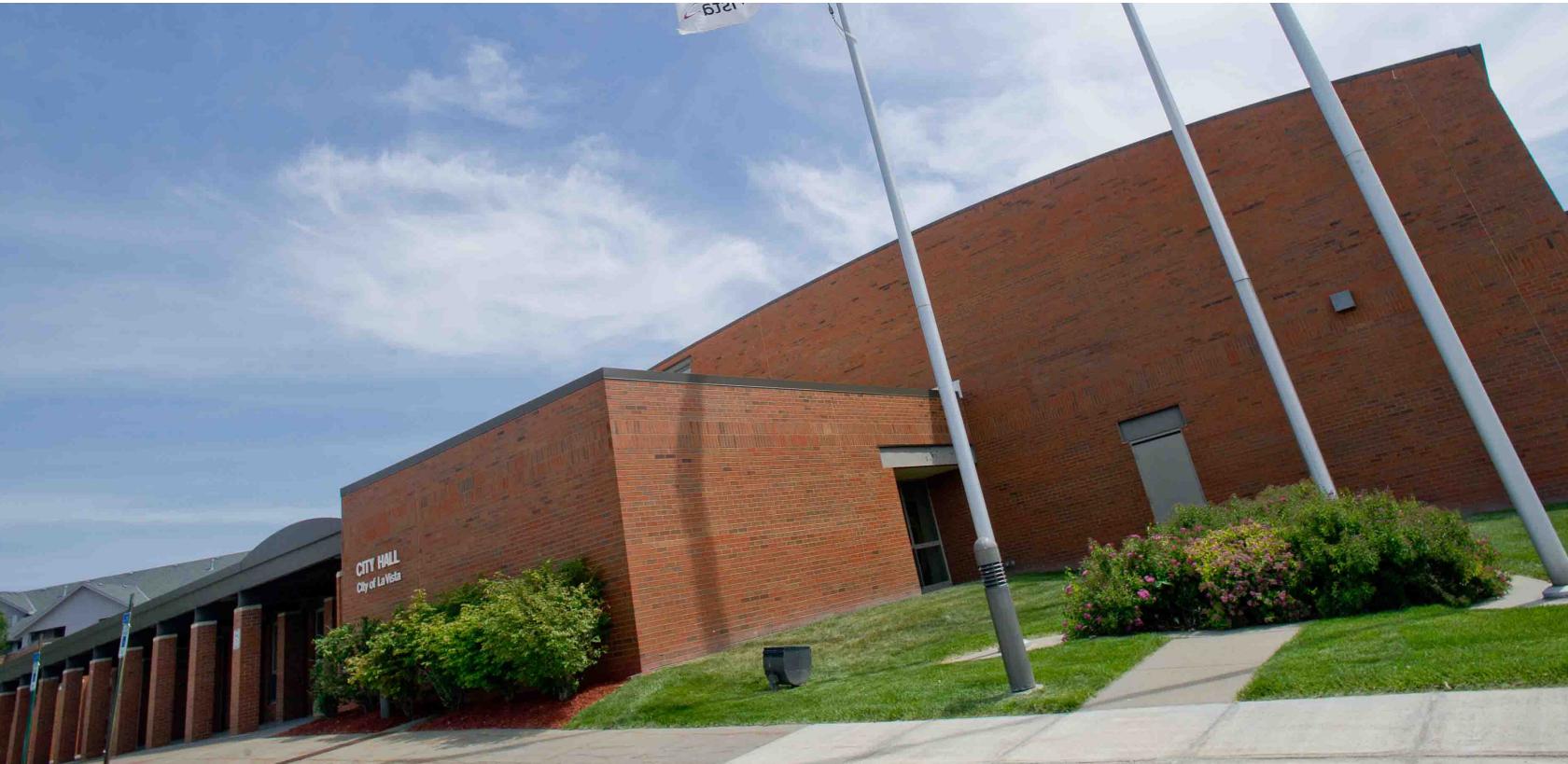


Administrative Services

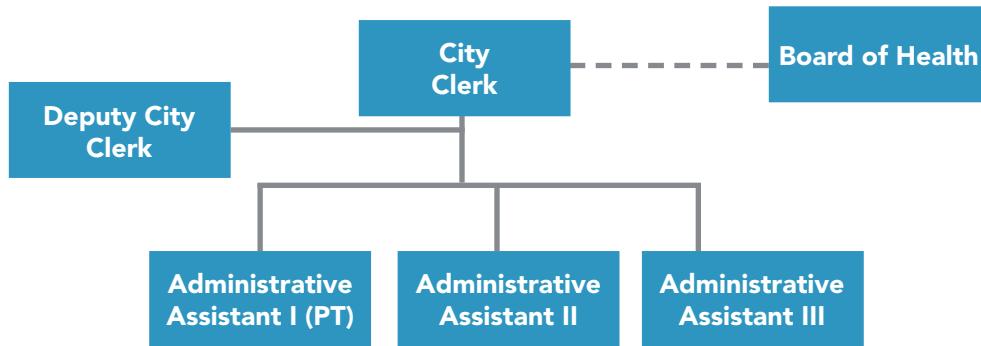


OVERVIEW

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



City Clerk



OVERVIEW

The City Clerk's Office has general and specialized responsibilities in many areas including City Council management and support activities, and maintenance of the City code and customer service. The City Clerk also supports the City's transparency efforts by preserving and providing access to documents, promoting citywide compliance with records retention and facilitating the legislative process.

2017-18 HIGHLIGHTS

- Provided administrative assistance and support during several staffing vacancies
- Restructured to provide support to other divisions and allow cross training
- Hired a Deputy City Clerk
- Researched records management system

BUDGET & INITIATIVES

Starting in FY19, the Finance Department will have its own budget, separate from the City Clerk's Office. As a result, the Administrative Services budget – now including only the City Clerk's Office and personnel costs of the Administrative Services Director – decreased by nearly 40%.

The hiring of a Deputy Clerk in FY18 allows the City Clerk's staff to focus on cross training and efforts to improve customer service during the budget cycle. In addition, a new records management system was purchased prior to the end of FY18 and implementation of the new system will be a top priority.

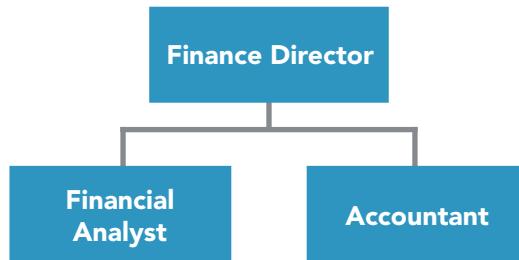
The following initiatives are included in the FY19 & FY20 operating budget:

- Develop department operations plan that aligns with City's mission, vision, & values
- Continue to identify opportunities for cross-departmental collaboration
- Encourage employees to identify ideas and opportunities for improvement
- Evaluate strategies that will enhance employee engagement and satisfaction

City Clerk

CITY CLERK EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
PERSONNEL SERVICES					
Salaries - Full-Time	285,439	491,558	486,171	357,534	372,965
Salaries - Part-Time	54,043	13,624	16,795	14,033	14,559
Overtime Salaries	1,906	1,124	1,620	1,337	1,387
FICA	21,578	38,916	36,819	28,527	29,751
Insurance Charges	28,050	78,766	63,681	47,438	50,284
Pension	14,595	22,645	29,507	21,532	22,460
Pension/ICMA	3,210	8,069	-	-	-
SUBTOTAL	408,821	654,702	634,593	470,401	491,406
COMMODITIES					
Office Supplies	4,271	8,432	8,000	8,070	6,140
Books and Periodicals	253	540	200	400	408
Food Supplies	-	31	30	-	-
SUBTOTAL	4,524	9,003	8,230	8,470	6,548
CONTRACTUAL SERVICES					
Postage	2,088	4,387	2,300	3,132	3,195
Telephone	1,802	3,775	2,761	2,643	2,696
Utilities	9,994	14,484	12,727	7,497	7,647
Car Allowance	1,800	2,400	2,400	2,400	2,400
Legal Advertising	14	511	350	350	357
Printing	1,647	1,428	1,428	1,620	1,652
Dues and Subscriptions	990	2,795	1,790	2,102	2,144
Travel	3,282	8,828	6,900	7,530	11,931
Training	2,137	10,297	8,297	7,850	9,729
Other Contractual Services	1,737	3,493	1,000	2,008	2,048
Prof Services-Auditing	48,096	70,598	70,598	-	-
Professional Services-Legal	1,081	10,929	14,400	11,000	11,220
SUBTOTAL	74,668	133,925	124,951	48,132	55,019
OTHER CHARGES					
Other Charges	9,560	5,100	6,000	2,500	2,550
County Treasurer Fee	63,145	76,500	61,857	-	-
TOTAL	72,705	81,600	67,857	2,500	2,550
TOTAL EXPENDITURES	560,718	879,230	835,631	529,503	555,523



OVERVIEW

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

2017-18 HIGHLIGHTS

- Continued to expand the capabilities of the BS&A software
 - » decentralizing many functions
 - » streamlining processes
 - » increased real-time financial information
- Maintained Aa3 bond rating
- Monitored sales tax incentive refunds; forecasted sales tax revenue; and worked with State Department of Revenue to ensure sales tax is properly reported

BUDGET & INITIATIVES

Prior to FY19, Expenses associated with the Finance were part of the Administrative Services budget. A separate budget was created to provide more transparency and accountability.

Budget initiatives include:

- Creation of a Financial Analyst position
- Comprehensive Annual Financial Report (CAFR)
- Complete long-range financial plan
- Update City's financial policies
- Assess and update City's budget and tax policies to evaluate sustainability of revenues
- Develop department operations plan

Finance

FINANCE EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
PERSONNEL SERVICES					
Salaries - Full-Time	-	-	-	224,142	232,547
Overtime Salaries	-	-	-	1,931	2,003
FICA	-	-	-	17,295	17,944
Insurance Charges	-	-	-	42,823	45,392
Pension	-	-	-	13,564	14,073
SUBTOTAL	-	-	-	299,755	311,959
COMMODITIES					
Office Supplies	-	-	-	3,280	1,500
Books and Periodicals	-	-	-	200	200
SUBTOTAL	-	-	-	3,480	1,700
CONTRACTUAL SERVICES					
Postage	-	-	-	1,343	1,356
Telephone	-	-	-	1,133	1,144
Prof Services - Other	-	-	-	-	15,000
Utilities	-	-	-	7,497	7,647
Legal Advertising	-	-	-	150	154
Printing	-	-	-	695	715
Dues and Subscriptions	-	-	-	520	520
Travel	-	-	-	4,174	4,258
Training	-	-	-	4,751	3,531
Prof Services-Auditing	-	-	-	60,000	62,500
SUBTOTAL	-	-	-	80,263	96,825
OTHER CHARGES					
Other Charges	-	-	-	3,222	2,128
County Treasurer Fee	-	-	-	76,307	76,601
SUBTOTAL	-	-	-	79,529	78,729
CAPITAL OUTLAY					
Other Capital Outlay	-	-	-	4,000	-
SUBTOTAL	-	-	-	4,000	-
TOTAL EXPENDITURES	-	-	-	467,027	489,213



OVERVIEW

The Human Resources Department is responsible for the City's personnel management and employment services. This includes providing leadership, direction and support to City departments, responsibility for administering employee benefit programs, coordinating and delivering city-wide training, overseeing the compensation system and recruitment.

2017-18 HIGHLIGHTS

- Performance evaluation process and policy updates implemented based on employee feedback; refresher training for all employees
- Successful conversion of Flexible Spending Plan from Payflex to TASC
- Transition from a functional area to an independent department, which included hiring the City's first Human Resources Director in January 2018
- Processed postings and hired 93 employees for full time, part-time and seasonal positions and reviewed 750 applications for those positions
- Hiring managers' training on accessing and reviewing applicant data

BUDGET & INITIATIVES

The Human Resources budget continues to evolve, and expenditures in prior years that may have been elsewhere in the budget are now in this budget.

Budget initiatives include:

- Funding for consultant services to be used as needed for training, studies or other areas of need that might come up to maximize performance management.
- Ongoing refinement of the performance management system.
- Develop department plan that aligns with the City's mission, vision and values
- Update Compensation Study in FY20

Human Resources

HUMAN RESOURCES EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
PERSONNEL SERVICES					
Salaries - Full Time	45,214	129,852	110,560	151,731	159,778
Overtime	-	1,072	-	1,215	1,261
FICA	3,198	10,015	5,355	11,700	12,319
Insurance Charges	(3,685)	32,810	10,989	24,898	26,393
Pension	2,713	7,856	4,200	9,177	9,662
Self Insurance Expense	122,196	265,830	150,000	226,262	239,838
SUBTOTAL	169,636	447,435	281,104	424,983	449,251
COMMODITIES					
Office Supplies	597	715	600	1,175	700
Food Supplies	-	-	-	500	500
SUBTOTAL	597	715	600	1,675	1,200
CONTRACTUAL SERVICES					
Postage	-	-	500	500	500
Telephone Expense	-	-	810	1,080	1,080
Prof. -Other	-	5,100	1,000	15,000	15,000
Insurance and Bonds	361,284	328,313	328,000	344,729	361,965
Car Allowance	-	-	810	1,080	1,080
Printing	-	-	100	1,000	1,000
Dues & Subscriptions	605	3,549	1,515	2,397	2,397
Travel	1,767	12,201	2,500	13,760	15,387
Training	3,166	11,918	3,000	8,900	10,423
Other Contractual Services	71,410	98,897	57,693	116,514	97,389
Prof Services- Legal	7,741	38,760	10,000	39,200	39,600
SUBTOTAL	445,973	498,738	405,928	544,160	545,821
OTHER CHARGES					
Other Charges	12,603	30,856	13,950	39,450	27,450
SUBTOTAL	12,603	30,856	13,950	39,450	27,450
TOTAL EXPENDITURES	628,809	977,744	701,582	1,010,268	1,023,722



OVERVIEW

The Information Technology Committee is responsible for the deployment, maintenance and support of the organization's technology needs. This includes supporting City operations with effective business technologies consisting of information and telecommunications systems, business software applications, and computer hardware. The Committee's goal is to provide a stable and secure technology environment that ensures the continued operation of the City. The Committee also recommends continued education and training in new and current software, systems and methods.

2017-18 HIGHLIGHTS

- Improved and/or added new Wi-Fi systems to all city facilities
- Implementation of a Citywide Enterprise Software System
- Began moving from MS Office to Office 365
- Planning implementation of Citywide Records Management System

BUDGET & INITIATIVES

Several enhancements to the City's Information Technology services are funded in the FY19 & FY20 budget, including an annual maintenance fee for the new Records Management System, an upgrade to the Outlook/ Exchange system currently utilized for email; separating the City production network from the public Wi-Fi network; the acquisition of a secure internet gateway to replace the current web filter system; replacement of City issued iPads, and continuing to

replace Motorola wireless equipment for the Police and Public Works departments.

Another enhancement in Information Technology services is implementation of greater user training. As systems become more complex and multifaceted, staff must have the necessary training to master the skills needed with new and improving software. In addition, the City shares an online user security awareness training and testing program with Sarpy County, which has been budgeted on an ongoing basis.

Additionally, the Lottery budget contains funding to update the IT Strategic Plan.

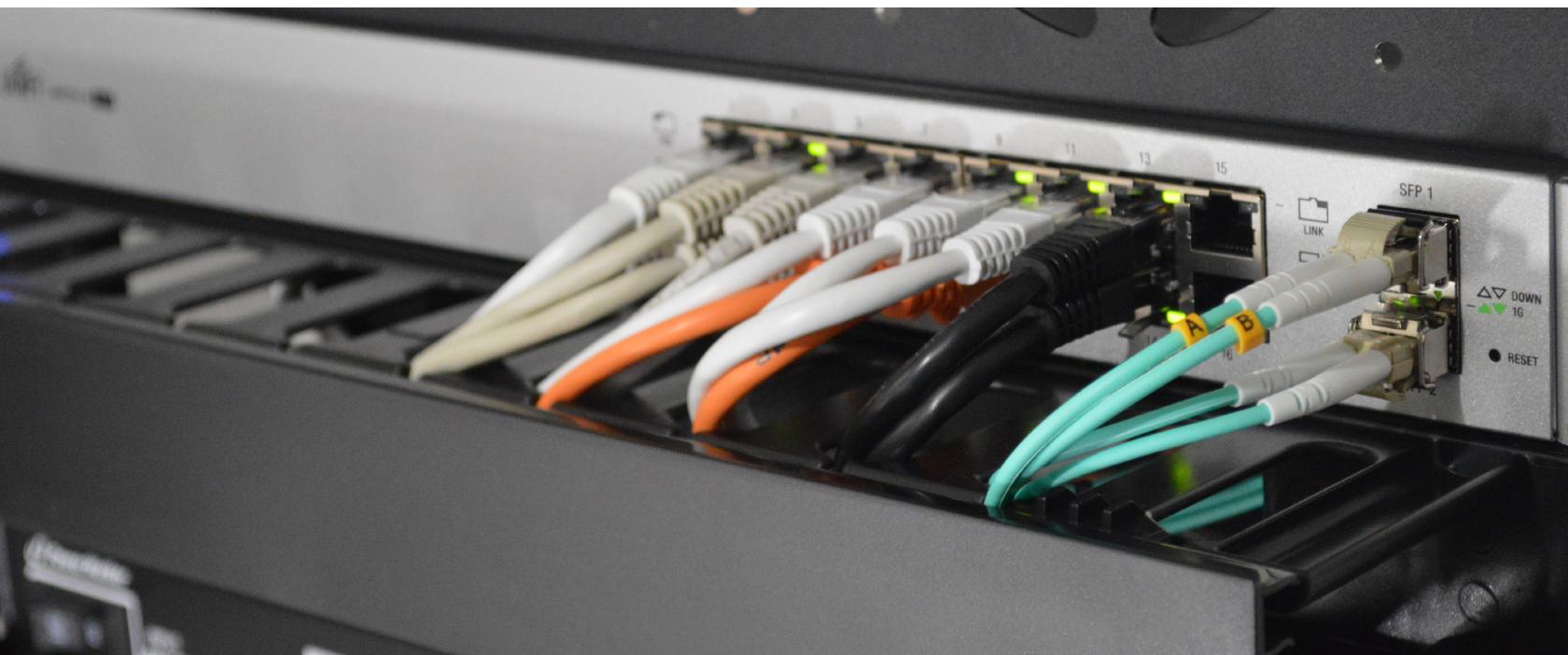
Other initiatives include:

- Update City's website
- Develop a City Mobile App
- Develop Business Continuity Plan
- Expand reach of City's social media presence

Information Technology

INFORMATION TECHNOLOGY EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
CONTRACTUAL SERVICES					
Travel	-	-	-	1,250	1,250
Training	-	-	-	5,000	7,500
Other Contractual Services	147,349	189,423	189,279	212,970	228,495
SUBTOTAL	147,349	189,423	189,279	219,220	237,245
OTHER CHARGES					
Other Charges	68,757	55,000	50,000	49,080	52,500
SUBTOTAL	68,757	55,000	50,000	49,080	52,500
TOTAL EXPENDITURES	216,106	244,423	239,279	268,300	289,745





Community Services

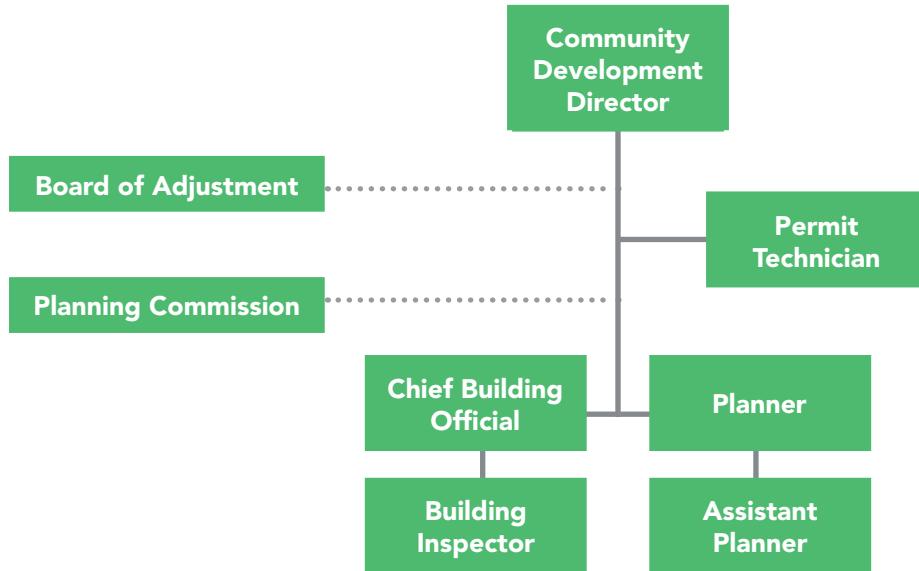
City Administrator

**Assistant City Administrator/
Director of Community Services**

**Community Development
Library
Public Transportation
Recreation**



Community Development



OVERVIEW

The Community Development Department oversees all aspects of commercial and residential development within the City's jurisdiction, through the enforcement of zoning ordinances and building codes. The department aims to maintain high standards of development that promote a safe, attractive and economically productive built environment.

2017-18 HIGHLIGHTS

- Completed office relocation
- Coordinated Phase 1 improvement plan for Civic Center Park
- Facilitated development of the Corridor 84 Streetscape plan
- Provided ongoing management of the City Centre development plan
- Reviewed and completed 7 CUP's, 4 PUD's, 8 plats and 1 rezoning applications

- Reviewed 11 building design applications and completed 8 design review inspections
- Issued 1,619 permits and collected \$1.3 million in permit fees
- Conducted 1,823 plan reviews and completed 2,860 inspections
- Completed various training seminars for CEU's to meet certification/re-certifications
- Recommended Vacant Building Registration Program
- Completed 584 rental housing permit inspections

Community Development

BUDGET & INITIATIVES

The Department continues to see an increase in workload primarily related to the multiple projects associated with Corridor 84 redevelopment efforts. With the potential for other large-scale projects to take place within the corridor as well as on the western edge of the City and with future annexation, a Planner I position is budgeted to be filled after January 1, 2019.

Community Development budget initiatives include:

- Replacement of pick-up truck
- Finalize 84th Streetscape Schematic Package
- Commence final design work for initial phase(s) of 84th Streetscape
- Initiate Phase III Civic Center Park & City Centre public squares planning process

- Commence design on Civic Center Park Interface
- Continue work on the 84th Street Redevelopment/ City Centre initiatives
- Continue work on the implementation of the Rental Housing Inspection and Neglected Building Registration programs
- Develop departmental operations plan that aligns with the City's mission, vision and values

COMMUNITY DEVELOPMENT EXPENDITURE SUMMARY

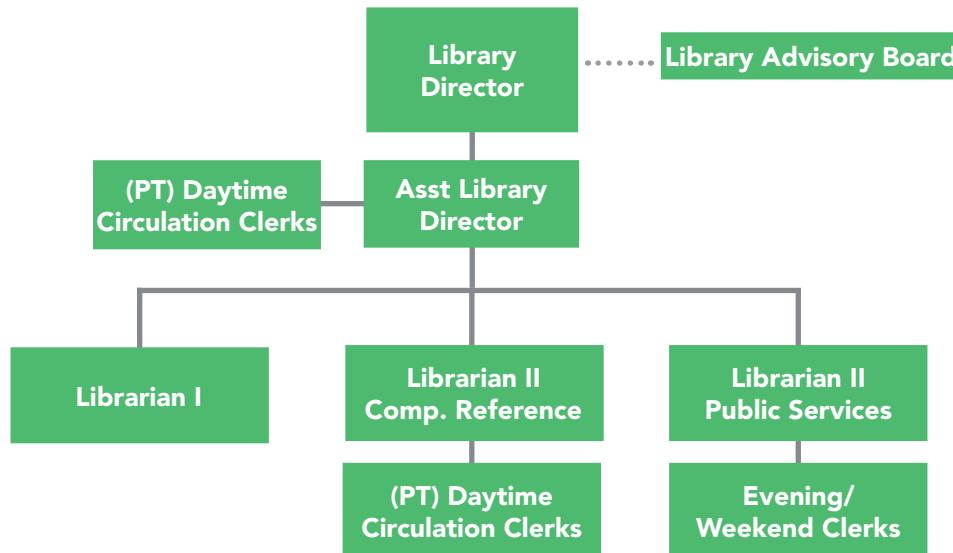
	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
PERSONNEL SERVICES					
Salaries - Full Time	307,344	311,698	311,698	368,755	382,583
Salaries - Part-Time	16,176	24,102	16,500	24,000	-
Overtime Salaries	607	571	1,000	596	618
FICA	23,379	25,824	25,824	30,183	29,408
Insurance Charges	43,806	55,364	55,364	69,321	73,480
Civilian Pension City's Exp	18,549	18,736	18,736	22,161	22,992
SUBTOTAL	409,861	436,295	429,122	515,016	509,081
COMMODITIES					
Office Supplies	13,494	9,384	7,500	9,478	9,573
Books and Periodicals	-	1,020	500	1,030	1,041
Food Supplies	247	408	-	412	416
Wearing Apparel	376	1,020	700	1,030	1,041
Motor Vehicle Supplies	1,158	2,040	1,900	2,060	2,081
SUBTOTAL	15,275	13,872	10,600	14,010	14,152

Community Development

COMMUNITY DEVELOPMENT EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
CONTRACTUAL SERVICES					
Postage	2,468	3,570	1,400	3,606	3,642
Telephone	1,337	1,584	1,584	1,600	1,616
Prof Services-Other	67,328	40,800	40,800	41,208	41,620
Utilities	9,675	15,300	15,000	15,293	15,594
Car Allowance	1,200	1,200	1,200	1,212	1,224
Legal Advertising	762	2,040	1,425	2,060	2,081
Printing	6,383	4,080	4,080	4,121	4,162
Dues and Subscriptions	895	2,346	900	2,369	2,393
Travel	7,639	11,381	11,381	12,172	12,296
Training	2,645	4,476	4,476	4,485	4,528
Other Contractual	5,167	9,695	7,800	9,792	9,890
Professional Services-legal	48,569	71,400	50,000	60,000	60,600
SUBTOTAL	154,068	167,872	140,046	157,918	159,646
MAINTENANCE					
Vehicle Maintenance	793	510	500	515	520
Radio Maintenance	-	306	-	309	312
SUBTOTAL	793	816	500	824	832
OTHER CHARGES					
Other Charges	3,505	8,670	200	3,500	3,500
SUBTOTAL	3,505	8,670	200	3,500	3,500
CAPITAL OUTLAY					
Other Capital Outlay	24,903	-	-	27,000	-
SUBTOTAL	24,903	-	-	27,000	-
TOTAL EXPENDITURES	608,405	627,525	580,468	718,268	687,211





OVERVIEW

The Library is the community's center for information, learning and culture. It is equally accessible to people of all interests and ages, ready to cultivate and apply new knowledge. The Library provides borrower services, public information and specialized services for children, teens, and adults.



2017-18 HIGHLIGHTS

- Hosted 81 volunteers (2,792 volunteers hours)
- Hired a GED instructor
- Held a joint GED graduation with Creighton University's Educational Opportunity Center
- Hosted a Project Search student
- Recipient of the Think, Make, Create Trailer
- Initiated an Instagram account
- Established a Youth Services Division
- New items available for checkout: VoxBooks (audio books), GoChip (movie media), and board games
- New database: Universal Classes offer online training with certificates upon completion

Library

BUDGET & INITIATIVES

The FY19 budget contains funding to make the current part-time position that has been responsible for Teen/Tween programs a full-time position. In addition to coordinating programs for this age group, there has been a demand for additional outreach efforts with the local schools, and the recently acquired Think, Make, Create trailer.

Other initiatives absorbed in the operating budget include:

- Expanding the reach of social media presence
- Identifying opportunities to support the efforts of Papillion La Vista Community Schools
- Providing increased volunteer opportunities through library
- Develop departmental operations plan that aligns with the City's mission, vision and values
- Develop programming initiatives for the new Think, Make, Create Trailer
- Continue to provide and expand a wide variety of program opportunities for citizens of all ages



LIBRARY EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
PERSONNEL SERVICES					
Salaries - Full-Time	301,286	312,179	304,179	358,695	371,615
Salaries - Part-Time	154,362	183,483	180,915	176,181	182,789
Overtime Salaries	470	-	500	-	-
FICA	34,003	38,056	38,000	41,056	42,413
Insurance Charges	36,630	41,837	41,400	48,769	51,695
Pension	18,207	18,731	18,400	21,522	22,297
SUBTOTAL	544,958	594,286	583,394	646,223	670,809
COMMODITIES					
Office Supplies	6,557	11,386	11,300	16,900	11,300
CD Rom/Electronic	15,792	21,170	17,005	17,855	18,748
Books and Periodicals	54,721	66,073	66,073	66,134	66,795
Food Supplies	1,637	2,448	2,448	2,448	2,497
Other Commodities	1,080	1,224	2,500	1,261	1,299
Media	12,457	20,400	20,400	21,012	21,642
Summer Reading Program	4,117	6,120	6,120	6,304	6,493
SUBTOTAL	96,361	128,821	125,846	131,914	128,774
CONTRACTUAL SERVICES					
Postage	3,528	3,468	3,468	3,572	3,679
Telephone	398	398	698	758	758
Prof Services-Other	(95)	-	210	-	-
Utilities	51,238	61,200	61,200	62,369	64,241
Rentals	6,488	6,120	6,120	6,304	6,493
Car Allowance	1,930	1,989	1,989	2,029	2,070
Legal Advertising	27	-	13	-	-
Printing	3,314	3,393	3,393	3,495	3,600
Dues and Subscriptions	620	770	580	655	655
Travel	4,766	3,723	3,723	4,512	6,804
Training	2,398	1,659	1,659	1,735	3,325
Other Contractual Services	11,160	10,916	10,916	10,916	11,243

Library

LIBRARY EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
CONTRACTUAL SERVICES					
Inter-Library Book Loan	262	281	281	301	323
SUBTOTAL	86,034	93,917	94,250	96,646	103,191
MAINTENANCE					
Equip & Tool Maint.	4,188	4,694	4,694	4,694	4,694
SUBTOTAL	4,188	4,694	4,694	4,694	4,694
OTHER CHARGES					
Other Charges	5,490	13,215	1,260	1,000	1,000
SUBTOTAL	5,490	13,215	1,260	1,000	1,000
CAPITAL OUTLAY					
Other Capital Outlay	-	-	-	23,920	-
SUBTOTAL	-	-	-	23,920	-
TOTAL EXPENDITURES	737,031	834,933	809,444	904,397	908,468



Public Transportation



OVERVIEW

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

2017-18 HIGHLIGHTS

Total ridership in FY17 was 6,912 passengers.

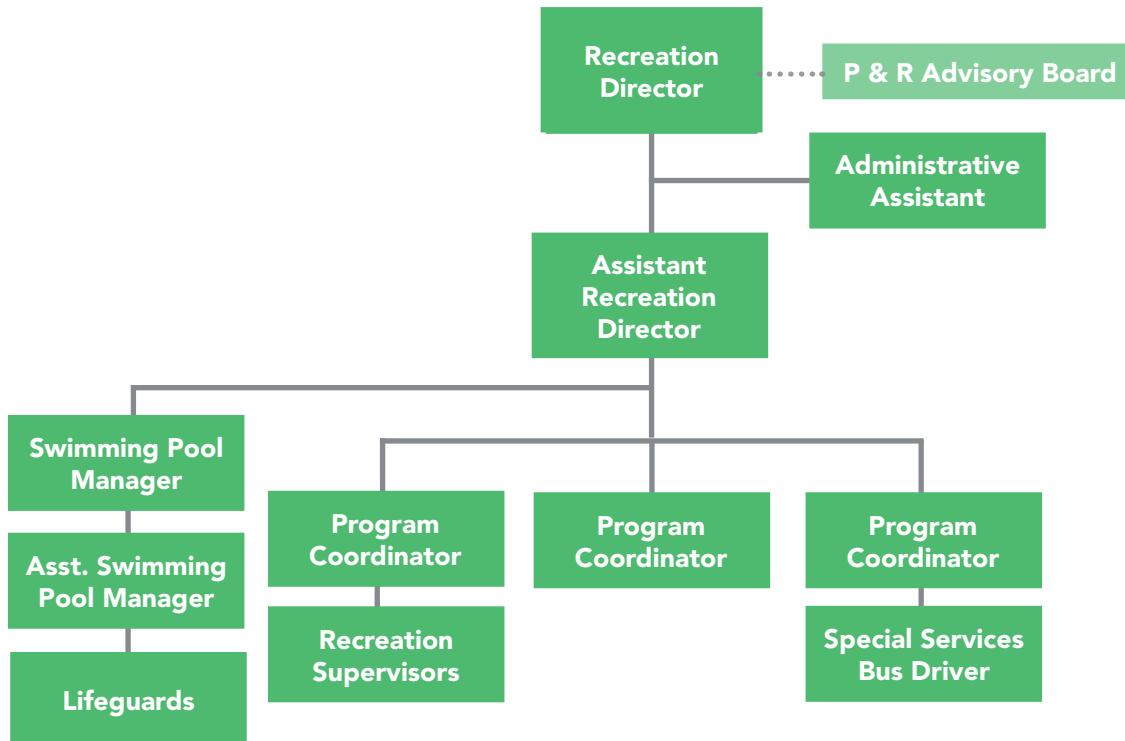
BUDGET & INITIATIVES

This budget provides funding for Metro Area Transit (MAT) to continue operating the Tri-City bus route in La Vista. As the landscape of the City changes, we continue to evaluate transportation connections, accessibility and options for public transportation needs.

PUBLIC TRANSPORTATION EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
OTHER CHARGES					
Other Charges	4,231	6,120	6,500	6,181	6,243
TOTAL	4,231	6,120	6,500	6,181	6,243
TOTAL EXPENDITURES	4,231	6,120	6,500	6,181	6,243





OVERVIEW

The Recreation Department provides leisure and wellness opportunities to citizens of all ages. Programming includes adult and youth sports leagues, aquatics, parks and field rentals, as well as social activities and meal services for senior citizens. The department also organizes wellness-oriented community events throughout the year including the Splash Bash, Pump & Run 5k, and Urban Scramble Adventure Race.

2017-18 HIGHLIGHTS

- 84,775 Community Center patrons in FY17
- Over 1,317 participants in youth & adult sports programs
- 2,296 participants in contracted classes
- ENOA Senior Lunch program served 2,816 congregate meals (an increase of 427 meals over prior year)

- ENOA Senior Lunch program began serving meals 5 days/week
- Senior Programs and activities involved 5,415 participants
- The Slumpbuster tournament had 174 games at the Sports Complex, and the Soccer Complex hosted 146 teams for Socctoberfest

BUDGET & INITIATIVES

During the FY19 & FY20 budget cycle, a number of things could potentially affect the Community Center facility's manner and type of utilization. The completion of Papillion's new Community Center will likely impact the utilization of our facility in some manner as the majority of PRO basketball games are currently played in La Vista. Additionally, a community interest and opinion survey took place prior to the end of FY18. The results of the survey could have significant impact on decisions made about potential improvements or modifications to the existing facility as well as program offerings.

Recreation

Recreation initiatives for this biennial budget include:

- Community Center blind replacements
- Examine results of comprehensive community interest and opinion study
- Increase awareness of the City's programs, activities and special events
- Develop annual community event guide
- Fitness equipment replacement



RECREATION EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
PERSONNEL SERVICES					
Salaries - Full-Time	306,256	350,983	320,000	349,084	363,635
Salaries - Part-Time	65,133	77,177	77,177	78,062	80,989
Salaries - Overtime	1,002	1,200	1,200	1,478	1,534
FICA	26,594	33,055	33,055	32,995	34,336
Insurance Charges	39,117	50,467	50,467	66,464	70,452
Pension	17,738	21,131	21,131	21,034	21,910
SUBTOTAL	455,840	534,013	503,030	549,117	572,856
COMMODITIES					
Office Supplies	1,236	2,142	1,800	3,522	2,163
Food Supplies	4,187	6,743	5,743	5,743	5,800
Wearing Apparel	8,384	12,401	12,401	12,400	12,524
Motor Vehicle Supplies	-	255	250	250	253
Other Commodities	7,821	14,200	14,200	14,063	14,313
SUBTOTAL	21,628	35,741	34,394	35,978	35,053
CONTRACTUAL SERVICES					
Postage	1,586	2,004	2,004	2,044	2,084
Telephone	3,410	4,523	4,523	4,568	4,614
Prof Services-Other	25	-	-	-	-
Utilities	53,836	56,845	56,845	56,845	57,414
Rentals	65	-	-	-	-
Auto Allowance	2,148	2,765	2,148	2,148	2,169
Legal Advertising	40	3,060	3,060	3,060	3,091
Printing	3,314	20,800	3,800	3,838	25,838
Dues and Subscriptions	398	765	500	765	773
Travel	1,988	2,476	3,481	2,678	2,705
Training	1,310	2,805	1,800	2,750	2,777
Other Contractual Services	15,630	18,896	18,896	18,880	19,070
Professional Services-Legal	-	510	-	-	-
SUBTOTAL	83,750	115,449	97,057	97,576	120,535

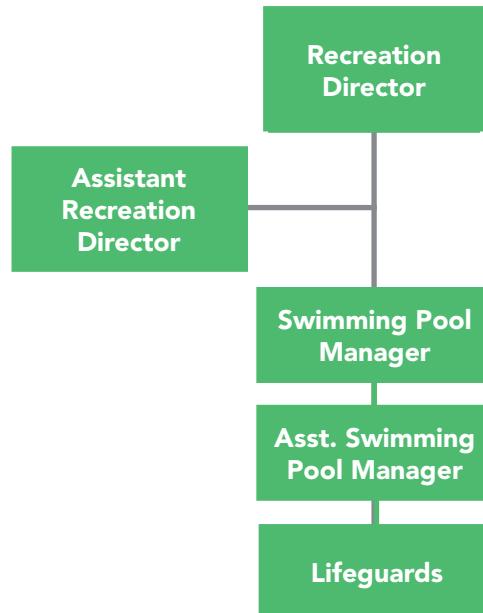
Recreation

RECREATION EXPENDITURE SUMMARY (CONTINUED)

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
MAINTENANCE					
Building and Grounds	238	6,967	6,967	34,700	7,070
Equip & Tool Maint.	1,171	1,856	1,856	1,900	1,919
Motor Vehicle Expense	-	255	255	260	263
Other Maintenance	-	510	510	515	520
SUBTOTAL	1,409	9,588	9,588	37,375	9,772
OTHER CHARGES					
Other Charges	8,540	9,894	8,050	13,100	13,231
SUBTOTAL	8,540	9,894	8,050	13,100	13,231
CAPITAL OUTLAY					
Other Capital Outlay	13,996	8,790	7,720	11,000	11,110
SUBTOTAL	13,996	8,790	7,720	11,000	11,110
TOTAL EXPENDITURES	585,163	713,475	659,839	744,146	762,557



Swimming Pool



OVERVIEW

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

2017-18 HIGHLIGHTS

- Attendance in FY17 was 12,522, an increase of 106 visitors from the previous year
- Hosted Free Family Swim Day during the Salute to Summer Festival
- Hosted the annual Splash Bash
- The pool was utilized as an event challenge for the annual Urban Scramble Adventure Race

BUDGET & INITIATIVES

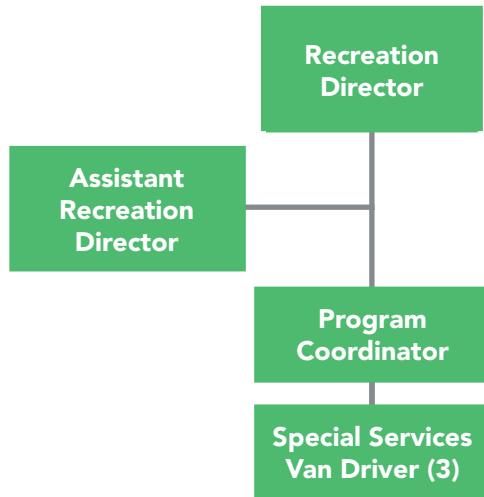
While the overall operational budget for the pool has not changed significantly for a number of years, the age and condition of this facility are always a concern. In any given year, significant repairs might be required to open and operate the pool. Decisions relative to the advisability of any such repairs are made on a year-to-year basis.

Swimming Pool

SWIMMING POOL EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
PERSONNEL SERVICES					
Salaries - Part-Time	89,276	92,189	92,189	97,160	99,366
FICA	6,830	7,052	7,052	7,433	7,601
SUBTOTAL	96,106	99,241	99,241	104,593	106,967
COMMODITIES					
Office Supplies	151	306	250	250	253
Concessions	6,564	5,610	6,800	6,250	6,312
Wearing Apparel	703	510	535	600	606
Chemical Supplies	3,378	2,856	4,000	3,000	3,030
Other Commodities	1,455	1,397	1,900	1,400	1,414
SUBTOTAL	12,251	10,679	13,485	11,500	11,615
CONTRACTUAL SERVICES					
Telephone	-	510	510	510	515
Utilities	8,257	8,450	8,450	8,450	8,533
Legal Ads	687	612	612	600	606
Other Contractual Services	-	255	-	-	-
SUBTOTAL	8,944	9,827	9,572	9,560	9,654
MAINTENANCE					
Building and Grounds	1,870	3,519	8,500	7,000	7,070
Equip and Tool Maint.	-	918	918	-	-
Other Maintenance	1,987	2,499	2,499	-	-
SUBTOTAL	3,857	6,936	11,917	7,000	7,070
OTHER CHARGES					
Other Charges	490	510	590	515	520
SUBTOTAL	490	510	590	515	520
TOTAL EXPENDITURES	121,648	127,193	134,805	133,168	135,826

Special Services Bus



OVERVIEW

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

2017-18 HIGHLIGHTS

Total ridership in FY17 was 5,906, an increase of 1,625 passengers over the previous fiscal year.

BUDGET & INITIATIVES

The purchase of new special services vehicles alternates between the cities of La Vista and Ralston. Funding has been included in the FY20 budget for the purchase of a new bus.



Special Services Bus

SPECIAL SERVICES BUS EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
PERSONNEL SERVICES					
Salaries - Full-Time	6,300	9,028	9,028	15,293	15,866
Salaries - Part-Time	41,989	48,665	48,665	48,623	50,446
Overtime	137	199	199	211	219
FICA	3,661	4,431	4,431	4,910	5,095
Insurance Charges	1,288	1,832	1,832	2,545	2,697
Pension	387	542	542	930	965
SUBTOTAL	53,762	64,697	64,697	72,512	75,288
COMMODITIES					
Office Supplies	-	306	200	202	204
Wearing Apparel	765	1,326	1,300	1,313	1,326
Motor Vehicle Supplies	9,606	18,140	12,000	18,000	18,180
Other Commodities	-	1,428	1,400	-	-
SUBTOTAL	10,371	21,200	14,900	19,515	19,710
CONTRACTUAL SERVICES					
Telephone	1,080	1,129	1,129	1,140	1,151
Prof Services-Other	78	-	-	-	-
Auto Allowance	12	24	24	24	24
SUBTOTAL	1,170	1,153	1,153	1,164	1,175
MAINTENANCE					
Vehicle Maintenance	3,023	5,494	5,494	5,500	5,555
SUBTOTAL	3,023	5,494	5,494	5,500	5,555
OTHER CHARGES					
Other Charges	-	-	-	1,400	1,414
SUBTOTAL	-	-	-	1,400	1,414
CAPITAL OUTLAY					
Motor Vehicles	-	-	-	-	16,000
SUBTOTAL	-	-	-	-	16,000
TOTAL EXPENDITURES	68,326	92,544	86,244	100,091	119,142

Public Safety







OVERVIEW

Since 2001, the City has contracted for animal control services through the Nebraska Humane Society (NHS). Service rates charged to the City are based on population and Consumer Price Index (CPI).

2017-18 HIGHLIGHTS

- The Nebraska Humane Society responded to 538 Calls-for-service in calendar year 2017
- There were 17 reported dog bites, 5 cat bites and 14 citations issued

BUDGET & INITIATIVES

Rates are based on population and the CPI and have increased an average of 3.5% over the last four years. The budget has been adjusted accordingly.

ANIMAL CONTROL EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
PERSONNEL SERVICES					
Other Contractual Services	43,741	53,934	53,000	55,822	57,775
Professional Services-Legal	-	1,000	1,000	1,000	1,000
TOTAL	43,741	54,934	54,000	56,822	58,775
TOTAL EXPENDITURES	43,741	54,934	54,000	56,822	58,775





OVERVIEW

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

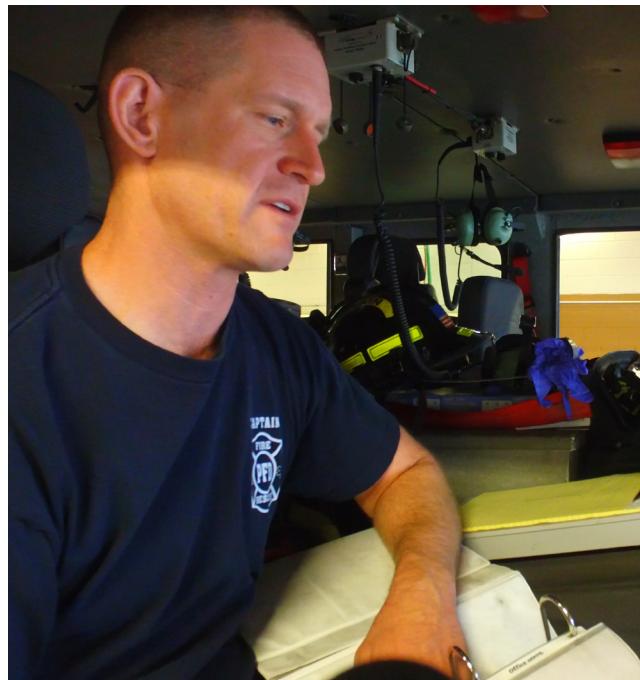
Contract payment rates are proportionally based on the total certified assessed valuation of each participating entity.

2017-18 HIGHLIGHTS

- Responded to 1,404 calls for service in 2017.
- Average response time of 4:48 minutes
- 90% of all calls responded to in under 6:39 minutes
- Assisted with CPR and AED training for the Police and Public Works Departments
- Provided Incident Command training for all the Sarpy County Law Enforcement Agencies
- Held fire safety talks and fire drills in all elementary schools and La Vista Middle School
- Held hydrant parties in various locations

BUDGET & INITIATIVES

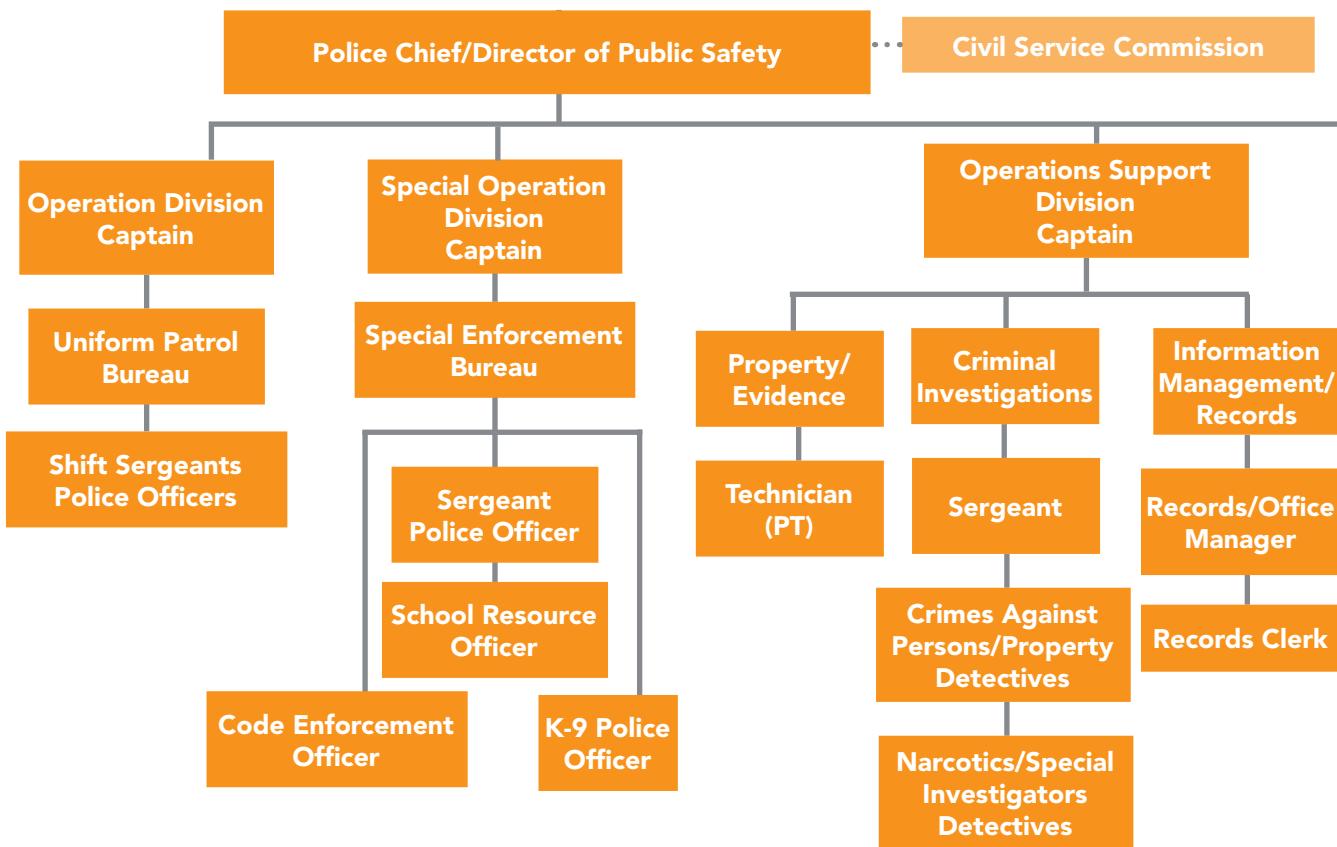
A 5% increase in contract cost has been projected for both FY19 and FY20. Financial information regarding the contract was not available at the time budget preparations were underway in La Vista.



Fire

FIRE EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
PERSONNEL SERVICES					
Salaries - Full Time	81,147	-	-	-	-
FICA	1,128	-	-	-	-
Insurance Charges	8,681	-	-	-	-
Pension / Fire	10,549	-	-	-	-
TOTAL	101,505	-	-	-	-
COMMODITIES					
Office Supplies	-	-	-	-	-
TOTAL	-	-	-	-	-
CONTRACTUAL SERVICES					
Telephone	857	-	400	400	404
Utilities	10,985	14,280	13,700	13,700	13,700
Other Contractual Services	1,858,736	2,102,313	1,820,256	1,926,521	2,022,847
Professional Services-Legal	4,905	5,000	2,500	5,000	5,050
TOTAL	1,875,483	2,121,593	1,836,856	1,945,621	2,042,001
MAINTENANCE					
Building and Grounds	11,148	10,000	7,000	7,500	7,575
Vehicle Maintenance	-	-	750	750	750
TOTAL	11,148	10,000	7,750	8,250	8,325
OTHER CHARGES					
Other Charges	-	-	25	22,000	22,000
TOTAL	-	-	25	22,000	22,000
TOTAL EXPENDITURES	1,988,136	2,131,593	1,844,631	1,975,871	2,072,326



Police

OVERVIEW

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

2017-18 HIGHLIGHTS

- All sworn officers received advanced training in dealing with mental health issues
- 4 new police officers were hired
- The Sarpy-Douglas Law Enforcement Academy was created, a Director was hired
- Established 4 week new-hire Pre-Academy orientation for officers attending a basic police academy
- Joined with other Sarpy agencies to create "Lift Up Sarpy," an elderly and mentally ill task force
- Stocked each patrol vehicle with a rifle-round-resistant vest for officers to access in the event of shots fired from a rifle
- Implemented and certified operators in Unmanned Aircraft Vehicle (Drone)
- Created the Sarpy County DUI Task Force



BUDGET & INITIATIVES

The Police Department continues to implement its long-range staffing plan by budgeting the addition of a police officer position in the Special Enforcement Bureau in FY19 and a police officer position for Uniformed Patrol Division in FY20. The City Centre development is currently under construction, and it will be important to have adequate public safety staff on board and trained when residents and businesses begin moving into the area.

Other initiatives the department has budgeted include a new Law Records Management System (LRMS) in collaboration with other law enforcement agencies in the county; body-worn cameras; report writing software; replacement of the surveillance system at the police station; and reinstating the police bike patrol program. Capital requests include: New vehicle purchase and motorcycle.

Additional key initiatives for this biennial budget include:

- Maximize field operations efficiency through tactical analysis
- Deploy resources to decrease response time to emergency calls
- Enhance the City's capacity to respond to emergencies, natural disasters, catastrophic acts, and other events that threaten the health and safety of the community
- Conduct proactive property maintenance education and outreach
- Attend neighborhood/HOA meetings
- Provide meeting space for neighborhood association

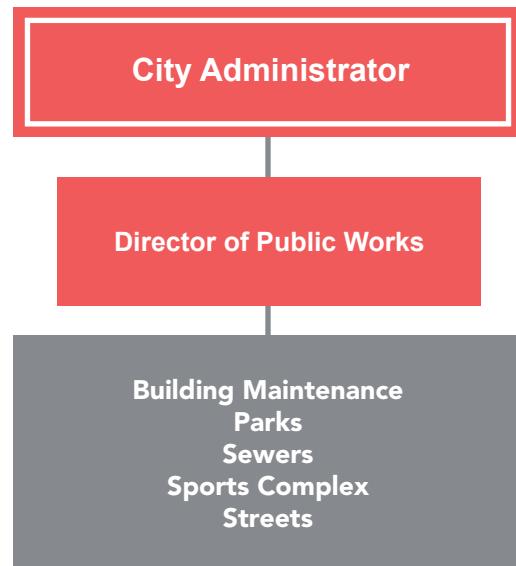
POLICE EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
PERSONNEL SERVICES					
Salaries - Full-Time	2,667,741	3,041,118	3,041,118	3,217,850	3,404,090
Salaries - Part-Time	23,938	27,662	25,000	28,768	29,847
Overtime Salaries	300,554	251,764	251,764	279,937	292,992
FICA	217,279	254,116	254,116	270,192	285,515
Insurance Charges	385,597	511,437	511,437	517,165	567,555
Pension/Civilian	10,368	12,379	12,379	12,139	12,582
Pension/Police	195,648	216,059	216,059	230,940	244,376
TOTAL	3,801,125	4,314,535	4,311,873	4,556,991	4,836,957
COMMODITIES					
Office Supplies	6,449	5,406	5,406	7,300	7,300
Books and Periodicals	541	510	500	600	600
Food Supplies	121	204	200	200	200
Wearing Apparel	22,954	38,000	38,000	40,500	40,500
Motor Vehicle Supplies	43,759	61,200	53,000	53,000	56,000
Lab and Maint Supplies	549	1,020	1,000	1,000	1,000
Chemical Supplies	14	306	300	-	-
TOTAL	74,387	106,646	98,406	102,600	105,600
CONTRACTUAL SERVICES					
Postage	2,385	2,856	2,850	3,000	3,200
Telephone	15,505	17,209	17,209	18,000	19,000
Prof Services-Other	3,350	2,600	2,600	3,000	3,000
Utilities	50,387	57,783	56,000	56,000	56,000
Rentals	-	153	75	150	150
Car Allowance	(240)	-	-	-	-
Legal Advertising	-	51	100	100	100
Printing	5,651	6,120	6,000	6,300	6,500
Dues and Subscriptions	1,039	1,224	1,400	1,500	1,500
Travel	14,093	23,205	20,000	20,000	20,372
Towel / Cleaning Service	2,828	1,530	2,000	3,000	3,000

Police

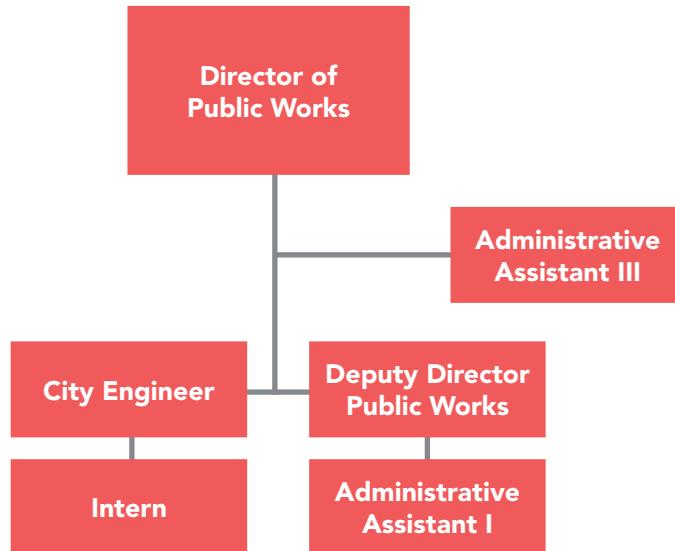
POLICE EXPENDITURE SUMMARY (CONTINUED)

	FY17 Actuals	FY 8 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
CONTRACTUAL SERVICES CONTINUED					
Training	17,617	18,309	18,000	20,000	20,400
Other Contractual Services	104,304	109,681	50,000	152,771	69,771
Professional Services-Legal	2,967	2,550	2,500	2,500	2,500
TOTAL	219,886	243,271	178,734	286,321	205,493
MAINTENANCE					
Building and Grounds	-	-	-	20,000	15,000
Equip and Tool Maint.	300	1,530	1,530	1,000	1,000
Vehicle Maintenance	15,920	25,500	25,500	20,000	20,000
Radio Maintenance	116	1,275	1,275	1,000	1,000
Other Maintenance	780	1,275	1,275	1,000	1,000
TOTAL	17,116	29,580	29,580	43,000	38,000
OTHER CHARGES					
Other Charges	44,577	53,000	60,000	58,000	52,000
TOTAL	44,577	53,000	60,000	58,000	52,000
CAPITAL OUTLAY					
Motor Vehicles	132,398	145,000	145,000	155,000	120,000
Other Capital Outlay	24,014	26,000	26,000	103,000	25,000
TOTAL	156,412	171,000	171,000	258,000	145,000
TOTAL EXPENDITURES	4,313,503	4,918,032	4,849,593	5,304,912	5,383,050





Public Works Administration



OVERVIEW

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

2017-18 HIGHLIGHTS

- Held first annual Earth Day event
- Completed agreement with City of Papillion for improvements to Portal Drainageway
- Coordinated with NDOT to make improvements at Giles Road & I-80 interchange
- Coordinated with Sarpy County on the 132nd & West Giles Road project
- Installed traffic signal at 96th & Brentwood
- Prepared application to renew the MS4 Discharge Permit
- Hosted Omaha Green Infrastructure tour stop on Thompson Creek
- Worked with PMRNRD and City of Omaha to design and take bids for West Papio Trail extension to Q Street

- Worked with Community Development and City Administration on Corridor 84 related projects

BUDGET & INITIATIVES

The City Engineer has indicated a potential retirement date in late 2019. The addition of a Deputy City Engineer position in FY19 is being budgeted in an effort to hire someone to learn from the current City Engineer, who has accumulated over 30 years of service to the City. The City Engineer has indicated an interest in doing some part-time or contractual work for the City following his retirement. This will be invaluable as we make the transition and with the large number of complex projects currently underway. Funding has been included for this work as well.

Other initiatives include:

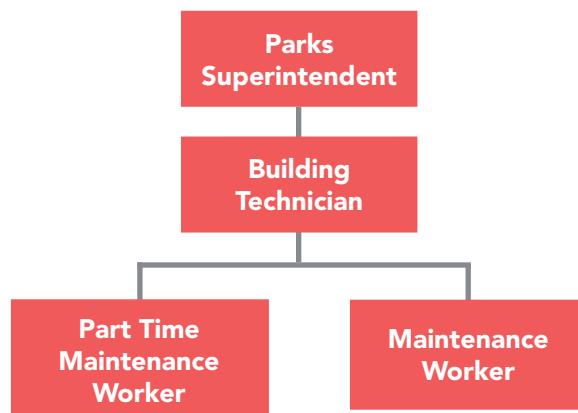
- Develop departmental/division operation plans that align with the City's mission, vision & values
- Develop departmental staffing plan
- Develop life cycle replacement and deferred maintenance schedule for major capital assets
- Continue to coordinate oversight of public infrastructure improvement projects

Public Works Administration

PUBLIC WORKS ADMINISTRATION EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
PERSONNEL SERVICES					
Salaries - Full-Time	217,156	244,921	235,000	295,577	260,786
Salaries - Part-Time	9,307	9,810	1,917	9,537	9,895
Overtime Salaries	184	724	300	673	698
FICA	16,926	19,542	18,700	23,393	20,761
Insurance Charges	14,282	14,945	14,945	30,958	23,357
Pension	13,062	14,739	12,861	17,775	15,690
SUBTOTAL	270,917	304,681	283,723	377,913	331,187
COMMODITIES					
Office Supplies	68	88	88	89	90
SUBTOTAL	68	88	88	89	90
CONTRACTUAL SERVICES					
Tele/Cell/Pager	1,350	1,980	1,440	1,620	1,636
Prof. Services - Other	-	-	-	-	100,000
Car Allowance	368	-	150	-	-
Printing	138	46	46	47	48
Dues & Subscriptions	1,099	610	1,400	1,000	1,010
Travel	2,817	5,376	5,376	3,513	4,492
Training	4,420	5,603	5,603	4,497	4,888
Other Contractual Services	1,855	1,558	1,764	1,800	1,818
SUBTOTAL	12,047	15,173	15,779	12,477	113,892
OTHER CHARGES					
Other Charges	682	220	500	222	224
SUBTOTAL	682	220	500	222	224
TOTAL EXPENDITURES	283,714	320,162	300,090	390,701	445,393

Building Maintenance



OVERVIEW

The Building Maintenance Division of Public Works maintains and cares for all City-owned buildings. The division's primary objective is to ensure that the physical plant of the City remains in good repair, allowing for clean, safe spaces for citizens to gather and functional, efficient work areas for employees to carry out their duties.

2017-18 HIGHLIGHTS

- Replaced chiller at City Hall
- Installed Fire station #4/Community Development backup generator
- Community Development office remodel and relocation
- Public Works conference room & office conversion
- New work order system implementation
- New janitorial contract
- Office conversion & air compressor projects at Police Station

BUDGET & INITIATIVES

While costs associated with ongoing building maintenance continue to increase as facilities and equipment age, a new janitorial contract was entered into during FY18 which lowered costs, and the result is slightly reduced budgets for FY19 & FY20. The biennial budget contains contract expenses for various maintenance services and replacement of telephones at the Public Works facility.

The notable increase in the FY19 Maintenance line-item is the result of a \$160,000 shift in funding from the capital outlay budget. The net effect to Building Maintenance budget is zero.

Other initiatives include:

- Increase use of work order system and generate related reports
- Ensure that the City's municipal facilities support operational efficiency and can meet the service demands associated with community growth
- Support long-term cost effective sustainable energy efficiencies for City Operations

Building Maintenance

BUILDING MAINTENANCE EXPENDITURE SUMMARY

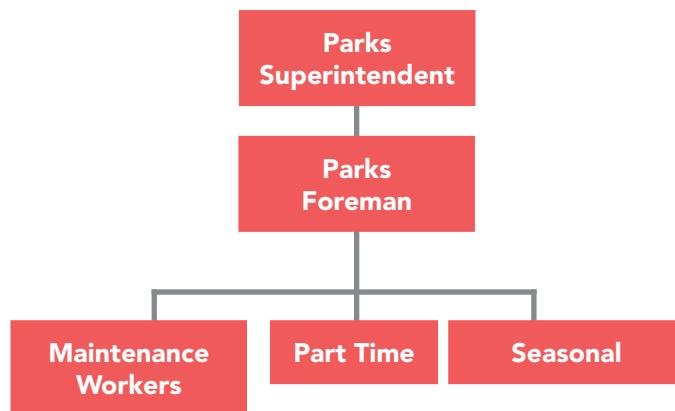
	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
PERSONNEL SERVICES					
Salaries - Full-Time	91,314	94,983	94,983	97,358	101,729
Salaries - Part-Time	12,014	13,032	9,500	16,135	16,740
Overtime Salaries	2,779	1,712	2,300	3,510	3,642
FICA	8,057	8,394	8,394	8,951	9,342
Insurance Charges	5,729	6,451	6,451	7,066	7,490
Pension	5,646	5,802	5,802	6,052	6,322
SUBTOTAL	125,539	130,374	127,430	139,072	145,265
COMMODITIES					
Office Supplies	165	377	377	3,781	385
Food Supplies	44	51	50	52	53
Wearing Apparel	474	510	510	515	520
Motor Veh Supplies - Fuel	1,795	3,060	2,500	3,091	3,122
Maint. Tool Supply	689	816	816	824	832
Janitor Supplies	4,762	5,610	5,610	7,666	7,743
Chemical Supplies	445	1,020	600	1,030	1,040
Botanical Supplies	-	-	-	-	-
Other Commodities	4,164	8,670	8,000	8,757	8,845
SUBTOTAL	12,538	20,114	18,463	25,716	22,540
CONTRACTUAL SERVICES					
Postage	505	727	727	749	756
Telephone	1,080	1,365	1,100	1,379	1,393
Rentals	-	153	-	155	157
Printing	3,204	3,393	3,393	3,427	3,461
Dues and Subscriptions	-	204	100	101	102
Travel	15	2,350	-	165	92
Training	160	2,662	500	3,500	2,907
Other Contractual	214,558	334,954	300,000	265,077	268,738
SUBTOTAL	219,522	345,808	305,820	274,553	277,606

Building Maintenance

BUILDING MAINTENANCE EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
MAINTENANCE					
Bldg. and Grounds	27,136	32,640	32,640	42,640	43,066
Equip & Tool Maint.	97	510	300	515	520
Vehicle Maintenance	1,940	1,530	1,500	2,030	2,050
Radio R & M/Contracts	-	408	200	412	416
Other Repair & Maint.	610	1,020	141,020	174,630	164,256
SUBTOTAL	29,783	36,108	175,660	220,227	210,308
OTHER CHARGES					
Other Charges	6,490	10,710	7,500	10,817	10,925
SUBTOTAL	6,490	10,710	7,500	10,817	10,925
CAPITAL OUTLAY					
Motor Vehicles	25,515	25,000	-	-	-
Other Capital Outlay	117,571	160,000	8,587	12,000	-
SUBTOTAL	143,086	185,000	8,587	12,000	-
TOTAL EXPENDITURES	536,958	728,114	643,460	682,385	666,644





OVERVIEW

The Parks Division is responsible for the maintenance and upkeep of the City's greenspaces including parks, right-of-ways, sports fields, and facility grounds. Parks crews maintain 12 parks, 14 playgrounds, sports fields, tennis courts, and 142 acres of right-of-way and facility grounds.

2017-18 HIGHLIGHTS

- Lighting of City Park Field #2 (Monarch Girls Softball Field)
- Received grants from the Papio NRD for tree planting in the Thompson Creek Corridor
- Staff member became a Certified Licensed Arborist
- Val Verde Park playground resurfacing project completed
- Participated in the annual Public Works Expo
- Assisted in planning associated with Civic Center Park, Corridor 84, and the mini-park plan update projects

BUDGET & INITIATIVES

There are several projects either currently underway or on the horizon that will greatly impact the Parks Division. Work is underway on the development of Civic Center Park, public plaza and green space areas in City Centre; the Corridor 84 Streetscape Plan includes extensive landscaping both in the medians and in the ROWs; and implementation of the mini-park plans continues.

Consequently, a number of staffing changes are budgeted. This includes a transfer of one full time Maintenance Worker II from the Sports Complex to the Parks Division. Because some ROW mowing duties have been reassigned and the current Sports Complex crew is well tenured, the transfer is anticipated to utilize existing staff more efficiently. Additionally, the appointment of another Parks Foreman is budgeted in conjunction with the new Civic Center Park and Corridor 84 transformation. This would result in the need to hire a replacement Maintenance Worker I or II. This change is budgeted to take place after January 1, 2019. A minimal increase in seasonal hours was also included.

ADDITIONAL INITIATIVES

- Implement projects as identified in park improvement plans and CIP
- Adopt and implement 1 & 5 year tree plan
- Develop life-cycle replacement plan for park assets
- Develop maintenance and operation plan for Civic Center Park & 84th Street Streetscape

Parks

PARKS EXPENDITURE SUMMARY

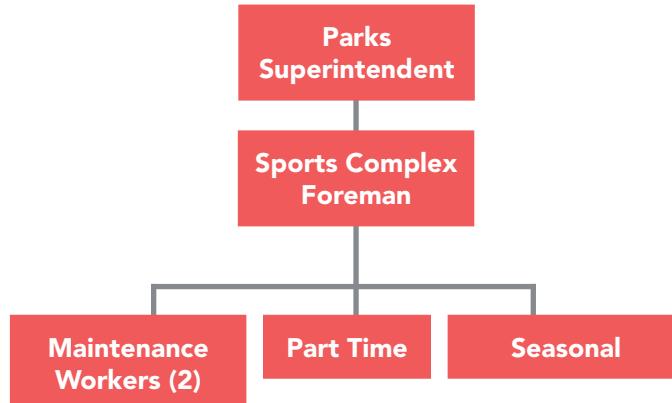
	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
PERSONNEL SERVICES					
Salaries - Full-Time	383,480	422,955	422,955	512,641	532,810
Salaries - Part-Time	76,813	73,349	73,349	81,797	84,864
Overtime Salaries	8,567	24,845	14,927	30,715	31,867
FICA	34,585	39,868	39,109	47,824	49,691
Insurance Charges	61,644	83,574	83,574	101,127	107,195
Pension	24,546	26,649	26,273	32,400	33,673
SUBTOTAL	589,635	671,240	660,187	806,504	840,100
COMMODITIES					
Office Supplies	35	88	88	89	90
Food Supplies	54	102	102	103	104
Wearing Apparel	2,603	2,766	2,766	2,793	2,820
Motor Vehicle Supplies	22,917	32,497	32,497	32,821	33,149
Lab and Maint Supplies	2,356	3,264	3,264	3,296	3,328
Janitor Supplies	1,133	1,122	1,122	1,133	1,144
Chemical Supplies	6,609	6,783	6,783	6,850	6,918
Welding Supplies	327	612	612	618	624
Botanical Supplies	20,365	23,460	23,460	23,694	23,930
SUBTOTAL	56,399	70,694	70,694	71,397	72,107
CONTRACTUAL SERVICES					
Postage	1	51	51	52	53
Tele-Cell-Pager	954	1,091	1,091	1,101	1,112
Prof Services-Other	-	1,224	1,224	1,236	1,248
Utilities	34,429	31,973	31,973	31,973	32,290
Legal Advertising	-	102	102	103	104
Printing	251	204	204	206	208
Dues and Subscriptions	285	612	612	618	624
Travel	2,469	3,653	3,653	3,681	3,755
Towel / Cleaning Service	3,496	3,488	3,488	3,522	3,557
Training	2,080	4,555	4,555	4,465	4,555
Other Contractual Services	13,937	16,116	16,116	16,277	16,439
SUBTOTAL	57,902	63,069	63,069	63,234	63,945

PARKS EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
MAINTENANCE					
Building and Grounds	23,384	36,720	36,720	37,087	37,457
Equip and Tool Maint.	13,199	13,770	13,770	13,907	14,046
Vehicle Maintenance	38,191	37,230	37,230	37,602	37,978
Radio Maintenance	831	408	408	412	416
Other Maintenance	75	18,360	18,360	18,543	18,728
SUBTOTAL	75,680	106,488	106,488	107,551	108,625
OTHER CHARGES					
Other Charges	429	510	519	524	529
SUBTOTAL	429	510	519	524	529
CAPITAL OUTLAY					
Motor Vehicle	109,522	-	-	-	55,000
Other Capital Outlay	93,358	264,000	58,280	98,000	40,000
SUBTOTAL	202,880	264,000	58,280	98,000	95,000
TOTAL EXPENDITURES	982,925	1,176,001	959,237	1,147,210	1,180,306



Sports Complex



OVERVIEW

Consisting of 5 ballfield diamonds, 14 soccer fields, and 4 flag football fields, the La Vista Sports Complex serves as a valuable recreation asset to La Vista citizens and the region. It hosts local youth and adult sports leagues in addition to being the site of several regional tournaments. The Sports Complex facilities are maintained by the Public Works Department, with programming and field rentals coordinated through the Recreation Department.

2017-18 HIGHLIGHTS

- Improved fertilizer and insect control techniques on all turf surfaces
- Improved watering techniques
- Improved field turf conditions by using more grow blankets
- Improved safety on all ballfields with the addition of warning track rock
- Repaired or replaced 4 water valves and numerous leaks which improved and saved on irrigation
- Improved ballfield conditions by removing field lips
- Replaced aging roof on baseball concession building and on field #5 dugout
- Improved safety on homeplate and pitching mound on baseball field #1 by adding armor plate pads

BUDGET & INITIATIVES

The Sports Complex Division budgeted the transfer of a full-time Maintenance Worker II position to the Parks Division in FY19 which results in a budget decrease. Because the Sports Complex staff is well tenured and some ROW maintenance duties have been transferred out of the division, the transfer will result in more efficient utilization of staff. Additional seasonal hours have been requested to supplement the staff.

Key improvements to the Sports Complex scheduled during the Biennial Budget include the upgrade of lighting and sidewalks at the site.

Sports Complex

SPORTS COMPLEX EXPENDITURE SUMMARY

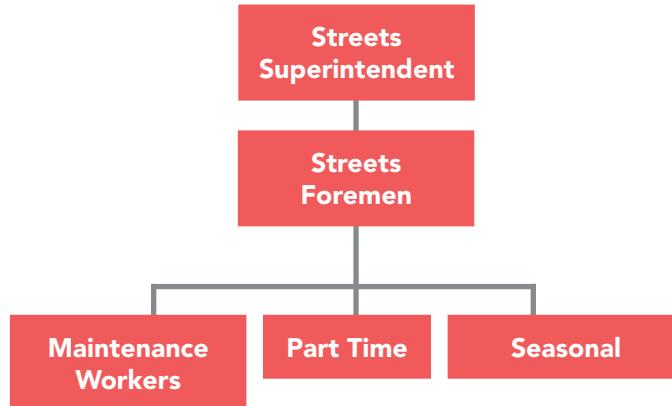
	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
PERSONNEL SERVICES					
Salary - Full Time	162,053	186,339	186,339	140,190	145,864
Salary - Part Time	17,298	46,347	46,347	42,189	43,771
Salary - Overtime	7,383	13,407	9,000	13,037	13,525
FICA	13,890	18,826	18,488	14,949	15,542
Insurance	43,336	49,925	49,925	46,189	48,960
Civilian Pension	10,920	11,846	11,720	9,157	9,286
SUBTOTAL	254,880	326,690	321,819	265,711	276,948
COMMODITIES					
Food Supplies	-	31	31	34	38
Wearing Apparel	340	1,265	1,265	1,278	1,291
Motor Veh Supplies	6,103	7,854	7,864	7,943	8,023
Lab and Maint Supplies	22	1,020	1,020	1,030	1,040
Janitorial Supplies	661	765	765	772	780
Chemical Supplies	2,978	3,060	3,060	3,090	3,121
SUBTOTAL	10,104	13,995	14,005	14,147	14,293
CONTRACTUAL SERVICES					
Tele/Cell/Pager	547	459	459	464	469
Utilities	51,049	43,855	43,855	43,855	44,658
Travel	26	528	1,542	1,632	3,164
Towel / Cleaning Service	1,651	1,734	1,734	1,301	1,314
Training	1,675	3,907	1,219	1,750	2,285
Other Contractual Services	1,697	3,668	3,668	3,702	3,740
SUBTOTAL	56,645	54,151	52,477	52,704	55,630
MAINTENANCE					
Building and Grounds	24,743	26,496	20,596	41,287	22,980
Mach/Equip/Tools	1,741	4,546	4,546	4,592	4,638
Vehicle Maintenance	5,137	8,670	8,670	8,760	8,850
SUBTOTAL	31,621	39,712	33,812	54,639	36,468

Sports Complex

SPORTS COMPLEX EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
OTHER CHARGES					
Other Charges	188	153	153	155	157
SUBTOTAL	188	153	153	155	157
CAPITAL OUTLAY					
Other Capital Outlay	43,502	93,000	55,600	5,000	30,000
SUBTOTAL	43,502	93,000	55,600	5,000	30,000
TOTAL EXPENDITURES	396,940	527,701	477,866	392,356	413,496





OVERVIEW

The Streets Division ensures the City's streets are clean and safe by performing street sweeping, snow removal, streetlight and traffic signal maintenance and striping. Maintenance of sidewalks, trails, bicycle pathways and parking lots are also done by the Streets Division.

2017-18 HIGHLIGHTS

- Participated in the 3rd Annual Public Works Expo and developed new displays
- Assisted with the playground resurfacing project in Val Verde Park
- Installed a concrete pad for storage bunkers at the old Sewer Plant
- Maintained 210 lane miles of streets
- Applied 46.5 tons of cold mix asphalt and 40.5 tons of hot mix asphalt to repair potholes

BUDGET & INITIATIVES

Additional staffing in both FY19 and FY20 is budgeted to include an additional Maintenance Worker I position in FY19 and to be trained as a backup for the current Maintenance Worker II who handles all of the traffic control and signage responsibilities. In FY20, the addition of a part-time Maintenance Worker I position is budgeted.

Due to a focus in the CIP on major development projects over the last several years, routine repair and maintenance of the City's existing infrastructure were pushed out. Several repair and maintenance projects have been included in the 5-year CIP in an effort to get back on track.

Other initiatives include:

- Prioritize and complete arterial and collector street maintenance
- Prioritize and complete local street maintenance
- Maintain and improve pedestrian crossings

Streets

STREETS EXPENDITURE SUMMARY

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
PERSONNEL SERVICES					
Salaries - Full-Time	683,917	709,844	650,000	720,911	749,705
Salaries - Part-Time	50,963	76,260	76,260	70,350	89,004
Overtime Salaries	17,271	34,666	16,000	33,525	34,782
FICA	54,924	62,789	56,782	63,096	66,821
Insurance Charges	112,793	154,268	133,000	166,377	176,361
Pension	41,996	44,550	40,000	45,266	47,070
TOTAL	961,864	1,082,377	972,042	1,099,525	1,163,743
COMMODITIES					
Office Supplies	1,227	1,275	1,275	1,288	1,301
Food Supplies	225	173	173	175	177
Wearing Apparel	2,205	3,876	3,876	3,915	3,954
Vehicle Supplies	43,278	63,500	53,500	64,135	64,776
Maint Supplies	2,293	3,060	3,060	3,091	3,122
Janitor Supplies	1,366	1,581	1,581	1,597	1,613
Welding Supplies	995	2,142	2,142	2,163	2,185
TOTAL	51,589	75,607	65,607	76,364	77,128
CONTRACTUAL SERVICES					
Postage	609	821	821	838	855
Telephone	2,772	2,652	2,652	2,678	2,705
Prof Services-Other	4,387	8,160	11,000	8,242	8,324
Utilities	479,442	499,971	499,971	499,971	499,971
Legal Advertising	9	-	-	-	-
Printing	3,239	3,570	3,570	3,570	3,570
Dues and Subscriptions	857	759	1,050	766	774
Travel	11,902	6,987	6,987	7,865	8,651
Towel / Cleaning Service	6,834	4,896	7,404	7,478	7,553
Training	6,682	5,534	5,534	6,334	6,860
Other Contractual Services	18,262	17,926	17,926	18,105	18,286
Professional Services-Legal	-	1,020	-	-	-
TOTAL	534,995	552,296	556,915	555,847	557,549

STREETS EXPENDITURE SUMMARY (CONTINUED)

	FY17 Actuals	FY18 Budget	FY18 Estimated Year-End	FY19 Adopted Budget	FY20 Adopted Budget
MAINTENANCE					
Buildings and Grounds	22,788	26,010	12,010	12,130	12,251
Storm Sewers	1,467	1,530	1,530	1,545	1,560
Sidewalk & Curb Maint	1,698	6,120	6,120	6,181	6,243
Street Maintenance	58,492	81,600	81,600	82,416	83,240
Equip and Tool Maint.	1,383	3,570	3,570	3,606	3,642
Vehicle Maintenance	55,121	64,260	55,000	48,260	48,743
Radio Maintenance	418	255	255	258	261
Winter Maintenance	60,785	81,600	81,600	82,416	83,240
Traffic Signs	33,325	35,700	35,700	29,997	30,297
SUBTOTAL	235,477	300,645	277,385	266,809	269,477
OTHER CHARGES					
Other Charges	743	459	459	464	468
SUBTOTAL	743	459	459	464	468
CAPITAL OUTLAY					
Motor Vehicles	157,136	138,452	30,000	90,000	285,000
Other Capital Outlay	15,365	94,500	83,239	30,000	10,000
Capital Related Borrowing	-	-	57,873	183,227	158,697
SUBTOTAL	172,501	232,952	171,112	303,227	453,697
TOTAL EXPENDITURES	1,957,169	2,244,336	2,043,520	2,302,236	2,522,062



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).

ACCUMULATED DEPRECIATION

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

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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:

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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	

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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

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(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

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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

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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:	

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

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

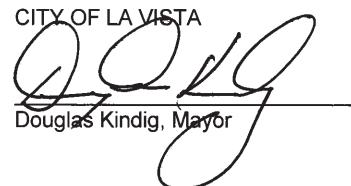
(2) Pawnbroker permit fees shall be effective January 1, 2004. Annual pawnbroker permit fees shall be due and payable annually on or before January 1. Initial pawnbroker permit fees shall be due and payable on or before the date that the pawnbroker license is issued. Issuance of renewal of pawnbroker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

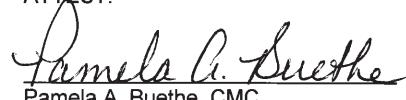
PASSED AND APPROVED THIS 4TH DAY OF SEPTEMBER, 2018.

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
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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
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.

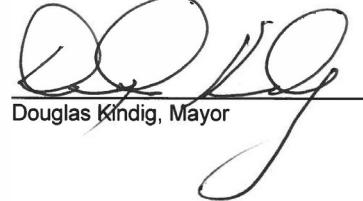
Compensation Ordinance

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