

CITY OF LA VISTA
MAYOR AND CITY COUNCIL REPORT
OCTOBER 21, 2025 AGENDA

Subject:	Type:	Submitted By:
AMEND POLICE RETIREMENT PLAN	◆ RESOLUTION ◆ ORDINANCE RECEIVE/FILE	KEVIN POKORNY DIRECTOR OF ADMINISTRATIVE SERVICES

SYNOPSIS

An ordinance has been prepared to amend the retirement plans for sworn police officers in accordance with Nebraska Legislative Bill 179 (2025) which increased employer and employee contribution to the plan from 7% to 9%.

FISCAL IMPACT

N/A.

RECOMMENDATION

Approval.

BACKGROUND

The Nebraska Legislature in 2025 approved legislative bill 179 which increased mandatory contributions to the sworn police officer retirement plans from 7% to 9% for both the employee and employer effective October 1, 2025. The Governor signed the bill into law.

The FOP Lodge #28 contract with the City for FY24 through FY26 increased the retirement contributions to 9% for both the employer and employee. Therefore, there is no fiscal impact for the FY26 budget.

This ordinance amends the retirement plan to reflect the new state law.

ORDINANCE NO. _____

AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, NEBRASKA TO AMEND THE CITY OF LA VISTA POLICE OFFICERS RETIREMENT PLAN AND TRUST; TO AUTHORIZE FURTHER ACTIONS; AND TO PROVIDE FOR REPEAL OF CONFLICTING ORDINANCES, SEVERABILITY AND THE EFFECTIVE DATE HEREOF.

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

SECTION 1. Pursuant to Nebraska Statutes, Sections 16-1001 through and including 16-1019, the City of La Vista maintains the City of La Vista Police Officers Retirement Plan and Trust embodied in plan documents including an adoption agreement and basic plan document constituting an integral part thereof, as well as various amendments required by applicable law ("Plan").

SECTION 2. The Mayor and City Council are authorized and desire to amend the Plan for recent statutory changes, as set forth in the amendment presented with this Ordinance titled "CITY OF LA VISTA POLICE OFFICERS RETIREMENT PLAN AND TRUST AMENDMENT (2025)" ("Amendment").

SECTION 3. The Mayor and City Council do hereby approve and adopt said Amendment, effective on the date(s) set forth therein.

SECTION 4. The Mayor is authorized to execute said Amendment on behalf of the City, and the City Administrator is authorized and directed to provide the same to the Trustee (for its written acceptance, if determined necessary or appropriate), and if directed in this Ordinance or otherwise determined necessary or advisable, to cause said Amendment to be submitted, together with such supporting data as may be necessary or advisable and applicable application fee, to the Internal Revenue Service for ruling as to whether the same complies with the pertinent provisions of the Internal Revenue Code of the United States and, in particular, Sections 401(a) and 501(a) thereof, and is further authorized to make any changes in or to the Amendment or other Plan documents and take such further actions as the City Administrator determines necessary or appropriate to obtain a favorable ruling or maintain the qualified status of the Plan.

SECTION 5. All ordinances and parts of ordinances as previously enacted to the extent in conflict with this Ordinance or any part hereof are hereby repealed.

SECTION 6. 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 hereby declare that it would have passed this Ordinance and each section, subsection, sentence, 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 7. This Ordinance shall be in force and take effect from and after passage, approval and publication as provided by law.

PASSED AND APPROVED THIS 21ST DAY OF OCTOBER 2025.

CITY OF LA VISTA

Douglas Kindig, Mayor

ATTEST:

Patti Anderson, CMC
Deputy City Clerk

**CITY OF LA VISTA
POLICE OFFICERS RETIREMENT PLAN AND TRUST**

AMENDMENT (2025)

**ARTICLE 1
GENERAL**

- 1.1 **Adoption and effective date of Amendment.** Pursuant to Nebraska Statutes, Sections 16-1001 through and including 16-1019, the City of La Vista, Nebraska (“City” or “Employer”) maintains the City of La Vista Police Officers Retirement Plan and Trust embodied in plan documents including an adoption agreement and basic plan document constituting an integral part thereof, as well as various amendments required by applicable law (“Plan”). The Mayor and City Council are authorized and desire to amend the Plan, and the Plan shall be amended as set forth in this Amendment. Except as otherwise specified below, this Amendment shall be effective upon adoption and execution in accordance with applicable law.
- 1.2 **Superseding of inconsistent provisions.** Provisions of this Amendment apply notwithstanding any provisions of the Plan to the contrary, and all provisions of the Plan shall be deemed amended and modified consistent with the provisions of this Amendment.
- 1.3 **Effect of subsequent restatement or amendment of Plan.** If the City restates the Plan, this Amendment shall remain in effect after such restatement unless the provisions in this Amendment are restated and the restated plan document incorporates these provisions; or such provisions become obsolete.

**ARTICLE 2
MANDATORY EMPLOYEE CONTRIBUTIONS**

- 2.1 Section C of the Plan’s adoption agreement shall be deleted and replaced in its entirety with the following:

“C. MANDATORY EMPLOYEE CONTRIBUTIONS

[Section 3.1]

- (1) **Amount of Contribution.** The Employee contribution to the Trustee for each Plan Year shall be:

X (a) **Police Officers**

- (i) Before October 1, 2013, a sum equal to six percent (6%) of his or her Salary,
- (ii) Beginning October 1, 2013 through September 30, 2015, a sum equal to six and one-half percent (6 ½ %) of his or her Salary,
- (iii) Beginning October 1, 2015 through September 30, 2025, a sum equal to seven percent (7%) of his or her Salary, and
- (iv) Beginning October 1, 2025, a sum equal to nine percent (9%) of his or her Salary.

 (b) **Firefighters**, effective July 18, 2024 unless otherwise specified to the contrary below:

- (1) Except as otherwise provided in subsection C(1)(b)(2) below:

- (i) Before October 1, 2024, a sum equal to six and one-half percent (6 ½ %) of his or her Salary,
- (ii) Beginning October 1, 2024 through September 30, 2025, a sum equal to eight and seven-tenths percent (8 7/10 %) of his or her Salary,

- (iii) Beginning October 1, 2025 through September 30, 2026, a sum equal to ten and seven-tenths percent (10 7/10 %) of his or her Salary, and
- (iv) Beginning October 1, 2026, a sum equal to twelve and seven-tenths percent (12 7/10 %) of his or her Salary. (*Fire*)

(2) If any firefighter participating in the Plan is covered by an absolute coverage group, and if the Employer has a population of more than 60,000 inhabitants and is located in a County of more than 100,000 inhabitants, the Employee Contribution of such firefighter shall be:

- (i) Beginning March 1, 2025, a sum equal to six and one-half percent (6 ½ %) of his or her Salary. (*Fire – alternate*)

Employee Contribution Offset. Beginning July 20, 2024, each firefighter covered by an absolute coverage group and participating in the Plan shall receive an offset from his or her Employee contribution equal to six and two-tenths percent (6 2/10 %) of his or her Salary. Provided, however, that this paragraph shall not apply to any firefighter who is covered by an absolute coverage group and employed as a firefighter by a city with a population of more than 60,000 inhabitants located in a county with a population of more than 100,000 inhabitants. “Absolute coverage group” shall have the meaning specified in Neb. Rev. Stat. Section 16-1021.

X (c) Other: In addition to amounts pursuant to subsection (a) above, additional Employee contributions and additional Employer contributions shall be contributed to the Plan pursuant to the Amended Agreement Between the La Vista Fraternal Order of Police Lodge No. 28 and the City of La Vista, Nebraska, FYE 2024 through 2026, or any successor of such Amended Agreement that provides for Additional Employee Contributions and Additional Employer Contributions described in this subsection (c) (such Amended Agreement and any such successor agreement being referred to herein as “FOP Agreement” and incorporated herein by this reference). Specifically, each Employee covered by the FOP Agreement shall be required to contribute an additional Employee contribution equal to 2% of each Employee’s Salary (“Additional Employee Contribution”) to his or her Employee Account under the Plan by regular payroll deduction from the Employee’s periodic Salary, and the City will make an additional City contribution of an equal amount (“Additional Employer Contribution”) to the Employer Account of the Employee under the Plan in accordance with subsection E(1)(a) of this Adoption Agreement; provided, however, if at any time Nebraska law is amended or otherwise enacted after September 30, 2023 to require any additional employee contribution or any additional employer contribution to the Plan or to any other retirement plan in amounts in excess of the 7% mandatory employee contribution or 7% city contribution required by the Police Officers Retirement Act, then the Additional Employee Contribution and the Additional Employer Contribution described in this subsection (c) shall be reduced by the amount of any such increases.

Provided, however, Nebraska Legislative Bill 179 (2025) amended the Police Officers Retirement Act to increase both mandatory employee contributions and employer contributions to the Plan from 7% - 9%, thereby reducing the amount of the Additional Employee Contribution and the Additional Employer Contribution described in this subsection (c) above in full from 2% to 0% of each Employee’s Salary, effective October 1, 2025.

(2) **Employee Contributions:**

X shall (*Police and Fire*)

 shall not

be picked up by the City and treated as Employer contributions as permitted under Section 414(h) of the Code.”

This Amendment is hereby executed this _____ day of _____ 2025.

CITY OF LA VISTA, a Nebraska municipality

By: _____
Douglas Kindig, Mayor