

LA VISTA CITY COUNCIL MEETING AGENDA
March 18, 2025
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**

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 4, 2025 City Council Meeting**
 3. **Monthly Financial Reports – February 2025**
 4. **Request for Payment – NL & L Concrete, Inc – Construction Services – East La Vista Sewer and Pavement Rehabilitation – \$20,376.00**
 5. **Request for Payment – Nebraska Department of Transportation – Construction Services – Harrison Street Bridge Project – \$219,093.54**
 6. **Request for Payment – HGM Associates Inc. – Professional Services – East La Vista Sewer and Pavement Rehabilitation - \$27,573.46**
 7. **Request for Payment – Valley Corporation – Professional Services – Central Park Lighting Project – \$68,060.83**
 8. **Request for Payment – Grow Sarpy – Professional Services – 2024 Annual Investment Visionary Level – \$8,500.00**
 9. **Approval of Claims**
- **Reports from City Administrator and Department Heads**
 - **Fourth Quarter Report – Grow Sarpy**
 - **Presentation – Central Park Sound Study Update**
- B. Approval of Class C Liquor License Application – Wild Chicken Grill, Inc.**
1. **Public Hearing**
 2. **Resolution**
- C. Ordinance – Amend Master Fee Ordinance**
- D. Audited Annual Comprehensive Financial Report for Fiscal Year Ending September 30, 2024**
- E. Resolution – Approve Professional Services Agreement – Comprehensive Grant Strategy**
- F. Resolution – Approve Maintenance Agreement – Lots 1 through 3 – AD Industrial Park**
- G. Resolution – Council Policy Statement – Vendor Set Up and Maintenance**
- H. Resolution – Authorize Request for Bids – 72nd Street Storm Sewer Rehabilitation**
- I. Resolution – Award Contract Extension – 2025 UBAS Street Maintenance Project**
- J. Resolution – Authorize Purchase – Plan Review Software**
- K. Resolution – Authorize Purchase – Community Center Bleachers**
- L. Resolution – Authorize Purchase – 40mm Launchers**
- M. Position Description Update – Events Coordinator**
- **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.

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**LA VISTA CITY COUNCIL
MEETING
March 4, 2025**

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 4, 2025. Present were Councilmembers: Frederick, Ronan, Thomas, Quick, Sell, Hale and Wetuski. Also in attendance were City Attorney McKeon, City Administrator Ramirez, City Clerk Carl, Director of Administrative Services Pokomy, Chief of Police Schofield, Director of Public Works Soucie, Community Development Director Fountain, Library Director Barcal, Assistant Recreation Director Karlson and City Engineer Dowse.

A notice of the meeting was given in advance thereof by publication in the Sarpy County Times on February 19, 2025. Notice was simultaneously given to Mayor and all members of the City Council and a copy of the acknowledgment of the receipt of notice attached to the minutes. Availability of the agenda was communicated to the Mayor and City Council in the advance notice of the meeting. All proceedings shown were taken while the convened meeting was open to the attendance of the public. Further, all subjects included in said proceedings were contained in the agenda for said meeting which is kept continuously current and available for public inspection at City Hall during normal business hours.

Mayor Kindig called the meeting to order and made the announcements.

PROCLAMATION – WOMEN IN CONSTRUCTION WEEK

Mayor Kindig proclaimed the week of March 2 - 8, 2025 as Women in Construction Week.

PROCLAMATION – CAPTAIN D.J. BARCAL DAY

Mayor Kindig proclaimed March 7, 2025 as Captain D.J. Barcal Day and presented the proclamation to D.J. Barcal.

SERVICE AWARD: SYDNEY BOWERS – 5 YEARS

Mayor Kindig will hold Sydney Bowers' service award until a future date.

A. CONSENT AGENDA

1. **APPROVAL OF THE AGENDA AS PRESENTED**
2. **APPROVAL OF THE MINUTES OF THE FEBRUARY 18, 2025 CITY COUNCIL MEETING**
3. **REQUEST FOR PAYMENT – MUSCO SPORTS LIGHTING, LLC – PROFESSIONAL SERVICES – SPORTS COMPLEX LIGHTING – \$297,164.00**
4. **REQUEST FOR PAYMENT – RDG PLANNING & DESIGN – PROFESSIONAL SERVICES – PLACEMAKING PHASE 1 – \$3,765.40**
5. **APPROVAL OF CLAIMS**

AAMCO TRANS, maint	7,997.00
ABM, services	17,649.68
ACTION BATTERIES, maint	31.95
ACTIVE NETWORK, services	519.34
ADP, payroll & taxes	458,346.50
AKRS EQUIP, maint	1,218.36
ALLISON LUNSFORD, services	120.00
AMAZON, supplies	1,541.52
AM HERITAGE LIFE INS, benefits	384.47
AM LEGAL PUB, services	1,004.87
ARNOLD MOTOR, maint	3,962.87
AT&T MOBILITY, phones	98.50
BACHMAN, R, supplies	40.36
BADGER BODY, maint	41.00
BAKER & TAYLOR, media	231.06
BATTERIES PLUS, maint	203.15
BERKLEY LIFE & HEALTH INS, benefits	40,025.00
BISHOP BUSINESS EQUIP, supplies	79.77
BLACK HILLS ENERGY, utilities	11,013.12
BOK FINANCIAL, fees	63,221.25
CAVLOVIC, P, apparel	256.38

MINUTE RECORD

No. 729 — REDFIELD DIRECT E2106195KV

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CENTURY LINK/LUMEN, phone	453.13
CHI HEALTH EMP ASST, services	3,288.45
CINTAS, apparel	560.59
CITY OF OMAHA, services	264,820.14
CITY OF PAPILLION, services	369.75
COLONIAL LIFE INS, benefits	2,004.88
COLUMN SOFTWARE, services	557.97
CONTROL MASTERS, bldg & grnds	250.56
COX, phones	147.03
DAIGLE LAW GRP, services	360.00
DEARBORN NAT'L LIFE INS, benefits	8,685.79
DESERT SNOW, trning	699.00
DIAMOND VOGEL, maint	1,066.62
DONALD LABRIE, services	375.00
DULTMEIER, bldg & grnds	1,828.10
FACTORY MOTOR PARTS, maint	391.74
FANTASY DRONE SHOWS, services	12,500.00
FELSBURG HOLT & ULLEVIG, services	1,250.00
FH BLACK & CO, services	1,698.60
FIKES COMM HYGIENE, supplies	33.00
FIRST RESP OUTFITTERS, apparel	512.16
FITZGERALD SCHORR, services	28,025.55
FOP, benefits	2,215.00
GALE, books	79.47
GREAT PLAINS COMM, phones	1,085.44
GREAT PLAINS UNIFORMS, apparel	639.00
GREATAMERICA FIN, services	1,762.65
GUMDROP BOOKS, books	2,778.36
HANEY SHOE STORE, apparel	175.99
HARBOR FREIGHT TOOLS, supplies	209.99
HAWKEYE TRUCK EQUIP, maint	2,616.95
HGM ASSOC, services	1,847.04
HOTSY EQUIP, bldg & grnds	719.73
HY-VEE, supplies	785.93
INGRAM LIBRARY SRVS, books	428.34
J & J SMALL ENGINE, maint	97.33
JOHNSON CONTROLS, supplies	777.36
JOHNSTONE SPLY, supplies	2.44
KIMBALL MIDWEST, maint	122.00
KINDIG, D, trning	75.32
KRIHA FLUID, bldg & grnds	830.97
LINCOLN NAT'L LIFE INS, benefits	7,896.40
MACQUEEN EQUIP, services	4,382.25
MATHESON TRI-GAS, supplies	188.15
MENARDS, supplies	754.91
METLIFE, benefits	1,175.93
METRO AREA TRANSIT, services	912.00
METRO COMM COLLEGE, services	14,455.06
MICHAEL TODD CO, maint	589.04
MID-AMERICAN, benefits	2,466.29
MILLARD METAL, bldg & grnds	727.00
MISSIONSQUARE RETIRE, benefits	75,083.72
MUSCO SPORTS, lighting	522,268.80
MYSTAFF, services	3,385.80
NE TURFGRASS ASSOC, dues	3,000.00

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NPZA-NE PLAN/ZONE ASSN, trning	235.00
OFFICE DEPOT, supplies	786.66
OLSSON, services	1,800.00
OMAHA WINNELSON, bldg & grnds	431.34
ON THE SPOT PROD, services	10,000.00
PETTY CASH, supplies	413.75
PITNEY BOWES, postage	2,082.00
PLAYAWAY PROD, supplies	454.97
POINT C HEALTH, benefits	5,794.66
POKORNY, K, trning	4.50
POLICE/FIREMEN'S INS, benefits	316.29
POLKA DOT ENT, services	200.00
POMP'S TIRE, maint	882.00
PRINTCO GRAPHICS, services	2,445.31
PUBL AG TRNING COUNCIL, trning	675.00
QUALITY AUTO REPAIR, maint	297.00
RDG PLAN/DESIGN, services	3,765.40
RED EQUIP, maint	2,848.61
SAMSARA, services	7,840.00
SARPY CO COURTHOUSE, services	4,582.00
SARPY CO TREASURER, services	5,484.94
SHERWIN-WILLIAMS, supplies	101.29
SIGN IT, services	560.00
SUCCESS FACTORS, services	13,462.74
SUN VALLEY, bldg & grnds	404.60
SUNSET LAW ENF, supplies	1,054.55
TED'S MOWER, maint	39.02
THE COLONIAL PRESS, services	170.69
THE WALDINGER CORP, bldg & grnds	650.00
TD2, services	225.00
TRACTOR SUPPLY, maint	209.94
TY'S OUTDOOR PWR, maint	230.03
UMR, benefits	274,987.09
UPS, services	247.39
V & V MFG, supplies	127.95
WHITE CAP, apparel	293.98
WJHW, services	7,737.27
WOODHOUSE, services	39,279.00
ZIMCO SPLY, supplies	437.00

Councilmember Thomas made a motion to approve the consent agenda. Seconded by Councilmember Frederick. Councilmember Hale 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

Managing Director Administrative Services Pokorny reported that the lottery reports are in council mailboxes.

Assistant Events Coordinator Moore reported on the 2025 Events Calendar.

Library Director Barcal reported on a new book by a local author that has been added to the Library's collection and that the Library annual report is available.

Community Development Director Fountain presented the annual report for Community Development.

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Director of Public Works Soucie reported on the tree grant received and that the Parks Department will be proactively trimming trees along Applewood Creek Trail.

B. PUD SITE PLAN AMENDMENT – LOT 3, SOUTHPORT EAST REPLAT SIX – FALEWITCH AND SONS

1. PUBLIC HEARING

At 6:21 p.m. Mayor Kindig opened the public hearing and stated the floor was now open for comment on the PUD Site Plan Amendment – Lot 3, Southport East Replat Six – Falewitch and Sons.

At 6:24 p.m. Councilmember Hale made a motion to close the public hearing. Seconded by Councilmember Wetuski. Councilmembers voting aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried.

2. ORDINANCE – AMEND ZONING MAP

Councilmember Thomas introduced Ordinance No. 1540 entitled: AN ORDINANCE OF THE CITY OF LA VISTA, NEBRASKA, AMENDING THE ZONING DISTRICT MAP OF THE CITY OF LA VISTA, NEBRASKA; TO PROVIDE WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT; AND TO PROVIDE FOR THE PUBLICATION OF THIS ORDINANCE.

Councilmember Sell moved that the statutory rule requiring reading on three different days be suspended. Councilmember Frederick seconded the motion to suspend the rules and roll call vote on the motion. Councilmembers voting aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried.

Councilmember Thomas made a motion to approve final reading and adopt Ordinance 1540. Councilmember Wetuski seconded the motion. Upon roll call vote the following Councilmembers voted aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried. The passage and adoption of said ordinance having been concurred on by a majority of all members of the Council, the Mayor declared the ordinance adopted and the Mayor, in the presence of the Council, signed and approved the ordinance and the City Clerk attested the passage/approval of the same and affixed her signature thereto.

3. PUBLIC HEARING

At 6:25 p.m. Mayor Kindig opened the public hearing and stated the floor was now open for comment on the PUD Site Plan Amendment.

At 6:25 p.m. Councilmember Hale made a motion to close the public hearing. Seconded by Councilmember Wetuski. Councilmembers voting aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried.

4. ORDINANCE – APPROVE PUD SITE PLAN AMENDMENT

Councilmember Wetuski introduced Ordinance No. 1541 entitled: AN ORDINANCE OF THE CITY OF LA VISTA, NEBRASKA ESTABLISHING STANDARDS AND CONDITIONS FOR DEVELOPMENT UNDER THE FINAL PLANNED UNIT DEVELOPMENT PLAN; TO PROVIDE FOR SEVERABILITY; TO PROVIDE WHEN THIS ORDINANCE SHALL BE IN FULL FORCE AND EFFECT; AND TO PROVIDE FOR THE PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM.

Councilmember Sell moved that the statutory rule requiring reading on three different days be suspended. Councilmember Frederick seconded the motion to suspend the rules and roll call vote on the motion. Councilmembers voting aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried.

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Councilmember Thomas made a motion to approve final reading and adopt Ordinance 1541. Councilmember Frederick seconded the motion. Upon roll call vote the following Councilmembers voted aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried. The passage and adoption of said ordinance having been concurred on by a majority of all members of the Council, the Mayor declared the ordinance adopted and the Mayor, in the presence of the Council, signed and approved the ordinance and the City Clerk attested the passage/approval of the same and affixed her signature thereto.

C. PUD SITE PLAN AMENDMENT AND CONDITIONAL USE PERMIT LOTS 3 AND 4, BROOK VALLEY CORPORATE PARK – ALFF CONSTRUCTION, LLC

1. PUBLIC HEARING

At 6:27 p.m. Mayor Kindig opened the public hearing and stated the floor was now open for comment on the PUD Site Plan Amendment and Conditional Use Permit Lot 3 and 4, Brook Valley Corporate Park – Alff Construction, LLC. Kyle Vohl with E & A Consulting Group was available for questions.

At 6:28 p.m. Councilmember Hale made a motion to close the public hearing. Seconded by Councilmember Wetuski. Councilmembers voting aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried.

2. RESOLUTION – APPROVE PUD SITE PLAN AMENDMENT

Councilmember Sell introduced and moved for the adoption of Resolution No. 25-036 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, DETERMINING CONDITIONS FOR APPROVAL OF A PLANNED UNIT DEVELOPMENT (PUD) SITE PLAN AMENDMENT FOR LOTS 3 AND 4, BROOK VALLEY CORPORATE PARK, A SUBDIVISION LOCATED IN THE SOUTHEAST ¼ OF SECTION 17, TOWNSHIP 14 NORTH, RANGE 12 EAST OF THE 6TH P.M., SARPY COUNTY, NEBRASKA.

WHEREAS, the applicant, ALFF Construction, LLC, of the above-described piece of property has made an application for approval of a PUD site plan amendment for Lots 3 and 4, Brook Valley Corporate Park; and

WHEREAS, the Deputy Community Development Director and the City Engineer have reviewed the PUD site plan; and

WHEREAS, on February 6, 2025, the La Vista Planning Commission held a public hearing and reviewed the amendment to the PUD site plan and recommended approval as the PUD Site Plan Amendment is consistent with the Comprehensive Plan and Zoning Ordinance.

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of La Vista, Nebraska, that the PUD Site Plan for Lots 3 and 4, Brook Valley Corporate Park, a subdivision located in the Southeast ¼ of Section 17, Township 14 North, Range 12 East of the 6th P.M., Sarpy County, Nebraska, generally located northeast of 108th Street and Harry Watanabe Parkway, be, and hereby is, approved.

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

3. RESOLUTION – APPROVE CONDITIONAL USE PERMIT

Councilmember Wetuski introduced and moved for the adoption of Resolution No. 25-037 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING THE EXECUTION OF A CONDITIONAL USE PERMIT FOR ALFF CONSTRUCTION, LLC FOR OUTDOOR STORAGE ON LOT 3 BROOK VALLEY CORPORATE PARK.

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March 4, 2025

WHEREAS, ALFF Construction, LLC has applied for approval of a Conditional Use Permit for outdoor storage on Lot 3 Brook Valley Corporate Park, generally located northwest of S. 108th Street and Harry Watanabe Parkway; and

WHEREAS, the La Vista Planning Commission reviewed the application on February 6, 2025 and recommends approval; and

WHEREAS, the Mayor and City Council of the City of La Vista are agreeable to the amendment of the conditional use permit for such purposes.

NOW THEREFORE, BE IT RESOLVED, that the Mayor and City Council of the City of La Vista hereby authorize the execution of a Conditional Use Permit in form and content submitted at this meeting, with such modifications that the City Administrator or City Attorney may determine necessary or advisable, for ALFF Construction, LLC to allow for outdoor storage on Lot 3 Brook Valley Corporate Park.

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

D. TEXT AMENDMENTS – ARTICLE 6, SECTION 7.15 AND ARTICLE 8 OF THE LA VISTA ZONING ORDINANCE

1. PUBLIC HEARING

At 6:30 p.m. Mayor Kindig opened the public hearing and stated the floor was now open for comment on the Text Amendments – Article 6, Section 7.15 and Article 8 of the La Vista Zoning Ordinance.

At 6:30 p.m. Councilmember Hale made a motion to close the public hearing. Seconded by Councilmember Wetuski. Councilmembers voting aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried.

2. ORDINANCE – APPROVE ZONING TEXT AMENDMENTS

Councilmember Thomas introduced Ordinance No. 1542 entitled: AN ORDINANCE TO AMEND SECTION 2.04, ARTICLE 6 (SECTIONS 6.01 THROUGH 6.05), SECTION 7.15 AND ARTICLE 8 (SECTIONS 8.01 THROUGH 8.04) OF THE ZONING ORDINANCE UPDATE ADOPTED BY ORDINANCE NO. 848 (ZONING ORDINANCE), AS PREVIOUSLY AMENDED; TO REPEAL SECTION 2.04, ARTICLE 6(SECTIONS 6.01 THROUGH 6.05), SECTION 7.15 AND ARTICLE 8 (SECTIONS 8.01 THROUGH 8.04) OF THE ZONING ORDINANCE UPDATE ADOPTED BY ORDINANCE NO. 848, AS PREVIOUSLY ENACTED AND AMENDED; TO PROVIDE FOR SEVERABILITY; AND TO PROVIDE FOR PUBLICATION AND THE EFFECTIVE DATE HEREOF.

Councilmember Sell moved that the statutory rule requiring reading on three different days be suspended. Councilmember Frederick seconded the motion to suspend the rules and roll call vote on the motion. Councilmembers voting aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried.

Councilmember Thomas made a motion to approve final reading and adopt Ordinance 1542. Councilmember Wetuski seconded the motion. Upon roll call vote the following Councilmembers voted aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried. The passage and adoption of said ordinance having been concurred on by a majority of all members of the Council, the Mayor declared the ordinance adopted and the Mayor, in the presence of the Council, signed and approved the ordinance and the City Clerk attested the passage/approval of the same and affixed her signature thereto.

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March 4, 2025

E. TEXT AMENDMENTS – SECTIONS 2.03, 3.02-3.05, 3.08 AND ARTICLE 10 OF THE LA VISTA SUBDIVISION REGULATIONS

1. PUBLIC HEARING

At 6:32 p.m. Mayor Kindig opened the public hearing and stated the floor was now open for comment on the Text Amendments – Sections 2.03, 3.02-3.05, 3.08 and Article 10 of the La Vista Subdivision Regulations.

At 6:32 p.m. Councilmember Hale made a motion to close the public hearing. Seconded by Councilmember Wetuski. Councilmembers voting aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried.

2. ORDINANCE – APPROVE ZONING TEXT AMENDMENTS

Councilmember Thomas introduced Ordinance No. 1543 entitled: AN ORDINANCE TO AMEND SECTIONS 2.03, 3.02, 3.03, 3.04, 3.05, 3.08 AND ARTICLE 10 (SECTIONS 10.01 THROUGH 10.10) OF THE SUBDIVISION REGULATIONS ADOPTED BY ORDINANCE NO. 1211, AS PREVIOUSLY AMENDED; TO REPEAL SECTIONS 2.03, 3.02, 3.03, 3.04, 3.05, 3.08 AND ARTICLE 10 (SECTIONS 10.01 THROUGH 10.10) OF THE SUBDIVISION REGULATIONS ADOPTED BY ORDINANCE NO. 1211 AS PREVIOUSLY ENACTED AND AMENDED; TO PROVIDE FOR SEVERABILITY; AND TO PROVIDE FOR PUBLICATION AND THE EFFECTIVE DATE HEREOF.

Councilmember Sell moved that the statutory rule requiring reading on three different days be suspended. Councilmember Hale seconded the motion to suspend the rules and roll call vote on the motion. Councilmembers voting aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried.

Councilmember Thomas made a motion to approve final reading and adopt Ordinance 1543. Councilmember Frederick seconded the motion. Upon roll call vote the following Councilmembers voted aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried. The passage and adoption of said ordinance having been concurred on by a majority of all members of the Council, the Mayor declared the ordinance adopted and the Mayor, in the presence of the Council, signed and approved the ordinance and the City Clerk attested the passage/approval of the same and affixed her signature thereto.

F. PUD SITE PLAN AMENDMENT – LOT 3, SOUTHPORT EAST REPLAT SIX

1. PUBLIC HEARING

At 6:35 p.m. Mayor Kindig opened the public hearing and stated the floor was now open for comment on the PUD Site Plan Amendment – Lot 3, Southport East Replat Six. Joe Dethlefs with TD2 was available for questions.

At 6:36 p.m. Councilmember Hale made a motion to close the public hearing. Seconded by Councilmember Wetuski. Councilmembers voting aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried.

2. RESOLUTION

Councilmember Frederick introduced and moved for the adoption of Resolution No. 25-038 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, DETERMINING CONDITIONS FOR APPROVAL OF A PLANNED UNIT DEVELOPMENT (PUD) SITE PLAN AMENDMENT FOR LOT 3 SOUTHPORT EAST REPLAT SIX, A SUBDIVISION LOCATED IN THE SOUTHEAST ¼ OF SECTION 18, TOWNSHIP 14 NORTH, RANGE 12 EAST OF THE 6TH P.M., SARPY COUNTY, NEBRASKA.

WHEREAS, the applicant, Hausmann Holdings, LLC, of the above-described piece of property has made an application for approval of a PUD site plan amendment for Lot 3 Southport East Replat Six; and

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WHEREAS, the Community Development staff and the City Engineer have reviewed the PUD site plan amendment; and

WHEREAS, on February 6, 2025, the La Vista Planning Commission held a public hearing and reviewed the amendment to the PUD site plan amendment and recommended approval, as the plan is consistent with the Comprehensive Plan and Zoning Ordinance.

NOW THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of La Vista, Nebraska, that the PUD site plan amendment for Lot 3 Southport East Replat Six, a subdivision located in the Southeast ¼ of Section 18, Township 14 North, Range 12 East of the 6th P.M., Sarpy County, Nebraska, generally located southeast of the intersection of Eastport Parkway and S. 123rd Plaza, be, and hereby is, approved.

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

G. ORDINANCE — AMEND MASTER FEE ORDINANCE

Councilmember Frederick introduced Ordinance No. 1544 entitled: AN ORDINANCE TO AMEND ORDINANCE NO. 1533, AN ORDINANCE TO ESTABLISH THE AMOUNT OF CERTAIN FEES AND TAXES CHARGED BY THE CITY OF LA VISTA FOR VARIOUS SERVICES INCLUDING BUT NOT LIMITED TO BUILDING AND USE, ZONING, OCCUPATION, PUBLIC RECORDS, ALARMS, EMERGENCY SERVICES, RECREATION, LIBRARY, AND PET LICENSING; SEWER AND DRAINAGE SYSTEMS AND FACILITIES OF THE CITY FOR RESIDENTIAL USERS AND COMMERCIAL USERS (INCLUDING INDUSTRIAL USERS) OF THE CITY OF LA VISTA AND TO GRANDFATHER EXISTING STRUCTURES AND TO PROVIDE FOR TRACT PRECONNECTION PAYMENTS AND CREDITS; REGULATING THE MUNICIPAL SEWER DEPARTMENT AND RATES OF SEWER SERVICE CHARGES; TO PROVIDE FOR SEVERABILITY; AND TO PROVIDE THE EFFECTIVE DATE HEREOF.

Councilmember Sell moved that the statutory rule requiring reading on three different days be suspended. Councilmember Hale seconded the motion to suspend the rules and roll call vote on the motion. Councilmembers voting aye: Ronan, Quick, Sell, Hale, and Wetuski. Nays: Frederick and Thomas. Abstain: None. Absent: Sheehan. Motion carried.

Councilmember Frederick made a motion to approve final reading and adopt Ordinance 1544. Councilmember Wetuski seconded the motion. Upon roll call vote the following Councilmembers voted aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried. The passage and adoption of said ordinance having been concurred on by a majority of all members of the Council, the Mayor declared the ordinance adopted and the Mayor, in the presence of the Council, signed and approved the ordinance and the City Clerk attested the passage/approval of the same and affixed her signature thereto.

H. RESOLUTION — AUTHORIZE PURCHASE — COMPUTER EQUIPMENT

Councilmember Quick introduced and moved for the adoption of Resolution No. 25-039 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA APPROVING THE PURCHASE OF DELL COMPUTERS AND ACCESSORIES, AND APPLE IPADS AND ACCESSORIES ON THE STATE CONTRACT BID IN AN AMOUNT NOT TO EXCEED \$66,000.00.

WHEREAS, the City Council of the City of La Vista has determined that the purchase of Dell Computers and accessories, and Apple iPads and accessories for various City departments is necessary; and

WHEREAS, the FY25/FY26 Biennial Budget provides funding for the proposed computer equipment 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

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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 Dell Computers and accessories, and Apple iPads and accessories on the state contract bid from Dell in an amount not to exceed \$66,000.00.

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

I. POSITION DESCRIPTION UPDATES – INFORMATION TECHNOLOGY TECHNICIAN

Councilmember Thomas made a motion to receive and file the position description updates – Information Technology Technician. Seconded by Councilmember Frederick. Councilmembers voting aye: Frederick, Ronan, Thomas, Quick, Sell, Hale, and Wetuski. Nays: None. Abstain: None. Absent: Sheehan. Motion carried.

J. RESOLUTION – EXPENDITURE AUTHORIZATION – BANDS AND BREWS EVENT

Councilmember Wetuski introduced and moved for the adoption of Resolution No. 25-040 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING VARIOUS EXPENDITURES OVER \$5,000 ASSOCIATED WITH THE USE OF THE ASTRO FOR BANDS AND BREWS EVENT IN AN AMOUNT NOT TO EXCEED \$6,500.00.

WHEREAS, the City Council of the City of La Vista has determined that the Bands and Brews event is necessary; and

WHEREAS, the FY25/FY26 Biennial Budget provides funding for this event; 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 authorizing various expenditures over \$5,000 associated with the use of The Astro for Bands and Brews event in an amount not to exceed \$6,500.00.

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

K. RESOLUTION – AUTHORIZE CONTRACT NEGOTIATIONS – HEARTLAND NATURAL GAS

Councilmember Thomas introduced and moved for the adoption of Resolution No. 25-041 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, AUTHORIZING CONTRACT NEGOTIATIONS AND THE PURCHASE OF NATURAL GAS FOR CITY FACILITIES FROM HEARTLAND NATURAL GAS.

WHEREAS, the City Council of the City of La Vista has determined that contract negotiations and the purchase of natural gas for city facilities is necessary; and

WHEREAS, Potential saving in natural gas costs to the City; 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;

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NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska, authorize contract negotiations and the purchase of natural gas for city facilities from Heartland Natural Gas.

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

L. RESOLUTION — AUTHORIZE WAIVER OF PARKING FEES — UPCOMING EVENTS

Councilmember Frederick introduced and moved for the adoption of Resolution No. 25-042 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING THE WAIVER OF PARKING FEES FOR GARAGE #2 AND THE SURFACE PARKING LOT ON MARCH 22 AND MAY 30, 2025 IN CONJUNCTION WITH THE BANDS & BREWS AND LA VISTA DAYS EVENTS.

WHEREAS, the Bands & Brews event will be held on March 22, 2025; and

WHEREAS, the annual La Vista Days celebration will be held on May 30-May 31, 2025; and

WHEREAS, on March 22, 2025 a free community concert will be held at the Astro Theater;

WHEREAS, on May 30, 2025 a free community concert and fireworks show will be held in the Astro Amphitheater; and

WHEREAS, the Mayor will be hosting a gathering for invited guests prior to the La Vista Days concert in the Astro Theater; and

WHEREAS, the Mayor and City Council have established fees for use of the parking garage and surface parking lot; and;

WHEREAS, it is the desire of the Mayor and City Council to waive the established parking fees for these community events.

NOW, THEREFORE BE IT RESOLVED, by the Mayor and City Council of La Vista, Nebraska, that parking fees for Garage #2 and the surface parking lot will be waived on March 22 and May 30, 2025 in conjunction with the Bands & Brews and La Vista Days events being held at the Astro Theater and the Astro Amphitheater.

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

M. RESOLUTION — ACCEPT MUNICIPAL CAMPUS PLAN

Councilmember Frederick introduced and moved for the adoption of Resolution No. 25-043 entitled: A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA TO ACCEPT THE LA VISTA MUNICIPAL CAMPUS MASTER PLAN.

WHEREAS, in 2023, the City Council authorized an agreement with RDG Planning & Design for the creation of a Municipal Campus Master Plan; and

WHEREAS, the La Vista Municipal Campus Master Plan has been developed in collaboration with community stakeholders, residents, and staff; and

WHEREAS, on January 21, 2025 the La Vista Municipal Campus Master Plan was presented to the City Council;

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska, do hereby accept the La Vista Municipal Campus Master Plan.

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

COMMENTS FROM THE FLOOR

Bruce Christiansen commented in favor of legalizing golf carts for street use in La Vista. There was a consensus to have staff bring back more information at a future meeting.

COMMENTS FROM MAYOR AND COUNCIL

Mayor Kindig announced that he will be going to Lincoln to testify on LB242.

At 7:21 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 18TH DAY OF MARCH 2025.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Rachel D. Carl, CMC
City Clerk



Monthly Statement of Revenue and Expenditure
February

	General Fund	Debt Service Fund	Capital Improvement Fund	Lottery Fund	Redevelopment Fund	Total Nonmajor Funds ¹	Total Governmental Funds	Sewer Fund	Total Proprietary Fund
Revenue									
Property Tax	556,372	35,756	-	-	-	-	592,128	-	-
Sales and use taxes	1,116,956	558,478	-	-	558,478	-	2,233,913	-	-
Other Taxes ²	237,629	-	-	-	373	-	238,002	-	-
Licenses and Permits	33,767	-	-	-	-	-	33,767	-	-
Intergovernmental Revenues ³	173,390	-	-	-	-	-	173,390	-	-
Charges for Services	23,791	-	-	-	-	-	23,791	-	-
Grant income	89,278	-	-	-	-	-	89,278	-	-
Lottery Proceeds	-	-	-	84,702	-	-	84,702	-	-
Interest Income	38,183	31,547	2,574	16,795	19,477	6,692	115,267	19,393	19,393
Sewer Fees	-	-	-	-	-	-	-	427,735	427,735
Other Revenues ⁴	16,474	32,350	-	-	-	20,913	69,737	3	3
Bonds	-	-	-	-	-	-	-	-	-
Total Revenues	2,285,841	658,131	2,574	101,497	578,328	27,604	3,653,976	447,131	447,131
Expenditures									
CIP/Capital Outlay	38,493	-	819,433	-	3,765	-	861,691	-	-
Debt Service: Principal Expense	-	-	-	-	-	-	-	-	-
Debt Service: Interest Expense	-	-	-	-	-	-	-	-	-
Debt Service: Bond Issue Expense	-	-	-	-	-	-	-	-	-
General Government Expenses	425,001	13,683	-	-	-	(540)	438,144	1,800	1,800
Public Works	211,989	-	-	-	-	-	211,989	-	-
Public Safety	851,533	-	-	-	-	17,881	869,414	-	-
Culture and Recreation	195,917	-	-	-	-	-	195,917	-	-
Public Library	82,095	-	-	-	-	-	82,095	-	-
Community Betterment	-	-	-	55,904	-	-	55,904	-	-
Community Development	55,046	-	-	-	7,737	-	62,783	-	-
Sewer	-	-	-	-	-	-	-	350,936	350,936
Total Expenditures	1,860,074	13,683	819,433	55,904	11,503	17,341	2,777,937	352,736	352,736
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Change in Net Position	425,768	644,448	(816,859)	45,594	566,825	10,264	876,039	94,395	94,395

Key Trends

Revenue
Sales and use tax came in at \$1M over budget. Due to a state audit of a La Vista business. These funds will be held on reserve.
Expenditures
Purchase and installation of sports field lighting (sport complex lighting rehab)

¹Nonmajor Funds (EDF, OSP, PAF,QSF,TIF)
²Other tax - OCC, Hotel, Rest
³Intergovernmental Rev - rev for state, county, other municipality
⁴Other rev - parking, library, other misc.



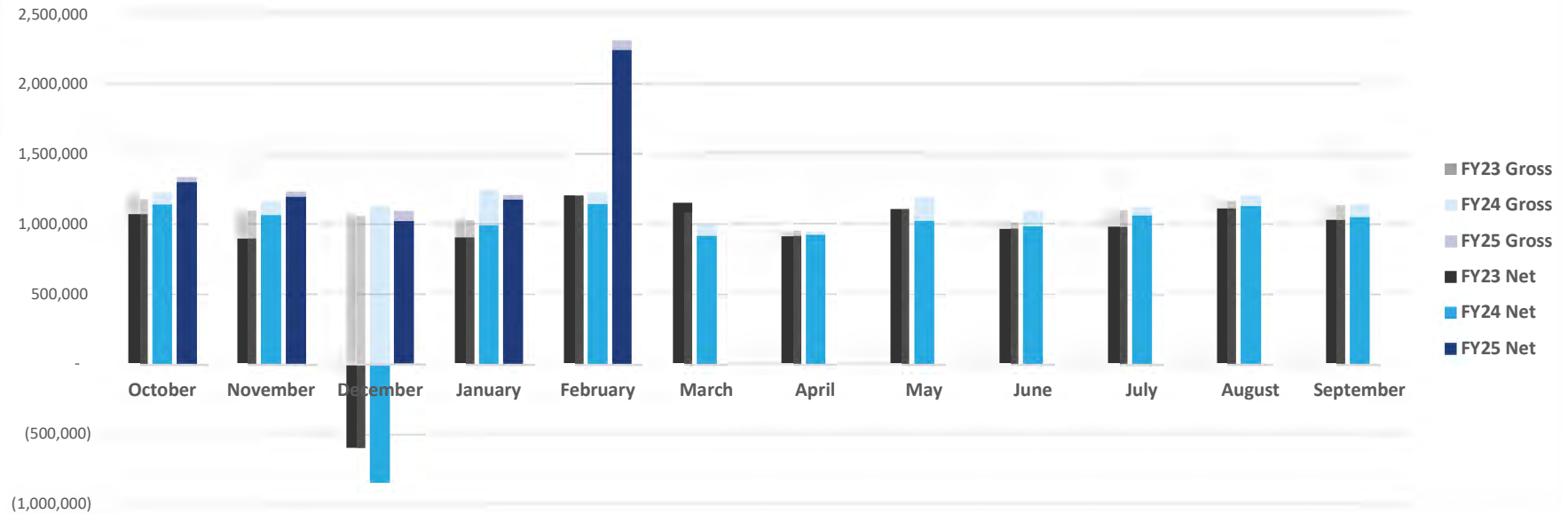
City of La Vista NE
Monthly Treasurer Report
February FY25

Types	Institution	Balance	Interest Rate	Interest Earned	Accrued Interest	Maturity Date
CD	American National Bank	\$ 1,643,167	4.2%		\$ 5,683	1/17/2025
	Dayspring Bank	\$ -	0.6%		\$ -	
	Total CD's	\$ 1,643,167				
Money Market	Access Bank	\$ 1,758,877	2.4%	\$ 1,047		
	Dayspring Bank	\$ 6,041,801	4.8%	\$ 20,387		
	NPAIT	\$ 26,052,384	4.9%	\$ 82,831		
	Nebraska Class	\$ 8,761,531	4.8%	\$ 28,981		
	NFIT	\$ -				
	Total Money Market	\$ 42,614,593				
Checking	Access Bank	\$ (173,847)	1.0%	\$ 723		
Checking	Dayspring Bank-FSA	\$ 35,524	4.9%	\$ 67		
Savings	Access Bank	\$ 898,092	1.0%	\$ 625		\$ -
Checking	Access Bank-Health Ins	\$ 96,643	1.0%	\$ 91		
Total Portfolio		\$ 45,114,171		\$ 134,751	\$ 5,683	

Key Trends

- Unrestricted cash of \$12.5M
- Restricted Funds for Redevelopment projects, Sewer, Lottery, CIP projects,Police Academy
- Interest Rates are starting to decline as the Fed lowers rates

**Sales & Use Tax
Gross Earned & Net Received
Month over Month Comparison
FY23 FY24 FY25**



Note: Includes Sales Tax, Consumer Use Tax, and Motor Vehicle Tax

		Gross Sales & Use Tax			Net Sales & Use Tax		
Business Month	Receipt Month	FY23 Gross	FY24 Gross	FY25 Gross	FY23 Net	FY24 Net	FY25 Net
August	October	1,172,852	1,219,327	1,333,594	1,068,778	1,136,379	1,293,323
September	November	1,092,622	1,156,387	1,225,484	890,532	1,059,015	1,188,719
October	December	1,055,895	1,123,464	1,091,092	(593,519)	(842,053)	1,016,967
November	January	1,023,417	1,237,079	1,203,358	902,327	988,470	1,167,226
December	February	1,174,489	1,220,426	2,303,111	1,199,212	1,139,254	2,233,912
January	March	941,197	986,988	-	1,148,826	912,475	-
February	April	947,568	937,872	-	909,081	919,141	-
March	May	1,050,699	1,190,808	-	1,104,869	1,018,971	-
April	June	1,006,047	1,088,179	-	962,065	975,860	-
May	July	1,094,248	1,121,424	-	979,089	1,061,094	-
June	August	1,159,853	1,197,098	-	1,108,529	1,123,754	-
July	September	1,133,236	1,137,341	-	1,025,245	1,045,798	-
FY Total		12,852,123	13,616,393	7,156,639	10,705,035	10,538,161	6,900,147
		Budget		14,014,538	Budget		12,139,103

Note: February 2025 includes a settlement resulting from a multiyear state audit.

City of Omaha
Public Works Department
Construction Division

WEEKLY PROGRESS REPORT

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CONTRACTOR NL & L E PA TO NL & L

PROJECT East La Vista Sewer and Pavement Rehab.

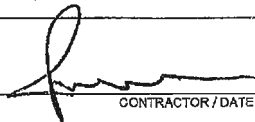
WEEK ENDING DATE 01/25/25

PROJECT NO. M376(228)

PROJECT STATUS: IN PROGRESS

REPORT NO. 86

DAY/DATE	ACTIVITY	Hours	CHARGE	SUMMARY	
	<u>02 Jan 2024 Start of Phase 2, Calendar/Work Days will reflect the phase 2 calendar day quantity and percentages</u>			Paving - Total Value of Work This Period	\$10,172.00
SUNDAY		0	Y	Sewer - Total Value of Work This Period	\$2,295.00
01/19/25	temps 10/-4, No work on site, No pay items			Paving - Total Value of Work To Date	\$2,459,414.02
				Sewer - Total Value of Work To Date	\$2,087,648.70
MONDAY		0	Y	Pro-rated Adjustment to Value of Stored Materials This Period	\$0.00
01/20/25	Temps 10/-4, No work on site, No pay items			Total Value of Stored Materials Remaining To Date	\$0.00
TUESDAY		0	Y	Estimated Contract Value Does Not reflect Deductions in quantities	\$ 4,822,962.10
01/21/25	Temps -7/-6 with windchills in the morning of a -23. No work on site, and No pay items			Percent Complete By Value	94%
WEDNESDAY		8	Y	Contract Calendar / Work Days	551
01/22/25	Temps 39/18, NLL 0700-1530, HGM 0800-1500, Sewer crew cont. backfilling MH4 in the new Sanitary main Thiele on site for compaction testing, Manhole paid upon completion and final elevation confirmed. No pay items			Calendar / Work Days This Period	7
THURSDAY		8	Y	Calendar / Work Days Used To Date	664
01/23/25	Temps 22/6, NLL 0700-1530, HGM 0800-1500, Sewer crew set flat top for MH 4 in new sanitary main on S 69th St. Plan elevation is 11.78 vertical feet. Finished backfilling and started excavation for serv lat at 7101 S 69th St. Thiele on site compaction testing. co'ta 56 Rebuild curb inlet 1.98 ea			Percent Time Used	121%
FRIDAY		8	Y	% Retained Paving/Sewer	10.0000%
01/24/25	Temps 45/6, NLL 0700-1530, Hgm 0830/1500, Sewer crew cont work on the serv lat at 7101 S 69th St. to lap into new main and cap existing Vertical riser. Completed, backfilled and general cleanup for the weekend. Pay items: 33 rem sen serv lat 1.0, 34 Install serv lat 35'. Thiele compaction testing			Amount Retained to Date Paving	\$245,941.40
				Amount Retained To Date Sewer	\$208,764.87
SATURDAY		0	Y	Net Amount Due To Date	\$4,092,356.45
01/25/25	Temps 41/17, No work on site, no pay items.			Total Incentive Earned / Disincentive Assessed To Date	\$0.00
<u>Other Comments</u> Note: CIPP reviewed, Engineer stamped design and analysis submitted. Installed quantities to be paid, note some areas have needed repair of lateral openings. Contractor notified of the repair work needed. MH frames and covers S 69th St. Solid James to Josephine. Agreed to VF price for new manholes of \$700. per VF, (11.78*\$700)/\$4200=1.98 ea item 56		Net Amount Due To Date Including Incentive Earned / Disincentive Assessed		\$4,092,356.45	
		Total Previous Payments To Date		\$4,071,980.45	
		Amount Due To Date		\$20,376.00	


CONTRACTOR / DATE

Paula Pogge, HGM Associates, Inc. 04 Mar 2025
PROJECT MANAGER / DATE

Paula Pogge, HGM Associates, Inc. 25 Jan 2025
PROJECT REPRESENTATIVE / DATE

 3/7/25
CITY CONSTRUCTION ENGINEER / DATE

OK TO PAY
pmd 3/7/25

SEWER = 02. 71.0917.00 - SEUR 1301
= \$11,221.20
STREET = 05. 71.0917.00 - SEUR 1301
= \$10,154.80

WEEKLY PROGRESS REPORT

PAYMENT FOR WORK PERFORMED										
Line	Item Number	Item	Bid Quantity	Bid Price	Unit	Quantity This Period	Amount This Period	% Complete	Quantity To Date	Amount To Date
1	Paving 1	Mobilization/Demobilization	1.00	\$156,000.00	LS	-	\$0.00	100.0%	1.00	\$156,000.00
2	Paving 2	Remove Pavement	7,747.00	\$11.00	SY	-	\$0.00	129.0%	10,018.96	\$110,208.56
3	Paving 3	Remove Concrete Driveway	701.00	\$11.00	SY	-	\$0.00	157.0%	1,102.80	\$12,130.80
4	Paving 4	Remove Sidewalk - Paving	7,396.00	\$2.00	SF	-	\$0.00	170.0%	12,555.93	\$25,111.86
5	5	Remove Concrete Curb and Gutter	1,750.00	\$12.00	LF	-	\$0.00	163.0%	2,851.70	\$34,220.40
6	6	Perform Cold Planning-Asphalt	25,920.00	\$6.50	SY	-	\$0.00	84.0%	21,818.72	\$141,821.68
7	7	Perform 2" Cold Planning - Concrete	50.00	\$7.00	SY	-	\$0.00	336.0%	168.00	\$1,176.00
8	8	Construct Asphalt Surface Course SPR (PG 64-34)	2,860.00	\$187.11	Ton	-	\$0.00	88.0%	2,503.15	\$468,364.40
9	9	Construct Asphalt Surface Wedge SPR 3/8" Fine (PG 64-34)	72.00	\$188.00	Ton	-	\$0.00	0.0%	-	\$0.00
10	10	Concrete Base Repair	5,400.00	\$72.00	SY	-	\$0.00	38.0%	2,049.78	\$147,584.16
11	Paving 11	Construct 7" Concrete Pavement - Type L65 - Paving	7,575.00	\$75.00	SY	-	\$0.00	130.0%	9,847.22	\$738,541.50
12	12	Construct 7" Concrete Pavement - Type L 85 - Paving	100.00	\$78.00	SY	-	\$0.00	0.0%	-	\$0.00
13	13	Construct 10" Concrete Pavement - Type L65	96.00	\$92.00	SY	-	\$0.00	354.0%	339.66	\$31,248.72
14	14	Construct Concrete Curb and Gutter	1,750.00	\$42.00	LF	-	\$0.00	163.0%	2,851.70	\$119,771.40
15	Paving 15	Construct 6" Driveway - Type L65 - Paving	841.00	\$59.00	SY	-	\$0.00	132.0%	1,113.07	\$65,671.13
16	16	Construct 6" Driveway - Type L85	50.00	\$62.00	SY	-	\$0.00	0.0%	-	\$0.00
17	Paving 17	Subgrade Preparation - Paving	9,537.00	\$3.50	SY	-	\$0.00	55.0%	5,255.99	\$18,395.97
18	18	Adjust Utility Valve to Grade	12.00	\$800.00	EA	-	\$0.00	50.0%	6.00	\$4,800.00
19	19	Adjust Manhole to Grade	30.00	\$800.00	EA	-	\$0.00	60.0%	18.00	\$14,400.00
20	20	Remove & Replace Curb inlet Top	5.00	\$3,200.00	EA	-	\$0.00	120.0%	6.00	\$19,200.00
21	21	Install Manhole Ring and Cover	8.00	\$700.00	EA	-	\$0.00	138.0%	11.00	\$7,700.00
22	22	Install External Frame Seal	8.00	\$750.00	EA	-	\$0.00	38.0%	3.00	\$2,250.00
23	23	Traffic Control - Sewer and Pavement Construction	1.00	\$50,000.00	LS	0.0388	\$1,940.00	100.0%	1.0000	\$50,000.00
24	Paving 24	Construct 4" PCC Sidewalk - Paving	5,021.00	\$6.75	SF	-	\$0.00	216.0%	10,827.26	\$73,084.01
25	25	Construct 6" PCC Sidewalk	524.00	\$7.50	SF	-	\$0.00	192.0%	1,006.15	\$7,546.13
26	26	Construct PCC Curb Ramp	1,370.00	\$14.00	SF	-	\$0.00	80.0%	1,090.58	\$15,268.12
27	27	Construct Detectable Warning Panel	441.00	\$45.00	SF	-	\$0.00	75.0%	332.00	\$14,940.00
28	28	Construct Sidewalk Curb Wall	241.00	\$40.00	LF	-	\$0.00	429.0%	1,033.00	\$41,320.00
29	29	Install Seeding - Type A	1,922.00	\$3.75	SY	-	\$0.00	46.0%	879.29	\$3,297.34
30	30	Install Rolled Erosion Control - Type 1	1,922.00	\$3.00	SY	-	\$0.00	53.0%	1,020.12	\$3,060.36

WEEKLY PROGRESS REPORT

PAYMENT FOR WORK PERFORMED

Line	Item Number	Item	Bid Quantity	Bid Price	Unit	Quantity This Period	Amount This Period	% Complete	Quantity To Date	Amount To Date
61	CO1 53	Install 15" RCP Storm Sewer - CO 1	98.00	\$73.00	LF	-	\$0.00	163.0%	160.00	\$11,680.00
62	CO1 54	Excavation for Pipe,	22.00	\$200.00	HR	-	\$0.00	491.0%	108.00	\$21,600.00
63	CO1 55	3/4" Limestone Pipe Bedding	217.00	\$29.50	Ton	-	\$0.00	75.0%	162.85	\$4,804.08
64	CO1A 56	Rebuild curb inlets/unction box	4.00	\$4,200.00	ea	1.96	\$8,232.00	392.0%	15.66	\$65,772.00
65	CO1A 57	Remove existing inlets	3.00	\$500.00	ea	-	\$0.00	200.0%	6.00	\$3,000.00
66	CO2 58	Remove and replace 8" Sanitary Sewer Main S 71st St.	729.00	\$137.00	LF	-	\$0.00	165.0%	1,204.24	\$164,980.88

INVOICE

TO: CITY OF LAVISTA
8116 PARK VIEW BLVD

LAVISTA NE 68128

Billing Address:

Nebraska Department of Transportation
c/o Controller Division
1500 Nebraska Parkway
PO Box 94759
Lincoln NE 68509-4759

DATE
02-21-2025

ACCOUNT NUMBER
L2075

INVOICE NUMBER
0649442

COST DESCRIPTION

COST

PROJECT NO. NH 80-9 (202)
CONTROL NO. 22853
AGREEMENT NO. XL2412
LOCATION: I-80 WB, Q ST - GILES RD

SEE ATTACHED FOR DETAILS

AMOUNT DUE THIS INVOICE

219,093.54

OK TO PAY
PMD 3/7/25
05-71.0917.000 - STRT25007

CONTACT M SAND

AT 402-479-4604 WITH ANY QUESTIONS

PREPARED BY:

M SAND

DESCRIPTION

NH 80-9(202)

PAY THIS AMOUNT

219,093.54

DETACH THIS PORTION AND RETURN WITH A PAYMENT

Make Checks Payable to & Mail to:

Nebraska Dept. of Transportation

c/o Controller Division
1500 Nebraska Parkway
PO Box 94759
Lincoln NE 68509-4759

CITY OF LAVISTA

CUSTOMER NAME

02-21-2025

DATE OF INVOICE

TERMS

This amount is due
upon receipt of this
invoice

SPD NUMBER

INVOICE NUMBER
0649442

ACCOUNT NUMBER
L2075

AMOUNT
219,093.54

INVOICE SUPPORT DETAIL

Responsible Party: City of LaVista
Project No. NH- MTIS 80-9(202)
Control No. 22853
Agreement No. XL2412
Description: I-80 WB, Q St - Giles Rd
Invoice No: #0649442

Work Phase	Total	Federal Cost Share	State	City Costs Share
Preliminary Engineering - Expenses to Date				
NDOT Expenses	249,675.21	-	249,675.21	-
VK2119	120,294.71	-	120,294.71	-
VK2340	5,747.53	-	5,747.53	-
99PF -RR	401,489.55	-	401,489.55	-
Audit	142.22	-	142.22	-
ROW - Letting Estimate	5,000.00	-	5,000.00	-
Utilities-Letting Estimate	150,548.00	-	150,548.00	-
Construction-Letting Estimate	8,450,646.46	7,417,611.86	824,179.08	208,855.52
Hawkins				
Construction Engineering-Letting Estimate	416,747.38	365,858.42	40,650.94	10,238.02
City Cost Share				219,093.54
Less Previous Invoices Issued				-
Amount Due This Invoice				219,093.54

NOTE: Invoice Estimates are taken from the Project Agreement Cost Estimate (Letting)

As per Agreement XL2412, 11.4, between City of La Vista and NDOT

11.4 Payment by Municipality: Upon award of the construction contract, State will invoice the Municipality for Municipality's cost share of preliminary engineering, construction, and construction engineering. The estimated letting date is (award of construction contract) January 16, 2025. The Municipality shall pay State within 30 calendar days of receipt of invoice from State. The final settlement between State and the Municipality will be made following final audits and when the final costs have been determined by State.



450 Regency Pkwy
Suite 120
Omaha, NE 68114
(712) 323-0530

City of LaVista
Attn: Mr. Patrick Dowse, P.E.
9900 Portal Road
LaVista, NE 68128

INVOICE

Invoice Number: 702619-40
Date: February 21, 2025
Client Code: 7220
P.O. Number: 20-008340

Progress billing for engineering services for the East LaVista Sewer and Pavement Rehabilitation - Phase 2 Final Design, per agreement dated June 4, 2019 & Amendments..

Construction Observation, Administration & Testing Through: February 15, 2025

	Hours	Rate	Current Period	Billed To Date
001: Phase I Investigation (LS \$53,340)				
		90% Complete		\$48,006.00
002: Trekk (\$90,420) (Hrly)				\$89,172.71
003: Thiele Geotech (\$18,675) (Hrly)				\$19,200.00
004: Emspace & Lovgren (\$9,775) (Hrly)				\$11,809.67
005: Amendment 1 HGM (LS \$923)				
		100% Complete		\$923.00
006: Amendment 1 TREKK (\$4,000) (Hrly)				\$4,000.00
007: Phase 2 Final Design (Hrly)				\$201,345.71
008: Phase 2 Final Design TREKK (Hrly)				\$64,665.61
009: Phase 2 Final Design Emspace (Hrly)				\$10,763.73
010: Midwest Right of Way (\$58,725) (Hrly)				\$20,205.00
011: Construction Admin (Hrly)				
Design Engineer	99.00	140.48	\$13,907.52	
Design Engineer	37.25	154.72	\$5,763.32	
Engineer Technician	1.00	110.40	\$110.40	
Engineer Technician	17.50	130.08	\$2,276.40	
Senior Project Engineer	3.50	244.61	\$856.14	

	Hours	Rate	Current Period	Billed To Date
			<u>\$22,913.78</u>	<u>\$906,522.24</u>
012: Const. Testing - Thiele Geotech (\$93,873) (Hrly)				
Thiele Geotech, Inc.			<u>\$2,302.00</u>	
			<u>\$2,302.00</u>	<u>\$67,974.50</u>
013: TREKK - Const. Services (\$12,579) (Hrly)				
				<u>\$374.40</u>
				<u>\$8,059.50</u>
014: Const. Surveying (Hrly)				
Engineer Technician II	8.50	125.92	\$1,070.32	
Land Surveyor	9.00	143.04	<u>\$1,287.36</u>	
			<u>\$2,357.68</u>	<u>\$12,889.98</u>

Total Amount Billed	<u>\$1,465,912.05</u>
Less Previous Invoices	<u>\$1,438,338.59</u>
Invoice Total	<u>\$27,573.46</u>

Outstanding Invoices

Invoice		0 - 30	31 - 60	61-90	Over 90	Balance
702619-37	11/11/2024				\$46,855.02	\$46,855.02
702619-38	12/10/2024			\$48,506.68		\$48,506.68
702619-39	1/23/2025	\$54,835.14				\$54,835.14
		<u>\$54,835.14</u>		<u>\$48,506.68</u>	<u>\$46,855.02</u>	<u>\$150,196.84</u>

OK TO PAY
 PMD 3/7/25
 49% SEWER = 02.71.0917.000 - SEUR13001
 = \$13,235.26
 52% STREET = 05.71.0917.000 - SEUR13001
 = \$14,338.20

APPLICATION AND CERTIFICATE FOR PAYMENT
AIA DOCUMENT G702

PAGE ONE OF TWO PAGES

TO: City of La Vista

PROJECT:

Central Park Pedestrian Lighting

APPLICATION NO: 6501-004
APPLICATION DATE: 03/06/25
PERIOD TO: 02/1 - 02/28
PROJECT NO: 6501

CONTRACT DATE: 05/22/24

FROM CONTRACTOR:

Valley Corporation
28001 Ida Circle, PO Box 589
Valley, NE 68064

CONTRACT FOR: Street lighting/Pedestrian Lighting

OWNER: City of La Vista

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	\$606,994.25
2. Net change by Change Orders	\$0.00
3. CONTRACT SUM TO DATE (Line 1 +/- 2)	\$606,994.25
4. TOTAL COMPLETED & STORED TO DATE (Column K and L on G703)	\$502,758.99
5. RETAINAGE:	
a. 10% of Completed Work (Column K on G703)	\$50,275.90
b. 10% of Stored Material (Column L on G703)	\$0.00
TOTAL RETAINAGE (Lines 5a + 5b or Total in Column O of G703)	\$50,275.90
6. TOTAL EARNED LESS RETAINAGE	\$452,483.09
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$384,422.27
8. CURRENT PAYMENT DUE	\$68,060.83
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$154,511.16

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months	\$0.00	\$0.00
Total approved this Month	\$0.00	\$0.00
NET CHANGES by Change Order:	\$0.00	\$0.00

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: Valley Corporation

By: [Signature]Date: 3-6-25

State of: Nebraska County of: Douglas

Subscribed and sworn to before me this 6 day of March 2025

Notary Public:

[Signature]

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this 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 \$68,060.83

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

ENGINEER: [Signature]Date: 03/13/2025

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.



AIA DOCUMENT G702 APPLICATION AND CERTIFICATE FOR PAYMENT CONSTRUCTION MANAGER ADVISER 1992 EDITION AIA

THE AMERICAN INSTITUTE OF ARCHITECTS, 1745 NEW YORK AVE. N.W. WASHINGTON, DC 20006-5292

Users may obtain validation of this document by requesting of the licensee a completed AIA Document D401- Certification of Document's Authenticity

Approved to Pay
CAS 3/13/2025
16,71,097.000 PARK 17006

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: 6501-004
 APPLICATION DATE: 03/06/25
 PERIOD TO: 02/1 - 02/28
 PROJECT NO: 6501

A ITEM NO.	B DESCRIPTION OF WORK	C	D Contracted Values		E	F	G Previous Application		H	I	J	K	L	M	N	O
		UOM	Est. Quantity	Unit Price	Contract Value		Quantity	Extended Value	Quantity	Extended Value	Quantity	Extended Value	Stored Materials	Quantity	Extended Value	Retained 10%
1	Selective Demolition, direct-bury wire (UG conduit)	LF	900	\$ 5.24	\$ 4,716.00		100	\$ 524.00		\$ -	100	\$ 524.00	\$ -	800	\$ 4,192.00	\$ 52.40
2	Selective Demolition, wood pole, 25' high	EACH	2	\$ 1,179.42	\$ 2,358.84		2	\$ 2,358.84		\$ -	2	\$ 2,358.84	\$ -	0	\$ -	\$ 235.88
3	Selective Demolition	CLF	1	\$ 1,179.42	\$ 1,179.42		1	\$ 1,179.42		\$ -	1	\$ 1,179.42	\$ -	0	\$ -	\$ 117.94
4	Lighting Circuits - Wire, Copper, Stranded, 600 Volt, #10, Type THWN, Normal Installation Conditions in Conduit	CLF	207	\$ 105.36	\$ 21,813.66		207	\$ 21,813.66		\$ -	207	\$ 21,813.66	\$ -	0	\$ -	\$ 2,181.37
5	Lighting Circuits - Wire, copper, stranded, 600 volt, #8, type THWN, normal installation conditions in conduit	CLF	110	\$ 135.52	\$ 14,907.20		110	\$ 14,907.20		\$ -	110	\$ 14,907.20	\$ -	0	\$ -	\$ 1,490.72
6	Receptacle Circuits - Wire, copper, stranded, 600 volt, #12, type THWN, normal installation conditions in conduit	CLF	18	\$ 92.25	\$ 1,661.04		18	\$ 1,661.04		\$ -	18	\$ 1,661.04	\$ -	0	\$ -	\$ 166.10
7	Receptacle Circuits - Wire, Copper, Stranded, 600 Volt, #10, Type THWN, Normal Installation Conditions in Conduit	CLF	70	\$ 105.36	\$ 7,376.60		70	\$ 7,376.60		\$ -	70	\$ 7,376.60	\$ -	0	\$ -	\$ 737.66
8	Receptacle Circuits - Wire, copper, stranded, 600 volt, #8, type THWN, normal installation conditions in conduit	CLF	88	\$ 135.52	\$ 11,925.76		88	\$ 11,925.76		\$ -	88	\$ 11,925.76	\$ -	0	\$ -	\$ 1,192.58
9	Receptacle Circuits - Wire, Copper, Stranded, 600 Volt, #6, Type THWN, Normal Installation Conditions in Conduit	CLF	98	\$ 168.29	\$ 16,492.42		98	\$ 16,492.42		\$ -	98	\$ 16,492.42	\$ -	0	\$ -	\$ 1,649.24
10	Lighting Circuits - PVC conduit, Sch. 40, 3/4" diameter including terminations, fittings	CLF	157	\$ 58.09	\$ 9,120.13		157	\$ 9,120.13		\$ -	157	\$ 9,120.13	\$ -	0	\$ -	\$ 912.01
11	Receptacle Circuits - PVC conduit, Sch. 40, 3/4" diameter including terminations, fittings	CLF	137	\$ 88.96	\$ 12,132.72		137	\$ 12,132.72		\$ -	137	\$ 12,132.72	\$ -	0	\$ -	\$ 1,213.27
12	Pull Boxes, Composite, Weatherproof, Type NEMA 3R	EACH	70	\$ 1,313.83	\$ 91,968.10		70	\$ 91,968.10		\$ -	70	\$ 91,968.10	\$ -	0	\$ -	\$ 9,196.81
14	Lighting Circuits - Ground wire, copper, bare, solid, #8	CLF	158.5	\$ 126.80	\$ 20,097.80		158.5	\$ 20,097.80		\$ -	158.5	\$ 20,097.80	\$ -	0	\$ -	\$ 2,009.78
15	Receptacle Circuits - Ground wire, copper, bare, solid, #8	CLF	137	\$ 126.80	\$ 17,371.60		137	\$ 17,371.60		\$ -	137	\$ 17,371.60	\$ -	0	\$ -	\$ 1,737.16
16	Lighting Ground Rod - Ground wire, copper, bare, solid, #8	CLF	3	\$ 167.08	\$ 501.24		3	\$ 501.24		\$ -	3	\$ 501.24	\$ -	0	\$ -	\$ 50.12
17	Grounding rod, copper clad, 8' long, 1/2" diameter	EACH	59	\$ 88.54	\$ 5,223.85		59	\$ 5,223.85		\$ -	59	\$ 5,223.85	\$ -	0	\$ -	\$ 522.39
18	Grounding clamp, bronze, 1/2" diameter	EACH	59	\$ 23.44	\$ 1,382.96		59	\$ 1,382.96		\$ -	59	\$ 1,382.96	\$ -	0	\$ -	\$ 138.30
19	Trenching, Backfill	LF	6970	\$ 13.85	\$ 96,634.50		6370	\$ 88,224.50		\$ -	6370	\$ 88,224.50	\$ -	600	\$ 8,310.00	\$ 8,822.45
20	Direct-bore underneath existing paved surfaces	LF	100	\$ 21.72	\$ 2,172.00		700	\$ 15,204.00		\$ -	700	\$ 15,204.00	\$ -	-600	\$ (13,052.00)	\$ 1,520.40
21	Receptacle, duplex GFCI, 20A with box, weatherproof white-in-use cover, 3/4" PVC and wire	EACH	59	\$ 72.03	\$ 4,249.77		18	\$ 1,296.54	10	\$ 720.30	28	\$ 2,016.54	\$ -	31	\$ 2,232.93	\$ 201.58
22	Type SPC, 14ft pole, concrete base	EACH	28	\$ 3,252.37	\$ 91,066.36		10	\$ 32,523.70	18	\$ 58,542.65	28	\$ 91,066.36	\$ -	0	\$ -	\$ 9,106.64
23	Type SPD, 20ft pole, concrete base	EACH	9	\$ 3,197.45	\$ 28,777.05		2	\$ 6,394.90		\$ -	2	\$ 6,394.90	\$ -	7	\$ 22,382.15	\$ 639.49
24	Type SPE, 20ft pole, concrete base	EACH	22	\$ 3,189.50	\$ 70,169.00		2	\$ 6,379.00		\$ -	2	\$ 6,379.00	\$ -	20	\$ 63,780.00	\$ 637.90
24	Surveying and Staking	LS	1	\$ 8,355.48	\$ 8,355.48		1	\$ 8,355.48		\$ -	1	\$ 8,355.48	\$ -	0	\$ -	\$ 835.55
25	Lighting Control, material	LS	1	\$ 31,757.18	\$ 31,757.18		0.5	\$ 15,878.59	0.25	\$ 7,939.30	0.75	\$ 23,817.89	\$ -	0.25	\$ 7,939.29	\$ 2,381.79
26	Lighting Control, installation and commissioning	LS	1	\$ 33,683.56	\$ 33,683.56		0.5	\$ 16,841.78	0.25	\$ 8,420.89	0.75	\$ 25,262.67	\$ -	0.25	\$ 8,420.89	\$ 2,526.27
			0	\$ -	\$ -		0	\$ -		\$ -	0	\$ -	\$ -	0	\$ -	\$ -
			0	\$ -	\$ -		0	\$ -		\$ -	0	\$ -	\$ -	0	\$ -	\$ -
	Grand Total				\$ 606,994.25			\$ 427,135.84		\$ 75,623.15		\$ 502,758.99	\$ -		\$ 104,235.26	\$ 50,275.90



GROW SARPY Grow Sarpy
Laying the Foundation for a Thriving Sarpy County

808 Conagra Drive
 Suite 400
 Omaha, NE 68102

Phone: 402-978-7948

Date	Invoice #
12/1/2024	2624

Bill To
City of La Vista Mayor Doug Kindig 8116 Park View Blvd. La Vista, NE 68128

Due Date	Terms
12/31/2024	Net 30

Quantity	Description	Amount
1	2024 Annual Investment - Visionary Level We appreciate your involvement and impact in the growth of Sarpy County. Please continue to support this growth through your annual investment in Grow Sarpy. If you have any questions, please call 402-978-7948.	8,500.00
Thank you for your continued support!		Total \$8,500.00

01.14.0505.000

User: RPOLLOCK

DB: La Vista

Check #	Check Date	Vendor Name	Amount	Voided
144397	03/05/2025	BOBCAT OF OMAHA	1,175.00	N
144398	03/05/2025	MUSCO SPORTS LIGHTING LLC	297,164.00	N
1262157(E)	03/07/2025	US BANK NATIONAL ASSOCIATION	39,150.67	N
144399	03/18/2025	4IMPRINT	2,449.08	N
144400	03/18/2025	A-1 FLAGS, POLES, AND REPAIR LLC	372.75	N
144401	03/18/2025	AAMCO TRANSMISSIONS	5,789.00	N
144402	03/18/2025	ABE'S TRASH SERVICE	72.00	N
144403	03/18/2025	ACTION BATTERIES UNLTD INC	65.85	N
144404	03/18/2025	AKRS EQUIPMENT SOLUTIONS, INC.	4,213.32	N
144405	03/18/2025	ALL MAKES OFFICE EQUIPMENT CO	1,456.90	N
144406	03/18/2025	AMAZON CAPITAL SERVICES, INC.	957.56	N
144407	03/18/2025	ARNOLD MOTOR SUPPLY	1,610.32	N
144408	03/18/2025	ASSOCIATED FIRE PROTECTION	504.00	N
144409	03/18/2025	BACON LETTUCE CREATIVE	3,952.50	N
144410	03/18/2025	BADGER BODY & TRUCK EQUIP CO INC	512.00	N
144411	03/18/2025	BAKER & TAYLOR LLC	53.12	N
144412	03/18/2025	BENNETT REFRIGERATION INC	640.95	N
144413	03/18/2025	BGNE	268.20	N
144414	03/18/2025	BIG RED LOCKSMITHS	570.00	N
144415	03/18/2025	BOSANEK, GARY	1,050.00	N
144416	03/18/2025	BRODERSEN, CALE	444.00	N
144417	03/18/2025	CENTER POINT, INC.	240.90	N
144418	03/18/2025	CINTAS CORPORATION NO. 2	199.73	N
144419	03/18/2025	CITY OF PAPILLION	11,378.35	N
144420	03/18/2025	COLONIAL RESEARCH CHEMICAL CO	442.89	N
144421	03/18/2025	COMPLETE TACTICAL CONSULTANTS	5,000.00	N
144422	03/18/2025	COSGRAVE COMPANY	214.90	N
144423	03/18/2025	CULLIGAN OF OMAHA	13.50	N
144424	03/18/2025	DATA443 RISK MITIGATION INC	316.94	N
144425	03/18/2025	DEFENSIVE EDGE TRNING-CONSULTING	550.00	N
144426	03/18/2025	DEMCO INCORPORATED	304.99	N
144427	03/18/2025	DULTMEIER SALES LLC	137.60	N
144428	03/18/2025	DXP ENTERPRISES INC	142.00	N
144429	03/18/2025	FACTORY MOTOR PARTS	231.09	N
144430	03/18/2025	FASTENAL COMPANY	321.54	N
144431	03/18/2025	FERRELLGAS	199.00	N
144432	03/18/2025	FIRST RESPONDER OUTFITTERS, INC	1,253.38	N
144433	03/18/2025	FOUNTAIN, BRUCE	444.00	N
144434	03/18/2025	GALE	173.94	N
144435	03/18/2025	GALLS LLC	151.14	N
144436	03/18/2025	GENUINE PARTS COMPANY-OMAHA	56.23	N
144437	03/18/2025	GRAINGER	96.83	N
144438	03/18/2025	HOBBY LOBBY STORES INC	14.05	N
144439	03/18/2025	HOME DEPOT CREDIT SERVICES	12.81	N
144440	03/18/2025	HURST, JEAN	414.00	N
144441	03/18/2025	IDEAL IMAGES, INC.	2,176.89	N
144442	03/18/2025	INGRAM LIBRARY SERVICES LLC	2,861.47	N
144443	03/18/2025	INTERNATIONAL CODE COUNCIL	240.00	N
144444	03/18/2025	J & J SMALL ENGINE SERVICE	62.27	N
144445	03/18/2025	JOHNSTONE SUPPLY CO	509.10	N
144446	03/18/2025	K ELECTRIC	718.81	N
144447	03/18/2025	KANOPY, INC.	180.50	N
144448	03/18/2025	KIMBALL MIDWEST	241.76	N
144449	03/18/2025	KRIHA FLUID POWER CO INC	68.79	N
144450	03/18/2025	LARSEN SUPPLY COMPANY	523.02	N
144451	03/18/2025	LOGAN CONTRACTORS SUPPLY	4.37	N
144452	03/18/2025	LOWE'S CREDIT SERVICES	25.63	N
144453	03/18/2025	MATHESON TRI-GAS INC	353.33	N
144454	03/18/2025	MENARDS-RALSTON	995.01	N
144455	03/18/2025	METRO AREA TRANSIT	108.00	N

User: RPOLLOCK

DB: La Vista

Check #	Check Date	Vendor Name	Amount	Voided
144456	03/18/2025	MICHAEL TODD AND COMPANY INC	677.88	N
144457	03/18/2025	MILLARD METAL SERVICES INC	650.00	N
144458	03/18/2025	MSC INDUSTRIAL SUPPLY CO	183.12	N
144459	03/18/2025	MYSTAFF INC	3,630.83	N
144460	03/18/2025	NE DEPT OF TRANSPORTATION	50,016.00	N
144461	03/18/2025	NEBRASKA STATE PATROL	3,064.00	N
144462	03/18/2025	NORTH PLATTE PUBLIC LIBRARY	26.00	N
144463	03/18/2025	O'REILLY AUTO PARTS	1,555.23	N
144464	03/18/2025	OMNI ENGINEERING	900.90	N
144465	03/18/2025	ONE CALL CONCEPTS INC	236.19	N
144466	03/18/2025	ORIENTAL TRADING COMPANY	242.97	N
144467	03/18/2025	PAPILLION SANITATION	2,339.28	N
144468	03/18/2025	PITNEY BOWES GLOBAL FIN SVCS	105.99	N
144469	03/18/2025	PRINTCO GRAPHICS INC	8,826.80	N
144470	03/18/2025	RAINBOW GLASS & SUPPLY INC	470.00	N
144471	03/18/2025	EACH SPORTS MARKETING GROUP, INC.	900.00	N
144472	03/18/2025	RED EQUIPMENT LLC	4,846.67	N
144473	03/18/2025	RTG BUILDING SERVICES INC	7,965.00	N
144474	03/18/2025	SEILER INSTRUMENT & MFG	1,400.00	N
144475	03/18/2025	SHERWIN-WILLIAMS	68.93	N
144476	03/18/2025	SIGN IT	210.00	N
144477	03/18/2025	SITE ONE LANDSCAPE SUPPLY LLC	9,850.04	N
144478	03/18/2025	SOLBERG, CHRISTOPHER	444.00	N
144479	03/18/2025	STRADA OCCUPATIONAL HEALTH	510.00	N
144480	03/18/2025	TAVI DABERKOW	85.00	N
144481	03/18/2025	TEAMSIDELINE.COM	699.00	N
144482	03/18/2025	THE WALDINGER CORPORATION	725.00	N
144483	03/18/2025	RANS UNION RISK AND ALT. DATA SOL.	91.10	N
144484	03/18/2025	TURFWERKS	2,401.36	N
144485	03/18/2025	TY'S OUTDOOR POWER & SERVICE	31.96	N
144486	03/18/2025	UNITE PRIVATE NETWORKS LLC	9,959.55	N
144487	03/18/2025	UNMC	117.00	N
144488	03/18/2025	VERIZON CONNECT FLEET USA	649.00	N
144489	03/18/2025	VEST VISUALS	1,940.00	N
144490	03/18/2025	VOIANCE LANGUAGE SERVICES, LLC	86.56	N
144491	03/18/2025	WALMART COMMUNITY BRC	678.54	N
144492	03/18/2025	WESTLAKE HARDWARE INC NE-022	1,262.22	N
144493	03/18/2025	WINSUPPLY OF OMAHA	1,009.09	N
1262165(A)	03/18/2025	CITY OF PAPILLION - MFO	246,596.00	N
1262166(A)	03/18/2025	FRATERNAL ORDER OF POLICE	2,215.00	N
1262167(A)	03/18/2025	POLICE & FIREMEN'S INSURANCE	316.29	N
1262168(E)	03/18/2025	ACTIVE NETWORK LLC	310.71	N
1262169(E)	03/18/2025	BOK FINANCIAL	958,583.75	N
1262170(E)	03/18/2025	CENTURY LINK/LUMEN	475.15	N
1262171(E)	03/18/2025	CENTURY LINK/LUMEN	103.19	N
1262172(E)	03/18/2025	COX COMMUNICATIONS, INC.	1,217.15	N
1262173(E)	03/18/2025	ESSENTIAL SCREENS	133.80	N
1262174(E)	03/18/2025	GREAT PLAINS COMMUNICATION	1,085.44	N
1262175(E)	03/18/2025	GREATAMERICA FINANCIAL SERVICES	1,377.66	N
1262176(E)	03/18/2025	MARCO INCORPORATED	160.77	N
1262177(E)	03/18/2025	METROPOLITAN UTILITIES DISTRICT	2,836.63	N
1262178(E)	03/18/2025	MID-AMERICAN BENEFITS INC	558.40	N
1262179(E)	03/18/2025	NE DEPT OF REVENUE-SALES TAX	81.33	N
1262180(E)	03/18/2025	PITNEY BOWES-EFT POSTAGE	1,244.00	N
1262181(E)	03/18/2025	U.S. CELLULAR	2,424.78	N
1262182(E)	03/18/2025	ADP INC	501,426.10	N
1262183(E)	03/18/2025	MISSIONSQUARE RETIREMENT	80,498.84	N
TOTAL:			2,314,350.18	

User: RPOLLOCK

DB: La Vista

Check #	Check Date	Vendor Name	Amount	Voided
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APPROVED BY COUNCIL MEMBERS ON: 03/18/2025

COUNCIL MEMBER

COUNCIL MEMBER

COUNCIL MEMBER

COUNCIL MEMBER

COUNCIL MEMBER

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
MARCH 18, 2025 AGENDA**

Subject:	Type:	Submitted By:
PRESENTATION – CENTRAL PARK SOUND STUDY UPDATE	RESOLUTION ORDINANCE ◆ RECEIVE/FILE	CHRIS SOLBERG DEPUTY COMMUNITY DEVELOPMENT DIRECTOR

BACKGROUND

At the September 17, 2024 City Council meeting an agreement was approved with WJHW, Inc. to prepare an update to the sound study originally drafted within the “New Amphitheater Feasibility Study” completed by AECOM in 2017. WJHW was a sub-consultant to AECOM on the feasibility study, conducting the original sound study.

Since September WJHW has worked with staff to prepare a draft update to the sound study. A representative of the consulting firm will be available via Zoom during the Council Meeting to present the study and answer any questions the Council may have.

Staff will bring back the final version of the study at a future meeting for final review and approval.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA RECOMMENDING TO THE NEBRASKA LIQUOR CONTROL COMMISSION, APPROVAL OF A CLASS C LIQUOR LICENSE FOR WILD CHICKEN GRILL, INC IN LA VISTA, NEBRASKA.

WHEREAS, Wild Chicken Grill, Inc., 8220 Giles Road, La Vista, Sarpy County, Nebraska, has applied to the Nebraska Liquor Control Commission for a Class C Liquor License; and

WHEREAS, the Nebraska Liquor Control Commission has notified the City of said application; and

WHEREAS, the City has adopted local licensing standards to be considered in making recommendations to the Nebraska Liquor Control Commission; and

WHEREAS, said licensing standards have been considered by the City Council in making its decision;

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska, hereby recommend to the Nebraska Liquor Control Commission approval of a Class C Liquor License submitted by Wild Chicken Grill, Inc., 8220 Giles Road, La Vista, Sarpy County, Nebraska.

PASSED AND APPROVED THIS 18TH DAY OF MARCH 2025.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Rachel D. Carl, CMC
City Clerk



LA VISTA POLICE DEPARTMENT INTER-DEPARTMENT MEMO

TO: Rachel Carl, City Clerk

FROM: Captain D. J. Barcal

DATE: March 5, 2025

RE: Local Background Check– Wild Chicken Grill, LLC

The La Vista Police Department has reviewed the Nebraska Liquor Control Commission Documents completed by the applicant and conducted a check of local records relating to the Manager Application for the Wild Chicken Grill, LLC, for Jose Pena. No criminal record was located.

As with all Nebraska Retail Liquor Licenses, I am asking the applicant strictly conform to Nebraska Liquor Commission rules and regulations under Section 53-131.01, Nebraska Liquor Control Act.



Nebraska Liquor Control

301 Centennial Mall
South - 1st Floor PO
Box 95046 Lincoln
NE 68508

Application Copy

File Number: 79333

LICENSE TYPE

Class C Beer, Wine, Spirits On
and Off Sale

APPLICATION DATE RECEIVED

2025-02-28

SECONDARY LICENSE(S)

None selected

LICENSEE LEGAL NAME

Wild Chicken Grill, Inc.

LICENSEE TYPE

Corporation

DOING BUSINESS AS

CORPORATE NUMBER

INCORPORATION DATE

CORRESPONDENCE ADDRESS

2607 Fairview Street, Bellevue, Nebraska 68147

MAILING ADDRESS

PHYSICAL ADDRESS

CONTACT NAME

Jose Pena

PREFERRED CONTACT METHOD

Email

CONTACT PHONE

ALTERNATE PHONE

FAX

EMAIL

pen-aj@hotmail.com

CORPORATE STRUCTURE

NAME**POSITION/TITLE****PARENT COMPANY****% INTEREST****Jose Pena****President****ADDITIONAL INFORMATION****MARITAL STATUS****Single****MANAGED BY AGENT****Yes****AGENT****Travis Jacott****AGENT TYPE****Individual****PREMISES TYPE****Restaurant with Bar****PREMISES NAME****Wild Chicken Grill****OPERATOR****CORPORATE LIMIT DESIGNATION****Inside****LEASE OR OWN****Lease****EXPIRATION DATE****2030-01-24****PHYSICAL ADDRESS****8220 Giles Road, La Vista Nebraska 68128****MAILING ADDRESS****CONTACT NAME****Jose Pena****PREFERRED CONTACT METHOD****Email****CONTACT PHONE****ALTERNATE PHONE****FAX****EMAIL****penaj1989@icloud.com**

PREMISES MANAGER

Jose Pena

PREMISES MANAGER EMAIL

penaj1989@icloud.com

QUESTIONS

Class C Beer, Wine, Spirits On a

**1. READ CAREFULLY. ANSWER COMPLETELY AND ACCURATELY
§53-125(5)**

Has any officer, member, owner, or manager named in this application; or their spouse, EVER been convicted of or plead guilty to any charge?

Charge means any charge alleging a felony, misdemeanor, violation of a federal or state law; a violation of a local law, ordinance or resolution. List the nature of the charge, where the charge occurred and the year and month of the conviction or plea. Also list any charges pending at the time of this application. If more than one party is applying, please list charges by each individual's name. Exclude minor traffic violations such as speeding. Include Driving Under the Influence, Driving Under Suspension & other similar charges. Commission must be notified of any arrests and/or convictions that may occur after the date of signing this application.

No

2. What are the building dimensions: Enter length and width in feet separated by a comma (i.e. L20, W15) *Not square feet*
A simple sketch of the area to be licensed will be required to be uploaded in the Documents Section.. Include the length x width, direction of NORTH and number of floors of the building. (NO BLUEPRINTS)

L92, W47

3. Is there an outdoor area?

*Must have permanent fencing securing the outdoor area. Please contact the local governing body for other requirements regarding fencing.

No

4. Will a basement be used for alcoholic storage or sale?

No

5. How many floors of the building? (excluding basement) Please indicate which floors will be included in the liquor license.

1

6. Is premises to be licensed within 150 feet of a church, school, hospital, home for indigent persons or for veterans, their wives, and children?

No

7. Is premises to be licensed within 300 feet of a college campus or university?

No

8. Are you acquiring any alcohol prior to obtaining this liquor license?

No

9. What date do you intend to open for business?

May 1, 2025

10 What are the anticipated hours of operation?

10:30 a.m. to 2:00 a.m.

11 Are you borrowing any money from any source, including family or friends, to establish and/or operate the business?

No

12 Will any person or entity, other than the applicant, be entitled to a share of the profits of this business?

No

13 Is anyone listed on this application a law enforcement officer?

No

14 List the primary bank and/or financial institution to be utilized by the business.

a) List the individual(s) who are authorized to write checks and/or withdrawals on accounts at this institution.

First National Bank of Omaha. Jose Pena

15 Do you have prior experience or training in selling, serving or managing alcohol sales?

Yes

Owner and operator of Wild Chicken Grill in Bellevue, NE; maintained liquor license at that location since 2023

16 Are all individuals named in this application as a part of the ownership and/or manager over 21 years of age?

Yes

17 Do you intend to sell cocktails to go as allowed under Neb Rev. Statute 53-123.04(4)?

Yes

18 Do you intend to allow drive through services (curb side pick up) allowed under Neb Rev. Statute 53-178.01(2)

Yes

19 List all past and present liquor licenses held in Nebraska or any other state by any person named in this application. List the license holder name, location of license, and license number (if available). Also list reason for termination of license(s) previously held.

Jose Pena; 3604 Twin Creek Dr., Bellevue, NE 68123; 125546; active license

20 Has the premises location been previously licensed within the last 2 years?

No

21 Are you applying for a Temporary Operating Permit?

No

22 Per Nebraska Revised Statute 53-103.18 - Manager, defined: Manager means a person appointed by a corporation or limited liability company to oversee the daily operation of the business licensed in Nebraska. A manager shall meet all the requirements of the Nebraska Liquor Control Act as though he or she were the applicant, including residency.

What is the premises manager's name?

Jose Pena

23 What is the manager's address?

[REDACTED]

24 What is the manager's phone number?

[REDACTED]

25 What county is the manager registered to vote in?

The manager must be a resident of the state of Nebraska. If the manager is not registered to vote they can complete their voter registration here - <https://www.nebraska.gov/apps-sos-voter-registration/>

Sarpy County

26 What is the manager's email address? An email will be sent to them to obtain their personal information.

penaj1989@icloud.com

27 Is the manager married?

No

DOCUMENTS

TYPE	FILE NAME	DESCRIPTION
Privacy Act Statement	Privacy Statement (Exectued).pdf	
Lease / Deed / Purchase Agreement	Lease.pdf	
Premises Description & Diagram	Premises Diagram.pdf	
Corporation/LLC Structure	CORPORATION-LLC STRUCTURE.pdf	
Business Plan	Business Plan.pdf	

APPLICANT

Brooke Tilley

DECLARATION

☒ I (We) the applicant(s) agree and consent

By checking the box next to "I (We) the applicant(s) agree and consent", the applicant(s) hereby consent(s) to an investigation of background and release present and future records of every kind and description including, but not limited to, police records, tax records, bank or lending institution records, and corporate records. I consent to the release of any documents supporting any declarations made in this application and agree to provide any documents supporting these declarations to the Nebraska Liquor Control Commission (NLCC) or the Nebraska State Patrol (NSP) immediately upon demand. I agree to provide any record needed in furtherance of any investigation related to this application immediately upon demand to the NLCC or the NSP. I waive any right or cause of action that I may have against the NLCC, the NSP, or any other individual or entity disclosing or releasing any investigatory or supporting records related to this application or the review of this application.

I acknowledge that false information submitted in this application is grounds for denial of a license. Any license issued based on the information submitted in this application is subject to additional conditions, cancellation, revocation, or suspension if the information contained herein is incomplete, inaccurate, or fraudulent. I acknowledge that any changes to the information contained in this application must be reported to the NLCC. I acknowledge the review of this application will involve a criminal record check of all owners, partners, managers, officers and stockholders or members owning 25% interest in the applying entity and their spouses. Any license granted by the NLCC is subject to the provisions of the Nebraska Liquor Control Act and the Rules & Regulations of the NLCC, and that failure to comply with these provisions and rules may subject the license to suspension, cancellations, or revocation. I acknowledge that a licensee must keep complete, accurate, and separate records and that a licensee's records and books are subject to inspection by the NLCC. NLCC auditors and law enforcement officers are authorized to enter and inspect the licensed premises at any time to determine whether any provision of the Act, rule or regulation, or ordinance has been or is being violated. I acknowledge that it is the licensee's responsibility to comply with the provisions of the Nebraska Liquor Control Act and the Commission's rules and regulations.

If I am an individual applicant, I will supervise in person the management and operation of the business and operate the business authorized by the license for myself and not as an agency for any other person or entity. If I am a corporate applicant, I will ensure that an approved manager will supervise in person the management and operation of the business. If I am a partnership applicant, I will ensure one partner supervises the management and operation of the business.

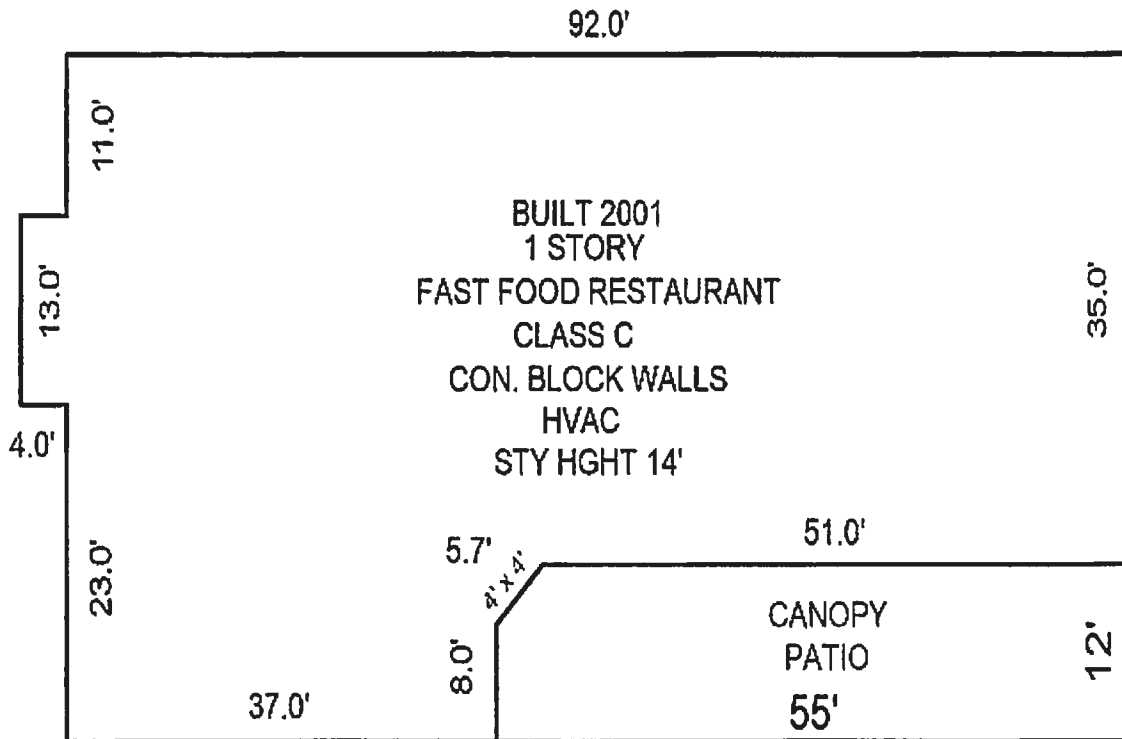
I will operate the licensed business in compliance with all applicable laws, rules and regulations, and ordinances and to cooperate fully with any authorized agent of the NLCC.

I declare under penalty of perjury that I have read the contents of this application and, to the best of my knowledge, believe all statements made in this application are true, correct, and complete.

Applicant Notification and Record Challenge: An applicant's fingerprints will be used to check the criminal history records of the FBI. The applicant may complete or challenge the accuracy of the information contained in the FBI Identification Record. The procedures for obtaining a change, correction, or updating an FBI identification record are set forth in 28 CFR 16.34.

EXHIBIT "A"

Depiction of Premises



**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
MARCH 18, 2025 AGENDA**

Subject:	Type:	Submitted By:
AMEND MASTER FEE ORDINANCE	RESOLUTION ◆ ORDINANCE RECEIVE/FILE	RACHEL CARL CITY CLERK

SYNOPSIS

Amending the Master Fee Ordinance to include an occupation license fee for Class E Liquor License Holders.

FISCAL IMPACT

This ordinance would increase occupation tax revenue.

RECOMMENDATION

Approval.

BACKGROUND

On February 4, 2025, the City Council passed Ordinance No. 1534 authorizing the creation of entertainment districts and Resolution No. 25-029 creating La Vista City Centre Entertainment District No. 1.

The Master Fee Ordinance currently does not list an occupation tax amount for Class E (“Entertainment District”) Liquor License Holders. Under Neb. Rev. Stat. §53-123.17(7), the City may impose an occupation tax on the business of a Class E licensee. Setting the Class E Liquor License Holder occupation tax at \$600 is consistent with the occupation tax rate of two times the license fee, which is charged for the other license classes.

ORDINANCE NO. 1544

AN ORDINANCE TO AMEND ORDINANCE NO. 15331544, AN ORDINANCE TO ESTABLISH THE AMOUNT OF CERTAIN FEES AND TAXES CHARGED BY THE CITY OF LA VISTA FOR VARIOUS SERVICES INCLUDING BUT NOT LIMITED TO BUILDING AND USE, ZONING, OCCUPATION, PUBLIC RECORDS, ALARMS, EMERGENCY SERVICES, RECREATION, LIBRARY, AND PET LICENSING; SEWER AND DRAINAGE SYSTEMS AND FACILITIES OF THE CITY FOR RESIDENTIAL USERS AND COMMERCIAL USERS (INCLUDING INDUSTRIAL USERS) OF THE CITY OF LA VISTA AND TO GRANDFATHER EXISTING STRUCTURES AND TO PROVIDE FOR TRACT PRECONNECTION PAYMENTS AND CREDITS; REGULATING THE MUNICIPAL SEWER DEPARTMENT AND RATES OF SEWER SERVICE CHARGES; TO PROVIDE FOR SEVERABILITY; AND TO PROVIDE THE EFFECTIVE DATE HEREOF.

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

Section 1. General Fee Schedule. The fees and taxes charged by the City of La Vista for various services, facilities, and occupations shall be, and the same hereby are, fixed in accordance with the following schedule, no modifier shall be used, and such fees and taxes charged shall be in accordance with such rules as the City Council may establish:

BUILDING & USE FEES
(Apply inside City limits and within the Extra-territorial zoning jurisdiction)

Building Permit (Building valuation is determined by the most current issue of the ICC Building Valuation Data)	
General	\$30 Base fee + see building fee schedule
Commercial/Industrial	\$30 Base fee + see building fee schedule
Plan Review Fee (collected at the time of permit application submittal)	
Commercial (non-refundable)	\$100 or 10% of building permit fee (whichever is greater)
External Review of Plans by Qualified Consultants (as deemed necessary by Community Development and/or Public Works Departments - collected at the time of permit application submittal)	Actual Fee Incurred
Design Review (non-refundable)	
Tenant Bay Façade Renovation	\$500 (min. fee or actual fee incurred)
Bldgs. 24,999 sq. ft. or less	\$1,500 (min. fee) (or actual fee Incurred)
Bldgs. 25,000 – 49,999 sq. ft.	\$2,000 (min. fee) (or actual fee Incurred)
Bldgs. 50,000 -99,999 sq. ft.	\$3,000 (min. fee) (or actual fee Incurred)
Bldgs. 100,000 + sq. ft.	\$4,000 (min. fee) (or actual fee Incurred)
Replacement Plan Review Fee	\$100 + Request for records fees
Engineer’s Review	\$500
Building Re-Inspection Fee	\$100
Rental Inspection Program License Fees:	
Multi-family Dwellings	\$6.00 per unit
Single-family Dwellings	\$50.00 per property
Duplex Dwellings	\$50.00 per unit

Additional Administrative Processing Fee (late fee or no-show fee)	\$100.00
Inspection Fees:	
Primary Inspection	No charge
Class B Property Inspection (after primary inspection):	
Violation corrected	No charge
Violation not corrected	\$100.00 per unit
Re-inspection Fee (no show or additional follow up inspection)	\$100.00 per unit
Vacant Property Registration Fee	
	\$250 Original Registration Fee
	\$500 First Renewal
	\$1,000 Second Renewal
	\$2,000 Third Renewal
	\$2,500 Fourth Renewal
	\$2,500 Fifth and Subsequent Renewals
Penalty Fee (working without a permit)	3x Regular permit fee
Refund Policy	75% will be refunded when the project is cancelled or not complete within one year. No refund will be given after one year. (Sewer Hook-up Fee is 100% refunded)
Certificate of Occupancy	\$ 50
Temporary Certificate of Occupancy	\$750
Pre-occupancy fee (Occupancy without C.O.)	\$750
Change of Occupancy Permit Fee	\$100
Temporary Use Permit (includes tents, greenhouses, event structures)	\$ 50 plus \$10/day
Sign Permit	\$150/sign
Identification Sign, Incidental Sign	\$75/sign
Master Sign Plan (more than 1 sign)	\$150
Common Sign Plan	\$150
Temporary Sign Permit:	
Non-profit or tax exempt organization	\$0
All other temporary signs	\$ 30/year
Cell Tower Development Permit	\$8,500(min fee) (or actual fee incurred)
Co-locates – Cell Towers	\$5,000(min fee) (or actual fee incurred)
Small Wireless Facilities	\$500 per application for up to five small wireless facilities
Support Structure for Small Wireless Facilities	\$250 per structure
Eligible Facilities Permit	\$250 per application (or actual fee incurred)
Tarp Permit (valid for 6 months)	\$ 30
Solar Panel Permit	\$ 30
Satellite Dish Permit	\$ 30
Wading/Swimming Pools at residence	\$ 30
Dedicated Electrical circuit for pumps	\$ 30
Mechanical Permits	\$30 Base fee + See mechanical fee schedule
Plumbing Permits	\$30 Base fee + See plumbing fee schedule
Sewer Repair Permit	\$30
Backflow protector permit	\$ 30 (\$22 permit & \$8 backflow)
Underground Sprinklers	\$ 30 (\$22 issue fee & \$8 fixture)

Electrical Permits	\$30 Base Fee + See electrical fee
City Professional License (Plumbers; Mech. Contractors)	\$ 15 and a \$1,000,000 Liability, and a \$500,000 bodily injury insurance Certificate per each occurrence Also a \$5,000 Bond is required, naming the City as the recipient.
Demolition of building	\$250 plus Insurance Certificate
Moving Permit (buildings 120 square feet or greater)	\$250 plus Insurance Certificate
Sheds and Fences	\$ 30.00
Sidewalks	\$ 30.00
Driveway Replacement	\$ 30.00
Driveway Approach w/o curb cut or grinding	\$ 30.00
With curb requiring cut plus the 4' apron on each side)	
Contractor (Contractor performs curb cut or grind)	\$ 30.00 plus \$1.00/ft.
City Charge (if City performs curb cuts)	\$50 + \$5/ft. (\$40 set up fee; \$10 permit fee)
City charge (if City performs curb grinds)	\$50 + \$6/ft. (\$40 set up fee; \$10 permit fee)
Utility Cut Permit	\$ 30.00
Appeal Fee Regarding Issuance or Denial of Curb Cut/Driveway Approach Construction Permit	\$250
Street Paving, Surfacing, Resurfacing, Repairing, Sealing or Resealing Permit	\$ 30.00/Yearly
Appeal Fee Regarding Issuance or Denial of Street Paving, Resurfacing, etc. Permit	\$250

RIGHT-OF-WAY PERMIT FEES

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

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

Provided, however, notwithstanding anything in this Ordinance to the contrary, all property, or parts thereof or improvements thereon, with respect to which legal title is or will be held by or for the benefit of the City of La Vista, La Vista Community Development Agency, City of La Vista Facilities Corporation, La Vista/Metropolitan Community College Condominium Owners Association, Inc., or any other entity directly or indirectly controlled by the City of La Vista as determined by the City Administrator, for a public purpose, and all owners of such property, parts, or improvements, shall be exempt from the Building

and Use Fees and/or any other fees in this ordinance. The City of La Vista pursuant to a policy of the City Council also may provide for waiver of any or all such Building and Use Fees, or any other fees under this Ordinance that are payable to the City, with respect any political subdivisions that levy property taxes within the corporate limits of the City, or any entity controlled by any such political subdivision.

FIRE INSPECTION FEES

<u>Plan Review Fees</u>	
Commercial Building	10% of building permit fee with a maximum of \$1,000
Fire Sprinkler Plan Review	
1-20 devices	\$100.00
21-50 devices	\$200.00
51-100 devices	\$300.00
101-200 devices	\$400.00
201-500 devices	\$500.00
Over 500 devices	\$500.00 plus \$1.00 per device over 500
Fire Alarm Plan Review	\$50.00
<u>Child Care Facilities:</u>	
0 – 8 Children	\$50.00
9 – 12 Children	\$55.00
13 or more children	\$60.00
Inspection	\$25.00
<u>Liquor Establishments:</u>	
Non-consumption establishments	\$60.00
Consumption establishments	\$85.00
<u>Nursing Homes:</u>	
50 beds or less	\$55.00
51to 100 beds	\$110.00
101 or more beds	\$160.00
<u>Fire Alarm Inspection:</u>	
Four year license (Test)	\$100.00
NICET	\$25.00 per year NICET certification last
Annual test (witnessed)	\$30.00
<u>Sprinkler Contractor Certificate:</u>	
Annual	\$100.00
<u>Fuels Division:</u>	
Above ground Hazardous Substance Storage Tanks (Title 158)	
Registration	\$25.00 per tank
Re-registration	\$25.00 per tank (Required whenever change is made to tank or contents)
Above ground Petroleum Storage Tanks (Title 153, Chapter 17)	
Inspection Fee	\$50.00 (Per installation regardless of the number of tanks)
Underground Storage Tanks (Title 159, Chapter 2)	
Farm, residential and heating oil tanks	
(tanks with a capacity of 1100gallons or less)	\$10.00 one-time registration fee
All other tanks	\$30.00 per tank, annually
Petroleum Release Remedial Action Fund	\$90.00 per tank, annually
Tank installation	\$60.00 per tank
Piping only installation	\$60.00

GRADING PERMIT FEES

5 acres or less	\$ 500
More than 5 acres	\$1,000

TAX INCREMENT FINANCING (TIF) APPLICATION FEES

Application Fee	\$3,000
Administrative Fee	1.5% on TIF Principal up to \$2,000,000

	1% on TIF Principal amount above \$2,000,000 thru \$4,000,000
	No additional administrative fee for TIF Principal above \$4,000,000
Bond Related Fee	Actual Fees, Costs & Expenses Incurred by the City
<u>PACE PROGRAM</u>	
Application Fee	\$1,000
Administrative Fee	1% of loan amount maximum \$40,000 subject to 50% reduction if a TIF project
Annual Fee	\$500
<u>ZONING FEES</u>	
Comprehensive Plan Amendment	\$500
Zoning Map Amendment (rezoning)	\$500
Zoning Text Amendment	\$500
Zoning Verification Letter	\$50
Subdivision Text Amendment	\$500
Conditional Use Permit (1 acre or less)	\$300
Conditional Use Permit (more than 1 acre)	\$500
Conditional Use Permit Amendment	\$200
Flood Plain Development Permit	\$500
Administrative Plat – Lot Split, Lot Consolidation or Boundary Adjustment	\$750+ additional fee of \$250 for review of revised drawings
Preliminary Platting	\$1,000 +additional fee of \$250 for review of revised drawings
Final Platting	\$1000+additional fee of \$250 for review of revised drawings
Subdivision Agreement	\$500 (min. fee) or actual fee incurred
Revised Preliminary Plat	\$500+additional fee of \$250 for review of revised drawings
Replat	\$1500 +additional fee of \$250 for review of revised drawings
P.U.D.	\$1,000+additional fee of \$250 for review of revised drawings
P.U.D. Amendment	\$500 (min. fee) or actual fee incurred
Vacation of Plat and Right of Way Vacation	\$150
Variance, Appeals, Map Interpretation (B.O.A.)	\$250
Watershed Fees –apply to all new development or significant redevelopment as specified in Exhibit “G” to the interlocal agreement for the Papillion Creek Watershed Partnership: (fees are remitted to Papillion Creek Watershed Partnership)	
<u>OCCUPATION TAXES</u>	
Publication fees	\$Actual cost

Class A Liquor License Holder	\$200
Class B Liquor License Holder	\$200
Class C Liquor License Holder	\$600
Class D Liquor License Holder	\$400
Class E Liquor License Holder	\$600
Class I Liquor License Holder	\$500
Class L Liquor License Holder	\$500
Class Z Liquor License Holder	\$500
Class AB Liquor License Holder	\$400
Class AD Liquor License Holder	\$600
Class ADK Liquor License Holder	\$800
Class AK Liquor License Holder	\$400
Class ABK Liquor License Holder	\$600
Class BK Liquor License Holder	\$400
Class CE Liquor License Holder	\$1200
Class CK Liquor License Holder	\$800
Class DK Liquor License Holder	\$600
Class IB Liquor License Holder	\$700
Class IBK Liquor License Holder	\$900
Class ID Liquor License Holder	\$900
Class IDK Liquor License Holder	\$1100
Class IK Liquor License Holder	\$700
Special Designated Permit – Liquor Control	\$ 50/day except non-profits
Transfer of Liquor License from One Location to Another (These fees are in addition to the State Fee Requirement)	\$ 25
Amusement Concessions (i.e. Carnivals) (This would include any vendors set up for special functions at the La Vista Sports Complex)	\$ 10/concession/day
Auto dealers – new and used - \$250 plus \$.01 per sq. ft. of inside area, and \$.005 per sq. ft. of outside area used for display, sales or storage.	
Auto repair	\$100
Banks, small loan and finance companies	\$250 plus \$75/each detached facility.
Barber shops, beauty salons, tanning & nail salons	\$ 75 plus \$10 per operator over one.
Bowling Alleys or Billiard/Pool Halls	\$ 50/year + \$10/table or alley (Additional fees for Restaurants or Drinking Places if applicable)
Car washes	\$100 (includes all vacuum & supply vending machines)
Circus, Menagerie or Stage Show	\$ 50/day
Collecting agents, detective agents or agencies and bail bondsmen	\$ 75
Construction/Tradesmen	\$ 75 and a \$1,000,000
Liability, \$500,000 bodily injury insurance certificate	
Convenience stores	\$ 75 (Additional fees for Restaurants or Drinking Places if applicable)
Convenience store with car wash	\$120 (Includes all vacuum & supply vending machines)
Dry cleaning or laundry and tailoring	\$ 50
Funeral homes	\$150
Gaming Device Distributors	5% of gross receipts (non-profits exempt)
Games of Chance/Lotteries	5% of gross receipts (non-profits exempt)
Games of Chance/Lottery License Fee	\$ 50/1 st location - \$10/ea additional
Gas Companies	5% of gross receipts
Hawkers/Peddlers	\$ 75/day or \$500/year

Home Occupations (not specified elsewhere)	
Home Occupation Permit Application Fee	\$ 30
Home Occupation 1 and Child Care Home	\$ 50
Home Occupation Conditional Use Permit – see Zoning Fees	

Hotels/motels – Any hotel or motel in the City shall pay to the City monthly an Occupation Tax equal to 5% of gross receipts from room rentals. Any shops restaurants, and/or drinking places which are part of, associated with, or located in or with a hotel or motel facility will be considered a separate classification of business and taxed in accordance with the provisions of this Ordinance and the applicable classifications(s) of the shops, restaurants, and/or drinking places hereunder. The Occupation Taxes with Respect to any banquet and/or ballroom facilities of, or associated with, or located in or with, any such hotel or motel shall be determined in accordance with the square footage schedule above, based on the actual square footage of said facilities, which occupation taxes shall be additional to any other applicable occupation taxes such as restaurants or drinking places occupation taxes.

Mobile Food Vendors	\$100/year
Movie theatres	\$150/complex and \$75/viewing room (Additional fees for Restaurants or Drinking Places if applicable)
Music, Vending, & Pinball Machines Provider Fee of &75.00 for business outside the City that provides machines for local businesses	\$ 20/year/machine +Service
Nurseries, greenhouses, landscaping businesses, and tree trimmers	\$75
Nursing homes, assisted living, hospitals and retirement homes	\$5 per bed
Pawnbrokers transaction evidenced by a pawnbroker card or ledger entry per Neb. Rev. Stat. Section 69-204. Minimum of \$30/year	\$1.00/pawnbroker
Professional services – engineers, architects, physicians, dentists, chiropractors, osteopaths, accountants, photographers, auctioneers, veterinarians, attorneys, real estate offices and insurance agents or brokers - \$75 plus \$10 per agent or professional over one (1)	
Recreation businesses – indoor and outdoor	\$100
Restaurants and Drinking Places,	Effective March 1, 2023 – Occupation tax of 1% of gross receipts pursuant to Municipal Code Sections 113.40 through 113.46

Retail, Manufacturing, Wholesale, Warehousing and Other – Any person or entity engaged primarily in a manufacturing, wholesale, and/or warehousing business shall pay an Occupation Tax based on the schedule below and the actual interior or enclosed square footage of facilities in the City used by said person or entity in the conduct of such business; and any person or entity engaged in a business of making retail sales of groceries, clothing, hardware, notions, furniture, home furnishings, services, paint, drugs, or recreational equipment, and any other person or entity engaged in a business for which an Occupation Tax is not specifically provided elsewhere in this Ordinance, shall pay an Occupation Tax based on the schedule below and actual interior or enclosed square footage of facilities in the City used by said person or entity in the conduct of such business; provided, however, that persons or entities that use a basement or one or more additional floors in addition to the main floor (the main floor being the floor with the greatest total square footage) in the conduct of one or more specified businesses of sales at retail shall determine square footage for purposes of the Occupation Tax imposed hereunder based on the square footage of the entire main floor plus one-half (1/2) of the square footage of all such basement and additional floors.

0	999 sq. ft.	\$ 50
1,000	2,999 sq. ft.	\$ 65
3,000	4,999 sq. ft.	\$ 80
5,000	7,999 sq. ft.	\$ 120
8,000	9,999 sq. ft.	\$ 150
10,000	14,999 sq. ft.	\$ 200
15,000	24,999 sq. ft.	\$ 225
25,000	39,999 sq. ft.	\$ 300
40,000	59,999 sq. ft.	\$ 400
60,000	99,999 sq. ft.	\$ 500
100,000	and greater	\$ 750
Schools – trade schools, dance schools, music schools, nursery school or any type of school operated for profit		\$ 50
Service providers, such as persons, firms partnerships or corporations delivering any product, good or service whatsoever in nature within the City		\$ 75
Service stations selling oils, supplies, accessories for service at retail		\$ 75 + \$25.00 for attached car wash
Short-Term Rentals—short-term rental owner or operators, listing companies, brokers, agents, or others acting on behalf of short-term rental owners in La Vista room		5% of gross receipts from or property rentals.
Telephone Companies (includes land lines, wireless, cellular, and mobile)		5% of gross receipts
Telephone Surcharge - 911		\$1.00 per line per month
Tobacco License		\$ 15 (based on State Statute)
Tow Truck Companies		\$ 75
Late Fee (Up to 60 days)		\$ 35
Late Fee (60-90 days)		\$ 75
Late Fee (over 90 days)		Double Occupation tax or \$100, whichever is greater
CONVENIENCE FEES		
Restaurant & Drinking Places Occupation Tax, Hotel Occupation Tax, and General Business Occupation Tax Payments through online portal Credit Cards, Debit Cards, & Digital Wallet		2.5% of transaction + \$0.30
E-Checks		\$1.50 for transactions ≤ \$60,000
All Other Payments		
Credit Cards		3% of transaction with \$2 minimum transaction
E-Checks		\$3 for transactions ≤ \$10,000 \$10 for transactions > \$10,000
OTHER FEES		
Barricades		
Deposit Fee (returnable)		\$ 60/barricade
Block Parties/Special Event		\$ 5/barricade per day
Construction Use		\$30 ea. (7 days maximum)
Blasting Permit		\$1,000
Bucket Truck Rental w/operator		\$150 per hour
Charging Station Fees		
Standard Charge Station		\$2/hr. – First 6 hours \$0.33/min. after 6 hours

Rapid Charge Station	\$5/hr. – First 2 hours \$.033/min. after 2 hours
Community Garden Plot Rental	\$20 annually
Conflict Monitor Testing	\$200
Cat License Fee (per cat – limit 3)	\$12 each if spayed/neutered \$25 each if not spayed/neutered
Late Fee	\$10 each if spayed/neutered
Late Fee	\$20 each if not spayed/neutered
Senior Citizen Discount (Age 65+)	Free if spayed/neutered
Dog License Fee (per dog – limit 3)	\$12 each if spayed/neutered \$ 25 each if not spayed/neutered
Late Fee	\$10 each if spayed/neutered
Late Fee	\$20 each if not spayed/neutered
Senior Citizen Discount (Age 65+)	Free if spayed/neutered
Dog/Cat License Handling Fee (in addition to above fees)	\$5
Dog or Cat License Replacement if Lost	\$6
Dog or Cat Capture and Confinement Fee MAXIMUM OF 4 DOGS AND/OR CATS WITH NO MORE THAN 3 OF EITHER SPECIES	\$10 + Boarding Costs
Election Filing Fee	1% of Annual Position Salary
Fireworks Sales Permit (Non-Profits)	\$2,000
Handicap Parking Permit Application Fee State	\$ Currently Not Charging Per
Natural Gas Franchisee Rate Filing Fee (For rate changes not associated w/the cost of purchased gas.)	Per Agreement
Open Burning Permit	\$ 10
Parking Fees	
Monthly Parking	
Covered Stall	\$50/Month per permit
Uncovered Stall	\$25/Month per permit
Business Reserved	100/Month per permit
Daily Parking (Parking Day runs 6 a.m.-6 p.m.)	
Parking Structure No. 1	3 hours free (\$0), after which \$1.00/hr. up to \$10/day
Parking Structure No. 2	\$1.00/hour up to \$10/day
City Centre Surface Parking Lot	\$1.00/hour up to \$10/day
Event Parking	
Parking Structure No. 1	\$5/event

Parking Structure No. 2	\$5/event
City Centre Surface Parking Lot	\$20/event
Facility Rental Fee (Parking Structure No. 2 only)	
Daytime Event	\$500
(Ending by 6:00 p.m.)	
Evening Event	\$1,000
(Starting at/after 6:30 p.m.)	
Parking Ticket Fees	
If paid within 7 days of violation date	\$ 20 (\$5 + \$15 admin fee)
If paid after 7 days of violation date but within 30 days	\$ 25 (\$10 + \$15 admin fee)
If paid after 30 days of violation date	\$ 35 (\$20 + \$15 admin fee)
Pawnbroker Permit Fees:	
Initial	\$ 150
Annual Renewal	\$ 100
Pet Store License	\$ 50 (In addition to Occ. License)
Public Assembly Permit (requires application and approval)	\$ 00
Returned Check Fee (NSF)	\$ 35
Storage of Explosive Materials Permit	\$ 100
Towing/Impound Fee	\$ 30
Trash Hauling Permit	\$ 25/yr./truck + \$25,000
Performance Bond	
<u>PUBLIC RECORDS</u>	
Request for Records	\$15.00/Half Hour (after first 4 hours) + Copy Costs* (May be subject to deposit)
Audio Tapes	\$5.00 per tape
Video Tapes or CD/DVD	\$10.00 per tape/CD
*Copy costs shall be established by the Finance Director	
Unified Development Ordinance	\$100
Comprehensive Plan	\$ 50
Zoning Map	\$5 11"x17" \$10 12"x36" \$30 36"x120"
Zoning Ordinance w/Map	\$ 30
Subdivision Regulations	\$ 30
Future Land Use Map	\$5 11"x17" \$10 12"x36" \$30 36"x120"
Ward Map	\$ 2
Fire Report	\$ 5
Police Report	\$ 5
Police Photos (Digital)	\$10/CD
Criminal history	\$10

FALSE AND NUISANCE ALARMS

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

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

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

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

RESCUE SQUAD FEES

Basic Life Support Emergency	\$ 750
Basic Life Support Non-Emergency	\$ 750
Advanced Life Support Emergency 1	\$ 850
Advanced Life Support Emergency 2	\$1050
Advanced Life Support Non-Emergency	\$ 850
Mileage – per loaded mile	\$ 17

LIBRARY FEES

Membership (Non-Resident Family)	6 month	\$ 35.00
	1 year	\$ 60.00
	1 month	\$ 7.00
Administrative fee – SID interlocal		\$100.00 annually
Fax		\$2.00 up to 5 pages
Overdue Fees Books, Kits, Periodicals		\$.05/day
Audio Books/Board Games/CDs		\$.10/day
Cake Pans/Telescope/Puzzles		
Playaway device/DVDs		\$ 1.00/day
Board Game, Puzzle not returned to Circulation Desk		\$5.00
Damaged & Lost items		\$5.00 processing fee + actual cost
Color Copies		\$.50
Copies		\$.10
PLA filament		\$.10/gram
Inter-Library Loan		\$3.00/transaction
Lamination – 18” Machine		\$2.00 per foot
Lamination – 40” Machine		\$6.00 per foot
Seasonal/Special Workshops		\$15.00
Makerspace Fees		
3D Printer		\$.10/gram
Laser Cutter		
1/8 inch 8x12		\$.50
1/8 inch 12x12		\$ 1.00
1/8 inch 12x16		\$ 1.25
1/4 inch 8x12		\$.75
1/4 inch 12x12		\$ 1.10
1/4 inch 12x16		\$ 1.50
Glassware		\$ 1.50
Cork Coaster		\$.35
White Chipboard Coasters		\$.35
Glass trivets/cutting boards		\$ 1.50
Small Bevel Mirrors		\$ 1.50
Heat Press & Mug Press		
Sublimation paper		\$ 1.00/sheet

Mugs	\$ 2.00
Ceramic Tiles	\$ 1.00
Bags	\$.75
Button Maker	
Pins (3 part)	\$.35
Magnets	\$.35
Bottle openers	\$.35
Mylar rings	\$.10
RECREATION FEES	
Refund Policy (posted at the Community Center)	\$10.00 administrative fee on all approved refunds
Late Registration Fee	\$10.00
(*La Vista Employee will receive Resident Rate)	

	Resident*	Non-Resident	Business Groups	Non-Profit
Clubhouse	\$ 75/Hour	\$ 100/Hour	\$ 150/Hour	\$ 60/Hour
	\$ 450/Full Day	\$ 500/Full Day	\$ 550/Full Day	\$ 425/Full
Day				
Deposit (Refundable)	\$ 100	\$ 100	\$ 100	\$ 100
Community Center				
	Resident*	Non-Resident	Business Groups	Non-Profit
Facility Rental				
Gym (1/2 Gym)	\$ 40/Hour	\$ 80/Hour	\$ 100/Hour	\$ 38/Hour
Gym (Full)	\$ 75/Hour	\$ 80/Hour	\$160/Hour	\$175/Hour
Whole Community Center	\$1000/Day	\$1500/Day	\$2000/Day	\$
800/Day	\$500/Half Day	\$750/Half Day	\$1000/Half Day	\$400/Half Day
Game Room	\$ 22/Hour	\$ 44/Hour	\$ 44/Hour	\$ 22/Hour
Meeting Rooms (Rental)	\$ 15/Hour/Room	\$ 25/Hour/Room	\$ 30/Hour	\$
12/Hour/Room				
Kitchen (Rental)	\$ 21/Hour	\$ 30/Hour	\$ 35/Hour	\$ 19/Hour
Deposit (Refundable)	\$ 100/Whole Day Rental	\$ 100/Whole Day Rental	\$ 100/Whole Day Rental	\$ 100/Whole Day Rental

	Resident*	Non-Resident	Business Groups	Non-Profit
Pickleball Court	\$7/hour	\$10/hour	\$10/hour	\$ 7/Hour
Racquetball/	\$ 7/Hour	\$ 10/Hour	\$ 10/Hour	\$ 7/Hour
Wallyball Court				
Stage (Rental)	\$ 12/Hour	\$ 22/Hour	\$ 27/Hour	\$ 12Hour
Facility Usage (Fitness Room, Gym, Drop-In, Programs, Open Gym)				
	Resident	Non-Resident		
Daily Visit (19 and up)	\$ 3.00	\$ 4.00		
Daily Visit (Seniors 55+)	\$ -0-	\$ 2.00		
Membership Card				
	Resident	Non-Resident		
Daily Visit (18+ younger)	\$30.00/month	\$35/month		
Daily Visit (Employee/ Employee Child/Spouse)	\$ -0-	\$ -0-		
Membership (55+)	\$ -0-/Month	\$20/Month		

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

	Contractor	City
	75%	25%
Contract Instructor Does Registration and Collects Fees		

Fields			Non-
Profit			
Tournament Fees	\$ 30/Team/Tournament	\$	
10/Team/Tournament			
Tournament Field Fees			
20/Field/Day	\$ 50/Field/Day	\$ 20/Field/Day	
Field Rentals (Resident and Non Resident)	\$ 40 / 2 Hours	\$ 30/2 hours	
Gate/Admission Fee	10% of Gross	0% gross	
The Link			
Base Rental Fee Entire Facility	\$1,000		
	User supplies operating staff and is responsible for all cleaning and trash removal.		

Parks				
Open Green Space		\$100/Event		
Resident*	Non-Resident	Business		Non-Profit
Park Shelters	\$15/3 hours	\$25/3 hours	\$ 30/3 Hours	\$ 12/3
Hours				

Swimming Pool	Resident*	Non-Resident
Youth Daily	\$ 2	\$ 4
Adult Daily	\$ 3	\$ 4
Resident Tag	\$ 2	
Family Season Pass	\$105	\$165
Youth Season Pass	\$ 65	\$ 95
Adult Season Pass	\$ 75	\$105
30-Day Pass	\$ 55	\$ 85
Season Pass (Day Care)	\$275	\$275
Swim Lessons	\$ 30	\$ 55
*Swimming Pool memberships and specials prices shall be established by the Finance Director		

Youth Recreation Programs	Resident*	Non-Resident
Coed T-Ball Ages 5-6	\$ 45/55	\$60/70
Softball/Baseball Ages 7-8	\$ 50/60	\$65/75
Softball/Baseball Ages 9-10	\$ 65/75	\$85/95
Softball/Baseball Ages 11-12	\$ 75/85	\$105/115
Softball/Baseball Ages 13-14	\$ 85/95	\$105/115
Softball/Baseball Age 15-18	\$110/120	\$140/150
Basketball Clinic	\$ 17/27	\$22/32
Basketball Grades 3-8	\$ 55/65	\$65/75
Soccer Academy	\$ 33/43	\$53/63
Flag Football	\$ 33/43	\$53/63
Volleyball	\$ 55/65	\$65/75
3 yr. old Soccer Clinic	\$17/27	\$22/33

Adult Recreation Programs – Per Team	
Adult Volleyball– Spring	\$ 60
Adult Spring Softball – Single	\$215
Adult Spring Softball – Double	\$420
Adult Volleyball – Fall/Winter	\$120
Adult Fall Softball – Single	\$120
Adult Fall Softball – Double	\$235
Senior Spring Softball	\$15 per game per team
Senior Fall Softball	\$17 per game per team

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

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

Section 2. Sewer Fee Schedule.
§3-103 Municipal Sewer Department; Rates.

- A. Levy of Sewer Service Charges. The following sewer service charges shall be levied against the user of premises, property or structures of every kind, nature and description, which has water service from any supply source and are located within the wastewater service area of the City of La Vista.
- B. Computation of Sewer Service Charges. For the months of December, January, February and March, the monthly charge for residential sewer services will be computed on the actual water used for these months. The monthly charge for residential sewer service in the months of April, May, June, July, August, September, October and November will be computed on the average water usage of the four (4) preceding winter months of December, January, February and March or for such portion of said consumption, whichever is the lesser. At the option of the City of La Vista, water used from private wells shall be either metered or estimated for billing purposes.
- C. Amount of Sewer Service Charges. The total sewer service charge for each sewer service user will be the sum of three (3) charges: (1) customer charge, (2) flow charge, and (3) abnormal charge.
1. The customer charge is as follows
- a. For sewer service users classified as Residential, the same being sewer service to a single family dwelling, or a duplex, apartment, or other multi-family dwelling (e.g. apartments) wherein each dwelling unit has a separate water meter that is read and charged for water and sewer use by the Metropolitan Utilities District - -\$13.36 per month.
- b. For sewer service users classified as Residential-Multi-Family, the same being sewer service to Multi-Family dwellings (e.g. apartments) wherein there is only a separate water meter to each building or complex that is read and charged for water and sewer use by the Metropolitan Utilities District - \$14.33 per month.
- c. For sewer service users classified as General Commercial: Customers who normally use less than 100,000 cubic feet of water per month and who are not Residential users or Residential-Multi-Family users - \$14.33 per month. For sewer service users in this category that require manual billing, add \$10.00 for a total of \$24.33. The manual billing of the customer charge will come from the City of La Vista instead of the Metropolitan Utilities District.
2. The flow charge for all sewer service users shall be \$4.89 per hundred cubic feet (ccf).

Temporary additional flow charges*

For the period of June 1, 2025 through May 31, 2027, the following supplemental flow charges also shall apply, in addition to the above flow charge, resulting in total flow charges during this period as indicated below:

Residential: additional flow charge of \$.26 per hundred cubic feet (ccf), resulting in a total residential flow charge during this period of \$5.15 per hundred cubic feet (ccf)

Commercial: additional flow charge of \$.23 per hundred cubic feet (ccf), resulting in a total commercial flow charge during this period of \$5.12 per hundred cubic feet (ccf)

*Temporary additional flow charges recover amounts for increased rates previously authorized September 5, 2023 and September 3, 2024 and unbilled, effective for the period indicated.

- 3. If users have abnormal strength sewage as determined by the terms of the Wastewater Service Agreement between the City of La Vista and the City of Omaha, then additional charges will be billed to the user at the applicable rates as determined by said Agreement.
- 4. If users other than those classified herein are connected to the wastewater collection system, the Customer Charges, the Flow Charges and Other Charges will be determined by the City Council in accordance with rules and regulations of the EPA and the Agreement between the City of La Vista and the City of Omaha.

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

Section 3.1 – City of Omaha - Stonybrook Outfall Sewer Shed

Fees collected in the City of Omaha – Stonybrook Sewer Shed as defined by Exhibit “I” of the Wastewater Service Agreement (WSA) between the City of Omaha and City of La Vista, current revision, and as further defined by Section 31-259 of the City of Omaha Municipal Code, shall be as follows:

	Effective1/1/2025	Effective 2/1/2026
Residential		
Single Family Dwelling	\$0.637/SF	\$0.637/SF
Mobile Homes As Used as a Residence	\$2,128/pad	\$2,128/pad
All Other Residential Uses	\$ 2,156/unit	\$2,156/unit
Commercial/Industrial	\$15,009/acre of land as platted	\$15,009/acre of land as platted

Ninety Five Percent (95%) of Connections Fees are to be periodically remitted back to the City of Omaha on a periodic basis as defined by the WSA.

Section 3.2 – Sarpy County Outfall and City of La Vista Sewer Sheds

Fees collected in the Sarpy County Sewer Shed and/or City of La Vista Sewer Shed as defined by Exhibit “I” of the Wastewater Service Agreement (WSA) between the City of Omaha and the City of La Vista, current revision, shall be as follows:

	Effective1/1/2025	Effective 1/1/2026
Residential		
Single Family Dwelling	\$1,482	\$1,534
Duplex	\$1,482/unit	\$1,482/unit
Multiple Family	\$ 1,156/unit	\$1,197/unit
Commercial/Industrial	\$8,049/acre of land as platted	\$8,331/acre of land as platted
Park/Common Area (incl. Athletic Fields)	\$450/AC of land as platted	\$466/acre of land as platted

\$5,500 per acre as collected within the Sarpy County Sewer Shed are periodically remitted back to Sarpy County.
The fee for commercial (including industrial) shall be computed on the number of acres within each platted lot or tract, irrespective of the number of structures to be constructed thereon.

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

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

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

Sewer Tap Fee (Inspection Fee)		
Service Line w/inside diameter of 4"		\$400
Service Line w/inside diameter of 6"		\$600
Service Line w/inside diameter of 8"		\$700
Service Line w/inside diameter over 8"	Special permission/set by Council	

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

Private Sewage Disposal System Const. Permit	\$	1,500
Appeal Fee Re: Issuance or Denial of Sewer Permits	\$	1,500

Section 6. Repeal of Ordinance No. ~~1533~~1544. Ordinance No. ~~1533~~1544 as originally approved on ~~January 21~~March 4, 2025 and all ordinances in conflict herewith are hereby repealed.

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

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

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

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

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

(4) The remaining provisions of this Ordinance other than those specified in Sections 8(1), 8(2) and 8(3) shall take effect upon publication, unless a different effective date is otherwise expressly provided in this Ordinance.

PASSED AND APPROVED THIS ~~4TH~~ 18TH DAY OF MARCH 2025.

|

CITY OF LA VISTA

ATTEST:

Douglas Kindig, Mayor

Rachel D. Carl, CMC
City Clerk

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
MARCH 18, 2025 AGENDA**

Subject:	Type:	Submitted By:
AUDITED ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDED SEPTEMBER 30, 2024	RESOLUTION ORDINANCE ◆ RECEIVE/FILE	MEG HARRIS FINANCE DIRECTOR

SYNOPSIS

The annual independent audit has been prepared the following reports for your review:

- The Annual Comprehensive Financial Report (Annual Report) for the fiscal year ended September 30, 2024, 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

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, 2023. This is the fifth 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*.

Annual Comprehensive Financial Report

**FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024**

**FINANCE DEPARTMENT CITY OF LA VISTA,
NEBRASKA**

City of La Vista, Nebraska
Annual Comprehensive Financial Report
For the Fiscal Year Ended
September 30, 2024
Prepared by:
Finance Department
City of La Vista

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City of La Vista, Nebraska

**List of Elected and Appointed Officials
September 30, 2024**

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
Kevin Wetuski

Ward IV

Kelly Sell
Jim Frederick

Appointed Officials

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

Brenda Gunn
Mike Schofield
Tom McKeon (FSBB, PC,LLO)
Pam Buethe
Pat Dowse
Joe Soucie
Meg Harris

Executive Management Team

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

Brenda Gunn
Rita Ramirez
Mike Schofield
Kevin Pokorny
Joe Soucie

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March 30, 2025

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, 2024, 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, 2024.

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, 2024, 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, 2024 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 30 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, with legal level of control at the fund 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 Drafthouse, Nebraska Multi-Sport Complex and the La Vista Conference Center along with over 750 hotel rooms.

La Vista's corporate community includes Yahoo, Streck Laboratories, Oriental Trading Co., Kiewit, 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, 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 91% of respondents to the 2023 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 2024 budget and the unassigned cash balance in the General Fund on September 30, 2024, the operating cash reserve is 79%.

The Long-Range Financial Forecast (LRFF) with 10-year projections has been incorporated into the budget process and looks at long term impacts of current commitments and long-range strategic planning goals through FY34. The current LRFF shows a drawdown of the General Fund Reserve balance over the next several years for additional personnel services and operational expenditures associated with investments in public infrastructure and economic development projects related to the 84th Street redevelopment and the Nebraska Multi-Sport 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 plans to 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 initiative the City is constructing public infrastructure that supports the development including streets, sewers, parking facilities, and public plaza spaces. The City also transformed what was an adjacent golf course into a regional recreation area that connects to the City's existing Central Park. The transformation included 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.

The privately constructed Nebraska Multi-Sport Complex (NMSC) was completed in the spring of 2023 with twelve multi-purpose lighted and turf fields as a first phase of the planned development in the 120th and Giles Road area. This regional destination is already hosting tournaments and events that draw hundreds of out of town visitors that support our local economy.

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, 2023. This is the fourth 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,

Rita Ramirez
Interim City Administrator



Government Finance Officers Association

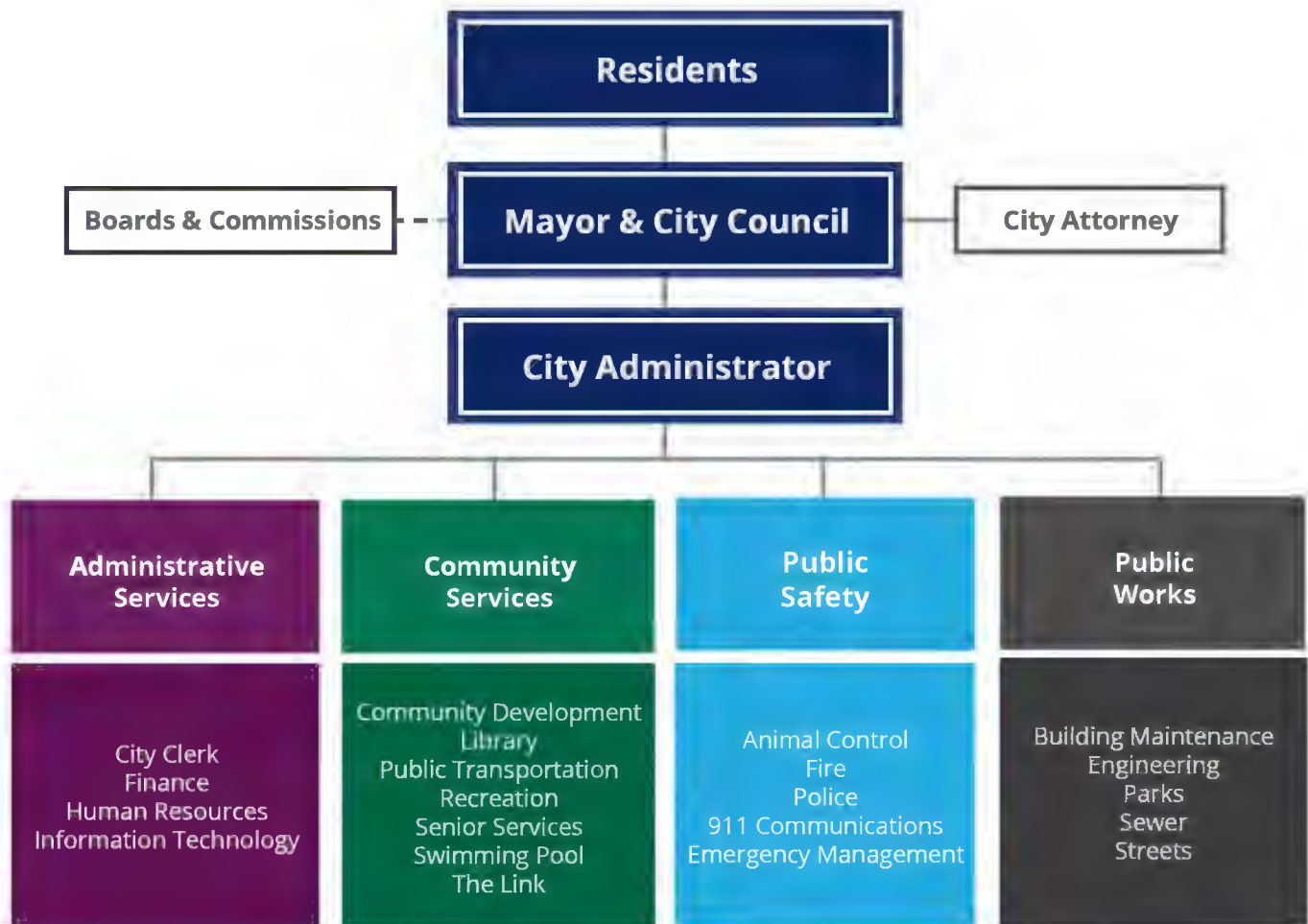
Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of La Vista
Nebraska**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2023

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, 2024, 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, 2024, 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 twelve months 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.

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 11, 2025, 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.

Bergan KDV, LLC

Omaha, Nebraska
March 11, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

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, 2024. 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, 2024, by \$89.5 million. Of this amount, \$25.9 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 9.2% from the prior year. Of this amount, \$6.4 million, or 84%, is related to governmental activities and \$1.2 million, or 16%, is related to business-type activities.
- As of September 30, 2024, the unassigned fund balance for the General Fund was \$18.9 million or 79% of total operating General Fund expenditures. As of September 30, 2023 the corresponding fund balance amount was \$17.4 million or 79% of total operating General Fund expenditures.
- The City's total bonded debt decreased by \$5.7 million, or 6.3% during the current fiscal year.
- As of September 30, 2024, the City's general obligation bond rating from Moody's Investor Service is Aa2.
- The City's cash balance as of September 30, 2024, is \$49,367,921.
- The City's certified valuation for fiscal year 2024 was \$2,284,893,092 compared to \$2,220,556,943 for fiscal year 2023. This equates to a 2.9% increase in overall valuation. The County Assessor's certified growth for fiscal year 2024 was \$29.2 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 [31](#) 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 [35](#) through [41](#) 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 [69](#) through [72](#) of this report. For other legally adopted fund budgets, these schedules can be found on pages [75](#) through [78](#) 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 [42](#) through [44](#) 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 [46](#) 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 2024 budget information for various City funds. Required supplementary information can be found on pages [69](#) through [72](#) 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 [75](#) through [78](#) of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS**Financial Analysis of the City as a Whole****Net Position****Condensed Statements of Net Position****September 30, 2024 and 2023**

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and other assets	\$52,582,271	\$ 59,548,996	\$ 8,731,759	\$ 6,813,491	\$61,314,030	\$66,362,487
Capital assets	113,262,589	108,218,565	6,865,967	5,556,322	120,128,556	113,774,887
Total assets	165,844,860	167,767,561	15,597,726	12,369,813	181,442,586	180,137,374
Deferred outflows of resources	686,613	750,046	—	—	686,613	750,046
Long-term liabilities	80,437,661	86,254,988	84,255	85,453	80,521,916	86,340,441
Other liabilities	8,967,327	11,494,436	3,091,266	1,074,805	12,058,593	12,569,241
Total liabilities	89,404,988	97,749,424	3,175,521	1,160,258	92,580,509	98,909,682
Deferred inflows of resources	—	—	—	—	—	—
Net position:						
Net investment in capital assets	43,894,280	40,397,831	6,665,911	5,556,322	50,560,191	45,954,153
Restricted	13,064,718	11,544,316	—	—	13,064,718	11,544,316
Unrestricted	20,167,487	18,826,036	5,756,294	5,653,233	25,923,781	24,479,269
Total Net Position	<u>\$77,126,485</u>	<u>\$ 70,768,183</u>	<u>\$12,422,205</u>	<u>\$11,209,555</u>	<u>\$89,548,690</u>	<u>\$81,977,738</u>

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 \$89.5 million at September 30, 2024.

The largest portion of the City's net position (56.5%) 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.

An additional portion of the City's net position (14.6%) represents resources subject to external restrictions on their use. The remaining balance of unrestricted net position (29.0%) 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.

FINANCIAL SECTION

In addition to the General Fund departments listed on page [22](#), 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

MANAGEMENT'S DISCUSSION AND ANALYSIS

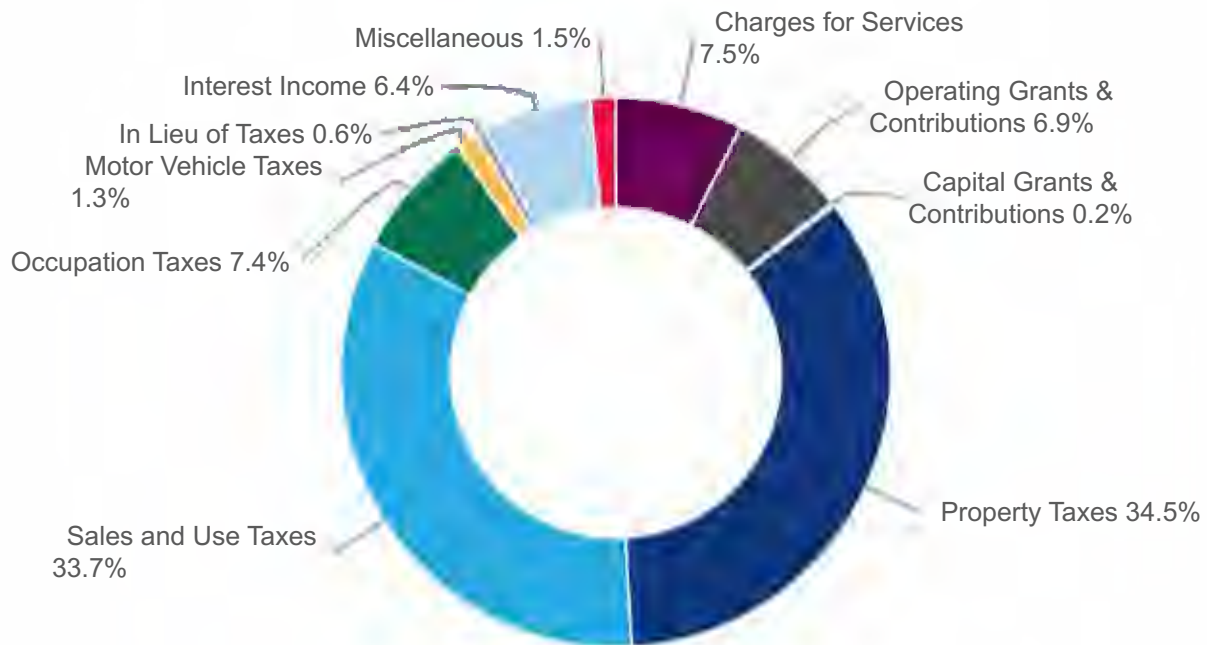
Condensed Statements of Activities
For the Fiscal Year Ended September 30, 2024 and 2023

	Governmental Activities		Business-type Activities	
	9/30/2024	9/30/2023	9/30/2024	9/30/2023
Revenues				
Program revenues				
Charges for services	\$ 2,934,371	\$ 2,460,663	\$ 5,424,992	\$ 5,125,962
Operating grants & contributions	2,685,355	2,242,981	—	—
Capital grants & contributions	77,836	—	—	—
General revenues				
Property taxes	13,503,144	12,543,033	—	—
Sales and use taxes	13,184,021	12,552,879	—	—
Occupation taxes	2,897,487	2,891,007	—	—
Motor vehicle taxes	527,286	512,839	—	—
In lieu of taxes	216,981	194,655	—	—
Interest income	2,519,185	1,385,650	325,340	155,519
Miscellaneous	608,955	692,388	—	—
Total Revenues	39,154,621	35,476,095	5,750,332	5,281,481
Expenses				
General government	7,816,159	7,163,540	—	—
Public safety	10,632,075	9,625,210	—	—
Public works	5,223,396	4,719,279	—	—
Culture and recreation	4,775,555	4,010,416	—	—
Community betterment	764,825	694,310	—	—
Community development	915,769	3,758,454	—	—
Interest on long-term debt	2,667,814	2,248,594	—	—
Sewer	—	—	4,538,408	4,345,065
Total Expenses	32,795,593	32,219,803	4,538,408	4,345,065
Increase in Net Position Before Transfers	6,359,028	3,256,292	1,211,924	936,416
Transfers	(726)	(700)	726	700
Total Transfers	(726)	(700)	726	700
Increase in Net Position	6,358,302	3,255,592	1,212,650	937,116
Net position - beginning	70,768,183	67,512,591	11,209,555	10,272,439
Net position - ending	\$ 77,126,485	\$ 70,768,183	\$ 12,422,205	\$ 11,209,555

FINANCIAL SECTION

Condensed Statements of Activities For the Fiscal Year Ended September 30, 2024 and 2023 (Continued)

	Total	
	9/30/2024	9/30/2023
Revenues		
Program revenues		
Charges for services	\$ 8,359,363	\$ 7,586,625
Operating grants & contributions	2,685,355	2,242,981
Capital grants & contributions	77,836	—
General revenues		
Property taxes	13,503,144	12,543,033
Sales and use taxes	13,184,021	12,552,879
Occupation taxes	2,897,487	2,891,007
Motor vehicle taxes	527,286	512,839
In lieu of taxes	216,981	194,655
Interest income	2,844,525	1,541,169
Miscellaneous	608,955	692,388
Total Revenues	44,904,953	40,757,576
Expenses		
General government	7,816,159	7,163,540
Public safety	10,632,075	9,625,210
Public works	5,223,396	4,719,279
Culture and recreation	4,775,555	4,010,416
Community betterment	764,825	694,310
Community development	915,769	3,758,454
Interest on long-term debt	2,667,814	2,248,594
Sewer	4,538,408	4,345,065
Total Expenses	37,334,001	36,564,868
Increase in Net Position Before Transfers	7,570,952	4,192,708
Transfers	—	—
Total Transfers	—	—
Increase in Net Position	7,570,952	4,192,708
Net position - beginning	81,977,738	77,785,030
Net position - ending	\$ 89,548,690	\$ 81,977,738

MANAGEMENT'S DISCUSSION AND ANALYSIS**Governmental Activities****Revenues by Source - Governmental Activities****Expenses by Category - Governmental Activities**

FINANCIAL SECTION

Governmental activities increased the City's net position by \$6.4 million. Key elements of the \$3,102,710 year over year increase in change in net position activity are as follows:

- Operating grants and contributions increased \$442,374 (19.7%) in fiscal year 2024, three park grants from the Papio Missouri River NDR make up 78% of this increase.
- Interest Income increased by \$1,133,535, due to record high interest rates in fiscal year 2024
- Property tax revenues increased \$960,111 (7.7%) in fiscal year 2024 due to a 2.9% increase in the property valuations and collection of back year taxes.
- Net sales tax revenues increased by \$631,142 (5.0%) in fiscal year 2024.
 - Gross sales and use tax revenues decreased \$290,403 (2.1%) in fiscal year 2024.
 - State sales and use tax refunds decreased \$921,545 (78.6%) in fiscal year 2024. The refunds act as a decrease in revenue. The Nebraska Advantage Act allows eligible businesses refunds of their state sales and use tax payments.
- General government expenses increased \$652,619 (9.1%) related to increased personnel cost and increased depreciation as two large construction projects had the first full year of depreciation.
- Public safety expenses increased \$1,006,865 (10.5%) primarily related to the annual increases in FOP wages and expenses related to CALEA accreditation.
- Public Works expenses increased \$504,117 (10.7%) related to personnel cost and storm damage clean up.
- Culture and recreation expenses increased \$765,139 (19.1%) due to and addition of The Link.
- Community Development expenses decreased \$(2,842,685) (75.6%) due to an economic development grant to a developer for the construction of a state of the art indoor, outdoor specialty performance venue that was paid in FY23.
- Community betterment expenses increased \$70,515 (10.2%) due to an increase in community events.
- Interest on long term debt expenses increased \$419,220 (18.6%) due to new bonds in late FY23.

Business-Type Activities

Business type activities increased the City's net position by \$1.2 million, or 16% 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 end of the fiscal year. As the City completed the year, its governmental funds reported a combined fund balance of \$49.7 million. Of that fund balance, \$18.9 million constitutes unassigned fund balance.

The General Fund is the main operating fund of the City. At the end of fiscal year 2024, the unassigned fund balance of the general fund was \$18.9 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 90% of the total General Fund balance. The unassigned fund balance represents 79% of the total 2024 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. The state sales and use tax reserve balance is \$1.5 million. Excluding this amount from the general fund reserve balance the reserve balance is 73% which represents approximately nine months of operating expense. The increase in fund balance of \$2.8 million is primarily related to a revenue increase of additional property tax, sales tax and interest income.

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 \$2.0 million which represents 35% 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 \$10,452,473 is primarily related to a reclass of bond funds reserved for capital project to the Capital Improvement Fund.

The Keno Fund is restricted for community betterment as defined by Nebraska State Statutes. At the end of the fiscal year 2024, the restricted fund balance was \$5.2 million which is a \$394,507 increase from the prior year. The increase is primarily due to increased revenue and interest earned. Current year revenue was used for community events such as Salute to Summer, Easter Egg Hunt, Santa's Sleigh Ride, Halloween Safe-Night and Santa's Workshop 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. 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 \$9.2 million is restricted for various capital projects. The increase in fund balance of \$4.5 million is due to a reclass of restricted bond funds from the Debt Service Fund to the Capital Improvement Fund.

The increase in fund balance in the Economic Development Program Fund is \$ 78,306 due to interest payments from an economic development loan to City Ventures for The Astro.

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 \$6.4 million which is a decrease of \$1.3 million from one year ago. The decrease is a result of spending of bond funds for the continued redevelopment of the 84th Street corridor. 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 \$182,453 is restricted for SDLEA activities.

FINANCIAL SECTION

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 \$462,725.
- Net property tax revenue was under budget by \$566,965
- Occupation tax including Hotel and Restaurant tax revenue was over budget by \$417,908.
- Intergovernmental revenue was over budget by \$50,190.
- Miscellaneous revenue was under budget by \$10,199.
- Charges for Services revenue was under budget by \$133,614.
- Interest Income was over budget by \$779,680.

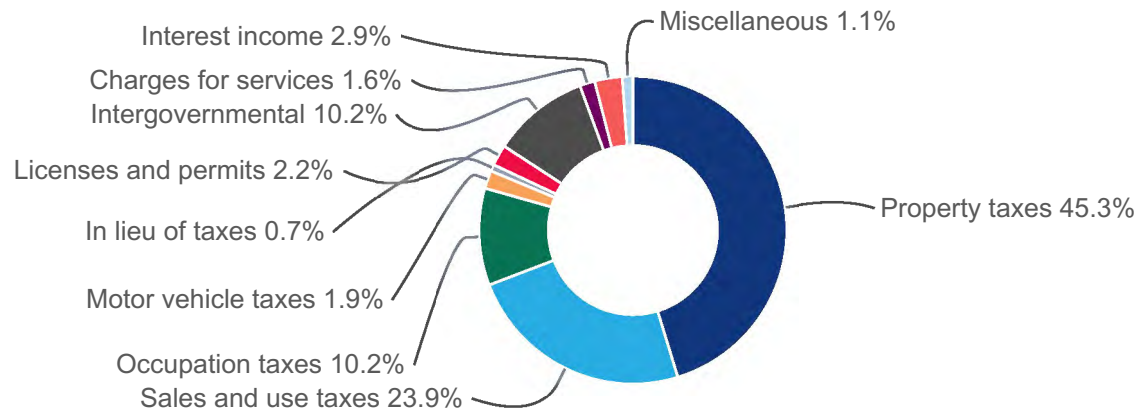
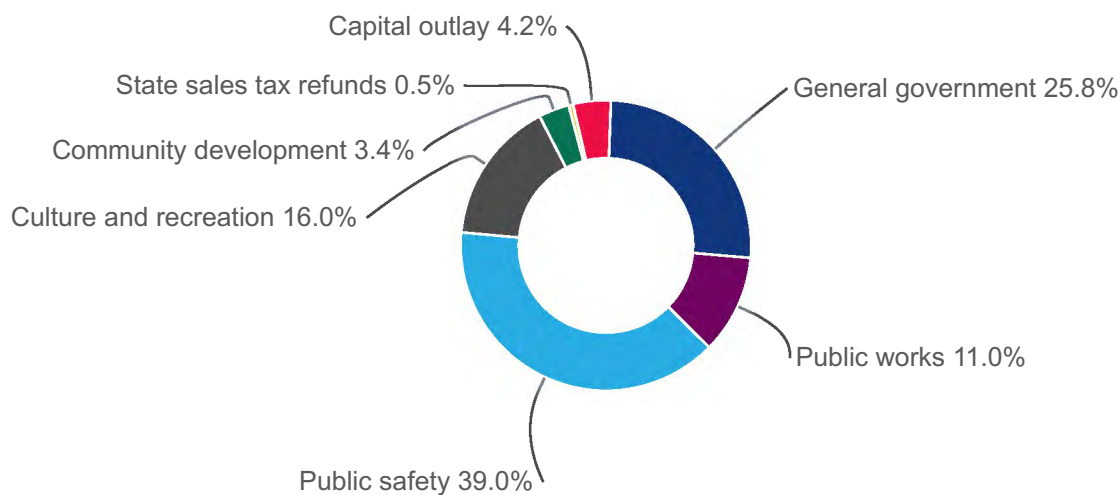
Net sales tax increase is the result of the decrease in rebates taken by the state. Increases in Interest income are attributed to record high interest rates. Intergovernmental revenue in the form of highway allocation funds increased due to estimated highway user revenue collected. The deficit in property tax was the result of the valuation of the TIF properties being over estimated.

- General government activity was \$637,496 below budget due to reduced use of contract services, over estimation of TIF payments and vacant positions.
- Public safety activity was \$663,421 below budget due to vacant positions.
- Culture and recreation was \$277,364 below budget due to vacancies in Parks, Recreation and Sports Complex departments and reduced commodities and maintenance in the Recreation department.
- The Library Department was \$143,580 below budget due to vacant positions and reduced travel expenses.

General Fund Budget and Actual (Budget Basis)

For the Fiscal Year Ended September 30, 2024

	Original Budget	Final Budget	Actual
Revenues			
Taxes	\$ 23,422,226	\$ 22,162,120	\$ 22,468,950
Charges for services	583,303	583,303	449,689
Other	3,203,462	3,203,462	4,474,028
Total	<u>27,208,991</u>	<u>25,948,885</u>	<u>27,392,667</u>
Expenditures, lapsed encumbrances, and transfers	<u>28,267,863</u>	<u>28,296,031</u>	<u>24,969,006</u>
Changes in fund balance	<u>\$ (1,058,872)</u>	<u>\$ (2,347,146)</u>	<u>\$ 2,423,661</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS**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

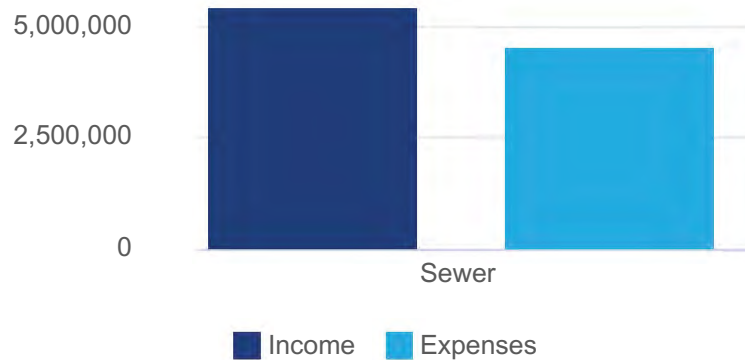
Community Development

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 \$5.8 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, 2024, equals \$120.1 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 \$6.4 million. This increase over the prior year results from the depreciation of assets and a increase in construction-in-progress being less than the new asset purchases. This is a 4.7% increase for governmental activities and an increase of 23.6% for business type activities.

Capital Assets (net of depreciation) September 30, 2024 and 2023

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 15,609,324	\$ 15,609,324	\$ 9,524	\$ 9,524	\$ 15,618,848	\$ 15,618,848
Buildings	37,260,279	36,580,848	—	—	37,260,279	36,580,848
Improvements/ Infrastructure	36,360,099	34,437,676	—	—	36,360,099	34,437,676
Equipment/Furniture/ Vehicles	3,145,680	2,913,329	511,066	587,151	3,656,746	3,500,480
Sewer line system	—	—	3,468,346	3,618,535	3,468,346	3,618,535
Construction in progress	20,887,207	18,677,388	2,877,031	1,341,112	23,764,238	20,018,500
Total	\$ 113,262,589	\$ 108,218,565	\$ 6,865,967	\$ 5,556,322	\$ 120,128,556	\$ 113,774,887

Major Capital Asset events during 2024 include the following

- 95% Completion of the City's Sewer Rehabilitation Project for \$3.3M
- Asphalt Mill and overlay of city streets \$1.6M
- Completion of 2 major projects
 - The Link - for an additional \$1.7M
 - New Public parking garage for an additional \$775K

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

Long Term Debt

At the end of fiscal year 2024, the City had total bonded debt outstanding of \$84.3 million, all backed by the full faith and credit of the government. The City made all scheduled payments.

Outstanding Bonded Debt September 30, 2024 and 2023

	Governmental Activities		Business-type Activities		Total	
	2024	2023	2024	2023	2024	2023
General obligation bonds	\$45,620,000	\$49,380,000	\$ —	\$ —	\$45,620,000	\$49,380,000
Tax revenue bonds	35,035,000	36,425,000	—	—	35,035,000	36,425,000
Notes from direct placements	1,120,000	1,475,000	—	—	1,120,000	1,475,000
Premium/discount on bonds issued	2,562,414	2,753,166	—	—	2,562,414	2,753,166
Total	<u>\$84,337,414</u>	<u>\$90,033,166</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$84,337,414</u>	<u>\$90,033,166</u>

The City's bonded debt decreased by 6.3% in fiscal year 2024. The net decrease of \$5.7 million is a result of paying down of principle on city debt.

The City maintains a Aa2 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 [58](#) through [61](#) of this report.

Economic Factors and Next Year's Budget and Rates

While establishing fiscal year 2025'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 2025 budget and maintain the property tax levy from FY24.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Revenues:

- Gross sales and use tax receipts are estimated to increase 2.9% in 2025. Fiscal year 2024 actual gross sales tax was 4.9% over budget. Sales and use tax incentive refunds are budgeted at \$1.5 million in 2025, a 25.7% increase from \$1.2 in fiscal year 2024. Net sales tax receipts in 2025 are projected at \$12.1 million, which is a 0.7% increase from 2024 receipts of \$12.1 million on a budget basis. This is due to an increased budget for sales tax incentive refunds in 2025. Sales & use tax is 23% of revenues for the General Fund on a budgetary basis and 29% of revenues on a governmental activity basis.
- The City's assessed property tax valuation for the year ending September 30, 2024, is \$2,284,893,092 which is 2.9% higher compared to the year ended September 30, 2023, due primarily to an increase in property values within city limits. Property tax is a significant revenue source and accounts for approximately 49% of General Fund revenues on a budgetary basis and 33% 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 FY25 - FY26 biennial budget.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Expenditures:

FY24 Carryover CIP Projects

Due to construction timing or other delays, several capital improvement projects were not completed in FY24 as originally budgeted. All or part of the funding for these projects were then carried over and approved as part of the FY25 budget. The following table lists all FY24 CIP projects that had carryover into the FY25 budget.

FY24 Carryover Projects			
Project Number	Project Name	Funding Source	Amount Carried Over to FY25
Public Facilities & Other			
LIBR23001	Space Needs Study - Library	Cash - CIF	39,000
ADMN22001	Wayfinding Implementation	Cash - Lottery Fund	137,587
CMDV24001	Lot 12 LVCC Surface Parking Lot	Bond -CIF	400,000
ADMN24001	Public Works Space Needs Study	Cash - CIF	50,000
Subtotal			626,587
Parks			
PARK17006	Central Park Phase 3 Impv	Bond - RDF	450,000
PARK20003	Swimming Pool Demolition	Bond - RDF	100,000
Subtotal			550,000
Sewer			
SEWR13001	East La Vista Sewer/Pavement Rehab	Cash - Sewer Fund	800,000
SEWR13001	East La Vista Sewer/Pavement Rehab	Bond - CIF	2,110,000
SEWR21001	8110 Park View Sanitary Sewer	Cash - Sewer Fund	20,000
Subtotal			2,930,000
Streets			
STRT17003	Giles Rd Wide M376 (230)	Bond - CIF	800,000
STRT19001	Storm Sewer Inlet Top Repair	Bond - CIF	270,000
STRT21005	Signalized Intersection Improvements	Bond - CIF	56,000
STRT22006	72nd St Storm Sewer Pipe Reroute	Bond - CIF	50,000
STRT24010	Eastport Parkway & Port Grace Roundabout	Bond - CIF	1,400,000
STRT19008	Corridor 84 Streetscape 1A & 1B	Bond - CIF	1,800,000
Subtotal			4,376,000
Total Carryover Capital Improvement Projects			8,482,587

NOTES:

CIF is the Capital Improvment Fund, and RDF is the Redevelopment Fund

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 - CIF	—	—
LIBR23001	Space Needs Study - Library	Capital Improvement	Cash - CIF	39,000	39,000
ADMN22001	Wayfinding Implementation	Capital Improvement	Cash - Lottery Fund	100,000	145,000
CTHL15002	Municipal Campus Planning	Capital Improvement	Cash - Lottery Fund	150,000	150,000
ADMN24001	Public Works Space Needs Study	Capital Improvement	Cash - CIF	—	50,000
CMDV18002	City Centre Parking #2	Capital Improvement	Bond -CIF	9,354,000	500,000
CMDV24001	Lot 12 LVCC Surface Parking Lot	Capital Improvement	Cash - CIF	—	700,000
Subtotal				9,643,000	1,584,000
Parks					
CMDV23002	Bicycle & Pedestrian Plan	Capital Improvement	Cash - CIF	100,000	—
PARK19001	Applewood Creek Trail M376	Capital Improvement	Bond - CIF	459,805	—
PARK22001	Reflection Plaza	Capital Improvement	Bond - CIF	50,000	50,000
PARK22002	Dog Park	Capital Improvement	Cash - CIF	50,000	—
PARK23002	Thompson Creek 72nd to Edgewood Trail	Capital Improvement	Cash - CIF	54,000	—
PARK17001	Mini Park Plan Improvements	Capital Improvement	Cash - Lottery Fund	100,000	50,000
PARK 19003	City Park Parking Lot Improvement	Capital Improvement	Cash-CIF	—	125,000
PARK17006	Central Park Phase 3 Impv	Redevelopment	Bond - RDF	500,000	490,000
PARK18001	The Link	Redevelopment	Bond - RDF	13,889,142	1,000,000
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	565,000
Subtotal				15,702,947	4,080,000
Sewer					
SEWR13001	East La Vista Sewer/Pavement Rehab	Sewer	Cash - Sewer Fund	2,700,000	2,300,000
SEWR21001	8110 Park View Sanitary Sewer	Sewer	Cash - Sewer Fund	20,000	20,000
SEWR13001	East La Vista Sewer/Pavement Rehab	Capital Improvement	Bond - CIF	3,000,000	2,400,000
Subtotal				5,720,000	4,720,000
Streets					
STRT16002	120th & Giles Drainage Improvements	Capital Improvement	Bond - CIF	300,000	—
STRT17003	Giles Rd Wide M376 (230)	Capital Improvement	Bond - CIF	50,000	900,000
STRT19001	Storm Sewer Inlet Top Repair	Capital Improvement	Bond - CIF	150,000	270,000
STRT21005	Signalized Intersection Improvements	Capital Improvement	Cash - CIF	56,000	56,000

MANAGEMENT'S DISCUSSION AND ANALYSIS**All Funds - Capital Improvement Projects - Continued**

Project Number	Project Name	Budget Fund	Funding Source	FY23 Adopted Budget	FY24 Adopted Budget
Streets - Continued					
STRT22004	Cimarron Woods Aux Culvert - Design Only	Capital Improvement	Cash - CIF	45,500	35,500
STRT22006	72nd St Storm Sewer Pipe Reroute	Capital Improvement	Cash - CIF	50,000	50,000
STRT22007	Brentwood Signal	Capital Improvement	Cash - CIF	40,000	—
STRT23002	Bridge Deck Maintenance	Capital Improvement	Bond - CIF	—	—
STRT23006	73rd Avenue Culvert Rehabilitation	Capital Improvement	Bond - CIF	250,000	240,000
STRT23009	Giles Road Rehabilitation	Capital Improvement	Bond - CIF	750,000	—
STRT23010	Pavement Assessment	Capital Improvement	Cash - CIF	40,000	—
STRT23011	UBAS Street Rehab: Harrison to Josephine, 72nd to 78th	Capital Improvement	Bond - CIF	900,000	—
STRT23012	Asphalt Mill & Overlay: Terry Dr., 78th St., Lillian Ave.	Capital Improvement	Bond - CIF	1,100,000	—
STRT23013	Traffic Signal Improvements	Capital Improvement	Cash - CIF	40,000	—
STRT24003	Hell Creek Rehab - Olive Street	Capital Improvement	Bond - CIF	—	—
STRT24004	UBAS Street Rehab	Capital Improvement	Bond - CIF	—	500,000
STRT24005	Asphalt Mill & Overlay	Capital Improvement	Bond - CIF	—	1,700,000
STRT24006	Existing Central Park Access Road Reconstruction	Capital Improvement	Bond - CIF	—	1,050,000
STRT24010	Eastport Parkway & Port Grace Pl Roundabout	Capital Improvement	Bond - CIF	—	1,400,000
STRT19008	Corridor 84 Streetscape 1A & 1B	Redevelopment	Bond - RDF	1,500,000	2,400,000
STRT21002	Central Park Access Road - Park View	Redevelopment	Bond - RDF	1,232,000	—
STRT23005	Corridor 84 Streetscape - Phase 1C	Redevelopment	Bond - RDF	165,000	125,000
Subtotal				6,668,500	8,726,000
Total Capital Improvement Projects				37,734,447	19,110,500

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

Statement of Net Position
September 30, 2024

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	\$ 41,322,484	\$ 8,045,437	\$ 49,367,921
Restricted cash and cash equivalents	261,677	—	261,677
Cash at County Treasurer	108,675	—	108,675
Certificates of deposit	1,643,167	—	1,643,167
Receivables	9,071,069	686,322	9,757,391
Prepaid items	175,199	—	175,199
Capital assets			
Nondepreciable	36,496,531	2,886,555	39,383,086
Depreciable, net	76,766,058	3,979,412	80,745,470
Total assets	<u>165,844,860</u>	<u>15,597,726</u>	<u>181,442,586</u>
Deferred Outflows of Resources			
Deferred charge on refunding	<u>686,613</u>	<u>—</u>	<u>686,613</u>
Liabilities			
Accounts payable	1,757,631	2,961,080	4,718,711
Accrued expenses	980,315	125,394	1,105,709
State sales and use tax refunds payable	251,524	—	251,524
Compensated absences			
Payable within one year	342,857	4,792	347,649
Payable in more than one year	1,735,247	84,255	1,819,502
Bonds payable			
Due within one year	5,635,000	—	5,635,000
Due in more than one year	78,702,414	—	78,702,414
Total liabilities	<u>89,404,988</u>	<u>3,175,521</u>	<u>92,580,509</u>
Net Position			
Net investment in capital assets	43,894,280	6,665,911	50,560,191
Restricted for community betterment	10,905,977	—	10,905,977
Restricted for debt service	1,976,288	—	1,976,288
Restricted for public safety	182,453	—	182,453
Unrestricted	20,167,487	5,756,294	25,923,781
Total net position	<u>\$ 77,126,485</u>	<u>\$ 12,422,205</u>	<u>\$ 89,548,690</u>

See Notes to the Financial Statements

GOVERNMENT-WIDE FINANCIAL STATEMENTS

Statement of Activities
For the Fiscal Year Ended September 30, 2024

		Program Revenues		
		Charges for	Operating	Capital
	Expenses	Service	Grants and	Grants and
			Contributions	Contributions
Primary Government				
Governmental activities				
General government	\$ 7,816,159	\$ 918,445	\$ 461,118	\$ —
Public safety	10,632,075	262,318	118,623	—
Public works	5,223,396	—	2,105,614	—
Culture and recreation	4,775,555	487,675	—	—
Community betterment	764,825	1,256,478	—	—
Community development	915,769	9,455	—	77,836
Interest on long-term debt	2,667,814	—	—	—
Total governmental activities	32,795,593	2,934,371	2,685,355	77,836
Business-type activities				
Sewer	4,538,408	5,424,992	—	—
Total business-type activities	4,538,408	5,424,992	—	—
Total primary government	<u>\$ 37,334,001</u>	<u>\$ 8,359,363</u>	<u>\$ 2,685,355</u>	<u>\$ 77,836</u>

	Net Revenues (Expenses) and Changes in Net Position		
	Governmental	Business-	Total
	Activities	type Activities	
Primary Government			
Governmental activities			
General government	\$ (6,436,596)	\$ —	\$ (6,436,596)
Public safety	(10,251,134)	—	(10,251,134)
Public works	(3,117,782)	—	(3,117,782)
Culture and recreation	(4,287,880)	—	(4,287,880)
Community betterment	491,653	—	491,653
Community development	(828,478)	—	(828,478)
Interest on long-term debt	(2,667,814)	—	(2,667,814)
Total governmental activities	(27,098,031)	—	(27,098,031)
Business-type activities			
Sewer	—	886,584	886,584
Total business-type activities	—	886,584	886,584
Total primary government	<u>\$ (27,098,031)</u>	<u>\$ 886,584</u>	<u>\$ (26,211,447)</u>

Statement of Activities
For the Fiscal Year Ended September 30, 2024

	Net Revenues (Expenses) and Changes in Net Position		
	Governmental Activities	Business- type Activities	Total
General Revenues			
Property taxes	13,503,144	—	13,503,144
Sales and use taxes	13,184,021	—	13,184,021
Occupation taxes	2,897,487	—	2,897,487
Motor vehicle taxes	527,286	—	527,286
In lieu of taxes	216,981	—	216,981
Interest income	2,519,185	325,340	2,844,525
Miscellaneous	608,955	—	608,955
Transfers	(726)	726	—
Total general revenues and transfers	33,456,333	326,066	33,782,399
Change in Net Position	6,358,302	1,212,650	7,570,952
Net Position, Beginning of Year	70,768,183	11,209,555	81,977,738
Net Position, End of Year	<u>\$ 77,126,485</u>	<u>\$ 12,422,205</u>	<u>\$ 89,548,690</u>

See Notes to the Financial Statements

Fund Financial Statements

ANNUAL COMPREHENSIVE FINANCIAL REPORT / CITY OF LA VISTA, NEBRASKA

FINANCIAL SECTION

Balance Sheet - Governmental Funds September 30, 2024

	General Fund	Debt Service Fund	Keno Fund	Capital Improvements Fund
Assets				
Cash and cash equivalents	\$ 18,427,025	\$ 1,421,208	\$ 5,259,714	\$ 10,004,380
Restricted cash and cash equivalents	67,890	—	—	—
Cash at County Treasurer	103,510	5,165	—	—
Certificates of deposit	1,643,167	—	—	—
Prepaid items	171,570	—	—	—
Receivables	2,251,520	636,878	43,575	—
Total assets	<u>\$ 22,664,682</u>	<u>\$ 2,063,251</u>	<u>\$ 5,303,289</u>	<u>\$ 10,004,380</u>
Liabilities				
Accounts payable	\$ 864,811	\$ 13,586	\$ 16,119	\$ 621,329
Accrued expenses	361,919	—	76,157	217,833
Sales tax refunds payable	125,762	62,881	—	—
Total liabilities	<u>1,352,492</u>	<u>76,467</u>	<u>92,276</u>	<u>839,162</u>
Deferred Inflows of Resources				
Unavailable revenues	<u>182,529</u>	<u>10,496</u>	<u>—</u>	<u>—</u>
Fund Balances				
Nonspendable	171,570	—	—	—
Restricted for:				
Debt service	—	1,976,288	—	—
Community betterment	—	—	5,211,013	—
Economic development	—	—	—	—
84th street redevelopment	—	—	—	—
Public safety	—	—	—	—
Street and road projects	2,039,874	—	—	9,165,218
Committed for:				
Capital outlay	—	—	—	—
Unassigned	18,918,217	—	—	—
Total fund balances	<u>21,129,661</u>	<u>1,976,288</u>	<u>5,211,013</u>	<u>9,165,218</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 22,664,682</u>	<u>\$ 2,063,251</u>	<u>\$ 5,303,289</u>	<u>\$ 10,004,380</u>

See Notes to the Financial Statements

FUND FINANCIAL STATEMENTS

Balance Sheet - Governmental Funds
September 30, 2024

	Economic Development Fund	84th Street Redevelopment Fund	Police Academy Fund	Total Governmental Funds
Assets				
Cash and cash equivalents	\$ 176,590	\$ 6,033,567	\$ —	\$ 41,322,484
Restricted cash and cash equivalents	—	—	193,787	261,677
Cash at County Treasurer	—	—	—	108,675
Certificates of deposit	—	—	—	1,643,167
Prepaid items	—	—	3,629	175,199
Receivables	5,518,374	620,722	—	9,071,069
Total assets	\$ 5,694,964	\$ 6,654,289	\$ 197,416	\$ 52,582,271
Liabilities				
Accounts payable	\$ —	\$ 231,858	\$ 9,928	\$ 1,757,631
Accrued expenses	—	—	5,035	660,944
Sales tax refunds payable	—	62,881	—	251,524
Total liabilities	—	294,739	14,963	2,670,099
Deferred Inflows of Resources				
Unavailable revenues	—	—	—	193,025
Fund Balances				
Nonspendable	—	—	3,629	175,199
Restricted for:				
Debt service	—	—	—	1,976,288
Community betterment	—	—	—	5,211,013
Economic development	5,694,964	—	—	5,694,964
84th street redevelopment	—	6,359,550	—	6,359,550
Public safety	—	—	178,824	178,824
Street and road projects	—	—	—	11,205,092
Committed for:				
Capital outlay	—	—	—	—
Unassigned	—	—	—	18,918,217
Total fund balances	5,694,964	6,359,550	182,453	49,719,147
Total liabilities, deferred inflows of resources and fund balances	\$ 5,694,964	\$ 6,654,289	\$ 197,416	\$ 52,582,271

See Notes to the Financial Statements

**Reconciliation of the Balance Sheet of
Governmental Funds to the Statement of
Net Position - Governmental Activities
September 30, 2024**

Total Fund Balances - Total Governmental Funds	\$ 49,719,147
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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.	113,262,589
---	-------------

Long-term liabilities, including bonds payable of \$81,775,000, are not due and payable in the current period and, therefore, are not reported in the funds. Other related amounts include interest payable of \$319,371, and bond premiums of \$2,562,414.	(84,656,785)
---	--------------

Deferred outflows of resources related to refunded debt are not current financial resources, and therefore, are not reported in the funds.	686,613
--	---------

Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.	(2,078,104)
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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.	193,025
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Net Position of Governmental Activities	<u>\$ 77,126,485</u>
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See Notes to the Financial Statements

FUND FINANCIAL STATEMENTS

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FINANCIAL SECTION

Statement of Revenues, Expenditures, and Changes in Fund Balances For the Fiscal Year Ended September 30, 2024

	General Fund	Debt Service Fund	Keno Fund	Capital Improvements Fund
Revenues				
Property taxes	\$ 12,715,893	\$ 937,103	\$ —	\$ —
Sales and use taxes	6,717,773	3,358,886	—	—
Occupation taxes	2,859,034	—	—	—
Motor vehicle taxes	525,443	1,843	—	—
In lieu of taxes	198,327	18,654	—	—
Licenses and permits	610,735	—	—	—
Intergovernmental	2,865,464	—	—	—
Charges for services	446,928	—	—	—
Keno	—	—	1,256,478	—
Interest income	806,320	740,146	243,137	97,461
Miscellaneous	317,995	393,924	—	—
Total revenues	<u>28,063,912</u>	<u>5,450,556</u>	<u>1,499,615</u>	<u>97,461</u>
Expenditures				
Current				
General government	6,443,210	194,669	17,100	—
Public works	2,743,478	—	—	—
Public safety	9,766,296	—	—	—
Culture and recreation	4,006,486	—	—	—
Community betterment	—	—	764,825	—
Community development	856,695	—	—	—
State sales tax refunds	125,762	62,881	—	—
Capital outlay	1,058,320	—	—	6,352,789
Debt service				
Principal retirement	—	3,055,000	—	—
Interest	—	1,460,942	—	—
Total expenditures	<u>25,000,247</u>	<u>4,773,492</u>	<u>781,925</u>	<u>6,352,789</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,063,665</u>	<u>677,064</u>	<u>717,690</u>	<u>(6,255,328)</u>
Other Financing Sources (Uses)				
Transfers, net	(268,317)	(11,129,537)	(323,183)	10,713,737
Total other financing sources (uses)	<u>(268,317)</u>	<u>(11,129,537)</u>	<u>(323,183)</u>	<u>10,713,737</u>
Net Change in Fund Balances	<u>2,795,348</u>	<u>(10,452,473)</u>	<u>394,507</u>	<u>4,458,409</u>
Fund Balances, Beginning of Year	<u>18,334,313</u>	<u>12,428,761</u>	<u>4,816,506</u>	<u>4,706,809</u>
Fund Balances, End of Year	<u>\$ 21,129,661</u>	<u>\$ 1,976,288</u>	<u>\$ 5,211,013</u>	<u>\$ 9,165,218</u>
See Notes to the Financial Statements				

FUND FINANCIAL STATEMENTS

**Statement of Revenues, Expenditures, and Changes in Fund Balances –
For the Fiscal Year Ended September 30, 2024**

	Economic Development Fund	84th Street Redevelop- ment Fund	Police Academy Fund	Total Governmental Funds
Revenues				
Property taxes	\$ —	\$ —	\$ —	\$ 13,652,996
Sales and use taxes	—	3,358,886	—	13,435,545
Occupation taxes	—	145,352	—	3,004,386
Motor vehicle taxes	—	—	—	527,286
In lieu of taxes	—	—	—	216,981
Licenses and permits	—	—	—	610,735
Intergovernmental	—	77,836	262,318	3,205,618
Charges for services	—	—	—	446,928
Keno	—	—	—	1,256,478
Interest income	226,557	404,812	752	2,519,185
Miscellaneous	—	—	—	711,919
Total revenues	226,557	3,986,886	263,070	39,588,057
Expenditures				
Current				
General government	800	1,500	—	6,657,279
Public works	—	—	—	2,743,478
Public safety	—	—	215,939	9,982,235
Culture and recreation	—	—	—	4,006,486
Community betterment	—	—	—	764,825
Community development	—	59,074	—	915,769
State sales tax refunds	—	62,881	—	251,524
Capital outlay	—	2,454,717	—	9,865,826
Debt service				
Principal retirement	1,060,000	1,390,000	—	5,505,000
Interest	94,025	1,295,109	—	2,850,076
Total expenditures	1,154,825	5,263,281	215,939	43,542,498
Excess (Deficiency) of Revenues Over (Under) Expenditures	(928,268)	(1,276,395)	47,130	(3,954,441)
Other Financing Sources (Uses)				
Transfers, net	1,006,574	—	—	(726)
Total other financing sources (uses)	1,006,574	—	—	(726)
Net Change in Fund Balances	78,306	(1,276,395)	47,130	(3,955,168)
Fund Balances, Beginning of Year	5,616,658	7,635,945	135,323	53,674,315
Fund Balances, End of Year	\$ 5,694,964	\$ 6,359,550	\$ 182,453	\$ 49,719,147

See Notes to the 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, 2024**

Net Change in Fund Balances - Total Governmental Funds **\$ (3,955,168)**

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	\$ 9,851,232	
Less: depreciation expense	(4,803,963)	
Less: loss on disposal	<u>(3,245)</u>	5,044,024

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.	190,752
--	---------

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.	5,505,000
--	-----------

In the Statement of Activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	28,361
--	--------

Compensated absences do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(212,927)
--	-----------

Deferred inflows represent funds not available in the current period and, therefore, are not recognized as revenue in the governmental funds.	(178,307)
---	-----------

Amortization net of additions of deferred amounts on refunding that do not represent activity in the current period.	<u>(63,433)</u>
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Change in Net Position of Governmental Activities	<u><u>6,358,302</u></u>
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See Notes to the Financial Statements

FUND FINANCIAL STATEMENTS

Statement of Net Position
Proprietary Fund
September 30, 2024

	<u>Sewer Fund</u>
Assets	
Current Assets	
Cash and cash equivalents	\$ 8,045,437
Accounts receivable	686,322
	<u>8,731,759</u>
Total current assets	
Non-Current Assets	
Land	9,524
Equipment and furniture	2,130,777
Sewer line systems	7,872,662
Buildings and improvements	9,365
Construction in progress	2,877,031
Accumulated depreciation	(6,033,392)
	<u>6,865,967</u>
Capital assets - net of depreciation	
Total assets	<u><u>\$ 15,597,726</u></u>
Liabilities and Net Position	
Current Liabilities	
Accounts payable	\$ 2,961,080
Accrued expenses	125,394
Compensated absences - current portion	4,792
	<u>3,091,266</u>
Total current liabilities	
Non-Current Liabilities	
Compensated absences	84,255
	<u>84,255</u>
Total non-current liabilities	
Total liabilities	<u>3,175,521</u>
Net Position	
Net investment in capital assets	6,665,911
Unrestricted	5,756,294
	<u>12,422,205</u>
Total net position	
Total liabilities and net position	<u><u>\$ 15,597,726</u></u>
See Notes to the Financial Statements	

FINANCIAL SECTION

**Statement of Revenues, Expenses, and
Changes in Net Position –Proprietary Fund
For the Fiscal Year Ended September 30, 2024**

	<u>Sewer Fund</u>
Operating Revenues	
User fees	\$ 5,073,123
Permits and hookups	351,833
Other revenue	<u>36</u>
Total operating revenues	<u>5,424,992</u>
Operating Expenses	
General and administrative	11,688
Maintenance	4,271,125
Depreciation	<u>255,595</u>
Total operating expenses	<u>4,538,408</u>
Operating Income	<u>886,584</u>
Nonoperating Revenues	
Interest income	<u>325,340</u>
Total nonoperating revenues	<u>325,340</u>
Income (Loss) before Transfers	1,211,924
Transfers	<u>726</u>
Change in Net Position	1,212,650
Net Position, Beginning of Year	<u>11,209,555</u>
Net Position, End of Year	<u><u>\$ 12,422,205</u></u>

See Notes to the Financial Statements

**Statement of Cash Flows – Proprietary Funds
For the Fiscal Year Ended September 30, 2024**

	<u>Sewer Fund</u>
Cash Flows from Operating Activities	
Receipts from customers	\$ 5,401,075
Payments to suppliers	(1,630,947)
Payments to employees	(632,817)
	<u>3,137,311</u>
Net cash provided by operating activities	
Cash Flows from Non-Capital Financing Activities	
Transfers	726
	<u>726</u>
Net cash provided by non-capital financing activities	
Cash Flows from Capital and Related Financing Activities	
Acquisition of capital assets	(1,565,240)
	<u>(1,565,240)</u>
Net cash used in capital and related financing activities	
Cash Flows from Investing Activities	
Interest income	325,340
	<u>325,340</u>
Net cash provided by investing activities	
Net Increase in Cash and Cash Equivalents	1,898,137
Cash and Cash Equivalents, Beginning of Year	<u>6,147,300</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 8,045,437</u></u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating income	886,584
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation	255,595
Changes in operating assets and liabilities	
Increase in receivables	(23,917)
Decrease in prepaid items	3,786
Increase in payables and accrued expenses	2,015,263
	<u>3,137,311</u>
Net Cash Provided by Operating Activities	<u><u>\$ 3,137,311</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

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, 2024.

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.

NOTES TO THE FINANCIAL STATEMENTS

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.

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 of bank deposits and state-sponsored pooled investment funds accounts. 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 \$264,042, 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, 2024, 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 2023-2024 tax year was \$2,284,893,092.

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.

NOTES TO THE FINANCIAL STATEMENTS

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 two years 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	20 - 40 years
Improvements	20 years
Infrastructure and utility systems	30 years
Equipment, furniture, and fixtures	4 - 10 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 retirement 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.

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 street and road projects. 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 2024 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, 2024 balance is \$2,039,874.

NOTES TO THE FINANCIAL STATEMENTS

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, 2024, 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, 2024, 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

The City's investing activities are managed by the Finance Director who is the designated investment officer, under the review of City Administrator. 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	\$ 108,675
Deposits	51,272,765
Total	<u>\$ 51,381,440</u>

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

Cash and cash equivalents	\$ 49,367,921
Restricted cash and cash equivalents	261,677
Cash at Country Treasurer	108,675
Certificates of deposit	1,643,167
Total	<u>\$ 51,381,440</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, 2024, consist of the following:

Fund	Taxes	Accounts Receivable	Grants Receivable	Total Receivables
General	\$1,459,480	\$ 695,090	\$ 96,950	\$ 2,251,520
Debt Service	636,878	—	—	636,878
Keno	—	43,575	—	43,575
Economic Development	—	5,518,374	—	5,518,374
Redevelopment Fund	620,722	—	—	620,722
Police Academy	—	—	—	—
Sewer	—	686,322	—	686,322
	<u>\$2,717,080</u>	<u>\$ 6,943,361</u>	<u>\$ 96,950</u>	<u>\$ 9,757,391</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, 2024, the City has transferred a total of \$5,500,000. \$3,000,000 of the amount loaned was forgiven and discharged upon completion and commencement of operations. \$2,500,000 will be paid back to the City, with interest on or before September 30, 2029. The repayable portion will accrue interest at a rate of 8.82%. For the year ended September 30, 2024, the City has recorded interest income in the amount of \$224,175 and \$18,374 of this is accrued for and included in the receivable balance at year end.

FINANCIAL SECTION

Note 5: Capital Assets and Depreciation

Capital asset activity for the fiscal year ended September 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Land	\$ 15,609,324	\$ —	\$ —	\$ 15,609,324
Construction in progress	18,677,388	8,807,503	(6,597,684)	20,887,207
Total capital assets, not being depreciated	34,286,712	8,807,503	(6,597,684)	36,496,531
Capital assets, being depreciated				
Buildings	54,231,627	2,474,478	—	56,706,105
Improvements/infrastructure	75,866,101	4,122,842	—	79,988,943
Equipment/furniture/vehicles	13,517,311	1,044,093	(39,032)	14,522,372
Total capital assets, being depreciated	143,615,039	7,641,413	(39,032)	151,217,420
Accumulated Depreciation				
Buildings	(17,650,779)	(1,795,047)	—	(19,445,826)
Improvements/infrastructure	(41,428,425)	(2,200,419)	—	(43,628,844)
Equipment/furniture/vehicles	(10,603,982)	(808,497)	35,787	(11,376,692)
Total accumulated depreciation	(69,683,186)	(4,803,963)	35,787	(74,451,362)
Capital assets being depreciated, net	73,931,853	2,837,450	(3,245)	76,766,058
Governmental activities capital assets, net	<u>\$ 108,218,565</u>	<u>\$ 11,644,953</u>	<u>\$ (6,600,929)</u>	<u>\$ 113,262,589</u>

Depreciation was charged to functions/programs as follows:

Governmental Activities	
General services	\$ 897,631
Public safety	648,846
Culture and recreation	777,569
Public works	2,479,917
Total governmental activities depreciation expense	<u>\$ 4,803,963</u>

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

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities				
Land	\$ 9,524	\$ —	\$ —	\$ 9,524
Construction in progress	1,341,112	1,535,919	—	2,877,031
Total capital assets, not being depreciated	1,350,636	1,535,919	—	2,886,555
Capital assets, being depreciated				
Building and improvements	9,365	—	—	9,365
Sewer line system	7,872,662	—	—	7,872,662
Equipment and furniture	2,101,456	29,321	—	2,130,777
Total capital assets, being depreciated	9,983,483	29,321	—	10,012,804
Accumulated depreciation				
Building and improvements	(9,365)	—	—	(9,365)
Sewer line system	(4,254,127)	(150,189)	—	(4,404,316)
Equipment and furniture	(1,514,305)	(105,406)	—	(1,619,711)
Total accumulated depreciation	(5,777,797)	(255,595)	—	(6,033,392)
Capital assets being depreciated, net	4,205,686	(226,274)	—	3,979,412
Business-type activities capital assets, net	<u>\$ 5,556,322</u>	<u>\$ 1,309,645</u>	<u>\$ —</u>	<u>\$ 6,865,967</u>

Depreciation was charged to functions/programs as follows:

Business-type Activities	
Sewer	<u>\$ 255,595</u>

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, 2024.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental Activities				
Short-term liabilities				
Accounts payable	\$ 3,185,733	\$43,113,339	\$44,541,441	\$ 1,757,631
Accrued expenses	1,492,279	973,446	1,485,410	980,315
State sales and use tax refunds payable	1,173,069	251,524	1,173,069	251,524
Total governmental short-term liabilities	<u>\$ 5,851,081</u>	<u>\$44,338,309</u>	<u>\$47,199,920</u>	<u>\$ 2,989,470</u>
Business-type Activities				
Short-term liabilities				
Accounts payable	\$ 1,055,918	\$ 8,543,235	\$ 6,638,073	\$ 2,961,080
Accrued expenses	14,156	138,047	26,809	125,394
Total business-type short-term liabilities	<u>\$ 1,070,074</u>	<u>\$ 8,681,282</u>	<u>\$ 6,664,882</u>	<u>\$ 3,086,474</u>

NOTES TO THE FINANCIAL STATEMENTS**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, 2024:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
Bonds payable					
General obligation bonds	\$ 49,380,000	\$ —	\$ 3,760,000	\$ 45,620,000	\$ 3,850,000
Tax revenue bonds	36,425,000	—	1,390,000	35,035,000	1,425,000
Notes from direct placements	1,475,000	—	355,000	1,120,000	360,000
Premium/discount on bonds issued	2,753,166	—	190,752	2,562,414	—
Total bonds payable	<u>90,033,166</u>	<u>—</u>	<u>5,695,752</u>	<u>84,337,414</u>	<u>5,635,000</u>
Other long-term liabilities					
Compensated absences	<u>1,865,177</u>	<u>1,308,675</u>	<u>1,095,748</u>	<u>2,078,104</u>	<u>342,857</u>
Total other long-term liabilities	<u>1,865,177</u>	<u>1,308,675</u>	<u>1,095,748</u>	<u>2,078,104</u>	<u>342,857</u>
Total governmental long-term liabilities	<u>\$ 91,898,343</u>	<u>\$ 1,308,675</u>	<u>\$ 6,791,500</u>	<u>\$ 86,415,518</u>	<u>\$ 5,977,857</u>
Business-type Activities					
Other long-term liabilities					
Compensated absences	<u>\$ 90,184</u>	<u>\$ 43,471</u>	<u>\$ 44,608</u>	<u>\$ 89,047</u>	<u>\$ 4,792</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.

FINANCIAL SECTION

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 highway allocation refunding bonds	790,000	1.850-3.250%	11/15/2028	12/31/2019 *	60,000
December 31, 2014 facilities corp refunding bonds	2,935,000	1.750-3.650%	3/15/2035	12/31/2019	560,000
September 5, 2018 GO offstreet parking series 2018 Garage 1	4,955,000	1.700-4.000%	9/1/2038	9/5/2023	3,765,000
December 15, 2019, GO refunding bonds	4,690,000	1.482-3.300%	12/15/2032	12/30/2024	1,895,000
April 15, 2021, GO refunding bond series 2021	4,030,000	2.000 %	12/15/2026	4/15/2026	1,360,000
June 1, 2021 Highway allocation refunding bond series 2021	9,645,000	2.000-3.000%	12/15/2041	6/1/2026	8,540,000
July 1, 2021 Economic Development bond series 2021	5,610,000	0.350-1.850%	10/15/2029	7/1/2026	4,245,000
January 5, 2022 GO offstreet parking bonds series 2022	12,675,000	3.000-4.000%	9/15/2041	1/5/2027	11,685,000
November 22, 2022 Economic development bonds	3,080,000	0.637-1.800%	10/15/2029	10/15/2026	2,335,000
August 30, 2023 Highway Allocation Bond series 2023	11,500,000	5.00 %	9/15/2043	3/15/2028	11,175,000
Total general obligation bonds					<u>\$ 45,620,000</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	11,370,000
July 7, 2022, Tax supported improvement bonds series 2022	20,785,000	4.000-5.000%	9/15/2042	6/15/2027	<u>19,470,000</u>
Total special tax revenue bonds					<u>\$ 35,035,000</u>

NOTES TO THE FINANCIAL STATEMENTS**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	\$ 1,120,000
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Total Bonds

\$ 81,775,000

* 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
2025	\$ 3,850,000	\$ 1,398,523	\$ 1,425,000	\$ 1,256,962
2026	3,255,000	1,308,508	1,470,000	1,214,670
2027	3,335,000	1,223,603	1,520,000	1,168,880
2028	3,180,000	1,135,936	1,570,000	1,118,817
2029	3,270,000	1,051,714	1,620,000	1,065,104
2030 - 2034	11,295,000	4,138,480	9,035,000	4,403,313
2035 - 2039	10,930,000	2,342,828	10,805,000	2,683,002
2040 - 2044	6,505,000	541,000	7,590,000	579,550
Total	<u>\$ 45,620,000</u>	<u>\$ 13,140,592</u>	<u>\$ 35,035,000</u>	<u>\$ 13,490,298</u>

Year Ending September 30,	Notes from Direct Placements	
	Principal	Interest
2025	\$ 360,000	\$ 28,200
2026	375,000	17,175
2027	385,000	5,775
Total	<u>\$ 1,120,000</u>	<u>\$ 51,150</u>

FINANCIAL SECTION

Note 7: Long-term Liabilities (Continued)

The City's outstanding notes from direct borrowings and direct placements related to government activities of \$1,120,000 contain a provision that in an event of default, outstanding amounts become immediately due if the City is unable to make payment.

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, 2024, consists of the following cash transfers:

Transfer To	Transfer From				Total
	General Fund	Debt Service Fund	Capital Improvement Fund	Keno Fund	
General Fund	\$ 1,100,000	\$ —	\$ 908,734	\$ 165,044	\$ 2,173,778
Sewer Fund	—	—	—	726	726
Debt Service Fund	300,000	—	—	—	300,000
Capital Improvement Fund	35,521	11,429,537	—	157,413	11,622,471
Economic Development Fund	1,006,574	—	—	—	1,006,574
Total	<u>\$ 2,442,095</u>	<u>\$11,429,537</u>	<u>\$ 908,734</u>	<u>\$ 323,183</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 retirement expense was \$762,245.

Management Exempt Employee's Retirement Plan

The City has a defined contribution retirement plan covering the City exempt management employees. The plan requires that the City and the City Administrator contribute an amount equal to 10.80% and 6.27%, respectively, of the employee's base salary per pay period. The balance of the City's exempt managers are required to contribute an amount equal to 6% of the employee's base salary per pay period that the City matches. The City's retirement expense and plan member's contributions to the plan for the year ended September 30, 2024, were \$29,814 and \$22,406, respectively.

NOTES TO THE FINANCIAL STATEMENTS

Civilian Employee Retirement Plan

The City has a defined contribution retirement plan covering all civilian employees who are eligible with 84 participants as of September 30, 2024. 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 retirement expense and plan members' contributions to the plan for the year ended September 30, 2024, were \$397,196 each.

Police Retirement Plan

The City has a defined contribution retirement plan for its full-time employees in the Police Department with 46 participants as of September 30, 2024. 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 retirement expense and plan members' contributions to the plan for the year ended September 30, 2024, were \$335,235 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, 2024. The City did not pay any settlement amounts which exceeded its insurance coverage for any of the three preceding years.

Note 11: Commitments and Contingencies

Commitments

During the year, the City has accepted various bids for street improvements, and other projects in the normal course of business that have not been completed and/or fully paid for at year-end. As of September 30 the City's construction project commitments total \$1,556,534.

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 \$25,000 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, 2024, the City had been notified of \$251,523 of state sales and use tax refunds due, which are to be repaid starting in December 2024 through September 2025. This amount is recognized as a liability on the financial statements.

Between December 2024 and January 2025, the City was notified by the state of approximately \$14,826 of additional state sales tax refunds due beginning in November 2025.

NOTES TO THE FINANCIAL STATEMENTS

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, 2024, 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, 2024, the City paid \$2,682,806 to Papillion in consideration of services rendered. The City received \$393,924 from the MFO, as determined by the terms of the interlocal agreement.

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 \$32,500 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, 2024, the City received \$130,000 from the participating agencies and the City contributed \$32,500 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 net property tax paid to the City. As of September 30, 2024, 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, 2024 were \$1,447,112. This consists of \$1,195,588 pertaining to the Tax Increment Financing Program and \$251,524 pertaining to the Employment and Investment Growth Act and Nebraska Advantage Act.

NOTE 14: New Standards Issues But Not Yet Implemented

The accounting principles governing the reported amounts, presentation and related disclosures are subject to change from time to time based on new pronouncements and/or rules issued by various governing bodies. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments.

- GASB Statement No. 101 Compensated Absences, improves the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal year ending September 30, 2025.

- GASB Statement No. 102, Certain Risk Disclosures, establishes financial reporting requirements for risks related to vulnerabilities due to certain concentrations or constraints. This Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. This Statement is effective for the fiscal year ending September 30, 2025.

- GASB Statement No. 103, Financial Reporting Model Improvements, improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses. This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. This Statement requires governments to present budgetary comparison information using a single method of communication--RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI. The requirements of this Statement are effective for fiscal year ending September 30, 2026.

- GASB Statement No. 104, Disclosure of Certain Capital Assets, requires certain types of capital assets to be disclosed separately in the capital asset note disclosures. Lease assets recognized in accordance with Statement No. 87, Leases, and intangible right-to-use assets recognized in accordance with Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, Subscription-Based Information Technology Arrangements, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate

disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. The requirements of this Statement are effective for fiscal year ending September 30, 2026. The effects of the City's financial statements as a result of the adoption of these new pronouncements are undetermined.

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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, 2024**

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Taxes	\$ 23,422,226	\$ 22,162,120	\$ 22,468,950	\$ 306,830
Licenses and permits	531,762	531,762	613,742	81,980
Intergovernmental revenues	2,201,941	2,201,941	2,252,131	50,190
Charges for services	583,303	583,303	449,689	(133,614)
Grant income	195,752	195,752	564,667	368,915
Interest income	26,650	26,650	806,330	779,680
Miscellaneous	247,357	247,357	237,158	(10,199)
Total revenues	27,208,991	25,948,885	27,392,667	1,443,782
Expenditures				
General government	7,029,287	7,495,091	6,857,595	637,496
Public works	2,958,212	2,958,212	3,034,058	(75,846)
Public safety	9,875,579	9,875,579	9,212,158	663,421
Culture and recreation	3,107,533	3,107,533	2,830,169	277,364
Public library	1,138,782	1,138,782	995,202	143,580
Community development	850,804	850,804	819,310	31,494
Capital outlay	1,728,500	1,728,500	1,218,782	509,718
Total expenditures	26,688,697	27,154,501	24,967,275	2,187,227
Excess (Deficiency) of Revenues Over (Under) Expenditures	520,294	(1,205,616)	2,425,392	3,631,009
Other Financing Sources (Uses)				
Operating transfers net	(1,579,166)	(1,141,530)	(1,731)	1,139,799
Total other financing sources (uses)	(1,579,166)	(1,141,530)	(1,731)	1,139,799
Net Change in Fund Balances	<u>\$ (1,058,872)</u>	<u>\$ (2,347,146)</u>	<u>\$ 2,423,661</u>	<u>\$ 4,770,808</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			371,687	
Net Change on a GAAP Basis			<u>\$ 2,795,348</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, 2024**

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Keno	\$ 1,213,043	\$ 1,213,043	\$ 1,290,813	\$ 77,770
Miscellaneous	—	—	—	—
Interest income	14,800	14,800	243,134	228,334
Total revenues	<u>1,227,843</u>	<u>1,227,843</u>	<u>1,533,947</u>	<u>306,104</u>
Expenditures				
General government	23,576	23,576	31,518	(7,942)
Community betterment	878,166	878,166	775,424	102,742
Total expenditures	<u>901,742</u>	<u>901,742</u>	<u>806,942</u>	<u>94,800</u>
Excess of Revenues Over Expenditures	<u>326,101</u>	<u>326,101</u>	<u>727,006</u>	<u>400,904</u>
Other Financing (Uses)				
Operating transfers out	(510,770)	(510,770)	(323,183)	187,587
Total other financing (uses)	<u>(510,770)</u>	<u>(510,770)</u>	<u>(323,183)</u>	<u>187,587</u>
Net Change in Fund Balances	<u>\$ (184,669)</u>	<u>\$ (184,669)</u>	<u>\$ 403,823</u>	<u>\$ 588,491</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			(9,316)	
Net Change on a GAAP Basis			<u>\$ 394,507</u>	

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, 2024**

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Intergovernmental	\$ 214,500	\$ 214,500	\$ 270,323	\$ 55,823
Interest income	145	145	752	607
Total revenues	214,645	214,645	271,075	56,430
Expenditures				
Public Safety	208,559	208,559	207,311	1,248
Total expenditures	208,559	208,559	207,311	1,248
Excess of Revenues Over Expenditures	6,086	6,086	63,764	57,678
Net Change in Fund Balances	<u>\$ 6,086</u>	<u>\$ 6,086</u>	<u>\$ 63,764</u>	<u>\$ 57,678</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			(16,634)	
Net Change on a GAAP Basis			<u>\$ 47,130</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, 2024, 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 30, 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, 2024**

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Property taxes	\$ 898,323	\$ 924,057	\$ 932,799	\$ 8,742
Sales taxes	2,718,597	2,718,597	3,012,708	294,111
Motor vehicle taxes	3,672	3,672	1,843	(1,829)
In lieu of taxes	20,907	20,907	18,654	(2,253)
Interest income	4,100	4,100	740,144	736,044
Other income	393,925	393,925	393,924	(1)
Total revenues	4,039,524	4,065,258	5,100,072	1,034,814
Expenditures				
General government	208,125	193,784	181,080	12,704
Debt service principal retirement	3,240,000	3,240,000	3,055,000	185,000
Debt service interest	1,461,984	1,461,984	1,460,942	1,042
Total expenditures	4,910,109	4,895,768	4,697,022	198,746
Excess (Deficiency) of Revenues Over/(Under) Expenditures	(870,585)	(830,510)	403,050	1,233,560
Other Financing Sources(Uses)				
Operating transfers net	(8,553,025)	(8,553,025)	(11,129,537)	(2,576,512)
Bond proceeds	—	—	—	—
Total other financing sources(uses)	(8,553,025)	(8,553,025)	(11,129,537)	(2,576,512)
Net Change in Fund Balances	\$ (9,423,610)	\$ (9,383,535)	(10,726,487)	\$ (1,342,952)
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			274,014	
Net Change on a GAAP Basis			\$(10,452,473)	

**Schedule of Revenues, Expenditures, and Changes in
Fund Balances – Budget and Actual (Budget Basis) –
Capital Improvement Fund
For the Fiscal Year Ended September 30, 2024**

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Interest income	\$ 12,475	\$ 12,475	\$ 97,460	\$ 84,985
Total revenues	12,475	12,475	97,460	84,985
Expenditures				
Capital Outlay	6,704,500	10,410,500	5,559,814	4,850,686
Total expenditures	6,704,500	10,410,500	5,559,814	4,850,686
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,692,025)</u>	<u>(10,398,025)</u>	<u>(5,462,354)</u>	<u>4,935,671</u>
Other Financing Sources				
Operating transfers net	9,198,025	9,198,025	9,862,602	664,577
Total other financing sources	9,198,025	9,198,025	9,862,602	664,577
Net Change in Fund Balances	<u>\$ 2,506,000</u>	<u>\$ (1,200,000)</u>	4,400,248	<u>\$ 5,600,248</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			58,161	
Net Change on a GAAP Basis			<u>\$ 4,458,409</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, 2024**

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
Interest income	\$ 142,951	\$ 142,951	\$ 226,557	\$ 83,606
Total revenues	142,951	142,951	226,557	83,606
Expenditures				
General government	500	500	800	(300)
Debt service principal retirement	1,055,000	1,055,000	1,060,000	(5,000)
Debt service interest	94,025	94,025	94,025	—
Total expenditures	1,149,525	1,149,525	1,154,825	(5,300)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,006,574)	(1,006,574)	(928,268)	78,306
Other Financing Sources				
Operating transfers net	1,006,574	1,006,574	1,006,574	—
Bond proceeds	—	—	—	—
Total other financing sources	1,006,574	1,006,574	1,006,574	—
Net Change in Fund Balances	<u>\$ —</u>	<u>\$ —</u>	78,306	<u>\$ 78,306</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			—	
Net Change on a GAAP Basis			<u>\$ 78,306</u>	

**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, 2024**

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Sales taxes	\$ 2,718,597	\$ 2,718,597	\$ 3,012,708	\$ 294,111
Occupation Tax	254,086	254,086	145,141	(108,945)
Interest income	25,660	25,660	404,814	379,154
Total revenues	2,998,343	2,998,343	3,562,663	564,320
Expenditures				
Community development	299,250	299,250	75,632	223,618
General government	141,750	141,750	1,486	140,264
Capital outlay	6,380,000	6,380,000	4,350,475	2,029,525
Debt service principal retirement	1,390,000	1,390,000	1,390,000	—
Debt service interest	1,435,109	1,435,109	1,295,109	140,000
Total expenditures	9,646,109	9,646,109	7,112,702	2,533,407
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,647,766)	(6,647,766)	(3,550,039)	3,097,727
Other Financing Sources (uses)				
Federal Grant	5,000,000	5,000,000	77,836	(4,922,164)
Bond proceeds	7,000,000	7,000,000	—	7,000,000
Total other financing sources (uses)	12,000,000	12,000,000	77,836	2,077,836
Net Change in Fund Balances	<u>\$ 5,352,234</u>	<u>\$ 5,352,234</u>	(3,472,203)	<u>\$ 5,175,563</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			2,195,808	
Net Change on a GAAP Basis			<u>\$ (1,276,395)</u>	

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STATISTICAL SECTION

ANNUAL COMPREHENSIVE FINANCIAL REPORT / CITY OF LA VISTA, NEBRASKA

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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				
	2015	2016	2017	2018	2019
Governmental activities:					
Net investment in capital assets	\$ 22,643,751	\$ 26,375,291	\$ 28,465,755	\$ 32,292,598	\$ 35,719,808
Restricted	3,504,013	9,145,027	7,154,675	9,039,861	7,197,216
Unrestricted	10,365,699	6,748,900	9,201,744	7,954,650	10,358,433
Total governmental activities net position	<u>\$ 36,513,463</u>	<u>\$ 42,269,218</u>	<u>\$ 44,822,174</u>	<u>\$ 49,287,109</u>	<u>\$ 53,275,457</u>
Business-type activities:					
Net investment in capital assets	\$ 5,613,220	\$ 5,308,491	\$ 5,158,341	\$ 5,035,436	\$ 5,005,395
Restricted	—	—	—	—	—
Unrestricted	1,200,275	1,002,419	1,268,020	2,170,247	2,872,294
Total business-type activities net position	<u>\$ 6,813,495</u>	<u>\$ 6,310,910</u>	<u>\$ 6,426,361</u>	<u>\$ 7,205,683</u>	<u>\$ 7,877,689</u>
Primary Government					
Net investment in capital assets	\$ 28,256,971	\$ 31,683,782	\$ 33,624,096	\$ 37,328,034	\$ 40,725,203
Restricted	3,504,013	9,145,027	7,154,675	9,039,861	7,197,216
Unrestricted	11,565,974	7,751,319	10,469,764	10,124,897	13,230,727
Total primary government net position	<u>\$ 43,326,958</u>	<u>\$ 48,580,128</u>	<u>\$ 51,248,535</u>	<u>\$ 56,492,792</u>	<u>\$ 61,153,146</u>

Table 1b

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

	Fiscal Year				
	2020	2021	2022	2023	2024
Governmental activities:					
Net investment in capital assets	\$ 37,618,808	\$ 37,559,118	\$ 35,593,445	\$ 39,227,262	\$ 43,894,280
Restricted	11,930,359	12,968,570	11,753,839	8,009,667	13,064,718
Unrestricted	7,664,958	10,354,577	20,165,307	23,531,254	20,167,487
Total governmental activities net position	<u>\$ 57,214,125</u>	<u>\$ 60,882,265</u>	<u>\$ 67,512,591</u>	<u>\$ 70,768,183</u>	<u>\$ 77,126,485</u>
Business-type activities:					
Net investment in capital assets	\$ 4,868,617	\$ 4,689,291	\$ 4,675,144	\$ 5,556,322	\$ 6,665,911
Restricted	—	—	—	—	—
Unrestricted	3,611,131	4,578,527	5,597,295	5,653,233	5,756,294
Total business-type activities net position	<u>\$ 8,479,748</u>	<u>\$ 9,267,818</u>	<u>\$ 10,272,439</u>	<u>\$ 11,209,555</u>	<u>\$ 12,422,205</u>
Primary Government					
Net investment in capital assets	\$ 42,487,425	\$ 42,248,409	\$ 40,268,589	\$ 44,783,584	\$ 50,560,191
Restricted	11,930,348	12,968,570	11,753,839	8,009,667	13,064,718
Unrestricted	11,276,099	14,933,104	25,762,602	29,184,487	25,923,781
Total primary government net position	<u>\$ 65,693,872</u>	<u>\$ 70,150,083</u>	<u>\$ 77,785,030</u>	<u>\$ 81,977,738</u>	<u>\$ 89,548,690</u>

FINANCIAL TRENDS**Table 2a**

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

	Fiscal Year				
	2015	2016	2017	2018	2019
Expenses:					
Governmental Activities					
General government	\$ 3,042,745	\$ 3,180,352	\$ 3,302,609	\$ 4,033,942	\$ 4,038,516
Public safety	6,369,785	6,473,034	6,839,929	7,132,385	7,605,607
Public works	3,710,503	3,851,418	4,116,582	3,839,031	5,016,988
Culture and recreation	2,641,524	2,800,325	3,372,819	2,975,688	2,699,851
Community betterment	471,751	534,331	555,357	499,720	563,462
Community development	579,238	851,063	842,525	1,235,141	707,573
Interest on long-term debt	2,275,121	2,048,414	2,055,098	2,011,109	1,333,392
Total Governmental Activities Expenses	19,090,667	19,738,937	21,084,919	21,727,016	21,965,389
Business-type activities					
Sewer	3,021,293	3,299,763	3,540,832	3,305,178	3,571,122
Golf	367,118	668,985	12,715	—	—
Total Business-Type Activities Expenses	3,388,411	3,968,748	3,553,547	3,305,178	3,571,122
Total Primary Government Expenses	<u>\$ 22,479,078</u>	<u>\$ 23,707,685</u>	<u>\$ 24,638,466</u>	<u>\$ 25,032,194</u>	<u>\$ 25,536,511</u>
Program Revenue					
Governmental Activities					
Charges for Services					
General government	\$ 663,837	\$ 535,652	\$ 547,546	\$ 735,348	\$ 530,210
Public safety	—	—	—	—	—
Public works	—	—	—	—	—
Culture and recreation	283,575	285,461	371,747	326,054	563,996
Community betterment	1,389,381	1,282,710	1,228,240	1,133,699	1,111,910
Community development	—	—	—	—	—
Operating Grants and Contributions	2,052,525	1,771,476	1,900,180	1,941,816	2,068,093
Capital Grants and Contributions	718,596	693,334	—	—	1,014,391
Total Governmental Activities Program Revenues	<u>\$ 5,107,914</u>	<u>\$ 4,568,633</u>	<u>\$ 4,047,713</u>	<u>\$ 4,136,917</u>	<u>\$ 5,288,600</u>

Table 2b

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

	Fiscal Year				
	2020	2021	2022	2023	2024
Expenses:					
Governmental Activities					
General government	4,698,589	4,933,287	6,464,416	7,163,540	7,816,159
Public safety	8,119,378	8,496,120	8,810,890	9,625,210	10,632,075
Public works	5,219,650	5,021,900	4,601,354	4,719,279	5,223,396
Culture and recreation	2,976,833	3,221,142	3,576,740	4,010,416	4,775,555
Community betterment	518,484	659,766	553,825	694,310	764,825
Community development	826,912	925,830	853,483	3,758,454	915,769
Interest on long-term debt	1,227,687	925,554	1,474,787	2,248,594	2,667,814
Total Governmental Activities Expenses	23,587,533	24,183,599	26,335,495	32,219,803	32,795,593
Business-type activities					
Sewer	3,655,217	3,859,354	4,170,783	4,345,065	4,538,408
Total Business-Type Activities Expenses	3,655,217	3,859,354	4,170,783	4,345,065	4,538,408
Total Primary Government Expenses	<u>\$ 27,242,750</u>	<u>\$ 28,042,953</u>	<u>\$ 30,506,278</u>	<u>\$ 36,564,868</u>	<u>\$ 37,334,001</u>
Program Revenue					
Governmental Activities					
Charges for Services					
General government	539,097	560,939	589,377	584,464	918,445
Public safety	—	166,858	228,963	205,945	262,318
Public works	—	—	—	—	—
Culture and recreation	280,138	317,928	318,927	352,723	487,675
Community betterment	1,432,402	1,435,553	1,271,903	1,315,031	1,256,478
Community development	8,745	—	41,618	2,500	9,455
Operating Grants and Contributions	3,102,332	2,087,869	5,151,858	2,242,981	2,685,355
Capital Grants and Contributions	16,789	120,676	—	—	77,836
Total Governmental Activities Program Revenues	<u>\$ 5,379,503</u>	<u>\$ 4,689,823</u>	<u>\$ 7,602,646</u>	<u>\$ 4,703,644</u>	<u>\$ 5,697,562</u>

FINANCIAL TRENDS**Table 2a**

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

	Fiscal Year				
	2015	2016	2017	2018	2019
Business-Type Activities					
Charges for services					
Sewer	2,979,124	3,299,328	3,829,690	3,959,894	4,203,683
Golf	248,149	246,215	3,470	—	—
Operating Grants and Contributions	22,918	22,918	19,731	—	—
Total Business-Type Activities					
Program Revenues	<u>\$ 3,250,191</u>	<u>\$ 3,568,461</u>	<u>\$ 3,852,891</u>	<u>\$ 3,959,894</u>	<u>\$ 4,203,683</u>
Total Primary Government Program Revenue	<u>\$ 8,358,105</u>	<u>\$ 8,137,094</u>	<u>\$ 7,900,604</u>	<u>\$ 8,096,811</u>	<u>\$ 9,492,283</u>
Net (Expense)/Revenue					
Governmental Activities	(13,982,753)	(15,170,304)	(17,037,206)	(17,590,099)	(16,676,789)
Business-Type Activities	(138,220)	(400,287)	299,344	654,716	632,561
Total	<u>\$(14,120,973)</u>	<u>\$(15,570,591)</u>	<u>\$(16,737,862)</u>	<u>\$(16,935,383)</u>	<u>(16,044,228)</u>

Table 2b

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

	Fiscal Year				
	2020	2021	2022	2023	2024
Business-Type Activities					
Charges for services					
Sewer	4,235,768	4,637,741	5,157,748	5,125,962	5,424,992
Golf	—	—	—	—	—
Operating Grants and Contributions	—	—	—	—	—
Total Business-Type Activities					
Program Revenues	\$ 4,235,768	\$ 4,637,741	\$ 5,157,748	\$ 5,125,962	\$ 5,424,992
Total Primary Government Program Revenue	\$ 9,615,271	\$ 9,327,564	\$ 12,760,394	\$ 9,829,606	\$ 11,122,554
Net (Expense)/Revenue					
Governmental Activities	(18,208,030)	(19,493,776)	(18,732,849)	(27,516,159)	(27,098,031)
Business-Type Activities	580,551	778,387	986,965	780,897	886,584
Total	<u>\$(17,627,479)</u>	<u>\$(18,715,389)</u>	<u>\$(17,745,884)</u>	<u>\$(26,735,262)</u>	<u>\$(26,211,447)</u>

FINANCIAL TRENDS**Table 2c**

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

	Fiscal Year				
	2015	2016	2017	2018	2019
General Revenues and Other Changes in Net Position					
Governmental Activities					
Taxes					
Property taxes	6,878,134	7,281,504	7,685,321	8,378,504	8,534,805
Sales and use taxes	5,397,637	8,907,855	7,091,594	9,407,443	8,672,993
Occupation taxes	1,821,521	1,764,230	1,743,994	1,831,621	1,711,471
Motor vehicle taxes	402,999	444,213	477,817	483,324	510,523
In lieu of taxes	310,218	323,279	349,057	339,463	343,156
Interest income	1,481,807	1,274,167	1,274,532	1,002,789	242,470
Miscellaneous	1,225,768	918,311	782,123	727,168	665,769
Transfers	(131,575)	12,500	185,724	(23,528)	(16,050)
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	17,386,509	20,926,059	19,590,162	22,055,034	20,665,137
Business Type Activities					
Interest Income	4,033	1,693	1,831	9,328	23,395
Miscellaneous	—	(91,491)	—	—	—
Transfers	131,575	(12,500)	(185,724)	23,528	16,050
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	135,608	(102,298)	(183,893)	124,606	39,445
Total primary governmental activities general revenues and other charges	\$ 17,522,117	\$ 20,823,761	\$ 19,406,269	\$ 22,179,640	\$ 20,704,582

Table 2d

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

	Fiscal Year				
	2020	2021	2022	2023	2024
General Revenues and Other Changes in Net Position					
Governmental Activities					
Taxes					
Property taxes	9,201,124	10,082,913	11,477,480	12,543,033	13,503,144
Sales and use taxes	9,166,394	9,096,486	9,449,353	12,552,879	13,184,021
Occupation taxes	2,160,134	2,395,210	2,862,435	2,891,007	2,897,487
Motor vehicle taxes	493,707	517,238	513,195	512,839	527,286
In lieu of taxes	341,771	214,639	221,485	194,655	216,981
Interest income	172,046	75,412	135,203	1,385,650	2,519,185
Miscellaneous	611,522	780,683	704,174	692,388	608,955
Transfers	—	(665)	(150)	(700)	(726)
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	—	—	—	—	—
Total Governmental Activities	22,146,698	23,161,916	25,363,175	30,771,751	33,456,333
Business Type Activities					
Interest Income	21,508	9,018	17,506	155,519	325,340
Miscellaneous	—	—	—	—	—
Transfers	—	665	150	700	726
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	—	—	—	—	—
Total Business Type Activities	21,508	9,683	17,656	156,219	326,066
Total primary governmental activities general revenues and other charges	\$ 22,168,206	\$ 23,171,599	\$ 25,380,831	\$ 30,927,970	\$ 33,782,399

FINANCIAL TRENDS**Table 2c**

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

	Fiscal Year				
	2015	2016	2017	2018	2019
Change in Net Position					
Governmental Activities	3,403,756	5,755,755	2,552,956	4,464,935	3,988,348
Business-Type Activities	(2,612)	(502,585)	115,451	779,322	672,006
Change in Net Position	<u>\$ 3,401,144</u>	<u>\$ 5,253,170</u>	<u>\$ 2,668,407</u>	<u>\$ 5,244,257</u>	<u>\$ 4,660,354</u>
 Change in Accounting Principle:					
Governmental Activities	(611,376)	—	—	—	—
Business-Type Activities	(4,387)	—	—	—	—
Change in Accounting Principle:	<u>(615,763)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total Primary Government	<u><u>\$ 2,785,381</u></u>	<u><u>\$ 5,253,170</u></u>	<u><u>\$ 2,668,407</u></u>	<u><u>\$ 5,244,257</u></u>	<u><u>\$ 4,660,354</u></u>

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

Table 2d

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

	2020	2021	2022	2023	2024
Change in Net Position					
Governmental Activities	3,938,668	3,668,140	6,630,326	3,255,592	6,358,302
Business-Type Activities	602,059	788,070	1,004,621	937,116	1,212,650
Change in Net Position	<u>\$ 4,540,727</u>	<u>\$ 4,456,210</u>	<u>\$ 7,634,947</u>	<u>\$ 4,192,708</u>	<u>\$ 7,570,952</u>
Change in Accounting Principle:					
Governmental Activities	—	—	—	—	—
Business-Type Activities	—	—	—	—	—
Change in Accounting Principle:	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total Primary Government	<u>\$ 4,540,727</u>	<u>\$ 4,456,210</u>	<u>\$ 7,634,947</u>	<u>\$ 4,192,708</u>	<u>\$ 7,570,952</u>

FINANCIAL TRENDS**STATISTICAL SECTION****Table 3a**

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

	Fiscal Year				
	2015	2016	2017	2018	2019
General Fund					
Nonspendable	\$ 84,840	\$ 263,575	\$ 43,298	\$ 134,883	\$ 56,437
Restricted	—	—	—	—	131,146
Committed for:					
Capital outlay	—	—	—	—	—
Unassigned	8,109,475	8,898,359	9,087,712	7,921,378	6,827,379
Total General Fund	<u>\$ 8,194,315</u>	<u>\$ 9,161,934</u>	<u>\$ 9,131,010</u>	<u>\$ 8,056,261</u>	<u>\$ 7,014,962</u>
All Other Governmental Funds					
Nonspendable	\$ —	\$ —	\$ —	\$ —	\$ —
Restricted for:					
Debt Service	3,612,797	4,746,495	6,024,480	6,217,965	6,031,758
Community Betterment	1,216,946	1,645,971	1,966,247	2,734,800	3,245,598
Economic Development	16,554,788	16,343,469	16,129,763	16,120,117	3,607,668
84th Street Redevelopment	—	1,848,042	14,650,624	9,413,946	10,497,181
Public Safety	—	—	—	—	16,880
Committed for:					
Capital Improvements	702,103	236,369	264,477	—	—
Unassigned	—	—	—	(881,978)	—
Total All Other Governmental Funds	<u>\$ 22,086,634</u>	<u>\$ 24,820,346</u>	<u>\$ 39,035,591</u>	<u>\$ 33,604,850</u>	<u>\$ 23,399,085</u>

Table 3b

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

	Fiscal Year				
	2020	2021	2022	2023	2024
General Fund					
Nonspendable	\$ 62,711	\$ 86,386	\$ 133,596	\$ 166,971	\$ 171,570
Restricted	—	62,616	189,345	—	2,039,874
Committed for:					
Capital outlay	100,716	351,471	402,371	793,286	—
Unassigned	7,776,196	9,120,068	11,073,380	17,374,056	18,918,217
Total General Fund	<u>\$ 7,939,623</u>	<u>\$ 9,620,541</u>	<u>\$ 11,798,692</u>	<u>\$ 18,334,313</u>	<u>\$ 21,129,661</u>
All Other Governmental Funds					
Nonspendable	\$ 2,366	\$ 2,681	\$ 2,774	\$ 3,424	\$ 3,629
Restricted for:					
Debt Service	4,203,542	3,752,028	3,658,748	4,463,410	1,976,288
Community Betterment	3,570,210	3,977,414	4,530,985	4,816,506	5,211,013
Economic Development	7,043	7,069	5,509,493	5,616,658	5,694,964
84th Street Redevelopment	6,452,576	4,102,718	4,611,453	7,635,945	6,359,550
Public Safety	21,099	25,822	75,772	131,899	178,824
Street and road projects					9,165,218
Committed for:					
Capital Improvements	—	149,620	3,658,589	12,672,160	—
Unassigned	—	—	—	—	—
Total All Other Governmental Funds	<u>\$ 14,256,836</u>	<u>\$ 12,017,352</u>	<u>\$ 22,047,814</u>	<u>\$ 35,340,002</u>	<u>\$ 28,589,486</u>

FINANCIAL TRENDS**Table 4a**

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

	Fiscal Year				
	2015	2016	2017	2018	2019
Revenues					
Taxes					
Property	\$ 6,912,323	7,299,937	7,674,921	8,333,225	8,501,667
Sales and Use	7,722,672	9,087,248	9,140,084	9,821,847	10,024,129
Occupation	1,821,521	1,769,846	1,743,994	1,831,621	1,711,471
Motor Vehicle	402,999	444,213	477,817	483,324	507,578
In lieu of taxes	310,218	323,279	349,057	339,463	343,156
Licenses and permits	663,837	535,652	547,546	734,973	530,410
Intergovernmental	2,767,397	2,510,041	1,852,125	1,941,816	2,080,722
Charges for services	283,575	285,461	352,183	429,630	530,676
Keno	1,389,381	1,282,710	1,228,240	1,133,699	1,111,910
Interest Income	1,513,486	1,259,744	1,247,903	950,149	250,998
Special Assessments	731,673	129,801	21,843	45,440	455,621
Other Sales	—	—	—	—	—
Miscellaneous	1,206,518	897,722	765,995	595,623	661,738
Total Revenues	25,725,600	25,825,654	25,401,708	26,640,810	26,710,076
Expenditures					
Current					
General government	2,738,370	3,004,718	2,978,453	3,664,625	3,828,286
Public works	2,109,913	2,058,528	2,068,969	2,031,477	2,345,088
Public safety	5,726,842	5,850,116	6,157,356	6,537,737	7,059,968
Culture and recreation	2,305,979	2,455,107	2,564,596	2,690,026	2,670,865
Community betterment	471,751	534,331	555,357	499,720	727,184
Community development	579,238	851,063	842,525	1,235,141	571,650
State sales and use tax refunds	232,320	773,245	1,593,069	2,064,859	402,889
Capital outlay	2,650,442	3,450,398	9,323,669	10,074,863	11,806,758
Debt service					
Principal retirement	3,572,623	4,191,956	4,018,904	31,302,409	4,228,603
Interest	2,279,745	2,019,445	2,027,947	2,462,867	1,286,030
Bond issuance costs	—	—	—	—	—
Total Expenditures	22,667,223	25,188,907	32,130,845	62,563,724	34,927,321
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	\$ 3,058,377	\$ 636,747	\$ (6,729,137)	\$(35,922,914)	\$ (8,217,245)

Table 4b

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

	Fiscal Year				
	2020	2021	2022	2023	2024
Revenues					
Taxes					
Property	\$ 9,211,847	\$ 10,127,600	\$ 11,424,983	\$ 12,259,253	\$ 13,652,996
Sales and Use	10,166,837	10,715,441	12,560,077	13,725,948	13,435,545
Occupation	2,160,134	2,395,210	2,862,435	3,003,503	3,004,386
Motor Vehicle	491,790	517,238	513,195	512,839	527,286
In lieu of taxes	341,771	214,639	221,485	194,655	216,981
Licenses and permits	547,792	553,859	587,640	363,469	610,735
Intergovernmental	4,057,740	2,507,193	5,515,604	2,504,162	3,205,618
Charges for services	279,826	311,450	342,590	340,674	446,928
Keno	1,432,402	1,435,553	1,271,903	1,315,031	1,256,478
Interest Income	171,521	75,156	114,089	1,177,516	2,519,184
Special Assessments	1,136	4,654	—	—	—
Other Sales	—	—	21,114	208,133	—
Miscellaneous	601,784	656,682	579,242	740,453	711,919
Total Revenues	<u>\$ 29,464,580</u>	<u>\$ 29,514,675</u>	<u>\$ 36,014,357</u>	<u>\$ 36,345,636</u>	<u>\$ 39,588,057</u>
Expenditures					
Current					
General government	\$ 4,148,656	\$ 4,115,346	\$ 5,286,839	\$ 6,234,091	\$ 6,657,279
Public works	1,988,442	2,456,234	2,139,955	2,323,422	2,743,478
Public safety	7,427,583	7,879,585	8,191,558	8,974,461	9,982,235
Culture and recreation	2,566,183	2,815,926	3,019,894	3,544,169	4,006,486
Community betterment	717,281	659,766	553,825	694,310	764,825
Community development	628,115	925,830	838,377	3,758,454	915,769
State sales and use tax refunds	1,000,443	1,618,955	3,112,784	1,173,069	251,524
Capital outlay	5,091,725	5,267,838	11,160,109	27,255,232	9,865,826
Debt service					
Principal retirement	3,943,794	3,922,884	4,235,927	5,715,000	5,505,000
Interest	1,228,995	1,022,787	1,574,704	2,378,453	2,850,076
Bond issuance costs	—	1,098,123	534,573	144,112	—
Total Expenditures	<u>\$ 28,741,217</u>	<u>\$ 31,783,274</u>	<u>\$ 40,648,545</u>	<u>\$ 62,194,773</u>	<u>\$ 43,542,498</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>723,363</u>	<u>(2,268,599)</u>	<u>(4,634,188)</u>	<u>(25,849,137)</u>	<u>(3,954,441)</u>

FINANCIAL TRENDS**Table 4a**

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

	Fiscal Year				
	2015	2016	2017	2018	2019
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 3,058,377	\$ 636,747	\$ (6,729,137)	\$ (35,922,914)	\$ (8,217,245)
Other Financing Sources (Uses)					
Refunding bonds issued	11,035,000	8,240,000	—	3,150,000	—
Payment to bond refunding escrow agent	(10,145,000)	(8,110,000)	—	(3,095,000)	—
Bond or note issuance	—	13,285,000	—	24,345,811	—
Bond premium	132,398	107,574	—	150,876	—
Insurance proceeds	—	—	—	131,146	—
Transfers, net	(109,444)	25,000	223,647	(6,983)	(343)
Net position received from annexation	—	—	—	—	—
Total Other financing sources (uses)	912,954	13,547,574	223,647	24,675,850	(343)
Net Change in Fund Balances	\$ 3,971,331	\$ 14,184,321	\$ (6,505,490)	\$ (11,247,064)	\$ (8,217,588)
Debt service as a percentage of non-capital expenditures*	29 %	28 %	27 %	64 %	24 %

Table 4b

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

	Fiscal Year				
	2020	2021	2022	2023	2024
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$ 723,363	\$ (2,268,599)	\$(4,634,188)	\$(25,849,137)	\$(3,954,441)
Other Financing Sources (Uses)					
Refunding bonds issued	4,690,000	32,370,000	36,540,000	11,500,000	—
Payment to bond refunding escrow agent	(4,915,000)	(18,400,000)	—	—	—
Bond or note issuance	—	—	—	—	—
Bond premium	294,218	507,866	1,683,075	588,914	—
Insurance proceeds	—	—	—	—	—
Transfers, net	—	(665)	(150)	(700)	(726)
Net position received from annexation	—	—	—	—	—
Total Other financing sources (uses)	69,218	14,477,201	38,222,925	12,088,214	(726)
Net Change in Fund Balances	\$ 792,581	\$ 12,208,602	\$33,588,737	\$(13,760,923)	\$(3,955,168)
Debt service as a percentage of non-capital expenditures*	21 %	19 %	19 %	23 %	22 %

* 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
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%
2023	648,118,150	2.00%
2024	688,149,600	2.00%

Note: In FY22 the City saw a 14% increase in taxable sales related to the end of Covid 19 and an increase in consumer spending.
FY23 sales leveled off after the increase in FY23 but FY24 leveled off to pre-pandemic average growth.

Source: Nebraska Department of Revenue

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	
2015	0.0150	0.0550	0.0700
2016	0.0150	0.0550	0.0700
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
2023	0.0200	0.0550	0.0750
2024	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

REVENUE CAPACITY**Table 7****NET TAXABLE SALES BY BUSINESS CLASSIFICATION
CURRENT YEAR AND NINE YEARS AGO**

Business Classification	2023			2014		
	Net Taxable Sales	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Retail Trade	\$1,454,439,794	1	46 %	\$ 740,606,330	1	47.27%
Accommodations & Food Services	448,843,878	2	14 %	243,278,039	2	15.53%
Wholesale Trade	227,439,628	3	7 %	114,279,842	3	7.29%
Other	1,061,771,398		33 %	468,638,014		29.91%
	<u>3,192,494,698</u>		1	<u>1,566,802,225</u>		100.00%
City of La Vista Total	\$ 648,118,150			\$ 283,918,489		
City of La Vista Percentage of Total	20.30%			18.12%		

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.

2024 sales data is not yet available from the Nebraska Department of Revenue.

Source: Nebraska Department of Revenue

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
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	0.5500
2023	1,894,901,945	325,654,998	2,220,556,943	0.5400
2024	2,121,985,486	162,907,606	2,284,893,092	0.5400

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

Source: Sarpy County Assessor's Office

REVENUE CAPACITY**Table 9a****PROPERTY TAX RATES-DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS**

Fiscal Year	2015	2016	2017	2018	2019
Tax Year	2014	2015	2016	2017	2018
City of La Vista					
General Fund	0.4900	0.4100	0.4100	0.4100	0.4900
Debt Service	0.0600	0.1400	0.1400	0.1400	0.0600
Total City of La Vista	0.5500	0.5500	0.5500	0.5500	0.5500
Overlapping rates ²					
Sarpy County	0.29990	0.29690	0.29690	0.29690	0.29690
Papillion-La Vista Schools	0.11886	0.11412	0.10855	1.07599	1.07070
Papillion School Special Building	—	0.01000	0.01000	—	—
School District 27 Bond 1	—	—	—	—	—
School District 27 Bond 2	—	—	—	—	—
School District 27 Bond 3	0.11246	0.11046	0.1041	0.10145	0.09819
School District 27 Bond 4	0.05956	0.05812	0.0569	0.05646	0.05440
School District 27 Bond 5	0.06223	0.05985	0.07525	0.07191	0.06669
School District 27 Bond 6	—	—	—	—	0.01503
Elementary Learning Community	0.95000	0.95000	0.9500	—	—
Learning Community - Elementary Learning	0.01000	0.01625	0.01525	0.01625	0.01625
Papio Natural Resource	0.02453	0.03045	0.03061	0.03079	0.03085
Papio NRD Bond	0.00823	0.00759	0.00743	0.00701	0.00674
Metro Community College	0.09500	0.09500	0.09500	0.09500	0.09500
Agricultural Society	0.00224	0.00240	0.00257	0.00259	0.00274
Educational Service Unit 3	0.01500	0.01500	0.01500	0.01500	0.01500
Total Overlapping Rates	1.75801	1.76614	1.76760	1.76935	1.76849
Total Tax Rate	2.30801	2.31614	2.31760	2.31935	2.31849

Table 9b

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

Fiscal Year	2020	2021	2022	2023	2024
Tax Year	2019	2020	2021	2022	2023
City of La Vista					
General Fund	0.4900	0.5000	0.5000	0.5000	0.5000
Debt Service	0.0600	0.0500	0.0500	0.0400	0.0400
Total City of La Vista	0.5500	0.5500	0.5500	0.5400	0.5400
Overlapping rates ²					
Sarpy County	0.29690	0.29690	0.28496	0.28496	0.28496
Papillion-La Vista Schools	1.04696	1.03341	1.00703	0.92726	0.01675
Papillion School Special Building	0.02500	0.02509	0.02679	0.02312	0.91054
School District 27 Bond 1	—	—	—	—	—
School District 27 Bond 2	—	—	—	—	—
School District 27 Bond 3	0.06616	0.05318	0.00791	—	—
School District 27 Bond 4	0.05131	0.05082	0.04263	0.04079	0.03906
School District 27 Bond 5	0.06347	0.06188	0.04960	0.04947	0.04347
School District 27 Bond 6	0.03773	0.06625	0.13070	0.07258	0.07826
Elementary Learning Community	—	—	—	—	—
Learning Community - Elementary					
Learning	0.01605	0.01625	0.01613	0.01383	0.01369
Papio Natural Resource	0.03102	0.03060	0.02741	0.02473	0.02351
Papio NRD Bond	0.00637	0.00589	0.00734	0.00660	0.00606
Metro Community College	0.09500	0.09500	0.09500	0.09500	0.02000
Agricultural Society	0.00276	0.00277	0.00276	0.00277	0.00267
Educational Service Unit 3	0.01500	0.01500	0.01500	0.01500	0.01500
Total Overlapping Rates	1.75373	1.75304	1.71326	1.59283	1.48954
Total Tax Rate	2.30373	2.30304	2.26326	2.13283	2.02954

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.

REVENUE CAPACITY**Table 10****PRINCIPAL PROPERTY TAXPAYERS**
Current Year and Nine Years Ago

		2024		
Taxpayer	Type of Business	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
JDHQ Hotels LLC	Conference Center/Hotel	\$ 76,120,000	1	3.33%
Toys Ne Qrd 15-74 Inc	Commercial	44,524,510	2	1.95%
Harrison Hills Apartments LLC	Apartments	42,399,000	3	1.86%
Green Pointe LLC II	Apartments	39,920,032	4	1.75 %
Streck Inc	Manufacturer	35,510,650	5	1.55 %
Paypal Inc	Office Building	29,527,350	6	1.29%
Paragon West LLC	Commercial	24,783,597	7	1.08%
Edward Rose Development Co LLC	Apartments	24,108,590	8	1.06 %
Rotella'S Italian Bakery Inc	Commercial	21,240,240	9	0.93%
Yahoo Holdings Inc	Commercial	20,897,574	10	0.91%
Total		\$ 359,031,543		15.71%

		2015		
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	4.86 %
Harrison Hills Apartments, LLC	Apartments	32,160,000	2	2.53 %
Toys NE QRD 15-74 Inc.	Retail	28,992,366	3	2.28 %
Paypal Inc.	Office Building	28,571,580	4	2.25 %
Green Pointe, LLC	Apartments	27,530,000	5	2.17 %
Edward Rose Development Co, LLC	Apartments	16,440,500	6	1.30 %
Streck Inc.	Manufacturer	16,154,708	7	1.27 %
Yahoo Holdings, Inc. (Oath)	Office Building	12,750,386	8	1.00 %
Rotella's Italian Bakery Inc.	Commercial	11,802,348	9	0.93 %
Southwind Partners	Apartments	11,380,000	10	0.90 %
Total		\$ 247,421,888		19.50 %

Source: Sarpy County Assessor's Office

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
2015	\$ 6,979,969	\$ 6,895,803	98.79 %	\$ 81,578	\$ 6,977,381	99.96 %
2016	7,321,262	7,226,652	98.71 %	84,677	7,311,328	99.86 %
2017	7,758,746	7,665,825	98.80 %	94,256	7,760,082	100.00 %
2018	8,232,520	8,178,652	99.35 %	82,940	8,261,592	100.00 %
2019	8,481,779	8,350,204	98.45 %	74,068	8,424,272	99.32 %
2020	9,082,798	8,942,007	98.45 %	135,389	9,077,396	99.94 %
2021	9,653,090	9,585,921	99.30 %	175,518	9,761,440	100.00 %
2022	10,989,319	10,547,979	95.98 %	77,080	10,625,059	96.69 %
2023	11,991,007	11,140,716	92.91 %	155,109	11,295,825	94.20 %
2024	12,338,423	12,032,514	97.52 %	249,484	12,281,998	99.54 %

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

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

	Fiscal Year				
	2015	2016	2017	2018	2019
Governmental Activities					
General obligation bonds	\$48,945,000	\$47,130,000	\$43,145,000	\$25,300,000	18,850,000
Registered warrants	—	—	—	—	—
Tax revenue bonds	—	—	—	18,560,000	17,570,000
Bond anticipation notes	—	11,215,000	11,215,000	—	—
Notes from direct placements	—	—	—	3,150,000	2,470,000
Notes payable	149,692	116,710	82,806	531,208	—
Premium/discount on bonds issued	147,459	194,010	167,525	285,118	209,564
Deferred for refunding	—	—	—	—	—
Business Type Activities					
Revenue bonds	—	—	—	—	—
Notes payable	14,316	—	—	—	—
Total Primary Government	\$49,256,467	\$58,655,720	\$54,610,331	\$47,826,326	\$39,099,564
Net Debt per Capita	2,896	3,431	3,187	2,787	2,278
Percentage of Personal Income	6.46%	7.30%	6.69%	5.70%	4.45%

Source: Finance Department

Table 12b

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

	Fiscal Year				
	2020	2021	2022	2023	2024
Governmental Activities					
General obligation bonds	\$18,885,000	\$29,270,000	\$41,900,000	\$49,380,000	\$45,620,000
Registered warrants	—	—	—	—	—
Tax revenue bonds	17,560,000	17,695,000	37,775,000	36,425,000	35,035,000
Bond anticipation notes	—	—	—	—	—
Notes from direct placements	2,485,000	2,155,000	1,820,000	1,475,000	1,120,000
Notes payable	213,811	70,927	—	—	—
Premium/discount on bonds issued	451,552	836,583	2,355,005	2,753,166	2,562,414
Deferred for refunding	—	—	—	—	—
Business Type Activities					
Revenue bonds	—	—	—	—	—
Notes payable	—	—	—	—	—
Total Primary Government	\$39,595,363	\$50,027,510	\$83,850,005	\$90,033,166	\$84,337,414
Net Debt per Capita	2,306	3,005	5,037	5,408	5,149 *
Percentage of Personal Income	4.40%	5.45%	8.67%	8.98%	7.73% *

* 2024 Net Debt per Capital and Percentage of Personal Income is calculated using the City's 2023 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
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%
2023	90,033,166	—	90,033,166	4,463,410	85,569,756	5,140	3.85%
2024	84,337,414	—	84,337,414	5,510,937	78,826,477	4,813 *	3.45%

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 2024.

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

* 2024 Bonded Debt per Capital ratio was calculated using the City's 2023 population data.

Table 14

**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2023**

Governmental Units	Debt Outstanding	Estimated Percentage Applicable	Direct and Overlapping Debt to the City
City	\$ 84,337,414	100.00 %	\$ 84,337,414
Overlapping:			
Sarpy County**	\$ 172,885,775	8.70 %	\$ 15,040,066
School District. 0027 Papillion-LaVista	248,793,469	25.22 %	62,738,084
	<u>\$ 421,679,244</u>		<u>\$ 77,778,151</u>
Total	<u>\$ 506,016,658</u>		<u>\$ 162,115,565</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 2023-24 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						
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
2023	5,125,962	4,345,065	780,897	—	—	—	n/a
2024	5,424,992	4,538,408	886,584	—	—	—	n/a
Golf	Gross Revenue						
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
2023	—	—	—	—	—	—	n/a
2024	—	—	—	—	—	—	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
2015	16,987	\$ 7,703,885	\$ 44,805	11,159	2.7 %
2016	16,982	8,239,046	47,001	11,334	2.8 %
2017	17,063	8,502,549	47,645	11,608	2.7 %
2018	17,089	8,872,843	48,895	11,730	2.5 %
2019	17,104	9,420,158	51,167	11,818	2.7 %
2020	17,154	9,789,385	52,380	11,573	3.0 %
2021	17,057	10,419,698	55,173	11,671	3.0%
2022	16,648	11,234,551	58,084	12,031	3.0%
2023	16,379	12,192,268	60,203	12,039	2.2%
2024	16,346	13,317,386	66,625	12,031	2.8%

Sources: ¹ U.S. Census Bureau. 2024 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**

2024		2015	
EMPLOYER	INDUSTRY	EMPLOYER	INDUSTRY
Offutt Air Force Base	Government	Offutt Air Force Base	Government
Werner Enterprises, Inc.	Trucking	PayPal, Inc.	Service
Bellevue Public Schools	Education	Bellevue Public Schools	Education
Amazon	Retail	Werner Enterprises	Trucking
Papillion La Vista Public Schools	Education	Papillion-LaVista Schools	Education
Bellevue University	Education	InfoGroup Compilation Center	Service
Kiewit	Construction	Bellevue University	Education
Nebraska Medicine Bellevue Health Center	Healthcare	Ehrling Bergquist Clinic	Military Healthcare
Sarpy County	Government	Hillcrest Health Systems	Healthcare
Hillcrest Heath & Living	Healthcare	Oriental Trading Company	Warehouse/Distribution

Source: Grow Sarpy Economic Development

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DEMOGRAPHIC AND ECONOMIC STATISTICS

Table 18a

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

Function	Full Time Equivalent Employees as of September 30									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Administrative Services										
Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance	2.50	3.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00
City Clerk	2.00	2.50	3.50	3.50	4.50	4.50	4.50	4.50	4.50	4.50
Human Resources	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Information Technology	—	—	—	—	—	—	1.00	1.00	1.00	1.00
Administration										
City Administrator's Office	4.88	4.88	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00
Intern (Paid)	—	—	—	—	—	—	0.70	—	—	—
Intern (Unpaid)	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	1.00	1.00
Planning	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00	1.00
Building Inspection	3.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Intern (Paid)	0.50	0.50	0.72	0.72	—	—	—	—	—	—
Public Safety										
Police Sworn	34.00	34.00	34.00	36.00	38.00	39.00	40.00	41.00	47.00	47.00
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	5.00	5.00	6.00	5.00	5.00	6.00	6.00	6.00
Intern (Paid)	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	3.00	3.00	17.00
Streets Operating	15.62	15.62	15.62	15.62	16.00	17.00	17.00	17.00	17.00	3.60
Streets Part Time & Seasonal	1.88	1.88	1.88	1.88	1.88	3.60	3.60	3.60	3.60	3.00
Parks Operating	8.00	8.00	9.00	9.00	11.00	11.00	11.00	11.00	11.00	11.00
Parks Part Time & Seasonal	3.98	3.98	5.13	3.13	3.38	3.38	3.38	4.40	4.40	4.40
Sports Complex	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00
Sports Complex Seasonal	0.84	0.84	1.08	2.12	2.20	2.20	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									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Library										
Director's Office	5.00	5.00	5.00	5.00	6.00	6.00	6.00	7.00	7.00	7.00
Circulation Clerks	6.00	6.70	6.88	6.88	6.88	7.38	7.38	6.80	6.80	6.80
Library (Seasonal)	0.25	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Recreation										
Director's Office	5.00	5.00	6.00	6.00	6.00	5.50	5.00	5.00	5.00	5.00
Recreation Assistants	3.30	3.30	3.34	3.34	3.34	3.33	3.33	3.33	3.33	3.33
Senior Bus	1.83	1.83	1.84	1.84	1.80	1.80	1.80	1.80	1.80	1.80
Swimming Pool (Seasonal)	3.99	3.99	4.00	4.00	4.03	4.03	4.03	4.03	4.03	4.03
General Fund Total	126.52	125.82	130.79	131.83	139.81	142.02	144.22	148.26	155.26	155.26
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	1.34	1.34	1.34	0.07	0.07	0.07	0.07	0.07
Sewer Fund Total	8.08	8.08	7.34	7.34	7.34	6.07	6.07	6.07	6.07	6.07
Police Academy Fund										
Director	—	—	—	1.00	1.00	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	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	134.60	133.90	138.13	140.17	148.15	149.09	151.29	155.33	162.33	164.33

Note:

Source: Various City Departments

Note: Full-Time Equivalent information has been updated each year from the prior year report.

Table 19a

OPERATING INDICATORS BY FUNCTION
LAST TEN CALENDAR YEARS

	2015	2016	2017	2018	2019
Function					
Engineering					
Miles of Street - Reconstruction	—	2	3	—	7
Public Safety					
Police					
Arrests	534	350	317	390	275
Parking/Ordinance Citations	33	34	40	33	96
Traffic Citations	3,654	2,943	2,739	3,525	2,737
Fire					
Number of Calls Answered	1,080	1,363	1,289	1,239	1,427
Number of Facilities	2	2	2	2	2
Building and Safety					
Number of Commercial					
Building Permits	45	42	51	53	75
Number of Residential					
Building Permits	115	99	107	121	90
Miscellaneous Permits	725	798	1,428	1,285	984
Building Inspections	n/a	1,661	2,126	2,989	3,327
Culture and Recreation					
Library					
Total Circulation	176,633	166,197	165,606	162,799	175,187
Recreation					
Attendance: Community Center	96,935	85,590	84,775	93,028	95,187

OPERATING INFORMATION**Table 19b****OPERATING INDICATORS BY FUNCTION (Continued)
LAST TEN CALENDAR YEARS**

Function	2020	2021	2022	2023	2024
Engineering					
Miles of Street - Reconstruction	—	12	3	9	13
Public Safety					
Police					
Arrests	252	206	241	334	419
Parking/Ordinance Citations	20	79	26	45	55
Traffic Citations	2,207	1,923	2,496	4,289	5,033
Fire					
Number of Calls Answered	1,354	1,402	1,729	1,618	1,686
Number of Facilities	2	2	2	2	2
Building and Safety					
Number of Commercial					
Building Permits	51	58	52	42	54
Number of Residential					
Building Permits	110	115	108	90	52
Miscellaneous Permits	988	1,160	972	1,109	1,575
Building Inspections	1,680	1,615	1,739	2,111	2,066
Culture and Recreation					
Library					
Total Circulation	117,517	123,916	131,203	144,595	150,446
Recreation					
Attendance: Community Center	49,805	22,176	46,411	30,049	35,090

Source: Various City Departments

Table 20a

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

	2015	2016	2017	2018	2019
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)	207	209	210	210	213
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	—	—
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**

	2020	2021	2022	2023	2024
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	178	178
Parks #	17	17	14	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	14	14	14
Football Fields	2	2	—	—	—
Outdoor Basketball Court	1	1	4	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:

Meg Harris, Finance Director

Maricruz Cancino, Deputy Finance Director

Report produced by:

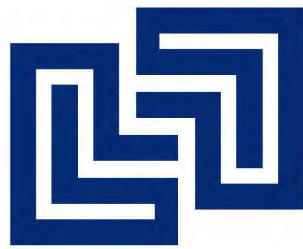
City of La Vista

Finance Department

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, 2024**

**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, 2024, 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.

In our opinion, 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, 2024, 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 twelve months 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, 2023, were audited with a report dated March 11, 2025, 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, 2024 and 2023, 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.

Bergan KDV, LLC

Omaha, Nebraska
March 11, 2025

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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, 2024

	<u>2024</u>	<u>2023</u>
Assets		
Cash and cash equivalents	\$ 176,590	\$ 98,284
Accounts receivable	<u>5,518,374</u>	<u>5,518,374</u>
Total assets	<u><u>5,694,964</u></u>	<u><u>5,616,658</u></u>
Liabilities		
Total liabilities	<u><u>—</u></u>	<u><u>—</u></u>
Fund Balance		
Restricted for economic development	<u>5,694,964</u>	<u>5,616,658</u>
Total fund balance	<u><u>\$ 5,694,964</u></u>	<u><u>\$ 5,616,658</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, 2024

	2024	2023
Revenues		
Interest income	\$ 226,557	\$ 254,207
Total revenues	<u>226,557</u>	<u>254,207</u>
Expenditures		
Community development	—	3,000,001
Debt service		
Principal retirement	1,060,000	1,050,000
Interest	94,025	99,136
Bond issuance costs	800	799
Total expenditures	<u>1,154,825</u>	<u>4,149,936</u>
Deficiency of Revenues Over Expenditures	<u>(928,268)</u>	<u>(3,895,729)</u>
Other Financing Sources (Uses)		
Transfers, net	<u>1,006,574</u>	<u>1,034,681</u>
Total other financing sources (uses)	<u>1,006,574</u>	<u>1,034,681</u>
Net Change in Fund Balance	<u>78,306</u>	<u>(2,861,048)</u>
Fund Balance, Beginning of Year	<u>5,616,658</u>	<u>8,477,706</u>
Fund Balance, End of Year	<u><u>\$ 5,694,964</u></u>	<u><u>\$ 5,616,658</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, 2024 and 2023, 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 \$176,590 and \$98,284 at September 30, 2024 and 2023, 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 \$56,820 and principal payments of \$685,000 made on these bonds during the year ended September 30, 2024.

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 \$37,205 and principal payments of \$375,000 made on these bonds during the year ended September 30, 2024.

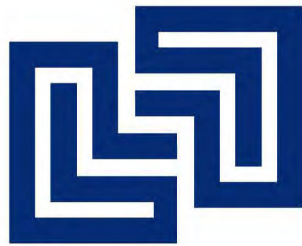
Maturities of the long-term debt, subject to mandatory redemption are as follows:

YEAR ENDED SEPTEMBER 30, 2024	Principal	Interest	Total
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
2028	1,100,000	48,153	1,148,153
2029 - 2030	2,260,000	40,824	2,300,824
Total	<u>\$ 6,580,000</u>	<u>\$ 315,726</u>	<u>\$ 6,895,726</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. The City had transferred a total of \$5,500,000. \$3,000,000 of the amount loaned was forgiven and discharged upon completion and commencement of operations in September of 2023. The remaining \$2,500,000 will be paid back to the City, with interest on or before August 31, 2029. Effective September 1, 2023 the repayable portion will accrue interest at a rate equal to the Three-Year Treasury Rate (the most recent rate applicable to the U.S. Treasury constant maturities 3-year as posted in the Federal Reserve Statistical Release H.15) plus 4.25% (8.82% as of September 30, 2024). This rate will remain until March 1, 2027 and then will reset. For the year ended September 30, 2024, the City has recorded interest income in the amount of \$224,175 and \$18,375 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
MARCH 18, 2025 AGENDA**

Subject:	Type:	Submitted By:
PROFESSIONAL SERVICES AGREEMENT – COMPREHENSIVE GRANT STRATEGY	◆ RESOLUTION ORDINANCE RECEIVE/FILE	MEG HARRIS FINANCE DIRECTOR

SYNOPSIS

A resolution has been prepared to approve a Professional Services Agreement with Alagrants, LLC dba Simple Grants, Birmingham, Alabama, for grant consulting services including the preparation of a comprehensive grant strategy in an amount not to exceed \$9,800.

FISCAL IMPACT

The FY25/FY26 Biennial Budget provides funding for the proposed services and related costs.

RECOMMENDATION

Approval.

BACKGROUND

Simple Grants is a full-service grant consulting firm. Our current CIP plan and strategic goals include continued growth and improvement in both City Centre and the Southport area. For the city to achieve these goals without continued bonding there is a need to seek other sources of revenue for our projects. Researching and identifying grant opportunities takes both time and expertise. The City does not currently have a grant research/writer on staff. Therefore, the burden of this falls on current staff who either lack the time to do the research or the expertise to know where to look. The Comprehensive Grant Study will take care of the first part in identifying grants that we could apply for. Once the study is complete, we will work with current staff to determine if we have the time and resources in house to apply for the grant. If we do not, then we will work with Simple Grants to help apply and track the grants.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING A PROFESSIONAL SERVICES AGREEMENT WITH ALAGRANTS, LLC DBA SIMPLE GRANTS, BIRMINGHAM, ALABAMA, FOR GRANT CONSULTING SERVICES INCLUDING THE PREPARATION OF A COMPREHENSIVE GRANT STRATEGY IN AN AMOUNT NOT TO EXCEED \$9,800.

WHEREAS, the City desires to obtain grant consulting services including the preparation of a comprehensive grant strategy; and

WHEREAS, Simple Grants provides grant consulting and strategy services; and

WHEREAS, the FY25/FY2026 Biennial Budget includes funding for the proposed services and related costs; 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, hereby authorize the Mayor to execute a professional services agreement with Alagrants, LLC dba Simple Grants for grant consulting services including the preparation of a comprehensive grant strategy.

PASSED AND APPROVED THIS 18TH DAY OF MARCH 2025.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Rachel D. Carl, CMC
City Clerk

AGREEMENT FOR CONSULTING SERVICES

This Agreement for Consulting Services (this "Agreement") is made and entered into and dated effective as of April 1, 2025 ("Date") by and between City of La Vista, a Nebraska municipal corporation, ("Client") and Alagrants, LLC d/b/a Simple Grants, an Alabama limited liability company ("Simple Grants").

RECITALS

WHEREAS, the Client seeks grant consulting and other services;

WHEREAS, the Client desires to obtain services provided by Simple Grants; and

WHEREAS, Simple Grants desires to provide such services,

AGREEMENT

NOW, THEREFORE, in consideration of the premises set forth above, the mutual covenants and agreements set forth herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Simple Grants and the Client, intending to be legally bound, hereby agree as follows:

1. Statement of Work. Simple Grants shall undertake and complete the work and activities set forth in Exhibit A and Exhibit B, (the "Services"), which are attached hereto, made a part hereof, and incorporated herein by reference as if fully rewritten herein. Simple Grants shall consult with such personnel as the Client may identify, and with other appropriate persons, agencies, or instrumentalities as necessary to ensure a complete understanding of the work and satisfactory completion thereof.

2. Term. This Agreement shall be for a term (the "Term") beginning on April 1, 2025, and ending on March 31, 2026.

3. Compensation. In consideration for the Services performed by Simple Grants, the Client agrees to pay Simple Grants as set forth in Exhibits A and B. Additionally, Simple Grants will obtain prior authorization for any hourly billable work over two hours. All undisputed payments are due 30 days after receipt of an invoice. Interest may be added to any outstanding amounts due.

4. Independent Contractor Status. Simple Grants acknowledges that services rendered under this agreement shall be performed as an independent contractor. Simple Grants is responsible for the payment of all federal, state, and local taxes related to fees or Services.

5. Confidentiality. Subject to disclosures by Client pursuant to applicable laws governing public records or meetings:

Simple Grants and the Client hereby agree that this Agreement and its terms will be kept strictly confidential by both Simple Grants and the Client. Releasing the contents of this Agreement in whole or in part (except provided herein or as otherwise required by law) to third parties shall be construed as a breach of this Agreement. Furthermore, Simple Grants shall not, without the prior written consent of the Client, disclose to any person confidential, proprietary or any other information concerning the business, financial, or other affairs of the Client that is not generally known by the public ("Confidential Information"). This obligation of confidentiality shall survive the termination of this Agreement.

6. Non-Solicitation Covenant. For the duration of the Term of this Agreement, and for a period of two (2) years after the termination date of this Agreement, Client and Simple Grants each agrees it will not directly or indirectly solicit, induce or attempt to induce any contractor, employee, agent, vendor, or other associated personnel to terminate or limit the scope of its relationship with the other party.

7. Termination.

(a) Termination for Cause. This Agreement may be terminated by the Client prior to its expiration if Simple Grants, for any reason, fails, refuses or is unable to provide the Services following reasonable notice from the Client and a ten-day opportunity to cure.

(b) Termination for Breach. This Agreement may be terminated by a party (the "Terminating Party") prior to its expiration if the other party (the "Breaching Party") breaches any provision of this Agreement. In that case, the Terminating Party may pursue all remedies available at law or in equity, including without limitation seeking and obtaining injunctive relief against the breach or threatened breach of the Breaching Party's obligations under this Agreement.

(c) Termination with Notice. Notwithstanding any other provision of this Agreement to the contrary, either party may terminate this Agreement at any time upon 30 days' written notice.

Upon termination of this Agreement for any reason, the Client shall pay to Simple Grants all undisputed compensation for work actually performed to the satisfaction of the City Administrator prior to the effective date of such termination, calculated as a pro rata share of the flat fee in Exhibits A and B to the termination date, each party shall return to the other all work product, papers, materials and property of the other held by such party in connection with the performance of this Agreement, and Simple Grants shall provide Client the current versions of the Strategy and any other deliverables as of the termination date.

8. Governing Law. This Agreement shall be governed by the laws of the State of Nebraska as to all matters, including but not limited to matters of validity, construction, effect and performance, without regard to conflict of law principles.

9. Forum and Venue. All actions regarding this Agreement shall be in the District Court of Sarpy County, Nebraska.

10. Severability. Whenever possible, each provision of this Agreement shall be interpreted in such a manner as to be effective and valid under applicable law, but if any provision of this Agreement is held to be prohibited by or invalid under applicable law, such provision shall be ineffective only to the extent of such prohibition or invalidity, without invalidating the remainder of such provisions of this Agreement.

11. Conflict of Provisions. Should it be determined that a provision within this Agreement conflicts with a provision set forth in Exhibit A or B, then the language of Exhibit A or B shall control.

12. Notices. All notices, consents, demands, requests and other communications which may or are required to be given hereunder shall be in writing and shall be deemed duly given if personally delivered or sent by United States mail, registered or certified, return receipt requested, postage prepaid, to the addresses set forth hereunder or to such other address as the other party hereto may designate in written notice transmitted in accordance with this provision.

In case of the Client, to:

City of La Vista
Attn: Finance Director
8116 Park View Boulevard
La Vista, NE 68128
mharris@cityoflavista.org
(402) 331-4343

In case of Simple Grants, to:

Simple Grants
Attn: David Crowder, CEO
200 Doug Baker Blvd STE 600-334
Birmingham, AL 35242
david@simplegrants.com
(404) 384-3537

Notwithstanding the foregoing, ordinary communications regarding the status of services being provided by Simple Grants may be sent by electronic mail to the designated representatives of the Client and Simple Grants.

13. Counterparts. This Agreement may be executed in two or more counterparts (delivery of which may be by via email as a portable document format (.pdf)), each of which

will be deemed an original and one and the same Agreement, and it will not be necessary in making proof of this Agreement or the terms of this Agreement to produce or account for more than one of such counterparts.

14. Entire Agreement. This Agreement and its exhibits contain the entire agreement between the parties with respect to the subject matter hereof and merge and supersede any and all other discussions, agreements and understandings, either oral or written, between the parties with respect to the subject matter hereof.

15. Modification of Agreement. This Agreement may not be changed orally, but may be changed by a written amendment approved by the City Council of Client and signed by both parties.

16. Headings. Section headings contained in this Agreement are inserted for convenience only and shall not be deemed to be a part of this Agreement.

17. Non-Discrimination; Residency Verification. Pursuant to Neb. Rev. Stat. Section 48-1122, Simple Grants, on behalf of itself and any subcontractor of Simple Grants, agrees that it shall not discriminate against any employee or applicant for employment, to be employed in the performance of this Agreement, with respect to his or her hire, tenure, terms, conditions, or privileges of employment, because of his or her race, color, religion, sex, disability, or national origin.

Pursuant to Neb. Rev. Stat. Section 4-114(2), Simple Grants shall use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska.

18. Assignment. Neither party shall unlawfully discriminate or permit discrimination against any person or group of persons in any matter prohibited by federal, state, or local laws.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed as of the date first written above.

SIMPLE GRANTS

By: _____
David Crowder
CEO
Date

CLIENT

By: _____
Douglas Kindig
Mayor
Date

Exhibit A Services

Scope of Work

Simple Grants shall provide advice, assistance, and consulting services to the Client as follows:

- Preparation of a Comprehensive Grant Strategy for the Client as described in Exhibit B.
- Other tasks related to grant identification, writing, and management as assigned by Client and agreed to by Simple Grants.

Budget

- Comprehensive Grant Strategy = \$9,800 (50% due upfront and 50% due at completion).
- \$165/hour

Exhibit B Pricing

HOW WE CHARGE

STANDARD FEE OPTION

HOURLY RATE

\$165/ hour

Most of our work is done on an hourly basis. We develop a detailed Work Plan with hourly estimates for pre-approval before we begin any project.

FLAT FEE SERVICES

Comprehensive Grant Strategy

\$9,800

Our **Comprehensive Grant Strategy** provides a 12-month plan for what grant opportunities to pursue, guidance for what to request, and our SOAR grant readiness analysis.

What's Inside

- Federal, State, Local and Private Grant Research
- Opportunity analysis, including suggested grant requested amount and subject when applicable
- Quarterly implementation timeline with guidance
- SOAR Grant Readiness Analysis
- Monthly Meetings to Review and Discuss Upcoming Opportunities



Simple Grants

COMPANY OVERVIEW

SIMPLEGRANTS.COM



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How We Charge

- Hourly Consultation
- Flat Fee Services



ABOUT US

Founded in 2010, **Simple Grants** is a full-service grant consulting firm. We work closely with our clients and strive to provide unquestionable value with every engagement.

Our goal is to be your trusted navigator and go-to expert for all things grant-related while providing concierge-level service making grants simple.

13

Years in Business

\$248.9M

Amount Awarded to Clients

3 out of 4

Number of Repeat Clients

OUR SERVICES



Grant Identification

- Private Grants
- Public Grants
- Comprehensive Grant Strategy

Whether you need help locating federal, state, local, or private grants, our team can make sure you're the first to know about grant opportunities that align with your mission. We can create custom strategies to fit budgets and projects of all shapes and sizes.



Grant Writing

- Program Design
- Proposal Writing
- Proposal Submission

We can help with all aspects of grant writing. From template creation to fully outsourced program and proposal development, including application submission support, our clients benefit greatly from our custom, transparent, and scalable solution to grant writing.

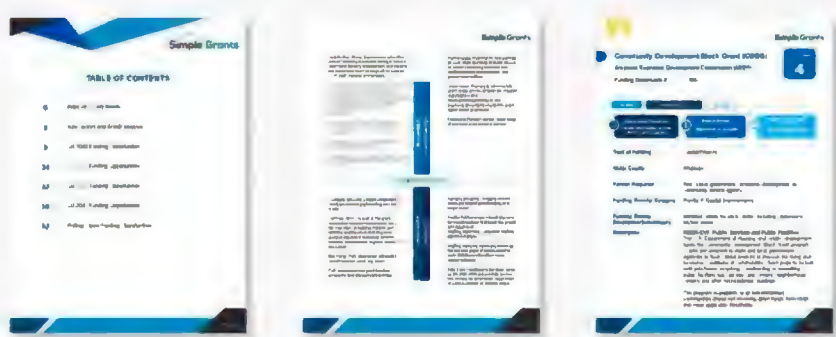


Grant Management

- Administration
- Compliance
- Reporting

From pre-award requirements to closeout, we offer customized solutions for successfully managing public and private sector grants, including ARPA and other recovery funding allocations.

COMPREHENSIVE GRANT STRATEGY



The **Comprehensive Grant Strategy** was designed to help our clients win more grants by identifying closely-aligned opportunities as early as possible and developing a strategy to more effectively compete.

The first step in developing your strategy is identifying up to 5 funding priority areas for our team to research. We then conduct comprehensive grant and RFP research across federal, state, local, and private funders. Each grant opportunity identified will have custom analysis and instructions on how to apply if available. After presenting our initial findings and receiving feedback, we make any adjustments, develop a 1-year timeline broken into quarters, and conduct our Strengths, Opportunities, Aspirations, and Results (SOAR) analysis, which helps assess your grant-readiness and provides tips to get better results.

Challenges

- Finding Opportunities
- Vetting Opportunities
- Resource Planning

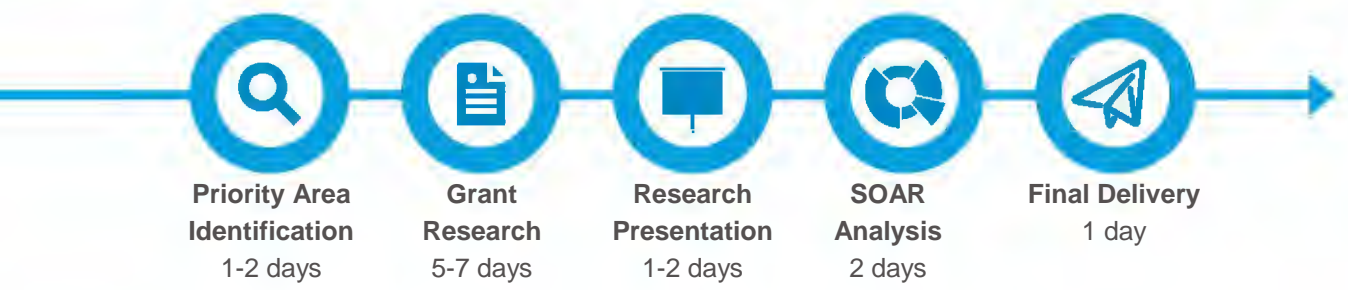
Opportunities

- More Opportunities
- Better Alignment
- Proactive Grantseeking

Results

- More Grants Won
- Smoother Process
- Higher Impact

Production Timeline (2-4 weeks)



OUR PROCESS

Your mission and organization are unique. At Simple Grants, we customize our services to seamlessly integrate with your workflow. When partnering with us, you get a diverse team of experienced professionals looking out for your interests. Since our team members live in different cities, our systems are designed with results-oriented virtual collaboration in mind. No matter where you live, our team can provide full-service grant navigation.

01

Step 1: Finalize Paperwork

The first step in our process is to determine which services you need and sign an Agreement. Since we primarily work hourly, services may be scaled up or down at any time.

02

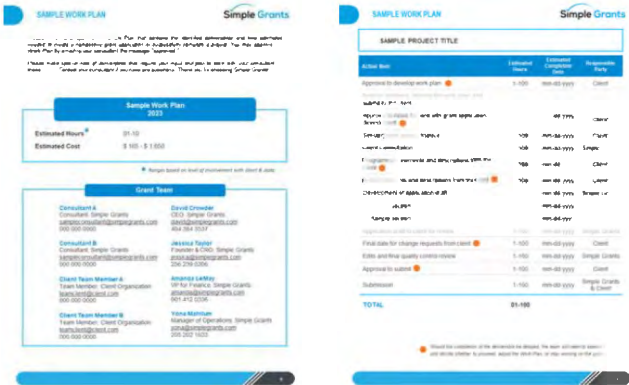
Step 2: Schedule Onboarding

The second step is to schedule a 1-hour Onboarding meeting to be conducted virtually. During Onboarding, you will meet your Lead Consultant and members of our management team.

03

Step 3: Work Plan Development

After the Onboarding meeting, we will develop a Work Plan to submit back to you for approval. Work Plans include deliverables, deadlines, time estimates, and go/no-go decision points.



04

Step 4: Work Plan Approval

Once the Work Plan has been approved, we proceed to execute the deliverables listed. We will provide updates at least monthly and submit invoices for hours worked at the beginning of each month.

OUR CLIENTS

Simple Grants has extensive experience identifying, securing and, managing grants for a range of clients, including school systems, universities, municipalities, state agencies, non-profits, businesses, P3s, and international organizations. Our staff is well-versed in identifying and securing grants across public and private sector grantmaking organizations. We strive to ensure our clients not only meet but exceed requirements.



GOVERNMENT

- State Agencies
- Cities
- Counties
- Tribal Organizations



EDUCATION

- State Departments of Education
- Institutions of Higher Education
- Local Education Agencies
- Charter Schools



NONPROFITS

- 501c 3s
- Economic Development Organizations
- Chambers of Commerce
- Private and Corporate Foundations



BUSINESS

- Government Contractors
- Broadband Providers
- Energy Providers
- Workforce Solution Providers

FEATURED PROJECTS



City of Peachtree Corners, Georgia

Nonprofit Emergency Relief Fund

American Rescue Plan Act

\$16,395,722

The City of Peachtree Corners hired Simple Grants to distribute over \$16 million to local nonprofits and small businesses. Simple Grants created five separate award processes and administers all aspects of each process including developing applications, evaluating proposals, notifying applicants, and managing reporting.



City of Prattville, Alabama

Community Development Block Grant

Alabama Department of Economic and Community Affairs

\$750,000

Simple Grants helped the City of Prattville secure and manage \$750,000 in Community Development Block Grant funds, resulting in successful economic development infrastructure upgrades and full implementation of grant activities from pre-award to close-out.



Cordova Economic and Industrial Development Authority

RAISE (Rebuilding American Infrastructure with Sustainability and Equity)

Department of Transportation

\$5,179,948

Since hiring Simple Grants in May 2021, Cordova has received almost \$12 million in federal, state, and private grant funding, including a DOT RAISE grant. We have assisted them with their capacity building and strategic planning processes in their long-term economic development efforts as they work to build a tourism economy around the absolutely breathtaking natural and environmental resources that surround them.



Oklahoma City Innovation District

PID.06 Biopharmaceutical Workforce Training Center

Economic Development Administration

\$7,150,000

Simple Grants oversees compliance and reporting as well as project management for a \$7.1M EDA grant for the Oklahoma City Innovation District. We also oversee grant identification and grant writing.



Meriwether County School System of Georgia

Over the last three years, Simple Grants has helped Meriwether County Schools and other organizations within the community receive over \$7 million in public and private grant funding.



EnviroSpark Energy

Simple Grants client, EnviroSpark, won a \$100M IDIQ contract. Our proposal earned the highest technical ranking among the 10 small business vendors awarded contracts in the region, which included 13 states and Puerto Rico. We are thrilled for our client and proud to have helped them earn the top spot in this highly competitive program.



Montgomery City-County Public Library

Simple Grants helped the Montgomery City-County Public Library secure \$470,601.38 in grant funding through the African American Civil Rights Grant Program, to preserve the Bertha Pleasant Williams Library – Rosa Parks Avenue Branch.



Alabama Military Stability Foundation

Our team secured and managed \$2M in grants from the Department of Defense, Office of Economic Adjustment for the Alabama Military Stability Foundation while also serving as their interim executive director for 15 months. We were responsible for overseeing all aspects of the grant lifecycle, including project closeout, and worked with military installations and communities throughout Alabama to identify, survey, and provide technical assistance to Defense contractors. We also managed the design and development of a virtual mapping tool to track the flow of DoD contract dollars into, around, and out of Alabama.



City of Chamblee, Georgia

Simple Grants successfully secured a \$422,391.20 grant from the State of Georgia Governor's Office of Planning and Budget for the City of Chamblee. This grant will fund the Village Park Improvement Project, aiming to improve neighborhood outcomes by replacing worn-out grass with artificial turf. The City of Chamblee is also awarded \$1,386,793.80 from the Public Safety and Violent Crimes Reduction Strategies and \$280,500.00 from the Public Safety - Violent Crime Reduction Program through the assistance of Simple Grants.



City of Cordova, Alabama

Since hiring Simple Grants in May 2021, Cordova has received nearly \$12 million in federal, state, and private grant funding, including a Department of Transportation RAISE grant. Simple Grants has assisted them with their capacity building and strategic planning processes in their long-term development efforts as they work to build a tourism economy around their breathtaking natural and environmental resources.



Town of Inglis, Florida

In 2019, the Town of Inglis secured a \$650,000 CDBG grant but encountered challenges in post-award management. Simple Grants intervened in 2023, partnering with Inglis to successfully address and navigate the environmental assessment requirement, securing approval from Florida Commerce.

Having resolved this critical issue, the Simple Grants team is currently focused on collaborative efforts with the Town of Inglis' engineering team to redesign road plans, a requirement for project execution. Simple Grants' proactive engagement has revitalized project momentum, and our commitment remains consistent in ensuring the full realization of the CDBG grant for the Town of Inglis.



City of Gadsden, Alabama

Simple Grants was able to help the City of Gadsden secure \$325,724 from the US Department of Transportation's Safe Streets for All program. This grant will directly support Gadsden's vision of safer streets by funding the development of a data-driven, community-engaged safety plan to prevent traffic fatalities and injuries.

CLIENT TESTIMONIALS



"Over the last 10 years, I have used Simple Grants services for school systems in Alabama and Georgia and gotten the same results. Their customer service is outstanding, and their return on investment is undeniable. I highly recommend Simple Grants for grant consulting and beyond." **-Robert "Al" Griffin, Superintendent, Meriwether County School System**



"I must say, Simple Grants is the best. You guys get things done, and I appreciate it so much." **-Juanita Owes, Library Director, Montgomery City-County Public Libraries**



"Hiring Simple Grants to administer our grant award process has saved us countless hours and stress. Their consultants are detailed in all steps of the process including compliance and provide exceptional customer service especially to applicants. We cannot recommend them enough." **-Cory Salley, Finance Director, City of Peachtree Corners, GA**



"Simple Grants helped our small business secure over \$21M in new government contracts. Thanks to Simple Grants, we were able to translate what we do into government speak and develop mutually beneficial relationships to strengthen America's supply chain."

-Mitch Free, Founder & CEO, ZYCI CNC Machining



Towns the size of Cordova need to maximize every asset possible. Simple Grants instantly became a force multiplier and partner for our city. They worked with us to develop a grant strategy and then walked alongside us every step of the way to implement it. The results speak for themselves. Three awards in less than a year with more pending. Their professionalism, customer service, and expertise is undeniable. I look forward to our continued partnership so we can deliver more wins for Cordova! **-Renee Sides, Chairman, Cordova Economic and Industrial Development Authority**



"The City of Chamblee is extremely excited to have been selected as an award recipient of the Georgia Improving Neighborhood Outcomes in Disproportionally Impacted Communities Grant! We were blessed to work with April Shaffner, from Simple Grants, on this application and look forward to continuing that relationship as we apply for other grants this summer and fall". **-Jodie Gilfillan, Chamblee Parks and Recreation Director**

SIMPLE GRANTS PROPOSAL RANKS #1

EnviroSpark Awarded Federal Contract to Serve \$500 Million EV Infrastructure Rollout



[READ MORE](#)

EnviroSpark earned the highest technical ranking among the 10 small business vendors awarded contracts in the region, which includes 13 states and Puerto Rico.

EnviroSpark is the only selected vendor that received the overall technical ranking of "excellent," due to their extensive prior experience and past performance on relevant projects.



"For Simple Grants, the professionalism, diligence, and quality of service exceeded my every expectation, thank you so much!" **-Aaron Jameson Luque, President/ CEO, Envirospark Energy Solutions Inc.**



"We have been talking about getting into the federal space for years, almost since the beginning of the company's creation, and we have been collaborating with the Simple Grants Team since last summer to get Envirospark set up to jump on this infrastructure money. I was so impressed working with all the professionals at Simple Grants - Elizabeth, Candace and David- You all are absolute rockstars and I look forward to continuing to collaborate with you all-- I am so impressed by your talent, professionalism, and work ethic! Thank you Simple Grants team!" **-Stephanie Bolan Luque, Cofounder, Envirospark Energy Solutions Inc.**



"Over the last 10 years, I have used Simple Grants services for school systems in Alabama and Georgia and gotten the same results. Their customer service is outstanding, and their return on investment is undeniable. I highly recommend Simple Grants for grant consulting and beyond." **-Robert "Al" Griffin, Superintendent, Meriwether County School System**

St. Clair Times

Home News Sports Lifestyle Religion Opinion School Days E-Edition Obituaries Classifieds Marketplace Contact Weather

Senator Tuberville's office hosts grant workshop in Pell City



Raita and Etheridge were joined by Jessica Taylor, who runs a company called Simple Grants, and Calvin Burroughs with the U.S. Department of Agriculture Rural Development, who each walked about different opportunities and ways to navigate grant applications.

Taylor also went over how cities should be on the lookout for grants and be sure to look at regulations involved.

[READ MORE](#)

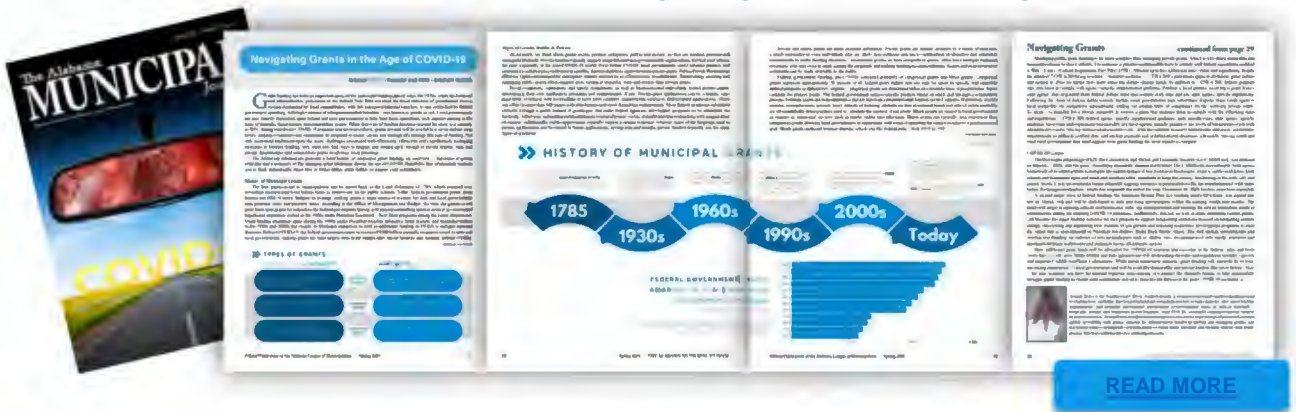
COSSBA NATIONAL CONFERENCE



Simple Grants Presents at Consortium of State School Boards Association

Simple Grants CRO and Founder Jessica Taylor spoke on Incorporating Proposal Writing as a Successful Revenue Strategy at COSSBA's Inaugural Conference, held in Tampa, Florida from March 30-April 2, 2023.

Navigating Grants in the Age of COVID-19



[READ MORE](#)



"We hired a consultant to help with the process," said Svehla. The city used Alabama-based Simple Grants, a grant consulting firm with offices in Atlanta. A women-owned business established in 2010, Simple Grants helped the city develop an application and a rubric to ensure that the process put money in the hands of the most-deserving organizations.

"It was very in-depth," said Svehla. "It took two months to score the applications and review the narratives."

[READ MORE](#)



City of Graysville awarded \$5M to replace 10 miles of cast iron gas pipelines with PE pipe

Simple Grants client City of Graysville was awarded \$5M in funding from the Department of Transportation's Natural Gas Distribution Infrastructure Safety and Modernization (NGDISM) grant program. The goal of this program is to mitigate safety risks and methane emissions from the highest-risk, legacy natural gas distribution pipes.

Amount Awarded: \$5,032,493

[READ MORE](#)

VISION

To set the standard in grant consulting.

MISSION

To help bring life to our clients' visions through the use of grants.

VALUES

We are committed to improving our service to existing clients while attracting and retaining new clients. We are dedicated to improving our corporate capabilities and performance every day, increasing our value to clients, teammates, and the communities we serve.

COMPANY ABSOLUTES

1. We support and value our teammates above all else.
2. Since quality is our product, we must operate in a proactive manner, constantly driving deadlines and deliverables.
3. Simple Grants prides itself on active listening - to clients, funders, community-based stakeholders, and colleagues to help solve problems.
4. Integrity and acting with strong ethics is a priority for the company and everyone representing the organization.
5. Share bad news immediately. It's everyone's responsibility to fix mistakes regardless of who caused them.
6. Continually seek to add value - to clients and the Simple Grants team. Strive to drive customer value, not profits.
7. We must leave an audit trail, whether it is in writing, or as a recording.
8. Everyone is a team player.
9. We always want to learn and improve.
10. We have can-do attitudes.

GRANT CONSULTANTS



Brandi Burton
Mississippi

Education

- PhD In Curriculum And Instruction, Mississippi State University
- Master Of Technology Education, Mississippi State University
- Bachelor In Business Administration, Mississippi State University

Dr. Brandi Burton has spent her entire career in the field of education. She spent eight years teaching multiple subjects in the middle and high school classroom before transitioning into a position as a curriculum writer for the Mississippi State University Extension Service. Dr. Burton continued with MSU-Ext and became Director of Communications and Research for the early childhood education department she was within and spent a great deal of time presenting research and outcomes on educational practices in MS at numerous national conferences. Within her role at MSU, Dr. Burton was on the writing team that secured a funding award for MSU Extension in the amount of nearly \$38 million dollars. Since then, she has written and received awards for nearly \$50 million in grants for multiple organizations.



Loretta Carroll
Kentucky

Education

- Post Graduate Work: University Of Kentucky, Department Of Sociology, Ph.D. Program
- M.A. Sociology, Morehead State University
- B.S. Biology And Sociology Morehead State University

Loretta Carroll Stewart has been writing grants for over 20 years. She has provided grant writing and grant research services for Community Mental Health Centers, Universities, schools, and countless non-profit organizations. Throughout her career, she has written numerous successful grant applications for nearly every agency within the federal government and completed a multitude of state and foundation grants. Loretta has extensive experience in program development and program design, a real asset as she guides clients through the project planning process. Loretta has also served as a content reviewer and worked in grant quality control.

In addition to grant writing and program development, Loretta has worked as a Counselor and Training Coordinator at a Youth Treatment Center; served as a Certified Prevention Professional for a Regional Prevention Center; and was the Director of Morehead State University's Community Outreach Partnership Center. At Morehead State University, she connected faculty and students with educational service opportunities within the surrounding community. Loretta has also served as a YouthBuild Director and provided program oversight to the federally funded program through three successful grant cycles. She has worked in both the public and private sectors but has ultimately ended up writing grants in every position that she has held. Loretta has a passion for the grant writing process and greatly values the opportunity to assist organizations as they provide much-needed programming and services for their communities.

**Pamela Davidson**

California

Education

- PhD Health Services, University Of California, Los Angeles
- MS Health Sciences, California State University, Long Beach
- BS Biological Sciences, University Of North Carolina, Charlotte

Pamela has deep expertise in grant writing, leading and collaborating with multidisciplinary teams, strategic planning, analytics, advanced conceptual thinking, communications, evaluation, performance improvement, and leadership, organization and team development. Her expertise in evaluation design and methods is applied to strengthen grant proposals by demonstrating to the funder, the organization will show responsible stewardship and accountability for achieving specified outcomes. Pamela's experience in expanding structure, budget, and reach of various organizations is accomplished through strategic planning, innovative grant writing, and evaluation design. With a record of driving results through effective planning and execution, team motivation, and data driven decision-making, she is able to work effectively at all levels of the organization with creativity and flexibility.

**Andrew Finzen**

Kansas

Education

- MPA, University Of South Dakota
- BA Political Science And Philosophy, University Of South Dakota

Andrew is an experienced grant writer and grant manager with a professional background working with local, state, federal, and foundation grants. A native of Sioux City, Iowa, Andrew received his undergraduate and graduate education from the University of South Dakota before entering the professional realm as a City Manager for municipalities in rural New Mexico and Kansas. Through his work in local government administration, Andrew secured and managed millions of dollars in grant funding for essential infrastructure and community projects. Andrew's professional experience also includes serving as Grant Manager for a Tribal government in Kansas, where he was heavily involved in federal grant writing, grant management, and the federal procurement process. Andrew is passionate about working with organizations and partners by identifying, developing, and managing their grants.

**Miranda Lee**

New York

Miranda has a wealth of experience writing RFPs, editing educational content, and in news producing and writing news content. At present she works in a public school district teaching English to speakers of other languages. Miranda enjoys spending her free time going on adventures with her daughters. As a family they enjoy hiking, camping, traveling the world, and spending time with family and friends.

**Eve Mart**

Florida

Education

- Master In Health Services Administration, Florida International University
- BBA Accounting, Florida Atlantic University
- BS Business Administration, University Of Florida

Eve Mart is a seasoned professional with nearly 20 years of progressive experience in research and grant development. Her career has been marked by leadership roles, where she secured program and capacity-building funding from key sources.

In addition to her professional accomplishments, she is a breast cancer survivor and advocate, dedicating her time to raising awareness and supporting fellow survivors. Beyond her work, she is passionate about road cycling. Also, she shares her life at home with two rescue dogs and a set of feisty parrots, cherishing the companionship and chaos they bring to her daily routine.

**Mario Richardson**

Florida

Education

- Master of Public Administration, Barry University
- Bachelor of Science in Social Science, Florida State University

Mario is a native of Florida. He got his start writing and managing grants while working for the Florida Department of Health. During his time there, he managed several statewide initiatives including expanding HIV testing into clinical settings as a part of a routine health screening. Richardson has also worked for the N.C. Office of Indigent Defense Services managing contracts for public defense, as well as the Urban Institute as a Senior Manager.

**Gwen Willis-Darpoh**

Maryland

Education

- Ph.D. Educational Communications and Technology - University of Pittsburgh, Pittsburgh, PA
- MEd Special Education - The American University, Washington, DC
- BS Health and Physical Education – Virginia State University, Petersburg, VA

Dr. Gwendolyn Willis-Darpoh has decades of experience in K – 16 education as a special education teacher and university professor. Her experience conducting research in the social and behavioral sciences, and training and technical assistance background, as well as her experience reviewing grant applications for the Department of Education (DOE) and the Substance and Mental Health Services Administration (SAMHSA) were critical in her ability to assist local school districts nationwide implementing multimillion-dollar and multiyear government-funded grants. She has staffed proposal writing teams, worked with federal project officers to ensure grant compliance, participated in project evaluation teams, served as Deputy Director for federally funded initiatives.

MANAGEMENT & ADMINISTRATION



David Crowder
Partner & CEO
Georgia

Community Involvement

- Pramana, Board Member
- Ellipsis, Fireblade (Formerly SiteBlackBox), Advisory Board Member

David is an expert in technology and operations who is uniquely positioned to quickly assist companies facing the many challenges associated with accelerated periods of growth. He attributes much of his success to his first corporate position, becoming the director of operations of Uno Restaurant Corporation at the age of 24.

Realizing the long-term opportunities available in tech, David studied and pursued the industry, establishing a name for himself by helping businesses scale successfully.

David is currently based in Atlanta, Georgia where he most recently co-founded GET Valet, a tech firm revolutionizing the parking industry.



Jessica Whaley
Founder & CRO
Alabama

Education

- Jacksonville State University, BA
- Jacksonville State University, MPA
- Jones School Of Law, JD

Community Involvement

- The Samaritan Counseling Center, Board President (2018 & 2019)
- Big Brothers Big Sisters Of Northeast Alabama, Big Sis (17 Years)
- Kiwanis Club Of Montgomery, Board Member
- First United Methodist Church Of Prattville, Member

Jessica is a native of Calhoun County, Alabama. She got her start writing and managing grants while working in the Alabama Governor's Office of Faith-based and Community Initiatives. During her time there, she managed several statewide initiatives including Alabama Communities for Education, a high school dropout prevention program, and the Alabama Strengthening Communities Project, which was recognized nationally for best practices in grant management. Jessica lives in Alabama with her three children.



Amanda LeMay
VP of Finance
Tennessee

Education

- University Of Alabama, BS Corporate Finance
- University Of Alabama, MA Finance
- University Of Alabama, MBA International Business

Amanda has worked in the corporate world for FedEx and First Horizon Bank for a combined 20 years specializing in corporate financial analysis and large initiative forecasting.



Yona Mahilum
Manager of
Operations
 Philippines

Education

- Holy Trinity University, BS Hotel And Restaurant Management

Yona, a vital part of Simple Grants since 2018, played a key role in its growth. Before that, she dedicated herself to government work in her hometown, Palawan, Philippines, where she led a community-based rehabilitation project for former drug-dependent individuals, preparing them for re-entry into society. Yona is now pursuing a Master's degree in R&D Management at the University of the Philippines, demonstrating her commitment to personal and professional development.



April Shaffner
Client Solutions
Architect
 Tennessee

Education

- Ph.D. Theology, Covenant Bible College And Seminary
- M.A. Education, East TN State University

April is an experienced grant writer, grant manager, workforce development coordinator, human resources training coordinator, and municipal advisory instructor. She has served in advisory and board positions with several nonprofit organizations, including Appalachian Regional Coalition on Homelessness, and Johnson City Chamber of Commerce Leadership Academy.

April enjoys spending time with her husband and chocolate lab Lucy on their certified century farm in Mountain City, TN.



Erin Thrift
Director of
Client Acquisition
 Georgia

Erin brings over 15 years of sales expertise and consultation to Simple Grants. Since her earliest roles, she has understood the importance of client rapport and trust, and caters to the specific needs of each individual client. She is grateful to have worked in a wide variety of sales organizations, from educational technology to sustainable architectural design. She has a broad understanding of the needs of different organizational personas, and she has increased the efficiency of many sales and marketing processes along the way. Art and gardening are her passions outside of work.

Education

- Bookkeeping NCIII, Puerto Princesa School Of Arts And Trades
- Visual Graphic Design NCIII, AMA-CLC

Kath is a full-time graphic designer and digital illustrator who handles several social media platforms for tourism and environmental related accounts in the island of Palawan, Philippines. Contracted by a national government agency to produce print materials for information campaigns on sustainable development and wildlife conservation.



Kath Villaos
Brand Manager
 Philippines

**Shantell Cook****Registration****Support Specialist**

New Jersey

Shantell Cook has been in the grant-writing business for eight years, during which time she's become an expert in the field. Her specialties include Duns & Bradstreet, SAM.gov, Grants.gov, eRA Commons, and NSF FastLane. She excels at navigating the various federal and state grant portals. Shantell is largely self-taught and prides herself on her fast learning and ability to always figure out how to get the job done.

Shantell has guided hundreds of organizations through the various registration processes that are required by funders. Providing support for nonprofit organizations comes naturally to her as she loves meeting and working with new people. Building and maintaining relationships with clients is among her most valued qualities. Shantell is a young mother of two from the Four Corners area of New Mexico.

**Noe Gomez****Operations****Support Specialist**

Illinois

Noe is a freelance computer technician and a video creative who edits clips and engaging features for content creators. He has 5 years of experience working in the IT and marketing fields.

STANDARD FEE OPTIONS



HOURLY RATE

\$165/ hour

Most of our work is done on an hourly basis. We develop a detailed Work Plan with hourly estimates for pre-approval before we begin any project.



FLAT FEE SERVICES

Comprehensive Grant Strategy

\$9,800

Our **Comprehensive Grant Strategy** provides a 12-month plan for what grant opportunities to pursue, guidance for what to request, and our SOAR grant readiness analysis.

What's Inside

- Federal, State, Local and Private Grant Research
- Opportunity analysis, including suggested grant requested amount and subject when applicable
- Quarterly implementation timeline with guidance
- SOAR Grant Readiness Analysis
- Monthly Meetings to Review and Discuss Upcoming Opportunities

Registrations

\$1,500

Registration assistance includes assisting your organization with registering in SAM.gov and Grants.gov, portals needed to submit federal grants.



www.simplegrants.com



info@simplegrants.com



(334) 245-3863

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
MARCH 18, 2025 AGENDA**

Subject:	Type:	Submitted By:
APPROVE MAINTENANCE AGREEMENT – LOTS 1 THROUGH 3 AD INDUSTRIAL PARK	◆ RESOLUTION ORDINANCE RECEIVE/FILE	PAT DOWSE CITY ENGINEER

SYNOPSIS

A resolution has been prepared to approve the Maintenance Agreement between the owners of Lots 1 through 3 of AD Industrial Park, and the City of La Vista, Nebraska as to provide for maintenance of the outfall sanitary sewer between Lots 1, 2 and 3 of AD Industrial Park and Manhole 9859 near 144th Street and Chandler Road.

FISCAL IMPACT

Amendment does not impact the current FY25/FY26 Budget. Future maintenance and operations costs of the outfall sewer after this area is annexed will be factored into the Public Works Operating Budget.

RECOMMENDATION

Approval.

BACKGROUND

The Subdivision Agreement for AD Industrial Park Lots 1 through 6 was approved on May 7, 2024, to which the public sewer connection of Lots 1, 2 and 3 to the SID 68 (Echo Hills) sanitary sewer system requires a shared Maintenance Agreement to be able to serve the three (3) lots. The Maintenance Agreement establishes the owner of each individual lot maintain said common sewer line (approximately 130 linear feet of 8-inch diameter pipe) up and until said Lots 1 through 3 of AD Industrial Park are annexed into the City of La Vista.

Upon approval of the Maintenance Agreement, aforementioned agreement is to be filed with the Sarpy County Register of Deeds.

A copy of the Maintenance Agreement is attached.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA, APPROVING A SANITARY SEWER MAINTENANCE AGREEMENT WITH RESPECT TO LOTS 1-3, AD INDUSTRIAL PARK, AND AUTHORIZING FURTHER ACTIONS.

WHEREAS, a Subdivision Agreement, filed with the Sarpy County Register of Deeds as Instrument Number 2024-0923, ("Subdivision Agreement") was entered between the City of La Vista and owner of real property within the City's extraterritorial zoning jurisdiction of the City, currently platted as Lots 1-6, AD Industrial Park, Sarpy County, Nebraska (together "Lots" or individually "Lot"), which Subdivision Agreement is binding on the owner, its successors and assigns (each an "Owner"); and

WHEREAS, the Owners of Lots 1-3 will connect such Lots to the City of Omaha sanitary sewer by constructing a sanitary sewer line from AD Industrial Park to a manhole located north across Chandler Road ("Sanitary Sewer"); and

WHEREAS, the Subdivision Agreement and applicable Sewer Connection Agreement require the Owners of Lots 1-3 to maintain the Sanitary Sewer until such time as the City annexes such Lots; and

WHEREAS, a Maintenance Agreement in form and content presented with this Resolution is proposed with respect to maintenance of such Sanitary Sewer ("Proposed Agreement").

NOW, THEREFORE, BE IT RESOLVED, that the above recitals are incorporated into this Resolution by reference.

BE IT FURTHER RESOLVED, that the Proposed Agreement is approved, subject to any additions, subtractions or modifications as the Mayor, City Administrator or his or designee determines necessary or appropriate, ("Approved Agreement").

BE IT FURTHER RESOLVED, that the Mayor shall be authorized to execute the Approved Agreement and to take all actions on behalf of the City to carry out this Resolution or the Approved Agreement, or to authorize or direct any designee to take such actions.

PASSED AND APPROVED THIS 18TH DAY OF MARCH 2025.

CITY OF LA VISTA

ATTEST:

Douglas Kindig, Mayor

Rachel D. Carl, CMC
City Clerk

THE ABOVE SPACE IS FOR REGISTER OF DEEDS RECORDING DATE

THIS PAGE ADDED FOR RECORDING INFORMATION.

DOCUMENT STARTS ON NEXT PAGE.

RETURN: Martin P. Pelster, Esq.
Croker Huck Law Firm
2120 South 72nd Street, Suite 1200
Omaha, Nebraska 68124

COVER PAGE FOR MAINTENANCE AGREEMENT

MAINTENANCE AGREEMENT

(Lots 1 through 3, inclusive, AD Industrial Park, Sarpy County, Nebraska)

THIS MAINTENANCE AGREEMENT is made and entered into on this _____ day of _____, 2024, by and between Fenton Construction, Inc., an Iowa corporation (“Developer”), TC Accommodator 348, LLC, a Nebraska limited liability company (“TC 348”), TC Accommodator 349, LLC, a Nebraska limited liability company (“TC 349”), Ccman Enterprise, LLC, a Nebraska limited liability company (“Ccman”, and together with Developer, TC 348, and TC 349, the “Lot 1-3 Owners”) and the City of La Vista, a municipal corporation in the State of Nebraska (“City”).

W I T N E S S E T H:

WHEREAS, Lot 1-3 Owners are the record owners of Lots 1-3, inclusive, AD Industrial Park, a subdivision as surveyed, platted and recorded in Sarpy County, Nebraska (the “Development Lots”)

WHEREAS, the City did, on May 23, 2024, enter into a Subdivision Agreement together with Fenton Construction, Inc., an Iowa corporation (“Developer”), which allowed for the Developer to subdivide and develop a parcel of land outside the corporate limits of the City but within the City’s zoning and platting jurisdiction known as the AD Industrial Park Subdivision Lots 1-6, Sarpy County, Nebraska (the “Subdivision”); and

WHEREAS, pursuant to the Subdivision Agreement, the Development Lots are to be connected to the City of Omaha sanitary sewer at manhole 9859 located north across Chandler Road from Lots 1 and 2, AD Industrial Park which requires the installation and maintenance of a sanitary sewer line from Lots 1 and 2, AD Industrial to manhole 9859 (the “Sanitary Sewer line”); and

WHEREAS, pursuant to the Subdivision Agreement, Developer granted a permanent easement to the City for that portion of the Sanitary Sewer Line located on Lots 1 and 2, AD Industrial Park, which permanent easement was recorded with the Sarpy County Register of Deeds on May 23, 2024 as Instrument No. 2024-09295; and

WHEREAS, pursuant to the Subdivision Agreement, Developer has installed the Sanitary Sewer Line; and

WHEREAS, because the Sanitary Sewer Line is located outside the corporate limits of the City, City requires Lot 1-3 Owners to maintain the Sanitary Sewer Line until such time as the City annexes the Development Lots; and

WHEREAS, City and Lot 1-3 Owners desire to memorialize the agreement regarding installation and maintenance of the Sanitary Sewer Line as set forth herein.

NOW, THEREFORE, IN CONSIDERATION OF THE ABOVE, THE PARTIES HERETO AGREE AS FOLLOWS:

1. Except as otherwise provided in Section 3 below, Lot 1-3 Owners at their sole cost and expense shall maintain the Sanitary Sewer Line in good, working and operating condition and repair in accordance with applicable standards of the Nebraska Department of Environment and Energy and/or governing wastewater service agreement of the City and City of Omaha, as in effect from time to time (“Applicable Standards”), to include without limitation providing and maintaining sampling locations, and sampling, cleaning and removing grit on a regular schedule. (“Owners’ Maintenance Obligations”). Lot 1-3 Owners agree that any and all expenses incurred in satisfying Owner’s Maintenance Obligations shall be shared equally by the Lot 1-3 Owners and their respective successors and assigns.

2. Lot 1-3 Owners may elect to form a property owners association to carry out the Owners’ Maintenance Obligations. If so elected, within thirty (30) days after execution of this Agreement by all parties, Lot 1-3 Owners shall form a property owner’s association to be named “AD Industrial Park Lot 1-3 Owner’s Association”, the members of which shall be the owners of the Development Lots. Upon formation, the Association shall be responsible for carrying out and performing the Owners’ Maintenance Obligations, including without limitation the proper and continuous maintenance, inspection and upkeep of the Sanitary Sewer Line, and assessing the costs thereof to be paid by the Lot 1-3 Owners. Provided, however, formation of the Association shall not release any of the Lot 1-3 Owners from responsibility for Owners’ Maintenance Obligations. If at any time any Owners’ Maintenance Obligations are not performed as required in accordance with the Applicable Standards (“Performance Failures”), the City Engineer shall provide the Lot 1-3 Owners with written notice describing such Performance Failures in reasonable detail and setting a reasonable deadline to cure such Performance Failures

("Correction Deadline"). If any such Performance Failures are not corrected by the Correction Deadline, the City shall be authorized, but not obligated, to take such actions as the City Engineer determines reasonably appropriate to correct such Performance Failures, the Lot 1-3 Owners shall be jointly and severally liable for all costs and expenses of such actions and correction, and the City shall be authorized to file a lien against any or all of the Development Lots in the amount of any such costs or expenses not paid within thirty (30) days after receipt of an invoice for such costs and expenses from the City Engineer.

3. Upon annexation of the Development Lots by the City, the City shall assume ownership of the Sanitary Sewer Line and shall assume responsibility of any obligations for maintenance, inspections or upkeep of the Sanitary Sewer Line.

4. Lot 1-3 Owners and the Association each shall indemnify, defend, and hold harmless the City from and against any claims, liabilities, costs or expenses arising out of or resulting from the Sanitary Sewer Line before the City annexes the Development Lots and assumes ownership of the Sanitary Sewer Line.

5. Covenants Running with the Land. This Agreement and the obligations, understandings and agreements contained or incorporated herein constitute perpetual covenants running with the land, shall be recorded with the Register of Deeds of Sarpy County, Nebraska, and shall be binding, jointly and severally, upon the Lot 1-3 Owners and Association, and all of their respective successors, assigns, lenders, mortgagees or others gaining or claiming any interest or lien in, to or against any property within the Development Lots. The covenants herein shall be cumulative to, and not in lieu of, prior covenants running with the land, except to the extent this Agreement requires additional, greater or a higher standard of performance by Lot 1-3 Owners or Association. City shall have the right, but not the obligation, to enforce any and all covenants.

6. Right to Enforce. Provisions of this Agreement may be enforced at law or in equity by the owners of the Development Lots and may be enforced by the City at law, in equity or such other remedy as City determines appropriate. All rights and remedies of a party, whether specified in this Agreement or otherwise provided, are cumulative.

7. Easement. The City Engineer or City Engineer's designee shall be authorized, but not obligated, to periodically inspect such Sanitary Sewer Line to verify performance of Lot 1-3 Owners pursuant to this Agreement. By executing this Agreement, each of the Lot 1-3

Owners grants to each of the other Lot 1-3 Owners and to the City an easement to enter upon their respective properties within the Development Lots and perform, carry out or exercise any inspections, work or rights under this Agreement. Upon request, each of the Lot 1-3 Owners shall execute a separate easement instrument granting rights provided in this Section 7 in form and content satisfactory to the parties for filing with the Sarpy County Register of Deeds.

8. Incorporation of Recitals. Recitals at the beginning of this Agreement are incorporated into this Agreement by reference.

9. Nondiscrimination. Notwithstanding anything in this Agreement to the contrary, (i) each party agrees that neither it nor any subcontractor of the party shall discriminate against any employee or applicant for employment to be employed in the performance of this Agreement, with respect to the employee's or applicant's hire, tenure, terms, conditions or privileges of employment, because of race, color, religion, age, sex, disability, or national origin; and (ii) the City is a recipient of federal funds, and as a result all required contractual provisions related to such federal funds shall be deemed incorporated into this Agreement by this reference and binding upon the parties.

10. Assignment. This Agreement may not be assigned by any party without the express written consent of all parties.

11. Entire Agreement. This Agreement represents the entire agreement and understanding, and supersedes all prior understandings and agreements, written or oral, of the parties with respect to the matters contained herein. The Agreement only may be amended by a written amendment executed by all parties.

12. Severability. If any part of this Agreement is held by a court of competent jurisdiction to be illegal or unenforceable, the illegality or unenforceability shall not affect the remainder of this Agreement, and this Agreement shall be construed as if such illegal or unenforceable provision had never been included herein.

13. Counterparts. This Agreement may be executed in any number of separate counterparts, each of which shall be deemed an original and shall together constitute one and the same instrument. A PDF copy of this Agreement containing a PDF copy of the signatures of any party shall be deemed an original signature and such execution and delivery shall be considered valid, binding and effective for all purposes.

IN WITNESS WHEREOF, the parties hereto have executed this Maintenance Agreement the day and year first above written.

[Signature Page Follows]

ATTEST:

CITY OF LA VISTA, NEBRASKA

BY:

City Clerk, Rachel Carl, CMC

BY:

Mayor, Douglas Kindig

ACKNOWLEDGMENT OF NOTARY

STATE OF NEBRASKA)

) ss.

COUNTY OF SARPY)

On this ____ day of _____, 2024, before me a Notary Public, duly commissioned and qualified in and for said County, appeared Douglas Kindig, personally known by me to be the Mayor of the City of La Vista and Pam Buethe, to me personally known to be the City Clerk of the City of La Vista, and the identical persons whose names are affixed to the foregoing Subdivision Agreement, and acknowledged the execution thereof to be their voluntary act and deed, and the voluntary act and deed of said City.

WITNESS my hand and Notarial Seal the day and year last above written.

NOTARY PUBLIC

FENTON CONSTRUCTION, INC.,
an Iowa corporation

BY: Casey Fenton
Casey Fenton, President

STATE OF Iowa)
NEBRASKA) ss.
COUNTY OF Woodbury

The foregoing instrument was acknowledged before me this 2 day of December 2024, by Casey Fenton, President of Fenton Construction, INC, on behalf of the company.

Sarah Avery
NOTARY PUBLIC



5-19-2027

TC Accommodator 348, LLC,
a Nebraska limited liability company

BY: R. Kent Radke
R. Kent Radke, Authorized Signatory

STATE OF NEBRASKA)
) ss.
COUNTY OF DOUGLAS)

The foregoing instrument was acknowledged before me this 25th day of November, 2024,
by R. Kent Radke, Authorized Signatory of TC Accommodator 348, LLC, on behalf of the
company.



Elizabeth Bucklin
NOTARY PUBLIC

TC Accommodator 349, LLC,
a Nebraska limited liability company

BY: 
R. Kent Radke, Authorized Signatory

STATE OF NEBRASKA)
) ss.
COUNTY OF DOUGLAS)

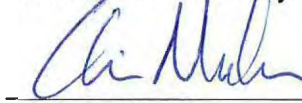
The foregoing instrument was acknowledged before me this 25th day of November, 2024,
by R. Kent Radke, Authorized Signatory of TC Accommodator 349, LLC, on behalf of the company.




NOTARY PUBLIC

Ccman Enterprise, LLC,
a Nebraska limited liability company

BY:



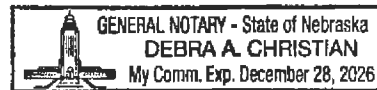
Chris Maher, Manager

STATE OF NEBRASKA)
) ss.
COUNTY OF Douglas)

The foregoing instrument was acknowledged before me this 25 day of November, 2024, by Chris Maher, Manager of Ccman Enterprise, LLC, on behalf of the company.



NOTARY PUBLIC



01202221.DOC

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
MARCH 18, 2025 AGENDA**

Subject:	Type:	Submitted By:
AMEND COUNCIL POLICY STATEMENT 138 – CITY FINANCIAL POLICIES	◆ RESOLUTION ORDINANCE RECEIVE/FILE	MEG HARRIS FINANCE DIRECTOR

SYNOPSIS

A resolution has been prepared to approve an amendment to Council Policy Statement 138 – City Financial Policies to add a Vendor Setup and Maintenance Policy.

FISCAL IMPACT

N/A.

RECOMMENDATION

Approval.

BACKGROUND

Council Policy Statement 138 – City Financial Policies was approved by the City Council on June 15, 2021, providing a broad directive for budgeting, reserves, reporting, accounting, investment and debt management.

This policy has been created to put guidelines in place when setting up or performing maintenance on vendors for the City of La Vista to ensure that the information is accurate and legitimate. This policy puts into place a verification process recommended by our financial institution that helps to protect the City from fraudulent activity. This policy adds steps to our current undocumented process and gives employees of the City a tool to use when setting up or maintaining a vendor.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA APPROVING AN AMENDMENT TO A COUNCIL POLICY STATEMENT.

WHEREAS, the City Council has determined that it is necessary and desirable to create Council Policy Statements as a means of establishing guidelines and direction to the members of the City Council and to the city administration in regard to various issues which regularly occur; and

WHEREAS, a Council Policy Statement "Vendor Setup and Maintenance Policy" has been established and an amendment is recommended; and

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska, do hereby approve the amendment to Council Policy Statement 138 – City Financial Policies to add the "Vendor Setup and Maintenance Policy" and do further hereby direct the distribution of said Council Policy Statement to the appropriate City Departments.

PASSED AND APPROVED THIS 18TH DAY OF MARCH 2025

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Rachel D. Carl, CMC
City Clerk

City of La Vista

Council Policy Statement

City Financial Policies

Vendor Setup and Maintenance Policy

New Vendor Setup

Request for a New Vendor (Check, ACH, EFT)

1. Employee requesting a new vendor must fill out the New Vendor Request Form sign it and forward to the finance dept. along with the vendors W9.
2. Finance department will verify the information on the form then sign the form.
3. If applicable, finance department will send out Forms for ACH vendors to fill out, verify the information on the form and sign the ACH form.
4. If applicable, finance department will request EFT form from vendor, fill out the form and return to vendor.
5. Once all forms are filled out verified and signed finance will forward all forms along with W9 to the City Clerk.
6. City Clerk or designee will review the documents to verify everything has been checked, sign the form and forward to clerk to be entered into BSA. The Request form along with the W9 will be scanned into BSA.
7. If vendor is being set up for ACH or EFT payments the clerk who entered the vendor in BSA will notify finance that the vendor is set up and finance will add the bank information to the vendor in BSA.
8. Once all set up is complete the originator of the request will be notified that the vendor is set up and ready to use.

Request for New Vendor (P-Card)

1. Employee requesting a new vendor must fill out the New Vendor Request Form sign it and forward to the City Clerk office.
2. City Clerk or designee will verify that they have all the information that they need, sign the form and enter into BSA. The request will be scanned into BSA.
3. Clerk will notify originator of the request when the vendor has been set up.

Request for New Vendor (Employee)

1. Employee requesting a vendor set up for an employee needs to fill out the request and forward to HR.
2. HR will decide if the Employee needs to be set up as a vendor. If so they will sign the form and forward to the City Clerk.

City of La Vista

Council Policy Statement

City Financial Policies

Vendor Setup and Maintenance Policy (Cont.)

3. City Clerk or designee will verify that they have all the information that they need sign the form and forward to clerk for input into BSA.
4. The clerk will notify HR when the vendor has been set up.

Note: All Vendors will be deactivated after two years of no activity. If for any reason a deactivated vendor needs to be reactivated, you will need to follow the steps for Request for a new vendor. All information needs to be updated and indicate on the form that they have done business with the City in the past.

Vendor Maintenance

Request for a Change of Payment Address

1. If a request for change of payment address comes through email the employee receiving the request will fill out the Vendor Maintenance form. The employee will sign the form and forward with attached email to the finance department.
2. If request for change is made via phone call or US Mail, the employee receiving the request will fill out the Vendor Maintenance form. The employee will sign the form and forward to the finance department along with any documents they received with the request.
3. The finance department will call the vendor contact in BSA and verify all the information on the form, sign it and forward to the City Clerk or designee for final approval.
4. City Clerk or designee will approve the form, sign it and forward to vendor set up clerk for entry into BSA. The maintenance form along with all documentation will be uploaded into BSA.

Request for Change from Paper Check to ACH/EFT

1. If a request for change of payment type comes through email the employee receiving the request will fill out the Vendor Maintenance form. The employee will sign the form and forward with attached email to the finance department.
2. If request for change of payment type is made via phone call or US Mail, the employee receiving the request will fill out the Vendor Maintenance

City of La Vista

Council Policy Statement

City Financial Policies

form. The employee will sign the form and forward to the finance department along with any documents they received with the request.

Vendor Setup and Maintenance Policy (Cont.)

3. The finance department will contact the vendor contact in BSA to verify the information, then email the form to the vendor to fill out with banking information.
4. When the form is received back from the vendor finance will verify that all the information is correct and matches with what is in BSA. Finance will sign the form and forward to the City Clerk or designee for final approval.
5. City Clerk or designee will approve the form sign it and forward back to finance to update the bank information in BSA. The maintenance form along with all documentation will be uploaded into BSA.

Request for Change of ACH Account Number

1. If a request for change of payment account number comes through email the employee receiving the request will fill out the Vendor Maintenance form. The employee will sign the form and forward with attached email to the finance department.
2. If request for change of payment account number is made via phone call or US Mail, the employee receiving the request will fill out the Vendor Maintenance form. The employee will sign the form and forward to the finance department along with any documents they received with the request.
3. The finance department will contact the vendor contact in BSA to verify the information then email the ACH/EFT form to the vendor to fill out with banking information.
4. When the form is received back from the vendor finance will verify that all the information is correct and matches with what is in BSA. Finance will sign the form and forward to the City Clerk or designee for final approval.
6. City Clerk or designee will approve the form sign it and forward back to finance for entry into BSA. The maintenance form along with all documentation will be uploaded into BSA.

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
MARCH 18, 2025 AGENDA**

Subject:	Type:	Submitted By:
ADVERTISEMENT FOR BIDS – 72 ND STREET STORM SEWER REHABILITATION	◆ RESOLUTION ORDINANCE RECEIVE/FILE	PAT DOWSE CITY ENGINEER

SYNOPSIS

A resolution has been prepared to authorize the advertisement for bids for the reconstruction of storm sewer, concrete panel repair and a school zone beacon in 72nd Street northbound at the Thompson Creek culvert crossing.

FISCAL IMPACT

The FY25/FY26 Biennial Budget provides funding for this project.

RECOMMENDATION

Approval.

BACKGROUND

A 36-inch storm sewer on the east side of 72nd Street, north of Thompson Creek, has an offset (misaligned) pipe joint, allowing water to escape. To address this issue, the affected section of the storm sewer must be removed and replaced, which will also require the removal of concrete paving and guardrail.

The project has been delayed due to the need to relocate a gas main that was installed over the storm sewer alignment, which was completed last fall. The project is scheduled to begin when G. Stanely Hall Elementary School is out of session for the summer.

Preparation of plans and specifications for this project have been completed by La Vista Public Works. The Engineer's Estimate for the proposed items of work is \$85,000. The recommended schedule for bidding this work is:

Publish Notice to Contractors	March 26, 2025 and April 2, 2025.
Open Bids	April 11, 2025 at 10:00 am at City Hall
Council Award Contract	May 6, 2025

The Notice to Contractors will also be posted on the City's web site and at www.standardshare.com. A copy of the Notice to Contractors is attached.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING THE ADVERTISEMENT FOR BIDS FOR THE 72ND STEEET STORM SEWER REHABILITATION.

WHEREAS, the Mayor and Council have determined that the 72nd Street Storm Sewer Rehabilitation is necessary; and

WHEREAS, the FY25/FY26 Biennial Budget provides funding for this project; and

WHEREAS, the schedule for awarding this contract is as follows:

Publish Notice to Contractors	March 26, 2025 and April 2, 2025
Open Bids	April 11, 2025 at 10:00am at City Hall
City Council Award Contract	May 6, 2025

NOW, THEREFORE BE IT RESOLVED, that the Mayor and City Council of the City of La Vista, Nebraska hereby authorize the advertisement for bids for the 72nd Street Storm Sewer Rehabilitation.

PASSED AND APPROVED THIS 18TH DAY OF MARCH 2025.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Rachel D. Carl, CMC
City Clerk

NOTICE TO CONTRACTORS

City of La Vista
La Vista, Nebraska

72nd Street Storm Sewer Rehabilitation

Sealed proposals will be received by Rachel Carl, Clerk of said City, at the City of La Vista, City Hall, 8116 Parkview Boulevard, La Vista, NE 68128, until 10:00 AM on the 11th day of April 2025 for the reconstruction of storm sewer piping, concrete panel repair, and reconstruction of the speed zone beacon. At such hour, or as soon as practicable thereafter, the City of La Vista will proceed to publicly open in the presence of all bidders and consider the bids received for the furnishing of such labor, materials, and equipment necessary for the proper construction of such improvements. The extent of the work consists of the construction or other effectuation of the items listed below and other related preparatory and subsidiary work from issuance of the Notice to Proceed:

Item	Description	Estimated	Quantities
1	Mobilization/Demobilization	1	LS
2	Provide Temporary Traffic Control	1	LS
3	Remove and Reconstruct Class III 36" Storm Sewer	30	LF
4	Construct Aggregate Bedding for Class III RCP 36" Storm Sewer	30	LF
5	Construct 36" Concrete Pipe Collar	2	EA
6	Remove Guardrail	260	LF
7	Remove and Reconstruct Speed Zone Beacon on Break Away Pedestal Pole	1	LS
8	10" Concrete Pavement Repair	150	SY
9	Remove and Replace Precast Inlet Top	1	EA
10	Rental of Dump Truck, Fully Operated	25	HR

All work called for in the drawings and specifications shall be furnished in strict accordance with the drawings and specifications prepared by the City of La Vista Public Works Department.

Each bid shall be accompanied in a SEPARATE SEALED ENVELOPE by a certified check or bid bond in an amount of not less than five percent of the amount bid and such certified check or bid bond shall be payable to the Treasurer of the City of La Vista, Nebraska as security that the bidder to whom the contract may be awarded will enter into a contract to build the improvement in accordance with this Notice to Contractors and will give a contract and maintenance bond in the amount of 100% of the contract price. No bidder may withdraw his proposal for a period of sixty (60) days after the date set for the opening of bids. The City of La Vista reserves the right to reject any or all bids and to waive informalities.

The City of La Vista, in accordance with Title VI of the Civil Rights Act of 1964, 78 Stat. 252, 42 U.S.C 2000d to 2000d-4 and Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office the Secretary, Part 21, Nondiscrimination in Federally assisted programs of the Department of Transportation issued pursuant to such Act, hereby notifies all bidden that it will affirmatively insure that in any contract entered into pursuant to this advertisement, minority business enterprises will be afforded full opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, or national origin, sex, age and disability/handicap in consideration for an award.

Drawings, Specifications and Contract Documents may be examined online at www.standardddigital.com. Search for the project name in the Plan Room found at www.standardddigital.com/the-plan-room Downloadable PDF files and hardcopy prints may be procured from StandardSHARE or the offices of Standard Digital Imaging: 4424 S. 108th St. / Omaha, NE 68137 / 402-592-1292. All costs associated with obtaining documents are the responsibility of the bidder and are non-refundable. Project documents may also be examined at the office of The City Clerk of the City of La Vista at City of La Vista City Hall, 8116 Park View Blvd., La Vista, NE 68128. In order to ensure bidders are aware of all issued documents pertaining to

this opportunity – bids will only be accepted from those listed on the plan holders list kept at the offices of Standard Digital Imaging / StandardSHARE.

The City of La Vista, Nebraska reserves the right to waive informalities and to reject all or any bids.

CITY OF LA VISTA, NEBRASKA

Douglas Kindig, Mayor

Rachel Carl, City Clerk

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
MARCH 18, 2025 AGENDA**

Subject:	Type:	Submitted By:
AWARD CONTRACT EXTENSION – 2025 UBAS STREET MAINTENANCE PROJECT	◆ RESOLUTION ORDINANCE RECEIVE/FILE	JEFF CALENTINE DEPUTY DIRECTOR OF PUBLIC WORKS

SYNOPSIS

A resolution has been prepared to award a contract extension to McAnany Construction Inc., Shawnee, KS for the installation of Ultra-Thin Bonded Asphalt System (UBAS) on select parking lots and streets in an amount not to exceed \$582,000.00

FISCAL IMPACT

The FY25/FY26 Biennial Budget provides funding for the proposed project.

RECOMMENDATION

Approval.

BACKGROUND

In 2020, the City of Papillion solicited bids for pavement preservation work utilizing an Ultra-Thin Bonded Asphalt System (UBAS) and McAnany Construction was the only bidder. The contract Papillion has with McAnany allows for negotiated and agreed upon increase/decrease in pay line-items based on the current construction materials market. McAnany Construction Inc. has agreed to allow the City of La Vista to piggyback off the contract prices set with the City of Papillion for the 2025 construction season. Upon approval this will be the 4th contract extension with McAnany Construction to perform UBAS work in the City of La Vista. The plan is for this work to take place in the city owned parking lots in and around Cabela's.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AWARDING A CONTRACT EXTENSION TO MCANANY CONSTRUCTION INC, SHAWNEE, KS FOR THE INSTALLATION OF ULTRA-THIN BONDED ASPHALT SYSTEM (UBAS) ON SELECT PARKING LOTS AND STREETS IN AN AMOUNT NOT TO EXCEED \$582,000.00.

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

WHEREAS, the FY25/FY26 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 installation of Ultra-Thin Bonded Asphalt System (UBAS) on select parking lots and streets in an amount not to exceed \$582,000.00.

PASSED AND APPROVED THIS 18TH DAY OF MARCH 2025

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Rachel D. Carl, CMC
City Clerk

PROPOSAL FOR CONTRACT EXTENSION-2025

BID EXTENSION DATE: **March 18, 2025**

TO: Jeff Calentine, Deputy Director of Public Works
City of La Vista, Nebraska

2025 UBAS Street Maintenance Project

The undersigned, having carefully examined the **2022 UBAS Street Maintenance Project (Dated February 15th, 2022)** plans and specifications and other contract documents prepared in and for the City of La Vista, Nebraska, and other such work as may be incidental thereto, and having personally examined the area of the work (City wide), hereby proposes to furnish all labor, tools, materials and equipment required for the performance of such work according to the following schedule of approximate quantities for the unit prices herein set forth:

	Description	Approx. Quantities		Unit Price			Amount
Base Bid							
1	Mobilization	1	LS	\$49,500	/	LS	\$49,500
2	Macrotexture	45,000	SY	\$2.15	/	SY	\$96,750
3	UBAS	45,000	SY	\$9.55	/	SY	\$429,750
4	Traffic Control	1	LS	\$6,000	/	LS	\$6,000
			Total Base Bid				\$582,000

The undersigned hereby understands that this contract is for the 2025 UBAS Street Maintenance Project for the City of La Vista. This contract extension will be awarded based upon the mutually agreed upon and negotiated unit pricing outlined above. **The undersigned agrees to commence work within ten (10) working days of written request by the City Engineer. Work shall be completed within a mutually acceptable sequence and schedule as determined by the City Engineer or as defined by the special provisions.** These services shall be provided by the contractor for a period of **one (1) year following the execution date of the contract.**

The 2022 UBAS Street Maintenance Project (Dated February 15th, 2022) between City of La Vista Public Works and the Contractor may be extended on an annual basis for up to ten (10) years if mutually agreed to in writing by both the Contractor, and owner, City of La Vista Public Works. This Proposal for Contract Extension shall be considered the fourth (4th) annual contract extension for the 2025 construction season. Each annual extension will allow for a negotiated and agreed upon increase/decrease in unit quantity and pricing based on national inflation average, increase in labor rates, equipment costs and fluctuation in material pricing. Extension will be agreed upon no later than March 31st of the next calendar year to allow for pricing to be secured.

The undersigned further agrees to furnish the required bonds, based on the total Base Bid cost, and to sign a contract within **ten (10) calendar** days from and after the acceptance of this Proposal, and agrees to begin work by the date specified and to complete same within the contract periods or pay liquidated damages in the amount of **five-hundred dollars (\$500.00)** per day for each calendar day elapsing after the determined expiration date for completion of the work identified by the City Engineer. Additional bonding and insurance may be required for Target Area work under this contract as determined by the City Engineer.

The undersigned further agrees that this Proposal shall be valid for a period of **thirty (30) calendar** days after the opening of bids and that **all unit prices shall be held for at least one (1) year after the execution date of the contract.**

The undersigned further agrees and hereby acknowledges and understands that the City of La Vista, in accordance with Title VI of the Civil Rights Act of 1964, 78 Stat. 252, 42 U.S.C 2000d to 2000d-4 and Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office the Secretary, Part 21, Nondiscrimination in Federally-assisted programs of the Department of Transportation issued pursuant to such Act, will affirmatively ensure that in any contract entered into pursuant to this advertisement, minority business enterprises will be afforded full opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, or national origin, sex, age and disability/handicap in consideration for an award.

As evidence of good faith, we herewith submit, in a SEPARATE SEALED ENVELOPE, a certified check or bid bond in the amount of **five (5) percent** Total Bid, which shall become the property of the City of La Vista, Nebraska, in the event the undersigned fails to enter into a contract with said City, or to furnish bond or bonds to validate said contract within **ten (10) calendar** days after the date of acceptance of this Proposal.

If awarded the contract, our surety company will be **RE Miller Group. Of Kansas City, MO.**

Respectfully submitted,

McAnany Construction Inc.
COMPANY

15320 Midland Drive
ADDRESS

BY: Eric Vossman President
Title

Shawnee, KS 66217
City, State, ZIP

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
MARCH 18, 2025 AGENDA**

Subject:	Type:	Submitted By:
AUTHORIZE PURCHASE – PLAN REVIEW SOFTWARE	◆ RESOLUTION ORDINANCE RECEIVE/FILE	CHRIS SOLBERG DEPUTY COMMUNITY DEVELOPMENT DIRECTOR

SYNOPSIS

A resolution has been prepared to authorize the purchase of plan review software from ePlanSoft, Irvine, California in an amount not to exceed \$22,833.

FISCAL IMPACT

The FY25/FY26 Biennial Budget provides funding for the proposed purchase.

RECOMMENDATION

Approval.

BACKGROUND

The Community Development Department has been working on transitioning to electronic plan submittal and review. This includes most planning/zoning and building permit application submittals. As part of this transition, electronic plan review software is necessary for the efficient flow and review of submitted electronic plans. At this time, ePlanSoft's software is the only electronic plan review software that integrates with BS&A, requiring this to be a sole-source acquisition.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING THE PURCHASE OF ELECTRONIC PLAN REVIEW SOFTWARE IN AN AMOUNT NOT TO EXCEED \$22,833.00.

WHEREAS, the City Council of the City of La Vista has determined that the purchase of electronic plan review software is necessary; and

WHEREAS, the FY25/FY26 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 authorizing the purchase of electronic plan review software in an amount not to exceed \$22,833.00.

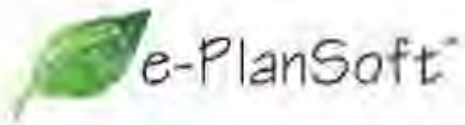
PASSED AND APPROVED THIS 18TH DAY OF MARCH 2025.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Rachel D. Clark, CMC
City Clerk

**City of La Vista, NE**

8116 Park View Blvd
La Vista, NE 68128

Christopher Solberg

csolberg@cityoflavista.org
+14025936402

Quote created: February 28, 2025

Quote expires: April 29, 2025

Quote created by: Shawn Chegini

schegini@eplansoft.com

+19493239350

Products & Services

Item & Description	Quantity	Unit Price	Discount	Total
e-PlanREVIEW (Full named License) Single Named User License	9	\$1,000.00 / year		\$9,000.00 / year for 1 year
Implementation Services Project Management, Training, Integration, Report Development, or other professional service needs	174	\$250.00		\$43,500.00
Annual subtotal				\$9,000.00
One-time subtotal				\$43,500.00
Implementation Discount				(\$29,667.00)
Total				\$22,833.00

Terms

- This Quote is governed by the e-PlanSoft License Agreement (LA).
- Subscription License fees are charged annually and include cloud hosting, feature releases, product updates, user documentation, telephone, email, and online support.
- Subscription License Fees are subject to an annual adjustment of 5%.
- Subscription fees and escalation rate can be adjusted based on multiyear term agreements and or pre-paid annual fees.
- Subscription fees are due at time of signing.
- Professional services fees are due at time of signing.
- Travel expenses & Per Diem billed at Cost.

Questions? Contact me



Shawn Chegini
schegini@eplansoft.com
+19493239350

ePlanSoft
111 Pacifica
Suite 100
Irvine, CA 92618
United States

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
MARCH 18, 2025 AGENDA**

Subject:	Type:	Submitted By:
AUTHORIZE PURCHASE – COMMUNITY CENTER BLEACHERS	◆ RESOLUTION ORDINANCE RECEIVE/FILE	HEATHER BULLER RECREATION DIRECTOR

SYNOPSIS

A resolution has been prepared authorizing the purchase of bleachers for the Community Center Gymnasium from Sports Facility Maintenance, LLC., Omaha, NE in an amount not to exceed \$19,916.50.

FISCAL IMPACT

The FY25/FY26 Biennial Budget provides funding for the proposed purchase.

RECOMMENDATION

Approval.

BACKGROUND

The current bleachers are original to the facility and are difficult for people with disabilities to climb and sit on. In addition, they are faded, damaged and outdated. The bleachers provide a seating area for coaches, players, and spectators when participating in or watching activities in the gym, such youth and adult sports, senior programs, and recreation programs. The new bleachers will seat approximately 96 spectators and feature hand railings making it easier for those with disabilities to access the bleachers. In addition, the bleachers will be an improvement to the amenities offered to the public with an ergonomic design for a more comfortable experience, easier surface to clean, and align with the city's brand. Bleachers come with a standard limited warranty for 5 years against defects in workmanship or materials and will be repaired or replaced at no cost. These will be wall-attached, manually operated, 3 row, telescopic, dark blue, contoured seat bleachers. Staff will attempt to salvage the wood from the current bleachers to be used in a future project to honor the history of the Community Center.

Quotes were received from two vendors. Staff recommend purchase from Sports Facility Maintenance, LLC. They are a local vendor that has done quality work for us in the past, such annual basketball hoop maintenance and installation of wall pads in the Community Center gym.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA AUTHORIZING THE PURCHASE OF BLEACHERS FOR THE COMMUNITY CENTER GYMNASIUM FROM SPORTS FACILITY MAINTENANCE, LLC., OMAHA, NEBRASKA IN AN AMOUNT NOT TO EXCEED \$19,916.50.

WHEREAS, the City Council of the City of La Vista has determined that the purchase of bleachers for the Community Center is necessary; and

WHEREAS, the FY25/FY26 Biennial Budget provides funding for this purchase; and

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

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of La Vista, Nebraska, do hereby authorize the purchase of bleachers for the Community Center gymnasium from Sports Facility Maintenance, LLC., Omaha, Nebraska in an amount not to exceed \$19,916.50.

PASSED AND APPROVED THIS 18TH DAY OF MARCH 2025.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Pamela A. Buethe, MMC
City Clerk

Sports Facility Maintenance
7915 Harney Street
Omaha, NE 68114 US
402-618-4353
casey@sportsmaint.com



Estimate

ADDRESS

City of LaVista Recreation Dept.
8116 Park View Boulevard
LaVista, NE 68128

ESTIMATE # 772
DATE 02/27/2025

QTY DESCRIPTION

- NEW BLEACHER PROJECT
- .
- SOUTH BANK
- 1 Kodiak 2400 Series Telescopic Manual Bleachers
- 3 SECTIONS 18' X 3 ROWS
5/8" PANELAM DECKING
CONTOURED SEAT MODULES 10" C/W FACTORY INSTALLED BRACKETS
NO END RAILS HAVE BEEN INCLUDED
2-DECK LEVEL AISLES
INTERMEDIATE STEPS
FRONT STEPS
NON SLIP STRIPS ON STEPS
CENTER AISLE STAINLESS STEEL P-RAIL
ACCESS HATCH TO UNDERSTRUCTURE
MANUAL OPERATION
FACTORY INSTALLED WHEELS
APPROX SEAT - 88
- NOTE:
NO ADA SECTIONS INCLUDED
NO ELECTRICAL INCLUDED
- 1 Shipping
- 1 Demo of old bleachers. NOTE: No dumpster is included. The facility would need to handle the dumpster.
- 1 Install
- .
- OPTIONAL ELECTRICAL OPERATION
Add \$5,962 to the price.
- .
- NOTE: No electrical is included. The facility will be responsible to hire an electrician to get the power to the

QTY DESCRIPTION

bleacher location.

TOTAL

\$19,916.50

Accepted By

Accepted Date

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
MARCH 18, 2025 AGENDA**

Subject:	Type:	Submitted By:
AUTHORIZE PURCHASE – 40MM LAUNCHERS	◆ RESOLUTION ORDINANCE RECEIVE/FILE	TODD ARMBRUST POLICE CAPTAIN

SYNOPSIS

A resolution has been prepared to approve the purchase of two (2) 40mm single use launchers from Streicher's, Minneapolis, MN in an amount not to exceed \$7,008.27.

FISCAL IMPACT

The FY25/FY26 Biennial Budget includes funding for this purchase.

RECOMMENDATION

Approval.

BACKGROUND

These 40mm launchers will replace our existing less lethal shotguns. The police department currently has zero 40mm launchers, we are hopeful to purchase three (3) more in FY26. The purchase of these 40mm launchers will improve our officers' ability to respond to dynamic situations requiring less lethal solutions.

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA
AUTHORIZING THE PURCHASE OF TWO (2) 40MM SINGLE USE LAUNCHERS FROM
STREICHER'S, MINNEAPOLIS, MN IN AN AMOUNT NOT TO EXCEED \$7,008.27.

WHEREAS, the City Council of the City of La Vista has determined the purchase of two (2) 40mm
single use launchers is necessary, and

WHEREAS, the FY25/FY26 Biennial Budget provides funding for the proposed purchase; and

WHEREAS, Subsection (c) of Section 31.23 of the La Vista Municipal Code requires 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 authorize the purchase of two (2) 40mm single use launchers from
Streicher's, Minneapolis, MN in an amount not to exceed \$7,008.27.

PASSED AND APPROVED THIS 18TH DAY OF MARCH 2025.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Rachel D. Carl, CMC
City Clerk

Streicher's - Minneapolis
10911 W Hwy 55
Minneapolis, MN 55441
Phone: 763-546-1155
Fax: 763-546-6776



SALES QUOTE

Federal ID # 41-1458127

Sales Quote Number: Q363854
Sales Quote Date: 02/04/25
Page: 1

Sell 17658
To: La Vista Police Dept.
7701 S 96th St
La Vista, NE 68128

Ship
To: La Vista Police Dept.
7701 S 96th St
La Vista, NE 68128

Phone: (402) 331-1582
Fax: (402) 331-7210

Ship Via
Terms Net 15

Person Ordering: Tyler
SalesPerson: Tom Carstens
Phone: 763-227-1983
E-mail: tomc@streichers.com

Item No.	Description	Unit	Quantity	Unit Price	Total Price
DT-1425	Launcher: LMT 40mm Single	EA	2	1,131.00	2,262.00
DT-1400.3SM	Munitions Holder: Rogers Super-Stoc Caddy (3)	EA	2	52.70	105.40
DT-1304	Bore Brush: Phosphor, 37/40mm	EA	2	10.95	21.90
DT-1402BK	Sling: 2-Point w/QD Adapters, Black	EA	2	52.70	105.40
DT-1480	Case: Soft Carrying, Single Launcher	EA	2	87.00	174.00
DT-1305	Cleaning Kit: Less Lethal 12ga and 37/40mm	EA	2	102.25	204.50
DT-6530	40mm Projectile: 250-Shot Reloadable Training Round Kit	EA	1	1,244.07	1,244.07
DT-6323	40MM Projectile: Exact Impact Sponge Round, Inert	EA	50	29.07	1,453.50
DT-6299	37/40MM LESS-LETHAL: FOAM RUBBER MULTIPLE BATON ROUND	EA	20	26.95	539.00
DT-6282	40mm Projectile: CS Spede-Heat, Short Range	EA	15	30.24	453.60
DT-2292	40mm Projectile: Ferret Powder, CS	EA	15	29.66	444.90

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Item No.	Description	Unit	Quantity	Unit Price	Total Price
FRT	Shipping, Handling & Insurance	EA	1		
	** FREE FREIGHT **				

Quoted prices do not include Sales Tax. All quoted prices are valid for 60 days from the date of the quote.

Total: 7,008.27

**CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
MARCH 18, 2025 AGENDA**

Subject:	Type:	Submitted By:
POSITION DESCRIPTION UPDATE – EVENTS COORDINATOR	RESOLUTION ORDINANCE ◆ RECEIVE/FILE	RITA RAMIREZ INTERIM CITY ADMINISTRATOR/ COMMUNITY SERVICES DIRECTOR

SYNOPSIS

An updated position description for Events Coordinator is presented for review.

FISCAL IMPACT

The FY25/26 Biennial Budget provides funding for this position.

RECOMMENDATION

Approval.

BACKGROUND

The Events Coordinator position has been vacant since November. The position description has been updated and we are anticipating posting the vacancy following Council's acceptance of the updated description.

The major change to this position description is in the reporting structure. It will now report to the Director of Community Services. This is more in line with the City's current long-term growth plan. Other minor changes include aligning the position with the new compensation classification and adding a requirement for employee supervisory experience.

Position Description City of La Vista

Position Title: Events Coordinator
Position Reports To: Community Services Director
Position Supervises: Assistant Events Coordinator, Event Staff, Volunteers

Description

Under the general direction of the Community Services Director, the Events Coordinator oversees all aspects of planning, coordination, and execution of community events and activities to advance the City of La Vista's vision, goals and message.

Essential Functions (with or without reasonable accommodation)

1. Hands-on leadership and intricate involvement in all aspects of planning, organizing, coordinating, implementing, directing, and supervising City events and activities. Maintains historical records for same.
2. Coordinates the various City events teams and other internal and external teams for the successful execution of all City events.
3. Responsible for the development and implementation of new City events, activities and programs.
4. Works with the Communications & Marketing Division to develop and administer ongoing marketing plans and strategies to effectively promote events and activities of the City.
5. Manage all logistical aspects of events and activities including "front of house" management, event staff/volunteer coverage and supervision, alcohol management, site maps, set-up/tear down and conflict resolution.
6. Assist third party partners with community events.
7. Responsible for onsite coordination and logistics for rentals of The Link.
8. Responsible for recruiting, training and maintaining volunteers.
9. Responds to citizen inquiries, complaints, and information requests.
10. Develops incentives and investment opportunities for local businesses, stakeholders and others to partner in festivals, events and programs.
11. Develops and manages event plans for the City to ensure that the event calendar is coordinated to maximize value to the community without being overwhelming.
12. Develops annual report of activities, successes and future plans and funding sources to be presented to the governing body.
13. Researches and recommends opportunities for partnerships with outside organizations.
14. Builds working relationships with community partners, groups and stakeholders with the goal of promoting the City through festivals and events.
15. Builds working relationships with other departments within the City to ensure successful event planning and execution.
16. Responsible for negotiating and executing event contracts and service agreements.
17. Monitors and evaluates events and activities to ensure goals and objectives are met.
18. Gathers feedback and provides post-event evaluations and follow up, including financial and attendance assessments.

19. Engages with fellow team members across departments to develop and facilitate a thriving event program.
20. Responsible for structuring and maintaining event budgets.
21. Generates enthusiasm for the La Vista community from all major stakeholders and the community at large.
22. Performs other duties as directed or as the situation dictates.

Knowledge, Skills and Abilities

1. Knowledge of special event planning and management.
2. Strong organizational skills with exceptional attention to detail while managing multiple tasks and changing priorities.
3. Strong leadership skills, confidence in decision making, and ability to delegate and provide clear direction to staff and volunteers.
4. Knowledge of supervisory principles and practices including selection, training and evaluation of staff and volunteers.
5. Must have strong interpersonal skills, including the ability to synthesize ideas and obtain cooperation from others in order to transform ideas into action.
6. Ability to work effectively in fast-paced, stressful situations and seamlessly handle multiple tasks and responsibilities.
7. Ability to work a variety of shifts, length of shifts, days of the week, weekends and holidays as events/activities require.
8. Must be skilled at communicating orally and in writing with emphasis on the ability to present ideas clearly and concisely.
9. Must balance focus with flexibility, enthusiasm and patience.
10. Must be willing to take ownership and initiative.
11. Well-developed time management, organizational and follow-through skills.
12. Must be able to work independently and as a member of a team.
13. Ability to establish and maintain positive working relationships and cooperate with City staff from all departments, volunteers, community groups, businesses, elected officials, executive leadership and the general public.
14. Ability to prepare and maintain accurate records and reports.
15. Computer skills and ability to use Microsoft Office products.
16. Basic mathematical skills as well as knowledge of budgeting and expenditure monitoring principles.
17. Ability to work independently, prioritize work, meet deadlines, and make decisions on the basis of established policies and procedures.
18. Ability to operate office equipment such as a photocopier, fax machine and postage meter.
19. Ability to provide own transportation.
20. Ability to consistently maintain regular and dependable attendance on the job.

Essential Physical and Environmental Demands

This position is expected to split work time between the office environment, performing related administrative duties and in the field, serving as the “front of the house” manager and primary point of contact during events.

1. Work is performed both indoors and outdoors throughout the year.

2. Employee is required to attend events that will take place outdoors in varying weather and environmental conditions. These event sites may be hot or cold, dusty, noisy and hazardous.
3. For work being performed in an office setting, hand-eye coordination is necessary to operate computers and various pieces of office equipment with a satisfactory level of productivity.
4. While performing the duties of this job, the employee is occasionally asked to stand or sit; walk; use hands to finger, handle, feel or operate objects, tools or controls and reach with hands and arms. The employee is occasionally required to climb or balance; stoop, kneel, crouch, or crawl; talk and hear.
5. Equipment operated includes audio/visual equipment, radio communications, golf carts, All Terrain Vehicles (ATVs), mobile light towers, a mobile stage and pickup truck with equipment trailer.
6. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception and the ability to adjust focus.
7. Must be able to hear and understand voices at normal conversation levels.
8. Incumbents must have the ability to transport themselves to and from locations and lift up to 45 pounds and occasionally lifts more than 60 pounds.

Education, Training, License, Certification and Experience

1. Graduation from an accredited university with a bachelor's degree in fields related to hotel/restaurant management, hospitality, recreation administration, leisure studies, event management, community programming, special events or other related field.
2. Minimum three years of experience in event planning and management which includes coordinating the activities of employees and volunteers.
3. Minimum two years of employee supervisory experience.
4. Any equivalent combination of education, training, and experience which demonstrates the knowledge, skills, and ability to perform the above described duties will be considered.
5. Marketing, communication design experience a plus.
6. Must possess a valid driver's license.

Contributions this Position Makes to the City

Activities and events are a key component to the quality of life desired by our residents. They provide an authentic La Vista experience for the community and an opportunity for others to experience our community.

Note: A drug screening will follow all conditional offers of employment.

Disclaimer:

This position description does not constitute an employment agreement between the City and the employee and is subject to change by the employer as the needs of the City and the requirements of the position change over time.

I have read and understand the requirements of this position description.

Signature

Date