

LA VISTA CITY COUNCIL MEETING AGENDA

April 4, 2023

6:00 p.m.

Harold “Andy” Anderson Council Chamber

La Vista City Hall

8116 Park View Blvd

- **Call to Order**
- **Pledge of Allegiance**
- **Announcement of Location of Posted Open Meetings Act**
- **Swear In Police Officers – Cameron TenEyck and Seth Howard**
- **Proclamation – Appreciation of Service – Fire Chief Bill Bowes**

All matters listed under item A, Consent Agenda, are considered to be routine by the city council and will be enacted by one motion in the form listed below. There will be no separate discussion of these items. If discussion is desired, that item will be removed from the Consent Agenda and will be considered separately.

A. CONSENT AGENDA

- 1. Approval of the Agenda as Presented**
- 2. Approval of the Minutes of the March 21, 2023 City Council Meeting**
- 3. Request for Payment – Mackie Construction – Construction Services – Central Park Access Road – Park View Blvd – \$106,471.09**
- 4. Request for Payment – Benesch – Professional Services – Terry Dr, Lillian Ave & S. 78th St Pavement Rehabilitation – \$5,662.00**
- 5. Request for Payment – Thompson, Dreessen & Dorner, Inc. – Professional Services – 120th and Giles Access Improvements – Drainage – \$1,720.00**
- 6. Request for Payment – RDG Planning & Design – Professional Services – Placemaking Phase 1 – \$3,660.00**
- 7. Request for Payment – DLR Group – Professional Services – La Vista City Centre Parking Structure 2 – \$45,316.03**
- 8. Request for Payment – DLR Group – Professional Services – La Vista City Centre Parking Structure 2 – \$5,972.33**
- 9. Request for Payment – Sampson Construction – Construction Services – Offstreet Parking District No. 2, Structure No. 2 – \$345,925.00**
- 10. Resolution – Award of Contract – Eastern Nebraska Office on Aging**
- 11. Approval of Claims**

- **Reports from City Administrator and Department Heads**

B. Resolution – Audited Comprehensive Annual Financial Report for Fiscal Year Ending September 30, 2022

C. Resolution – Award Contract – Concession Stand Operations

D. Resolution – Authorize Amendment No. 1 – Professional Services Agreement – Terry Dr, Lillian Ave and 78th Street Pavement Rehabilitation

E. Resolution – Approve Amendment No. 3 – Professional Services Agreement – East La Vista Sewer and Pavement Rehabilitation Project

F. Resolution – Approve Amendment No. 10 – Professional Services Agreement – Parking Structure No. 2

G. Resolution – Authorize Consultant Selection – Master Planning & Conceptual Design Services

H. Resolution – Authorize Purchase – Police Radio Equipment Upgrades

I. Resolution – Authorize Purchase – Public Works Vehicles

- **Comments from the Floor**
- **Comments from Mayor and Council**
- **Adjournment**

The public is welcome and encouraged to attend all meetings. If special accommodations are required, please contact the City Clerk prior to the meeting at 402-331-4343. A copy of the Open Meeting Act is posted in the Council Chamber and available in the public copies of the Council packet. Citizens may address the Mayor and Council under "Comments from the Floor." Comments should be limited to three minutes. We ask for your cooperation in order to provide for an organized meeting.



PROCLAMATION
Appreciation of Service
Fire Chief Bill Bowes

WHEREAS: After approximately 21 years as a firefighter, Bill Bowes was appointed as the Fire Chief of the Papillion Fire Department in March 2006; and

WHEREAS: In 2014, Fire Chief Bowes led the expansion of the fire department into La Vista, which brought full time fire services to the community; and

WHEREAS: During his 17-year tenure as Fire Chief, the Papillion Fire Department tripled in size and grew from one fire station to four; and

WHEREAS: Through his leadership, the safety of La Vista residents has increased in many ways including lower response times to fires and emergencies; and

WHEREAS: Due to his steadfast commitment to community, Chief Bowes' contributions leave a long-lasting legacy to the City of La Vista.

NOW, THEREFORE, BE IT RESOLVED that the Mayor and City Council of the City of La Vista Nebraska, thankfully and gratefully extend our most sincere appreciation and best wishes to Fire Chief Bill Bowes as he enters retirement. Thank you for your outstanding service to the City of La Vista.

IN WITNESS WHEREOF, I have set my hand and caused the official Seal of the City of La Vista to be affixed this 4th day of April, 2023.

Douglas Kindig, Mayor

ATTEST:

Pamela A. Buethe, MMC
City Clerk

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MINUTE RECORD

A-2

No. 729 — REDFIELD DIRECT E2106195KV

LA VISTA CITY COUNCIL MEETING March 21, 2023

A meeting of the City Council of the City of La Vista, Nebraska was convened in open and public session at 6:00 p.m. on March 21, 2023. Present were Councilmembers: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Also in attendance were City Attorney McKeon, City Administrator Gunn, Assistant City Administrator Ramirez, City Clerk Buethe, Director of Administrative Services Pokorny, Community Development Director Fountain, City Engineer Dowse, Library Director Barcal, Human Resources Director Lowery, Finance Director Harris, Deputy Director of Public Works Calentine, Police Captain Barcal and Assistant Recreation Director Karlson.

A notice of the meeting was given in advance thereof by publication in the Sarpy County Times on March 8, 2023. Notice was simultaneously given to the Mayor and all members of the City Council and a copy of the acknowledgment of the receipt of notice attached to the minutes. Availability of the agenda was communicated to the Mayor and City Council in the advance notice of the meeting. All proceedings shown were taken while the convened meeting was open to the attendance of the public. Further, all subjects included in said proceedings were contained in the agenda for said meeting which is kept continuously current and available for public inspection at City Hall during normal business hours.

Mayor Kindig called the meeting to order, led the audience in the Pledge of Allegiance, and made the announcements.

SWEAR IN POLICE SERGEANT – MARK HARDESTY

Mayor Kindig swore in Mark Hardesty as a Police Sergeant for the City of La Vista

A. CONSENT AGENDA

1. APPROVAL OF THE AGENDA AS PRESENTED
2. APPROVAL OF THE MINUTES OF THE MARCH 7, 2023 CITY COUNCIL MEETING
3. MONTHLY FINANCIAL REPORT – JANUARY 2023
4. REQUEST FOR PAYMENT – CITY CENTRE MUSIC VENUE, LLC & ASTRO THEATER, LLC – DISBURSEMENT OF EDP AWARD FUNDS – \$360,000.00
5. REQUEST FOR PAYMENT – DESIGN WORKSHOP, INC – PROFESSIONAL SERVICES – 84TH STREET BRIDGE – \$2,113.75
6. REQUEST FOR PAYMENT – DLR GROUP – PROFESSIONAL SERVICES – LA VISTA CITY CENTRE PARKING STRUCTURE 2 – \$25,235.95
7. REQUEST FOR PAYMENT – JE DUNN CONSTRUCTION CO – CONSTRUCTION SERVICES – CENTRAL PARK PAVILION AND SITE IMPROVEMENTS – \$796,401.00
8. REQUEST FOR PAYMENT – THOMPSON, DREESSEN & DORNER, INC. – PROFESSIONAL SERVICES – CENTRAL PARK IMPROVEMENTS – \$3,422.92
9. APPROVAL OF CLAIMS

AA WHEEL & TRUCK SUPPLY, maint.	11.04
ABM INDUSTRIES INC, services	23,440.35
ACTION BATTERIES, maint.	78.45
ACTIVE NETWORK LLC, services	352.46
AKRS EQUIPMENT SOLUTIONS, maint.	559.21
AMAZON, supplies	1,483.57
AMERICAN HERITAGE LIFE INS CO, services	1,283.30
APWA-AMER PUBLIC WORKS ASSN, services	500.00
ASPEN EQUIPMENT CO, maint.	1,783.98
BARCAL, R., travel	64.71
BEACON ATHLETICS LLC, services	1,850.00
BERGANKDV LLC, services	13,800.00
BIBLIOTHECA LLC, media	79.68
BISHOP BUSINESS EQUIPMENT, services	1,219.70
BLACK HILLS ENERGY, utilities	14,835.83
BODY ARMOR OUTLET, supplies	1,849.85
BRIAN SMILES, services	600.00
BRODERSEN, C., travel	665.71

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CALEA, services	11,450.00
CALENTINE, J., tuition	1,500.00
CAVLOVIC, PAT, apparel	150.00
CENTER INTERNET SECURITY, services	1,851.68
CENTURY LINK/LUMEN, phones	80.58
CINTAS CORP, services	53.56
COMP CHOICE INC, services	159.00
COX COMMUNICATIONS, services	467.15
CROUCH RECREATION, services	2,730.00
CULLIGAN OF OMAHA, services	25.55
D & K PRODUCTS, bld&grnds	477.75
DART RANGE, services	32,700.00
DEARBORN NAT'L LIFE INS CO, services	7,905.26
DELGADO, G., reimbursement	25.00
DELL MARKETING L.P., services	77,092.15
DEMCO INC, supplies	619.42
DULTMEIER SALES LLC, bld&grnds	68.30
ENTERPRISES INC, bld&grnds	30.99
FERGUSON ENTERPRISES INC, bld&grnds	29.08
FNIC, services	264,019.25
FOUNTAIN, B., travel	434.50
FUN EXPRESS LLC, supplies	256.79
GALE, books	128.20
GALLS LLC, apparel	26.94
GODFATHER'S PIZZA, services	97.76
GREAT PLAINS COMMUNICATION, services	777.60
GRETNA WELDING INC, maint.	1,650.00
GT DISTRIBUTORS INC, supplies	4,139.47
GUNN, B., travel	66.29
HDR ENGINEERING INC, services	1,431.69
HEMPHILL SEARCH GROUP INC, services	28,980.00
HTS AG, services	7,745.00
HUMANITIES NEBRASKA, services	75.00
INGRAM LIBRARY SERVICES, books	2,270.59
J & J SMALL ENGINE SERVICE, maint.	389.92
J RETZ LANDSCAPE, services	2,375.00
KANOPY INC, services	176.00
KEVIN JONES, services	700.00
KINDIG, D., travel	66.02
KRIHA FLUID POWER CO. maint.	69.98
LABRIE, DONALD P, services	225.00
LARSEN SUPPLY CO, supplies	478.92
LEAGUE OF NE MUNICIPALITIES, services	790.00
LIBRARY ADVANTAGE, supplies	670.00
LIBRARY IDEAS LLC, books	1,087.32
LINCOLN NAT'L LIFE INS CO, services	6,424.02
LOWE'S, bld&grnds	107.10
MALLOY ELECTRIC, bld&grnds	344.12
MEDICA INSURANCE CO, services	125,615.68
MENARDS-RALSTON, supplies	187.64
METLIFE, services	1,068.03
METRO AREA TRANSIT, services	817.00
METRO COMMUNITY COLLEGE, services	17,240.03
MID-AMERICAN BENEFITS INC, services	8,488.91
MIDWEST TAPE, media	214.44
MPH INDUSTRIES INC, services	11,195.00
MSC INDUSTRIAL SUPPLY CO, maint.	36.32
NE DEPT OF MOTOR VEHICLE, services	32.80

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NE IOWA INDL FASTENERS INC, supplies	23.99
NE LAW ENFORCEMENT, services	175.00
NE LIBRARY COMMISSION, services	2,171.15
NE TURFGRASS ASSOC, services	2,550.00
OFFICE DEPOT INC, supplies	165.77
OLSSON INC, services	4,301.50
OPPD, utilities	3,014.23
OMAHA WORLD-HERALD, services	1,799.20
OMNI ENGINEERING, services	854.00
ON THE SPOT PRODUCTIONS, services	4,500.00
O'REILLY AUTO PARTS, maint.	4,041.72
PAPILLION SANITATION, services	541.31
PAYROLL MAXX, payroll & taxes	406,626.15
PER MAR SECURITY, services	967.44
PITNEY BOWES, postage	1,365.00
PRIMA DISTRIBUTION INC, supplies	161.74
RDG PLANNING & DESIGN, services	18,959.10
REACH SPORTS MARKETING GROUP INC, services	900.00
RED EQUIPMENT LLC, maint.	3,762.00
ROBERT HALF, services	2,741.95
ROWMAN & LITTLEFIELD PUBLISHING CO, supplies	71.87
SAMPSON CONSTRUCTION CO INC, services	663,865.00
SARPY COUNTY TREASURER, services	9,331.29
SHAW, MARY MARJIE, reimbursement	500.00
SHERWIN-WILLIAMS, bld&grnds	222.12
SIGN IT, services	969.00
SOLBERG, C., travel	434.50
SUCCESS FACTORS INC, services	11,408.51
SUNSET LAW ENFORCEMENT LLC, supplies	5,817.00
T & N ACQUISITION CO, supplies	445.00
TARGET SOLUTIONS LEARNING LLC, services	5,408.00
TED'S MOWER SALES & SERVICE, maint.	1,848.79
THE SCHEMMER ASSOCIATES INC, services	426.25
TORNADO WASH LLC, services	252.00
TRUCK CENTER COMPANIES, maint.	258.70
TY'S OUTDOOR POWER & SERVICE, maint.	928.73
US BANK NAT'L ASSOC, supplies	25,686.00
V & V MANUFACTURING INC, services	179.85
VERIZON WIRELESS, phones	365.65
WAGNER, LUKE, apparel	134.00
WALMART, supplies	686.81
WESTLAKE HARDWARE, bld&grnds	1,381.67

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

REPORTS FROM CITY ADMINISTRATOR AND DEPARTMENT HEADS

Assistant Recreation Director Karlson commented on the disc golf event March 26th at Central Park.

Community Events Coordinator Allen gave an overview on the Salute to Summer Festival 2023.

City Engineer Dowse provided updates on the Allo Fiber Project and the Pavement Rehabilitation Projects.

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B. RESOLUTION – APPLICATION FOR REPLAT – LOT 25 CENTECH BUSINESS PARK & LOT 1 CENTECH BUSINESS PARK REPLAT 3 – TO BE REPLATTED AS LOT 1 CENTECH BUSINESS PARK REPLAT SEVEN

The applicant, Kyle Pelster gave an overview of their request.

Councilmember Thomas introduced and moved for the adoption of Resolution No. 23-037 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA FOR APPROVAL OF THE REPLAT FOR LOT 25 CENTECH BUSINESS PARK AND LOT 1 CENTECH BUSINESS PARK REPLAT 3, TO BE REPLATTED AS LOT 1 CENTECH BUSINESS PARK REPLAT SEVEN, A SUBDIVISION LOCATED IN THE SOUTHEAST QUARTER OF SECTION 13, TOWNSHIP 14 NORTH, RANGE 11 EAST OF THE 6TH P.M., IN SARPY COUNTY, NEBRASKA.

WHEREAS, the owner of the above described property applied for approval of a replat for Lot 25 Centech Business Park and Lot 1 Centech Business Park Replat 3, to be replatted as Lot 1 Centech Business Park Replat Seven; and

WHEREAS, the City Engineer has reviewed the replat; and

WHEREAS, on February 16, 2023, the La Vista Planning Commission held a meeting and reviewed the replat and recommended approval.

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of La Vista, Nebraska, that the replat for Lot 25 Centech Business Park and Lot 1 Centech Business Park Replat 3, to be replatted as Lot 1 Centech Business Park Replat Seven, a subdivision located in the southeast quarter of Section 13, Township 14 North, Range 11 East of the 6th P.M., Sarpy County, Nebraska, generally located east of S 133rd Street between Centech Road and Chandler Road, be, and hereby is, approved.

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

C. RESOLUTION – FIREWORKS PERMITS

1. RESOLUTION – ESTABLISH NUMBER OF PERMITS

Councilmember Quick introduced and moved for the adoption of Resolution No. 22-038 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA ESTABLISHING THE MAXIMUM NUMBER OF FIREWORKS STANDS TO BE PERMITTED IN THE CITY OF LA VISTA FOR CALENDAR YEAR 2023.

WHEREAS, Section 111.17 and Section 111.18 of the Municipal Code establish criteria that must be met for the issuance of fireworks stand permits, and

WHEREAS, Section 111.17 (A) of the Municipal Code states in part that, "Each year the City Council shall, by resolution, establish the maximum number of permits to be issued."

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and City Council of La Vista, Nebraska, that the maximum number of fireworks stand permits to be issued in calendar year 2023 shall not exceed six.

BE IT FURTHER RESOLVED, that per Section 111.17 (C) (10) of the Municipal Code, permit holders shall provide the City of La Vista with a certificate of insurance for their fireworks stand in the type and amount outlined.

BE IT FURTHER RESOLVED, that the written statement of income and expenses, which is required by Section 111.17 (C) (3) of the Municipal Code, be detailed and provide the City with a breakdown of specific expenditures related to

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the fireworks operation, income from the sale of fireworks, net profit, and specific community betterment expenditures.

BE IT FURTHER RESOLVED, that the issuance of a fireworks permit is conditional upon compliance with the Municipal Code, the Zoning Ordinance, and any other applicable regulations.

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

2. RESOLUTION – ISSUANCE OF PERMITS

Councilmember Sell introduced and moved for the adoption of Resolution No. 20-039 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA APPROVING THE FIREWORKS STAND PERMIT APPLICATIONS OF BEAUTIFUL SAVIOR LUTHERAN CHURCH, RENEWED HOPE CHURCH, LA VISTA COMMUNITY FOUNDATION, LA VISTA YOUTH BASEBALL ASSOCIATION, PAPILLION LA VISTA SPIRIT FOOTBALL, AND PAPILLION LA VISTA YOUTH ATHLETIC ASSOCIATION.

WHEREAS, the City of La Vista requires City approval of the sale of fireworks within the City limits; and

WHEREAS, the guidelines for application and sale of fireworks in La Vista are specified in the La Vista Municipal Code, Section 111.17 and Section 111.18; and

WHEREAS, six (6) non-profit organizations have applied for permission to sell fireworks in the City of La Vista in conformance with the Municipal Code, the Zoning Ordinance and any other applicable regulations; and

WHEREAS, City staff has reviewed all applications received in 2023 for the purpose of determining which applications were compliant with the Municipal Code, the Zoning Ordinance or any other applicable regulations;

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska, hereby conditionally grant a permit to: Beautiful Savior Lutheran Church, Renewed Hope Church, La Vista Community Foundation, La Vista Youth Baseball Association, Papillion La Vista Spirit Football, and Papillion La Vista Youth Athletic Association to sell fireworks within the City of La Vista for the 2023 calendar year subject to receipt of all appropriate application materials and compliance with recommendations made by the Chief Building Official regarding their site plan; compliance with the Municipal Code, the Zoning Ordinance and any other applicable regulations; and attendance by an official of the nonprofit organization which applied for the permit and a representative for their fireworks supplies at a meeting with City staff (date and time to be established).

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

D. RESOLUTION – AWARD CONTRACT – 2023 ULTRA-THIN BONDED ASPHALT SYSTEM (UBAS) STREET MAINTENANCE PROJECT

Councilmember Sell introduced and moved for the adoption of Resolution No. 23-040 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AWARDED A CONTRACT TO MCANANY CONSTRUCTION INC, SHAWNEE, KS FOR THE 2023 ULTRA-THIN BONDED ASPHALT SYSTEM (UBAS) STREET MAINTENANCE PROJECT IN AN AMOUNT NOT TO EXCEED \$375,000.00.

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WHEREAS, the City Council of the City of La Vista has determined street maintenance is necessary; and

WHEREAS, the FY23/FY24 Biennial budget provides funding for this project; and

WHEREAS, McAnany Construction Inc, Shawnee KS is the only company in the Midwest performing this work for residential street applications, and

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

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska award a contract to McAnany Construction Inc, Shawnee KS for the 2023 Ultra-Thin Bonded Asphalt System (UBAS) Street Maintenance project in an amount not to exceed \$375,000.00.

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

E. RESOLUTION – AUTHORIZE PURCHASE – DISHWASHER

Councilmember Sell introduced and moved for the adoption of Resolution No. 23-041 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA APPROVING THE PURCHASE OF ONE (1) HOBART DISHWASHER FROM BULLER FIXTURE, OMAHA, NEBRASKA IN AN AMOUNT NOT TO EXCEED \$20,218.00.

WHEREAS, the City Council of the City of La Vista has determined that the purchase of a one (1) Hobart Dishwasher is necessary; and

WHEREAS, the City will be reimbursed for the full purchase price from ARPA funds administered through Eastern Nebraska Office on Aging (ENOA) upon receiving receipt of purchase, and

WHEREAS, Subsection (C) (9) of Section 31.23 of the La Vista Municipal Code requires that the city administrator secure Council approval prior to authorizing any purchase over \$5,000.00;

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska, do hereby approve the purchase of a one (1) Hobart Dishwasher from Buller Fixture Company, Omaha, Nebraska in an amount not to exceed \$20,218.00.

Seconded by Councilmember Quick. Assistant Recreation Director Karlson stated this would be paid for with grant money. Councilmembers voting aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried.

F. RESOLUTION – AUTHORIZE REQUEST FOR PROPOSALS – COMPENSATION STUDY

Councilmember Frederick introduced and moved for the adoption of Resolution No. 23-042 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING THE REQUEST FOR PROPOSALS FOR A CLASSIFICATION, COMPENSATION AND BENEFIT STUDY.

WHEREAS, the Mayor and Council have determined that a classification, compensation and benefit study is necessary; and

WHEREAS, the FY23/FY24 Biennial Budget provides funding for the proposed study; and

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WHEREAS, proposals will be due April 19, 2023 with the approval of selected firm by the City Council on June 6, 2023, subject to the discretion of the City;

NOW, THEREFORE BE IT RESOLVED, that the Mayor and City Council hereby authorize the request for proposals for a classification, compensation and benefit study.

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

Motion by Councilmember Thomas to move Comments from the Floor ahead of item G. Executive Session on the agenda. Seconded by Councilmember Frederick. Councilmembers voting aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried.

COMMENTS FROM THE FLOOR

There were no comments from the floor.

G. EXECUTIVE SESSION – CONTRACT NEGOTIATIONS

At 6:32 p.m. Councilmember Quick made a motion to go into executive session for protection of the public interest for negotiating guidance regarding contract negotiations. Seconded by Councilmember Thomas. Councilmembers voting aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried. Mayor Kindig stated the executive session would be limited to the subject matter contained in the motion.

At 6:44 p.m. the Council came out of executive session. Councilmember Quick made a motion to reconvene in open and public session. Seconded by Councilmember Thomas. Councilmembers voting aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried.

COMMENTS FROM MAYOR AND COUNCIL

Mayor Kindig reported on legislative bills.

At 6:52 p.m. Councilmember Thomas made a motion to adjourn the meeting. Seconded by Councilmember Hale. Councilmembers voting aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried.

PASSED AND APPROVED THIS 4TH DAY OF APRIL 2023.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Pamela A. Buethe, MMC
City Clerk

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PAYMENT RECOMMENDATION NO. 4 ON CONTRACT FOR
CENTRAL PARK ACCESS ROAD – PARK VIEW

Owner: City of La Vista
8116 Park View Blvd
La Vista, NE 68128

Contractor: Mackie Construction
14565 Portal Circle, Suite 117
La Vista, NE 68138

CONTRACT AMOUNT \$1,090,474.43
REVISED CONTRACT AMOUNT \$1,038,166.03

AMOUNT OF PREVIOUS PAYMENT RECOMMENDATION(S) \$ 709,476.92

Item	Description	Approx. Quantity	Unit Price	Amount
1	Mobilization	1.00 L.S.	\$ 78,769.30 / L.S.	\$ 78,769.30
2	Install, Maintain and Remove Orange Safety Fence	200.00 L.F.	\$ 4.12 / L.F.	\$ 824.00
3	Remove Wooden Picnic Structure, Floor Slab and Footings	1.00 L.S.	\$ 5,729.06 / L.S.	\$ 5,729.06
4	Clearing and Grubbing	0.86 L.S.	\$ 9,208.05 / L.S.	\$ 7,918.92
5	Stockpile and Redistribute Topsoil (760 CY Moved Twice), Established Quantity	1250.00 C.Y.	\$ 9.39 / C.Y.	\$ 11,737.50
6	Common Earthwork, In Place, Established Quantity	2100.00 C.Y.	\$ 37.54 / C.Y.	\$ 78,834.00
7	Remove and Dispose Existing Bridge Headwalls	1.00 L.S.	\$ 22,380.84 / L.S.	\$ 22,380.84
8	Remove and Dispose of Existing Wooden Bridge	1.00 L.S.	\$ 6,057.38 / L.S.	\$ 6,057.38
9	Remove and Salvage Existing Monument, Flag Pole, Pavers and Blocks	1.00 L.S.	\$ 5,865.00 / L.S.	\$ 5,865.00
10	Remove and Dispose ACC Pavement	395.00 S.Y.	\$ 14.08 / S.Y.	\$ 5,561.60
11	Remove and Dispose PCC Pavement	500.00 S.Y.	\$ 16.43 / S.Y.	\$ 8,215.00
12	Remove and Dispose PCC Sidewalk	325.00 S.Y.	\$ 10.56 / S.Y.	\$ 3,432.00
13	Remove and Dispose of 4 Ft Tall Chain Link Fence	225.00 L.F.	\$ 7.04 / L.F.	\$ 1,584.00
14	Remove and Dispose Crushed Rock Surfacing	270.00 S.Y.	\$ 8.22 / S.Y.	\$ 2,219.40
15	Remove and Replace 8" PCC Pavement (Panel Repair)	145.00 S.Y.	\$ 88.81 / S.Y.	\$ 12,877.45
16	Remove and Recompact Sewer Trench Backfill	200.00 C.Y.	\$ 99.71 / C.Y.	\$ 19,942.00

Payment Recommendation No.4
Thompson Creek – Central Park East
March 24, 2023
Page 2 of 5

17	Subgrade Recompaction, Established Quantity	1100.00	C.Y.	\$	7.63	/	C.Y.	\$	8,393.00
18	Construct 18" RCP Storm Sewer w/Bedding, In Place	200.00	L.F.	\$	111.44	/	L.F.	\$	22,288.00
19	Construct 24" RCP Storm Sewer w/Bedding, In Place	175.00	L.F.	\$	145.46	/	L.F.	\$	25,455.50
20	Construct 18" Storm Sewer Tap in Box Culvert	1.00	EA.	\$	3,419.30	/	EA.	\$	3,419.30
21	Construct 24" Storm Sewer Tap in Box Culvert	1.00	EA.	\$	4,039.82	/	EA.	\$	4,039.82
22	Construct Type III Curb Inlet, In Place	4.00	EA.	\$	7,218.65	/	EA.	\$	28,874.60
23	Construct 30" Nyloplast Drain Basin, Heavy Duty w/30" Dome Grate and 18" RCP Connector	1.00	EA.	\$	7,564.68	/	EA.	\$	7,564.68
24	Construct 54" I.D. Storm Sewer Manhole, In Place	11.00	V.F.	\$	903.00	/	V.F.	\$	9,933.00
25	Construct 8'W by 6'H Reinforced Concrete Box Culvert, In Place	80.00	L.F.	\$	2,157.41	/	L.F.	\$	172,592.80
26	Construct Reinforced Concrete Wing Walls, Cast In Place	153.00	C.Y.	\$	801.51	/	C.Y.	\$	122,631.03
27	Construct 5" PCC Sidewalk, In Place	70.00	S.Y.	\$	80.15	/	S.Y.	\$	5,610.50
28	Construct 6" PCC Trail Pavement, In Place	410.00	S.Y.	\$	70.95	/	S.Y.	\$	29,089.50
29	Construct 8" PCC Curb Ramp, In Place	10.00	S.Y.	\$	144.68	/	S.Y.	\$	1,446.80
30	Construct 8" PCC Imprinted Surfacing, In Place	34.00	S.Y.	\$	110.90	/	S.Y.	\$	3,770.60
31	Construct 8" PCC Pavement, w and w/o Curb, In Place	2040.00	S.Y.	\$	69.49	/	S.Y.	\$	141,759.60
32	Construct 9" PCC Pavement, (Park View Blvd), In Place	65.00	S.Y.	\$	96.43	/	S.Y.	\$	6,267.95
33	Construct 4 Ft Tall, Black Vinyl Coated, Chain Link Fence, In Place	145.00	L.F.	\$	43.41	/	L.F.	\$	6,294.45
34	Rout & Seal Existing Pavement Joints	0.00	L.F.	\$	4.12	/	L.F.	\$	0.00
35	Furnish & Install Baffle Plates in Existing Storm Manhole	0.00	L.S.	\$	5,255.04	/	L.S.	\$	0.00
36	Install 4" Wide, White Pavement Marking Paint, In Place	0.00	L.F.	\$	4.70	/	L.F.	\$	0.00
37	Install 12" Wide, White Pavement Marking Paint, Grooved, In Place	0.00	L.F.	\$	15.43	/	L.F.	\$	0.00

Payment Recommendation No.4
Thompson Creek – Central Park East
March 24, 2023
Page 3 of 5

38	Install 24" Wide, White Pavement Marking Paint, Grooved In Place	0.00	L.F.	\$	21.24	/	L.F.	\$	0.00
39	Furnish and Install ADA Detectable Warnings, Cast Iron, Natural Finish	76	S.F.	\$	25.68	/	S.F.	\$	1,951.68
40	Furnish and Install Traffic Control Signage, In Place	0.00	EA.	\$	478.88	/	EA.	\$	0.00
41	Install, Maintain and Remove Stabilized Construction Entrance	1.00	EA.	\$	6,862.05	/	EA.	\$	6,862.05
42	Install and Maintain Fabric Silt Fence	840.00	L.F.	\$	4.40	/	L.F.	\$	3,696.00
43	Remove and Dispose Fabric Silt Fence	0.00	L.F.	\$	0.60	/	L.F.	\$	0.00
44	Temporary Seeding w/Straw Mulch	0.00	AC.	\$	1,759.50	/	AC.	\$	0.00
45	K-31 Fescue Seed w/Straw Mulch	0.00	AC.	\$	3,636.30	/	AC.	\$	0.00
46	Furnish and Install Straw Wattle, 12" Diameter	0.00	L.F.	\$	5.57	/	L.F.	\$	0.00
47	Install, Maintain and Remove Curb Inlet Filter	0.00	EA.	\$	293.25	/	EA.	\$	0.00
48	Install, Maintain and Remove Grate Inlet Filter	0.00	EA.	\$	469.20	/	EA.	\$	0.00
49	Water Management, Complete	1.00	L.S.	\$	14,662.50	/	L.S.	\$	14,662.50
50	Furnish and Install Flex-A-Mat, In Place	0.00	S,F,	\$	13.79	/	S,F,	\$	0.00
51	Furnish & Install Access Gates	0.00	L.S.	\$	13,183.35	/	L.S.	\$	0.00
52	Furnish & Install Access Gate Control System w/Detection Loops	0.00	L.S.	\$	8,797.50	/	L.S.	\$	0.00
53	Furnish & Install 1-1/2-Inch PVC Conduit, In Place, Access Gate Controls	0.00	L.F.	\$	24.34	/	L.F.	\$	0.00
54	Furnish & Install Fiberglass Pull Box, Type PB-6, Access Gate Controls	0.00	EA.	\$	2,129.00	/	EA.	\$	0.00
55	Grounding Rod, Copper Clad, 8 Ft. Long, 1/2-inch Diameter	0.00	EA.	\$	480.93	/	EA.	\$	0.00
56	Roadway Area Luminaire, LED Fixture, 252 LEDs, 120 V AC or 12 V DC, Equal to 210 Watt Inc Lamp	0.00	EA.	\$	1,420.51	/	EA.	\$	0.00
57	Light Poles, Class V 30 ft Treated Poles, Excluding Concrete Bases, 20 Ft Mounting Height	0.00	EA.	\$	3,453.32	/	EA.	\$	0.00

Payment Recommendation No.4
Thompson Creek – Central Park East
March 24, 2023
Page 4 of 5

58	Circuit Breakers, Bolt-on, 10k A.I.C., 2-pole, 240-volt, 15-50 Amp	0.00	EA.	\$	304.98	/	EA.	\$	0.00
59	Excavating Utility Trench, Common Earth, Chain Trencher 4" Wide, 18" Deep	0.00	L.F.	\$	14.67	/	L.F.	\$	0.00
60	Wire, copper, solid, 600-volt, #12, type THWN-THNN, normal installation conditions in wireway, conduit, cable tray	0.00	C.L.F.	\$	213.10	/	C.L.F.	\$	0.00
61	PVC Conduit, Schedule 40, 3/4" Dia., to 10 Ft High, including terminations, fittings and support	0.00	L.F.	\$	22.44	/	L.F.	\$	0.00
62	Wire, copper, solid, 600-volt, #10, type XLPE-USE (RHW), normal installation conditions in wireway, conduit, cable tray	0.00	C.L.F.	\$	675.65	/	C.L.F.	\$	0.00
63	PVC Conduit, Schedule 40, 1-1/2" Dia., to 10 Ft High, including terminations, fittings and support	0.00	L.F.	\$	44.87	/	L.F.	\$	0.00
64	Wire, copper, stranded, 600-volt, #6, type THW, normal installation conditions in wireway, conduit, cable tray	0.00	C.L.F.	\$	8,991.05	/	C.L.F.	\$	0.00
65	Lead centers-meter-combo, 1-phase, 3-wire, main lugs, rainproof, 120/240 V, 100-amp, 12-circuits	0.00	EA.	\$	13,606.80	/	EA.	\$	0.00
66	HDPE Conduit, DR-13.5, 1-1/2" Dia., including terminations, fittings and support	0.00	L.F.	\$	44.87	/	L.F.	\$	0.00
CO-1.1.	Milbank 100A Commercial Power Pedestal, In Place	0	LS	\$	7,600.00	/	LS	\$	0.00
CO-1.2	Furnish & Install 1-1.2 Inch HDPE Conduit, In Place	0	L.F.	\$	18.00	/	L.F.	\$	0.00
CO-1.3	#3 AWG THHN Copper Conductor (OPPD Primary)	0	L.F.	\$	5.16	/	L.F.	\$	0.00
CO-1.4	Furnish & Install Fiberglass Pull Box, Type PB-6, Access Gate Controls	0	EA.	\$	1,815.00	/	EA.	\$	0.00
CO-1.5	#12 AWG THHN Copper Conductor (Access Gate Controls)	0	L.F.	\$	1.79	/	L.F.	\$	0.00
CO-1.6	#6 AWG THHN Copper Conductor (Holiday Lighting Circuit)	0	L.F.	\$	4.58	/	L.F.	\$	0.00

Payment Recommendation No.4
Thompson Creek – Central Park East
March 24, 2023
Page 5 of 5

CO-1.7	Receptacle Post, Containing One (1) GFCI Duplex Receptacle with In-Use Cover and Mounted in a Gard-N-Post	0 EA.	\$ 950.00 / EA.	\$ 0.00
CO-1.8	Soil Stabilization at Box Culvert	1 LS	\$ 8,058.09 / LS	\$ 8,058.09

TOTAL	\$ 906,608.90
LESS 10% RETAINED	\$ 90,660.89
LESS PREVIOUS PAYMENT RECOMMENDATION(S)	\$ 709,476.92
TOTAL DUE TO CONTRACTOR	\$ 106,471.09

We recommend that payment in the amount of \$106,471.09 be made to Mackie Construction.

Respectfully submitted,



Bradley P. Huyck, P.E.
THOMPSON, DREESSEN & DORNER, INC.

OK TO PA/
PMD 3/26/23
16.71.0917.000 - START 2/16/22

cc: Mackie Construction



Value Focused. Community Minded. Quality Driven.

Pat Dowse
City Engineer
City of La Vista
9900 Portal Road
La Vista, NE 68128

March 16, 2023

Project No: 00120802.00

Invoice No: 239793

Preliminary & Final Design
Terry Drive, Lillian Avenue & South 78th Street
Pavement Rehabilitation

Professional Services from January 16, 2023 to March 12, 2023

Task 00000 Project Management & Meetings

Professional Personnel

	Hours	Rate	Amount	
E2a Proj Scientist II, Proj Engineer II				
Higgins, John	1.00	176.00	176.00	
Totals	1.00		176.00	
Total Labor				176.00
		Total this Task		\$176.00

Task 00003 Final Design

Professional Personnel

	Hours	Rate	Amount	
E2a Proj Scientist II, Proj Engineer II				
Parks, Thomas	13.00	176.00	2,288.00	
Totals	13.00		2,288.00	
Total Labor				2,288.00
		Total this Task		\$2,288.00

Task 00004 Public Involvement

Professional Personnel

	Hours	Rate	Amount	
E2a Proj Scientist II, Proj Engineer II				
Higgins, John	4.00	176.00	704.00	
Parks, Thomas	12.50	176.00	2,200.00	
E5 Eng Tech II, Insp II, Env Tech II				
Lamb, Faith	3.00	98.00	294.00	
Totals	19.50		3,198.00	
Total Labor				3,198.00
		Total this Task		\$3,198.00

Project	00120802.00	LaVista Terry, Lillian & 78th Rehab	Invoice	239793
Billing Limits		Current	Prior	To-Date
Total Billings		5,662.00	41,798.88	47,460.88
Limit				57,754.00
Remaining				10,293.12
			Total this Invoice	<u>\$5,662.00</u>

OK TC PA-1
 PMD 3/26/23
 CS.71.0917.000 - 91RT23012



Thompson, Dreessen & Dorner, Inc.
Consulting Engineers & Land Surveyors

INVOICE

Please remit to:
TD2 Nebraska Office
10836 Old Mill Road; Omaha, NE 68154
Office: 402/330-8860 Fax: 402/330-5866

TD2 South Dakota Office
5000 S. Minnesota Ave., Unit 312; Sioux Falls, SD 57108
Office: 605/951-0886

CITY OF LA VISTA
PAT DOWSE
9900 PORTAL ROAD
LA VISTA, NE 68128

Invoice number 155881
Date 03/20/2023

Project 0171-414 CITY PARKING DISTRICT
ACCESS IMPROVEMENTS - DRAINAGE

Professional Services from September 7, 2022 through March 05, 2023

See detail other side

Description	Contract Amount	Prior Billed	Remaining	Current Billed
Task A2-A - Update Plans and Specs for Rebidding	5,265.00	1,360.00	2,185.00	1,720.00
Task A2-B - Communication with Property Owners	3,720.00	120.00	3,600.00	0.00
Task A2-C - Construction Staking	3,445.00	0.00	3,445.00	0.00
Task A2-D - Construction Phase Services	6,555.00	0.00	6,555.00	0.00
Total	18,985.00	1,480.00	15,785.00	1,720.00

Invoice total 1,720.00

Aging Summary

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
155881	03/20/2023	1,720.00	1,720.00				
	Total	1,720.00	1,720.00	0.00	0.00	0.00	0.00

Terms Net 30 Days. A Finance Charge of 1 1/2% Per Month (18% per Annum) Will Be Charged on Past Due Accounts. Also Liable for all Legal and Collection Fees. Invoices not paid within 90 days of the invoice date will be subject to possible lien filings.

CHTC PA-1
PMD 3/26/23
C971C917000 - 91RT160002



Remit To:
RDG Planning & Design
301 Grand Avenue
Des Moines, Iowa 50309

Rita Ramirez
City of La Vista
City Hall
8116 Park View Blvd.
La Vista, NE 68128

February 28, 2023
Project No: R3003.066.01
Invoice No: 53590

Project R3003.066.01 City of La Vista - Placemaking Ph1 SD-CA

Professional Services through February 28, 2023

Fee

Billing Phase	Fee	Billed %	Earned	Prior Fee	Current Fee
Schematic Design	149,000.00	100.00	149,000.00	149,000.00	0.00
Design Development	180,000.00	100.00	180,000.00	180,000.00	0.00
Construction Documents	275,330.00	100.00	275,330.00	275,330.00	0.00
Bidding/Negotiation	44,000.00	100.00	44,000.00	44,000.00	0.00
Contract Administration	244,000.00	66.50	162,260.00	158,600.00	3,660.00
Total Fee	892,330.00		810,590.00	806,930.00	3,660.00
Total Fee					3,660.00

Billing Limits	Current	Prior	To-Date
Expenses	0.00	1,490.09	1,490.09
Limit			8,600.00
Remaining			7,109.91

Total this Invoice \$3,660.00

Outstanding Invoices

Number	Date	Balance
53206	1/31/2023	18,959.10
Total		18,959.10

R. Ramirez
3-23-23

16,71,0917.000 PARK 18001



Invoice

DLRGROUP

6457 Frances Street, Suite 200
Omaha, NE 68106
402-393-4100 Fax 402-393-8747

Pat Dowse
Director Public Works
City of La Vista
Email Inv: pdowse@cityoflavista.org
City of La Vista
8116 Park View Boulevard
La Vista, NE 68128-2198

February 10, 2023

Project No: 10-17105-41

Invoice No: 0214382

Project 10-17105-41 La Vista City Cntr Parking Structure2 CS

Billing Period: January 1, 2023 to January 31, 2023

Fee

Billing Phase	Fee	Percent Complete	Earned	Previous Fee Billing	Current Fee Billing
Construction Services	198,750.00	78.00	155,025.00	149,062.50	5,962.50
Add Service for PT Opening	4,500.00	100.00	4,500.00	4,500.00	0.00
Total Fee	203,250.00		159,525.00	153,562.50	5,962.50
Total Fee					5,962.50

Consultants

Kimley-Horn and Associates, Inc.	3,308.49	
Olsson, Inc	36,040.13	
Total Consultants	39,348.62	39,348.62

Reimbursable Expenses

Travel Expenses-Mileage	4.91	
Total Reimbursables	4.91	4.91

Billing Limits

	Current	Prior	To-Date
Consultants	39,348.62	51,630.44	90,979.06
Limit			136,350.50
Remaining			45,371.44
Expenses	4.91	386.98	391.89
Limit			2,000.00
Remaining			1,608.11

Interest

1.00 % of 288.20 (balance over 60 days)

~~2.88~~

Total this Invoice

~~\$45,318.91~~

Billings to Date

	Current	Prior	Total
Fee	5,962.50	153,562.50	159,525.00
Consultant	39,348.62	51,630.44	90,979.06
Expense	4.91	386.98	391.89
Interest	2.88	0.00	2.88
Totals	45,318.91	205,579.92	250,898.83

PAID \$45,316.03
PMD 3/21/23
15.71.0917000 - CMDU/8602

Invoice



6457 Frances Street, Suite 200
Omaha, NE 68106
402-393-4100 Fax 402-393-8747

Pat Dowse
Director Public Works
City of La Vista
Email Inv: pdowse@cityoflavista.org
City of La Vista
8116 Park View Boulevard
La Vista, NE 68128-2198

March 10, 2023
Project No: 10-17105-41
Invoice No: 0215636

Project 10-17105-41 La Vista City Cntr Parking Structure2 CS

Billing Period: February 1, 2023 to February 28, 2023

Fee

Billing Phase	Fee	Percent Complete	Earned	Previous Fee Billing	Current Fee Billing
Construction Services	198,750.00	81.00	160,987.50	155,025.00	5,962.50
Add Service for PT Opening	4,500.00	100.00	4,500.00	4,500.00	0.00
Total Fee	203,250.00		165,487.50	159,525.00	5,962.50
Total Fee					5,962.50

Reimbursable Expenses

Travel Expenses-Mileage	9.83
Total Reimbursables	9.83

Billing Limits

	Current	Prior	To-Date
Consultants	0.00	90,979.06	90,979.06
Limit			136,350.50
Remaining			45,371.44
Expenses	9.83	391.89	401.72
Limit			2,000.00
Remaining			1,598.28

Total this Invoice \$5,972.33

Billings to Date

	Current	Prior	Total
Fee	5,962.50	159,525.00	165,487.50
Consultant	0.00	90,979.06	90,979.06
Expense	9.83	391.89	401.72
Interest	0.00	2.88	2.88
Totals	5,972.33	250,898.83	256,871.16

OK TO PAY
PMD 3/29/23
15,710,917.00 - CMOU 18002

APPLICATION AND CERTIFICATION FOR PAYMENT

AIA DOCUMENT G702

PAGE ONE OF

PAGES

TO OWNER: City of LaVista
8116 Park View Blvd.
LaVista, NE 68128

PROJECT: LaVista Parking Garage 2
LaVista, Nebraska

APPLICATION NO: 16 •

Distribution to:

☐ OWNER
☐ ARCHITECT
☐ CONTRACTOR
☐
☐

FROM CONTRACTOR:

Sampson Construction Co., Inc.
5825 South 14th Street
Lincoln, NE 68512

VIA ARCHITECT: Matthew Gulsvig @ DLR Group

mgulsvig@dlrgroup.com
jtegels@dlrgroup.com
dpenka@dlrgroup.com
jchase@dlrgroup.com

PERIOD TO: 3/31/2023 •

PROJECT NOS: 21108

CONTRACT FOR: General

CONTRACT DATE: September 22, 2021 •

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
Continuation Sheet, AIA Document G703, is attached.

1. ORIGINAL CONTRACT SUM	\$	12,514,000.00
2. Net change by Change Orders	\$	19,686.87
3. CONTRACT SUM TO DATE (Line 1 + 2)	\$	12,533,686.87
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$	9,958,733.00
5. RETAINAGE:		
a. 10 % of Completed Work (Column D + E on G703)	\$	995,873.00
b. % of Stored Material (Column F on G703)	\$	
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$	995,873.00
6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)	\$	8,962,860.00
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$	8,616,935.00
8. CURRENT PAYMENT DUE	\$	345,925.00
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$	3,570,826.87

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	• \$63,411.44	• \$43,724.57
Total approved this Month		
TOTALS	• \$63,411.44	• \$43,724.57
NET CHANGES by Change Order	• \$19,686.87	

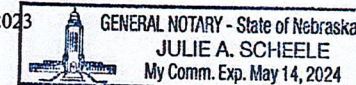
The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Sampson Construction Co., Inc.

By: Justin Shupel

Date: 3/29/23

State of: Nebraska County of: Lancaster
Subscribed and sworn to before me this 29th day of March 2023
Notary Public: Julie A. Scheele
My Commission expires: 5-14-2024

**ARCHITECT'S CERTIFICATE FOR PAYMENT**

In accordance with the Contract Documents, based on on-site observations and the data comprising the application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$ 345,925.00

LJT

← PAY THIS AMOUNT

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT: DLR Group

By: Matthew Gulsvig, AIA Date: 3/30/2023

Digitally signed by Matthew Gulsvig, AIA
DN: cn=US, email=mgulsvig@dlrgroup.com, o=DLR Group, ou=Architect, cn=Matthew Gulsvig, AIA
Date: 2023.03.30 11:44:21-0500

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

OK TO PAY
PMD 3/30/23
15,710,917.00 - CMOV 13002

CONTINUATION SHEET

AIA DOCUMENT G703

PAGE OF PAGES

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing

APPLICATION NO: 16

Contractor's signed certification is attached.

APPLICATION DATE: 3/29/2023

In tabulations below, amounts are stated to the nearest dollar.

PERIOD TO: 3/31/2023

Use Column I on Contracts where variable retainage for line items may apply.

ARCHITECT'S PROJECT NO: 21108

LAVISTA PARKING GARAGE 2

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)		
1	REINFORCING STEEL	701,000	670,139	30,861		701,000	• 100%		70,100
2	POST TENSION CABLE	197,000	197,000			197,000	100%		19,700
3	FOOTINGS & POURED WALLS	1,239,000	1,239,000			1,239,000	100%		123,900
4	CAST IN PLACE COLUMNS	233,000	233,000			233,000	100%		23,300
5	SLAB AND BEAM FORMWORK	1,426,000	1,426,000			1,426,000	100%		142,600
6	CONCRETE SLABS	1,761,000	1,699,501			1,699,501	97%	61,499	169,950
7	STRUCTURAL PRECAST	1,522,000	1,370,199	60,000		1,430,199	• 94%	91,801	143,020
8	MASONRY	39,000	21,500			21,500	55%	17,500	2,150
9	STEEL MATERIAL	349,000	279,973			279,973	80%	69,027	27,997
10	STEEL & PRECAST ERECTION	199,000	33,828	40,000		73,828	• 37%	125,172	7,383
11	ROUGH CARPENTRY	6,000						6,000	0
12	SPRAY FOAM INSULATION	6,000	6,000			6,000	100%		600
13	TRAFFIC COATING	8,000						8,000	0
14	WATERPROOFING	94,455		20,000		20,000	• 21%	74,455	2,000
15	WATER REPELLANTS	2,000						2,000	0
16	ROOFING & FLASHING	62,000		20,000		20,000	• 32%	42,000	2,000
17	METAL WALL PANELS	941,000	648,626	90,000		738,626	• 78%	202,374	73,863
18	JOINT SEALANTS	153,232		10,000		10,000	• 7%	143,232	1,000
19	PREFORMED JOINT SEALS	7,545						7,545	0
20	FIRESTOPPING	6,000	4,000			4,000	67%	2,000	400
21	HOLLOW METAL FRAMES/DOORS/HARDWARE	44,000	36,240			36,240	82%	7,760	3,624
22	ALUMINUM & GLAZING	305,000	60,838			60,838	20%	244,162	6,084
23	METAL STUDS & DRYWALL	108,000	53,544	4,000		57,544	• 53%	50,456	5,754
24	TILE & RESILIENT FLOORING	4,000						4,000	0
25	PAINT	230,000	5,380			5,380	2%	224,620	538
26	SEALED CONCRETE	3,768						3,768	0
27	MISC. SPECIALTIES	5,000	5,000			5,000	100%		500
28	SIGNAGE	108,000						108,000	0
29	PARKING ACCESS/REVENUE CONTROL SYSTEM	102,000	5,000	50,000		55,000	• 54%	47,000	5,500
30	ELEVATOR	265,000	93,889			93,889	35%	171,111	9,389

CONTINUATION SHEET

AIA DOCUMENT G703

PAGE OF PAGES

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing

Contractor's signed certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO: 16

APPLICATION DATE: 3/29/2023

PERIOD TO: 3/31/2023

ARCHITECT'S PROJECT NO: 21108

LAVISTA PARKING GARAGE 2

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)		
31	FIRE SPRINKLER	47,000	16,300			16,300	35%	30,700	1,630
32	PLUMBING & HVAC	352,000	226,058	29,000		255,058	• 72%	96,942	25,506
33	ELECTRICAL	861,000	370,500	30,000		400,500	• 47%	460,500	40,050
34	EXCAVATION & SITE DEMO	276,000	252,780			252,780	92%	23,220	25,278
35	AUGER CAST PILING	323,000	323,000			323,000	100%		32,300
36	PAVING & SIDEWALKS	100,000						100,000	0
37	PAVEMENT MARKING	14,000						14,000	0
38	LANDSCAPING & IRRIGATION	19,000						19,000	0
39	SEGMENTAL RETAINING WALL	45,000						45,000	0
40	UTILITIES	280,000	242,040			242,040	86%	37,960	24,204
41	PERFORMANCE & PAYMENT BOND	63,000	48,037			48,037	76%	14,963	4,804
42	BUILDERS RISK INSURANCE	7,000	7,000			7,000	100%		700
43	OWNER CHANGE ORDER #2	(43,725)						(43,725)	0
44	OWNER CHANGE ORDER #3	63,411		500		500	• 1%	62,911	50
GRAND TOTALS		12,533,686	9,574,372	384,361		9,958,733	79%	2,574,953	995,873

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
APRIL 4, 2023 AGENDA**

Subject:	Type:	Submitted By:
AWARD OF CONTRACT – EASTERN NEBRASKA OFFICE ON AGING	◆ RESOLUTION ORDINANCE RECEIVE/FILE	RITA RAMIREZ ASSISTANT CITY ADMINISTRATOR/ COMMUNITY SERVICES DIRECTOR

SYNOPSIS

A resolution has been prepared authorizing the Mayor to execute a contract with the Eastern Nebraska Office On Aging to provide a nutrition program to persons sixty (60) years of age and older living within the limits of Sarpy County.

FISCAL IMPACT

There is no cost to the city for the nutrition program. The city does pay the Senior Services Manager salary.

RECOMMENDATION

Approval.

BACKGROUND

Eastern Nebraska Office on Aging supplies the meals and paper products that allow the La Vista Senior Center to serve and provide meals to older adults between the hours of 9:00 a.m. and 1:00 p.m. five (5) days per week on Monday - Friday. This contract is for one year and is renewed annually.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, AUTHORIZING THE EXECUTION OF AN AGREEMENT WITH THE EASTERN NEBRASKA OFFICE ON AGING FOR PROVISION OF A NUTRITION PROGRAM.

WHEREAS, the City of La Vista's Community Center has annually served as a hot meal site for senior citizens in conjunction with the Nutrition program of the Eastern Nebraska Office on Aging (ENOA); and

WHEREAS, the Mayor and City Council believe it is desirable to continue to participate in this important program.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City of La Vista be, and hereby is, authorized to execute an agreement with the Eastern Nebraska Office on Aging for provision of a nutrition program

PASSED AND APPROVED THIS 4TH DAY OF APRIL 2023.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Pamela A. Buethe, MMC
City Clerk

CONTRACT

THIS CONTRACT is made and entered into this **first day of July 2023** by and between the **EASTERN NEBRASKA OFFICE ON AGING**, a Program Office of the Eastern Nebraska Regional Agency on Human Services, an agency formed by the Nebraska Political Subdivisions, Cass County, Dodge County, Douglas County, Sarpy County and Washington County pursuant to the Nebraska Interlocal Cooperation Act, Neb. Rev. Stat. §13-801, et seq. (herein referred to as "**ENOA**") and **CITY OF LA VISTA** a Nebraska non-profit corporation (herein referred to as "**Contractor**") for the operation of a senior center.

The purpose of the Contract from ENOA to the Contractor is to provide funding for services that meet the requirements of the Older Americans Act of 1965 as amended through P.L.114-144, enacted April 19, 2016, other applicable Federal statutes and their implementing regulations, State of Nebraska statutes DHHS program regulations and the term and conditions of the Contract.

WHEREAS, ENOA has entered into an agreement with the State of Nebraska, Department of Health & Human Services Division of Medicaid and Long-term Care, (herein referred to as the "**State**") to provide a nutrition program to persons 60 years of age and older residing in Sarpy County (herein referred to as the "**Area**"); and

WHEREAS, ENOA has been created according to Nebraska Revised Statutes Section 13-801, et seq., and further has been recognized by the State as the official area agency on aging for the Area; and

WHEREAS, ENOA has determined in its Area Plan for FY23 – FY27 that there exists a significant and clear need for a nutrition program for older persons living in the Area; and

WHEREAS, Contractor maintains a facility located at 8116 Parkview Boulevard, La Vista, Sarpy County, Nebraska with accommodations suitable to serve and provide meals to older adults between the hours of 9:00 a.m. and 1:00 p.m. Monday through Friday.

NOW, THEREFORE, IT IS AGREED by ENOA and Contractor as follows:

ARTICLE I

APPOINTMENT

Contractor is hereby retained and appointed to represent ENOA in connection with providing a nutrition program for older adults at Contractor's facility located at 8116 Parkview Boulevard, La Vista, Sarpy County, Nebraska.

ARTICLE II

SERVICES

In carrying out the terms of this Contract, Contractor agrees to provide the following services:

- (a) To provide a Senior Center Manager who will be responsible for the day-to-day operation of the Nutrition program.

- (b) To provide persons to receive and serve meals and to clean up following the noon meal in accordance with Nutrition Program policies and procedures
- (c) To place food order with the ENOA Nutrition Division by 1:00pm on day prior to serving day, for the number of meals needed for the serving day.
- (d) To assure that food temperatures are maintained at no less than 140 degrees F for hot food items and no higher than 41 degrees F for cold food items.
- (e) To clean utensils and containers food is delivered in and properly dispose of all leftovers.
- (f) To ascertain that all claims for meals served are correct. Contractor shall not order more meals than the actual number of reservations made by the center participants.
- (g) Daily sign-in sheets or other acceptable documentation identifying participants, guests, volunteers and staff shall be utilized. Documentation will be kept on file for 3 years.
- (h) To assure money collected is a confidential voluntary contribution for meals and Tai Chi for Balance, record daily on cash contribution sheet, obtain two (2) verifying signatures (initials are acceptable) and deposit amount in ENOA designated account.
- (i) To make special provisions as necessary to serve handicapped individuals.
- (j) To submit a documented current Food Service Establishment Inspection Report by the Nebraska Department of Health at the time Contract is signed.
- (k) To assure that the food service operation is in compliance with the Nebraska Food Code.
- (l) To assure that all ENOA policies and procedures for congregate meals are followed.
- (m) To account for all equipment purchased with funds received from ENOA when required.
- (n) To publicize the availability of the Nutrition Program for older adults at the facility. All publicity must recognize ENOA for financial support. Copies of all publicity must be sent to ENOA prior to distribution for approval.
- (o) To collect all required data for participants under the direction of the ENOA Nutrition Division. ENOA Nutrition Division will be responsible to ensure all individuals meet program eligibility as listed in ENOA Nutrition Policy 1.1. Underage ineligible individuals must pay full cost of the meals as directed by ENOA Nutrition Policy 1.6.

- (p) To keep senior center dining area, entry area, and restrooms clean, sanitary, and uncluttered.
- (q) Center staff must complete required paperwork in a timely and correct manner. Guest logs and cash contribution sheets must be completed daily. Monthly reports must be received in the Nutrition Office by the 3rd working day after the end of the month.
- (r) To operate the center Monday-Friday except for 10 holidays during the year. ENOA holidays are: New Year's Day, Martin Luther King Jr. Day, Presidents Day, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, the Friday after Thanksgiving, and Christmas Day. Contractor shall notify ENOA of any other holidays to be taken. Any other center closings must be pre-approved by ENOA whose approval shall be documented by Contractor, in writing.
- (s) To provide Nutrition Education programs a minimum of 2 times per year. The program must be provided by a qualified individual as outlined in ENOA Nutrition Program policy 1.15. The program topic, presenter and their credentials must be recorded on the appropriate report.
- (t) The Center Manager is invited to attend the regularly scheduled Center Manager meetings. The Center Manager may be invited to attend any training meetings that ENOA may provide for skill development.

In carrying out the terms of this Contract, ENOA agrees to provide the following:

- (a) To provide meals which supply one-third of the DRI's and comply with the most recent Dietary Guidelines for Americans.
- (b) To provide paper products, cleaning supplies, coffee, tea, sugar, creamer, condiments, etc.
- (c) To provide training for senior center staff to improve job-related skills.
- (d) To provide nutrition education and recreational assistance to center staff upon request.
- (e) To provide administrative and technical assistance and monitor Contract compliance by:
 - 1) Reviewing reports and records, including required fiscal, submitted to ENOA as described in Contract.
 - 2) An annual senior center evaluation to evaluate Contractor's compliance with this Contract.
 - 3) Unannounced center evaluations and center visits by program administrative staff.

- 4) Other activities as deemed necessary by ENOA Director.

ARTICLE III

TERM

This Contract shall be in effect for **one (1) year** from **July 1, 2023**, through and including **June 30, 2024**.

ARTICLE IV

TERMINATION

- a) Early termination may occur if:
- ENOA and the Contractor, by mutual written agreement, may terminate the Contract at any time.
 - ENOA, in its sole discretion, may terminate the Contract for any reason upon 30 written notice to the Contractor. In the event of cancellation, the Contractor shall be entitled to payment, determined on a pro rata basis for products or services satisfactorily performed or provided
- b) ENOA may terminate the Contract, in whole or in part, if the Contractor fails to perform its obligations under the Contract in a timely and proper manner. ENOA may, by providing a written notice of default to the Contractor, allow the Contractor to correct a failure or breach of Contract within a period of thirty (30) days.
- c) ENOA may terminate the Contract, in whole or in part, in the event funding is no longer available. ENOA will give the Contractor written notice thirty (30) days prior to the effective date of any termination. The Contractor shall be entitled to receive just and equitable compensation for any authorized work which has been satisfactorily completed as of the termination date. In no event shall the Contractor be paid for a loss of anticipated profit.

ARTICLE VI

AUTHORIZED REPRESENTATIVE

The Executive Director of ENOA or designated representative shall be the authorized representative to monitor performance under this Contract. ENOA shall prescribe accounting systems for records and accounts and shall require progress reports of the activities and functions of Contractor. ENOA shall not be authorized to change any of the terms and conditions of the

Contract. Such changes, if any, shall be accomplished only by a properly executed modification of this Contract in accordance with the terms and conditions of Article IX hereof.

ARTICLE VII

CONDITIONS

This Contract is subject to the following conditions. Please provide initials beside each condition to confirm acceptance:

- Accept & Initial
- a) Contractor shall maintain such records and accounts, including property, personnel and financial records as are deemed necessary to assure a proper accounting for all Contract expenses. All Contractor books, records, and documents regardless of physical form, including data maintained in computer files, relating to work performed or monies received under this Contract shall be subject to review or audit. Contractor shall maintain all records for five (5) years from the date of final payment. All records shall be maintained in accordance with generally accepted business practices.
- Accept & Initial
- b) Contractor shall submit such fiscal and programmatic progress reports as deemed necessary and requested by ENOA on all activities and functions of the Contract for which funds are received. These may include but are not limited to a monthly fiscal report and if required, a Contract completion report to be submitted within fifteen (15) days upon termination or completion of the Contract.
- Accept & Initial
- c) A representative from ENOA shall have the right to enter any premises where the Contractor duties under the Contract are being performed, and to inspect, monitor or otherwise evaluate the work being performed. All inspections and evaluations shall be at reasonable times and in a manner that will not unreasonably delay work.
- Accept & Initial
- d) All materials and information provided by ENOA or acquired by the Contractor on behalf of ENOA shall be regarded as confidential information and shall be handled in accordance with Federal and State Law, and ethical standards. The Contractor must ensure the confidentiality of such materials or information. Should said confidentiality be breached by Contractor, Contractor shall notify ENOA immediately of said breach and take immediate corrective action.
- Accept & Initial
- e) Contractor shall give credit to ENOA for its technical assistance and its moral and financial support of the program in all publicity regarding this program, whether in the media, written communication, or public presentations.
- Accept & Initial
- f) The Contractor shall comply with all applicable local, State and Federal statutes and regulations regarding civil rights laws and equal opportunity employment. The Nebraska Fair Employment Practice Act prohibits Contractors of the Eastern Nebraska Office on Aging (ENOA) from discriminating against any employee or applicant for employment, with respect to hire, tenure, terms, conditions or privileges of employment because of race, color, religion, sex, disability, or national origin (Neb. Rev. Stat. §48-1101 to 48-1125). The Contractor guarantees compliance with the

Nebraska Fair Employment Practice Act, and breach of this provision shall be regarded as a material breach of Contract.

- g) The Contractor shall procure and pay for all permits, licenses, and approvals necessary for the execution of the Contract. The Contractor shall comply with all applicable local, state, and federal laws, ordinances, rules, orders, and regulations.

Accept & Initial

It is agreed that nothing contained herein is intended or should be construed in any manner as creating or establishing the relationship of partners between the parties hereto. The Contractor represents that it has, or will secure at its own expense, all personnel required to perform the services under the Contract. The Contractor's employees and other persons engaged in work or services required by the Contractor under the Contract shall have no contractual relationship with ENOA; they shall not be considered employees of ENOA.

Accept & Initial

- h) All claims on behalf of any person arising out of employment or alleged employment (including without limit claims of discrimination against the Contractor, its officers or its agents) shall in no way be the responsibility of ENOA. The Contractor will hold ENOA harmless from any and all such claims including, but not limited to ENOA's attorney's fees and expenses.

Accept & Initial

- i) The Contractor warrants that all persons assigned to the project shall be employees of the Contractor and shall be fully qualified to perform the work required. Contractor agrees to have services performed by US Citizens or individuals lawfully authorized to derive income from employment in the US. Contractor covenants that it has not retained or employed any company or person, other than bona fide employees working for the Contractor, to solicit or secure the Contract and that it has not paid or agreed to pay any company or person other than bona fide employees working solely for the Contractor, any fee, commission, percentage, brokerage fee, gift or any other consideration, contingent upon or resulting from the award or making of the Contract. For breach of this statement, ENOA shall have the right to annul Contract without liability.

Accept & Initial

- j) The Contractor shall be responsible for the proper care and custody of any ENOA-owned property which is furnished for the Contractor's use during the performance of the Contract. The Contractor shall reimburse ENOA for any loss or damage of such property, normal wear and tear is expected.

Accept & Initial

- k) For the duration of the Contract, all communication between Contractor and ENOA regarding the Contract shall take place between the Contractor and individuals specified by ENOA. Communication about the Contract between Contractor and individuals not designated as points of contact by ENOA is strictly forbidden.

Accept & Initial

- l) Contractor or ENOA shall consent to enter into discussion at any time to review terms of this Contract should an evaluation suggest that program requirements necessitate a modification or change in center operations.

Accept & Initial

Accept & Initial

m) Contractor shall indemnify and hold ENOA harmless from and against: (1) any and all claims and causes of action arising from Contracts between the Contractor and third parties made to effectuate the purpose of this Contract and (2) any and all claims, liabilities or damages arising from the preparation or presentation of any work covered by this Contract or any travel related thereto.

Accept & Initial

n) The Contractor shall not commence work under this Contract until he or she has obtained ENOA a certificate of insurance coverage. ENOA shall be named as additional insured on all such insurance policies. In addition, notice of cancellation of any required insurance policy must be submitted when issued and a new coverage binder shall be submitted immediately to ensure no break in coverage.

Contractor shall furnish ENOA with proof of insurance coverage on the following:

General Liability in the amount of \$2,000,000.

Personal Liability in the amount of \$1,000,000.

Medical Expenses (any one person) in the amount of \$5,000.

Workers' Compensation and Unemployment Insurance

Accept & Initial

o) Contractor certifies it maintains a drug free workplace environment to ensure worker safety and workplace integrity. Contractor agrees to provide a copy of its drug free workplace policy at any time upon request by ENOA.

Accept & Initial

p) The Contractor, by signature to the Contract, certifies that the Contractor is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any federal department or agency from participating in transactions (debarred). The Contractor shall immediately notify ENOA if, during the term of this Contract, Contractor becomes debarred. ENOA may immediately terminate this Contract by providing Contractor written notice if Contractor becomes debarred during the term of this Contract.

ARTICLE VIII

ASSIGNMENT

Contractor may not assign its rights under this Contract without the express prior written consent of ENOA.

ARTICLE IX

MODIFICATION

This Contract contains the entire agreement of the parties. No representations were made or relied upon by either party other than those that are expressly set forth herein. No agent, employee or other representative of either party is empowered to alter any of the terms hereof unless done in writing and signed by an authorized officer of the respective parties.

GOVERNING LAW

This Contract agreement between ENOA and Contractor shall be interpreted and enforced in accordance with Nebraska Law. The parties further agree that any disputes by either or both parties hereto regarding this Contract agreement shall be filed in the District Court of Douglas County, Nebraska.

IN WITNESS WHEREOF, the parties hereto have executed this Contract this _____ day of _____ 2023.

ATTEST:

CITY OF LA VISTA

By _____
Authorized Representative

Date _____

ATTEST:

**EASTERN NEBRASKA REGIONAL AGENCY
ON HUMAN SERVICES, EASTERN
NEBRASKA OFFICE ON AGING ("ENOA")**

By _____
Governing Board

Date _____

User: mgustafson

DB: La Vista

COUNCIL REVIEWED

Check #	Check Date	Vendor Name	Amount	Voided
2440(A)	03/22/2023	CITY OF PAPILLION - MFO	240,674.00	N
2439(E)	03/23/2023	CITY CENTRE MUSIC VENUE LLC	360,000.00	N
139170	03/23/2023	DESIGN WORKSHOP INC	2,113.75	N
139171	03/23/2023	DLR GROUP	25,235.95	N
139172	03/23/2023	JE DUNN CONSTRUCTION COMPANY	796,401.00	N
139173	03/23/2023	OMAHA STORM CHASERS BASEBALL	1,000.00	N
139174	03/23/2023	THOMPSON DRESSEN & DORNER, INC.	3,422.92	N
139175	03/29/2023	UNITED STATES POSTAL SERVICE	103.72	N
139176	03/30/2023	UNITED STATES POSTAL SERVICE	98.28	N
2441(E)	03/31/2023	ACTIVE NETWORK LLC	203.93	N
2442(E)	03/31/2023	CENTURY LINK/LUMEN	750.92	N
2443(E)	03/31/2023	CENTURY LINK/LUMEN	116.13	N
2444(E)	03/31/2023	ESSENTIAL SCREENS	142.80	N
2445(E)	03/31/2023	GREATAMERICA FINANCIAL SERVICES	1,464.15	N
2446(E)	03/31/2023	METROPOLITAN UTILITIES DISTRICT	2,735.23	N
2447(E)	03/31/2023	MID-AMERICAN BENEFITS INC	10,633.17	N
2448(E)	03/31/2023	NE DEPT OF REVENUE-SALES TAX	66.13	N
2449(E)	03/31/2023	OMAHA PUBLIC POWER DISTRICT	40,256.48	N
2450(E)	03/31/2023	PAYROLL MAXX	431,840.23	N
2451(E)	03/31/2023	ROBERT HALF	5,094.72	N
2452(E)	03/31/2023	U.S. CELLULAR	1,874.06	N
139177	04/04/2023	1000 BULBS	3,959.82	N
139178	04/04/2023	ACTION BATTERIES UNLTD INC	49.95	N
139179	04/04/2023	AMAZON CAPITAL SERVICES, INC.	1,595.28	N
139181	04/04/2023	ANDERSON, PATTI	227.67	N
139182	04/04/2023	ASPEN EQUIPMENT COMPANY	643.65	N
139183	04/04/2023	AT&T MOBILITY LLC	98.32	N
139184	04/04/2023	BADGER BODY & TRUCK EQUIP CO INC	58.00	N
139185	04/04/2023	BERGANKDV LLC	23,800.00	N
139186	04/04/2023	BIBLIONIX LLC	3,818.00	N
139187	04/04/2023	BIG RED LOCKSMITHS	65.00	N
139188	04/04/2023	BIZCO, INC.	13,202.41	N
139189	04/04/2023	BOBCAT OF OMAHA	1,764.13	N
139190	04/04/2023	BOWERS, SYDNEY	164.00	N
139191	04/04/2023	BRODERSEN, CALE	164.00	N
139192	04/04/2023	BSN SPORTS LLC	270.00	N
139193	04/04/2023	BUETHE, PAM	2,107.92	N
139194	04/04/2023	CARL, RACHEL	164.00	N
139195	04/04/2023	CENTER POINT, INC.	430.86	N
139196	04/04/2023	CINTAS CORPORATION NO. 2	1,466.77	N
139197	04/04/2023	CITY OF PAPILLION	13,854.72	N
139198	04/04/2023	COX COMMUNICATIONS, INC.	3.38	N
139199	04/04/2023	DAIGLE LAW GROUP, LLC	600.00	N
139200	04/04/2023	DANIELSON TECH SUPPLY INC	105.20	N
139201	04/04/2023	DATASHIELD CORPORATION	20.00	N
139202	04/04/2023	DELL MARKETING L.P.	66.59	N
139203	04/04/2023	DEMCO INCORPORATED	405.43	N

User: mgustafson

DB: La Vista

COUNCIL REVIEWED

Check #	Check Date	Vendor Name	Amount	Voided
139204	04/04/2023	DHHS REG/LIC-POOL PERMIT	40.00	N
139205	04/04/2023	DIAMOND VOGEL PAINTS	269.39	N
139206	04/04/2023	DOUGLAS COUNTY SHERIFF'S OFC	225.00	N
139207	04/04/2023	FASTENAL COMPANY	126.94	N
139208	04/04/2023	FERGUSON ENTERPRISES INC #226	119.00	N
139209	04/04/2023	FUN EXPRESS LLC	575.95	N
139210	04/04/2023	GALE	133.45	N
139211	04/04/2023	GRAINGER	83.96	N
139212	04/04/2023	GREAT PLAINS UNIFORMS	1,244.00	N
139213	04/04/2023	GUMDROP BOOKS	2,923.20	N
139214	04/04/2023	GUNN, BRENDA	66.29	N
139215	04/04/2023	H & H CHEVROLET LLC	3.81	N
139216	04/04/2023	HOODMASTERS INC	515.30	N
139217	04/04/2023	HOTSY EQUIPMENT COMPANY	88.49	N
139218	04/04/2023	HY-VEE INC	165.00	N
139219	04/04/2023	HY-VEE SHADOW LAKE	1,060.00	N
139220	04/04/2023	INDUSTRIAL SALES COMPANY INC	7.91	N
139221	04/04/2023	INGRAM LIBRARY SERVICES	709.95	N
139222	04/04/2023	INTERNATIONAL CODE COUNCIL	44.00	N
139223	04/04/2023	J & J SMALL ENGINE SERVICE	3.98	N
139224	04/04/2023	JOHNSON CONTROLS US HOLDINGS LLC	713.18	N
139225	04/04/2023	JOHNSON HARDWARE COMPANY LLC	319.80	N
139226	04/04/2023	JOHNSTONE SUPPLY CO	15.63	N
139227	04/04/2023	JUSTIN KOFOED LLC	350.00	N
139228	04/04/2023	KASEYA US LLC	2,755.20	N
139229	04/04/2023	KIDWELL, INC	1,834.00	N
139230	04/04/2023	KIESLER POLICE SUPPLY	2,270.00	N
139231	04/04/2023	KIMBALL MIDWEST	556.97	N
139232	04/04/2023	KINDIG, DOUGLAS	54.09	N
139233	04/04/2023	LOWERY, WENDY	16.25	N
139234	04/04/2023	MACQUEEN EQUIPMENT LLC	70.57	N
139235	04/04/2023	MARCO INCORPORATED	222.87	N
139236	04/04/2023	MEISTER, KARL	164.00	N
139237	04/04/2023	MENARDS-RALSTON	705.19	N
139239	04/04/2023	MICHAEL TODD AND COMPANY INC	138.32	N
139240	04/04/2023	MID-IOWA SOLID WASTE EQUIP CO	755.00	N
139241	04/04/2023	MIDWEST TAPE	79.98	N
139242	04/04/2023	MIRACLE RECREATION EQUIPMENT	2,358.45	N
139243	04/04/2023	MNJ TECHNOLOGIES DIRECT INC	1,655.00	N
139244	04/04/2023	MOTOROLA SOLUTIONS INC	300.00	N
139245	04/04/2023	NEBRASKALAND TIRE, INC.	203.49	N
139246	04/04/2023	NORM'S DOOR SERVICE	1,291.77	N
139247	04/04/2023	ODEYS INCORPORATED	4,241.81	N
139248	04/04/2023	OFFICE DEPOT INC	287.46	N
139249	04/04/2023	OMAHA SLINGS INCORPORATED	371.91	N
139250	04/04/2023	OMAHA TACTICAL LLC	5,495.00	N
139251	04/04/2023	OMNI ENGINEERING	1,828.75	N

Check #	Check Date	Vendor Name	Amount	Voided
139252	04/04/2023	ON YOUR MARKS INC	857.86	N
139253	04/04/2023	ONE CALL CONCEPTS INC	88.40	N
139254	04/04/2023	PAPILLION SANITATION	1,728.13	N
139255	04/04/2023	PETTY CASH	150.00	N
139256	04/04/2023	QUALITY AUTO REPAIR & TOWING, INC.	123.00	N
139257	04/04/2023	RDG PLANNING & DESIGN	1,742.50	N
139258	04/04/2023	RTG BUILDING SERVICES INC	6,765.00	N
139259	04/04/2023	SIGN IT	170.00	N
139260	04/04/2023	SOLBERG, CHRISTOPHER	256.32	N
139261	04/04/2023	SOUTHERN UNIFORM AND TACTICAL, INC.	1,966.69	N
139262	04/04/2023	SPENCER, KATIE	164.00	N
139263	04/04/2023	SPIC & SPAN LINEN SPLY (SPIN LINEN)	92.50	N
139264	04/04/2023	STARBUCKS CORPORATION	8.26	N
139265	04/04/2023	STREICHER'S, INC.	1,323.83	N
139266	04/04/2023	THE COLONIAL PRESS, INC	14,721.55	N
139267	04/04/2023	THE FILTER SHOP, INC.	150.84	N
139268	04/04/2023	THE SCHEMMER ASSOCIATES INC	612.50	N
139269	04/04/2023	THOMPSON DREESSEN & DORNER, INC.	4,000.00	N
139270	04/04/2023	TRADE WELL PALLET INC	360.00	N
139271	04/04/2023	TY'S OUTDOOR POWER & SERVICE	928.73	N
139272	04/04/2023	UNITED PARCEL SERVICE	13.34	N
139273	04/04/2023	VAL VERDE ANIMAL HOSPITAL INC	54.00	N
139274	04/04/2023	VALERIE NINAS	916.75	N
139275	04/04/2023	VERIZON CONNECT NWF, INC.	501.89	N
139276	04/04/2023	VERIZON WIRELESS	18.02	N
139277	04/04/2023	VIERREGGER ELECTRIC COMPANY	4,021.23	N
139278	04/04/2023	VINCENTINI PLUMBING INC	8,160.00	N
139279	04/04/2023	WALMART COMMUNITY BRC	510.39	N
139280	04/04/2023	WOODHOUSE FORD-BLAIR	116.56	N
123	CHECKS PRINTED	TOTAL CLAIM AMOUNT:	\$2,081,315.27	0

Check #	Check Date	Vendor Name	Amount	Voided
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APPROVED BY COUNCIL MEMBERS ON: 04/04/2023

COUNCIL MEMBER

COUNCIL MEMBER

COUNCIL MEMBER

COUNCIL MEMBER

COUNCIL MEMBER

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
APRIL 4, 2023 AGENDA**

Subject:	Type:	Submitted By:
AUDITED ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED SEPTEMBER 30, 2022	◆ RESOLUTION ORDINANCE RECEIVE/FILE	KEVIN POKORNY DIRECTOR OF ADMINISTRATIVE SERVICES

SYNOPSIS

A resolution has been prepared to accept the following reports:

- The Annual Comprehensive Financial Report (Annual Report) for the fiscal year ended September 30, 2022, including the independent auditor's report and the auditor's Report on Compliance with Government Accounting Standards
- The Financial Report for the Economic Development Fund – LB840, including the independent auditor's report.
- The Independent audit report on Expenditures of Federal Awards

FISCAL IMPACT

N/A.

RECOMMENDATION

Approval.

BACKGROUND

The Annual Report, while facilitating transparency and full disclosure, goes beyond the minimum requirements of generally accepted accounting principles to not only assess the financial health of the City but to ensure that users of the financial statements have the information they need to do so themselves. The transmittal letter, management discussion and analysis, required supplementary information and statistical section enhance the presentation of the financial statements and note disclosures.

The Government Finance Officers Association (GFOA) awarded a Certification of Achievement for Excellence in Financial Reporting (COA) to the City of La Vista for its Annual Report for the fiscal year ended September 30, 2021. This is the third year the City has achieved this prestigious award. A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Report will meet the COA Program's requirements and will once again submit it to the GFOA to determine its eligibility.

The certified public accountants, Bergan KDV, LLP have submitted to the City their *Independent Auditor's Report (included in the Annual Report)* and the *Report on Compliance with Government Auditing Standards*.

The auditor's reports state that the City's financial statements were tested and present fairly, in all material respects, the financial position of the City and disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA ACCEPTING THE AUDITED ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2022, THE FINANCIAL REPORT FOR THE ECONOMIC DEVELOPMENT FUND AND THE INDEPENDENT AUDIT ON EXPENDITURES OF FEDERAL FUNDS AS PREPARED BY THE AUDITING FIRM OF BERGAN KDV, LLP, OMAHA, NEBRASKA.

WHEREAS, the City of La Vista has contracted with the firm of Bergan KDV, LLP, Omaha, Nebraska, to complete an audit of the City's municipal operations for the twelve months ended September 30, 2022; and

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

WHEREAS, Bergan KDV, LLP has also completed the financial report for the Economic Development Fund and the independent audit report on Expenditures of Federal Awards

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska, that the audited annual comprehensive financial report for the twelve months ended September 30, 2022, the financial report for the economic development fund and the independent audit on expenditures of federal funds is hereby accepted.

PASSED AND APPROVED THIS 4TH DAY OF APRIL 2023.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Pamela A. Buethe, MMC
City Clerk

Annual Comprehensive Financial Report

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**CITY OF LA VISTA,
NEBRASKA**

City of La Vista, Nebraska
Annual Comprehensive Financial Report
For the Fiscal Year Ended
September 30, 2022
Prepared by:
City of La Vista

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City of La Vista, Nebraska

**List of Elected and Appointed Officials
September 30, 2022**

Elected Officials

Mayor

Douglas Kindig

City Council

Ward I

Kim Thomas, Council President
Terrilyn Quick

Ward III

Alan Ronan
Deb Hale

Ward II

Ron Sheehan
Josh Frey

Ward IV

Kelly Sell
Jim Frederick

Appointed Officials

City Administrator
Chief of Police
City Attorney
City Clerk
City Engineer
Director of Public Works

Brenda Gunn
Bob Lausten
Tom McKeon (FSBB, PC,LLO)
Pam Buethe
Pat Dowse
Joe Soucie

Executive Management Team

City Administrator
Assistant City Administrator
Chief of Police
Director of Administrative Services
Director of Public Works

Brenda Gunn
Rita Ramirez
Bob Lausten
Kevin Pokorny
Joe Soucie

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March 30, 2023

Honorable Mayor, City Council,
and Residents of La Vista, Nebraska

The Annual Comprehensive Financial Report of the City of La Vista, Nebraska (the “City,” “La Vista,” or “City of La Vista”) for the fiscal year ended September 30, 2022, is hereby submitted. State law requires cities to issue, within six months of the fiscal year end, a set of audited financial statements. This report fulfills this requirement for the fiscal year ended September 30, 2022.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management. In developing and evaluating the City’s accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss, theft, or misuse, and to ensure the reliability of financial records for preparing financial statements in accordance with accounting principles generally accepted in the United States of America (“GAAP”) and maintaining accountability of assets. The concept of reasonable assurance recognizes that (1) the cost of control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal, state, and local financial assistance, the City is also responsible for ensuring that an adequate internal control structure is in place to ensure and document compliance with applicable laws and regulations related to these programs.

To the best of management’s knowledge and belief, the enclosed data are accurate in all material respects and reported in a manner designed to present fairly the financial position and activities of the City. All disclosures necessary to enable the reader to gain an understanding of the government’s financial activities as specified by all currently effective statements of the Governmental Accounting Standards Board have been included.

The City’s financial statements have been audited by Bergan KDV LLC, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City for the fiscal year ended September 30, 2022, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City’s financial statements for the fiscal year ending September 30, 2022, are fairly presented in accordance with generally accepted accounting principles (“GAAP”). The independent auditor’s report is presented as the first component of this report.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of a Management’s Discussion and Analysis (“MD&A”). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City’s MD&A can be found in the Financial Section immediately following the Independent Auditor’s Report.

City Hall
8116 Park View Blvd.
La Vista, NE 68128-2198
402.331.4343 P
402.331.4375 F

Community Development
8116 Park View Blvd.
402.593.6400 P
402.593.6445 F

Library
9110 Giles Rd.
402.537.3900 P
402.537.3902 F

Police
7701 S. 96th St.
402.331.1582 P
402.331.7210 F

Public Works
9900 Portal Rd.
402.331.8927 P
402.331.1051 F

Recreation
8116 Park View Blvd.
402.331.3455 P
402.331.0299 F

CityofLaVista.org

CITY PROFILE

Just south of the faint boundaries of Omaha, everyday priorities are clearer. The newest city in the greater Omaha region, La Vista is a special place experiencing remarkable growth and flourishing with opportunity. From modest beginnings in 1960 as a subdivision of 335 homes, La Vista has grown to become a dynamic and progressive community of nearly 17,000 and one of the fastest growing cities in Nebraska.

La Vista is a thoughtful, ambitious, family-friendly community, with tight-knit relationships and timeless traditions, while also offering the opportunities of a large city. Its inviting neighborhoods feature well-kept homes abutting tree-lined streets. The City offers an exceptional quality of life in a great suburban environment, and the people who live and work in La Vista are truly proud of their community.

Driven by a reputation for progressive thinking, La Vista always keeps an eye on what's next. And this vision amounts to more than a plan on paper – it leads to action in the real world. La Vista's commercial and industrial districts, with solid infrastructure and a convenient location, are undergoing impressive development and redevelopment.

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 identified in the La Vista Municipal Code. The City Administrator manages the day-to-day operations of the City, and the organization is streamlined under four senior directors, who have responsibility for the following function areas: Public Safety, Public Works, Community Services, and Administrative Services.

The City Council is required to adopt a budget no later than September 20 of the prior fiscal year. A biennial budget is adopted each even numbered year for the following two years and in the odd numbered years is reviewed for a possible amendment.

The FY23 – FY24 Biennial Budget marks the City's third biennial budget which serves as the foundation for the City's financial planning and control. The budget is prepared by fund and department. The City's legal level of budget control is at the department level. The City may reallocate expenditures between departments as long as the total expenditures within the fund do not exceed the adopted appropriation.

LOCAL ECONOMY

La Vista's Southport area has grown into a regional destination with businesses such as Cabela's, Costco, Alamo Draffhouse, Nebraska Multi-Sport Complex (opening spring 2023) and the La Vista Conference Center along with over 750 hotel rooms.

La Vista's corporate community also includes Verizon Media (Oath Holdings), Streck Laboratories, Oriental Trading Co., Rotella's, and Securities America, among many others.

Elementary and secondary education is provided through 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 two Montessori Schools.

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. Metropolitan Community College's Sarpy Center is located in La Vista, and the University of Nebraska at Lincoln is only 45 minutes away.

La Vista's diverse and high-quality housing stock provides a wide range of residential options. With 14 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.

The overall quality of life in the City of La Vista was rated as "excellent" or "good" by 90% of respondents to the 2019 National Community Survey. Ninety-four percent of respondents reported that they plan to remain in La Vista for the next five years.

LONG-RANGE FINANCIAL PLANNING

On June 15, 2021, the City Council approved a General Fund Cash Reserve Policy to ensure that the General Fund Reserve balance is accumulated and maintained to protect the stability of tax rates, fiscal solvency, and creditworthiness of the City. The policy establishes a target reserve range of 20% to 25% of the year's General Fund operating expenditure budget. Based on the FY 2022 budget and the unassigned cash balance in the General Fund on September 30, 2022, the operating cash reserve is 68%. The excess reserve primarily relates to the sales and use tax reserve associated with State's economic development incentive programs, a CARES Act grant for public safety salaries and benefits, and American Rescue Plan Act grant.

The Long-Range Financial Plan (LRFP) with 10-year projections has been incorporated in to the budget process and looks at long term impacts of current commitments and long-range strategic planning goals through FY32. The current LRFP shows a drawdown of the General Fund Reserve balance over the next several years for additional personnel services and operational expenditures associated with City Centre development, the Astro event venue, development of the adjacent Central Park, and the Nebraska Multi-Sports Complex.

The City maintains a five-year Capital Improvement Program as a proactive approach to sustain and improve the community's infrastructure. The plan establishes priorities and funding for capital investments, which the City of La Vista should make to assure its continued economic viability and to protect public health and safety. The plan is updated annually in conjunction with the budget process. The first and second years of the plan are adopted as the capital budget.

MAJOR INITIATIVES

Corridor 84 is a major redevelopment initiative currently underway along a major north-south corridor in the heart of the City. A private developer is constructing a mixed-use town center "City Centre" consisting of residential, commercial/retail, office, and an entertainment component that includes the Astro, a state-of-the-art indoor/outdoor performance venue. In conjunction with this project, the City is constructing public infrastructure that supports the development including streets, sewers, parking facilities, and public plaza spaces. The City is also in the process of transforming what was an adjacent golf course into a regional recreation area that connects to the City's existing Central Park. The transformation includes a large lake, trails, and other amenities. Additional planned corridor improvements include a bridge and pedestrian underpass to connect the east and west sides of the community and streetscape improvements that will integrate pedestrian pathways, lighting, landscaping, and signage improvements to clearly identify the La Vista community.

Construction of the Nebraska Multi-Sport Complex (NMSC) is scheduled for completion during the spring of 2023 with twelve multi-purpose lighted and turf fields as a first stage of the NMSC development in the 120th and Giles Road area.

The City's infrastructure projects are included in the five-year Capital Improvement Program (CIP) and long-range operational needs, such as staffing and maintenance, are ongoing discussions and budget considerations.

ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded a Certification of Achievement for Excellence in Financial Reporting to the City of La Vista for its annual comprehensive financial report for the fiscal year ended September 30, 2021. This is the second year the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized annual report that satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual report will meet the Certificate of Achievement Program's requirements and will once again submit it to the GFOA to determine its eligibility for a certificate.

Preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the Finance Department. I would like to express my appreciation to members of all the departments who assisted and contributed to its preparation. I would also like to thank the Mayor and members of the City Council for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,

A handwritten signature in cursive script that reads "Brenda S. Gunn".

Brenda S. Gunn
City Administrator



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

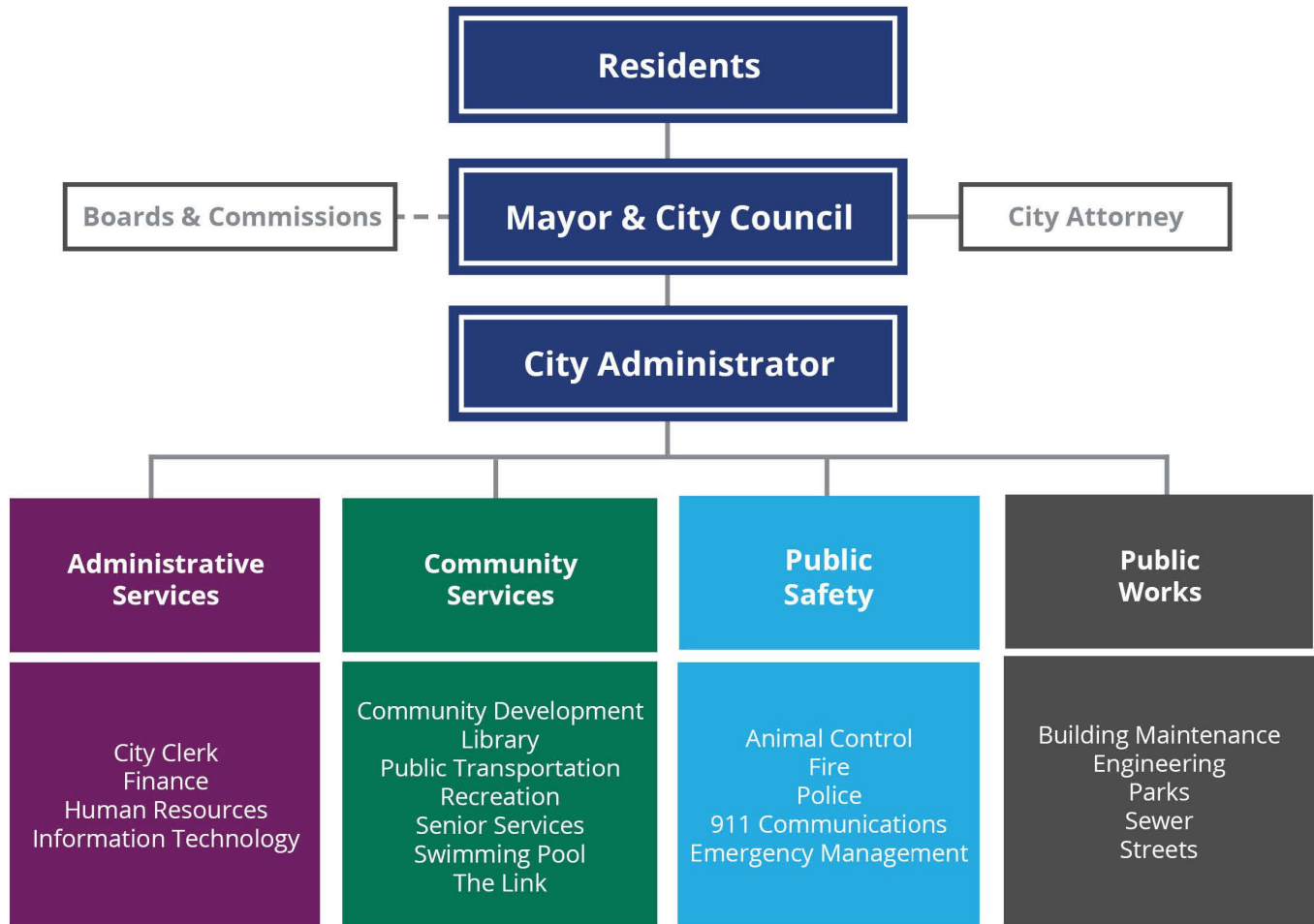
**City of La Vista
Nebraska**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2021

Christopher P. Morill

Executive Director/CEO

ORGANIZATIONAL CHART

FINANCIAL SECTION

ANNUAL COMPREHENSIVE FINANCIAL REPORT / CITY OF LA VISTA, NEBRASKA

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of La Vista
La Vista, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the City of La Vista, Nebraska, as of and for the year ended September 30, 2022, and the related notes to financial statements, which collectively comprise the City of La Vista's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the City of La Vista, Nebraska, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of La Vista and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City of La Vista's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of La Vista's ability to continue as a going concern for one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City of La Vista's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of La Vista's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and Required Supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of La Vista, Nebraska's basic financial statements. The other Supplementary Information as listed in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Other Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2023, on our consideration of the City of La Vista's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of La Vista's internal control over financial reporting and compliance.

BergankDV, LLC

St. Cloud, Minnesota
March 28, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

This section of the City of La Vista, Nebraska (The "City" or "City of La Vista") Annual Comprehensive financial report offers readers of the City's financial statements a narrative overview and analysis of the City's financial activities as a whole for the fiscal year ended September 30, 2022. Please consider this discussion in conjunction with the additional information provided in the Letter of Transmittal and the activities reflected in the City's financial statements.

Financial Highlights

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows of resources at September 30, 2022, by \$77.8 million. Of this amount, \$24.9 million is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$7.6 million, or 10.9% from the prior year. Of this amount, \$6.6 million, or 87%, is related to governmental activities and \$1.0 million, or 13%, is related to business-type activities.
- As of September 30, 2022, the unassigned fund balance for the General Fund was \$16.2 million or 79% of total operating General Fund expenditures. As of September 30, 2021 the corresponding fund balance amount was 9.1 million or 54% of total operating General Fund expenditures.
- The City's total bonded debt increased by \$33.9 million, or 67.8% during the current fiscal year.
- As of September 30, 2022, the City's general obligation bond rating from Moody's Investor Service is Aa3.
- The City's cash balance as of September 30, 2022, is \$63,121,770.
- The City's certified valuation for fiscal year 2022 was \$1,998,058,005 compared to \$1,755,107,309 for fiscal year 2021. This equates to a 13.8% increase in overall valuation. The County Assessor's certified growth for fiscal year 2022 was \$198.7 million which reflects growth in new construction.

Overview of the Financial Statements

The City's financial statements are prepared in accordance with accounting principles established by the Governmental Accounting Standards Board ("GASB").

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

The basic financial statements include two kinds of statements which present different views of the City.

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide statements.
 - The governmental fund statements indicate how general governmental services such as public safety were financed in the short-term as well as what remains for future spending.
 - Proprietary fund statements offer short and long-term financial information about the activities the government operates like businesses, such as the sewer system.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information and other supplementary information which include fund budgetary comparisons. These statements further explain and support the information in the financial schedules.

Government-Wide Statements

The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities

MANAGEMENT'S DISCUSSION AND ANALYSIS

regardless of when cash is received or paid. The two government-wide statements begin on page [30](#) and report the City's net position and how it has changed.

The Statement of Net Position presents the difference between the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources.

- Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the City one needs to consider additional non-financial factors such as changes in the City's property tax base and the condition of the City's capital assets.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event of the change occurs, regardless of the timing of related cash flows. This is the accrual basis of accounting. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal months (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements of the City are divided into two categories:

- **Governmental activities** - Most of the City's basic services are included here. This includes police, streets, fire, library, planning, building inspection, parks, recreation departments, and general administration. Property and sales taxes, charges for services, and state and federal grants finance most of these activities.
- **Business-type activities** - The City charges fees to customers to help it cover the costs of certain services it provides. The City's sewer system is currently the only business type activity.

Fund Financial Statements

The fund financial statements provide more detailed information about the City's funds - not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by state law and bond covenants.
- The City Council establishes other funds to control and manage money for particular purposes.

The City has two types of funds:

Governmental Funds - Most of the City's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view which helps determine whether there are greater or fewer financial resources which can be spent in the near future to finance the City's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, a reconciliation to the Statement of Activities is provided which explains the relationship (or differences) between them. By comparing the governmental activities in the government-wide financial statements the reader may better understand the long-term impact of the government's near-term financing decisions.

Fund information is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance Statement.

The basic governmental fund financial statements can be found on pages [34](#) through [40](#) of this report.

The City adopts a biennial appropriated budget for all its funds. Budgetary comparison schedules have been provided for the General Fund, Keno Fund, and Police Academy Funds to demonstrate compliance with this budget. These schedules can be found on pages [68](#) through [71](#) of this report. For other legally adopted fund budgets, these schedules can be found on pages [74](#) through [77](#) of this report.

FINANCIAL SECTION

Proprietary funds - Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long and short-term financial information. In fact, the City's enterprise fund (one type of proprietary fund) is the same as its business-type activities, but provides more detail and additional information, such as a Statement of Cash Flows.

The basic proprietary fund financial statements can be found on pages [41](#) through [43](#) of this report.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages [45](#) through [65](#) of this report.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's 2022 budget information for various City funds. Required supplementary information can be found on pages [68](#) through [71](#) of this report.

Other Supplementary Information

This section contains legally adopted budget information for funds not previously included in the required supplementary information. These schedules are found on pages [74](#) through [77](#) of this report.

Financial Analysis of the City as a Whole

Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows of resources by \$77.8 million at September 30, 2022.

The largest portion of the City's net position (50.8%) reflects its investment in capital assets (e.g. land, infrastructure, buildings, machinery, and equipment) less any related outstanding debt to acquire those assets still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Unrestricted net position may be used to meet the government's ongoing obligations to citizens and creditors.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Condensed Statements of Net Position
September 30, 2022 and 2021

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$74,374,040	\$38,667,408	\$ 7,026,723	\$ 5,156,883	\$81,400,763	\$43,824,291
Capital assets	85,169,972	78,099,716	4,675,144	4,689,291	89,845,116	82,789,007
Total assets	159,544,012	116,767,124	11,701,867	9,846,174	171,245,879	126,613,298
Deferred outflows of resources	813,478	876,912	—	—	813,478	876,912
Long-term liabilities	79,811,117	47,445,026	104,789	67,240	79,915,906	47,512,266
Other liabilities	13,033,782	9,316,745	1,324,639	511,116	14,358,421	9,827,861
Total liabilities	92,844,899	56,761,771	1,429,428	578,356	94,274,327	57,340,127
Deferred inflows of resources	—	—	—	—	—	—
Net position:						
Net investment in capital assets	34,848,404	37,559,118	4,675,144	4,689,291	39,523,548	42,248,409
Restricted	13,391,822	12,968,570	—	—	13,391,822	12,968,570
Unrestricted	19,272,365	10,354,577	5,597,295	4,578,527	24,869,660	14,933,104
Total Net Position	\$67,512,591	\$60,882,265	\$10,272,439	\$ 9,267,818	\$77,785,030	\$70,150,083

An additional portion of the City's net position (17.2%) represents resources subject to external restrictions on their use. The remaining balance of unrestricted net position (32.0%) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City reports positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

In addition to the General Fund departments listed on page [21](#), these funds are included in governmental activities expenditures:

Expenditure Category	Fund
General Government	Debt Service Fund Keno Fund (audit expenditures)
Public Safety	Police Academy Fund
Community Betterment	Keno Fund (remaining expenditures)
Community Development	Redevelopment Fund Economic Development Fund

FINANCIAL SECTION

Condensed Statements of Activities For the Fiscal Year Ended September 30, 2022 and 2021

	Governmental Activities		Business-type Activities	
	9/30/2022	9/30/2021	9/30/2022	9/30/2021
Revenues				
Program revenues				
Charges for services	\$ 2,450,788	\$ 2,481,278	\$ 5,157,748	\$ 4,637,741
Operating grants & contributions	5,151,858	2,087,869	—	—
Capital grants & contributions	—	120,676	—	—
General revenues				
Property taxes	11,477,480	10,082,913	—	—
Sales and use taxes	9,449,353	9,096,486	—	—
Occupation taxes	2,862,435	2,395,210	—	—
Motor vehicle taxes	513,195	517,238	—	—
In lieu of taxes	221,485	214,639	—	—
Interest income	135,203	75,412	17,506	9,018
Miscellaneous	704,174	780,683	—	—
Total Revenues	32,965,971	27,852,404	5,175,254	4,646,759
Expenses				
General government	6,464,416	4,933,287	—	—
Public safety	8,810,890	8,496,120	—	—
Public works	4,601,354	5,021,900	—	—
Culture and recreation	3,576,740	3,221,142	—	—
Community betterment	553,825	659,766	—	—
Community development	853,483	925,830	—	—
Interest on long-term debt	1,474,787	925,554	—	—
Sewer	—	—	4,170,783	3,859,354
Total Expenses	26,335,495	24,183,599	4,170,783	3,859,354
Increase in Net Position Before Transfers	6,630,476	3,668,805	1,004,471	787,405
Transfers	(150)	(665)	150	665
Total Transfers	(150)	(665)	150	665
Increase in Net Position	6,630,326	3,668,140	1,004,621	788,070
Net position - beginning	60,882,265	57,214,125	9,267,818	8,479,748
Net position - ending	\$ 67,512,591	\$ 60,882,265	\$ 10,272,439	\$ 9,267,818

MANAGEMENT'S DISCUSSION AND ANALYSIS

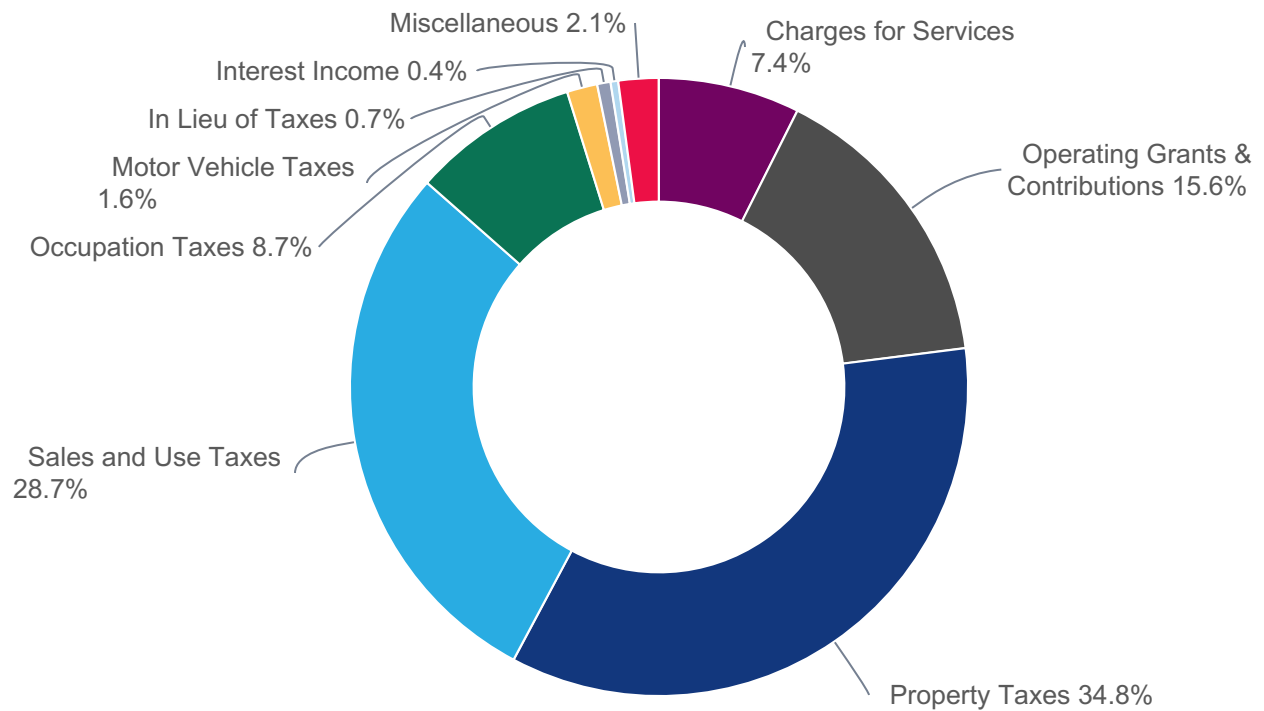
Condensed Statements of Activities
For the Fiscal Year Ended September 30, 2022 and 2021 (Continued)

	Total	
	9/30/2022	9/30/2021
Revenues		
Program revenues		
Charges for services	\$ 7,608,536	\$ 7,119,019
Operating grants & contributions	5,151,858	2,087,869
Capital grants & contributions	—	120,676
General revenues		
Property taxes	11,477,480	10,082,913
Sales and use taxes	9,449,353	9,096,486
Occupation taxes	2,862,435	2,395,210
Motor vehicle taxes	513,195	517,238
In lieu of taxes	221,485	214,639
Interest income	152,709	84,430
Miscellaneous	704,174	780,683
Total Revenues	38,141,225	32,499,163
Expenses		
General government	6,464,416	4,933,287
Public safety	8,810,890	8,496,120
Public works	4,601,354	5,021,900
Culture and recreation	3,576,740	3,221,142
Community betterment	553,825	659,766
Community development	853,483	925,830
Interest on long-term debt	1,474,787	925,554
Sewer	4,170,783	3,859,354
Total Expenses	30,506,278	28,042,953
Increase in Net Position Before Transfers	7,634,947	4,456,210
Transfers	—	—
Total Transfers	—	—
Increase in Net Position	7,634,947	4,456,210
Net position - beginning	70,150,083	65,693,873
Net position - ending	\$ 77,785,030	\$ 70,150,083

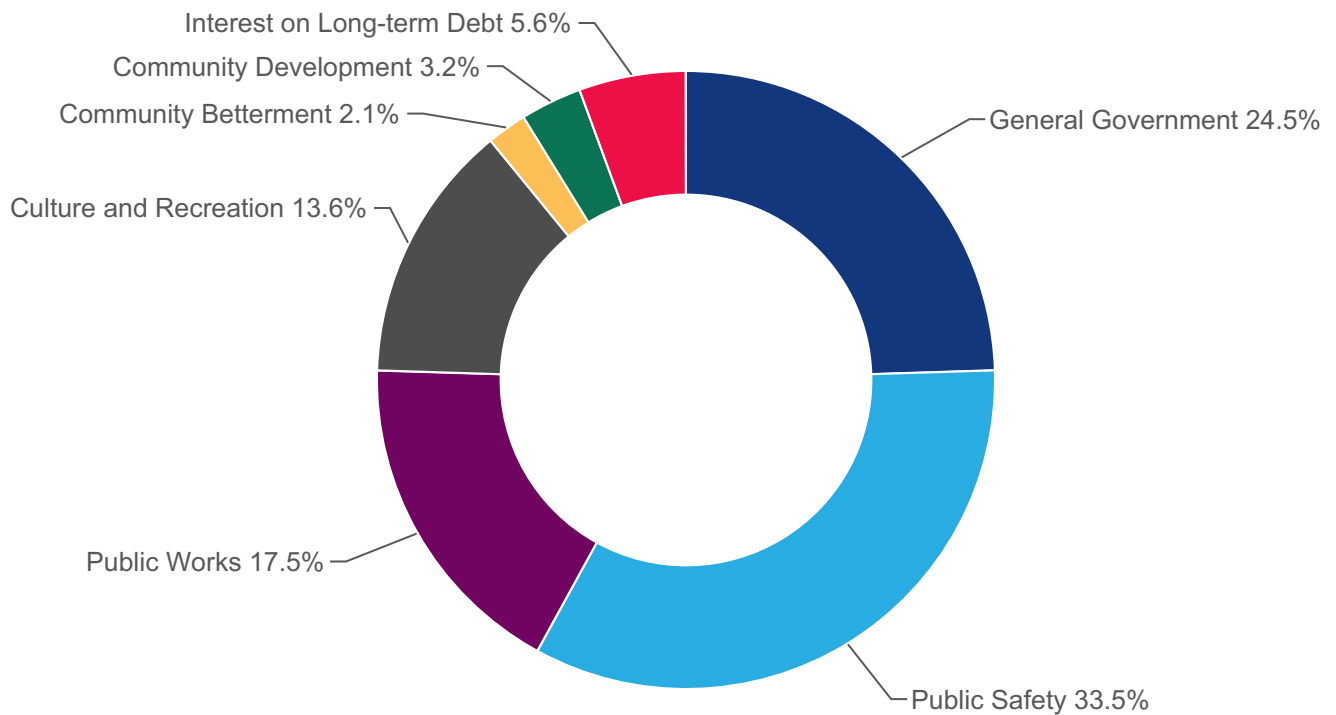
FINANCIAL SECTION

Governmental Activities

Revenues by Source - Governmental Activities



Expenses by Category - Governmental Activities



MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental activities increased the City's net position by \$6.6 million. Key elements of the \$2,962,186 year over year increase in net position activity are as follows:

- Operating grants and contributions increased \$3,063,989 (146.8%) in fiscal year 2022 due to the Coronavirus Aid, Relief, and Economic Security Act federal grant related to reimbursement for public safety expenses received in fiscal year 2021.
- The Omaha Public Power District payment in lieu of taxes decreased \$127,132 due to an update to the distribution formula.
- Capital grants and contributions decreased \$(120,676) ((100.0%)) in fiscal year 2022, due to the Omaha Public Power District charging station grant in Parking District #1.
- Property tax revenues increased \$1,394,567 (13.8%) in fiscal year 2022 due to a 13.8% increase in the property valuations and collection of back year taxes.
- Net sales tax revenues increased by \$352,867 (3.9%) in fiscal year 2022.
 - Gross sales and use tax revenues increased \$1,846,696 (17.2%) in fiscal year 2022.
 - State sales and use tax refunds increased \$1,493,829 (92.3%) in fiscal year 2022. The refunds act as a decrease in revenue. The Nebraska Advantage Act allows eligible businesses refunds of their state sales and use tax payments.
- Occupation taxes increased by \$467,225 (19.5%) due a gradual recovery of the hospitality industry from the pandemic through increase hotel occupation tax revenue.
- General government expenses increased \$1,531,129 (31.0%) related to bond refinancing expenditures and increased tax increment financing (TIF) payments to the developer of City Centre.
- Public safety expenses increased \$314,770 (3.7%) primarily related to the annual increase in the Papillion Rural Fire District contract, a full year of salary and benefits for positions that were vacant part of the prior fiscal year and increased overtime and expenses for a missing child investigation in fiscal year 2022.
- Public Works expenses decreased \$420,546 (8.4%) related to depreciation expense.
- Culture and recreation expenses increased \$355,598 (11.0%) due to re-opening of the pool in fiscal year 2022 which was closed in fiscal year 2021 and a full year of part-time employees in fiscal year 2022 where Recreation and Library furloughed part-time employees from March to August in fiscal year 2021.
- Community betterment expenses decreased \$(105,941) ((16.1%)) due to decrease in state lottery tax on increased community betterment revenues.
- Community development expenses decreased \$(72,347) ((7.8%)) due to bond refinancing expenses in fiscal year 2022.
- Interest on long term debt expenses increased \$549,233 (59.3%) due to refunding bonds issued.

Business-Type Activities

Business type activities increased the City's net position by \$1.0 million, or 13% of the total growth in the net position of the City.

The City's enterprise operations are reviewed on an ongoing basis. Revenues and expenses are adjusted as necessary to maintain an adequate amount of working capital. The City has decided to account for these activities through the use of enterprise accounting to better identify the cost of the services and for better management control.

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a measure of a government's net resources available for spending at the

FINANCIAL SECTION

end of the fiscal year. As the City completed the year, its governmental funds reported a combined fund balance of \$67.4 million. Of that fund balance, \$16.2 million constitutes unassigned fund balance.

The General Fund is the main operating fund of the City. At the end of fiscal year 2022, the unassigned fund balance of the general fund was \$16.2 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. The unassigned fund balance is 96% of the total General Fund balance. The unassigned fund balance represents 79% of the total 2022 General Fund expenditures. This exceeds the fund balance reserve policy to maintain a target reserve range from 20% to 25%. This percentage of fund to expenditure ratio is important for the City to mitigate current and future risk, such as revenue shortfalls or unanticipated expenditures in capital or maintenance needs of City infrastructure and facilities. In addition, through the state's Nebraska Advantage Act incentive program, the City may need to refund earned sales taxes over several years into the future. To mitigate the revenue loss, the City maintains a reserve to offset these refunds. This state sales and use tax reserve balance is \$3.8 million. Excluding this amount from the general fund reserve balance the reserve balance is 61% which represents approximately seven months of operating expense. The increase in fund balance of \$5.1 million is primarily related to a revenue increase of additional property tax, sales tax and occupation tax collections.

The Debt Service Fund provides for the servicing of bonded debt issued for governmental activities regarding the general obligation bonds and notes from direct placements. At the end of the current fiscal year, the restricted fund balance was \$3.6 million which represents 66% of the scheduled principal and interest payments of the currently issued general obligation bonds and notes from direct placements due in the next twelve months. The decrease in fund balance of \$84,938 is primarily related to the bond refinancing activity.

The Keno Fund is restricted for community betterment as defined by Nebraska State Statutes. At the end of the fiscal year 2022, the restricted fund balance was \$4.7 million which is a 139,350 increase from the prior year. The increase is primarily due to the changes in community activities due to the COVID-19 pandemic and the increased revenue trend that began in 2020 due to other closed outlets. Current year revenue was used for community events such as drive-thru Easter Egg Hunt, Santa's Sleigh Ride in July, Halloween Safe-Night drive-thru and Santa's Winter Wonderland walk and photo event. Funds are also directed to strategic initiatives such as the City's brand development and capital improvement projects such as mini-park improvements including a dog park. These funds will continue to be used in the future for community betterment purposes as allowed by the state.

The Capital Improvements Fund accounts for the City's construction projects. The fund balance of \$11.4 million is restricted for various capital projects. The increase in fund balance of \$7.8 million is due to the unexpended balances from issuance of debt transferred in from the Debt Service Fund.

The activity in the Economic Development Program Fund is \$3.0 million due to debt issuance. Two grant applications were approved in 2021 for the Astro performance venue and the Nebraska Multi-Sport Complex. The fund balance is restricted for future grant activity.

The 84th Street Redevelopment Fund was created to track proceeds of the additional one-half percent sales and use tax and related expenditures for public infrastructure projects or public purposes associated with redevelopment of the 84th Street corridor. The Redevelopment Fund is not exclusive and other funds of the City may be involved with respect to the 84th Street Redevelopment Area. At the end of the current fiscal year, the restricted fund balance was \$22.3 million which is an increase of \$17.6 million from one year ago. The increase is a result of issuance of refunding debt. The tax revenue bond debt service is paid through the 84th Street Redevelopment Fund.

The Sarpy-Douglas Law Enforcement Academy (SDLEA) is the primary activity of the Police Academy Fund. The fund balance of \$131,072 is restricted for SDLEA activities. The increase in fund balance of \$52,526 is due to an agency now paying tuition and fees rather than supplying the in-kind services of an instructor.

MANAGEMENT'S DISCUSSION AND ANALYSIS

General Fund Budgetary Highlights

Significant variances between the general fund's actual revenues and expenditures (on the budgetary basis) and the final amended budget are summarized as follows:

- Net sales tax revenue was over budget by \$785,814.
- Occupation tax including Hotel and Restaurant tax revenue was over budget by \$329,118.
- Intergovernmental revenue was over budget by \$115,195.
- Miscellaneous revenue was under budget by \$187,021.
- Charges for Services revenue was under budget by \$153,714.

Increased revenue for online sales tax and a faster recovery in the hospitality industry from the COVID-19 pandemic positively impacted actual revenue. Intergovernmental revenue in the form of highway allocation funds increased due to estimated highway user revenue collected. Miscellaneous revenue was under budget mainly due to retirement forfeitures for civilian and police went uncollected and remain the retirement fund. Finally, charges for services includes miscellaneous charges in fees throughout the year. In FY22, there was a significant decrease in requests for records and other services which have a fee.

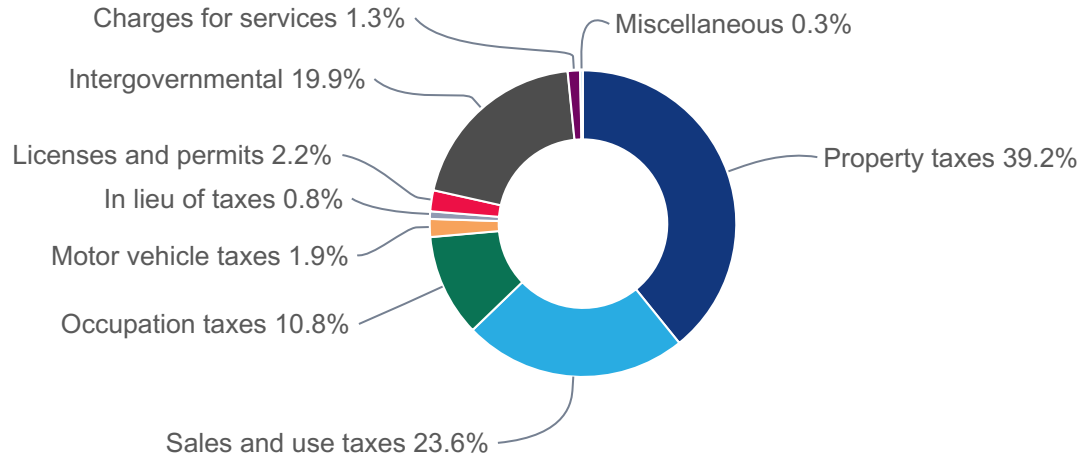
- General government activity was \$1,698,191 below budget due to reduced use of contract services, the HRA (Health Reimbursement Arrangement) for employee share health plan deductibles and an extra pay period budgeted but was booked into FY21.
- Public works activity was \$744,435 below budget due to vacant positions and an extra pay period budgeted but was booked into FY21.
- Public safety activity was \$165,554 below budget due to vacant positions and an extra pay period budgeted but was booked into FY21.
- Culture and recreation was \$500,207 below budget due to vacancies in Parks, Recreation and Sports Complex departments and reduced commodities and contracts in the Recreation department and an extra pay period budgeted but was booked into FY21.
- The Library Department was \$196,390 below budget due to vacant part-time salaries, material, and contract expenditures and an extra pay period budgeted but was booked into FY21.

General Fund Budget and Actual (Budget Basis)

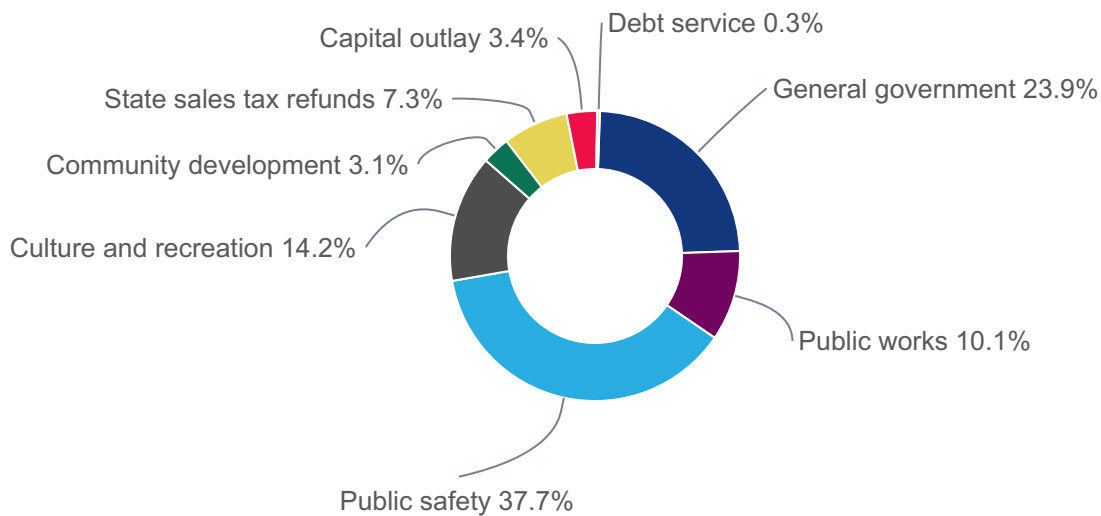
For the Fiscal Year Ended September 30, 2022

	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 17,243,402	\$ 18,780,583	\$ 19,044,812
Charges for services	388,671	417,671	263,957
Other	2,776,488	4,408,131	4,449,038
Total	<u>20,408,561</u>	<u>23,606,385</u>	<u>23,757,807</u>
Expenditures, lapsed encumbrances, and transfers	<u>21,388,371</u>	<u>23,400,749</u>	<u>19,659,355</u>
Changes in fund balance	<u>\$ (979,810)</u>	<u>\$ 205,636</u>	<u>\$ 4,098,452</u>

General Fund Revenues - Actual



General Fund Expenditures - Actual



The following departments are included in the General Fund Expense Categories Chart above.

General Government

- Mayor & Council
- Boards & Commissions
- City Administration
- Administrative Services
- Human Resources
- Finance
- Information Technology
- Public Transportation
- Special Services Bus
- Building Maintenance

Public Works

- Administration
- Streets

Culture and Recreation

- Parks
- Sports Complex
- Recreation
- Pool
- Library

Public Safety

- Police
- Fire
- Animal Control

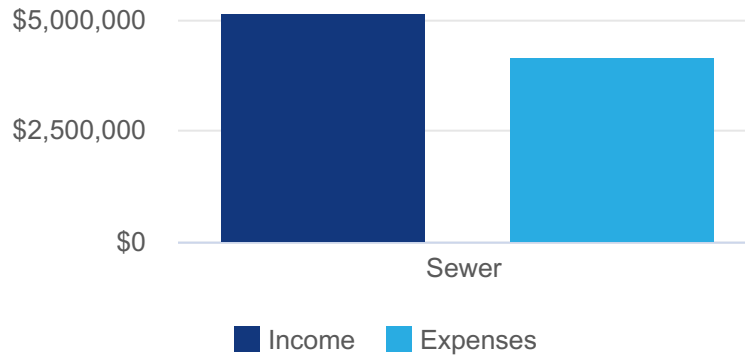
Community Development

- Community Development

MANAGEMENT'S DISCUSSION AND ANALYSIS

Proprietary Fund

Expense and Program Revenues - Business Type Activities



The City's Sewer Fund provides the same type of information found in the government-wide financial statements, but in more detail.

The total proprietary fund unrestricted net position at the end of the year was \$5.9 million. Factors concerning the finances of this fund are addressed in the discussion of the City's business-type activities.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The City's capital assets for its governmental and business-type activities as of September 30, 2022, equals \$89.8 million (net of accumulated depreciation). This investment in capital assets includes vehicles, furniture, land, buildings, and system improvements, including construction-in-progress, machinery and equipment, park facilities, utility systems, roads, highways, and bridges. The net increase in the City's capital assets for the current year was \$7.1 million. This increase over the prior year results from the depreciation of assets being less than new asset purchases and an increase in construction-in-progress. This is a 9.1% increase for governmental activities and a decrease of 0.3% for business type activities.

Capital Assets (net of depreciation) September 30, 2022 and 2021

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$15,609,324	\$15,609,324	\$ 9,524	\$ 9,524	\$15,618,848	\$15,618,848
Buildings	8,135,204	9,046,800	—	—	8,135,204	9,046,800
Improvements/ Infrastructure	35,324,759	32,391,277	—	—	35,324,759	32,391,277
Equipment/Furniture/ Vehicles	2,832,529	2,789,378	432,879	519,043	3,265,408	3,308,421
Sewer line system	—	—	3,772,693	3,928,823	3,772,693	3,928,823
Construction in progress	23,268,156	18,262,937	460,048	231,901	23,728,204	18,494,838
Total	<u>\$85,169,972</u>	<u>\$78,099,716</u>	<u>\$ 4,675,144</u>	<u>\$ 4,689,291</u>	<u>\$89,845,116</u>	<u>\$82,789,007</u>

FINANCIAL SECTION

Major Capital Asset events during 2022 include the following

- Public Infrastructure Improvements:
 - Street maintenance including an overlay of UBAS in Giles Corner amounted to \$620 thousand in expenditures.
 - Public infrastructure improvements including parks, library and information technology amounted to \$355 thousand in expenditures.

Additional Information on the City's capital assets can be found in Note 5 of the notes to the financial statements on pages [54](#) and 55 of this report.

Long Term Debt

At the end of fiscal year 2022, the City had total bonded debt outstanding of \$83.9 million, all backed by the full faith and credit of the government. The City made all scheduled payments.

Outstanding Bonded Debt September 30, 2022 and 2021

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
General obligation bonds	\$41,900,000	\$29,270,000	\$ —	\$ —	\$41,900,000	\$29,270,000
Tax revenue bonds	37,775,000	17,695,000	—	—	37,775,000	17,695,000
Notes from direct placements	1,820,000	2,155,000	—	—	1,820,000	2,155,000
Premium/discount on bonds issued	2,355,005	836,583	—	—	2,355,005	836,583
Total	<u>\$83,850,005</u>	<u>\$49,956,583</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$83,850,005</u>	<u>\$49,956,583</u>

The City's bonded debt increased by 67.8% in fiscal year 2022. The net increase of \$33.9 million is a result of issuing highway allocations bonds for street infrastructure and Economic Development Program bonds for grantee payments.

The City maintains a Aa3 bond rating as issued by Moody's Investors Service.

Additional information on the City's long-term debt can be found in Note 7 on pages [57](#) through [60](#) of this report.

Economic Factors and Next Year's Budget and Rates

While establishing fiscal year 2023's budget, the focus is on the long-term future of the City, not simply a one-year view. As a result of budgetary planning done in prior years, the City was able to prepare the fiscal 2023 budget maintain a 1 cent decrease to the property tax levy from FY20.

The unprecedented outbreak of the novel coronavirus (COVID-19) had a direct financial impact on the City in 2020 and 2021. Working with the State of Nebraska, the City was able to secure \$1 million in CARES Act relief in 2020 which was directed toward eligible public safety expenses. In 2021, the City received direct funding from the American Rescue Plan Act of 2021. The City received approximately \$3.1 million over the FY21 and FY22 which replaced City revenue losses and promote economic recovery.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Revenues:

- Gross sales and use tax receipts are estimated to decrease 1.9% in 2023. The fiscal year 2023 gross sales and use tax budget backed off slightly from the pandemic related online sales growth experienced in fiscal year 2022. Sales and use tax incentive refunds are budgeted at \$2.0 million in 2023, a 47.6% increase from \$1.4 in fiscal year 2022. Net sales tax receipts in 2023 are projected at \$9.1 million, which is a 8.6% decrease from 2022 receipts of \$10.0 million on a budgetary basis. This is due to an increased budget for sales tax incentive refunds in 2022. Sales & use tax is 25% of revenues for the General Fund on a budgetary basis and 40% of revenues on a governmental activity basis.
- The City's assessed property tax valuation for the year ending September 30, 2022, is \$1,998,058,005 which is 13.8% higher compared to the year ended September 30, 2021, due primarily to an increase in property values within city limits. Property tax is a significant revenue source and accounts for approximately 46% of General Fund revenues on a budgetary basis and 44% of revenues on a governmental activity basis.
- The City anticipated continued commercial build out of the 84th Street corridor, Southport commercial district to increase future year's sales tax and property tax revenue.
- In-fill annexation is planned in the out-years beyond the FY23 - FY24 biennial budget.

FINANCIAL SECTION

Expenditures:

FY22 Carryover CIP Projects

Due to construction timing or other delays, several capital improvement projects were not completed in FY22 as originally budgeted. All or part of the funding for these projects were then carried over and approved as part of the FY23 budget. The following table lists all FY22 CIP projects that had carryover into the FY23 budget.

FY22 Carryover Projects			
Project Number	Project Name	Funding Source	Amount Carried Over to FY23
Public Facilities & Other			
CTHL15002	Municipal Campus Planning	Cash - Lottery Fund	150,000
CMDB18002	City Centre Parking #2	Bond - OSP/DSF	4,195,035
ADMN22001	Wayfinding Implementation	Cash - Lottery Fund	50,000
Subtotal			4,395,035
Parks			
PARK19001	Applewood Creek Trail	Bond - Debt Service Fund	459,805
PARK18001	The Link	Bond - Redevelopment Fund	9,389,142
PARK22001	Reflection Plaza	Bond - Debt Service Fund	50,000
PARK22002	Dog Park	Cash - Debt Service Fund	50,000
PARK17001	Mini Park Plan Improvements	Cash - Lottery Fund	50,000
Subtotal			9,998,947
Sewer			
SEWR13001	East La Vista Sewer/Pavement Rehab	Cash - Sewer Fund	2,700,000
SEWR13001	East La Vista Sewer/Pavement Rehab	Bond - Debt Service Fund	3,000,000
SEWR21001	8110 Park View Sanitary Sewer	Cash - Sewer Fund	20,000
Subtotal			5,720,000
Streets			
STRT23011*	UBAS Street Rehab: Harrison to Josephine, 72nd to 78th	Bond - Debt Service Fund	400,000
STRT21002	Central Park Access Road - Park View	Bond - Redevelopment Fund	1,232,000
STRT17003	Giles Road Wide M376 (230)	Cash - Debt Service Fund	50,000
STRT21005	Signalized Intersection Improvements	Cash - Debt Service Fund	56,000
STRT22004	Cimarron Woods Aux Culvert - Design Only	Cash - Debt Service Fund	45,500
STRT22006	72nd St Storm Sewer Pipe Reroute	Cash - Debt Service Fund	50,000
STRT22007	Brentwood Signal	Cash - Debt Service Fund	40,000
STRT23005**	Corridor 84 Streetscape - Phase 1C	Bond - Redevelopment Fund	165,000
Subtotal			2,038,500
Total Carryover Capital Improvement Projects			22,152,482

NOTES:

OSP is the Off-Street Parking Fund, and DSF is the Debt Service Fund.

*\$400k moved from STRT20001 Annual Street Resurfacing in FY22 to STRT23011 UBAS Street Rehab in FY23.

**\$165k moved from STRT17005 84th Street Underpass in FY22 to STRT23005 Corridor 84 Streetscape - Phase 1C in FY23.

MANAGEMENT'S DISCUSSION AND ANALYSIS

All Funds CIP Projects

The following table is a comprehensive list of all capital improvement projects included in the FY23 - FY24 Biennial Budget across all funds.

All Funds - Capital Improvement Projects					
Project Number	Project Name	Budget Fund	Funding Source	FY23 Adopted Budget	FY24 Adopted Budget
Public Facilities & Other					
LIBR22001	Library Parking Lot Rehab	Capital Improvement	Bond - DSF	—	600,000
LIBR23001	Space Needs Study - Library	Capital Improvement	Cash - DSF	39,000	—
CMDV23001	Zoning/Subdivision Regulations Update	Capital Improvement	Cash - General Fund	—	200,000
ADMN22001	Wayfinding Implementation	Capital Improvement	Cash - Lottery Fund	100,000	50,000
CTHL15002	Municipal Campus Planning	Capital Improvement	Cash - Lottery Fund	150,000	—
CMDV18002	City Centre Parking #2	Off-Street Parking	Bond - OSP-DSF	9,354,000	—
Subtotal				9,643,000	850,000
Parks					
CMDV23002	Bicycle & Pedestrian Plan	Capital Improvement	Cash - DSF	100,000	—
PARK19001	Applewood Creek Trail M376	Capital Improvement	Bond - DSF	459,805	—
PARK22001	Reflection Plaza	Capital Improvement	Bond - DSF	50,000	—
PARK22002	Dog Park	Capital Improvement	Cash - DSF	50,000	—
PARK23002	Thompson Creek 72nd to Edgewood Trail	Capital Improvement	Cash - DSF	54,000	20,000
PARK17001	Mini Park Plan Improvements	Capital Improvement	Cash - Lottery Fund	100,000	50,000
PARK17006	Central Park Phase 3 Improvements	Redevelopment	Bond - RDF	500,000	—
PARK18001	The Link	Redevelopment	Bond - RDF	13,889,142	—
PARK20003	Swimming Pool Demolition	Redevelopment	Bond - RDF	—	300,000
PARK23001	City Centre Plaza Space Improvements	Redevelopment	Bond - RDF	—	1,500,000
PARK23003	Central Park East Improvements	Redevelopment	Bond - RDF	500,000	—
Subtotal				15,702,947	1,870,000
Sewer					
SEWR13001	East La Vista Sewer/Pavement Rehab	Sewer	Cash - Sewer Fund	2,700,000	—
SEWR21001	8110 Park View Sanitary Sewer	Sewer	Cash - Sewer Fund	20,000	—
SEWR13001	East La Vista Sewer/Pavement Rehab	Capital Improvement	Bond - DSF	3,000,000	—
Subtotal				5,720,000	—
Streets					
STRT16002	120th & Giles Drainage Improvements	Capital Improvement	Bond - DSF	300,000	—
STRT17003	Giles Rd Wide M376 (230)	Capital Improvement	Bond - DSF	50,000	—
STRT19001	Storm Sewer Inlet Top Repair	Capital Improvement	Bond - DSF	150,000	—
STRT21005	Signalized Intersection Improvements	Capital Improvement	Cash - DSF	56,000	—
STRT22004	Cimarron Woods Aux Culvert - Design Only	Capital Improvement	Cash - DSF	45,500	—
STRT22006	72nd St Storm Sewer Pipe Reroute	Capital Improvement	Cash - DSF	50,000	—

All Funds - Capital Improvement Projects - Continued

Project Number	Project Name	Budget Fund	Funding Source	FY23 Adopted Budget	FY24 Adopted Budget
Streets - Continued					
STRT22007	Brentwood Signal	Capital Improvement	Cash - DSF	40,000	—
STRT23002	Bridge Deck Maintenance	Capital Improvement	Bond - DSF	—	900,000
STRT23006	73rd Avenue Culvert Rehabilitation	Capital Improvement	Bond - DSF	250,000	—
STRT23009	Giles Road Rehabilitation	Capital Improvement	Bond - DSF	750,000	—
STRT23010	Pavement Assessment	Capital Improvement	Cash - DSF	40,000	—
STRT23011	UBAS Street Rehab: Harrison to Josephine, 72nd to 78th	Capital Improvement	Bond - DSF	900,000	—
STRT23012	Asphalt Mill & Overlay: Terry Dr., 78th St., Lillian Ave.	Capital Improvement	Bond - DSF	1,100,000	—
STRT23013	Traffic Signal Improvements	Capital Improvement	Cash - DSF	40,000	—
STRT24003	Hell Creek Rehab - Olive Street	Capital Improvement	Bond - DSF	—	250,000
STRT24004	UBAS Street Rehab	Capital Improvement	Bond - DSF	—	500,000
STRT24005	Asphalt Mill & Overlay	Capital Improvement	Bond - DSF	—	1,000,000
STRT24006	Existing Central Park Access Road Reconstruction	Capital Improvement	Bond - DSF	—	1,050,000
STRT19008	Corridor 84 Streetscape 1A & 1B	Redevelopment	Bond - RDF	1,500,000	500,000
STRT21002	Central Park Access Road - Park View	Redevelopment	Bond - RDF	1,232,000	—
STRT23005	Corridor 84 Streetscape - Phase 1C	Redevelopment	Bond - RDF	165,000	—
Subtotal				6,668,500	4,200,000
Total Capital Improvement Projects				37,734,447	6,920,000

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Clerk's Office, 8116 Park View Blvd., La Vista, NE 68128.

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Government-Wide Financial Statements

ANNUAL COMPREHENSIVE FINANCIAL REPORT / CITY OF LA VISTA, NEBRASKA

GOVERNMENT-WIDE FINANCIAL STATEMENTS**Statement of Net Position****September 30, 2022**

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	\$ 60,222,181	\$ 2,899,589	\$ 63,121,770
Restricted cash and cash equivalents	206,426	—	206,426
Cash at County Treasurer	78,075	—	78,075
Certificates of deposit	7,074,508	3,460,613	10,535,121
Receivables	6,631,279	663,392	7,294,671
Prepaid items	161,571	3,129	164,700
Capital assets			
Nondepreciable	38,877,480	469,572	39,347,052
Depreciable, net	46,292,492	4,205,572	50,498,064
Total assets	<u>159,544,012</u>	<u>11,701,867</u>	<u>171,245,879</u>
Deferred Outflows of Resources			
Deferred charge on refunding	<u>813,478</u>	<u>—</u>	<u>813,478</u>
Liabilities			
Accounts payable	2,974,842	993,596	3,968,438
Accrued expenses	1,115,216	325,417	1,440,633
State sales and use tax refunds payable	3,112,784	—	3,112,784
Compensated absences			
Payable within one year	115,940	5,626	121,566
Payable in more than one year	1,676,112	104,789	1,780,901
Bonds payable			
Due within one year	5,715,000	—	5,715,000
Due in more than one year	78,135,005	—	78,135,005
Total liabilities	<u>92,844,899</u>	<u>1,429,428</u>	<u>94,274,327</u>
Net Position			
Net investment in capital assets	34,848,404	4,675,144	39,523,548
Restricted for community betterment	9,686,940	—	9,686,940
Restricted for debt service	3,573,810	—	3,573,810
Restricted for public safety	131,072	—	131,072
Unrestricted	19,272,365	5,597,295	24,869,660
Total net position	<u>\$ 67,512,591</u>	<u>\$ 10,272,439</u>	<u>\$ 77,785,030</u>

See Notes to the Financial Statements

Statement of Activities
For the Fiscal Year Ended September 30, 2022

		Program Revenues		
		Charges for	Operating	Capital
	Expenses	Service	Grants and	Grants and
			Contributions	Contributions
Primary Government				
Governmental Activities				
General government	\$ 6,464,416	\$ 589,377	\$ 178,076	\$ —
Public safety	8,810,890	228,963	3,117,488	—
Public works	4,601,354	—	1,856,294	—
Culture and recreation	3,576,740	318,927	—	—
Community betterment	553,825	1,271,903	—	—
Community development	853,483	41,618	—	—
Interest on long-term debt	1,474,787	—	—	—
Total governmental activities	26,335,495	2,450,788	5,151,858	—
Business-type activities				
Sewer	4,170,783	5,157,748	—	—
Total business-type activities	4,170,783	5,157,748	—	—
Total Primary Government	\$ 30,506,278	\$ 7,608,536	\$ 5,151,858	\$ —

	Net Revenues (Expenses) and Changes in Net Position		
	Governmental Activities	Business- type Activities	Total
Primary Government			
Governmental Activities			
General government	\$ (5,696,963)	\$ —	\$ (5,696,963)
Public safety	(5,464,439)	—	(5,464,439)
Public works	(2,745,060)	—	(2,745,060)
Culture and recreation	(3,257,813)	—	(3,257,813)
Community betterment	718,078	—	718,078
Community development	(811,865)	—	(811,865)
Interest on long-term debt	(1,474,787)	—	(1,474,787)
Total governmental activities	(18,732,849)	—	(18,732,849)
Business-type activities			
Sewer	—	986,965	986,965
Total business-type activities	—	986,965	986,965
Total Primary Government	\$ (18,732,849)	\$ 986,965	\$ (17,745,884)

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Statement of Activities
For the Fiscal Year Ended September 30, 2022

	Net Revenues (Expenses) and Changes in Net Position		
	Governmental Activities	Business- type Activities	Total
General Revenues			
Property taxes	11,477,480	—	11,477,480
Sales and use taxes	9,449,353	—	9,449,353
Occupation taxes	2,862,435	—	2,862,435
Motor vehicle taxes	513,195	—	513,195
In lieu of taxes	221,485	—	221,485
Interest income	135,203	17,506	152,709
Miscellaneous	704,174	—	704,174
Transfers	(150)	150	—
Total general revenues and transfers	25,363,175	17,656	25,380,831
Change in Net Position	6,630,326	1,004,621	7,634,947
Net Position, Beginning of Year	60,882,265	9,267,818	70,150,083
Net Position, End of Year	<u>\$ 67,512,591</u>	<u>\$ 10,272,439</u>	<u>\$ 77,785,030</u>

See Notes to the Financial Statements

Fund Financial Statements

ANNUAL COMPREHENSIVE FINANCIAL REPORT / CITY OF LA VISTA, NEBRASKA

FUND FINANCIAL STATEMENTS

**Balance Sheet –
Governmental Funds
September 30, 2022**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Keno Fund</u>	<u>Capital Improvements Fund</u>
Assets				
Cash and cash equivalents	\$ 14,483,885	\$ 3,790,723	\$ 125,235	\$ 13,371,785
Restricted cash and cash equivalents	1,500	—	73,834	—
Cash at County Treasurer	74,540	3,535	—	—
Certificates of deposit	2,562,597	—	4,511,911	—
Prepaid items	158,321	—	—	—
Receivables	1,973,690	563,269	43,033	—
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 19,254,533</u>	<u>\$ 4,357,527</u>	<u>\$ 4,754,013</u>	<u>\$ 13,371,785</u>
Liabilities				
Accounts payable	\$ 495,100	\$ —	\$ 7,501	\$ 1,479,199
Accrued expenses	233,989	—	76,177	478,689
Sales tax refunds payable	1,556,392	778,196	—	—
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities	<u>2,285,481</u>	<u>778,196</u>	<u>83,678</u>	<u>1,957,888</u>
Deferred Inflows of Resources				
Unavailable revenues	54,126	5,521	—	—
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balances				
Nonspendable	158,321	—	—	—
Restricted for:				
Debt service	—	3,573,810	—	—
Community betterment	—	—	4,670,335	—
Economic development	—	—	—	—
84th street redevelopment	—	—	—	—
Public safety	—	—	—	—
Committed for:				
Capital outlay	529,057	—	—	11,413,897
Unassigned	16,227,548	—	—	—
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>16,914,926</u>	<u>3,573,810</u>	<u>4,670,335</u>	<u>11,413,897</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 19,254,533</u>	<u>\$ 4,357,527</u>	<u>\$ 4,754,013</u>	<u>\$ 13,371,785</u>

See Notes to the Financial Statements

FINANCIAL SECTION

Balance Sheet – Governmental Funds September 30, 2022

	Economic Development Fund	84th Street Redevelopment Fund	Police Academy Fund	Total Governmental Funds
Assets				
Cash and cash equivalents	\$ 4,975,283	\$ 23,475,270	\$ —	\$ 60,222,181
Restricted cash and cash equivalents	—	—	131,092	206,426
Cash at County Treasurer	—	—	—	78,075
Certificates of deposit	—	—	—	7,074,508
Prepaid items	—	—	3,250	161,571
Receivables	3,502,423	548,864	—	6,631,279
Total assets	<u>\$ 8,477,706</u>	<u>\$ 24,024,134</u>	<u>\$ 134,342</u>	<u>\$ 74,374,040</u>
Liabilities				
Accounts payable	\$ —	\$ 992,441	\$ 601	\$ 2,974,842
Accrued expenses	—	—	2,669	791,524
Sales tax refunds payable	—	778,196	—	3,112,784
Total liabilities	<u>—</u>	<u>1,770,637</u>	<u>3,270</u>	<u>6,879,150</u>
Deferred Inflows of Resources				
Unavailable revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>59,647</u>
Fund Balances				
Nonspendable	—	—	3,250	161,571
Restricted for:				
Debt service	—	—	—	3,573,810
Community betterment	—	—	—	4,670,335
Economic development	8,477,706	—	—	8,477,706
84th street redevelopment	—	22,253,497	—	22,253,497
Public safety	—	—	127,822	127,822
Committed for:				
Capital outlay	—	—	—	11,942,954
Unassigned	—	—	—	16,227,548
Total fund balances	<u>8,477,706</u>	<u>22,253,497</u>	<u>131,072</u>	<u>67,435,243</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 8,477,706</u>	<u>\$ 24,024,134</u>	<u>\$ 134,342</u>	<u>\$ 74,374,040</u>

See Notes to the Financial Statements

FUND FINANCIAL STATEMENTS

**Reconciliation of the Balance Sheet
of Governmental Funds to the
Statement of Net Position - Governmental Activities
September 30, 2022**

Total Fund Balances - Total Governmental Funds	\$ 67,435,243
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets, net of accumulated depreciation used in governmental activities, are not financial resources and, therefore, are not reported in the funds.	85,169,972
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Long-term liabilities, including bonds payable of \$81,495,000, are not due and payable in the current period and, therefore, are not reported in the funds. Other related amounts include interest payable of \$323,692, bond premiums of \$2,355,005.	(84,173,697)
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Deferred outflows of resources related to refunded debt are not current financial resources, and therefore, are not reported in the funds.	813,478
--	---------

Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(1,792,052)
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Deferred inflows represents funds not available in the current period and, therefore, are not recognized as revenue in the governmental funds.	59,647
--	--------

Net Position of Governmental Activities	\$ 67,512,591
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See Notes to the Financial Statements

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FUND FINANCIAL STATEMENTS

**Statement of Revenues, Expenditures, and Changes in Fund Balances –
For the Fiscal Year Ended September 30, 2022**

	General Fund	Debt Service Fund	Keno Fund	Capital Improvements Fund
Revenues				
Property taxes	\$ 10,434,311	\$ 990,672	\$ —	\$ —
Sales and use taxes	6,280,036	3,140,021	—	—
Occupation taxes	2,862,255	—	—	—
Motor vehicle taxes	510,937	2,258	—	—
In lieu of taxes	200,977	20,508	—	—
Licenses and permits	587,640	—	—	—
Intergovernmental	5,286,640	—	—	—
Charges for services	342,590	—	—	—
Keno	—	—	1,271,903	—
Other Sales	—	—	—	—
Interest income	44,628	5,819	17,508	11,780
Miscellaneous	70,376	504,516	4,350	—
Total revenues	26,620,390	4,663,794	1,293,761	11,780
Expenditures				
Current				
General government	5,061,613	218,126	7,100	—
Public works	2,139,955	—	—	—
Public safety	8,014,955	—	—	—
Culture and recreation	3,019,894	—	—	—
Community betterment	—	—	553,825	—
Community development	657,173	—	—	—
State sales tax refunds	1,556,392	778,196	—	—
Capital outlay	716,821	—	—	5,982,202
Debt service				
Principal retirement	70,927	3,460,000	—	—
Interest	792	919,919	—	—
Bond issuance costs	—	163,122	—	—
Total expenditures	21,238,522	5,539,363	560,925	5,982,202
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,381,868	(875,569)	732,836	(5,970,422)
Other Financing Sources (Uses)				
Transfers, net	(265,634)	(12,866,760)	(593,486)	13,725,730
Issuance of debt from bonds	—	12,675,000	—	—
Premium from bonds	—	982,391	—	—
Total other financing sources (uses)	(265,634)	790,631	(593,486)	13,725,730
Net Change in Fund Balances	5,116,234	(84,938)	139,350	7,755,308
Fund Balances, Beginning of Year	11,798,692	3,658,748	4,530,985	3,658,589
Fund Balances, End of Year	\$ 16,914,926	\$ 3,573,810	\$ 4,670,335	\$ 11,413,897

See Notes to the Financial Statements

FINANCIAL SECTION

Statement of Revenues, Expenditures, and Changes in Fund Balances – For the Fiscal Year Ended September 30, 2022

	Economic Development Fund	84th Street Redevelop- ment Fund	Police Academy Fund	Total Governmental Funds
Revenues				
Property taxes	\$ —	\$ —	\$ —	\$ 11,424,983
Sales and use taxes	—	3,140,020	—	12,560,077
Occupation taxes	—	180	—	2,862,435
Motor vehicle taxes	—	—	—	513,195
In lieu of taxes	—	—	—	221,485
Licenses and permits	—	—	—	587,640
Intergovernmental	—	—	228,964	5,515,604
Charges for services	—	—	—	342,590
Keno	—	—	—	1,271,903
Other Sales	21,114	—	—	21,114
Interest income	7,644	26,545	165	114,089
Miscellaneous	—	—	—	579,242
Total revenues	28,758	3,166,745	229,129	36,014,357
Expenditures				
Current				
General government	—	—	—	5,286,839
Public works	—	—	—	2,139,955
Public safety	—	—	176,603	8,191,558
Culture and recreation	—	—	—	3,019,894
Community betterment	—	—	—	553,825
Community development	—	181,204	—	838,377
State sales tax refunds	—	778,196	—	3,112,784
Capital outlay	—	4,461,086	—	11,160,109
Debt service				
Principal retirement	—	705,000	—	4,235,927
Interest	64,115	589,878	—	1,574,704
Bond issuance costs	76,430	295,021	—	534,573
Total expenditures	140,545	7,010,385	176,603	40,648,545
Excess (Deficiency) of Revenues Over (Under) Expenditures	(111,787)	(3,843,640)	52,526	(4,634,188)
Other Financing Sources (Uses)				
Transfers, net	—	—	—	(150)
Issuance of debt from bonds	3,080,000	20,785,000	—	36,540,000
Premium from bonds	—	700,684	—	1,683,075
Total other financing sources (uses)	3,080,000	21,485,684	—	38,222,925
Net Change in Fund Balances	2,968,213	17,642,044	52,526	33,588,737
Fund Balances, Beginning of Year	5,509,493	4,611,453	78,546	33,846,506
Fund Balances, End of Year	\$ 8,477,706	\$ 22,253,497	\$ 131,072	\$ 67,435,243

See Notes to the Financial Statements

FUND FINANCIAL STATEMENTS

**Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the
Statement of Activities - Governmental Activities
For the Fiscal Year Ended September 30, 2022**

Net Change in Fund Balances - Total Governmental Funds **\$ 33,588,737**

Amounts reported for governmental activities in the Statement of
Activities are different because:

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

Capital outlays	\$ 10,768,208	
Less: depreciation expense	<u>(3,697,959)</u>	7,070,249

The issuance of long-term debt provides current financial
resources to governmental funds; however, the transaction
increases long-term liabilities in the Statement of Net
Position. (36,540,000)

Governmental funds report the effect of the premiums,
discounts and similar items when the debt is first issued,
whereas these amounts are deferred and amortized in the
Statement of Activities. (1,518,422)

Repayment of bond and note principal is an expenditure in
the governmental funds, but the repayment reduces long-
term liabilities in the Statement of Net Position. 4,235,927

In the Statement of Activities, interest is accrued on
outstanding bonds and notes, whereas in governmental
funds, an interest expenditure is reported when due. (62,675)

Compensated absences do not require the use of current
financial resources and, therefore, are not reported as
expenditures in governmental funds. (52,585)

Deferred inflows represent funds not available in the current
period and, therefore, are not recognized as revenue in the
governmental funds. (27,471)

Amortization net of additions of deferred amounts on
refunding that do not represent activity in the current period. (63,434)

Change in Net Position of Governmental Activities **6,630,326**

See Notes to the Financial Statements

Statement of Net Position
Proprietary Fund
September 30, 2022

	<u>Sewer Fund</u>
Assets	
Current Assets	
Cash and cash equivalents	\$ 2,899,589
Prepays	3,129
Certificates of deposit	3,460,613
Accounts receivable	663,392
	<u>7,026,723</u>
Total current assets	
Non-Current Assets	
Land	9,524
Equipment and furniture	1,851,571
Sewer line systems	7,872,662
Buildings and improvements	9,365
Construction in progress	460,048
Accumulated depreciation	<u>(5,528,026)</u>
Capital assets - net of depreciation	<u>4,675,144</u>
Total assets	<u><u>\$ 11,701,867</u></u>
Liabilities and Net Position	
Current Liabilities	
Accounts payable	\$ 993,596
Accrued expenses	325,417
Compensated absences - current portion	5,626
	<u>1,324,639</u>
Total current liabilities	
Non-Current Liabilities	
Compensated absences	<u>104,789</u>
Total non-current liabilities	<u>104,789</u>
Total liabilities	<u><u>\$ 1,429,428</u></u>
Net Position	
Net investment in capital assets	4,675,144
Unrestricted	<u>5,891,459</u>
Total net position	<u>10,272,439</u>
Total liabilities and net position	<u><u>\$ 11,701,867</u></u>
See Notes to the Financial Statements	

FUND FINANCIAL STATEMENTS

**Statement of Revenues, Expenses, and Changes in Net Position –
Proprietary Fund
For the Fiscal Year Ended September 30, 2022**

	<u>Sewer Fund</u>
Operating Revenues	
User fees	\$ 4,915,541
Permits and hookups	226,667
Other revenue	<u>15,540</u>
Total operating revenues	<u>5,157,748</u>
Operating Expenses	
General and administrative	16,739
Maintenance	3,911,750
Depreciation	<u>242,294</u>
Total operating expenses	<u>4,170,783</u>
Operating Income	<u>986,965</u>
Nonoperating Revenues	
Interest income	<u>17,506</u>
Total nonoperating revenues	<u>17,506</u>
Income (Loss) before Transfers	1,004,471
Transfers	<u>150</u>
Change in Net Position	1,004,621
Net Position, Beginning of Year	<u>9,267,818</u>
Net Position, End of Year	<u><u>\$ 10,272,439</u></u>

See Notes to the Financial Statements

Statement of Cash Flows – Proprietary Funds
For the Fiscal Year Ended September 30, 2022

	<u>Sewer Fund</u>
Cash Flows from Operating Activities	
Receipts from customers	\$ 5,100,920
Payments to suppliers	(2,479,120)
Payments to employees	(598,580)
	<u>2,023,220</u>
Cash Flows from Non-Capital Financing Activities	
Transfers	<u>150</u>
	<u>150</u>
Cash Flows from Capital and Related Financing Activities	
Acquisition of capital assets	(228,147)
	<u>(228,147)</u>
Cash Flows from Investing Activities	
Interest income	<u>17,506</u>
	<u>17,506</u>
Net Increase in Cash and Cash Equivalents	1,812,729
Cash and Cash Equivalents, Beginning of Year	<u>1,086,860</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 2,899,589</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating income	986,965
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation	242,294
Changes in operating assets and liabilities	
Increase in receivables	(56,828)
Increase in prepaid items	(283)
Increase in payables and accrued expenses	<u>851,072</u>
Net Cash Provided by Operating Activities	<u><u>\$ 2,023,220</u></u>
See Notes to the Financial Statements	

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Notes to Financial Statements

ANNUAL COMPREHENSIVE FINANCIAL REPORT / CITY OF LA VISTA, NEBRASKA

NOTES TO THE FINANCIAL STATEMENTS

Note 1: Summary of Significant Accounting Policies

Introduction

The accounting and reporting framework and the more significant accounting principles and practices of the City of La Vista, Nebraska (the "City") are discussed in the subsequent section of this Note. The remainder of the Notes are organized to provide explanations, including required disclosures, of the City's financial activities for the fiscal year ended September 30, 2022.

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

Financial Reporting Entity

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

The City has determined the La Vista Municipal Facilities Corporation is a blended component unit as the governing body consists of members appointed by the City government and the City is obligated to help support the component unit. A blended component unit, although a legally separate entity, is a direct part of the government's operations. The City is financially responsible for this blended component unit and provides operational responsibility and control. No separate financial statements are issued for this blended component unit.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been met.

Governmental fund financial statements are prepared using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period and that it is legally available for such purposes. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for debt service expenditures and other long-term obligations, which are reported as expenditures in the year due.

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

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

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

Note 1: Summary of Significant Accounting Policies (Continued)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's utility functions and various other functions of the City. Elimination of these charges would distort the direct cost and program revenues for the various functions covered.

Basis of Presentation

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

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

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

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

Fund Types and Major Funds

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

The City reports the following major governmental funds:

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

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

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

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

Economic Development Fund is a debt service fund used to account for revenues and expenditures to support the payment of long-term debt principal, interest and related costs. The bond proceeds are used to issue grants to support the commercial developments, rehabilitate residential neighborhoods and expand industrial development in order to ensure economic stability and vitality of the City.

84th Street Redevelopment Fund is a capital projects fund used to account for revenues and expenditures to support the redevelopment of the 84th Street corridor between Harrison Street and Giles Street to improve the economic viability of a town center and central park. A voter approved sales tax levy provides the revenue for this fund.

NOTES TO THE FINANCIAL STATEMENTS

Note 1: Summary of Significant Accounting Policies (Continued)

The Police Academy Fund is a special revenue fund used to account for revenues and expenditures to support the operation of a law enforcement training academy as defined in an interlocal agreement between Sarpy County, Douglas County, City of Papillion and City of Bellevue.

A legally adopted budget is approved for each of the above funds.

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

The City reports the following major proprietary fund:

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

Cash and Investments

For purposes of the Statement of Cash Flows, cash equivalents are short-term, highly liquid investments which are both readily convertible to known amounts of cash, and so near their maturity (generally original maturity of three months or less) that they present insignificant risk of changes in value because of interest rate changes.

The City maintains a cash deposit pool that is available for use by all funds. The pool consists strictly of bank deposits. The equity of proprietary funds in this pool is cash and cash equivalents for purposes of the Statement of Cash Flows. In addition, cash and bank deposits are separately held by several of the City's funds.

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

Special Assessments

Special assessments are recorded as revenue in the year the assessments become current. Annual installments not yet due are reflected as special assessments receivables and deferred inflows of resources.

Unbilled Sewer Revenue

Billings for sewer revenues are rendered on a monthly basis. Unbilled sewer revenues, representing estimated consumer usage for the period between the last billing date and the end of the year, have been recorded in the amount of \$200,253, and are included in accounts receivable.

Property Taxes

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

The tax rate to finance governmental services other than the payment of principal and interest on long-term debt for the year ended September 30, 2022, was 0.5000 per \$100 of assessed valuation and the debt service requirement was 0.0400 per \$100 of assessed valuation. The assessed valuation for the 2021-2022 tax year was \$1,998,058,005.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are recorded as an expenditure at the time of consumption.

Note 1: Summary of Significant Accounting Policies (Continued)

Capital Assets and Depreciation

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

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

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

Buildings	10 - 45 years
Improvements	5 - 30 years
Infrastructure and utility systems	20 - 60 years
Equipment, furniture, and fixtures	5 - 20 years

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position or balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualifies for reporting in this category, the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has one item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category and is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, special assessments, and grants that are deferred and recognized as an inflow of resources in the period that the amounts become available.

Revenues are deferred if not received within 60 days of recognition.

Long-Term Obligations

In government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond discounts or premiums are amortized over the terms of the respective bonds using a method that approximates the effective interest method.

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

Compensated Absences

Vacation leave and other compensated absences with similar characteristics are accrued as the benefits are earned if the leave is attributable to past services and it is probable that the City will compensate the employees for such benefits. Sick leave and other compensated absences with similar characteristics are accrued as the benefits are earned only to the extent that it is probable that the City will compensate the employees for such benefits. Such accruals are based on current salary rates plus an additional amount for compensation-related payments such as Social Security and Medicare taxes and pension amounts using rates in effect at that date. Vacation and sick leave is accrued in accordance with the City's policy, when incurred in the government-wide and proprietary fund financial statements. In the governmental funds, only compensated absences expected to be liquidated with expendable available financial resources are recorded as a fund liability.

NOTES TO THE FINANCIAL STATEMENTS

Note 1: Summary of Significant Accounting Policies (Continued)

State Sales and Use Tax Refund Payable

Qualified companies in the State of Nebraska are allowed certain benefits under various legislative acts and incentive programs, including refunds of State sales and use taxes paid. These refunds can include the local option tax as well as state taxes. Under State Statute, the State Tax Commissioner must notify an affected city, village, county, or municipal county of any pending refund claims of more than twenty-five thousand dollars by June 15 of a given year. The notification must be made by July 1 of the same year and the refund will be made on or after November 15. On a monthly basis, the State notifies the City of approved refund claims exceeding \$25,000. The State pays the refund to the recipient and, twelve months later, deducts that amount from the City's sales and use tax proceeds. If the amount of a refund exceeds 25% of the City's sales and use tax receipts for a prior fiscal year, the deduction will be made in twelve equal installments beginning thirteen months after the payment is made by the State to the recipient. The City accrues these tax refunds due upon receipt of notification from the State Tax Commissioner.

Net Position

Net position is required to be classified into three components – net investment in capital assets, restricted and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvements of those assets are also included in this component of net position. If there are significant unspent related debt proceeds at year-end, the portion of debt attributable to unspent proceeds is not included in the calculation of net investment in capital assets.

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

Unrestricted – This component consists of net position that does not meet the definition of “restricted” or “net investment in capital assets.”

Fund Balance Classification

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

Nonspendable - Nonspendable fund balances are not in a spendable form or are required to be maintained intact.

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

The source of the restricted fund balance for the Debt Service Fund is unexpended tax revenue to be used for debt service. The Keno Fund restricted fund balance is intended for community betterment expenditures. The restricted fund balance in the Capital Improvements Fund is designated for 84th Street redevelopment parking garage capital construction expenditures and the Link project. The fund balance in the Economic Development Fund is restricted for economic development purposes. The source of the restricted fund balance in the 84th Street Redevelopment Fund is unexpended sales tax revenue. The designated use of these funds is debt service payments and capital construction expenditures. The restricted fund balance of the Police Academy Fund is designated for program expenditures of the Sarpy-Douglas Law Enforcement Academy (SDLEA).

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

In the fiscal year 2022 budget, according to Neb. Rev. Statute 13-518 (5), the City Council designated a portion of the General Fund to be used 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 payment assignment as a qualified sinking fund. The September 30, 2022 balance is \$529,057.

Note 1: Summary of Significant Accounting Policies (Continued)

Assigned - Assigned fund balances are intended to be used by the City for specific purposes as determined by management. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund. On September 30, 2022, the City did not have any assigned funds.

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes all amounts not contained in the other classifications. The General fund is the only fund to report a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

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

At the end of each fiscal year, the City will maintain spendable - unassigned portions of the fund balance for a cash reserve in a range from 20% to 25% of the General Fund operating expenditures. In addition to cash reserve needs this accommodates emergency contingency concerns.

Use of Estimates

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

Note 2: Deposits and Investments

Cash at the County Treasurer

The City's Cash with Sarpy County Treasurer is covered by collateral held by the County.

Deposits

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

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

At September 30, 2022, all the City's deposits in excess of FDIC are covered by collateral held in a Federal Reserve pledge account or by an agent of the City.

Investments

Generally, the City's investing activities are managed under the custody of the City Finance Director. The City has an adopted investment policy. The City may legally invest in state-sponsored pooled investment funds and in direct obligations of and other obligations guaranteed as to principal by the U.S. Treasury and U.S. Agencies and instrumentalities. The City did not hold any investments at year end.

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

NOTES TO THE FINANCIAL STATEMENTS**Note 2: Deposits and Investments (Continued)**

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

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

Summary of Carrying Values

The carrying values of deposits and investments are included in the government-wide Statement of Net Position as follows:

Carrying Values	
Cash at County Treasurer	\$ 78,075
Deposits	73,863,317
Total	<u>\$ 73,941,392</u>

Included in the following Statement of Net Position captions as follows:

Cash and cash equivalents	\$ 63,121,770
Restricted cash and cash equivalents	206,426
Cash at Country Treasurer	78,075
Certificates of deposit	10,535,121
Total	<u>\$ 73,941,392</u>

Note 3: Disclosures About Fair Value of Assets and Liabilities

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

Level 1:	Quoted market prices in active markets for identical assets or liabilities
Level 2:	Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities
Level 3:	Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities

Note 4: Receivables

Receivables at September 30, 2022, consist of the following:

Fund	Taxes	Accounts Receivable	Grants Receivable	Total Receivables
General	\$1,256,157	\$ 708,044	\$ 9,489	\$ 1,973,690
Debt Service	563,269	—	—	563,269
Keno	—	43,033	—	43,033
Economic Development	—	3,502,423	—	3,502,423
Redevelopment Fund	548,864	—	—	548,864
Sewer	—	663,392	—	663,392
	<u>\$2,368,290</u>	<u>\$ 4,916,892</u>	<u>\$ 9,489</u>	<u>\$ 7,294,671</u>

The City anticipates collecting all outstanding receivables.

Economic Development Fund

In connection with the financing of City Centre Music Venue the City has an agreement with the developer to loan up to \$5,500,000. As of September 30, 2022, the City has transferred a total of \$3,487,581. \$3,000,000 of the amount loaned will be forgiven and discharged upon completion and commencement of operations. \$2,500,000 will be paid back to the City, with interest on or before August 31, 2029. The repayable portion will accrue interest at a rate equal to the Prime Rate published in the Wall Street Journal plus 2.25% (7.75% as of September 30, 2022). This rate resets at the beginning of each month. For the year ended September 30, 2022, the City has recorded interest income in the amount of \$21,114 and \$14,842 of this is accrued for and included in the receivable balance at year end.

NOTES TO THE FINANCIAL STATEMENTS**Note 5: Capital Assets and Depreciation**

Capital asset activity for the fiscal year ended September 30, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Land	\$ 15,609,324	\$ —	\$ —	\$ 15,609,324
Construction in progress	18,262,937	9,979,853	(4,974,634)	23,268,156
Total capital assets, not being depreciated	33,872,261	9,979,853	(4,974,634)	38,877,480
Capital assets, being depreciated				
Buildings	24,394,109	94,927	—	24,489,036
Improvements/infrastructure	69,671,014	4,955,665	—	74,626,679
Equipment/furniture/vehicles	12,113,680	712,404	(144,960)	12,681,124
Total capital assets, being depreciated	106,178,803	5,762,996	(144,960)	111,796,839
Accumulated Depreciation				
Buildings	(15,347,309)	(1,006,523)	—	(16,353,832)
Improvements/infrastructure	(37,279,737)	(2,022,183)	—	(39,301,920)
Equipment/furniture/vehicles	(9,324,302)	(669,253)	144,960	(9,848,595)
Total accumulated depreciation	(61,951,348)	(3,697,959)	144,960	(65,504,347)
Capital assets being depreciated, net	44,227,455	2,065,037	—	46,292,492
Governmental activities capital assets, net	<u>\$ 78,099,716</u>	<u>\$ 12,044,890</u>	<u>\$ (4,974,634)</u>	<u>\$ 85,169,972</u>

Depreciation was charged to functions/programs as follows:

Governmental Activities	
General services	\$ 422,734
Public safety	612,633
Culture and recreation	412,966
Public works	2,249,626
Total governmental activities depreciation expense	<u>\$ 3,697,959</u>

FINANCIAL SECTION

Note 5: Capital Assets and Depreciation (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities				
Land	\$ 9,524	\$ —	\$ —	\$ 9,524
Construction in progress	231,901	228,147	—	460,048
Total capital assets, not being depreciated	241,425	228,147	—	469,572
Capital assets, being depreciated				
Building and improvements	9,365	—	—	9,365
Sewer line system	7,872,662	—	—	7,872,662
Equipment and furniture	1,851,571	—	—	1,851,571
Total capital assets, being depreciated	9,733,598	—	—	9,733,598
Accumulated depreciation				
Building and improvements	(9,365)	—	—	(9,365)
Sewer line system	(3,943,839)	(156,130)	—	(4,099,969)
Equipment and furniture	(1,332,528)	(86,164)	—	(1,418,692)
Total accumulated depreciation	(5,285,732)	(242,294)	—	(5,528,026)
Capital assets being depreciated, net	4,447,866	(242,294)	—	4,205,572
Business-type activities capital assets, net	<u>\$ 4,689,291</u>	<u>\$ (14,147)</u>	<u>\$ —</u>	<u>\$ 4,675,144</u>

Depreciation was charged to functions/programs as follows:

Business-type Activities	
Sewer	<u>\$ 242,294</u>

NOTES TO THE FINANCIAL STATEMENTS**Note 6: Short-term Liabilities**

The City incurs short term liabilities during the fiscal year as a result of its normal operations. The following is a summary of short-term liability activity of the City for the fiscal year ended September 30, 2022.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental Activities				
Short-term liabilities				
Accounts payable	\$ 1,276,757	\$41,671,285	\$39,973,200	\$ 2,974,842
Accrued expenses	579,642	1,502,911	967,337	1,115,216
Unearned revenues	1,519,440	—	1,519,440	—
State sales and use tax refunds payable	1,618,955	3,112,784	1,618,955	3,112,784
Total governmental short-term liabilities	<u>\$ 4,994,794</u>	<u>\$46,286,980</u>	<u>\$44,078,932</u>	<u>\$ 7,202,842</u>
Business-type Activities				
Short-term liabilities				
Accounts payable	\$ 331,328	\$ 4,363,362	\$ 3,701,094	\$ 993,596
Accrued expenses	176,177	173,585	24,345	325,417
Total business-type short-term liabilities	<u>\$ 507,505</u>	<u>\$ 4,536,947</u>	<u>\$ 3,725,439</u>	<u>\$ 1,319,013</u>

Note 7: Long-term Liabilities

General obligation bonds, issued by the City for various municipal improvements, are repaid through the Debt Service Fund (sales and use tax, property tax), the General Fund (highway allocation revenue), and the Redevelopment Fund (sales and use tax). The City has pledged its full faith and credit as collateral for the general obligation bonds. The City has no debt outstanding subject to legal debt limitations. The City's borrowing capacity is restrained by maintaining the City's debt at a responsible level.

The following is a summary of long-term debt activity of the City for the fiscal year ended September 30, 2022:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Bonds payable					
General obligation bonds	\$ 29,270,000	\$ 15,755,000	\$ 3,125,000	\$ 41,900,000	\$ 4,020,000
Tax revenue bonds	17,695,000	20,785,000	705,000	37,775,000	1,350,000
Notes from direct placements	2,155,000	—	335,000	1,820,000	345,000
Premium/discount on bonds issued	836,583	1,683,075	164,653	2,355,005	—
Total bonds payable	<u>49,956,583</u>	<u>38,223,075</u>	<u>4,329,653</u>	<u>83,850,005</u>	<u>5,715,000</u>
Other long-term liabilities					
Installment notes payable - direct borrowings	70,927	—	70,927	—	—
Compensated absences	<u>1,739,467</u>	<u>1,118,792</u>	<u>1,066,207</u>	<u>1,792,052</u>	<u>115,940</u>
Total other long-term liabilities	<u>1,810,394</u>	<u>1,118,792</u>	<u>1,137,134</u>	<u>1,792,052</u>	<u>115,940</u>
Total governmental long-term liabilities	<u>\$ 51,766,977</u>	<u>\$ 39,341,867</u>	<u>\$ 5,466,787</u>	<u>\$ 85,642,057</u>	<u>\$ 5,830,940</u>
Business-type Activities					
Other long-term liabilities					
Compensated absences	<u>\$ 70,851</u>	<u>\$ 88,196</u>	<u>\$ 48,632</u>	<u>\$ 110,415</u>	<u>\$ 5,626</u>

The compensated absences reported as governmental activities will be paid from the General Fund.

The compensated absences of the business-type activities will be paid from the Sewer Fund.

NOTES TO THE FINANCIAL STATEMENTS**Note 7: Long-term Liabilities (Continued)**

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

	Original Borrowing	Interest Rates	Final Maturity	Date Callable	Outstanding Balance
Governmental Activities					
General obligation bonds:					
December 31, 2014 public safety tax anticipation refunding bonds	\$ 835,000	1.850-2.350%	11/15/2022	12/31/2019	\$ 110,000
December 31, 2014 highway allocation refunding bonds	790,000	1.850-3.250%	11/15/2028	12/31/2019 *	175,000
December 31, 2014 facilities corp refunding bonds	2,935,000	1.750-3.650%	3/15/2035	12/31/2019	640,000
September 5, 2018 GO offstreet parking series 2018 Garage 1	4,955,000	1.700-4.000%	9/1/2038	9/5/2023	4,185,000
December 15, 2019, GO refunding bonds	4,690,000	1.482-3.300%	12/15/2032	12/30/2024	2,975,000
April 15, 2021, GO refunding bond series 2021	4,030,000	2.000 %	12/15/2026	4/15/2026	3,160,000
June 1, 2021 Highway allocation refunding bond series 2021	9,645,000	2.000-3.000%	12/15/2041	6/1/2026	9,290,000
July 1, 2021 Economic Development bond series 2021	5,610,000	0.350-1.850%	10/15/2029	7/1/2026	5,610,000
January 5, 2022 GO offstreet parking bonds series 2022	12,675,000	3.000-4.000%	9/15/2041	1/5/2027	12,675,000
November 22, 2022 Economic development bonds	3,080,000	0.637-1.800%	10/15/2029	10/15/2026	<u>3,080,000</u>
Total general obligation bonds					<u>\$ 41,900,000</u>
Special tax revenue bonds:					
December 21, 2017, Tax supported improvement bonds	18,840,000	1.250-5.000%	7/15/2042	7/15/2022	\$ 4,195,000
March 25, 2021, Tax supported refunding bonds	13,085,000	0.345-2.775%	7/15/2038	3/25/2026	12,795,000
July 7, 2022, Tax supported improvement bonds series 2022	20,785,000	4.000-5.000%	9/15/2042	6/15/2027	<u>20,785,000</u>
Total special tax revenue bonds					<u>\$ 37,775,000</u>

FINANCIAL SECTION

Note 7: Long-term Liabilities (Continued)

Direct Placements

September 21, 2018,

refunding certificates of
participation

3,150,000	1.500-3.000%	12/15/2026	12/15/2023	\$ 1,820,000
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Total Bonds

\$ 81,495,000

* Bonds are subject to mandatory redemption in various amounts prior to maturity beginning November 15, 2015.

Governmental Activities

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

Year Ending September 30,	General Obligation Bonds		Tax Revenue Bonds	
	Principal	Interest	Principal	Interest
2023	\$ 4,020,000	\$ 1,000,492	\$ 1,350,000	\$ 1,329,913
2024	3,435,000	917,082	1,390,000	1,295,109
2025	3,485,000	839,773	1,425,000	1,256,962
2026	2,870,000	768,008	1,470,000	1,214,670
2027	2,930,000	702,353	1,520,000	1,168,880
2028 - 2032	11,205,000	2,593,972	8,425,000	5,019,923
2033 - 2037	7,770,000	1,452,536	10,020,000	3,421,272
2038 - 2042	6,185,000	390,450	12,175,000	1,408,591
Total	<u>\$ 41,900,000</u>	<u>\$ 8,664,666</u>	<u>\$ 37,775,000</u>	<u>\$ 16,115,320</u>

Year Ending September 30,	Notes from Direct Placements	
	Principal	Interest
2023	\$ 345,000	\$ 48,045
2024	355,000	38,925
2025	360,000	28,200
2026	375,000	17,175
2027	385,000	5,775
Total	<u>\$ 1,820,000</u>	<u>\$ 138,120</u>

NOTES TO THE FINANCIAL STATEMENTS

Note 7: Long-term Liabilities (Continued)

The City's outstanding notes from direct borrowings and direct placements related to government activities of \$1,820,000 contain a provision that in an event of default, outstanding amounts become immediately due if the City is unable to make payment.

On November 11, 2021, the City issued \$3,080,000 of Tax Economic Development Bonds, Series 2021B, for the use on appropriate capital projects related to economic improvements approved by the City. The bonds have an interest rates of 0.637% to 1.8% and have a final maturity of October 15, 2029.

On January 5, 2022 the City issued \$12,675,000 of General Obligation Off-Street Parking Bonds, Series 2022 for use on appropriate capital projects related to construction on parking facility #2 which was approved by the City. The Bonds have an interest rate of 3% to 4% and annual maturity dates of September 15, 2023 through September 15, 2041.

On July 7, 2022, the City issued Tax supported Improvement Bond, series 2022 in the amount of \$20,785,000 for use on appropriate capital projects related to redevelopment improvements approved by the City. The bonds have an interest rate of 4% to 5% and annual maturity dates of September 15, 2023 through September 15, 2042.

Note 8: Interfund Balances and Activity

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

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

Transfer To/From Other Funds at September 30, 2022, consists of the following cash transfers:

Transfer To	Transfer From				Total
	General Fund	Debt Service Fund	Capital Improvement Fund	Keno Fund	
General Fund	\$ 75,000	\$ —	\$ 60,361	\$ 457,210	\$ 592,571
Sewer Fund	—	—	—	150	150
Debt Service Fund	679,775	—	—	—	679,775
Capital Improvement Fund	103,430	13,546,535	—	136,126	13,786,091
Total	<u>\$ 858,205</u>	<u>\$13,546,535</u>	<u>\$ 60,361</u>	<u>\$ 593,486</u>	<u>\$ —</u>

Note 9: Retirement Plans

The employees of the City are covered by several defined contribution retirement plans as detailed below. All plans are administered by outside trustees and, therefore, are not included in the City's basic financial statements. Any plan provisions or amendments are reviewed and approved by the Mayor and City Council. The City plans are administered by Mission Square (formerly known as: the International Cities and Counties Manager Association - Retirement Corporation) (ICMA-RC). Mission Square is a not-for-profit organization chartered to provide a portable retirement plan for government employers nationwide. The City's total pension expense was \$561,500.

City Administrator's Retirement Plan

The City has a defined contribution pension plan covering the City Administrator, the only participant in this plan. The plan requires that the City and the employee contribute an amount equal to 10.80% and 6.27%, respectively, of the employee's base salary per pay period. The City's pension expense and plan member's contributions to the plan for the year ended September 30, 2022, were \$18,103 and \$10,510, respectively.

FINANCIAL SECTION

Civilian Employee Retirement Plan

The City has a defined contribution pension plan covering all civilian employees who are eligible with 105 participants as of September 30, 2022. The plan requires that both the employee and the City contribute an amount equal to 6% of the employee's base salary per pay period. The plan allows for forfeitures to be used to pay administration costs of the plan and then used to reduce the City's contributions. Employees are fully vested in their contributions and begin vesting in employer contributions after four years and are fully vested after seven years. The City's pension expense and plan members' contributions to the plan for the year ended September 30, 2022, were \$294,691 each.

Police Retirement Plan

The City has a defined contribution pension plan for its full-time employees in the Police Department with 50 participants as of September 30, 2022. The plan was converted effective January 1, 1984, from a defined benefit plan to a defined contribution plan. The plan requires that both the employee and the City contribute an amount equal to 7% of the employee's base salary per pay period. The plan allows for forfeitures to be used to pay administration costs of the plan and then used to reduce the City's contributions. Employees are fully vested in their contributions and begin vesting in employer contributions after four years and are fully vested after seven years. The City's pension expense and plan members' contributions to the plan for the year ended September 30, 2022, were \$248,706 each.

Deferred Compensation Plan

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

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

Note 10: Risk Management

The City is exposed to various risks of loss related to torts, theft, damage to, or destruction of assets, errors or omissions, injuries to employees, or natural disasters. These risks are transferred to independent insurance carriers and no self-insurance program is maintained by the City. City management believes adequate coverage exists for potential exposures as of September 30, 2022. The City did not pay any settlement amounts which exceeded its insurance coverage for any of the three preceding years.

NOTES TO THE FINANCIAL STATEMENTS

Note 11: Commitments and Contingencies

Commitments

During the year, the City has accepted various bids for street improvements, parking garage #2, the Link, and other projects in the normal course of business that have not been completed and/or fully paid for at year-end. As of September 30 the City's construction project commitments total \$22,152,482.

Claims and Litigation

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

Government Grants

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

Intergovernmental Revenues

Amounts received or receivable from federal, state and local agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund. The amount, if any, of funds which may be disallowed by the agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

State Sales and Use Tax Refunds

Qualified companies in the State of Nebraska are allowed certain benefits under various legislative acts and incentive programs, including refunds of sales and use taxes paid. These refunds can include the local option tax as well as state taxes. Under State Statute, the State Tax Commissioner must notify an affected city, village, county, or municipal county of any pending refund claims of more than twenty-five thousand dollars by June 15 of a given year. The notification must be made by July 1 of the same year and the refund will be made on or after November 15. On a monthly basis, the State notifies the City of approved refund claims exceeding \$25,000. The State pays the refund to the recipient and, twelve months later, deducts that amount from the City's sales and use tax proceeds. If the amount of a refund exceeds 25% of the City's sales and use tax receipts for a prior fiscal year, the deduction will be made in twelve equal installments beginning thirteen months after the payment is made by the State to the recipient. The City accrues these tax refunds due upon receipt of notification from the State Tax Commissioner.

The amount of tax refunds due, if any, under these acts and programs is not determinable by the City until notification is made by the state.

As of September 30, 2022, the City had been notified of \$3,112,784 of state sales and use tax refunds due, which are to be repaid starting in December 2022 through September 2023. This amount is recognized as a liability on the financial statements.

Between December 2022 and January 2023, the City was notified by the state of approximately \$1,135,289 of additional state sales tax refunds due beginning in November 2023.

Note 12: Interlocal Agreements

Fire Department

In October 2013, the City entered into an interlocal agreement with the City of Papillion ("Papillion") and the Papillion Rural Fire District ("RFD") to allow Papillion to expand its fire department operations to provide fire and emergency medical services ("EMS") for all of the participants to the agreement and areas within each participants' boundaries beginning April 1, 2014. In consideration for these services, the City and RFD each contribute proportionate funding and use of their respective fire and EMS equipment, fire apparatuses, EMS medic units and other fire or EMS vehicles and fire department real property. The agreement will terminate on September 30, 2033, with optional ten-year terms thereafter.

Under the terms of the agreement, the participants have created a mutual finance organization as authorized under the Nebraska Municipal Finance Assistance Act, known as the Papillion Fire Protection Mutual Finance Organization ("MFO"). The MFO is responsible for transacting business for financing the operation and equipment needs of the fire department or MFO; having charge and custody of and managing all funds of the MFO; and seeking funding from the Nebraska Mutual Finance Assistance Fund or other potential funding organizations. The participants in the MFO are required to levy a general fund property tax at an equal rate for the purpose of jointly funding the single fire department operations. The rate must have unanimous approval from all participants and exclude levies for bonded indebtedness and lease-purchase contracts in existence on July 1, 1998. The Papillion Finance Director serves as the fiscal agent of the MFO.

As of September 30, 2022, the MFO has not issued debt nor acquired title to any assets. Any debt or assets of the MFO would be split amongst the participants.

During the year ended September 30, 2022, the City paid \$2,586,476 to Papillion in consideration of services rendered. The City received \$504,516 from the MFO, as determined by the terms of the interlocal agreement.

NOTES TO THE FINANCIAL STATEMENTS

Note 12: Interlocal Agreements (Continued)

Police Academy

On April 4, 2017, the City entered into the Law Enforcement Training Academy interlocal agreement with Sarpy County, Douglas County, the City of Papillion and the City of Bellevue to create the Sarpy-Douglas Law Enforcement Academy (SDLEA). The City provides office space and administrative and accounting support for the SDLEA. Each participating agency contributes \$20,000 per year to the Policy Academy Fund and provides training locations for the classes.

The Agreement is administered by an Advisory Board consisting of the chief law enforcement officer of each participating agency, or his or her designee. The Advisory Board members are responsible for the overall policies and administration of this Agreement. The governing board is known as the Sarpy-Douglas Law Enforcement Academy Advisory Board. The Board makes any and all decisions based on the concurrence of a majority of the Board members after providing an opportunity for all Board members to be involved in any and all such decisions. The Sarpy-Douglas Law Enforcement Academy Advisory Board shall meet at least four times each year, with such additional meetings held as often as its members deem advisable. The Advisory Board shall annually in the month of September, from among themselves, elect a chairperson on a rotating basis. The Board shall establish and implement rules and procedures not inconsistent with the terms of this Agreement for implementation hereof.

The Agreement shall be effective for a term of five (5) years beginning on October 1, 2017 and ending September 30, 2022. The Agreement may only be terminated upon the mutual agreement of all participating agencies. At the end of the initial five year term, the agreement shall automatically renew for two (2) additional one year terms unless any Party to the Agreement gives written notice by April 1 prior to the effective date of the termination to the other participating agencies as to its desire to withdraw or terminate or amend the Agreement.

During the year ended September 30, 2022, the City received \$102,205 from the participating agencies and the City contributed \$20,000 as an expense from the General Fund to the Police Academy Fund, as determined by the terms of the interlocal agreement.

Note 13: Tax Abatements

The state approves tax abatements under the Tax Increment Financing Program (TIF), the Nebraska Advantage Act and the Employment and Investment Growth Act.

TIF provides property tax abatements to encourage improvements to blighted property. The program is established under the auspices of a state statute (Article 21, Section 18-2101 – 2144) empowering cities and counties to establish such programs. The abatements equal 100 percent of the additional property tax resulting from the increase in assessed value as a result of the improvements, as administered as a rebate of the incremental taxes generated from improvements to property, and last for 15 years (or fewer, if the loan is paid off). Eligibility for approval requires the property to have no loss of pre-existing tax revenues, and the developer demonstrates the project is not feasible without TIF. Abatements are obtained through application by the property owner and are reviewed and approved by the Council prior to commencing the improvements. This refund reduces the next property tax paid to the City. As of September 30, 2022, the City has entered into agreements with developers under TIF.

The Employment and Investment Growth Act under State Legislative Bill (LB) 775 and the Nebraska Advantage Act under LB 312 grants tax credits and sales tax refunds for companies that hire at least 30 new employees and invest at least \$3 million. These acts allow a refund of sales tax paid on equipment or other taxable property purchased in connection with the project. This refund to companies reduces the net monthly sales receipts remitted to the City.

Taxes abated under these programs for the fiscal year ended September 30, 2022 were \$2,394,632. This consists of \$718,152 pertaining to the Tax Increment Financing Program and \$3,112,784 pertaining to the Employment and Investment Growth Act and Nebraska Advantage Act.

Note 14: Subsequent Events

The City of La Vista has applied for a Clean Water State Revolving Fund loan from the Nebraska Department of Environment and Energy in the amount of \$3 million at a 0.50 interest rate. The application is in a public comment period ending March 20th. The preliminary annual debt payment is \$72,000 for a 20 year term.

NOTE 15: New Standards Issues But Not Yet Implemented

GASB Statement No. 96, Subscription-Based Information Technology Arrangements establishes that a Subscription-Based Information Technology Arrangement (SBITA) results in a right-to-use subscription asset and a corresponding liability. Under this statement, a governmental entity generally should recognize a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability. This statement will be effective for the year ending September 30, 2023.

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Required Supplementary Information

ANNUAL COMPREHENSIVE FINANCIAL REPORT / CITY OF LA VISTA,

REQUIRED SUPPLEMENTARY INFORMATION

**Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Budget and Actual (Budget Basis) –
General Fund
For the Fiscal Year Ended September 30, 2022**

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	\$ 17,243,402	\$ 18,780,583	\$ 19,044,812	\$ 264,229
Licenses and permits	505,708	505,708	598,700	92,992
Intergovernmental revenues	1,809,262	1,871,045	1,986,240	115,195
Charges for services	388,671	417,671	263,957	(153,714)
Grant income	120,260	1,748,848	1,759,638	10,790
Interest income	94,405	35,677	44,628	8,951
Miscellaneous	246,853	246,853	59,832	(187,021)
Total revenues	20,408,561	23,606,385	23,757,807	151,422
Expenditures				
General government	6,151,736	6,588,186	4,889,995	1,698,191
Public works	2,685,538	2,801,950	2,057,515	744,435
Public safety	8,370,704	8,253,016	8,087,462	165,554
Culture and recreation	2,540,920	2,566,659	2,066,452	500,207
Public library	1,049,182	1,069,905	873,515	196,390
Community development	732,011	743,511	617,052	126,459
Capital outlay	293,800	691,000	620,006	70,994
Debt service principal	73,957	73,957	71,719	2,238
Total expenditures	21,897,848	22,788,184	19,283,716	3,504,468
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,489,287)	818,201	4,474,091	3,655,890
Other Financing Sources (Uses)				
Operating transfers net	509,477	(612,565)	(375,639)	(236,926)
Total other financing sources (uses)	509,477	(612,565)	(375,639)	(236,926)
Net Change in Fund Balances	<u>\$ (979,810)</u>	<u>\$ 205,636</u>	<u>\$ 4,098,452</u>	<u>\$ 3,418,964</u>
Basic differences (accruals) occur because the cash basis of accounting used for budgeting differs from the modified accrual basis of accounting prescribed for governmental funds			1,017,782	
Net Change on a GAAP Basis			<u>\$ 5,116,234</u>	

See Notes to Required Supplementary Information

**Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Budget and Actual (Budget Basis) –
Keno Fund
For the Fiscal Year Ended September 30, 2022**

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Keno	\$ 1,092,000	\$ 1,347,826	\$ 1,228,870	\$ (118,956)
Miscellaneous	—	—	4,350	4,350
Interest income	37,587	13,537	17,508	3,971
Total revenues	<u>1,129,587</u>	<u>1,361,363</u>	<u>1,250,728</u>	<u>(110,635)</u>
Expenditures				
General government	23,100	23,200	7,100	16,100
Community betterment	634,051	733,677	528,023	205,654
Total expenditures	<u>657,151</u>	<u>756,877</u>	<u>535,123</u>	<u>221,754</u>
Excess of Revenues Over Expenditures	<u>472,436</u>	<u>604,486</u>	<u>715,605</u>	<u>111,119</u>
Other Financing (Uses)				
Operating transfers out	(387,838)	(662,360)	(593,486)	68,874
Total other financing (uses)	<u>(387,838)</u>	<u>(662,360)</u>	<u>(593,486)</u>	<u>68,874</u>
Net Change in Fund Balances	<u>\$ 84,598</u>	<u>\$ (57,874)</u>	<u>\$ 122,119</u>	<u>\$ 179,993</u>

Basic differences (accruals) occur because the cash basis of accounting used for budgeting differs from the modified accrual basis of accounting prescribed for governmental funds

17,231

Net Change on a GAAP Basis

\$ 139,350

See Notes to Required Supplementary Information

REQUIRED SUPPLEMENTARY INFORMATION

**Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Budget and Actual (Budget Basis) –
Police Academy Fund
For the Fiscal Year Ended September 30, 2022**

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	\$ 148,000	\$ 172,000	\$ 228,963	\$ 56,963
Interest income	696	58	165	107
Total revenues	148,696	172,058	229,128	57,070
Expenditures				
Public Safety	124,797	192,250	179,144	13,106
Total expenditures	124,797	192,250	179,144	13,106
Excess of Revenues Over Expenditures	23,899	(20,192)	49,984	70,176
Net Change in Fund Balances	<u>\$ 23,899</u>	<u>\$ (20,192)</u>	<u>\$ 49,984</u>	<u>\$ 70,176</u>
Basic differences (accruals) occur because the cash basis of accounting used for budgeting differs from the modified accrual basis of accounting prescribed for governmental funds			2,542	
Net Change on a GAAP Basis			<u>\$ 52,526</u>	

See Notes to Required Supplementary Information

Note 1: Budgetary Accounting

The City prepares its budgets on a cash basis of accounting. Accordingly, revenues are recognized when cash is received by the City and expenditures are recognized when cash is disbursed. This is a comprehensive basis of accounting in contrast to accounting principles generally accepted in the United States of America. Under the method of accounting, all unexpended appropriations lapse at the end of the budget year.

Amounts presented on the cash basis of accounting differ from those presented in accordance with modified accrual basis due to the treatment of afforded accruals. A reconciliation for the fiscal year ended September 30, 2022, which discloses the nature and amount of the adjustments necessary to convert the actual modified accrual basis data to the budgetary basis, is presented on each schedule.

Note 2: Budget Procedures

The City follows these procedures in establishing the budgetary data reflected in the schedule of revenues, expenditures, and changes in fund balances - budget and actual (budget basis):

- The City's department heads, and mid-level managers prepare and submit budget requests for the following two fiscal years to the City Administrator who then reviews the request with the department and division heads.
- After this review process has been completed, the City Administrator presents these budget requests to the Mayor and City Council along with recommendations as to what changes, if any, should be made. These budget requests and recommendations are reviewed by the City Council at meetings open to the public.
- A public hearing and the first reading of the budget is then conducted at a City Council meeting to obtain comments from citizens. Two additional readings are conducted at subsequent City Council meetings.
- Prior to September 20, the City Council legally enacts the budget through the passage of a resolution adopting the biennial budget.
- Formal budgetary integration is employed as a management control device during the year for all Governmental Funds and Proprietary Funds.
- Appropriations lapse at the end of the fiscal year.

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Other Supplementary Information

ANNUAL COMPREHENSIVE FINANCIAL REPORT / CITY OF LA VISTA, NEBRASKA

OTHER SUPPLEMENTARY INFORMATION

**Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Budget and Actual (Budget Basis) –
Debt Service Fund**

For the Fiscal Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Property taxes	\$ 887,554	\$ 1,009,029	\$ 991,299	\$ (17,730)
Sales taxes	2,018,141	2,283,352	2,514,631	231,279
Motor vehicle taxes	3,636	—	2,246	2,246
In lieu of taxes	36,161	19,707	20,508	801
Interest income	20,994	4,948	5,819	871
Other income	504,517	504,517	501,436	(3,081)
Total revenues	3,471,003	3,821,553	4,035,939	214,386
Expenditures				
General government	155,171	244,546	223,528	21,018
Debt service principal retirement	3,430,000	3,450,000	3,460,000	(10,000)
Debt service interest	855,004	807,395	919,919	(112,524)
Total expenditures	4,440,175	4,501,941	4,603,447	(101,506)
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(969,172)	(680,388)	(567,508)	112,880
Other Financing Sources(Uses)				
Operating transfers net	894,684	(66,225)	(12,866,760)	(12,800,535)
Bond proceeds	10,610,000	12,500,000	13,657,391	1,157,391
Total other financing sources(uses)	11,504,684	12,433,775	790,631	(11,643,144)
Net Change in Fund Balances	\$ 10,535,512	\$ 11,753,387	223,123	<u>\$(11,530,264)</u>
Basic differences (accruals) occur because the cash basis of accounting used for budgeting differs from the modified accrual basis of accounting prescribed for governmental funds			(308,061)	
Net Change on a GAAP Basis			<u>\$ (84,938)</u>	

**Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Budget and Actual (Budget Basis) –
Capital Improvement Fund
For the Fiscal Year Ended September 30, 2022**

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Grant Income	—	—	—	
Interest income	382	664	11,780	11,116
Total revenues	382	664	11,780	11,116
Expenditures				
Capital Outlay	3,531,000	13,806,000	4,614,626	9,191,374
Total expenditures	3,531,000	13,806,000	4,614,626	9,191,374
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,530,618)</u>	<u>(13,805,336)</u>	<u>(4,602,846)</u>	<u>9,202,490</u>
Other Financing Sources				
Operating transfers net	925,000	1,341,000	13,786,091	12,445,091
Total other financing sources	925,000	1,341,000	13,786,091	12,445,091
Net Change in Fund Balances	<u>\$ (2,605,618)</u>	<u>\$(12,464,336)</u>	<u>9,183,245</u>	<u>\$ 21,647,581</u>
Basic differences (accruals) occur because the cash basis of accounting used for budgeting differs from the modified accrual basis of accounting prescribed for governmental funds			<u>(1,427,937)</u>	
Net Change on a GAAP Basis			<u>\$ 7,755,308</u>	

OTHER SUPPLEMENTARY INFORMATION

**Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Budget and Actual (Budget Basis) –
Economic Development Program Fund
For the Fiscal Year Ended September 30, 2022**

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Other Income	\$ —	\$ 143,570	\$ 6,272	\$ (137,298)
Interest income	\$ 10,070	\$ 108	\$ 7,644	\$ 7,536
Total revenues	10,070	143,678	13,916	(129,762)
Expenditures				
General government	2,000,500	8,232,382	3,564,011	4,668,371
Debt service principal retirement	195,000	—	—	—
Debt service interest	44,053	47,926	64,115	(16,189)
Total expenditures	2,239,553	8,280,308	3,628,126	4,652,182
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,229,483)	(8,136,630)	(3,614,210)	4,522,420
Other Financing Sources				
Operating transfers net	239,553	—	—	—
Bond proceeds	—	3,000,000	3,080,000	80,000
Total other financing sources	239,553	3,000,000	3,080,000	80,000
Net Change in Fund Balances	<u>\$ (1,989,930)</u>	<u>\$ (5,136,630)</u>	<u>(534,210)</u>	<u>\$ 4,602,420</u>
Basic differences (accruals) occur because the cash basis of accounting used for budgeting differs from the modified accrual basis of accounting prescribed for governmental funds			3,502,423	
Net Change on a GAAP Basis			<u>\$ 2,968,213</u>	

FINANCIAL SECTION

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual (Budget Basis) – 84th Street Redevelopment Fund For the Fiscal Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Sales taxes	\$ 2,018,141	\$ 2,283,352	\$ 2,676,259	\$ 392,907
Occupation Tax	184,118	100	166	66
Interest income	59,111	28,647	26,545	(2,102)
Total revenues	2,261,370	2,312,099	2,702,970	390,871
Expenditures				
Community development	175,000	175,000	154,112	20,888
General government	1,250	36,250	295,021	(258,771)
Capital outlay	5,536,000	10,689,000	3,676,937	7,012,063
Debt service principal retirement	800,000	705,000	705,000	—
Debt service interest	872,550	644,616	589,878	54,738
Total expenditures	7,384,800	12,249,866	5,420,948	6,828,918
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,123,430)	(9,937,767)	(2,717,978)	7,219,789
Other Financing Sources (uses)				
Operating transfers net	(432,073)	—	—	—
Bond proceeds	—	15,567,000	21,485,684	(5,918,684)
Total other financing sources (uses)	(432,073)	15,567,000	21,485,684	(5,918,684)
Net Change in Fund Balances	<u>\$ (5,555,503)</u>	<u>\$ 5,629,233</u>	<u>18,767,706</u>	<u>\$ 1,301,105</u>
Basic differences (accruals) occur because the cash basis of accounting used for budgeting differs from the modified accrual basis of accounting prescribed for governmental funds			(1,125,662)	
Net Change on a GAAP Basis			<u>\$ 17,642,044</u>	

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STATISTICAL SECTION

ANNUAL COMPREHENSIVE FINANCIAL REPORT / CITY OF LA VISTA, NEBRASKA

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STATISTICAL SECTION

Statistical Section

This section of the City of La Vista's annual comprehensive financial report contains trend information to indicate how the City's financial performance and position have changed over time. It also provides a context for the information presented in the financial statements, note disclosures, and required supplementary information.

Contents

Tables

[Financial Trends](#)

1 - 4

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

[Revenue Capacity](#)

5 - 11

These schedules contain information to help the reader assess the City's most significant local revenue sources: Property Tax and Sales Tax

[Debt Capacity](#)

12 - 15

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future

[Demographic and Economic Information](#)

16 - 17

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

[Operating Information](#)

18 - 20

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the city provides and the activities it performs.

Source: Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year.

FINANCIAL TRENDS**Table 1a**

Net Position by Component
Last Ten Years Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year				
	2013	2014	2015	2016	2017
Governmental activities:					
Net investment in capital assets	\$ 19,712,625	\$ 21,279,103	\$ 22,643,751	\$ 26,375,291	\$ 28,465,755
Restricted	2,082,173	1,216,946	3,504,013	9,145,027	7,154,675
Unrestricted	10,015,035	10,613,657	10,365,699	6,748,900	9,201,744
Total governmental activities net position	<u>\$ 31,809,833</u>	<u>\$ 33,109,706</u>	<u>\$ 36,513,463</u>	<u>\$ 42,269,218</u>	<u>\$ 44,822,174</u>
Business-type activities:					
Net investment in capital assets	\$ 5,898,032	\$ 5,788,436	\$ 5,613,220	\$ 5,308,491	\$ 5,158,341
Restricted	—	—	—	—	—
Unrestricted	1,065,640	1,027,671	1,200,275	1,002,419	1,268,020
Total business-type activities net position	<u>\$ 6,963,672</u>	<u>\$ 6,816,107</u>	<u>\$ 6,813,495</u>	<u>\$ 6,310,910</u>	<u>\$ 6,426,361</u>
Primary Government					
Net investment in capital assets	\$ 25,610,657	\$ 27,067,539	\$ 28,256,971	\$ 31,683,782	\$ 33,624,096
Restricted	2,082,173	1,216,946	3,504,013	9,145,027	7,154,675
Unrestricted	11,080,675	11,641,328	11,565,974	7,751,319	10,469,764
Total primary government net position	<u>\$ 38,773,505</u>	<u>\$ 39,925,813</u>	<u>\$ 43,326,958</u>	<u>\$ 48,580,128</u>	<u>\$ 51,248,535</u>

Table 1b

Net Position by Component (Continued)
Last Ten Years Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year				
	2018	2019	2020	2021	2022
Governmental activities:					
Net investment in capital assets	\$ 32,292,598	\$ 35,719,808	\$ 37,618,808	\$ 37,559,118	\$ 35,593,445
Restricted	9,039,861	7,197,216	11,930,359	12,968,570	11,753,839
Unrestricted	7,954,650	10,358,433	7,664,958	10,354,577	20,165,307
Total governmental activities net position	<u>\$ 49,287,109</u>	<u>\$ 53,275,457</u>	<u>\$ 57,214,125</u>	<u>\$ 60,882,265</u>	<u>\$ 67,512,591</u>
Business-type activities:					
Net investment in capital assets	\$ 5,035,436	\$ 5,005,395	\$ 4,868,617	\$ 4,689,291	\$ 4,675,144
Restricted	—	—	—	—	—
Unrestricted	2,170,247	2,872,294	3,611,131	4,578,527	5,597,295
Total business-type activities net position	<u>\$ 7,205,683</u>	<u>\$ 7,877,689</u>	<u>\$ 8,479,748</u>	<u>\$ 9,267,818</u>	<u>\$ 10,272,439</u>
Primary Government					
Net investment in capital assets	\$ 37,328,034	\$ 40,725,203	\$ 42,487,425	\$ 42,248,409	\$ 40,268,589
Restricted	9,039,861	7,197,216	11,930,348	12,968,570	11,753,839
Unrestricted	10,124,897	13,230,727	11,276,099	14,933,104	25,762,602
Total primary government net position	<u>\$ 56,492,792</u>	<u>\$ 61,153,146</u>	<u>\$ 65,693,872</u>	<u>\$ 70,150,083</u>	<u>\$ 77,785,030</u>

Table 2a

**CHANGES IN NET POSITION
LAST TEN FISCAL YEAR
(Accrual Basis of Accounting)**

	Fiscal Year				
	2013	2014	2015	2016	2017
Expenses:					
Governmental Activities					
General government	\$ 2,464,606	\$ 2,830,676	\$ 3,042,745	\$ 3,180,352	\$ 3,302,609
Public safety	4,928,992	5,671,727	6,369,785	6,473,034	6,839,929
Public works	3,470,958	3,686,477	3,710,503	3,851,418	4,116,582
Culture and recreation	2,507,328	2,643,595	2,641,524	2,800,325	3,372,819
Community betterment	542,381	476,137	471,751	534,331	555,357
Community development	3,041,707	570,548	579,238	851,063	842,525
Interest on long-term debt	2,442,261	2,360,424	2,275,121	2,048,414	2,055,098
Total Governmental Activities Expenses	19,398,233	18,239,584	19,090,667	19,738,937	21,084,919
Business-type activities					
Sewer	2,620,300	3,034,561	3,021,293	3,299,763	3,540,832
Golf	387,343	392,987	367,118	668,985	12,715
Total Business-Type Activities Expenses	\$ 3,007,643	\$ 3,427,548	\$ 3,388,411	\$ 3,968,748	\$ 3,553,547
Total Primary Government Expenses	<u>\$ 22,405,876</u>	<u>\$ 21,667,132</u>	<u>\$ 22,479,078</u>	<u>\$ 23,707,685</u>	<u>\$ 24,638,466</u>
Program Revenue					
Governmental Activities					
Charges for Services					
General government	\$ 464,950	\$ 511,857	\$ 663,837	\$ 535,652	\$ 547,546
Public safety	—	—	—	—	—
Public works	—	—	—	—	—
Culture and recreation	475,908	455,299	283,575	285,461	371,747
Community betterment	1,256,231	1,314,587	1,389,381	1,282,710	1,228,240
Community development	—	—	—	—	—
Operating Grants and Contributions	1,698,688	1,746,573	2,052,525	1,771,476	1,900,180
Capital Grants and Contributions	748,876	343,354	718,596	693,334	—
Total Governmental Activities Program Revenues	<u>4,644,653</u>	<u>4,371,670</u>	<u>5,107,914</u>	<u>4,568,633</u>	<u>4,047,713</u>

FINANCIAL TRENDS**Table 2b**

CHANGES IN NET POSITION (Continued)
LAST TEN FISCAL YEAR
(Accrual Basis of Accounting)

	Fiscal Year				
	2018	2019	2020	2021	2022
Expenses:					
Governmental Activities					
General government	\$ 4,033,942	\$ 4,038,516	\$ 4,698,589	\$ 4,933,287	\$ 6,464,416
Public safety	\$ 7,132,385	\$ 7,605,607	\$ 8,119,378	\$ 8,496,120	\$ 8,810,890
Public works	\$ 3,839,031	\$ 5,016,988	\$ 5,219,650	\$ 5,021,900	\$ 4,601,354
Culture and recreation	\$ 2,975,688	\$ 2,699,851	\$ 2,976,833	\$ 3,221,142	\$ 3,576,740
Community betterment	\$ 499,720	\$ 563,462	\$ 518,484	\$ 659,766	\$ 553,825
Community development	\$ 1,235,141	\$ 707,573	\$ 826,912	\$ 925,830	\$ 853,483
Interest on long-term debt	\$ 2,011,109	\$ 1,333,392	\$ 1,227,687	\$ 925,554	\$ 1,474,787
Total Governmental Activities Expenses	\$ 21,727,016	\$ 21,965,389	\$ 23,587,533	\$ 24,183,599	\$ 26,335,495
Business-type activities					
Sewer	\$ 3,305,178	\$ 3,571,122	\$ 3,655,217	\$ 3,859,354	\$ 4,170,783
Golf	\$ —	\$ —	\$ —	\$ —	\$ —
Total Business-Type Activities Expenses	\$ 3,305,178	\$ 3,571,122	\$ 3,655,217	\$ 3,859,354	\$ 4,170,783
Total Primary Government Expenses	\$ 25,032,194	\$ 25,536,511	\$ 27,242,750	\$ 28,042,953	\$ 30,506,278
Program Revenue					
Governmental Activities					
Charges for Services					
General government	\$ 735,348	\$ 530,210	\$ 539,097	\$ 560,939	\$ 589,377
Public safety	\$ —	\$ —	\$ —	\$ 166,858	\$ 228,963
Public works	\$ —	\$ —	\$ —	\$ —	\$ —
Culture and recreation	\$ 326,054	\$ 563,996	\$ 280,138	\$ 317,928	\$ 318,927
Community betterment	\$ 1,133,699	\$ 1,111,910	\$ 1,432,402	\$ 1,435,553	\$ 1,271,903
Community development	\$ —	\$ —	\$ 8,745	\$ —	\$ 41,618
Operating Grants and Contributions	\$ 1,941,816	\$ 2,068,093	\$ 3,102,332	\$ 2,087,869	\$ 5,151,858
Capital Grants and Contributions	\$ —	\$ 1,014,391	\$ 16,789	\$ 120,676	\$ —
Total Governmental Activities Program Revenues	\$ 4,136,917	\$ 5,288,600	\$ 5,379,503	\$ 4,689,823	\$ 7,602,646

Table 2a

CHANGES IN NET POSITION (Continued)
LAST TEN FISCAL YEAR
(Accrual Basis of Accounting)

	Fiscal Year				
	2013	2014	2015	2016	2017
Business-Type Activities					
Charges for services					
Sewer	2,623,684	2,651,549	2,979,124	3,299,328	3,829,690
Golf	236,325	229,615	248,149	246,215	3,470
Operating Grants and Contributions	24,082	24,233	22,918	22,918	19,731
Total Business-Type Activities					
Program Revenues	<u>\$ 2,884,091</u>	<u>\$ 2,905,397</u>	<u>\$ 3,250,191</u>	<u>\$ 3,568,461</u>	<u>\$ 3,852,891</u>
Total Primary Government Program Revenue	<u>\$ 7,528,744</u>	<u>\$ 7,277,067</u>	<u>\$ 8,358,105</u>	<u>\$ 8,137,094</u>	<u>\$ 7,900,604</u>
Net (Expense)/Revenue					
Governmental Activities	(14,753,580)	(13,867,914)	(13,982,753)	(15,170,304)	(17,037,206)
Business-Type Activities	<u>(123,552)</u>	<u>(522,151)</u>	<u>(138,220)</u>	<u>(400,287)</u>	<u>299,344</u>
Total	<u><u>\$(14,877,132)</u></u>	<u><u>\$(14,390,065)</u></u>	<u><u>\$(14,120,973)</u></u>	<u><u>\$(15,570,591)</u></u>	<u><u>(16,737,862)</u></u>

FINANCIAL TRENDS**Table 2b**

CHANGES IN NET POSITION (Continued)
LAST TEN FISCAL YEAR
(Accrual Basis of Accounting)

	Fiscal Year				
	2018	2019	2020	2021	2022
Business-Type Activities					
Charges for services					
Sewer	3,959,894	4,203,683	4,235,768	4,637,741	5,157,748
Golf	—	—	—	—	—
Operating Grants and Contributions	—	—	—	—	—
Total Business-Type Activities					
Program Revenues	3,959,894	4,203,683	4,235,768	4,637,741	5,157,748
Total Primary Government Program Revenue	8,096,811	9,492,283	9,615,271	9,327,564	12,760,394
Net (Expense)/Revenue					
Governmental Activities	(17,590,099)	(16,676,789)	(18,208,030)	(19,493,776)	(18,732,849)
Business-Type Activities	654,716	632,561	580,551	778,387	986,965
Total	(16,935,383)	(16,044,228)	(17,627,479)	(18,715,389)	(17,745,884)

Table 2c

CHANGES IN NET POSITION (Continued)
LAST TEN FISCAL YEAR
(Accrual Basis of Accounting)

	Fiscal Year				
	2013	2014	2015	2016	2017
General Revenues and Other Changes in Net Position					
Governmental Activities					
Taxes					
Property taxes	5,746,838	6,754,924	6,878,134	7,281,504	7,685,321
Sales and use taxes	6,269,262	5,424,484	5,397,637	8,907,855	7,091,594
Occupation taxes	1,705,931	1,813,090	1,821,521	1,764,230	1,743,994
Motor vehicle taxes	354,182	385,836	402,999	444,213	477,817
In lieu of taxes	236,021	280,249	310,218	323,279	349,057
Interest income	1,301,858	1,230,685	1,481,807	1,274,167	1,274,532
Miscellaneous	75,290	263,945	1,225,768	918,311	782,123
Transfers	(250,000)	(374,050)	(131,575)	12,500	185,724
Capital contributions from governmental activities to business-type activities	—	—	—	—	—
Transfer of Capital assets from business-type activities to governmental activities	—	—	—	—	—
Net Position Received from Annexation	4,888,458	—	—	—	—
Total Governmental Activities	20,327,840	15,779,163	17,386,509	20,926,059	19,590,162
Business Type Activities					
Interest Income	3,397	4,923	4,033	1,693	1,831
Miscellaneous	—	—	—	(91,491)	—
Transfers	250,000	374,050	131,575	(12,500)	(185,724)
Capital contributions from governmental activities to business-type activities	—	—	—	—	—
Transfer of Capital assets from business-type activities to governmental activities	—	—	—	—	—
Net Position Received from Annexation	756,870	—	—	—	—
Total Business Type Activities	1,010,267	378,973	135,608	(102,298)	(183,893)
Total primary governmental activities general revenues and other charges	<u>\$ 21,338,107</u>	<u>\$ 16,158,136</u>	<u>\$ 17,522,117</u>	<u>\$ 20,823,761</u>	<u>\$ 19,406,269</u>

FINANCIAL TRENDS**Table 2d**

CHANGES IN NET POSITION (Continued)
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	Fiscal Year				
	2018	2019	2020	2021	2022
General Revenues and Other Changes in Net Position					
Governmental Activities					
Taxes					
Property taxes	8,378,504	8,534,805	9,201,124	10,082,913	11,477,480
Sales and use taxes	9,407,443	8,672,993	9,166,394	9,096,486	9,449,353
Occupation taxes	1,831,621	1,711,471	2,160,134	2,395,210	2,862,435
Motor vehicle taxes	483,324	510,523	493,707	517,238	513,195
In lieu of taxes	339,463	343,156	341,771	214,639	221,485
Interest income	1,002,789	242,470	172,046	75,412	135,203
Miscellaneous	727,168	665,769	611,522	780,683	704,174
Transfers	(23,528)	(16,050)	—	(665)	(150)
Capital contributions from governmental activities to business-type activities	(125,197)	—	—	—	—
Transfer of Capital assets from business-type activities to governmental activities	33,447	—	—	—	—
Net Position Received from Annexation	—	—	—	—	—
Total Governmental Activities	22,055,034	20,665,137	22,146,698	23,161,916	25,363,175
Business Type Activities					
Interest Income	9,328	23,395	21,508	9,018	17,506
Miscellaneous	—	—	—	—	—
Transfers	23,528	16,050	—	665	150
Capital contributions from governmental activities to business-type activities	125,197	—	—	—	—
Transfer of Capital assets from business-type activities to governmental activities	(33,447)	—	—	—	—
Net Position Received from Annexation	—	—	—	—	—
Total Business Type Activities	124,606	39,445	21,508	9,683	17,656
Total primary governmental activities general revenues and other charges	\$ 22,179,640	\$ 20,704,582	\$ 22,168,206	\$ 23,171,599	\$ 25,380,831

Table 2c

CHANGES IN NET POSITION (Continued)
LAST TEN FISCAL YEAR
(Accrual Basis of Accounting)

	Fiscal Year				
	2013	2014	2015	2016	2017
Change in Net Position					
Governmental Activities	5,574,260	1,911,249	3,403,756	5,755,755	2,552,956
Business-Type Activities	886,715	(143,178)	(2,612)	(502,585)	115,451
Change in Net Position	<u>\$ 6,460,975</u>	<u>\$ 1,768,071</u>	<u>\$ 3,401,144</u>	<u>\$ 5,253,170</u>	<u>\$ 2,668,407</u>
Change in Accounting Principle:					
Governmental Activities	—	(611,376)	—	—	—
Business-Type Activities	—	(4,387)	—	—	—
Change in Accounting Principle:	<u>—</u>	<u>(615,763)</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total Primary Government	<u>\$ 6,460,975</u>	<u>\$ 1,152,308</u>	<u>\$ 3,401,144</u>	<u>\$ 5,253,170</u>	<u>\$ 2,668,407</u>

Note: The City adopted GASB Statement No. 65 for the fiscal year ended 9/30/2015. No prior period information was restated.

FINANCIAL TRENDS**Table 2d**

CHANGES IN NET POSITION (Continued)
LAST TEN FISCAL YEAR
(Accrual Basis of Accounting)

	2018	2019	2020	2021	2022
Change in Net Position					
Governmental Activities	4,464,935	3,988,348	3,938,668	3,668,140	6,630,326
Business-Type Activities	779,322	672,006	602,059	788,070	1,004,621
Change in Net Position	<u>\$ 5,244,257</u>	<u>\$ 4,660,354</u>	<u>\$ 4,540,727</u>	<u>\$ 4,456,210</u>	<u>\$ 7,634,947</u>
Change in Accounting Principle:					
Governmental Activities	—	—	—	—	—
Business-Type Activities	—	—	—	—	—
Change in Accounting Principle:	—	—	—	—	—
Total Primary Government	<u>5,244,257</u>	<u>4,660,354</u>	<u>4,540,727</u>	<u>4,456,210</u>	<u>7,634,947</u>

Table 3a

Fund Balances of Governmental Funds
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2013	2014	2015	2016	2017
General Fund					
Nonspendable	\$ —	\$ 84,840	\$ 263,575	\$ 43,298	\$ 134,883
Restricted	—	—	—	—	—
Committed for:					
Capital outlay	—	—	—	—	—
Unassigned	8,269,430	8,109,475	8,898,359	9,087,712	7,921,378
Total General Fund	<u>\$ 8,269,430</u>	<u>\$ 8,194,315</u>	<u>\$ 9,161,934</u>	<u>\$ 9,131,010</u>	<u>\$ 8,056,261</u>
All Other Governmental Funds					
Nonspendable	\$ —	\$ —	\$ —	\$ —	\$ —
Restricted for:					
Debt Service	5,620,155	3,612,797	4,746,495	6,024,480	6,217,965
Community Betterment	2,082,173	1,216,946	1,645,971	1,966,247	2,734,800
Economic Development	16,775,152	16,554,788	16,343,469	16,129,763	16,120,117
84th Street Redevelopment	—	—	1,848,042	14,650,624	9,413,946
Public Safety	—	—	—	—	—
Committed for:					
Capital Improvements	536,600	702,103	236,369	264,477	—
Unassigned	—	—	—	—	(881,978)
Total All Other Governmental Funds	<u>\$ 25,014,080</u>	<u>\$ 22,086,634</u>	<u>\$ 24,820,346</u>	<u>\$ 39,035,591</u>	<u>\$ 33,604,850</u>

FINANCIAL TRENDS**STATISTICAL SECTION****Table 3b****Fund Balances of Governmental Funds (Continued)****LAST TEN FISCAL YEARS****(Modified Accrual Basis of Accounting)**

	Fiscal Year				
	2018	2019	2020	2021	2022
General Fund					
Nonspendable	\$ 56,437	\$ 62,711	\$ 86,386	\$ 133,596	\$ 158,321
Restricted	131,146	—	62,616	189,345	—
Committed for:					
Capital outlay	—	100,716	351,471	402,371	529,057
Unassigned	6,827,379	7,776,196	9,120,068	11,073,380	16,227,548
Total General Fund	<u>\$ 7,014,962</u>	<u>\$ 7,939,623</u>	<u>\$ 9,620,541</u>	<u>\$ 11,798,692</u>	<u>\$ 16,914,926</u>
All Other Governmental Funds					
Nonspendable	\$ —	\$ 2,366	\$ 2,681	\$ 2,774	\$ 3,490,831
Restricted for:					
Debt Service	6,031,758	4,203,542	3,752,028	3,658,748	3,573,810
Community Betterment	3,245,598	3,570,210	3,977,414	4,530,985	4,670,335
Economic Development	3,607,668	7,043	7,069	5,509,493	4,990,125
84th Street Redevelopment	10,497,181	6,452,576	4,102,718	4,611,453	22,253,497
Public Safety	16,880	21,099	25,822	75,772	127,822
Committed for:					
Capital Improvements	—	—	149,620	3,658,589	11,413,897
Unassigned	—	—	—	—	—
Total All Other Governmental Funds	<u>\$ 23,399,085</u>	<u>\$ 14,256,836</u>	<u>\$ 12,017,352</u>	<u>\$ 22,047,814</u>	<u>\$ 50,520,317</u>

Table 4a

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2013	2014	2015	2016	2017
Revenues					
Taxes					
Property	\$ 5,744,730	6,721,628	6,912,323	7,299,937	7,674,921
Sales and Use	6,269,262	5,523,544	7,722,672	9,087,248	9,140,084
Occupation	1,705,931	1,813,090	1,821,521	1,769,846	1,743,994
Motor Vehicle	354,182	385,836	402,999	444,213	477,817
In lieu of taxes	236,021	280,249	310,218	323,279	349,057
Licenses and permits	464,950	511,857	663,837	535,652	547,546
Intergovernmental	2,452,991	1,940,840	2,767,397	2,510,041	1,852,125
Charges for services	475,908	455,299	283,575	285,461	352,183
Keno	1,256,231	1,314,587	1,389,381	1,282,710	1,228,240
Interest Income	1,301,858	1,230,685	1,513,486	1,259,744	1,247,903
Special Assessments	140,471	18,514	731,673	129,801	21,843
Other Sales	—	—	—	—	—
Miscellaneous	62,266	247,292	1,206,518	897,722	765,995
Total Revenues	20,464,801	20,443,421	25,725,600	25,825,654	25,401,708
Expenditures					
Current					
General government	2,114,795	2,164,343	2,738,370	3,004,718	2,978,453
Public works	2,122,632	2,055,777	2,109,913	2,058,528	2,068,969
Public safety	4,255,511	5,003,284	5,726,842	5,850,116	6,157,356
Culture and recreation	2,237,321	2,328,643	2,305,979	2,455,107	2,564,596
Community betterment	542,381	476,137	471,751	534,331	555,357
Community development	615,014	570,548	579,238	851,063	842,525
State sales and use tax refunds	—	2,426,693	232,320	773,245	1,593,069
Capital outlay	1,352,623	1,732,940	2,650,442	3,450,398	9,323,669
Debt service					
Principal retirement	3,785,000	3,907,697	3,572,623	4,191,956	4,018,904
Interest	2,434,294	2,405,870	2,279,745	2,019,445	2,027,947
Bond issuance costs	—	—	—	—	—
Total Expenditures	19,459,571	23,071,932	22,667,223	25,188,907	32,130,845
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	1,005,230	(2,628,511)	3,058,377	636,747	(6,729,137)

FINANCIAL TRENDS**Table 4b**

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2018	2019	2020	2021	2022
Revenues					
Taxes					
Property	\$ 8,333,225	\$ 8,501,667	\$ 9,211,847	\$ 10,127,600	\$ 11,424,983
Sales and Use	9,821,847	10,024,129	10,166,837	10,715,441	12,560,077
Occupation	1,831,621	1,711,471	2,160,134	2,395,210	2,862,435
Motor Vehicle	483,324	507,578	491,790	517,238	513,195
In lieu of taxes	339,463	343,156	341,771	214,639	221,485
Licenses and permits	734,973	530,410	547,792	553,859	587,640
Intergovernmental	1,941,816	2,080,722	4,057,740	2,507,193	5,515,604
Charges for services	429,630	530,676	279,826	311,450	342,590
Keno	1,133,699	1,111,910	1,432,402	1,435,553	1,271,903
Interest Income	950,149	250,998	171,521	75,156	114,089
Special Assessments	45,440	455,621	1,136	4,654	—
Other Sales	—	—	—	—	21,114
Miscellaneous	595,623	661,738	601,784	656,682	579,242
Total Revenues	<u>\$ 26,640,810</u>	<u>\$ 26,710,076</u>	<u>\$ 29,464,580</u>	<u>\$ 29,514,675</u>	<u>\$ 36,014,357</u>
Expenditures					
Current					
General government	\$ 3,664,625	\$ 3,828,286	\$ 4,148,656	\$ 4,115,346	\$ 5,286,839
Public works	2,031,477	2,345,088	1,988,442	2,456,234	2,139,955
Public safety	6,537,737	7,059,968	7,427,583	7,879,585	8,191,558
Culture and recreation	2,690,026	2,670,865	2,566,183	2,815,926	3,019,894
Community betterment	499,720	727,184	717,281	659,766	553,825
Community development	1,235,141	571,650	628,115	925,830	838,377
State sales and use tax refunds	2,064,859	402,889	1,000,443	1,618,955	3,112,784
Capital outlay	10,074,863	11,806,758	5,091,725	5,267,838	11,160,109
Debt service					
Principal retirement	31,302,409	4,228,603	3,943,794	3,922,884	4,235,927
Interest	2,462,867	1,286,030	1,228,995	1,022,787	1,574,704
Bond issuance costs	—	—	—	1,098,123	534,573
Total Expenditures	<u>\$ 62,563,724</u>	<u>\$ 34,927,321</u>	<u>\$ 28,741,217</u>	<u>\$ 31,783,274</u>	<u>\$ 40,648,545</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(35,922,914)</u>	<u>(8,217,245)</u>	<u>723,363</u>	<u>(2,268,599)</u>	<u>(4,634,188)</u>

Table 4b

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS (Continued)
LAST TEN FISCAL YEARS
(Modified Accrual Basis of Accounting)

	Fiscal Year				
	2013	2014	2015	2016	2017
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,005,230	(2,628,511)	3,058,377	636,747	(6,729,137)
Other Financing Sources (Uses)					
Refunding bonds issued	—	—	11,035,000	8,240,000	—
Payment to bond refunding escrow agent	—	—	(10,145,000)	(8,110,000)	—
Bond or note issuance	—	—	—	13,285,000	—
Bond premium	—	—	132,398	107,574	—
Insurance proceeds	—	—	—	—	—
Transfers, net	(250,000)	(374,050)	(109,444)	25,000	223,647
Net position received from annexation	1,830,440	—	—	—	—
Total Other financing sources (uses)	1,580,440	(374,050)	912,954	13,547,574	223,647
Net Change in Fund Balances	2,585,670	(3,002,561)	3,971,331	14,184,321	(6,505,490)
Debt service as a percentage of non-capital expenditures*	34 %	30 %	29 %	28 %	27 %

FINANCIAL TRENDS**Table 4b****CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS (Continued)****LAST TEN FISCAL YEARS****(Modified Accrual Basis of Accounting)**

	Fiscal Year				
	2018	2019	2020	2021	2022
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,922,914)	(8,217,245)	723,363	(2,268,599)	(4,634,188)
Other Financing Sources (Uses)					
Refunding bonds issued	\$ 3,150,000	\$ —	\$ 4,690,000	\$ 32,370,000	\$36,540,000
Payment to bond refunding escrow agent	(3,095,000)	—	(4,915,000)	(18,400,000)	—
Bond or note issuance	24,345,811	—	—	—	—
Bond premium	150,876	—	294,218	507,866	1,683,075
Insurance proceeds	131,146	—	—	—	—
Transfers, net	(6,983)	(343)	—	(665)	(150)
Net position received from annexation	—	—	—	—	—
Total Other financing sources (uses)	24,675,850	(343)	69,218	14,477,201	38,222,925
Net Change in Fund Balances	<u>\$ (11,247,064)</u>	<u>\$ (8,217,588)</u>	<u>\$ 792,581</u>	<u>\$ 12,208,602</u>	<u>\$33,588,737</u>
Debt service as a percentage of non-capital expenditures*	64 %	24 %	21 %	19 %	18 %

* In the fiscal year ended 9/30/2018, the City retired an \$11,215,000 bond anticipation note and repaid a \$15,810,692 note. Excluding these amounts from principal retirement, the debt service as a percent of non-capital expenditures ratio would be 26% rather than 64%.

REVENUE CAPACITY**Table 5****TOTAL CITY TAXABLE SALES
LAST TEN FISCAL YEARS**

Fiscal Year Ended September 30	Total City Taxable Sales	Total Direct Tax Rate
2013	\$ 444,362,439	1.50%
2014	283,918,489	2.00%
2015	398,170,898	2.00%
2016	467,201,026	2.00%
2017	479,638,144	2.00%
2018	521,747,831	2.00%
2019	519,030,075	2.00%
2020	531,849,505	2.00%
2021	570,257,625	2.00%
2022	651,956,856	2.00%

Note: The 2014 voter approved tax rate increase began October 1, 2014 for the redevelopment of the 84th Street corridor.

In 2013, the City experienced unusually high consumer use taxable sales related to business projects initiated under the Nebraska Advantage Act. This consumer use tax collected was refunded in subsequent years per the terms of the Nebraska Advantage Act.

Source: Nebraska Department of Revenue

REVENUE CAPACITY**Table 6**

**TOTAL CITY SALES TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS**

Year	Direct¹	Overlapping²	Total Tax Rate
	City of La Vista	State of Nebraska	
2013	0.0150	0.0550	0.0700
2014	0.0150	0.0550	0.0700
2015	0.0200	0.0550	0.0750
2016	0.0200	0.0550	0.0750
2017	0.0200	0.0550	0.0750
2018	0.0200	0.0550	0.0750
2019	0.0200	0.0550	0.0750
2020	0.0200	0.0550	0.0750
2021	0.0200	0.0550	0.0750
2022	0.0200	0.0550	0.0750

Note: ¹ 2014 voter approved tax rate increase began October for the redevelopment of the 84th Street corridor.

² Overlapping rates are those of other governments that apply to consumers within the City of La Vista.

Source: Nebraska Department of Revenue

Table 7

NET TAXABLE SALES BY BUSINESS CLASSIFICATION
CURRENT YEAR AND NINE YEARS AGO

Business Classification	2021			2012		
	Net Taxable Sales	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Retail Trade	\$1,320,885,786	1	64 %	\$ 615,921,106	1	61.38%
Accommodations & Food Services	382,740,815	2	18 %	218,457,184	2	21.77%
Wholesale Trade	223,656,438	3	11 %	98,332,644	3	9.80%
Other	145,998,669		7 %	70,690,373		7.05%
	<u>2,073,281,708</u>		1	<u>1,003,401,307</u>		100.00%
City of La Vista Total	\$ 570,257,625			\$ 314,443,224		
City of La Vista Percentage of Total	27.51%			31.34%		

Note: Amounts shown are Sarpy County net taxable sales, which include refunds and do not include motor vehicle net sales.

The sales numbers are on a calendar year basis.

Amounts are not available at the City level.

2022 sales data is not yet available from the Nebraska Department of Revenue.

Source: Nebraska Department of Revenue

REVENUE CAPACITY**Table 8**

**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS**

Fiscal Year Ended September 30	Real Property	Personal Property	Total Assessed Value	Total Direct Tax Rate
2013	1,026,386,501	33,988,114	1,060,374,615	0.5500
2014	1,192,636,619	51,330,141	1,243,966,760	0.5500
2015	1,218,326,286	50,759,000	1,269,085,286	0.5500
2016	1,277,942,663	53,195,886	1,331,138,549	0.5500
2017	1,350,942,709	59,738,367	1,410,681,076	0.5500
2018	1,428,659,445	68,162,463	1,496,821,908	0.5500
2019	1,472,463,575	69,678,083	1,542,141,658	0.5500
2020	1,580,605,750	70,812,076	1,651,417,826	0.5500
2021	1,677,983,246	77,124,063	1,755,107,309	0.5500
2022	1,769,068,039	228,989,966	1,998,058,005	0.5400

Note: Property is assessed at actual value, therefore, the assessed values are equal to actual value.

Source: Sarpy County Assessor's Office

Table 9a

PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

Fiscal Year	2013	2014	2015	2016	2017
Tax Year	2012	2013	2014	2015	2016
City of La Vista					
General Fund	0.4900	0.4900	0.4900	0.4100	0.4100
Debt Service	0.0600	0.0600	0.0600	0.1400	0.1400
Total City of La Vista	0.5500	0.5500	0.5500	0.5500	0.5500
Overlapping rates ²					
Sarpy County	0.29990	0.29990	0.29990	0.29690	0.29690
Papillion-La Vista Schools	0.09667	0.12042	0.11886	0.11412	0.10855
Papillion School Special Building	—	—	—	0.01000	0.01000
School District 27 Bond 1	0.01359	—	—	—	—
School District 27 Bond 2	0.02586	—	—	—	—
School District 27 Bond 3	0.11189	0.11131	0.1125	0.11046	0.10410
School District 27 Bond 4	0.05785	0.05943	0.0596	0.05812	0.05694
School District 27 Bond 5	—	0.01529	0.06223	0.05985	0.07525
School District 27 Bond 6	—	—	—	—	—
Elementary Learning Community	0.95000	0.95000	0.9500	0.95000	0.95000
Learning Community - Elementary Learning	0.01000	0.01000	0.01000	0.01625	0.01525
Papio Natural Resource	0.03061	0.02422	0.02453	0.03045	0.03061
Papio NRD Bond	0.00215	0.00853	0.00823	0.00759	0.00743
Metro Community College	0.08500	0.09500	0.09500	0.09500	0.09500
Agricultural Society	0.00136	0.00210	0.00224	0.00240	0.00257
Educational Service Unit 3	0.01606	0.01500	0.01500	0.01500	0.01500
Total Overlapping Rates	1.70094	1.71120	1.75801	1.76614	1.76760
Total Tax Rate	2.25094	2.26120	2.30801	2.31614	2.31760

REVENUE CAPACITY**Table 9b****PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS (Continued)
LAST TEN FISCAL YEARS**

Fiscal Year	2018	2019	2020	2021	2022
Tax Year	2017	2018	2019	2020	2021
City of La Vista					
General Fund	0.4100	0.4900	0.4900	0.5000	0.5000
Debt Service	0.1400	0.0600	0.0600	0.0500	0.0400
Total City of La Vista	0.5500	0.5500	0.5500	0.5500	0.5400
Overlapping rates ²					
Sarpy County	0.29690	0.29690	0.29690	0.29690	0.28496
Papillion-La Vista Schools	1.07599	1.07070	1.04696	1.03341	1.00703
Papillion School Special Building	—	—	0.02500	0.02509	0.02679
School District 27 Bond 1	—	—	—	—	—
School District 27 Bond 2	—	—	—	—	—
School District 27 Bond 3	0.10145	0.09819	0.06616	0.05318	0.00791
School District 27 Bond 4	0.05646	0.05440	0.05131	0.05082	0.04263
School District 27 Bond 5	0.07191	0.06669	0.06347	0.06188	0.04960
School District 27 Bond 6	—	0.01503	0.03773	0.06625	0.13070
Elementary Learning Community	—	—	—	—	—
Learning Community - Elementary					
Learning	0.01625	0.01625	0.01605	0.01625	0.01613
Papio Natural Resource	0.03079	0.03085	0.03102	0.03060	0.02741
Papio NRD Bond	0.00701	0.00674	0.00637	0.00589	0.00734
Metro Community College	0.09500	0.09500	0.09500	0.09500	0.09500
Agricultural Society	0.00259	0.00274	0.00276	0.00277	0.00276
Educational Service Unit 3	0.01500	0.01500	0.01500	0.01500	0.01500
Total Overlapping Rates	1.76935	1.76849	1.75373	1.75304	1.71326
Total Tax Rate	2.31935	2.31849	2.30373	2.30304	2.25326

Note: The above tax year rates are for use in the following fiscal year.

Source: Sarpy County Clerk's Office and City of La Vista Finance Department

¹ Tax rates are per \$100 of assessed valuation and effective on September 1 of each year.

² Overlapping Rates are those of local and county governments which apply to property owners within the City of La Vista, NE.

Table 10

PRINCIPAL PROPERTY TAXPAYERS
Current Year and Ten Years Ago

		2022		
Taxpayer	Type of Business	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
JDHQ Hotels	Conference Center/Hotel	\$ 64,625,000	1	3.60%
Harrison Hills Apartments, LLC	Apartments	42,410,000	2	2.30%
Green Pointe, LLC	Apartments	39,510,000	3	2.20%
Oriental Trading	Commercial	34,710,000	4	1.90 %
Streck Inc.	Manufacturer	33,240,000	5	1.80 %
Paypal Inc.	Office Building	29,520,000	6	1.60%
Edward Rose Development Co, LLC	Apartments	24,110,000	7	1.30%
Lund Southport 14 LLC	Commercial	19,230,000	8	1.10 %
Rotella's Italian Bakery Inc.	Commercial	18,660,000	9	1.00%
Yahoo Holdings, Inc. (Oath)	Commercial	16,930,000	10	0.90%
Total		\$ 322,945,000		17.70%

		2013		
Taxpayer	Type of Business	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
JQH Hotels, LLC	Conference Center/Hotel	\$ 61,640,000	1	5.81 %
Harrison Hills Apartments, LLC	Apartments	32,160,000	2	3.03 %
Toys NE QRD 15-74 Inc.	Retail	28,992,366	3	2.73 %
Paypal Inc.	Office Building	28,459,957	4	2.68 %
Green Pointe, LLC	Apartments	27,530,000	5	2.60 %
Edward Rose Development Co, LLC	Apartments	16,440,500	6	1.55 %
Streck Inc.	Manufacturer	14,270,000	7	1.35 %
Yahoo Holdings, Inc. (Oath)	Office Building	12,090,374	8	1.14 %
Southwind Partners	Apartments	11,380,000	9	1.07 %
Lund Southport 14 LLC	Retail	11,148,422	10	1.05 %
Total		\$ 244,111,619		23.02 %

Source: Sarpy County Assessor's Office

REVENUE CAPACITY**Table 11****PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended September 30th,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of		Collections in subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	\$ 5,832,060	\$ 5,796,975	99.40 %	\$ 49,210	\$ 5,846,184	100.00 %
2014	6,841,817	6,755,069	98.73 %	83,593	6,838,663	99.95 %
2015	6,979,969	6,895,803	98.79 %	86,693	6,982,495	100.00 %
2016	7,321,262	7,226,652	98.71 %	96,273	7,322,925	100.00 %
2017	7,758,746	7,665,825	98.80 %	84,958	7,750,783	99.90 %
2018	8,232,520	8,178,652	99.35 %	76,208	8,254,860	100.00 %
2019	8,481,779	8,350,204	98.45 %	137,194	8,487,398	100.00 %
2020	9,082,798	8,942,007	98.45 %	177,391	9,119,398	100.00 %
2021	9,653,090	9,585,921	99.30 %	82,370	9,668,292	100.00 %
2022	10,789,513	10,547,979	97.76 %	105,274	10,653,253	98.74 %

Note: The fiscal year of the City begins October 1 and ends September 30. Taxes are levied in December. First installments of real estate taxes are delinquent the following April 1, second installments delinquent August

Delinquent taxes bear 14 percent interest. The figures above do not include motor vehicle in lieu of ad valorem taxes. Tax receipts are not reported from the County separate from interest collected. Therefore taxes collected may be greater than original levy.

Source: Sarpy County Treasurer's Office

Table 12a

**RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

	Fiscal Year				
	2013	2014	2015	2016	2017
Governmental Activities					
General obligation bonds	\$55,595,000	\$51,780,000	\$48,945,000	\$47,130,000	\$43,145,000
Registered warrants	—	—	—	—	—
Tax revenue bonds	—	—	—	—	—
Bond anticipation notes	—	—	—	11,215,000	11,215,000
Notes from direct placements	—	—	—	—	—
Notes payable	110,589	17,892	149,692	116,710	82,806
Premium/discount on bonds issued	35,427	32,002	147,459	194,010	167,525
Deferred for refunding	(751,687)	—	—	—	—
Business Type Activities					
Revenue bonds	125,000	—	—	—	—
Notes payable	83,178	47,662	14,316	—	—
Total Primary Government	\$56,576,098	\$55,197,507	\$51,877,556	\$49,256,467	\$58,655,720
Net Debt per Capita	3,305	3,029	2,896	3,431	3,187
Percentage of Personal Income	7.66%	6.85%	6.27%	7.30%	6.59%

Source: Finance Department

DEBT CAPACITY**Table 12b****RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

	Fiscal Year				
	2018	2019	2020	2021	2022
Governmental Activities					
General obligation bonds	\$25,300,000	\$18,850,000	\$18,885,000	\$29,270,000	\$41,900,000
Registered warrants	—	—	—	—	—
Tax revenue bonds	18,560,000	17,570,000	17,560,000	17,695,000	37,775,000
Bond anticipation notes	—	—	—	—	—
Notes from direct placements	3,150,000	2,470,000	2,485,000	2,155,000	1,820,000
Notes payable	531,208	—	213,811	70,927	—
Premium/discount on bonds issued	285,118	209,564	451,552	836,583	2,355,005
Deferred for refunding	—	—	—	—	—
Business Type Activities					
Revenue bonds	—	—	—	—	—
Notes payable	—	—	—	—	—
Total Primary Government	\$47,826,326	\$39,099,564	\$39,595,363	\$50,027,510	\$83,850,005
Net Debt per Capita	2,787	2,278	2,306	3,005	5,037 *
Percentage of Personal Income	5.54%	4.53%	4.42%	5.45%	4.42% *

* 2022 Net Debt per Capital and Percentage of Personal Income is calculated using the City's 2021 demographic data.

Source: Finance Department

DEBT CAPACITY**Table 13****RATIOS OF GENERAL OBLIGATION BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS**

Fiscal Year	General Obligation Bonds	Bond Anticipation Notes	General Bonded Debt	Less: Net Position Restricted for Debt Service	Total	Bonded Debt per Capita¹	Ratio of Net Debt to Valuation of Taxable Real Property:²
2013	\$54,878,740	\$ —	\$54,878,740	\$ —	\$54,878,740	3,286	4.41%
2014	51,812,002	—	51,812,002	—	51,812,002	3,026	4.08%
2015	49,092,459	—	49,092,459	—	49,092,459	2,887	3.69%
2016	47,324,010	11,215,000	58,539,010	4,127,637	54,411,373	3,183	3.86%
2017	43,312,525	11,215,000	54,527,525	4,419,875	50,107,650	2,924	3.35%
2018	47,295,118	—	47,295,118	5,663,117	41,632,001	2,426	2.70%
2019	43,197,341	—	43,197,341	3,596,498	39,600,843	2,306	2.40%
2020	39,381,552	—	39,381,552	3,752,028	35,629,524	2,075	2.16%
2021	49,956,583	—	49,956,583	3,658,748	46,297,835	2,765	2.64%
2022	83,850,005	—	83,850,005	3,573,810	80,276,195	4,822 *	4.02%

Note: Details regarding the City's outstanding debt can be found in the Notes to the financial statements.

¹ Population data can be found in Table 16 Demographic and Economic Statistics. Population is not available yet for 2022.

² Property Value information can be found in Table 8 Assessed and Estimated Actual Value of Taxable Property.

* 2022 Bonded Debt per Capital ratio was calculated using the City's 2021 population data.

Table 14

**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2022**

Governmental Units	Debt Outstanding	Estimated Percentage Applicable	Direct and Overlapping Debt to the City
City	\$ 83,850,005	100.00 %	\$ 83,850,005
Overlapping:			
Sarpy County**	\$ 148,625,000	9.75 %	\$ 14,490,938
School District. 0027 Papillion-LaVista	145,485,000	26.65 %	38,771,753
	<u>\$ 294,110,000</u>		<u>\$ 53,262,690</u>
Total	<u>\$ 377,960,005</u>		<u>\$ 137,112,695</u>

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of La Vista. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the City's taxable assessed value and dividing it by the corresponding overlapping government unit's taxable assessed value.

Source: Nebraska Auditor of Public Accounts; Each respective political subdivision's 2022-23 budget.

** Includes debt issued by Sarpy County Leasing Corporation

DEBT CAPACITY**Table 15****PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS**

	Gross Revenue	Direct Operating Expenses	Net Available Revenue	Debt Service Requirements			
				Principal	Interest	Total	Coverage
Utility Service Sewer System	Charges						
2013	2,647,766	2,617,284	30,482	83,178	3,292	86,470	0.35
2014	2,675,782	3,032,588	(356,806)	47,662	1,213	48,875	(7.30)
2015	3,002,042	3,020,231	(18,189)	14,316	151	14,467	(1.26)
2016	3,322,246	3,299,763	22,483	—	—	—	n/a
2017	3,849,421	3,540,832	308,589	—	—	—	n/a
2018	3,959,894	3,305,178	654,716	—	—	—	n/a
2019	4,203,683	3,571,122	632,561	—	—	—	n/a
2020	4,235,768	3,655,074	580,694	—	—	—	n/a
2021	4,637,741	3,859,354	778,387	—	—	—	n/a
2022	5,157,748	4,170,783	986,965	—	—	—	n/a
Golf	Gross Revenue						
2013	236,325	378,954	(142,629)	125,000	3,406	128,406	(1.11)
2014	229,615	391,541	(161,926)	—	—	—	n/a
2015	248,149	367,118	(118,969)	—	—	—	n/a
2016	246,215	668,985	(422,770)	—	—	—	n/a
2017	3,470	12,715	(9,245)	—	—	—	n/a
2018	—	—	—	—	—	—	n/a
2019	—	—	—	—	—	—	n/a
2020	—	—	—	—	—	—	n/a
2021	—	—	—	—	—	—	n/a
2022	—	—	—	—	—	—	n/a

Source: Finance Department

Table 16

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Population ¹	Personal Income (thousands of dollars) ²	Per Capita Personal Income ²	Public School Enrollment ³	Unemployment Rate ⁴
2013	17,044	\$ 7,380,850	\$ 43,657	10,753	3.6 %
2014	16,987	7,703,885	44,805	11,023	2.7 %
2015	16,982	8,239,046	47,001	11,159	2.7 %
2016	17,063	8,502,549	47,645	11,334	2.8 %
2017	17,089	8,872,843	48,895	11,608	2.7 %
2018	17,104	9,420,158	51,167	11,730	2.5 %
2019	17,154	9,789,385	52,380	11,818	2.7 %
2020	17,057	10,419,698	55,173	11,573	3.0 %
2021	16,648	11,234,551	58,084	11,671	3.0%
2022	N/A	N/A	N/A	12,031	3.0%

Sources: ¹ U.S. Census Bureau. 2022 numbers are not available.
² U.S. Department of Commerce Bureau of Economic Analysis, Personal Income and Per Capital Income are based on Omaha-Council Bluffs NE-IA, Sarpy County NE.
³ Papillion-LaVista Community Schools (Sarpy County School District 0027)
⁴ Nebraska.gov - Department of Labor, statistics for Sarpy County, NE

DEMOGRAPHIC AND ECONOMIC STATISTICS**Table 17****PRINCIPAL EMPLOYERS OF SARPY COUNTY
CURRENT YEAR AND NINE YEARS AGO**

2022		2013	
EMPLOYER	INDUSTRY	EMPLOYER	INDUSTRY
Offutt Air Force Base	Government	Offutt Air Force Base	Government
PayPal, Inc.	Service	PayPal, Inc.	Service
Papillion-La Vista Public Schools	Education	Bellevue Public Schools	Education
Bellevue Public Schools	Education	Werner Enterprises	Trucking
Werner Enterprises, Inc.	Trucking	Papillion-LaVista Schools	Education
Gretna Public Schools	Education	InfoGroup Compilation Center	Service
Sarpy County	Government	Bellevue University	Education
Bellevue University	Education	Ehrling Bergquist Clinic	Military Healthcare
Oriental Trading Company	Retail	Hillcrest Health Systems	Healthcare
City of Bellevue	Government	Oriental Trading Company	Warehouse/Distribution

Source: The Sarpy County 2022 Continuing Disclosure Statement was unavailable prior to issuance so 2021 data was used.

Specific employee numbers are not available due to the proprietary nature of the information.

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Table 18a

**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Function										
General Fund										
Administrative Services										
Director	—	—	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance	2.50	2.50	2.50	3.00	2.00	2.00	3.00	3.00	3.00	3.00
City Clerk	3.00	3.00	2.00	2.50	3.50	3.50	4.50	4.50	4.50	4.50
Human Resources	1.50	1.50	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Information Technology	—	—	—	—	—	—	—	—	1.00	1.00
Administration										
City Administrator's Office	4.88	4.88	4.88	4.88	5.00	5.00	5.00	5.00	5.00	6.00
Intern (Paid)	—	—	—	—	—	—	—	—	0.70	—
Intern (Unpaid)	0.25	0.25	0.25	—	—	—	—	—	—	—
Community Development										
Director's Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Deputy Director	—	—	—	—	—	—	—	1.00	1.00	1.00
Planning	1.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00
Building Inspection	3.50	3.50	3.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Intern (Paid)	0.50	0.50	0.50	0.50	0.72	0.72	—	—	—	—
Public Safety										
Police Sworn	34.00	34.00	34.00	34.00	34.00	36.00	38.00	39.00	40.00	41.00
Police Civilian	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Public Works										
Director's Office	4.00	4.00	4.00	4.00	5.00	5.00	6.00	5.00	5.00	6.00
Intern (Paid)	0.24	0.62	0.70	0.70	0.70	0.70	0.70	0.70	0.70	—
Building Maintenance	—	—	2.50	2.50	2.50	2.50	2.50	2.00	2.00	17.00
Streets Operating	15.62	15.62	15.62	15.62	15.62	15.62	16.00	17.00	17.00	3.60
Streets Part Time & Seasonal	1.88	1.88	1.88	1.88	1.88	1.88	1.88	3.60	3.60	3.00
Parks Operating	8.00	7.00	8.00	8.00	9.00	9.00	11.00	11.00	11.00	11.00
Parks Part Time & Seasonal	3.36	3.36	3.98	3.98	5.13	3.13	3.38	3.38	3.38	4.40
Sports Complex	3.00	4.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00
Sports Complex Seasonal	0.84	0.84	0.84	0.84	1.08	2.12	2.20	2.20	2.20	2.20

OPERATING INFORMATION**Table 18b****FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION (Continued)
LAST TEN FISCAL YEARS**

	Full Time Equivalent Employees as of September 30									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Library										
Director's Office	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	7.00
Circulation Clerks	5.90	5.90	6.00	6.70	6.88	6.88	6.88	7.38	7.38	6.80
Library (Seasonal)	0.25	0.25	0.25	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Recreation										
Director's Office	5.00	5.00	5.00	5.00	6.00	6.00	6.00	5.50	5.00	5.00
Recreation Assistants	3.30	3.30	3.30	3.30	3.34	3.34	3.34	3.33	3.33	3.33
Senior Bus	1.30	1.75	1.83	1.83	1.84	1.84	1.80	1.80	1.80	1.80
Swimming Pool (Seasonal)	3.99	3.99	3.99	3.99	4.00	4.00	4.03	4.03	4.03	4.03
General Fund Total	120.31	121.14	126.52	125.82	130.79	131.83	139.81	142.02	144.22	148.26
Sewer Fund										
Sewer Division	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Seasonal	2.08	2.08	2.08	2.08	1.34	1.34	1.34	0.70	0.70	0.70
Sewer Fund Total	8.08	8.08	8.08	8.08	7.34	7.34	7.34	6.70	6.70	6.70
Police Academy Fund										
Director	—	—	—	—	—	1.00	1.00	1.00	1.00	1.00
Instructor	—	—	—	—	—	—	—	—	—	1.00
Police Academy Fund Total	—	—	—	—	—	1.00	1.00	1.00	1.00	2.00
Lottery Fund										
Community Events										
Coordinator	—	—	—	—	—	—	—	—	—	1.00
Part-Time/Seasonal	—	—	—	—	—	—	—	—	—	0.00
Lottery Fund Total	—	—	—	—	—	—	—	—	—	1.00
All Funds Total	128.39	129.22	134.60	133.90	138.13	140.17	148.15	149.72	151.92	157.96
	*	*	*	*	*	*	*	*	*	*

Source: Various City Departments

* Full-Time Equivalent information has been updated from the prior year report.

Table 19a

OPERATING INDICATORS BY FUNCTION
LAST TEN CALENDAR YEARS

	2013	2014	2015	2016	2017
Function					
Engineering					
Miles of Street - Reconstruction	3	—	—	2	3
Public Safety					
Police					
Arrests	566	652	534	350	317
Parking/Ordinance Citations	54	73	33	34	40
Traffic Citations	6,396	5,790	3,654	2,943	2,739
Fire					
Number of Calls Answered	n/a	792	1,080	1,363	1,289
Number of Facilities	2	2	2	2	2
Building and Safety					
Number of Commercial					
Building Permits	35	34	45	42	51
Number of Residential					
Building Permits	137	124	115	99	107
Miscellaneous Permits	784	786	725	798	1,428
Building Inspections	1,960	2,093	n/a	1,661	2,126
Culture and Recreation					
Library					
Total Circulation	153,697	158,336	176,633	166,197	165,606
Recreation					
Attendance: Community Center	n/a	93,551	96,935	85,590	84,775

OPERATING INFORMATION**Table 19b**

OPERATING INDICATORS BY FUNCTION (Continued)
LAST TEN CALENDAR YEARS

Function	2018	2019	2020	2021	2022
Engineering					
Miles of Street - Reconstruction	—	7	—	12	3
Public Safety					
Police					
Arrests	390	275	252	206	241
Parking/Ordinance Citations	33	96	20	79	26
Traffic Citations	3,525	2,737	2,207	1,923	2,496
Fire					
Number of Calls Answered	1,239	1,427	1,354	1,402	1,729
Number of Facilities	2	2	2	2	2
Building and Safety					
Number of Commercial					
Building Permits	53	75	51	58	52
Number of Residential					
Building Permits	121	90	110	115	108
Miscellaneous Permits	1,285	984	693	780	972
Building Inspections	2,989	3,327	1,082	2,582	3,501
Culture and Recreation					
Library					
Total Circulation	162,799	175,187	117,517	123,916	131,203
Recreation					
Attendance: Community Center	93,028	95,187	49,805	22,176	46,411

Source: Various City Departments

Table 20a

**CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS**

	2013	2014	2015	2016	2017
Function					
General Government					
City Hall	1	1	1	1	1
Public Safety					
Police Stations	1	1	1	1	1
Fire Stations	2	2	2	2	2
Streets					
Streets (Lane Miles)	206	207	209	210	210
Culture and Recreation					
Parks Acreage	153	153	153	153	153
Parks #	17	17	17	17	17
Swimming Pools (Public)	1	1	1	1	1
Tennis Courts	3	3	3	3	3
Baseball Fields	11	11	11	11	11
Soccer Fields	12	12	12	12	12
Football Fields	2	2	2	2	2
Outdoor Basketball Court	1	1	1	1	1
Remote Airplay Flying Field	1	1	1	1	1
Golf Courses (Public)	1	1	1	1	—
Library	1	1	1	1	1
Sewer					
Sanitary Sewer (miles)	54	54	54	54	54

OPERATING INFORMATION**Table 20b****CAPITAL ASSET STATISTICS BY FUNCTION (Continued)
LAST TEN FISCAL YEARS**

	2018	2019	2020	2021	2022
Function					
General Government					
City Hall	1	1	1	1	1
Public Safety					
Police Stations	1	1	1	1	1
Fire Stations	2	2	2	2	2
Streets					
Streets (Lane Miles)	213	213	213	213	213
Culture and Recreation					
Parks Acreage	153	153	153	153	153
Parks #	17	17	17	14	14
Swimming Pools (Public)	1	1	1	1	1
Tennis Courts	3	3	3	3	3
Baseball Fields	11	11	11	11	11
Soccer Fields	12	12	12	14	14
Football Fields	2	2	2	—	—
Outdoor Basketball Court	1	1	1	4	4
Remote Airplay Flying Field	1	1	1	1	1
Golf Courses (Public)	—	—	—	—	—
Library	1	1	1	1	1
Sewer					
Sanitary Sewer (miles)	54	54	54	54	54

Source: Various City Departments

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Acknowledgement

The City of La Vista prepared the Annual Comprehensive Financial Report.

The following staff were key members in the preparation of the report:

Kevin Pokorny, Director of Administrative Services

Pam Buethe, City Clerk

A special thanks to the following consultants who were key in the preparation of the report:

Catherine Maydew, CPA, MBA, CISA, CFRE, Director of Government & Nonprofit Consulting, BerganKDV

Evan Sheehan, Senior Consultant / Nonprofit Advisory Services, ForVis

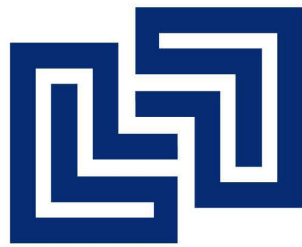
Report produced by:

City of La Vista

8116 Park View Blvd

La Vista, Nebraska 68128

Report located on our website: <http://www.cityoflavista.org/finance>.



LA VISTA

IMPROVE YOUR POINT OF VIEW.

Economic Development Fund Annual Financial Report

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**CITY OF LA VISTA,
NEBRASKA**

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ECONOMIC DEVELOPMENT FUND FINANCIAL REPORT / CITY OF LA VISTA, NEBRASKA

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FINANCIAL SECTION

ECONOMIC DEVELOPMENT FUND ANNUAL FINANCIAL REPORT / CITY OF LA VISTA, NEBRASKA

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
Economic Development Fund
City of La Vista
La Vista, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Economic Development Fund of the City of La Vista, Nebraska (the "Fund"), as of and for the year ended September 30, 2022, and the related statement of revenues, expenditures, and changes in fund balance for the year then ended, and the related notes to financial statements, which collectively comprise the Fund's basic financial statements as listed in the Table of Contents.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Economic Development Fund of the City of La Vista, Nebraska, as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of La Vista and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City of La Vista's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of La Vista's ability to continue as a going concern for one year beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City of La Vista's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of La Vista's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Prior Period Financial Statements

The financial statements of the Economic Development Fund of the City of La Vista, Nebraska as of September 30, 2021, were audited with a report dated March 3, 2022, expressed an unmodified opinion on those statements.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Economic Development Fund and do not purport to, and do not, present fairly the financial position of the City of La Vista, Nebraska, as of September 30, 2022 and 2021, and the changes in its financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

BergankDV, LLC

St. Cloud, Minnesota
March 28, 2023

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Fund Financial Statements

ECONOMIC DEVELOPMENT FUND ANNUAL FINANCIAL REPORT / CITY OF LA VISTA, NEBRASKA

FUND FINANCIAL STATEMENTS

**Economic Development Fund
Balance Sheet
September 30, 2022**

	<u>2022</u>	<u>2021</u>
Assets		
Cash and cash equivalents	\$ 4,975,283	\$ 5,509,493
Accounts receivable	<u>3,502,423</u>	<u>—</u>
Total assets	<u><u>8,477,706</u></u>	<u><u>5,509,493</u></u>
Liabilities		
Total liabilities	<u><u>—</u></u>	<u><u>—</u></u>
Fund Balance		
Restricted for economic development	<u>8,477,706</u>	<u>5,509,493</u>
Total fund balance	<u><u>\$ 8,477,706</u></u>	<u><u>\$ 5,509,493</u></u>
See Notes to the Financial Statements		

FUND FINANCIAL STATEMENTS

Economic Development Fund
Statement of Revenue, Expenditures, and Changes in Fund Balance
Fiscal Year Ended September 30, 2022

	<u>2022</u>	<u>2021</u>
Revenues		
Other Sales	\$ 21,114	\$ —
Interest income	<u>7,644</u>	<u>\$ 1,445</u>
Total revenues	<u>28,758</u>	<u>1,445</u>
Expenditures		
Debt service		
Interest	64,115	—
Bond issuance costs	<u>76,430</u>	<u>109,021</u>
Total expenditures	<u>140,545</u>	<u>109,021</u>
Deficiency of Revenues Over Expenditures	<u>(111,787)</u>	<u>(107,576)</u>
Other Financing Sources (Uses)		
Proceeds from the issuance of bonds	<u>3,080,000</u>	<u>5,610,000</u>
Total other financing sources (uses)	<u>3,080,000</u>	<u>5,610,000</u>
Net Change in Fund Balance	<u>2,968,213</u>	<u>5,502,424</u>
Fund Balance, Beginning of Year	<u>5,509,493</u>	<u>7,069</u>
Fund Balance, End of Year	<u><u>\$ 8,477,706</u></u>	<u><u>\$ 5,509,493</u></u>

See Notes to the Financial Statements

Notes to Financial Statements

ECONOMIC DEVELOPMENT FUND ANNUAL FINANCIAL REPORT / CITY OF LA VISTA, NEBRASKA

NOTES TO THE FINANCIAL STATEMENTS

Note 1: Summary of Significant Accounting Policies

Organization

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

Financial Reporting Entity

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

The financial statements present only the Economic Development Fund and do not purport to, and do not, present fairly the financial position of the City as of September 30, 2022 and 2021, and the changes in its financial position for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Basis of Accounting

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

Use of Estimates

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

Cash and Cash Equivalents

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

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

The Economic Development Fund participates in the pooled cash accounts maintained by the City. The Fund's share of this pool was \$4,975,283 and \$5,509,493 at September 30, 2022 and 2021, respectively.

NOTES TO THE FINANCIAL STATEMENTS

Note 2: Long-term Debt

On July 1, 2021, the City issued Economic Development Fund Bonds, Series 2021 for \$5,610,000. The interest rates on these bonds are 0.350%-1.850% and are callable on July 1, 2026, and mature on October 15, 2029. There were interest payments of \$47,926 and no principal payments made on these bonds during the year ended September 30, 2022.

On November 11, 2021, the City issued Economic Development Fund Bonds, Series 2021B for \$3,080,000. The interest rates on these bonds are 0.637%-1.800% and are callable on October 15, 2026, and mature on October 15, 2029. There were interest payments of \$16,189 and no principal payments made on these bonds during the year ended September 30, 2022.

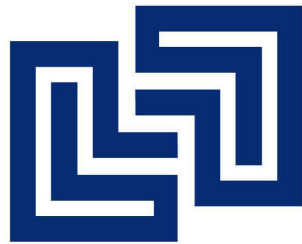
Maturities of the long-term debt, subject to mandatory redemption are as follows:

YEAR ENDED SEPTEMBER 30, 2022	Principal	Interest	Total
2023	1,050,000	99,136	1,149,136
2024	1,060,000	94,025	1,154,025
2025	1,060,000	86,694	1,146,694
2026	1,075,000	76,449	1,151,449
2027	1,085,000	63,606	1,148,606
Total	<u>\$ 8,690,000</u>	<u>\$ 508,887</u>	<u>\$ 9,198,887</u>

Note 3: Receivables

Economic Development Fund

In connection with the financing of City Centre Music Venue the City has an agreement with the developer to loan up to \$5,500,000. As of September 30, 2022, the City has transferred a total of \$3,487,581. \$3,000,000 of the amount loaned will be forgiven and discharged upon completion and commencement of operations. \$2,500,000 will be paid back to the City, with interest on or before August 31, 2029. The repayable portion will accrue interest at a rate equal to the Prime Rate published in the Wall Street Journal plus 2.25% (7.75% as of September 30, 2022). This rate resets at the beginning of each month. For the year ended September 30, 2022, the City has recorded interest income in the amount of \$21,114 and \$14,842 of this is accrued for and included in the receivable balance at year end.



LA VISTA

IMPROVE YOUR POINT OF VIEW.

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
APRIL 4, 2023 AGENDA**

Subject:	Type:	Submitted By:
AWARD OF CONTRACT – CONCESSION STAND OPERATIONS	◆ RESOLUTION ORDINANCE RECEIVE/FILE	RITA RAMIREZ ASSISTANT CITY ADMINISTRATOR/ COMMUNITY SERVICES DIRECTOR

SYNOPSIS

A resolution has been prepared authorizing the Mayor to execute an extension to the contract with A.L. Vending and Concessions, LLC., Monica Larsen, for operation of the concession stands at the Softball Complex, Soccer Complex, City Park, and the La Vista Community Center.

FISCAL IMPACT

The Contractor will pay the City a monthly commission of ten percent (10%) of gross food, beverage and merchandise concessions sold from the Softball Complex, Soccer Complex, City Park and Community Center.

RECOMMENDATION

Approval.

BACKGROUND

In April of 2022 bids were solicited for the operation of concession stands at City facilities. Only one bid was received from A.L. Vending and Concessions, LLC.

A.L. Vending & Concessions has performed successfully over the last year and has expressed a desire to extend the contract for another year. A.L. Vending & Concessions, LLC is a family owned and operated business with an extensive background in the food and beverage industry. Monica Larsen, owner of A.L. Vending & Concessions, LLC has owned and operated full food and drink service venues and currently operates food and drink vending services in multiple locations in the Omaha and Lincoln areas.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, AUTHORIZING THE MAYOR TO EXECUTE A ONE-YEAR CONTRACT WITH A.L. VENDING AND CONCESSIONS, LLC., OMAHA, NEBRASKA FOR THE OPERATION OF CONCESSIONS AT THE SOFTBALL COMPLEX, SOCCER COMPLEX, CITY PARK, AND COMMUNITY CENTER.

WHEREAS, the City has determined that it is desirable to contract for the operation of concession stands at various recreation sites in the City; and

WHEREAS, A.L. Vending and Concessions, LLC. was awarded a contract in April of 2022 to operate the City's concession stands at various recreation sites in the City; and

WHEREAS A.L. Vending and Concessions, LLC has performed satisfactorily over the last year and is agreeable to extending the current contract for an additional year; and

WHEREAS, the Recreation Youth and Adult Sports Program Manager recommends awarding the contract extension to A.L Vending and Concessions, LLC for one year; and

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska, do hereby authorize the Mayor to sign a one-year contract extension with A.L Vending and Concessions, LLC., Omaha, Nebraska for the operation of the concessions at the Softball Complex, Soccer Complex, City Park, and La Vista Community Center.

PASSED AND APPROVED THIS 4TH DAY OF APRIL 2023.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Pamela A. Buethe, MMC
City Clerk

SOFTBALL COMPLEX, SOCCER COMPLEX, CITY PARK AND COMMUNITY CENTER CONCESSION OPERATION AGREEMENT

THIS SOFTBALL COMPLEX, SOCCER COMPLEX, CITY PARK AND COMMUNITY CENTER CONCESSION OPERATION AGREEMENT is made and entered into on April 5, 2023 by and between the City of La Vista, a Nebraska municipal corporation (hereinafter referred to as the "City") and A.L. Vending and Concessions, LLC, a Nebraska corporation, (hereinafter collectively referred to as "Contractor"), and Monica Larsen (hereinafter referred to as "Guarantor").

WHEREAS, City has established and caused to be operated on its behalf, a softball complex concession stand, soccer complex concession stand, city park concession stand, and community center concession stand; and

WHEREAS, City has determined that it is necessary and desirable to cause the softball complex concession stand, soccer complex concession stand, city park concession stand, and community center concession stand as defined herein (the "Concession Operations") to be operated by Contractor as an independent contractor of City; and

WHEREAS, Contractor is willing and able to manage and operate such Concession Operations in accordance with terms hereinafter set forth.

NOW THEREFORE, in consideration of the foregoing and the mutual promises, terms, and covenants contained, the parties hereto agree as follows:

1. **Appointment of Contractor.** The City hereby appoints Contractor, and Contractor hereby accepts such appointment, to operate the Concession Operations on behalf of the City pursuant to the terms contained herein. Such Concession Operations shall include, but not be limited to, staffing and supervision with Contractor's own employees; record keeping and daily accounting of all revenues and expenses related to Softball Complex, Soccer Complex, City Park and Community Center Concessions Operations; preparation and submission of statements of operations; operation of Softball Complex, Soccer Complex, City Park and Community Center collection of revenues and disbursement of all expenses; purchasing and selling food and beverage concessions; purchasing supplies and services; procurement of insurance coverage's; maintenance and cleaning of the Softball Complex, Soccer Complex, City Park and Community Center concession facilities; maintenance of the area immediately surrounding the concession stands to keep the area free of litter during the stands' normal hours of operation; collecting, reporting and paying all payroll taxes in respect to all personnel employed by the Contractor; development and implementation of sales promotion programs; and such other activities as shall be necessary to successful Concession Operations. Contractor shall provide all services hereunder under the direct supervision of Monica Larsen. Contractor shall operate all aspects of the Concession Operations such that concession stands are open for business during such hours as determined by the City and the City's Recreation Director.
2. **Independent Contractor.** In all matters pertaining to Concession Operations, Contractor is and shall be an independent contractor. Nothing contained in the Agreement or in the practice or course of dealing between the parties shall be construed to create a partnership, joint venture, agency, or employment relationship or to create in Contractor any ownership interest in the Concession Buildings Softball Complex, Soccer Complex, City Park and Community Center or the operations thereof, except as otherwise specifically provided herein. No employee of Contractor shall be deemed to be an employee of city. However, the City expressly reserves the right to approve matters pertaining to policy for the concession Operations, including but not limited to, general staffing and qualifications therefore, concession products, and inventory mixture. Contractor acknowledges and agrees that it shall be the obligation of Contractor to report all income, compensation and fees received hereunder and to pay all applicable taxes in respect thereto and Contractor shall indemnify and hold harmless City against any obligation imposed on City to pay withholding, social security, unemployment, or other taxes, including interest and penalties in connection with any payments made to Contractor.

3. **Contractor's Employee's.** Contractor shall be responsible for hiring and staffing of employees at the concession stands and shall be responsible for the withholding and payment of all payroll taxes and the payment of all compensation and fringe benefits of its staff in compliance with all applicable laws.
4. **Term and Termination.** This Agreement shall be and become effective commencing April 5, 2023, and shall be effective for a term of one (1) year ending on April 4, 2024, with the option to renew for one additional twelve (12) month period at the discretion of both the City and the Contractor. Notwithstanding the foregoing, either the City or Contractor may terminate this Agreement for any reason at any time upon written notice given from one party to the other at least thirty (30) days prior to the effective date of termination; provided, however, that if Contractor desires to terminate this Agreement and the date of termination is to occur during the months of April through November, Contractor shall provide at least ninety (90) days notice of termination. Notice of termination of the agreement shall not negate the contractor's obligation to pay rental fees to City and Contractor's obligation to operate Concession Operations as provided herein to the date of termination.
5. **Record Keeping Requirements.** Contractor agrees to maintain or cause to be maintained, on a calendar year basis, complete books, and records of all aspects of the Concession Operations. Contractor shall submit to the City monthly financial reports for said operations no later than ten (10) days following the last day of each month's operations. Such monthly reports shall contain all information related to revenues, expenses, inventories, and cost of goods sold, taxes and fees for the month reported. Contractor shall submit a year end report to City reporting such operations for the previous year on or before January 1st of each year. All records and reports shall be kept by Contractor in the manner and on the forms approved by City. City reserves the right to prescribe cash handling, accounting, and reporting practices and procedures which shall be strictly followed by Contractor and shall at any time have the right without notice to review and examine all books and records of Contractor relating to the concession Operations. In addition, the City reserves the right to conduct, or cause to be conducted, an audit of contractor's books and records pertaining to the concession Operations, annually or more frequently as it shall determine. In such event, the City shall pay for the expense of such audit, provided however, that if such audit discloses shortages or non-compliance on the part of the Contractor, then Contractor shall pay the cost of the audit.
6. **Equipment and Furnishings.** Except for Concession inventory, supplies, and equipment purchased by Contractor in connection with Concession Operations, all machinery, equipment, furnishings, and replacements thereof, whether purchased or leased by City, shall be the property of the City, and, at the termination of this Agreement, possession thereof shall be peaceably given to the city. All machinery, equipment and furnishings owned or leased by the City and used by the Contractor for Concession Operations shall be maintained, cleaned, and repaired in a husband like manner by Contractor and Contractor shall, at all times, keep said machinery, equipment and furnishings in good working condition and repair. All City parts, mechanisms and devices required to keep the City equipment running in good repair shall be provided at the expense of the City. All Contractor parts, mechanisms and devices required to keep the Contractor equipment running in good repair shall be provided at the expense of the Contractor. Contractor shall have no authority to mortgage, encumber or otherwise hypothecate any of such equipment, machinery, and furnishings, or to contract on behalf of the City for any improvements or repairs which would give rise to a mechanic's, artisans, or other lien against any of the same.
7. **Fees.** In consideration of use of the Concession buildings in accordance with the terms of this Agreement, Contractor shall pay operation fees as follows:
 - a. Contractor shall pay to the City a commission in the amount of ten percent (10%) of gross food, beverage and merchandise concessions sold from the Softball Complex, Soccer Complex, City Park and Community Center premises. Commissions shall be paid to City by contractor on a monthly basis no later than the 10th day of the month and shall accompany the contractor's monthly financial report.

8. **Insurance.** Contractor shall provide and maintain, at its own expense, general liability insurance in the amount of \$1,000,000 combined single limit for products liability insurance, property damage insurance and personal injury insurance. Contractor shall name the City as additional insured as pertains to the performance of this agreement. The insurance policies shall insure the City from any and all demands, claims, and causes of action at law or in equity resulting from the performance of these services. Contractor agrees to indemnify and save harmless the City from any and all demands, claims, causes of action at law or in equity arising out of the performance of these services. Contractor shall provide and at all times maintain, at its own expense, Workers' Compensation coverage on all personnel employed by Contractor in connection with the concession Operations with such endorsements as City shall deem appropriate and with an insurer acceptable to the City. Contractor shall provide City with certification of such insurances, subject to the approval of the City Attorney.
9. **Notices.** Any notices or payments required hereunder shall be made in writing and delivered personally or by the U.S. mail in certified or registered form, with postage fully prepaid, and addressed as follows:

or such different address as either party may designate in writing to the other. Notice shall be deemed given or made upon request.

IN WITNESS WHEREOF, the parties have hereunto set their hands the day and year first set forth above.

CITY OF LA VISTA, NEBRASKA,
A municipal corporation

BY: _____
Douglas Kindig, Mayor

Pamela A. Buethe, MMC
City Clerk

CONTRACTOR: A.L. VENDING and CONCESSIONS, LLC
A Nebraska corporation,

BY: _____
Monica Larsen, Managing Member

"Personal Guarantees:

The undersigned hereby guarantees full performance of A.L. Vending and Concessions, LLC under the foregoing Agreement.

Date: _____

Monica Larsen, Guarantor

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL
APRIL 4, 2023 AGENDA**

Subject:	Type:	Submitted By:
PROFESSIONAL SERVICES AGREEMENT – PAVEMENT REHABILITATION AMENDMENT NO. 1	◆ RESOLUTION ORDINANCE RECEIVE/FILE	JEFF CALENTINE DEPUTY DIRECTOR OF PUBLIC WORKS

SYNOPSIS

A resolution has been prepared to approve Amendment No. 1 to the Professional Services Agreement with Alfred Benesch and Company, Omaha, Nebraska for construction phase services associated with the pavement rehabilitation of Terry Dr., Lillian Ave., and S.78th St. in an amount not to exceed \$251,038.

FISCAL IMPACT

The FY23/FY24 biennial budget provides funding for this project.

RECOMMENDATION

Approval

BACKGROUND

On September 6, 2022, City Council approved an agreement with Alfred Benesch and Company to provide engineering services for the design and construction of the above-mentioned project. Benesch has provided additional scope to cover the Construction Phase Services of the project, inclusive of project management & meetings, construction observation, materials sampling & testing, project closeout, and engineering consultation & support. Costs will be accrued on a time and materials basis, for an amount not-to-exceed of \$193,284.

A copy of the scope is attached.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING THE EXECUTION OF AMENDMENT NO. 1 TO THE PROFESSIONAL SERVICES AGREEMENT WITH ALFRED BENESCH AND COMPANY, OMAHA, NEBRASKA FOR CONSTRUCTION PHASE SERVICES ASSOCIATED WITH PAVEMENT REHABILITATION OF TERRY DR., LILLIAN AVE., AND S.78TH ST IN AN AMOUNT NOT TO EXCEED \$251,038.00.

WHEREAS, the Mayor and City Council have determined that professional services for the construction phase of Terry Dr., Lillian Ave., and S.78th St are necessary; and

WHEREAS, the FY23/FY24 Biennial Budget provides funding for this project;

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

NOW, THEREFORE BE IT RESOLVED, by the Mayor and City Council of La Vista, Nebraska, do hereby approve amendment No. 1 to the professional services agreement with Alfred Benesch and Company for construction phase services associated with pavement rehabilitation of Terry Dr., Lillian Ave., and S.78th St in an amount not to exceed \$251,038.00.

PASSED AND APPROVED THIS 4TH DAY OF APRIL 2023.

CITY OF LA VISTA

ATTEST:

Douglas Kindig, Mayor

Pamela A. Buethe, MMC
City Clerk



EXHIBIT A

WORK AUTHORIZATION NO. 01

PROJECT NO. _____ **DATE** March 27th, 2023
PROJECT NAME Terry Dr, Lillian Ave, and S 78th St Pavement Rehabilitation
CLIENT City of La Vista Public Works
CLIENT PM Pat Dowse **CONSULTANT PM** Mike Higgins
PHONE NO. 402-331-8927 **PHONE NO.** 402-333-5792

SCOPE OF SERVICES

This WORK AUTHORIZATION Number 01, with the Agreement dated March 27th, 2023, between City of La Vista Public Works, herein called Client and Alfred Benesch & Company herein called Consultant, constitutes the express authority given Consultant by Client to do work as follows (or as shown in Attachment A):

The following are attached to and hereby made a part of this Work Authorization:

- ☐ Attachment A: Scope of Services and Fee Estimate
☐ Attachment B: Schedule of Unit Rates
☒ Exhibit "B" - Scope of Services and Exhibit "C" - Fee Estimate
☐ _____

FEE ESTIMATE

CONSULTANT will perform the Scope of Services described above or in Attachment A, and invoice monthly as noted below in accordance with the selected payment method:

- ☒ Client will pay a Fee based on a **Time and Materials** not to exceed \$193,284 and invoice using Attachment B: Schedule of Unit Billing Rates.
☐ Client will pay a **Lump Sum** Fee of \$_____ and invoice using a percentage completed basis.
☐ Client will pay by another method as described: _____

CLIENT

BY: _____
AUTHORIZED REPRESENTATIVE

PRINT NAME: _____

TITLE: _____

DATE: _____, 20____

ALFRED BENESCH & COMPANY

BY: Jeffery A Sockel
AUTHORIZED REPRESENTATIVE

PRINT NAME: Jeffery A. Sockel, PE

TITLE: Sr Vice President

DATE: March 27th, 2023

BENESCH OFFICE: Omaha

ADDRESS: 16910 Marcy St Suite 102

Omaha, NE 68118

PLEASE SIGN AND RETURN ONE COPY TO ALFRED BENESCH & COMPANY (ADDRESS ABOVE).

**CONSULTANT SCOPE OF SERVICES
CONSTRUCTION ENGINEERING SERVICES
CITY OF LA VISTA
TERRY DRIVE, LILLIAN AVENUE, & SOUTH 78TH STREET PAVEMENT REHABILITATION**

OVERVIEW

Alfred Benesch & Company (Benesch) proposes to provide the professional services related to the project management, construction observation, and material testing for ADA ramp construction, concrete pavement repair, asphalt resurfacing, and other related improvements on Terry Drive between 81st Street and Park View Boulevard, Lillian Avenue between Park View Boulevard and James Avenue, and South 78th Street between Parkview Boulevard and Harrison Street in the City of La Vista (City). The City is considering adding approximately one thousand five hundred (1500) square yards of concrete pavement repair on Josephine Street between South 78th Street and South 72nd Street to the construction contract associated with this scope of services. Services Benesch will provide for the potential work performed on Josephine Street by the Contractor are included in this scope. Benesch agrees to provide the services detailed below through the identified completion date, or beyond, if mutually agreeable by both parties provided the requested services can be performed within the Not-to-Exceed fee limits.

UNDERSTANDING & ASSUMPTIONS

The following identifies assumptions associated with this scope of services and corresponding fee estimate:

- The City shall provide or identify publicly available Contract Documents governing construction.
- The City shall provide any documentation templates or electronic system(s) access required for the project.
- Construction is anticipated to begin on May 1st, 2023, or later
- Construction is anticipated to be substantially complete by August 5th, 2023, with minor work and final completion expected to occur by September 2nd, 2023.
- Staffing requirements for the projects assigned will consist of one (1) principal- in-charge, one (1) project manager, one (1) lead construction observer, one (1) supporting construction observer (as needed during peak activities), one (1) materials testing technician (as needed), and necessary coordination or administrative support personnel as well as regular consultation services.
- It is anticipated that the lead construction observer will be on site any time the contractor is performing work requiring documentation of compliance and/or direct measurement for payment on site for the duration of the project. The lead construction observer is anticipated to be on site, full-time no more than fifteen (15) weeks (average of 50 hours per week).
- The lead construction observer is anticipated to be on site for an additional two (2) weeks

during punch list and site clean-up activities at the end of the project (average of 40 hours per week).

- A supporting construction observer will be on site when the Contractor has multiple, major, concurrent operations taking place – estimated effort for the supporting construction observer is no more than 204 hours.
- It is assumed that no SWPPP inspections or construction staking will be required for the project

Exhibit "C" indicates the estimated number of hours, personnel, and testing services, and the associated fees Benesch anticipates for the proposed work assigned to Benesch under this agreement. Variation of these estimates is expected due to factors beyond Benesch's control such as contractor operations, field changes, requested support services, or other situations may occur. Benesch's overall scope of services shall be limited to those that can be performed within the approved Contract Not-to-Exceed fee.

The professional services provided by Benesch shall be described under the following major categories:

1. Project Management & Meetings
2. Construction Observation
3. Materials Sampling & Testing
4. Project Closeout
5. Engineering Consultation & Support

The following describes the scope of work related to each of these categories. Services may be added or deleted upon request. Changes to the total contract amount will be addressed as indicated above.

For the purposes of this agreement, the parties understand that construction observation and construction inspection shall be used interchangeably and Benesch is not responsible for the Contractor's means and methods of construction, acceptance or rejection of the work, or the authority to approve or deny contracts, change orders, extra work, modifications to the requirements of the Contract Documents, etc. To the extent the Construction Contract Documents and the Manuals specify sequencing of work, equipment requirements, or other construction methods, Benesch shall keep the City informed about the progress and quality of the work and shall advise the City about observed or measured deficiencies or deviations in the work.

PROJECT MANAGEMENT & ADMINISTRATIVE ASSISTANCE

Benesch shall provide project management services to the City of La Vista in the following areas:

- Coordinate activities between the City of La Vista and the Contractor.
- Assist in project planning and oversight of construction activities.
- Communicate project updates on a regular basis to the City
- Review and submit partial pay estimates to the City's Designated Representative(s) for processing and payment.
- Scheduling personnel and testing activities to comply with the requirements of the City of La Vista Public Works Department.
- Facilitate the pre-construction meeting) and distribute meeting minutes.
- Facilitate regular progress meetings (anticipate no more than fifteen (15) meetings) and distribute meeting minutes.
- Assist the City with project scheduling and other administrative items upon request.

Administrative assistance shall include, but not be limited to, supporting the City in program budget monitoring, construction contract interpretation, conflict resolution, utility and other public agency coordination, project stakeholder engagement, and interacting with the public to address questions, concerns, or special requests.

CONSTRUCTION OBSERVATION

Benesch shall provide construction observation services to the City of La Vista using a member of our technical staff. Benesch construction observers will perform the following tasks:

- Paint removal limits for ADA, concrete panel repair, and milling operations for the City's review.
- Observe and document the site conditions and the Contractor's work.
- Review work for compliance with contract documents and report any observed deficiencies to the City in a timely manner.
- Measure and record quantities of work performed by the contractor.
- Observe and record potential (when identified) or actual change order and/or force account work.
- Document and address questions and concerns from stakeholder in or near the project site.
- Complete materials testing on site when project work and staffing allows.
- Create a punch list, distribute to the Contractor, and confirm items are addressed

MATERIALS SAMPLING & TESTING

Benesch shall provide materials testing services consistent with the current version of the City of Omaha's Materials and Testing Manual for Public Works Construction and any project specific requirements using our nationally accredited and/or NDOT-certified materials testing laboratories. As determined to be appropriate, Benesch will utilize on site inspectors to perform field testing. Any testing that is not performed by inspectors will be performed by lab personnel. These services will include the following as deemed necessary by the Project Manager or the City:

- Quality assurance acceptance testing of the plant-produced hot-mix asphalt for volumetric properties, gradations, and consensus aggregate properties (assume no more than two (2) tests).
- Quality assurance acceptance testing of pavement core samples to determine density, thickness, and percent compaction (assume no more than four (4) cores).
- Periodic sampling and testing of Portland cement concrete used in construction of curb and gutter, curb ramps, pavement repair, and utility adjustments for air content, slump, temperature, and compressive strength (assume no more than thirty (30) tests performed by inspectors and twenty (20) tests performed by lab personnel).

PROJECT CLOSEOUT

Benesch will provide the following services for closeout at the completion of the project:

- Create and issue a final punch list to the contractor.
- Verify all work is complete according to the contract documents.
- Provide As-builts of work completed to the City in PDF format.
- Complete a final project walk through with the City, Contractor, and any others as determined by the City.
- Submit a final closeout package to the City including field diaries, quantity calculations, pertinent project correspondence, field photos, and material test reports.

ENGINEERING CONSULTATION & SUPPORT

Benesch shall provide technical support to assess site conditions, work performed, and provide technical advice or guidance to complete the work outlined in the Contract Documents on an as-needed or as-requested basis subject to budget availability. Support anticipated as part of this task include, but are not limited to, consultation from a Professional Engineer or similar qualified individual regarding construction engineering best practices, contractor means & methods, soils/geotechnical issues, or other relevant issues. Benesch will also provide training for City personnel on standard processes and procedures common to the work taking place as requested by the City.

COMPENSATION

Compensation for professional services related to project management, construction observation, consultation & other support services, and project closeout shall be on an hourly rate basis using established hourly billing rates determined by the classification of the personnel, as defined by Benesch, and the corresponding rates indicated in Exhibit "C" consistent with Benesch's current Construction Testing Services Fee Schedule, updated annually. A list of staff including their corresponding classification will be provided for review and approval prior to the start of work upon request.

Compensation for laboratory and field testing of asphalt, concrete, and soil materials shall be based upon the current Construction Testing Services Fee Schedule, updated annually and supplemented by Benesch (Omaha Division) standard rate schedule for required/requested tests not covered under the City's standard testing rate schedule. Compensation for on-site plant monitoring shall be based upon the employee classification and corresponding hourly billing rate.

Vehicle mileage (including rental vehicles) shall be reimbursed at a rate of \$0.75/mile. Administrative (copying, printing, postage, etc.), observation (paint, lathe, rental equipment, etc.), software access fees, and other direct expenses shall be reimbursed at actual cost unless specific reimbursement rates are indicated in Exhibit "C".

La Vista Pavement Rehabilitation Construction Engineering & Inspection Services

Terry Drive, Lillian Avenue, & South 78th Street - City of La Vista Public Works Department
Fee Estimate for Professional Engineering Services

Fee Estimate

<u>Personnel Classification</u>	<u>Rate</u> <u>\$/Hour</u>	<u>Est.</u> <u>Hours</u>	<u>Estimated</u> <u>Cost</u>
E1 - Professional Engineer (Consultant or Principal)	\$ 251.00	4	\$1,004.00
E2a - Project Scientist II, Project Engineer II	\$ 176.00	45	\$7,920.00
E3b - Project Coordinator I, Construction Representative II	\$ 127.00	369	\$46,863.00
E4 - Sr Tech, Sr Project Inspector, Sr Env Tech	\$ 110.00	116	\$12,760.00
E5 - Engg Tech II, Project Inspector II, Env Tech II, Party Chief	\$ 98.00	930	\$91,140.00
E6 - Engg Tech I, Project Inspector I, Env Tech I	\$ 84.00	104	\$8,736.00
Subtotal Direct Labor Costs			\$168,423.00
 <u>Direct Nonsalary Costs</u>			
Printing, Communication, Misc. Supplies/Expenses @ est. 1% of Labor Charges			\$1,700.00
Vehicle Mileage @ \$0.75/mi			\$4,725.00
Construction Materials Testing Trip Charge @ \$118/Trip			\$5,900.00
Asphalt Unit Rate Testing			\$3,376.00
Concrete Unit Rate Testing			\$7,560.00
Misc Unit Rate Testing			\$0.00
Misc Chargeable Expenses			\$1,600.00
Subtotal Direct Expense Costs			\$24,861.00
Total Estimated Not to Exceed Fee			\$193,284.00

La Vista Pavement Rehabilitation Construction Engineering &

Terry Drive, Lillian Avenue, & South 78th Street - City of La Vista Public Works

Fee Estimate for Professional Engineering Services

Project Summary																			
Task	Personnel Services								Reimbursables										
	E1 - Professional Engineer (Consultant or Principal)	E2a - Project Scientist II, Project Engineer II	E3b - Project Coordinator I, Construction Representative II	E4 - Sr Tech, Sr Project Inspector, Sr Env Tech	E5 - Engg Tech II, Project Inspector II, Env Tech II, Party Chief	E6 - Engg Tech I, Project Inspector I, Env Tech I	Total Hours	Subtotal	Printing, Communication, Misc. Supplies/Expenses @ est. 1% of Labor Charges	Vehicle Mileage @ \$0.75/mi	Construction Materials Testing Trip Charge @ \$118/Trip	Asphalt Unit Rate Testing	Concrete Unit Rate Testing	Misc Unit Rate Testing	Misc Chargeable Expenses	Subtotal	Estimated Fee		
Task 1	Project Management & Meetings	1	32	205	0	0	0	238	\$ 31,918.00	\$ 400	\$ 675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,075	\$ 32,993.00	
Task 2	Construction Observation	1	6	130	100	890	104	1231	\$ 124,773.00	\$ 1,300	\$ 3,675	\$ -	\$ -	\$ -	\$ -	\$ 1,600	\$ 6,575	\$ 131,348.00	
Task 3	Materials Sampling & Testing	0	0	0	16	0	0	16	\$ 1,760.00	\$ -	\$ 75	\$ 5,900	\$ 3,376	\$ 7,560	\$ -	\$ -	\$ 16,911	\$ 18,671.00	
Task 4	Project Closeout	0	3	14	0	40	0	57	\$ 6,226.00	\$ -	\$ 225	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225	\$ 6,451.00	
Task 5	Engineering Consultation & Support	2	4	20	0	0	0	26	\$ 3,746.00	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75	\$ 3,821.00	
Subtotal		4	45	369	116	930	104	1568		\$ 1,700	\$ 4,725	\$ 5,900	\$ 3,376	\$ 7,560	\$ -	\$ 1,600			
Project Subtotal									\$ 168,423.00									\$ 24,861	\$ 193,284.00

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
APRIL 4, 2023 AGENDA**

Subject:	Type:	Submitted By:
PROFESSIONAL SERVICES AGREEMENT – ♦ EAST LA VISTA SEWER & PAVEMENT REHABILITATION – AMENDMENT NO. 3	RESOLUTION ORDINANCE RECEIVE/FILE	PAT DOWSE CITY ENGINEER

SYNOPSIS

A resolution has been prepared authorizing the execution of Amendment No. 3 to the Professional Services Agreement with HGM Associates, Inc., Omaha, Nebraska for construction phase services associated with the East La Vista Sewer and Pavement Rehabilitation Project in an additional amount not to exceed \$774,431.

FISCAL IMPACT

The FY23/FY24 Biennial Budget provides funding for this project.

RECOMMENDATION

Approval.

BACKGROUND

The City's current agreement with HGM Associates Inc. was executed on June 4, 2019, to which a subsequent administrative amendment was executed on November 11, 2019, to study the conditions of the existing sanitary sewer and pavement conditions on the original east side of La Vista, from east of 72nd Street to 69th Avenue, from south of Harrison Street to 69th Street. The 2nd Amendment was approved on July 7, 2021, for the final design of the project. The 3rd Amendment is to provide construction phase services inclusive of scope items such as: contractor progress meetings; contractor submittal reviews; construction observation, reporting and inspections; construction staking; materials testing; and project closeout items.

A copy of the scope is attached.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING THE EXECUTION OF AMENDMENT NO. 3 TO THE PROFESSIONAL SERVICES AGREEMENT WITH HGM ASSOCIATES, INC., OMAHA, NEBRASKA FOR CONSTRUCTION PHASE SERVICES ASSOCIATED WITH THE EAST LA VISTA SEWER AND PAVEMENT REHABILITATION PROJECT IN AN ADDITIONAL AMOUNT NOT TO EXCEED \$774,431.00.

WHEREAS, the Mayor and City Council have determined that professional services for the construction phase services associated with the East La Vista Sewer and Pavement Rehabilitation Project are necessary; and

WHEREAS, the FY23/FY24 Biennial Budget includes funding for this project; and

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

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of the City of La Vista, Nebraska, do hereby approve amendment No. 3 to the professional services agreement with HGM Associates, Inc. to provide construction phase services associated with the East La Vista Sewer and Pavement Rehabilitation Project in an additional amount not to exceed \$774,431.00.

PASSED AND APPROVED THIS 4TH DAY OF APRIL 2023.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Pamela A. Buethe, MMC
City Clerk



March 27, 2023

Mr. Pat Dowse, P.E.

City Engineer
City of LaVista
9900 Portal Road
LaVista, Nebraska 68128

Subject: East LaVista Sewer and Pavement Rehabilitation Amendment No. 3
Phase III Construction Administration Services
HGM Project No. 702619

Dear Mr. Dowse:

On behalf of HGM ASSOCIATES INC. (HGM) we are pleased to provide Phase III Construction Administration Services for the above referenced project as Amendment No.3 to our agreement dated June 4, 2019. This amendment consists of this letter, the attached Scope of Services labeled as Exhibit A and the attached Manhour & Fee Estimate labeled as Exhibit B.

HGM will provide Basic Engineering Services for Construction Administration. These services are more specifically defined in the attached Scope of Services, Exhibit A. We will also provide Additional Services upon your request and receipt of your written authorization.

HGM will provide these Basic Services on an hourly basis with our total estimated cost to be \$744,431.00. Additional Services will be charged on an hourly basis in accordance with our standard hourly rate schedule.

We anticipate that we will be able to begin work on this project upon receiving your authorization to proceed in the form of your acceptance of this agreement. We estimate that all as-built and project documentation work can then be completed within 60 days of the construction contractors completion of the project. If at any time we are delayed in the performance of these services, we will notify you immediately. Please note that any information to be provided by you as defined under Client's Responsibilities in the attached Scope of Services will need to be furnished to HGM prior to our beginning work.

City of La Vista

March 27, 2023

Page 2 of 2

Please indicate your authorization of these additional services by signing where indicated below and returning one original signed copy to this office; OR, you may then scan a complete set of this document and email in its entirety to HGM. We sincerely appreciate the opportunity to work with you.

Yours very truly,

HGM ASSOCIATES INC. - CONSULTANT



William J. Glismann, P.E.
Senior Project Manager



Stephen W. Moffitt, P.E.
Vice President

Authorization of Additional Services:
City of LaVista

Authorized Signature

Printed Name & Title

Date

This is an exhibit attached to and made part of the Amendment No. 3, dated March 27, 2023, to the letter agreement dated June 4, 2019 between: CITY OF LA VISTA (CLIENT) and HGM ASSOCIATES INC. (CONSULTANT).

CONSTRUCTION ADMINISTRATION AND OBSERVATION
FOR EAST LA VISTA SEWER & PAVEMENT REHABILITATION
PROJECT NO. M375(228)

HGM will furnish Construction Administration and full-time Observation Services during the construction phase of the East La Vista Sewer & Pavement Rehabilitation project.

In the performance of these services, HGM shall not have authority or responsibility to supervise, direct, or control the Contractor's work or the Contractor's means, methods, techniques, sequences, or procedures of construction. HGM shall not have authority or responsibility for safety precautions and programs incident to the Contractor's work or for any failure of the Contractor to comply with laws, regulations, rules, ordinances, codes or orders applicable to the Contractor furnishing and performing the work. The Contractor shall have sole responsibility for safety and for maintaining safe practices and avoiding unsafe practices or conditions. These services shall in no way relieve the Contractor of complete supervision of the work or the Contractor's obligation for complete compliance with the drawings and specifications. Specific services performed by the HGM are as follows:

1. Pre-construction Conference - At the date and time selected by the Owner and at facilities provided by the Owner, conduct a pre-construction conference. HGM will prepare an agenda for the conference, record and distribute meeting minutes to those in attendance. The pre-construction conference will include:
 - a. Discussion of the Contractor's tentative schedule; procedures for transmittal and review of the Contractor's submittals; processing payment applications, frequency of payment, and deadline for submittal of pay request; critical work sequencing; change orders; record documents; and the Contractor's responsibilities for safety and first aid. Procedures for dealing with unforeseen problems will be developed and discussed.
 - b. Discussion of utilities point of contact, utility locations and conflicts, critical work sequencing and scheduling, and procedures for dealing with unforeseen problems.
 - c. Discussion of weekly Progress Meeting time and location.
2. Progress Meetings - HGM will conduct progress meetings as needed during the project construction time frame. HGM Project Engineer will attend and prepare meeting attendance sheets and agendas, record and distribute meeting minutes for a maximum of 6-meetings over the course of the contract.
3. Review Contractor's Submittals - HGM will coordinate Contractor submittals for equipment, materials, and construction with the HGM Project Engineer. All requests for variations from the contract documents will be reviewed with City of La Vista before issuing an approval to the contractor. Such reviews shall not extend to means, methods, techniques, sequences, or procedures of construction or to safety precautions and programs incident thereto.

4. Construction Observation - HGM will furnish full-time Construction Administration and Observation Services during the construction phase of the projects based the dates outlined in Exhibit B, Manhours & Fee Proposal. Full-time Construction Observation will be of the general progress of the work to assist in determining if the work is proceeding in accordance with the plans and specifications. All discrepancies observed during full-time observation will be reported to City of La Vista, and Contractor. The HGM Project Manager shall approve corrective measures prior to correcting work.
5. Construction Reporting – HGM will provide a Weekly Work Report that will be a weekly summary of observed days of the contractor's work. A field diary will be kept as a record of the construction activities and collection of shipping tickets of delivered materials.
6. Pay Requests – Pay requests will be generated by HGM based on the measured quantities of work. HGM will review the quantities with City of La Vista's representative and will verify quantity discrepancies with the Contractor, as needed.
7. Process Change Orders - HGM will coordinate the preparation of change orders that are agreed to by the contract parties. Documentation to support the basis for the claim will be developed, as well as justification for change to the contract price. HGM will review change order requests and they will be discussed with City of La Vista before they are developed in final form.
8. Drawing Interpretation – HGM will provide any contractor questions to City of La Vista through the Project Manager. HGM has assumed only enough staff time to process information from the Contractor to City of La Vista and to document decisions resulting from interpretations provided by City of La Vista.
9. Final Inspection – HGM will schedule a final walk through for the project with the City of La Vista, Owner and Contractors. HGM will conduct the final completion walk through to identify items requiring completion or correction prior to final payment. HGM will prepare the final completion punch list and distribute to City of La Vista and Contractor.
10. Record Drawings – HGM will maintain record drawings and specifications based on site observation and the Contractor's record drawings. This information will be combined and one a copy of the record drawings will be provided to City of La Vista at the completion of the project.
11. Construction Staking – HGM will provide the following construction survey staking services.
 - a. Verify project control
 - b. Mark Removals – 14 Phases
 - c. Stake Paving Hubs – Phases A, B & C.
12. Construction Testing – Thiele Geotech will provide material testing and earthwork compaction testing in accordance with their attached scope of services.

13. Storm Water Pollution Prevention Plan (SWPPP) - HGM will provide the following SWPPP Inspection Services:
- a. Prepare NPDES permit application and submit to NE Department Environment & Energy.
 - b. Prepare and Submit Grading Permit / SWPPP Application through the Papillion Creek Watershed Partnership (PCWP) website.
 - c. Set up Reporting Information on Papillion Creek Watershed Partnership website (PERMIX).
 - d. Perform SWPPP Inspection of site in accordance with NDEQ and PCWP requirements. Inspection of site to be done weekly and after all rainfall events greater than ½ inch.
 - e. Submit Inspection Reports electronically on the Papillion Creek Watershed Partnership website.
 - f. Prepare project closeout documents for SWPPP final submittal.
 - g. Inspection period shall be from start of construction until final closeout of SWPPP after vegetation has been established. Closeout estimated to be October 2024.
14. Project Management – Project management services will be provided including:
- a. Contact utilities, distribute a project map, and schedule a utility meeting (if required),
 - b. Contract management and invoicing,
 - c. Other general project management tasks as required for the project based on the current scope and construction completion schedule of 30 - working days.
15. Project Close-Out – HGM will compile the following files and paperwork to submit to City of La Vista.
- a. As-built Plan
 - b. Itemized project costs
 - c. Electronic Files of the following:
 - i. As-built drawings - pdf files
 - ii. Project daily inspection reports – pdf
 - iii. Project test reports – pdf
 - iv. As-built certification form – pdf
 - v. Itemized project costs - pdf

3/16/2023

		WJG	PAP	RJM	JLE	DEF	ZEH	JML+JDD	
Task	Task Description	Project Mgr	Constr Manager	Constr Observer	2nd Const Observer	RLS	CADD Tech	Survey Crew	Total
1									
	2023 Construction - East La Vista Construction Phase Services (193 work days M-S, 35 weeks)								
	Pre-Construction Activity	6	20	20					46
	Construction Phase	105	772	1930	483				3290
	Post-Construction Activity	12	20	20					52
	Project Management	35							35
	Contruccion Survey					20	12	133	165
	Total Hours - 2023	158	812	1970	483	20	12	133	3588
	Hourly Rate	\$223.68	\$140.00	\$136.32	\$98.40	\$190.78	\$115.20	\$245.00	
	2023 Amount per Disipline	\$35,341	\$113,680	\$268,550	\$47,527	\$3,816	\$1,382	\$32,585	
1									
	2024 Construction - East La Vista Construction Phase Services (62 work days M-S, 11 weeks)								
	Pre-Construction Activity	2	10	10					22
	Construction Phase	33	248	620	155				1056
	Post-Construction Activity	12	20	20					52
	Project Management	11							11
	Contruccion Survey								0
	Total Hours - 2024	58	278	650	155	0	0	0	1141
	Hourly Rate	\$237.10	\$148.40	\$144.50	\$104.30	\$202.23	\$122.11	\$259.70	
	2024 Amount per Disipline	\$13,752	\$41,255	\$93,924	\$16,167	\$0	\$0	\$0	
	Grand Total Hours	216	1090	2620	638	20	12	133	4729
Amount per Disipline		\$49,093	\$154,935	\$362,474	\$63,694	\$3,816	\$1,382	\$32,585	
TOTAL DIRECT LABOR									\$667,979
SUBCONTRACTOR (Thiele - Material Testing)									\$93,873
SUBCONTRACTOR (TREKK - Sanitary Sewer Review)									\$12,579
TOTAL FEE									\$774,431
Awarded Contract Price									\$ 4,715,079
% of EST.									16.42%

Working Day Calculation (See Next Tab)	2023	2024	Totals
449 Contract Calendar Days	241	74	315
4/3/23 Start Date			
5/31/24 End Date			
314 Working Days (Mon-Sat)	193	62	255
65 Calendar Weeks	35	11	45
Winter days from 12/1/2023 thru 3/17/2024 are excluded			

Construction Observer

Preconstruction Phase 20 hours
 Distribute Leaflets
 Attend precon meeting
 Review and approve construction schedule
 Take, document and provide precon photos

Construction Phase - 1 10 hrs/day 6 days/wk
 Maintain field documents
 Input daily entries into Daily Report form
 Monitor contractor for compliance
 Review traffic control daily
 Observe and record change order work
 Mark removals per City standards
 Document manhole conditions using provided software
 Provide 2nd Observer for 25% of working days

Post Construction 20 hours
 Final Walkthrough
 Prepare Punchlist
 Verify all work completed and approved

Material Testing - included above
 Perform on site tests
 Acquire and record material certifications

Construction Manager

Preconstruction Phase 20 hours
 Create Information Leaflets

 Arrange and direct precon meeting
 Review and approve construction schedule

Provide PR contact to repond to public

Construction Phase - 1 4 hrs/day 6 days/wk
 Establish document management system
 Direct weekly meetings, take minutes
 Process change order paperwork
 Provide PR contact to repond to public
 Act as Construction Observer when required
 Overlap with other projects or Observer III

Post Construction 20 hours
 Final Walkthrough
 Prepare Punchlist
 Verify all work completed and approved

Material Testing - included above
 Perform on site tests
 Acquire and record material certifications

Project Manager

Preconstruction Phase 6 hours
 Manage resources

Contract administration
 Attend precon meeting

Review and approve construction schedule

Construction Phase - 1 3 hrs/wk
 Manage resources
 Contract administration
 Provide Engineering Assistance

Post Construction 12 hours
 Final Walkthrough
 Manage resources
 Contract administration

Material Testing - Included above
 Manage resources
 Contract administration

**ATTACHMENT A
SCOPE OF SERVICES FOR
HGM – EAST La VISTA SEWER
CONSTRUCTION PHASE SERVICES**

The general scope of this work includes construction phase services for the sanitary sewer rehabilitation work associated with the East La Vista project.

TASK 1 – PROJECT ADMINISTRATION:

1. TREKK's in-house project management, administration, budget tracking, and monthly billing (based on 2 months).

TASK 2 – CONSTRUCTION PHASE SERVICES:

1. Review project submittals (up to 2 @ 1hr per month).
2. Attend Monthly Progress Meetings during construction (up to 2 @ 1 per month).
3. Attend public meeting (up to 1 @ 3 hr/each).
4. Respond to RFI's, SDI's and Contractor coordination during construction (up to 6 request at 1 hr/each).
5. Site visits in response to Contractor questions (up to 6 visits @ 2 hr/each).
6. Substantial Completion Inspection (up to 1 visit up to 6 hrs).
7. Final Completion Inspection (up to 1 visit up to 6 hrs).
8. Perform post construction CCTV review (up to 16 hrs).

ITEMS NOT INCLUDED IN THE SCOPE:

1. Construction Staking,
2. Construction Materials Testing.
3. Construction Observation.
4. Other items not listed in the scope above.



2023 Fee Estimate Worksheet

Project Name & Number HGM - East La vista CPS Fee

	Project Principal	Project Manager	Senior Professional Engineer	Project Engineer I	Project Designer III	Senior Administration	Survey Manager (PLS)	Utility Locator	Survey Crew	Mileage	Direct Expenses			Labor Sub-Total	Direct Exp	Sub-Total	TOTAL
Fee Billing Rate	\$235.00	\$176.00	\$235.00	\$145.00	\$120.00	\$105.00	\$145.00	\$115.00	\$185.00	\$ 0.685	Description	Quantity	Cost/Unit	Sub-Total			
WORK TASK DESCRIPTION																	
Task 1 - Project Administration	2	4	0	0	0	2	0	0	0					\$ 1,384.00	\$ -	\$ 1,384.00	
Project Administration (based on 2 months)	2	4				2								\$ -			
Task 2 - Construction Phase Services	18	0	0	12	42	0	0	0	0					\$ 11,010.00	\$ 184.95	\$ 11,194.95	
Submittal Review	2			6										\$ -			
Monthly Progress Meetings - (Up to 2 @ 1 hr per month)	2				2									\$ -			
Public Meetings - (Up to 1 @ 3 hr/each)	3									30				\$ -			
RFIs/Coordination with Contractor (Up to 6 request at 1 hr/each)	1			6										\$ -			
Site Visits in response to Contractor questions (up to 6 visits @ 2hr/each)	6				12					180				\$ -			
Substantial Completion	1				6					30				\$ -			
Final Completion	1				6					30				\$ -			
CCTV Review	2				16									\$ -			
TOTAL MAN-HOURS / QUANTITY	20	4	0	12	42	2	0	0	0	270							
UNIT RATE	\$235.00	\$176.00	\$235.00	\$145.00	\$120.00	\$105.00	\$145.00	\$115.00	\$185.00	\$ 0.69							
TREKK DESIGN GROUP FEE TOTAL	\$ 4,700.00	\$ 704.00	\$ -	\$ 1,740.00	\$ 5,040.00	\$ 210.00	\$ -	\$ -	\$ -	\$ 184.95				\$ -	\$ 12,394.00	\$ 184.95	\$ 12,578.95

**Proposal for Material Testing Services
East La Vista Sewer and Pavement Rehabilitation
72nd and Harrison St.
La Vista, Nebraska
January 23, 2023**

Thiele Geotech, Inc. is pleased to submit our proposal for material testing services for the referenced project. The following sections detail services that may be provided. A listing of applicable unit rates is attached in Exhibit A and the contract terms are attached in Exhibit B.

SCOPE OF SERVICES – MATERIALS TESTING

Material testing on this project may consist of the following services:

1. Observation of site stripping and proof-rolling
2. Compaction tests on structural fill and backfill
3. Compaction tests on pavement subgrades
4. Test concrete materials and make cylinders
5. Sample asphalt materials and periodically monitor laydown compaction
6. Appurtenant laboratory tests on soil, concrete, and asphalt materials
7. Engineering consultation, reports, and project management

Test procedures, requirements, frequency, and locations will be as set forth in the plans and specifications or as directed by the Architect/Engineer or field representative. Testing will be conducted on an "on-call" basis.

ESTIMATED COST & BILLING

Material testing services will be billed at the unit rates listed in Exhibit A. Any tests not listed will be billed at our normal fee schedule rates in effect at the time of the test. Based on the number of tests in Exhibit A, the total cost for testing services is estimated at \$93,873. This cost estimate is not intended as a not-to-exceed or lump-sum cost. The number of tests performed is highly dependent upon numerous factors beyond our control, including weather conditions, the contractor's schedule and performance, and the amount of discretionary testing requested. Consequently, the actual cost may be higher or lower than the estimated cost. We will bill only for the tests actually performed, and not on any lump sum or minimum cost basis.

EXHIBITS

Exhibit A - Unit Rate Schedule
Exhibit B - General Conditions

THIELE GEOTECH, INC.

By:  _____

Robert E. Matlock, SVP

13478 Chandler Road

Omaha, Nebraska 68138-3716

402/556-2171 Fax 402/556-7831

CLIENT: _____

By: _____ Date: _____

Name: _____

Address: _____

City, State: _____

Phone: _____ Fax: _____

COST ESTIMATE

East La Vista Sewer and Pavement Rehabilitation

Description	Estimated Quantity	Unit Rate	Estimated Cost
Sanitary Sewer			
Compaction Test (ea.)	331.0	50.00	16,550.00
Trip Charge - Zone 1 Metro Area (/trip)	67.0	80.00	5,360.00
Driveway and Sidewalk			
Compaction Test (ea.)	21.0	50.00	1,050.00
Trip Charge - Zone 1 Metro Area (/trip)	11.0	80.00	880.00
Concrete Test Set (slump/air/temp/cast 4-4"x8" OR 3-6"x12" Cyl)	31.0	110.00	3,410.00
Compressive Strength of Cylinder (ea.)	124.0	24.00	2,976.00
Trip Charge - Zone 1 Metro Area (/trip)	45.0	80.00	3,600.00
Concrete Paving			
Compaction Test (ea.)	154.0	50.00	7,700.00
Trip Charge - Zone 1 Metro Area (/trip)	31.0	80.00	2,480.00
Concrete Test Set (slump/air/temp/cast 4-4"x8" OR 3-6"x12" Cyl)	24.0	110.00	2,640.00
Compressive Strength of Cylinder (ea.)	96.0	24.00	2,304.00
Trip Charge - Zone 1 Metro Area (/trip)	16.0	80.00	1,280.00
Pavement Core (includes patch) (ea.)	14.0	94.00	1,316.00
Measured Length of Core (ea.)	14.0	17.00	238.00
Trip Charge - Zone 1 Metro Area (/trip)	2.0	80.00	160.00
HMA Overlay			
HMA Gyratory (% AC, Gradation, MLD, MTD) /(set)	20.0	570.00	11,400.00
Coarse Aggregate Angularity (ea.)	20.0	120.00	2,400.00
Fine Aggregate Angularity (ea.)	20.0	120.00	2,400.00
Engineering Technician (/hr.)	30.0	98.00	2,940.00
Trip Charge - Zone 1 Metro Area (/trip)	20.0	80.00	1,600.00
Pavement Core (includes patch) (ea.)	20.0	94.00	1,880.00
Core Compaction and Measured Length (ea.)	20.0	44.00	880.00
Trip Charge - Zone 1 Metro Area (/trip)	5.0	80.00	400.00
Miscellaneous			
Senior Project Engineer (/hr.)	77.0	208.00	16,016.00
Standard Proctor (ea.)	3.0	215.00	645.00
Modified Proctor (ea.)	3.0	240.00	720.00
Atterberg Limits (/set)	6.0	108.00	648.00
		Total	93,873.00

GENERAL CONDITIONS

1. SCOPE OF WORK: Thiele Geotech, Inc. (including its officers, directors, employees and subconsultants, hereafter referred to as TG) shall perform the services described in the contract and shall invoice the client for those services at the Fee Schedule rates. Any cost estimates stated in this contract shall not be considered as firm figures unless specifically stated in this contract. If unexpected site conditions are discovered, the scope of services may change. TG will provide additional services at the contract Fee Schedule rates.

2. ACCESS TO SITES, PERMITS, AND APPROVALS: The client shall furnish TG with right-of-access to the site in order to conduct the planned exploration. Unless otherwise agreed, the client will also secure all necessary permits, approvals, licenses, and consents necessary to the performance of the services hereunder. While TG will take reasonable precautions to minimize damage to the property, it is understood by the client that, in the normal course of work, some damage may occur, the restoration of which is not part of this agreement.

3. UTILITIES: In the performance of its work, TG will take reasonable precautions to avoid damage or injury to subsurface utilities or structures. This includes requesting locates of utility owned lines and services. The client agrees to hold TG harmless and indemnify TG for any claims, payments, or other liability, including attorney fees, incurred by TG for damage to any privately owned subsurface utilities or structures which are not correctly identified to TG.

4. UNANTICIPATED HAZARDOUS MATERIALS: It shall be the duty of the client to advise TG of any known or suspected hazardous substances which are or may be related to the services provided; such hazardous substances including but not limited to products, materials, or wastes which may exist on or near any premises upon which work is to be performed by TG. If TG observes or suspects the existence of hazardous materials during the course of providing services, TG may, at its option, suspend further work on the project and notify client of the conditions. Services will be resumed only after a renegotiation of scope of services and fees. In the event that such renegotiation cannot occur to the satisfaction of TG, TG may, at its option, terminate this contract. It is understood and agreed that TG does not create, generate, or at any time take possession or ownership of hazardous materials as a result of its exploration services.

5. REPORTS AND INVOICES: TG will furnish up to 3 copies of reports to the client. Additional copies will be provided at the expense of the client. TG may submit invoices to the client monthly and upon completion of services. Payment is due upon presentation of invoices and past due 30 days from the invoice date. Client agrees to pay a finance charge on past due invoices of 1.25 percent per month, but not exceeding the maximum rate allowed by law.

6. OWNERSHIP OF DOCUMENTS: All reports, boring logs, data, notes, calculations, estimates, and other documents prepared by TG as instruments of service shall remain the property of TG.

7. SAMPLE DISPOSAL: Unless otherwise agreed, test specimens or samples will be disposed immediately upon completion of the test.

8. CONFIDENTIALITY: TG will hold confidential all business or technical information obtained from the client or generated in the performance of services hereunder and identified in writing by the client as confidential. TG will not disclose such information without the client's consent except to the extent required for; 1) performance of services under this contract; 2) compliance with professional standards of conduct for preservation of public safety, health, and welfare; 3) compliance with any court order or other governmental directive; and/or 4) protection of TG against claims or liabilities arising from performance of services under this contract. TG's obligations hereunder shall not apply to information in the public domain or lawfully acquired on a non-confidential basis from others. TG's technical and pricing information are to be considered confidential and proprietary, and shall not be released or otherwise made available to any third party without the express written consent of TG.

9. STANDARD OF CARE: Services performed by TG under this contract will be conducted in a manner consistent with the level of care and skill ordinarily exercised by members of the profession currently practicing

under similar conditions. No other warranty, express or implied, is made or intended by the proposal for services or by furnishing oral or written reports of the findings made. The client recognizes that TG does not owe any fiduciary responsibility to the client. The client further recognizes that subsurface conditions may vary from those encountered at the location where borings, surveys, tests, or explorations are made by TG, and that the data, interpretations, and recommendations of TG are based solely upon the data available to TG. TG will be responsible for those data, interpretations, and recommendations, but shall not be responsible for the interpretation by others of the information developed.

10. LIMITATION OF LIABILITY: In recognition of the relative risks, rewards, and benefits to both the client and to TG, the risks have been allocated such that the client agrees to limit TG's liability to the client and all other parties claiming to have relied on TG's work provided through the client to \$50,000 or TG's total fee for services rendered on this project, whichever is greater. This limitation of liability is a business understanding between the parties voluntarily and knowingly entered into, and shall apply to all theories of recovery including, but not limited to, breach of contract, warranty, tort (including negligence), strict or statutory liability, or any other cause of action except for willful misconduct or gross negligence.

11. CONSEQUENTIAL DAMAGES: Neither party, including their respective contractors or subconsultants, shall be liable to the other or shall make any claim for any incidental, indirect or consequential damages. This mutual waiver of consequential damages shall include, but is not limited to: loss of use, loss of profit, loss of business, loss of income, loss of reputation, and any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract, and breach of strict or implied warranty.

12. CLAIMS: Client agrees that any claim for damages filed against TG by Client or any contractor or subcontractor hired directly or indirectly by Client will be filed solely against TG or its successors or assigns, and that no individual person shall be made personally liable for damages, in whole or in part. All claims by Client shall be deemed relinquished unless filed within one year after substantial completion of TG's services under this agreement.

13. TERMINATION: This contract may be terminated by either party upon 7 days prior written notice. In the event of termination, TG shall be compensated by client for all services performed up to and including the termination date and for the completion of such services and records as are necessary to place TG's files in order and/or protect its professional reputation. If either party terminates this contract, these General Conditions shall survive termination and shall remain enforceable between the parties.

14. DISPUTE RESOLUTION: In an effort to resolve any conflicts that arise during or following this project, the client and TG agree that all disputes between them arising out of or related to this agreement shall be submitted to nonbinding mediation unless the parties mutually agree otherwise. The client and TG also agree to include a similar mediation provision in all agreements with independent contractors and consultants thereby providing for mediation as the primary method for dispute resolution for all parties on the project.

15. PRECEDENCE: These standards, terms, and conditions shall take precedence over any inconsistent or contradictory language contained in any proposal, contract, purchase order, requisition, notice to proceed, or like document regarding TG's services.

16. ASSIGNMENT: Neither party under this contract may transfer or assign any rights under or interests in this contract without the prior written consent of the other party.

17. PROVISIONS SEVERABLE: In the event that any of the provisions of these General Conditions should be found to be unenforceable, it shall be stricken and the remaining provisions shall be enforceable.

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
APRIL 4, 2023 AGENDA**

Subject:	Type:	Submitted By:
PROFESSIONAL SERVICES AGREEMENT – PARKING STRUCTURE NO. 2 AMENDMENT NO. 10	◆ RESOLUTION ORDINANCE RECEIVE/FILE	PAT DOWSE CITY ENGINEER

SYNOPSIS

A resolution has been prepared authorizing the execution of Amendment No. 10 to the Professional Services Agreement with DLR Group for additional construction phase services for Parking Structure No. 2 in an increased amount not to exceed \$53,655.

FISCAL IMPACT

The FY23/FY24 Biennial Budget provides funding for this project.

RECOMMENDATION

Approval.

BACKGROUND

On December 20, 2016, City Council approved Resolution No. 16-057 authorizing a professional services agreement with DLR Group for schematic design phase architectural services for off-street public parking facilities. Subsequent amendments to this agreement authorized construction phase services for both Parking Structure No. 1 and No. 2. This amendment provides for additional construction phase services, special inspections and testing generally resulting from and/or anticipated by the Contractor's work as listed within the attached amendment document.

The proposed agreement is attached for review.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA APPROVING AMENDMENT NUMBER TEN TO THE PROFESSIONAL SERVICES AGREEMENT WITH DLR GROUP FOR ADDITIONAL CONSTRUCTION PHASE SERVICES FOR PARKING STRUCTURE NO. 2 IN AN INCREASED AMOUNT NOT TO EXCEED \$53,655.00.

WHEREAS, the Mayor and City Council of the City of La Vista Nebraska have determined additional construction phase services for Parking Structure No. 2 are necessary; and

WHEREAS, the City Council on behalf of the City of La Vista desires to approve amendment number ten to the professional services agreement with DLR Group to provide additional construction phase services; and

WHEREAS, The FY23/FY24 Biennial Budget provides funding for this project;

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

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of the City of La Vista, Nebraska, do hereby approve amendment number ten to the professional services agreement with DLR Group for additional construction phase services for Parking Structure No. 2 in an increased amount not to exceed \$53,655.00.

PASSED AND APPROVED THIS 4TH DAY OF APRIL 2023.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Pamela A. Buethe, MMC
City Clerk



AIA® Document G802® – 2017

Amendment to the Professional Services Agreement

PROJECT: *(name and address)*

10-17105-00, 10-17105-40,
10-17105-41
La Vista City Centre parking Garage
Structure No. 2

AGREEMENT INFORMATION:

Date: November 16, 2016

AMENDMENT INFORMATION:

Amendment Number: 010

Date: March 20, 2023

OWNER: *(name and address)*

City of La Vista
8116 Park View Blvd.
La Vista, NE 68128

ARCHITECT: *(name and address)*

DLR Group inc.
(a Nebraska corporation)
6457 Frances Street, Suite 200
Omaha, NE 68106

The Owner and Architect amend the Agreement as follows:

1 - Additional Services during the Construction Services Phase were requested and required for Architecture, Structural Engineering, Functional Design, Mechanical Engineering and Electrical Engineering for:

- RFI's 10 & 16 for Well/Pile Interference
- RFI's 20 & 21 for Missing Wall Dowels
- RFI 24 for Pile Non-Conformance
- 033003 Material Shortage Substitutions Submittal
- 111200 PARCs Revisions, Resubmittals, Coordination, Document Review and Meetings related to Owner Requested Change from on-premise system to cloud system
- Pour 1 Construction coordination issues related to black bar and tower crane CJ
- Pour 1, 2, 3, and 5 post tension stressing issues
- More than 2 reviews of the following shop drawings and submittals: 031103 Outrigger, 034500 Precast Samples, 034501 Precast Shops, 055213 Pipe and Tube Railings, 057500 Metal Wall Panels, 074213 Metal Panel, 084415 CW System, 108000 Wayfinding Signs, 111200 Parking Control Equipment Shops and Data, 142400 Hydraulic Elevators, 211314 Fire Suppression Shops
- Contractor Substitution Request for Precast Stairs impacting multiple submittals and multiple reviews/meetings because the coordination drawings were not submitted

2 - Additional Services during the Construction Services Phase are anticipated for Architecture and Structural Engineering for the balance of the Construction Services Phase for up to 60 hours.

3 - Additional Services during the Construction Services Phase were requested and required for Special Inspections & Material Testing for:

- Fill and Backfill Placement - 16 hours, 8 trips
- Reinforced Concrete – 75 hours, 96 Compression Tests, 25 Trips
- Post Tensioned Concrete – 200 hours, 45 Additional Field Cured Compression Tests, 50 Trips
- Post Tension Discrepancies – 40 hours, 6 Concrete Lab Cured Tests, 4 Concrete Field Cured Tests, 36 Grout Lab Cured Tests, 24 Grout Field Cured Tests, 15 Trips

The Architect's compensation and schedule shall be adjusted as follows:

Compensation Adjustment:

1 - Additional Services during the Construction Services Phase for Architecture, Structural Engineering, Functional Design, Mechanical Engineering and Electrical Engineering. Fixed Fee: Fifteen Thousand Seven Hundred Twenty-Five Dollars (\$15,725).

2 - Additional Services during the Construction Services Phase for anticipated Architecture and Structural Engineering services for the balance of the Construction Services Phase. Not to Exceed Ten Thousand Five Hundred Dollars (\$10,500).

3 – Reimbursable Consultant Additional Services during the Construction Services Phase for Special Inspections & Material Testing. Fixed Fee: Twenty-Seven Thousand Four Hundred Thirty Dollars (\$27,430).

Not to Exceed Fixed Fee amount shall increase from One Hundred Ninety-Eight Thousand Seven Hundred Fifty Dollars (\$198,750) to Two Hundred Twenty-Four Thousand Nine Hundred Seventy-Five Dollars (\$224,975).

Not to Exceed Reimbursable Consultants Fee amount shall increase from One Hundred Twenty-Five Thousand Three Hundred Fifty Dollars (\$125,350) to One Hundred Fifty-Two Thousand Seven Hundred Eighty Dollars (\$152,780).

Schedule Adjustment:
None

SIGNATURES:

DLR Group inc.
(a Nebraska corporation)
ARCHITECT *(Firm name)*

City of La Vista

OWNER *(Firm name)*

SIGNATURE
Matthew Gulsvig, Vice
President

SIGNATURE

PRINTED NAME AND TITLE

PRINTED NAME AND TITLE

March 20, 2023

DATE

DATE

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
APRIL 4, 2023 AGENDA**

Subject:	Type:	Submitted By:
AUTHORIZE CONSULTANT SELECTION & CONTRACT NEGOTIATION – MASTER PLANNING & CONCEPTUAL DESIGN SERVICES	◆ RESOLUTION ORDINANCE RECEIVE/FILE	RACHEL CARL ASSISTANT TO THE CITY ADMINISTRATOR

SYNOPSIS

A resolution has been prepared to authorize the selection of RDG Planning & Design and the negotiation of a contract for master planning and conceptual design services related to the La Vista Municipal Campus in an amount not to exceed \$150,000.

FISCAL IMPACT

The FY23/FY24 Biennial Budget contains funding for this project.

RECOMMENDATION

Approval.

BACKGROUND

On January 17, 2023, the City Council approved Resolution No. 23-005 authorizing the advertisement of a request for proposals for master planning and conceptual design services. The City received proposals from the following four companies: Clark & Enersen, DLR Group, Leo A Daly, and RDG Planning & Design. Two were selected for interviews (Clark & Enersen and RDG Planning & Design), which took place on March 21, 2023.

Staff is recommending the selection of RDG Planning & Design from Omaha. After interviewing the finalists, this firm was the unanimous choice for their related experience, the expertise of their team, and their approach for this project.

The attached resolution authorizes the selection of RDG Planning & Design and authorizes the City Administrator, subject to approval by the City Attorney, to negotiate a contract in an amount not to exceed \$150,000.

RDG's proposal is available in Dropbox.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, AUTHORIZING THE SELECTION OF RDG PLANNING & DESIGN AND THE NEGOTIATION OF A CONTRACT FOR MASTER PLANNING AND CONCEPTUAL DESIGN SERVICES RELATED TO THE LA VISTA MUNICIPAL CAMPUS IN AN AMOUNT NOT TO EXCEED \$150,000.00.

WHEREAS, the City Council of the City of La Vista has determined that master planning and conceptual design services related to the La Vista Municipal Campus are necessary; and

WHEREAS, the FY23/FY24 Biennial Budget contains funding for this project; and

WHEREAS, City staff have interviewed and recommended the selection of RDG Planning & Design; and

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

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska authorize the selection of RDG Planning & Design and the negotiation of a contract for master planning and conceptual design services subject to any modifications the City Administrator or her designee determines necessary.

PASSED AND APPROVED THIS 4TH DAY OF APRIL 2023.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Pamela A. Buethe, MMC
City Clerk

CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
APRIL 4, 2023 AGENDA

Subject:	Type:	Submitted By:
AUTHORIZE PURCHASE – POLICE RADIO EQUIPMENT UPGRADES	◆ RESOLUTION ORDINANCE RECEIVE/FILE	TODD ARMBRUST POLICE CAPTAIN

SYNOPSIS

A resolution has been prepared to authorize the purchase of police radio equipment upgrades from Motorola Solutions Inc., Chicago, Il, in an amount not to exceed \$38,000.

FISCAL IMPACT

The FY23/FY24 Biennial Budget includes funding for the proposed purchase.

RECOMMENDATION

Approval.

BACKGROUND

The Police Department initially requested the purchase of eight (8) portable radios. A review of the department radio inventory however determined an upgrade to our existing radios will provide the needed inventory for current staffing at a lower cost than purchasing new. Additional updates are necessary for inter-operability in the Metro area. The upgrades will be completed on thirty-three (33) portable and eight (8) mobile radios. Motorola is a sole-source provider, and the prices are based off the Nebraska State contract.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING THE PURCHASE OF POLICE RADIO EQUIPMENT UPGRADES FROM MOTOROLA SOLUTIONS, CHICAGO, IL IN AN AMOUNT NOT TO EXCEED \$38,000.00.

WHEREAS, the City Council of the City of La Vista has determined that the purchase of police radio equipment upgrades for Motorola radios is necessary, and

WHEREAS, the FY23/FY24 Biennial Budget includes funding for the proposed purchase, and

WHEREAS, Motorola Solutions is a sole source vendor and will extend that price to the City of La Vista, and

WHEREAS, Motorola Solutions is a highly qualified specialty public safety communications provider, and

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

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska, authorize the purchase of police radio equipment upgrades from Motorola Solutions, Chicago, IL, in an amount not to exceed \$38,000.00.

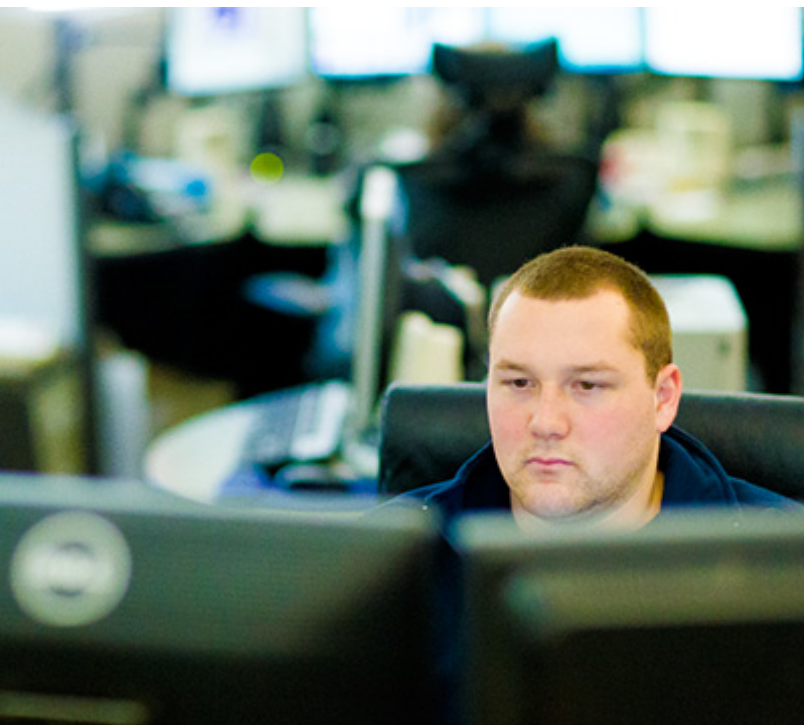
PASSED AND APPROVED THIS 4TH DAY OF APRIL 2023.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Pamela A. Buethe, MMC
City Clerk



LA VISTA POLICE DEPT

03/06/2023

03/06/2023

LA VISTA POLICE DEPT
7701 S 96TH ST
LA VISTA, NE 68128

Dear Brian Stolley,

Motorola Solutions is pleased to present LA VISTA POLICE DEPT with this quote for quality communications equipment and services. The development of this quote provided us the opportunity to evaluate your requirements and propose a solution to best fulfill your communications needs.

This information is provided to assist you in your evaluation process. Our goal is to provide LA VISTA POLICE DEPT with the best products and services available in the communications industry. Please direct any questions to Bob Stephany at bobs@firstwirelessinc.com.

We thank you for the opportunity to provide you with premier communications and look forward to your review and feedback regarding this quote.

Sincerely,

Bob Stephany

Motorola Solutions Manufacturer's Representative

Billing Address:
LA VISTA POLICE DEPT
7701 S 96TH ST
LA VISTA, NE 68128
US

Quote Date:03/06/2023
Expiration Date:05/05/2023
Quote Created By:
Bob Stephany
bobs@firstwirelessinc.com

End Customer:
LA VISTA POLICE DEPT
Brian Stolley
bstolley@cityoflavista.org
402-331-1582

Payment Terms:30 NET

Line #	Item Number	Description	Qty	List Price	Sale Price	Ext. Sale Price
	FLASHport Series	APX6000FLASHPORT				
1	T7664A	DIGITAL SMARTZONE	1	\$696.00	\$556.80	\$13,363.20
1a	G996AX	ENH: PROGRAMMING OVER P25 (OTAP)	24			
1b	QA00580AE	ENH: TDMA OPERATION	24			
	FLASHport Series	APX6000FLASHPORT				
2	T7664A	DIGITAL SMARTZONE	1	\$1,113.00	\$890.40	\$6,232.80
2a	G996AX	ENH: PROGRAMMING OVER P25 (OTAP)	7			
2b	H869CC	ENH: MULTIKEY	7			
2c	QA00580AE	ENH: TDMA OPERATION	7			
	FLASHport Series	APX6500FLASHPORT				
3	T7698A	TDMA	1	\$127.00	\$101.60	\$304.80
3a	G996AY	ENH: OVER THE AIR PROVISIONING	3			
	FLASHport Series	APX6500FLASHPORT				
4	T7697A	DIGITAL SMARTZONE	1	\$1,619.00	\$1,295.20	\$10,361.60
4a	G996AY	ENH: OVER THE AIR PROVISIONING	8			



Any sales transaction following Motorola's quote is based on and subject to the terms and conditions of the valid and executed written contract between Customer and Motorola (the "Underlying Agreement") that authorizes Customer to purchase equipment and/or services or license software (collectively "Products"). If no Underlying Agreement exists between Motorola and Customer, then Motorola's Standard Terms of Use and Motorola's Standard Terms and Conditions of Sales and Supply shall govern the purchase of the Products.
Motorola Solutions, Inc.: 500 West Monroe, United States - 60661 ~ #: 36-1115800

Line #	Item Number	Description	Qty	List Price	Sale Price	Ext. Sale Price
4b	GA00229AC	ENH: APX GPS ACTIVATION	8			
4c	GA00580AC	ENH: UPGRADE TO TDMA	8			
4d	W947AX	ADD: ASTRO 25 INTEGRATED VOICE & DATA	8			
4e	W969BL	ENH: MULTIKEY OPERATION	8			
After Market Encryption Upgrades						
5	T7936A	APX UCM UPGRADE CD	1	\$753.50	\$550.06	\$7,663.18
5a	CA00182AR	ADD: AES ENCRYPTION SOFTWARE	15			

Grand Total						\$37,925.58(USD)
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Notes:

- Unless otherwise noted, this quote excludes sales tax or other applicable taxes (such as Goods and Services Tax, sales tax, Value Added Tax and other taxes of a similar nature). Any tax the customer is subject to will be added to invoices.





Purchase Order Checklist

Marked as PO/ Contract/ Notice to Proceed on Company Letterhead
(PO will not be processed without this)

PO Number/ Contract Number

PO Date

Vendor = Motorola Solutions, Inc.

Payment (Billing) Terms/ State Contract Number

Bill-To Name on PO must be equal to the *Legal* Bill-To Name

Bill-To Address

Ship-To Address (If we are shipping to a MR location, it must be documented on PO)

Ultimate Address (If the Ship-To address is the MR location then the Ultimate Destination address must be documented on PO)

PO Amount must be equal to or greater than Order Total

Non-Editable Format (Word/ Excel templates cannot be accepted)

Bill To Contact Name & Phone # and EMAIL for customer accounts payable dept

Ship To Contact Name & Phone #

Tax Exemption Status

Signatures (As required)

	A	B	C	D	E	F	G	H	I	J	K
1	Mobile Radios							AN or BN Model	Multi-Key	TDMA	AES
2	Make	Model	Serial #	ID #	Location	Condition	Notes				
3	Motorola	XTL2500	514CNB1266	742058	Mobile Ops	Fair	Roll Off				
4	Motorola	XTL2500	514CNB1269	752061	573	Good	Replace with 559 Radio				
5	Motorola	XTL2500	527CNB1270	742062	Records	Fair	Roll Off or replace with 561				
6	Motorola	APX6500	527CNZ0092	742066	564	Good	*	AN	No	No	No
7	Motorola	APX6500	527CNZ0093	742067	571	Good	*	AN	No	No	No
8	Motorola	APX6500	527CNZ0094	742068	570	Good	*	AN	No	No	No
9	Motorola	APX6500	527CNZ0095	742069	562	Good	*	AN	No	No	No
10	Motorola	APX6500	527CNZ0096	742070	567	Good	*	AN	No	No	No
11	Motorola	APX6500	527CNZ0097	742071	568	Good	*	AN	No	No	No
12	Motorola	APX6500	527CNZ0098	742072	559	Good	41642	AN	No	No	No
13	Motorola	APX6500	527CPX1906	742092	561	Good	*	AN	No	No	No
14	Motorola	APX6500	527CUZ3993		540	Good	*	AN	Yes	Yes	
15	Motorola	APX6500	527CUZ3994		Inventory	Good	*	AN	Yes	Yes	
16	Motorola	APX6500	527CUZ3995		541	Good	42165	BN	Yes	Yes	
17	Motorola	APX6500	527CWH0236		543	Good	42846	AN	Yes	Yes	
18	Motorola	APX6500	527CWH0237		544	Good	42847	AN	Yes	Yes	
19	Motorola	APX6500	527CWH0238	752061	572	Good	42848	AN	Yes	Yes	
20	Motorola	APX6500	527CXH1608	742059	565	Good	42940	BN	Yes	Yes	
21	Motorola	APX6500	527CXH1609	749056	566	Good	42941	BN	Yes	Yes	
22	Motorola	APX6500	527CXZ6101		545	New	42987	BN	Yes	Yes	
23	Motorola	APX6500	527CXZ6102		546	New	42988	BN	Yes	Yes	
24	Motorola	APX6500	527CYX3128		Inventory	New	43030	BN	Yes	Yes	
25	Motorola	APX6500	527CYX3129		Inventory	New	43031	BN	Yes	Yes	
26	Motorola	APX6500	527CYX3130		Inventory	New	43032	BN	Yes	Yes	
27	Motorola	APX6500	527CYX3131		Inventory	New	43033	BN	Yes	Yes	
28			Multi-Key								

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
APRIL 4, 2023 AGENDA**

Subject:	Type:	Submitted By:
AUTHORIZE PURCHASE – PUBLIC WORKS VEHICLES	◆ RESOLUTION ORDINANCE RECEIVE/FILE	JEFF CALENTINE DEPUTY DIRECTOR OF PUBLIC WORKS

SYNOPSIS

A resolution has been prepared authorizing the purchase of two (2) Silverado 1500 crew cab short box trucks from Gregg Young Chevrolet, Omaha, NE in an amount not to exceed \$80,000.

FISCAL IMPACT

The FY23/FY24 Biennial Budget includes funding for the proposed purchase.

RECOMMENDATION

Approval.

BACKGROUND

The FY23/FY24 budget includes funding for the purchase of two (2) crew cab short box trucks. One truck is for the Building Superintendent to provide an additional vehicle for staff that was added in FY22. The other truck is for the Park Superintendent to replace the 2002 Chevrolet Tahoe (187,000 miles) that is at the end of its useful life.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING THE PURCHASE OF TWO (2) SILVERADO 1500 CREW CAB SHORT BOX TRUCKS IN AN AMOUNT NOT TO EXCEED \$80,000.00.

WHEREAS, the City Council of the City of La Vista has determined that the purchase of two (2) 1500 Crew Cab Short Box Trucks are necessary; and

WHEREAS, the FY23/FY24 Biennial Budget provides funding for the proposed purchase; and

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

NOW, THEREFORE BE IT RESOLVED, that the Mayor and City Council of the City of La Vista, Nebraska authorize the purchase of two (2) Silverado 1500 Crew Cab Short Box Trucks in an amount not to exceed \$80,000.00.

PASSED AND APPROVED THIS 4TH DAY OF APRIL 2023.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Pamela A. Buethe, MMC
City Clerk

GREGG YOUNG

CHEVROLET | OMAHA

Date 3/20/2023

Salesperson Keenan Bowery

17750 Burt St Omaha NE 68118

Company City of La Vista
Address 8116 Park View Blvd
City La Vista State NE
County SARPY Zip 68128
Home _____ Bus Phone _____
Cell Phone (402) 214-7880
Email _____

*Added Equipment:

<input checked="" type="checkbox"/> New	<input type="checkbox"/> Demo	<input type="checkbox"/> Rental Unit	<input type="checkbox"/> Used
Year <u>2023</u>	Make <u>CHEVROLET</u>	Stock <u>C28271</u>	
Model <u>SILVERADO 1500</u>	Body <u>CREW CAB SHORT BOX WOR...</u>		
Color _____	Top _____	Trim _____	
VIN <u>3GCPDAEK3PG237719</u>	Miles <u>0</u>		

TRADE IN (1)	
Year	Make
Model	
VIN	
Miles	
Stock	

TRADE IN (2)	
Year	Make
Model	
VIN	
Miles	
Stock	
Allowance	
Rebate	\$6,400.00
Cash Due	\$0.00
Deposit	\$0.00
TOTAL CREDITS	\$6,400.00

PURCHASE	
Market Value	\$45,645.00
Price	\$45,645.00
Added Equip*	\$0.00
SUBTOTAL	\$45,645.00
Sales Tax	\$0.00
Doc Fee	\$399.00
TOTAL CASH PRICE	\$46,044.00
Total Credits	(\$6,400.00)
TRADE-IN PAYOFF	\$0.00
BALANCE DUE	\$39,644.00

CASH OPTION		
Total		\$39,644.00
Rebate		\$6,400.00

Customer

Sales Manager

This is not a contract

Prepared by Keenan Bowery