



FY23-FY24

Recommended Biennial Budget



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Budget Message



July 5, 2022

Honorable Mayor Kindig and Members of the City Council,

We are pleased to present the City's fourth Biennial Budget recommended for FY23 and FY24. Review and adoption of the budget is one of the most important policy decisions that the governing body makes, as it serves as a policy tool for the Mayor and City Council, an operational guide for City staff, and an information source for the public.

The Strategic Priorities approved by the City Council in June 2020, continue to be the basis for the budget and provide the framework that ensures the City's resources are optimized in a manner to best serve its citizens. The Strategic Priorities are:

-  Quality of Life & Community Identity
-  Economic Vitality
-  Infrastructure Investment
-  Safe Community & Thriving Neighborhoods
-  Governance & Fiscal Responsibility

Over the years, the City of La Vista has focused on economic development initiatives which have led to its continued growth. Examples of this include providing Economic Development Program awards to projects like the La Vista Conference Center, The Astro music venue, and the Nebraska MultiSport Complex (NMSC) which have or are expected to bring in thousands of annual visitors to the City. By building public infrastructure and constructing parking facilities, acquiring and demolishing buildings to make room for new development and making sure that the economic development toolbox is ready when the time is right (ie. Tax Increment Financing, 1/2-cent sales tax (84th St.) GBOT, Restaurant), La Vista has been at the forefront of creating our destiny.

The City has leveraged significant investments in public infrastructure and opportunities that have reinforced the regional destination (Southport/NMSC) and urban center (City Centre/Central Park) as primary growth areas. These investments are achieving key Strategic Plan initiatives related to all of the Strategic Priorities.

Because of this growth, the population of La Vista, currently estimated at 16,746, is anticipated to grow to over 20,000 over the next 10 years with the buildout of City Centre and other areas, along with the annexation of residential subdivisions Portal Ridge and Cimarron Woods.

In addition to this residential growth, daytime population is also a factor we analyze. In 2019, La Vista's daytime population was estimated at 18,061, higher than our current population. This is important not only because this expanded population can further define and measure the City's consumer base and be a predictor of retail attraction and expansion opportunities, but because of the impact on municipal services, particularly public safety and transportation. La Vista provides service to two of the top three busiest intersections in Sarpy County (72nd & Harrison and 84th & Harrison) and 84th & Giles is included in the top 10.

Budget Message

At a Crossroads

La Vista is now at a crossroads as the operational and service level impacts of prior economic development decisions are starting to be realized and will impact future generations for years to come. Choices made today related to priorities such as a well-balanced and diversified economy, public safety, fiscal responsibility, quality of life amenities and services, infrastructure and growth will shape La Vista's future.

The recommended budget continues targeted investment in key priority areas as the City builds upon its success. This will be accomplished primarily through the Capital Improvement Program (CIP) funding recommendations and those capital and development related investments previously made by the City Council, but also through strategic investment in the operational budget. The recommended budget was designed to enable staff to achieve the objectives established by the City Council and address the City's needs by adding critical staff and the equipment needed to ensure that service levels remain high.

Next Normal

We are in a much different position than we were during the preparation of the last biennial budget in early 2020. The world has changed dramatically since the beginning of the global pandemic. Although our experience with Covid-19 is not completely in the rearview mirror, we must focus our attention to the future and prepare for the "Next Normal." While the pandemic wreaked havoc on our sense of normalcy and will undoubtedly leave a lasting impact in our collective memory, our employees rose to the occasion and seized the moment to transform our old way of doing things to meet a new paradigm to make sure that the needs of our citizens were always met. This leaves me confident that with the necessary tools and resources to do the work, we will be able to meet growth related challenges head on.

FY22 Overview

Prior to the pandemic, the economy was on a solid footing and the City of La Vista was in a position of fiscal strength. The City was obviously impacted, however, with responsible financial management and significant federal relief through both the Coronavirus Aid, Relief, and Economic Security Act (CARES) & the American Rescue Plan (ARPA), the City has not only been able to recoup lost revenue, it has the potential to thrive and remain in a position to meet the impending demands associated with our growth without impacting service levels.

We received a clean audit opinion from external auditors for FY21 and it appears that we will end FY22 in a positive financial position, with a General Fund operating reserve percentage about 11% over the budget. This would result in an estimated fund balance in the General Fund of approximately \$14.1M as of September 30, 2022. Revenues exceed the budget due to restaurant tax and federal grants. Expenditures are below budget due to the budgeted extra pay period booked into FY21, employee salary and benefits updates, and not quite a full return to pre-pandemic activity. The beginning fund balance was also higher due to FY21 actual results. FY22 will provide a strong starting point for the FY23 - FY24 Biennial Budget.

In June 2022, Moody's Investors Service assigned an Aa3 rating to the City's \$20.2M Tax Supported Improvement Bond Series 2022. Moody's maintains Aa3 ratings on the City's outstanding general obligation unlimited tax (GOULT) debt, general obligation limited tax (GOLT) debt and economic development fund (EDF) debt which carry a limited tax pledge, and non-contingent lease backed certificates of participation (COPs).

Long-Range Financial Plan (LRFP)

This year great effort went into refining the Long-Range Financial Plan (LRFP) element of the budget planning process. With the specific intention of developing a long-range planning forecast (FY23 – FY32) to provide a long-term context for the decisions that will be made within the FY23 - FY24 Biennial Budget.

This was an opportunity to better understand current economic conditions, the effect of our economic and operating environments on revenues and expenditures, the provision of city services to the newly constructed City Centre town center and Central Park facilities, and to plan for additional resources that may be necessary to support decisions already made by the City Council. What became very clear, is that looking beyond a 5-year planning window brought insight into the future financial capacity and the need to develop and implement strategies to achieve long-term sustainability while preserving the City's services and managing financial challenges.

While the City is on a solid budgetary footing, the long-range forecast projects a declining General Fund balance over the 5 and 10-year planning period if it experiences moderate economic conditions and funds current service levels. As a result, the recommended strategies in the LRFP were intended to ensure that the City's finances remain intentional, resilient, and sustainable.

Key Takeaways from LRFP

Key takeaways from the January 2022 Long Range Financial Plan that influenced the development of the FY23 - FY24 budget include:

- **Impact of The Link, City Centre, Central Park & NMSC**

Included in the budget are both revenue and expenditure projections associated with City Centre, Central Park, The Astro, and the NMSC project. The Astro is projected to generate revenue in the form of a 3.5% GBOT on ticket sales, 1.5% GBOT on merchandise, restaurant tax, parking revenue, and sales tax on all new business activity. The NMSC is expected to generate additional hotel occupation tax, restaurant tax, and sales tax from the increased visitors to the City. Together, these two initiatives are projected to generate approximately \$349k in the first year increasing to \$1.8M in annual revenues by FY32.

Beginning in FY23, additional service costs for public safety, parks, streets, and building maintenance are estimated at \$982k increasing to \$2.4M annually by FY32. The City is projected to run a deficit during the forecast period and a revenue intervention will be necessary.

- **Annexations**

While the City's immediate attention has been focused on ensuring the ability to provide essential municipal services to areas within the existing corporate limits, it is no secret that the Portal Ridge and Cimarron Woods residential subdivisions are in the City's near-term annexation plans. However, because of some infrastructure improvements that are necessary in each SID, it is recommended that consideration of the annexations be delayed until FY26 and FY28 respectively to allow for the completion of public infrastructure projects. This timeline will also be more in line with service level capacity.

Budget Message

- **General Fund (GF) Revenue Enhancements**

Additional revenue is needed to close a GF funding gap. Two items are being recommended to help achieve this:

- ***Restaurant Tax***

There are now two years of actual data associated with the restaurant tax and it is necessary for the City Council to review the revenue source and determine the appropriate strategy to ensure the City's long-term financial stability. We either need to reduce the rate so that we collect \$700k or utilize this growing source as a way to offset the costs of providing services.

Based on current projections, a voter approved initiative to increase the restaurant tax rate to 2.5% could generate an additional \$836k annually or \$10.1M over the 10-year forecast period. Projections for restaurant growth are included in the forecast.

A recent study by Hunden Strategic Partners identifies that over 90% of the restaurant tax is paid by people who do not live in La Vista. The impact on public service demand and increased maintenance costs will be generated primarily by visitors. As such, the additional revenue from increasing the restaurant tax that will help fund these needs could be generated without placing the burden solely on La Vista residents.

- ***Reallocate Property Tax***

The one-cent property tax reduction during the Mid-Biennium update in September 2021, was related to restaurant tax revenue in excess of budget the prior year. The LRFP indicates that the GF will require all possible revenue in the years ahead. So without raising the levy, it is recommended that one cent from the Debt Service Fund (DSF) be reallocated to the General Fund bringing the City to the maximum of what can be levied in the General Fund.

- **Debt Service Fund Revenue Enhancements**

The Debt Service Fund largely funds principal and interest payments on debt issued by the City. It also supports capital improvement projects. Funding for this fund comes primarily from revenue generated through property and sales taxes. In order to maintain current capacity and the ability to fund future infrastructure projects, it is necessary to maintain funding levels that will support future projects.

- ***Reauthorization of ½-cent Sales Tax***

The voter-approved ½-cent sales tax currently generates about \$2.6M annually, which is over 60% of the Debt Service Fund annual revenue. Without this vital revenue source, it would be necessary to significantly raise property taxes to fund existing debt, and it would be difficult to assume new projects.

- ***Restoration of FY22 Property Tax Rate***

The .55 cent tax rate had been in place for 10 years prior to the one-cent reduction during the FY21 Mid-Biennium Budget process. That reduction alone will accumulate to over \$2M during the forecast period, and limits the fund capacity and the projects that can be taken on during this time.

FY23 - FY24 Biennial Budget

The FY23 - FY24 budget was carefully constructed to meet the needs of our growing community. It continues a conservative financial approach while balancing the strains associated with growth, aging infrastructure, and the desire to grow and expand quality of life amenities to meet citizen expectations and attract visitors.

The proposed spending plan of \$67.9M in FY23 and \$47.9M in FY24 for all funds, not only maintains a stable and predictable municipal tax rate with the high level of service to which La Vista residents are accustomed, it also includes an expanded level of services to accommodate the growth in and around City Centre, Central Park, and the NMSC and the capital investment necessary to continue achieving strategic priorities.

While greater detail can be found throughout the budget document, the following service areas require noticeable enhancements based on growth. Public safety will be impacted by increased activity, increased calls for service, and parking enforcement. Public Works will handle increased operations and maintenance associated with Parking Garage #2, The Link facility, Central Park, City Centre, NMSC and the enhanced streetscape and new public plaza spaces. The Recreation Department will also have new opportunities to plan and prepare for with the addition of The Link and new public spaces.

Staffing

As a result of the increasing demands, the following staffing recommendations are being made. With the exception of the Administrative Assistant II position in the Library, all are associated specifically with the new growth. The Library position was requested as a full-time position but is recommended to initially begin as a part-time position. The following table is a summary of the requests. More detail can be found in the respective budgets and Appendix R.

Recommended Staffing Additions (Salaries & Benefits)					
<i>Exhibit 1</i>					
Position	Department / Division	Request	Grade	FY23	FY24
Recreation Attendants	The Link	FY23 - Increase 1,040 PT Hours	E	21,428	44,463
Administrative Assistant II	Library	FY23 - Add Position (Requested FT= \$66,294, \$69,894; PT recommended)	8	22,167	22,999
Seasonal	Parks	FY23 - Increased 1,000 Seasonal Hours	A	12,057	12,330
Maintenance Worker I	Parks	FY23 - Add Position	9	81,607	86,566
Landscape Gardener	Parks	FY23 - New Position	11	85,737	90,326
Police Officer	Police	FY23 - Add (2) Positions	423	192,708	213,680
Police Officer	Police	FY23 (Dec) - Add (3) Positions	423	236,259	315,729
Police Training Sergeant	Police	FY23 (Dec) - New Position	426	110,336	145,058
Police Officer	Police	FY24 (Dec) - Add (2) Positions	423	—	172,208
Cost				762,299	1,103,359

Budget Message

Other Initiatives

Consistent with the Strategic Plan, the FY23 - FY24 Biennial Budget includes funding for several plan objectives and initiatives which have been identified in various funds and budgets. Noted below are some of the broader city-wide initiatives.

- **Marketing Strategy Development - \$50,000 (FY23); \$50,000 (FY24)**
While brand implementation continues, there is much more to do including the development and implementation of a marketing strategy. The City is currently working with local partners to leverage resources and develop a strategy to identify priorities and determine the best use of collective resources in terms of marketing the community for events, attracting and retaining businesses, residents and visitors, etc.
- **HRIS System - \$15,000 (FY23)**
Purchase and implementation of a HRIS system to integrate timekeeping activity with payroll and streamline recruitment and on-boarding process, track training and employee performance, improve document record keeping signoffs, provide for video & document training, and overall improve the employee experience. *(Budgeted in FY22, but delayed until new HR Director is hired.)*
- **Enterprise Asset Management Plan - \$50,000 (FY23)**
Initiative T of the IT Strategic Plan. Effective asset management programs seek to maximize asset life cycles through a combination of preventive maintenance and regular replacement schedules. Monitoring assets in this way helps to ensure that capital investments made by the community are maximized over time and typically extends the service life of each asset.
- **Library Space Needs Study - \$39,000 (FY23)**
The Library was constructed in 1997 and since that time staff has increased and the need for additional workspace has become critical. Multiple staff members currently share workspace, and while these "work arounds" have been utilized for several years as temporary fixes, they are no longer sufficient. So many things have changed since the Library first opened, including the types of program offerings and the technology utilized. A space needs study will ensure the building is being utilized in the best possible way for the public and that adequate, functional workspace will be provided for staff.
- **Bicycle/Pedestrian Plan - \$100,000 (FY23) - (80% Proposed MAPA Cost Share)**
A comprehensive bicycle and pedestrian mobility plan would identify opportunities for sidewalk and trail connections, create standards for trail development, establish priority phasing, provide cost estimates for priority segments, and provide strategies for implementation and financing opportunities.
- **Zoning/Subdivision Regulations Update - \$200,000 (FY24)**
The City's most recent Comprehensive Plan update was adopted in 2019. The Zoning & Subdivision Regulations, which are two of the primary tools utilized to implement the Comprehensive Plan, however, have had only minor text updates over time, and have not been fully reviewed or updated since 2001. Some areas are antiquated because of continuous changing technologies, businesses, and modern community preferences.

- **Community Center Improvements - \$53,000 (FY23); \$90,000 (FY24)**

It is anticipated that the architect selection process will soon be underway for the municipal campus planning project, which includes the Community Center. Not knowing the results of this planning process, or how long it will take for recommended improvements to be programmed into the CIP, there is a desire to make some modest facility improvements in the meantime. These recommendations include:

- Interior Paint (entire interior) - \$23,000 (FY23)
- Vinyl Flooring (meeting rooms) - \$20,000 (FY23)
- Room Partitions - \$30,000 (FY24)
- Stage Partitions - \$10,000 (FY24)
- Resurface Gym Floor - \$50,000 (FY24)

- **Mini Park Plan Improvements - \$50,000 (FY23); \$50,000 (FY24)**

The Park Planning Committee has identified signage improvements for all of the City's parks and is currently working with sign companies on potential designs, associated costs and a strategy to begin constructing signs within the parks. The hope is to update signage in all of our parks.

- **Wayfinding Implementation - \$50,000 (FY23); \$50,000 (FY24)**

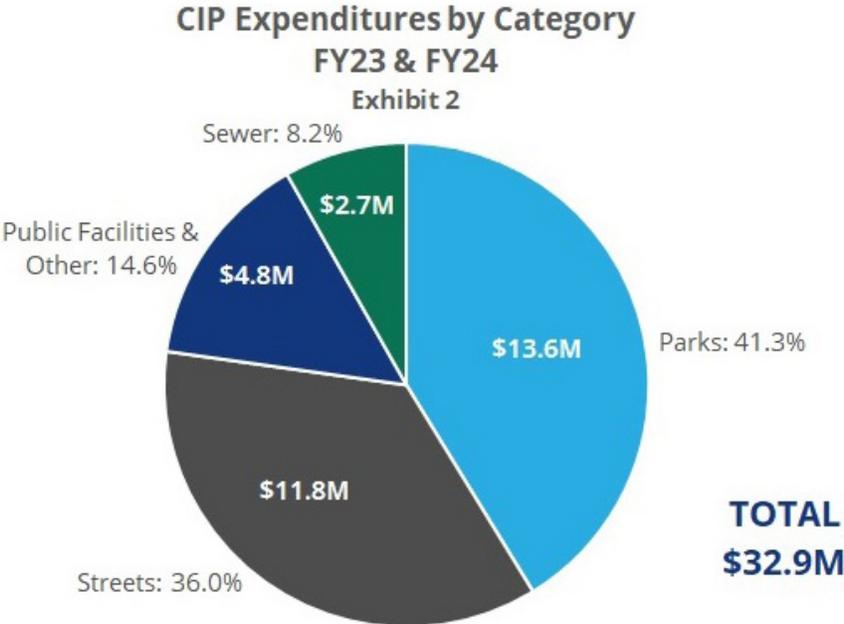
A Wayfinding Plan has been approved and an implementation strategy is currently being developed. It is anticipated that recommendations will be forthcoming to start incorporating wayfinding strategies associated with locating and identifying public parking areas/structures and public amenities and facilities.

Budget Message

Capital Improvement Budget Priorities

The Capital Improvement Program (CIP) 5-Year Plan is a multi-year plan designed to prioritize and plan the City's large capital projects in a fiscally responsible manner. The recommended Biennial Budget includes funding recommendations for the first two years (FY23 & FY24) of the CIP.

Staff continues to review and refine long-term capital needs with emphasis on maintaining and improving public infrastructure and investing in capital projects that align with the priorities in the Strategic Plan. As a result, the CIP includes carryover projects along with several new projects planned in FY23 & FY24 totaling nearly \$32.9M in investments in the City's streets, public infrastructure, parks, streetscape, public facilities and sewers. Categories of expenditures are highlighted in the chart below.

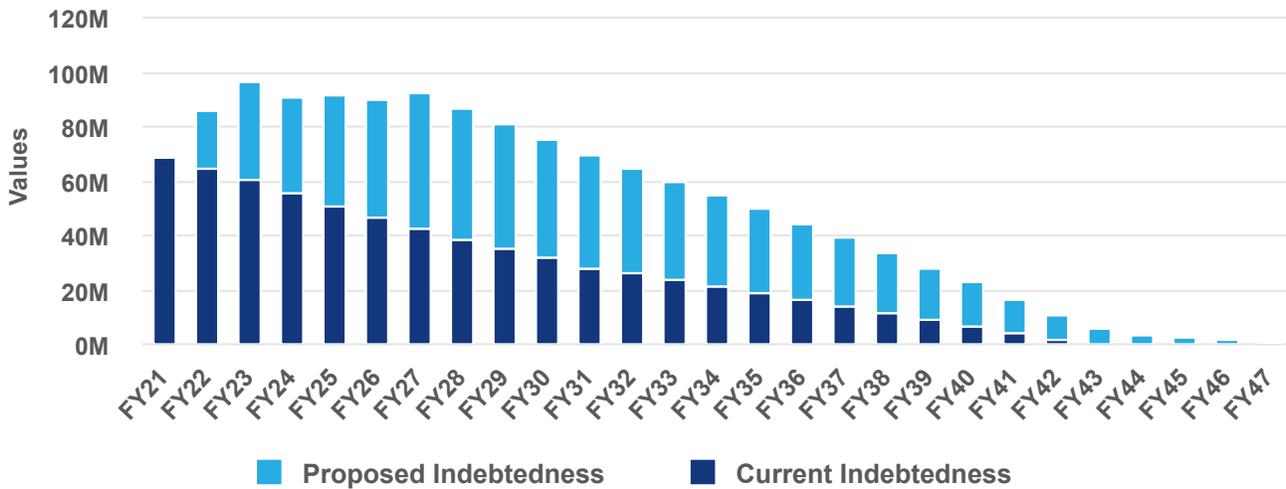


Debt Capacity

As of FY22, the City's current outstanding debt is \$64.9M, a decrease of \$3.8M from the prior year. During FY22, a \$12.7M bond was issued in the Off-Street Parking Fund for the construction of Garage #2 and a \$3.1M bond in the Economic Development Program Fund for an EDP program award to the Nebraska MultiSport Complex. The City is currently in the process of issuing \$21.2M in bonds in the Redevelopment Fund for The Link and Central Park access road, lighting and improvements. This will result in total indebtedness of \$85.6M, with annual payments of approximately \$6.4M.

Included in the City's proposed debt for FY23 & FY24 is a \$15M bond for public facilities, parks and street infrastructure. This will increase the City's bonded indebtedness to \$96.4M in FY23.

**Current & Proposed Debt
Exhibit 3**



Budget Message

The City's FY22 debt to assessed valuation ratio is 5.8%, which is acceptable as the City is able to maintain a debt to valuation ratio under 6% in all the years with the current and proposed debt.



The Biennial Budget projection shows debt capacity of \$39M reflecting an updated Capital Improvement Program with additional funding for street improvements. Because a full construction program is planned for FY23 – FY27, years FY28 – FY32 and have not yet been defined, funds begin accumulating again after FY27, and the next five years show additional debt capacity funding for additional projects.

The recommended restoration of the one-cent property tax levy and the continuation of the ½-cent sales tax beyond July 1, 2025, through a voter-approved initiative are the foundation of the debt capacity in the Debt Service Fund. Without this, the Debt Service Fund would be entirely devoted to the payment of existing debt service using property tax revenue.

Conclusion

Like the private sector, the global economy is impacting all of us. The City is experiencing supply chain issues, rising prices for fuel, vehicles, equipment, construction materials, electronics, and more impacting operating and projection costs. Also like the private sector, we face significant challenges in filling staff vacancies as Nebraska's workforce crisis continues and manifests itself through record low unemployment and significant employee turnover.

We are fortunate that the Omaha area economy is highly diversified and well-positioned despite the concerning factors and continues to have strong momentum. We must, however, remain focused on taking care of our championship workforce and continue to prepare for future demands. Maintaining essential services in balance with fiscal responsibility is a strength of our team. We remain committed to preserving the City's solid financial position and will continue to responsibly manage operations, maintain current programs, align financial investments with City Council goals and make decisions within the context of our long-range financial forecast.

During the Long-Range Financial Planning process, we challenged ourselves to look into the future and approach our efforts from a longer-term view. That gave us great insight as to what is ahead and what is necessary to ensure that we are providing for those things that are critical to maintain and enhance the La Vista that we love. Especially, when we have a path to do it that will not place the burden on the taxpayers, so that the next generations will also love to call La Vista home.

I believe that opportunity for meaningful property tax reduction is ahead in the not-so-distant future, when some of the City's current investments start paying off. When properties that are utilizing tax-increment-financing come onto the tax rolls, when other revenue sources cover more of the cost of the necessary government services. Steadfast leadership will get us there.

Budget preparation is a demanding and time-consuming effort for all staff members especially while trying to implement new budget software. This is especially true considering the continued workloads of staff with other areas of responsibility. The biennial budget is the result of months of work by the Finance Team in conjunction with the Executive Budget Team and staff from all departments. I would like to thank all City staff who participated in developing the budget document.

Respectfully Submitted,



Brenda S. Gunn
City Administrator

Budget Summary



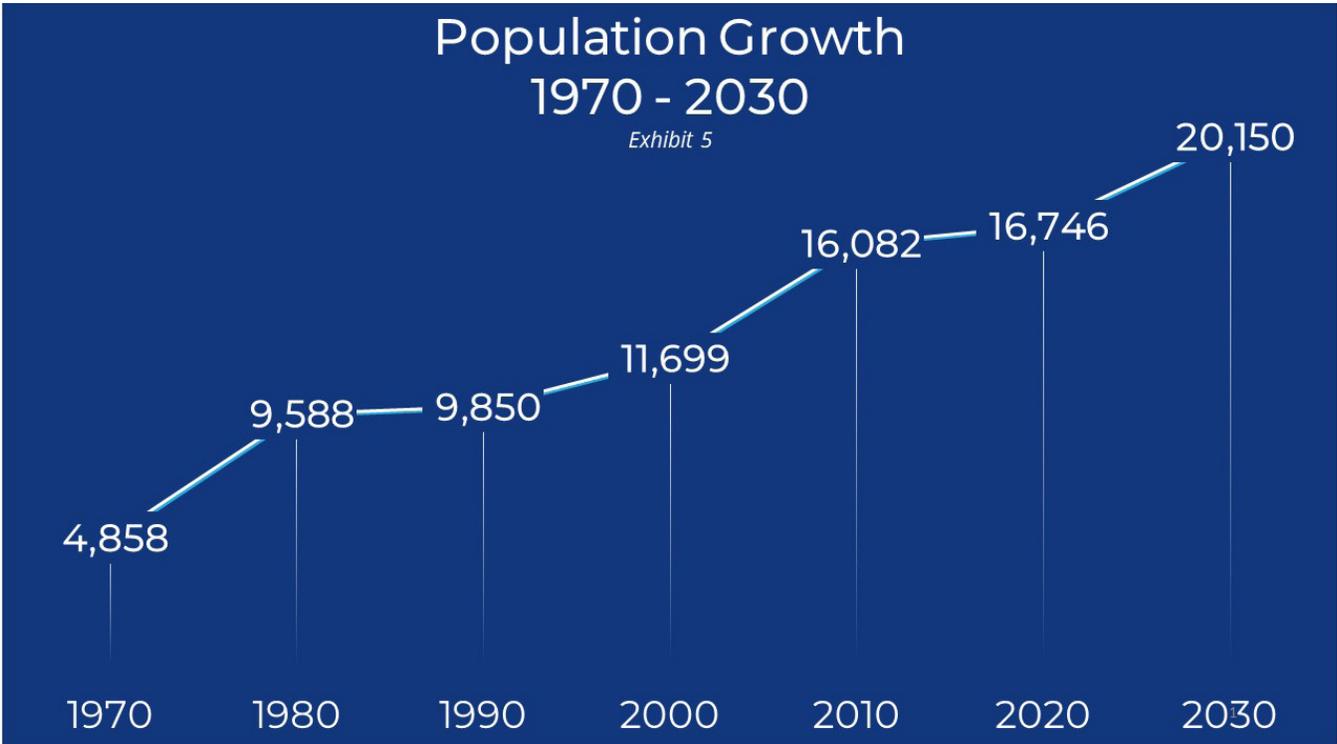
In the preparation of the budget, there are certain considerations that affect multiple funds and the budget as a whole, such as the property tax levy. This budget summary will address these overarching items and the process that brought forth the recommended FY23 - FY24 Biennial Budget.

Budget Assumptions

The projections made as part of the Biennial Budget reflect numerous assumptions related to revenues and expenditures in FY23, FY24 and beyond. The assumptions were based on analysis of historical data and use of actual data when available. The detailed list of all assumptions used for this budget is provided in Appendix E.

Population Growth

With a buildout of City Centre and other areas in the City, along with the annexations of Portal Ridge and Cimarron Woods, in FY26 and FY28 respectively, the population is anticipated to increase by 20% over the next ten years.

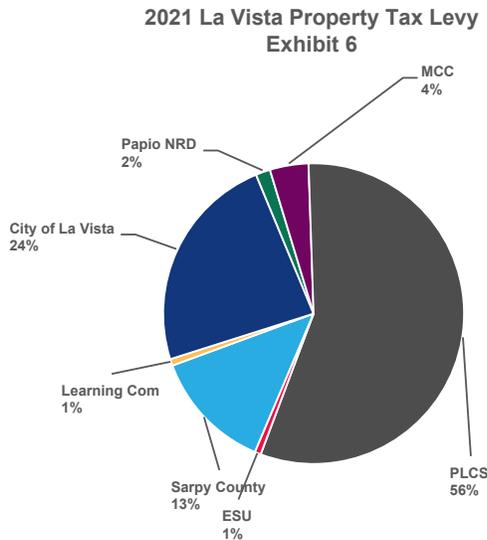


Property Tax Levy

The total property tax levy consists of county, city, school district and other governmental entities. Currently, the City of La Vista total property tax levy of .54 includes a General Fund levy of .49 and a bond levy of .05. The most significant portion of a La Vista property owner's tax bill (56%) goes to the Papillion La Vista Schools and associated bond debt.

Budget Summary

The property tax levy, which is set in 2021 and collected in 2022, breaks down as shown in the following exhibits:



2021 La Vista Property Tax Levy

Exhibit 7

Fund	Description	Levy
1	COUNTY LEVY	0.296900
125	PAPILLION SPECIAL BLDG	0.026749
127	PAPILLION-LAVISTA SCH	1.014346
185	SCHL DIST 27 BOND 3	—
186	SCHL DIST 27 BOND 4	0.058301
187	SCH DIST 27 BOND 5	0.061388
188	SCHL DIST 27 BOND 6	0.124083
202	LEARNING COMM GENERAL	0.016243
425	LAVISTA CITY	0.490000
426	LAVISTA CITY BOND	0.050000
501	PAPIO NATURAL RESRCE	0.029603
502	PAPIO NRD BOND	0.006066
801	METRO COMMUNITY COLL	0.095000
901	AGRICULTURAL SOCIETY	0.002749
1003	ED SERVICE UNIT 3	0.015000
Total Levy		2.286428

To determine the cost for general City services, multiply the assessed valuation by the tax rate, then divide by 100. For a home valued at \$169,100: $\$169,100 \times .54/100 = \913 . The property tax would be \$913 per year or \$76.10 per month.

For the total property tax levy of 2.286428, the annual tax is \$3,866 or \$322 per month:

Property Tax Example Based on \$169,100 Median Assessed Valuation

Exhibit 8

Jurisdiction	Levy	Levy %	Annual Tax	Monthly Tax
Sarpy County	0.296900	13%	502	42
PLV School District	1.284867	56%	2,173	181
City of La Vista	0.540000	24%	913	76
Other	0.164661	7%	278	23
Total	2.286428	100%	\$3,866	\$322

Budget Summary

Exhibit 9 shows the assessed valuation and property tax revenue generated from FY11 - FY22 and future projections for FY23 - FY32. In FY22, there was a large increase in the personal property tax portion of the valuation due to a personal property tax exemption for a business in the amount of \$135M that was not filed. The City anticipates the exemption will be filed, and as such, the FY23 projections are based on removal of the \$135M in personal property tax and a 3% growth rate over FY22. The projections also include a future annexation and modest annual growth rates of 3%. In FY27, the growth rate is expected to be 7.3% due to the annexation of Portal Ridge.

Property Tax Revenue Actual & Projected (FY11 - FY32)

Exhibit 9

Fiscal Year	Assessed Valuation	Total Tax Levy	General Fund Levy	General Fund Tax Collected	Debt Service Fund Levy	Debt Service Fund Collected	Total Collections
FY11	\$1,049,942,564	0.52	0.47	\$4,937,322	0.05	\$525,247	\$5,462,569
FY12	\$1,059,337,658	0.55	0.50	\$5,293,950	0.05	\$529,395	\$5,823,345
FY13	\$1,060,374,615	0.55	0.49	\$5,206,624	0.06	\$637,546	\$5,844,170
FY14	\$1,243,966,760	0.55	0.49	\$6,090,832	0.06	\$745,816	\$6,836,648
FY15	\$1,269,085,286	0.55	0.49	\$6,218,972	0.06	\$761,507	\$6,980,479
FY16	\$1,331,138,549	0.55	0.41	\$5,457,404	0.14	\$1,863,504	\$7,320,908
FY17	\$1,410,681,076	0.55	0.41	\$5,776,352	0.14	\$1,972,413	\$7,748,765
FY18	\$1,496,821,908	0.55	0.41	\$6,151,591	0.14	\$2,100,543	\$8,252,134
FY19	\$1,542,141,658	0.55	0.49	\$7,559,270	0.06	\$925,625	\$8,484,895
FY20	\$1,651,417,826	0.55	0.49	\$8,121,596	0.06	\$994,481	\$9,116,077
FY21	\$1,755,107,309	0.55	0.50	\$8,766,500	0.05	\$876,650	\$9,643,150
FY22	\$1,998,058,005	0.54	0.49	\$9,790,484	0.05	\$999,029	\$10,789,513
FY23	\$1,918,780,511	0.55	0.50	\$9,593,903	0.05	\$959,390	\$10,553,293
FY24	\$1,976,343,926	0.55	0.50	\$9,881,720	0.05	\$988,172	\$10,869,892
FY25	\$2,035,634,244	0.55	0.50	\$10,178,171	0.05	\$1,017,817	\$11,195,988
FY26	\$2,096,703,271	0.55	0.50	\$10,483,516	0.05	\$1,048,352	\$11,531,868
FY27	\$2,249,812,377	0.55	0.50	\$11,249,062	0.05	\$1,124,906	\$12,373,968
FY28	\$2,317,306,748	0.55	0.50	\$11,586,534	0.05	\$1,158,653	\$12,745,187
FY29	\$2,595,427,633	0.55	0.50	\$12,977,138	0.05	\$1,297,714	\$14,274,852
FY30	\$2,673,290,462	0.55	0.50	\$13,366,452	0.05	\$1,336,645	\$14,703,097
FY31	\$2,753,489,176	0.55	0.50	\$13,767,446	0.05	\$1,376,745	\$15,144,191
FY32	\$2,836,093,851	0.55	0.50	\$14,180,469	0.05	\$1,418,047	\$15,598,516

All highlighted numbers are projections.

Budget Summary

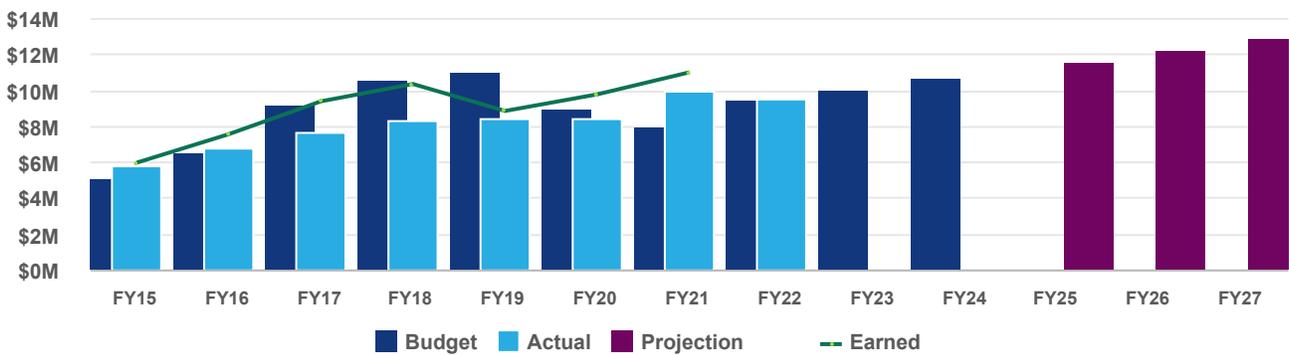
Sales & Use Tax

The local option sales tax rate of 2% is allocated 1% to the General Fund, .5% to the Debt Service Fund and .5% to the Redevelopment Fund. The General Fund is a foundation rate with no sunset date. The Debt Service Fund ½-cent sunsets July 1, 2025 and requires a voter-approved initiative to extend it. It has been extended twice in the past. This sales tax is designed to fund infrastructure construction and related debt service. The Redevelopment ½-cent is voter-approved for redevelopment of the 84th Street corridor and remains in effect until all related debt is paid.

The State of Nebraska sponsors economic development incentive programs that issue sales tax rebates to companies for meeting the program requirements of employment and infrastructure investment. Refunds of City of La Vista sales tax in these programs total \$13.3M since FY14 and include a projection of \$1.9M for FY23 based on state advance notification. The State provides notification 12 months in advance of the rebate. While no notification letters have been received for FY24, projected incentive refunds are currently \$1.5M based on historical trend.

To manage the cash flow risk associated with the sales tax rebates, a portion of the operating reserve is set-aside monthly. The total sales tax incentive reserve is \$4M with each of the three funds providing 50%, 25% and 25% respectively. This amount represents approximately 8% to 10% of the operating reserve and is considered unavailable for other purposes.

Sales & Use Tax - All Funds
Budget, Actual, Projected & Earned
Exhibit 10



Sales & Use Tax Projections - All Funds

Exhibit 11

Revenues	% Change	Total Sales & Use Tax Receipts
FY20	(0.2)%	8,405,006
FY21	19%	9,984,207
*FY22	(4)%	9,539,043
FY23	5%	10,036,604
FY24	7%	10,760,840
FY25	7%	11,551,847
FY26	6%	12,242,760
FY27	6%	12,963,031

*FY22 is a year-end estimate

Capital Improvement Projects

Each year, a Capital Improvement Program (CIP) is developed to meet the needs of the City and align with strategic priorities. The CIP is then presented to the Planning Commission for a recommendation and to the City Council for approval. During budget preparation, the first two years of the program, FY23 & FY24, are included in the budget. As FY22 comes to an end, there will be some projects that must be carried over to FY23. In August, staff will review the status of all FY22 projects to determine which projects will carry over.

FY22 Project Progress

Applewood Creek Trail - This new trail system will connect existing trails in the Cimarron Woods subdivision to existing trails in the Portal Ridge subdivision following Applewood Creek through the Val Vista and Mayfair subdivisions. The project will go out for bid in June 2022 with the estimated start of construction in late FY22/early FY23. Construction should be completed in late FY23.

Thompson Creek Central Park Channel & Trail - Construction on this project began in January 2022, and the work is anticipated to be completed early summer 2022.

Central Park Access Road - Park View Blvd Connection - Construction of this road will connect the fire access road that serves the north end of the City Centre development to Park View Blvd., creating a second entrance that will serve as the primary point of entry for emergency vehicles and access to The Link. The project has been bid, and construction is expected to start summer of 2022 and conclude by the end of the year.

East La Vista Sewer & Pavement Rehabilitation Project - City Council authorized bids for the East La Vista Sewer Project in February 2022. Unfortunately, no bids were received for the project. The construction market currently is strong, and many contractors already had their 2022 work scheduled out. The project has recently been rebid, and staff is currently reviewing the results.

Budget Summary

The Link - This project includes construction of a facility that will provide public restrooms and plaza spaces for Central Park. There will be outdoor spaces available for rent by the public as well. Construction is underway with an expected completion date of late spring 2023 in conjunction with the opening of the privately-developed Astro music venue in City Centre.

Parking Garage No. 2 - Following demolition of the old Chili's Grill & Bar building in City Centre, construction of Parking Garage No. 2 has begun and will last for approximately 15 months, with an anticipated opening in July 2023.

Municipal Campus & Memorial Plaza Planning - The space needs for these projects will be evaluated in tandem as they overlap in the overall layout of the municipal campus along Park View Blvd. Both planning projects were programmed for FY22. It is anticipated that the consultant selection request for proposals will go out late summer 2022. *(Project funding carryover anticipated.)*

FY23 & FY24 Projects

There are 29 capital improvement projects included in the recommended FY23 - FY24 budget. Together these projects invest \$32.9M in infrastructure and development in parks, public facilities, sewer, and streets. The following tables identify the FY23 - FY24 projects and anticipated grant funding for some of the projects.

Recommended Capital Improvement Projects FY23 - FY24

Exhibit 12

Project Name:	Fund	Funding Source	FY23 Proposed Budget	FY24 Proposed Budget
Wayfinding Implementation	Capital Improvement	Cash - Lottery	50,000	50,000
City Centre Parking #2	Off-Street Parking	Bond - DSF	3,854,000	—
Zoning/Subdivision Regulations Update	Capital Improvement	Cash - General Fund	—	200,000
Bicycle & Pedestrian Plan (80/20 Split)	Capital Improvement	Cash - DSF	100,000	—
Library Parking Lot Rehabilitation	Capital Improvement	Bond - DSF	—	600,000
Space Needs Study - Library	Capital Improvement	Cash - DSF	39,000	—
Mini Park Plan Improvements	Capital Improvement	Cash - Lottery	50,000	50,000
Central Park Phase 3 Improvements	Redevelopment	Bond	500,000	—
The Link	Redevelopment	Bond	10,500,000	—
Swimming Pool Demolition	Redevelopment	Bond	—	300,000
City Centre Plaza Space Improvements	Redevelopment	Bond	—	1,500,000
Thompson Creek 72nd To Edgewood Trail	Capital Improvement	Cash - DSF	54,000	20,000
Central Park East Improvements	Redevelopment	Bond	500,000	—
East La Vista Sewer/Pavement Rehab	Sewer	Cash	2,700,000	—
East La Vista Sewer/Pavement Rehab	Capital Improvement	Bond - DSF	3,000,000	—
120th & Giles Drainage Improvements	Capital Improvement	Bond - DSF	300,000	—
Storm Sewer Inlet Top Repair	Capital Improvement	Bond - DSF	150,000	—
Corridor 84 Streetscape 1A & 1B	Redevelopment	Bond	1,500,000	500,000
Bridge Deck Maintenance	Capital Improvement	Bond - DSF	—	900,000
73rd Avenue Culvert Rehabilitation	Capital Improvement	Bond - DSF	250,000	—
Giles Road Rehabilitation	Capital Improvement	Bond - DSF	750,000	—
Pavement Assessment	Capital Improvement	Cash - DSF	40,000	—
UBAS Street Rehab	Capital Improvement	Bond - DSF	500,000	—
Asphalt Mill & Overlay	Capital Improvement	Bond - DSF	1,100,000	—
Traffic Signal Improvements	Capital Improvement	Cash - DSF	40,000	—
Hell Creek Rehab - Olive Street	Capital Improvement	Bond - DSF	—	250,000
UBAS Street Rehab	Capital Improvement	Bond - DSF	—	500,000
Asphalt Mill & Overlay	Capital Improvement	Bond - DSF	—	1,000,000
Existing Central Park Access Road Reconstruction - Edgewood	Capital Improvement	Bond - DSF	—	1,050,000
Grand Total			25,977,000	6,920,000

DSF is the Debt Service Fund

Budget Process

Capital Improvement Projects Anticipated Grant Funding FY23 - FY24

Exhibit 13

Project Name	Anticipated Grant Funding
Applewood Creek Trail Construction of the trail is slated for FY23. The City has applied for and anticipates receiving a \$250k grant from the Papio-Missouri NRD after the construction is complete.	250,000
Bicycle & Pedestrian Plan The City has applied for a grant through MAPA, which will require the City to pay a 20% match. The total cost of the project is estimated at \$100k with the City's portion being \$20k if the grant is received. It is anticipated that the funds will be received in FY23.	80,000
Corridor 84 Streetscape 1A, 1B & 1C The City was awarded \$5M through the U.S. House of Representative's 2022 earmark program. The final design and construction of this project will take place in FY23 - FY25.	5,000,000
Mini Park Plan The City has applied for a \$50,000 grant from the NRD for new playground equipment at Jaycee Park. The total project cost is estimated at \$98K, which will make the final cost to the City \$48k.	50,000
Thompson Creek 72nd to Edgewood Trail The City applied for and received Transportation Alternative Program (TAP) funding. The funding is an 80/20 split. The City's match, \$364k, has been programmed in FY23 - FY25.	1,456,000

FY23 & FY24 Budget Preparation

The biennial budget process began in fall 2021 with the development of the City's Long-Range Financial Plan (LRFP). City Administration and Finance met with each department to assess future needs over a 10-year period. The LRFP was presented to the Mayor and City Council in January 2022, and it became the basis for development of the FY23-FY24 Biennial Budget.

The City's new budgeting software, Questica, was used to collect revenue, expenditure and year-end estimates and budget proposals from each department. The Executive Budget Team (EBT) met in March, April, and May to review and refine the preliminary numbers. With the LRFP completion and the implementation of new software, staff began the budgeting process earlier than in past years. As a result, the City is still awaiting the preliminary valuation information from the County, and the year-end estimates will be reviewed and revised in July.

As the recommended budget numbers were finalized, the document was laid out in the new budget book creation software, Workiva. Utilizing the new software, Questica and Workiva, along with InDesign, staff was able to capture the budget numbers and narrative, organize and analyze the data, and prepare a professional and personalized budget workbook document.

FY23 - FY24 Biennial Budget Calendar

Exhibit 14



New Budgets

The FY23 - FY24 Biennial Budget includes the addition of three new budgets: Community Events, Senior Services and The Link. The Community Events budget is a division of the Lottery Fund, and this budget includes the funds allocated for all City events. The budgets for Senior Services and The Link are divisions within the General Fund. Having these new budget lines will assist in tracking the costs associated with the operation of The Link as well as the amounts specifically spent on senior services and all community events.

Budget Summary

Fund Organization

The City's financial information is organized by fund, with each fund being a separate and distinct entity. There are three types of funds: governmental, proprietary and fiduciary. The General Fund, which is a governmental fund, is the City's main fund that accounts for the vast majority of the City's operations, including but not limited to: police services, recreation, planning, building inspection, library, engineering, parks maintenance, street maintenance and general administration. Other types of governmental funds include capital projects funds, debt service funds and special revenue funds. Unlike the General Fund, these types of funds account for specific revenues and are used for specific purposes. Special revenue funds include the the Lottery Fund, the Economic Development Program Fund, the Redevelopment Fund and the Qualified Sinking Fund.

Proprietary funds are used to account for the City's activities that are financed and operated in a manner similar to private business enterprises and include enterprise funds (Sewer and Stormwater operations). The City's fiduciary funds are agency funds that are used to account for certain assets held on behalf of others, and the City's role in these funds is strictly custodial in nature: Tax Increment Financing Funds and the Police Academy Fund.

Relationship Between City Funds & Functional Units *Exhibit 15*

	Funds								
	Governmental							Proprietary	
	General	Debt Service	Economic Development Program	Lottery	Off-Street Parking	Qualified Sinking	Redevelopment	Sewer	Sewer Reserve
Governmental Activities:									
General Government									
Public Safety									
Public Works									
Capital Improvement									
Economic Development Program									
Capital Outlay									

Transfers

	Funds								
	Governmental							Proprietary	
	General	Debt Service	Economic Development Program	Lottery	Off-Street Parking	Qualified Sinking	Redevelopment	Sewer	Sewer Reserve
Transfers:									
General Fund									
Lottery Fund									

Basis of Accounting

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

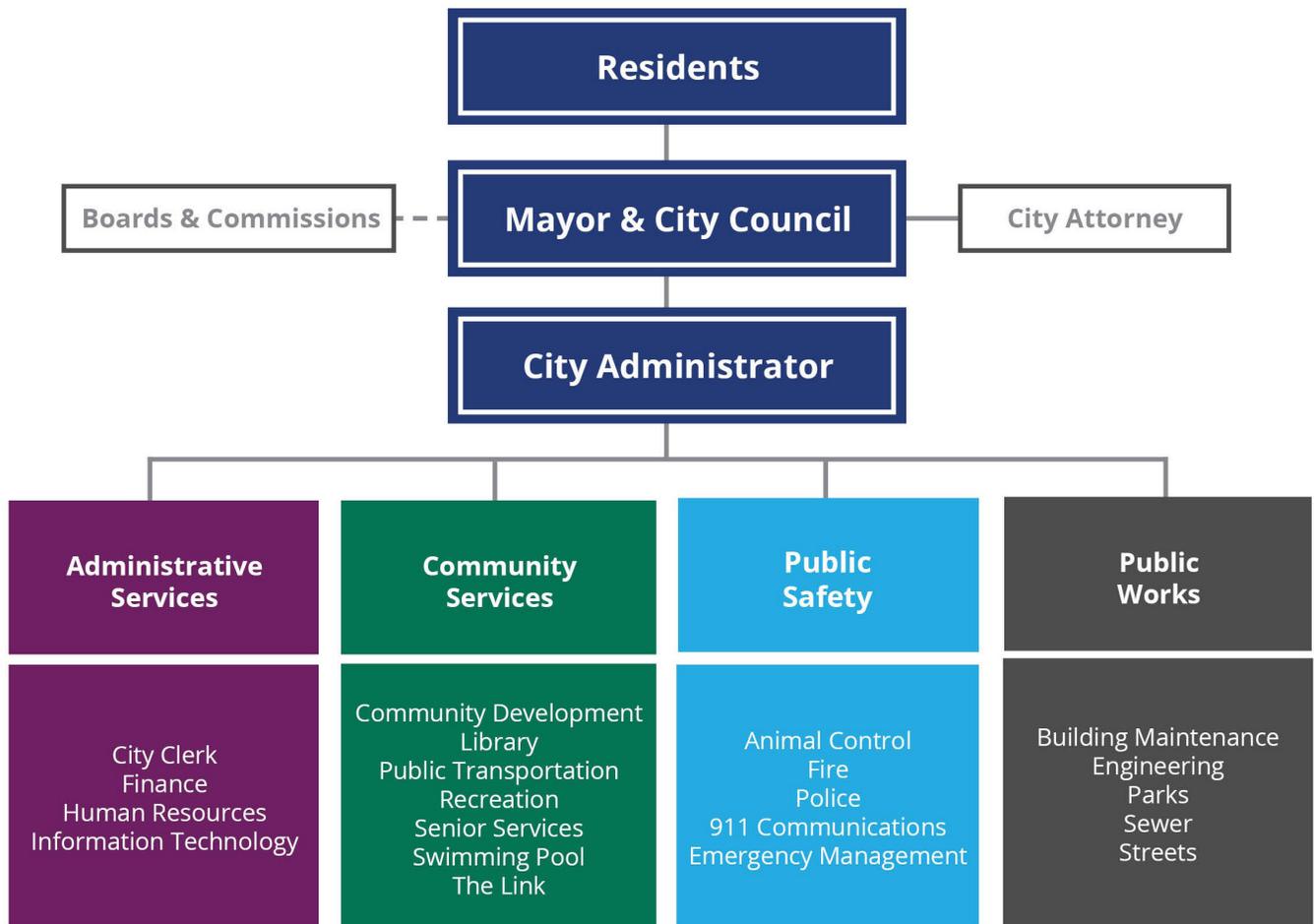
In La Vista, the basis of budgeting is the same as the basis for accounting. For governmental and fiduciary funds, the modified accrual basis is followed. Under the modified accrual basis, revenues are recognized only when they become susceptible to accrual, which means when they become both measurable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

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

City Overview



Organizational Chart



City Overview

Mayor



Douglas Kindig
DKindig@CityofLaVista.org

City Council Ward 1



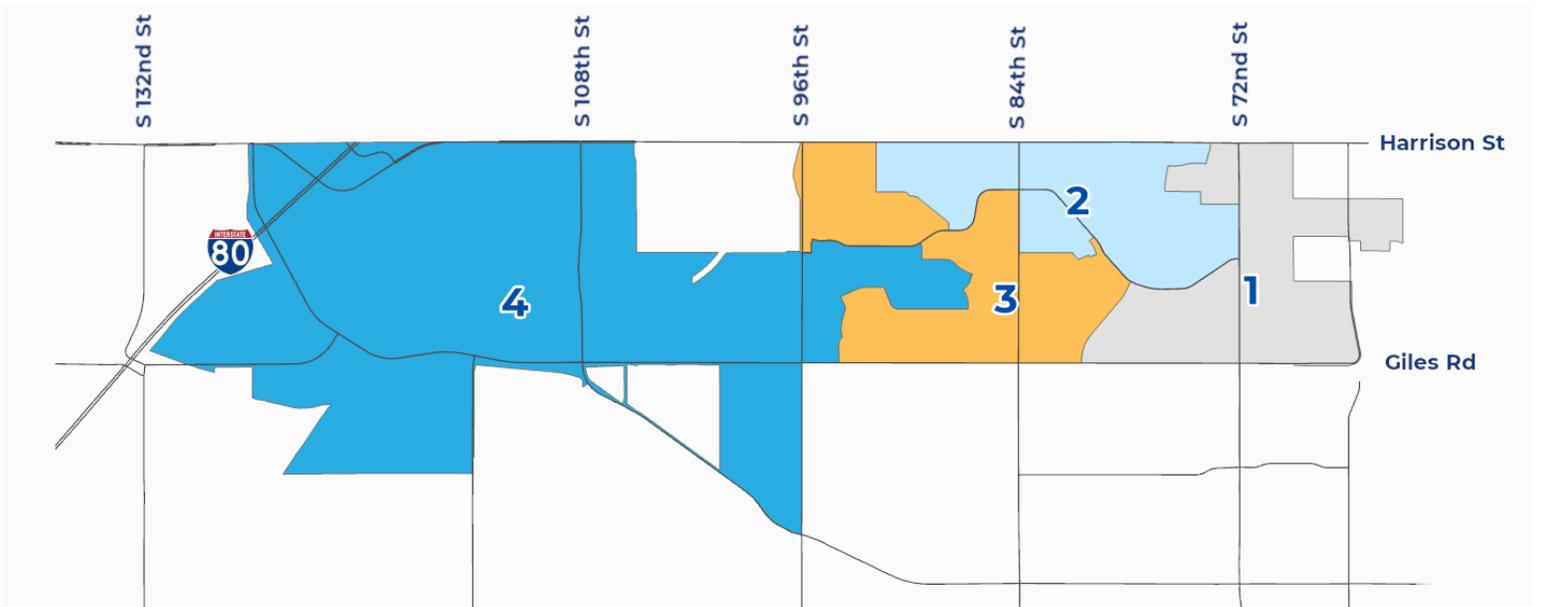
Kim Thomas **Terrilyn Quick**
KThomas@CityofLaVista.org TQuick@CityofLaVista.org

City Council Ward 2



Ron Sheehan **Josh Frey**
RSheehan@CityofLaVista.org JFrey@CityofLaVista.org

City Council Ward Map



City Council Ward 3



Alan Ronan **Deb Hale**
ARonan@CityofLaVista.org DHale@CityofLaVista.org

City Council Ward 4



Jim Frederick **Kelly Sell**
JFrederick@CityofLaVista.org KSell@CityofLaVista.org

Mission, Vision, Values

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

City Overview

Strategic Plan



1. QUALITY OF LIFE & COMMUNITY IDENTITY

- Goal 1.1 Engage citizens
- Goal 1.2 Deliver outstanding customer service
- Goal 1.3 Provide unique, high quality community events and cultural services for residents and visitors
- Goal 1.4 Ensure the availability and effectiveness of recreational, athletic and educational services
- Goal 1.5 Promote life learning through reading programs, materials circulation, support for area schools and specialized programs
- Goal 1.6 Maintain safe, accessible and healthy City parks and trails
- Goal 1.7 Create new public spaces and connections
- Goal 1.8 Raise awareness of what makes La Vista a great place to live, work, play, shop, visit and do business



2. ECONOMIC VITALITY

- Goal 2.1 Create a readily identifiable downtown core that is unique and vibrant
- Goal 2.2 Invest in infrastructure, facilities, services personnel and equipment
- Goal 2.3 Strengthen and maximize the sales and property tax base
- Goal 2.4 Strengthen local and regional coordination and collaboration related to business and economic development
- Goal 2.5 Maximize relationships with businesses



3. INFRASTRUCTURE INVESTMENT

- Goal 3.1 Meet growing infrastructure and facilities demands
- Goal 3.2 84th Street Redevelopment
- Goal 3.3 Strengthen environmental stewardship
- Goal 3.4 Provide a safe, efficient and well-connected multimodal transportation system that contributes to a high quality of life



4. SAFE COMMUNITY & THRIVING NEIGHBORHOODS

- Goal 4.1 Meet or exceed professional standards for police, fire and emergency medical services
- Goal 4.2 Ensure that City neighborhoods are safe, appealing and enduring
- Goal 4.3 Increase employee efficiency through training and technology
- Goal 4.4 Expand community engagement in neighborhoods



5. GOVERNANCE & FISCAL RESPONSIBILITY

- Goal 5.1 Govern in a transparent, efficient, accountable and responsive manner
- Goal 5.2 Ensure City's ability to meet service demands and obligations
- Goal 5.3 Strengthen the City's organizational capacity and promote a talented and energized workforce
- Goal 5.4 Foster regional collaboration and partnerships to maximize mutually beneficial outcomes and leverage resources
- Goal 5.5 Foster meaningful public involvement
- Goal 5.6 Expand use of technology to improve services

City Overview

City Profile

The Community

Incorporated in 1960, La Vista is the youngest city in the State of Nebraska. From modest beginnings as a residential subdivision of 335 homes platted on 80 acres of land and a population of 1,300, La Vista has grown to become a dynamic and progressive community of almost 17,000 and is one of the fastest growing cities in Nebraska. La Vista is bordered by the cities of Omaha, Ralston, Papillion, Bellevue, and by Interstate 80.

La Vista is a friendly community, offering the advantages of a small town and opportunities of a large city. Its inviting neighborhoods feature well-kept homes abutting tree-lined streets, and its commercial and industrial districts are undergoing impressive development and redevelopment. City leaders and residents have a progressive vision for La Vista that started with its incorporation over 62 years ago. La Vista offers an exceptional quality of life in a great suburban environment. The people who live and work in La Vista are truly proud of their community.

The community embraces a progressive plan for future growth and is able to attract and retain diverse businesses and highly skilled residents as a result of the City's solid infrastructure and convenient location.

La Vista's diverse and high-quality housing stock provides a wide range of residential options to its citizens. With 17 parks, a premier 62-acre sports complex, swimming pool, community center, recreational programs for everyone, and an outstanding public library, leisure time opportunities abound as well.

Elementary and secondary education is provided through the Papillion La Vista Community Schools, the fourth largest school district in the state, and the Omaha Catholic Archdiocese, which operates schools in neighboring Ralston and Papillion.

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. The University of Nebraska at Lincoln is only 45 minutes away. The Metropolitan Community College Sarpy Center is also located in La Vista.

The overall quality of life in the City of La Vista was rated as "excellent" or "good" by 90% of respondents to the most recent National Citizen Survey. Nearly 95% of respondents reported that they plan to remain in La Vista for the next five years.

In conjunction with a private developer, the City is working to develop a new centrally located downtown for the community. A portion of the 84th Street corridor that runs through the heart of the City is currently being redeveloped into La Vista City Centre. This area will soon be a destination for music goers and foodies alike when construction is completed on the Astro, a state-of-the-art indoor, outdoor music venue, and numerous restaurants. Adjacent to the City Centre development, the City continues to work on transforming a former golf course into a regional park with lakes, green space and trails. Other improvements and amenities are currently in the planning stages.

The Southport development area is located on the western edge of the City. From its inception, the Mayor and City Council envisioned this area as a significant regional destination. With an Interstate 80 interchange, Southport is uniquely positioned and has attracted businesses such as Cabela's, PayPal, the Embassy Suites/Marriott Courtyard and La Vista Conference Center as well as other nationally recognized operations. Currently a local non-profit is constructing the Nebraska Multi-Sports Complex in this area which will include 12 lighted turf multi-use sports fields and accompanying amenities.

La Vista City Government

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

The City Administrator manages the day-to-day operations of the City. The organization is structured into four functional areas (Administrative Services, Community Services, Public Safety and Public Works) each supervised by one of four Managing Directors who report to the City Administrator.

The elected and appointed leadership is long-tenured and experienced. The current Mayor has served since 2006 and has previous experience as a member of the City Council and on appointed advisory boards. The average tenure of the current members of the City Council, many of whom also have previous board and commissions experience, is 18.75 years. The City Administrator joined the City as Assistant City Administrator in 1997 and was appointed to the City Administrator position in 2006. The senior directors also are all long-term members of the City staff.

La Vista at a Glance

With small-town values and big-city opportunities, La Vista represents a friendly community in a safe and beautiful setting. Founded in 1960, **La Vista is one of Nebraska's newest and fastest-growing cities**, teeming with energy, creativity and all kinds of unique perspectives. We've built a progressive place for both businesses and families. And with convenient Interstate access, La Vista is a gateway to all areas of the Omaha metro—with more than 900,000 potential customers and employees. The following information highlights La Vista's attributes.

Government

MAYOR: elected at large

CITY COUNCIL: 8 members elected from 4 wards

CITY ADMINISTRATOR: appointed by Mayor

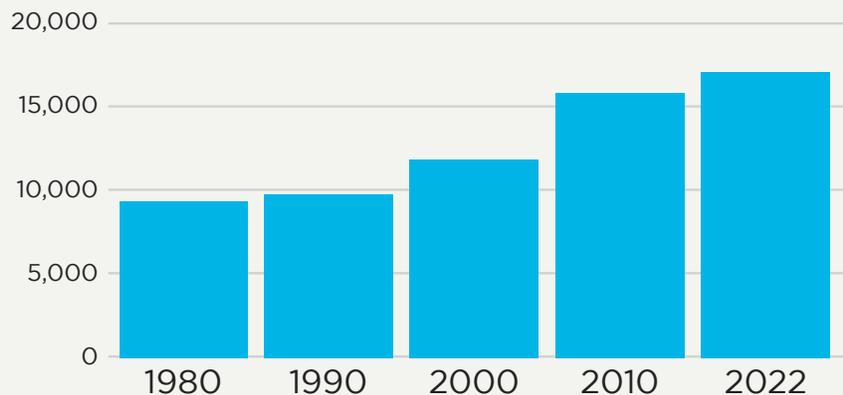


Population

Population Growth

La Vista's population has increased nearly 48% since 2000.

16,746
(2022 est.)



Median Age

Residents 55-59 have grown at a rate of 187%, and La Vista's median age increased from 30 to 35 years old.

30
2000

32.1
2010

35.3
2022

Cost of Living

The cost of living index is below the national average.

93 La Vista

100 U.S.

Income

Median household income:

\$70,184

Housing

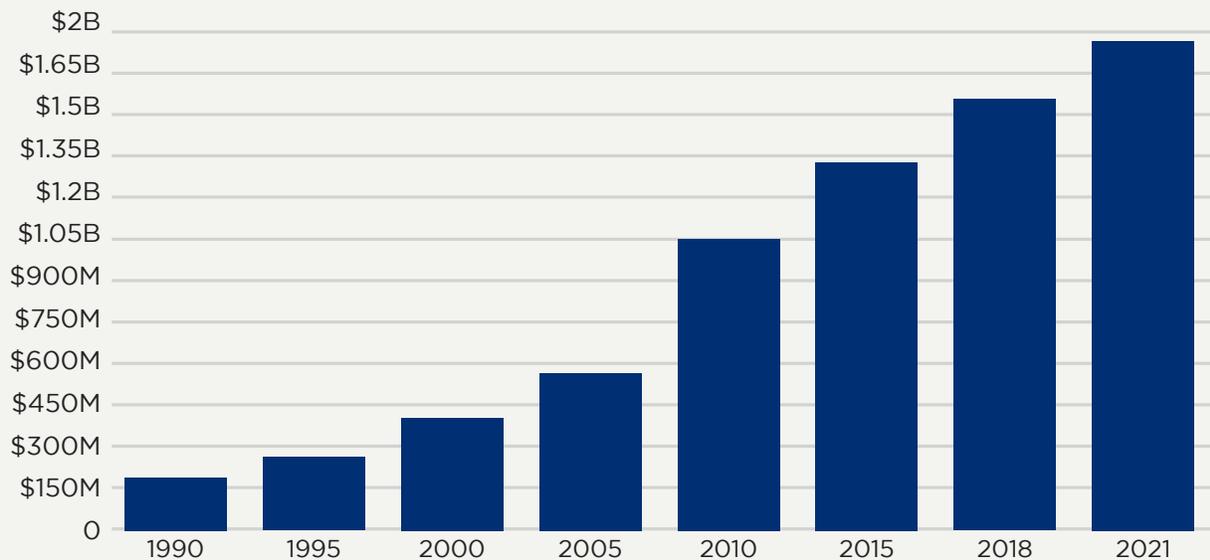
Median value of housing units: \$169,100
 Total housing units: 7,272
 Owner-occupied: 56%
 Built after 1980: 59.5%
 Value, owner-occupied above \$100,000: 85%

Net Taxable Sales

2017	\$283,268,433
2018	\$294,460,597
2019	\$398,729,276
2020	\$464,489,878
2021	\$536,421,266

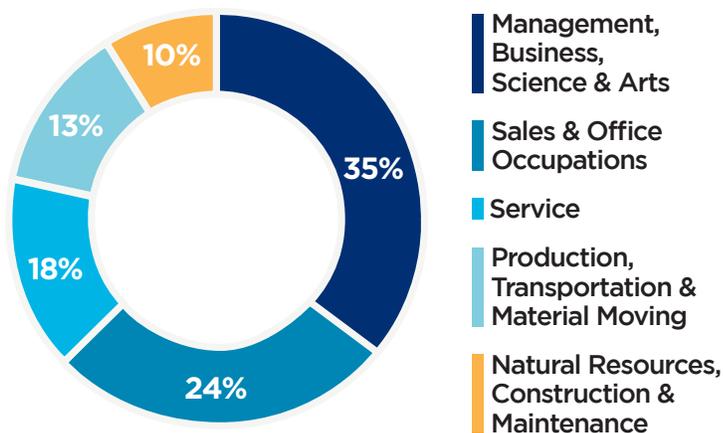
Assessed Valuation Growth

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



Employment by Occupation

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



Major Employers

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

General Fund



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

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

Budget Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Beginning Fund Balance	8,607,979	8,607,979	10,739,757	10,739,757	14,072,664	12,025,336	10,066,735	8,753,748	7,304,092
Operating									
Revenue	18,596,006	20,388,948	22,280,240	23,945,103	22,618,647	24,179,328	25,692,077	26,299,880	27,700,446
Expenditures	19,306,753	17,990,659	21,129,107	20,032,861	23,097,881	24,111,573	25,166,377	26,396,418	27,987,666
Surplus/(deficit)	(710,747)	2,398,290	1,151,133	3,912,241	(479,234)	67,755	525,701	(96,538)	(287,220)
Non-Operating									
Transfers-In	193,867	152,574	407,210	91,500	523,100	15,044	15,608	526,601	16,800
Transfers-Out	(940,943)	(419,085)	(1,300,609)	(670,834)	(2,091,194)	(2,041,399)	(1,854,296)	(1,879,719)	(1,821,908)
Surplus/(deficit)	(747,076)	(266,511)	(893,399)	(579,334)	(1,568,094)	(2,026,355)	(1,838,688)	(1,353,118)	(1,805,108)
Net Change	(1,457,823)	2,131,778	257,734	3,332,907	(2,047,328)	(1,958,601)	(1,312,987)	(1,449,656)	(2,092,327)
Ending Fund Balance	7,150,156	10,739,757	10,997,491	14,072,664	12,025,336	10,066,735	8,753,748	7,304,092	5,211,765

FY22 Financial Performance

The FY21 - FY22 Biennial Budget was prepared in the Spring of 2020, during a period of great uncertainty at the beginning of the COVID-19 pandemic. The FY21 budget reflected minimal revenue growth, offset by ongoing operational increases, despite expenditure reductions. The FY22 budget was prepared as more of a return to normal.

Revenues

Revenues are estimated to total \$23.9M, which exceeds the FY22 budget by \$1.7M. This is primarily the result of unexpected federal grants (\$1.4M) and restaurant tax revenue exceeding projections (\$352,837).

Also, sales tax revenue is trending 2% above budget and the YEE is projected to be \$190,521 over the budget. A portion of this is due to incentive rebates being less than what was budgeted.

Grant income will exceed the budget by \$1.4M in conjunction with American Rescue Plan Act (ARPA) funding. The ARPA grant of \$3M was received in two payments, one in June 2021 and the second to be received in June 2022. These two grants provided a direct increase to fund balance, which was necessary after the significant revenue losses of hotel tax and related sales tax, food and beverage sales tax, banquet fees and restaurant tax.

General Fund

Overview

Operating & Capital Outlay Expenditures

The FY22 YEE shows a \$1.1M reduction in expenditures from the budget. A portion of this relates to the fact that the FY22 budget included funding for 27 pay periods rather than the typical 26. However, the first payday in FY22 was on October 1st, and a decision was made to book that into FY21 as the actual days worked were all in September. An update of salaries and benefits was completed during the YEE process as benefit selections and salaries change throughout the year with resignations, new hires, etc., and expenditures for contract services and travel and training were down by \$131,188.

Fund Balance

The ending fund balance for FY22 is estimated to be \$14.1M, which exceeds the budget by \$3.1M. The FY21 actual fund balance exceeded the budget by \$3.6M, which impacted the FY22 YEE and improved the starting point for the beginning balance.

For FY22, the operating reserve is projected to be 73%, which is well above the target. When the operating reserve exceeds the target, the policy states that the overage will remain in the fund balance and be reviewed in the next budget cycle. Upcoming discussion of the FY23 - FY24 biennial budget and future projections reveals a need to draw down this fund balance as increased expenditures associated with new activity occur.

In addition, part of this reserve (\$1.9M) is designated for sales tax incentive refunds, which comprises 10% of the total reserve and is not considered available for budgeting purposes.

The General Fund interacts with other funds in various ways which can be seen in the General Fund Detail section. The General Fund transfers funds to the Off-Street Parking Fund to cover operational expenditures. Transfers are also made to the Economic Development Fund for debt service on bonds that provide EDP awards to qualifying projects (The Astro and NMSC). The General Fund may transfer funds to the Debt Service Fund, the Capital Improvement Fund and the Qualified Sinking Fund based on budget approval. Transfers are allowed to the Redevelopment Fund but have not been necessary due to the voter approved ½-cent sales tax revenue to fund debt service and bond proceeds for 84th Street redevelopment projects.

Essential to the City's financial stability as the service challenges of economic growth are integrated into operations and plans are the key revenue recommendations of the LRFP: a stable General Fund property tax levy at .50 until such time as new revenue streams from economic growth outpace the need for a .50 property tax levy. These new revenue areas are the restaurant tax at a 2.5% rate, parking fee revenues from full garages and growth in sales tax.

Revenues

Revenues

The primary sources of funding for the General Fund include property tax, sales tax, restaurant tax, hotel tax, and gross revenue tax (other occupation taxes & franchise fees). Property tax and sales tax account for approximately 67% of the General Fund revenue. Other revenues include licenses & permits, charges for services, parking fees and other miscellaneous income. Revenue has been projected based on history and anticipated growth. The revenue assumptions can be found in Appendix E. The General Fund Revenue Detail table below is a summary of General Fund revenue sources and projected financial impact.

The F23 - FY24 recommended budget incorporates revenue recommendations from the LRFP. These recommendations will be discussed in further detail as each revenue category is reviewed.

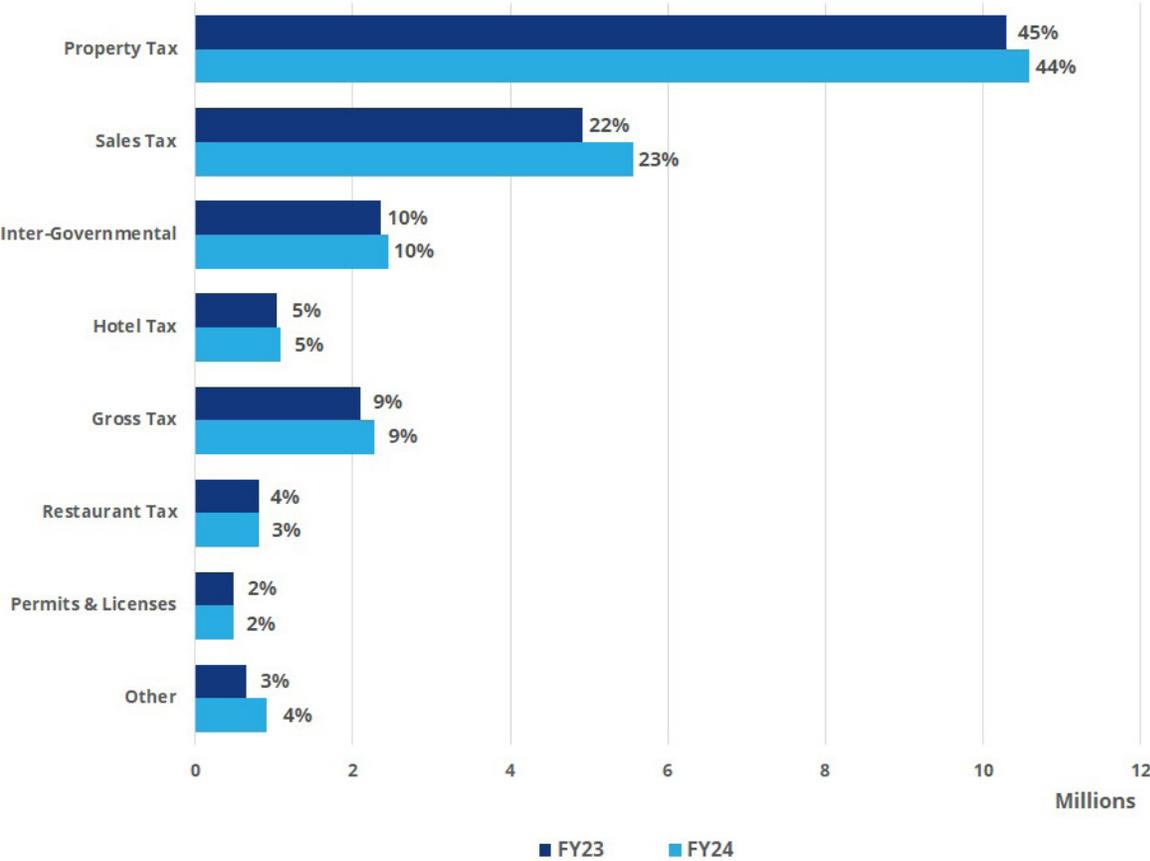
Revenue Detail

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Revenues									
Property Tax	9,393,170	9,368,006	10,446,706	10,446,705	10,291,415	10,586,207	10,889,703	11,214,363	12,001,500
Sales Tax	3,887,077	4,996,276	4,566,703	4,757,224	4,917,452	5,562,691	5,977,256	6,338,130	6,708,346
Payments in Lieu of Taxes	356,710	195,126	197,077	197,077	202,989	209,079	215,351	221,812	228,466
State Revenue	1,739,301	2,085,379	1,871,045	1,871,045	1,960,688	2,052,605	2,149,056	2,248,707	2,353,341
Occupation and Franchise Taxes	885,022	822,386	898,547	803,707	804,051	814,210	824,671	827,694	838,456
Hotel Occupation Tax	363,215	787,706	730,361	730,361	1,035,000	1,089,450	1,128,814	1,165,118	1,199,391
Licenses and Permits	436,113	458,566	433,186	460,500	481,456	488,869	503,853	504,233	475,233
Interest Income	67,207	27,683	30,801	30,470	26,300	21,625	17,455	13,015	7,185
Recreation Fees	171,782	173,319	171,782	164,220	169,950	169,950	135,450	135,450	135,450
Special Services	24,000	24,799	24,000	20,500	20,500	20,500	20,500	20,500	20,500
Grant Income	165,736	174,247	1,748,848	3,101,763	195,910	195,752	400,801	110,801	159,507
Restaurant Tax	700,000	993,675	700,000	1,052,837	2,090,525	2,281,787	2,350,240	2,420,748	2,493,370
Parking Fees	23,000	23,862	29,000	34,766	100,717	392,853	782,999	783,149	783,306
Miscellaneous	383,673	257,918	432,184	273,928	321,694	293,750	295,929	296,160	296,394
Total Revenues	18,596,006	20,388,948	22,280,240	23,945,103	22,618,647	24,179,328	25,692,077	26,299,880	27,700,446

Revenues

General Fund

FY23 & FY24 Revenues By Category
Exhibit 16



Assessed Valuation

The City's assessed valuation is the basis for the property tax calculation. Exhibit 17 breaks down the assessed valuation into major components—real estate valuation, personal property valuation and annexation. In FY22 the annexation of Oriental Trading Company increased the valuation by \$34.7M. Also in FY22, the personal property tax portion of the valuation had an extremely large increase. This was due to a personal property tax exemption for a business in the amount of \$135M that was not filed.

Historical Change in Personal Property & Real Estate Valuation							
<i>Exhibit 17</i>							
Fiscal Year	Real Estate Valuation	% Change	Real Estate Valuation Attributable to Growth	Personal Property Valuation	% Change	Annexation	Total Assessed Valuation
FY22	1,734,352,193	3.4%	28,370,623	228,989,966	196.9%	34,715,846	1,998,058,005
FY21	1,677,983,246	6.2%	26,567,463	77,124,063	8.9%	—	1,755,107,309
FY20	1,580,605,750	7.3%	15,469,486	70,812,076	1.6%	—	1,651,417,826
FY19	1,472,463,575	3.1%	11,796,795	69,678,083	2.2%	—	1,542,141,658
FY18	1,428,659,445	5.8%	39,490,329	68,162,463	13.0%	—	1,496,821,908

Even with this history of increases, a conservative approach is being taken with regard to the assessed valuation. For FY23 the projected assessed property valuation is \$1,918,780,511, which is a decrease of 3.97%. The possibility of a personal property tax exemption for the previously mentioned \$135M still exists so this was not included in the projected valuation. A conservative growth rate of 3% was used for FY24 and remaining out years based on the 3.4% increase in real estate valuation seen in FY22 (Exhibit 17).

The preliminary property valuation for FY23 will be published in mid-June by the Sarpy County Assessor and the impact discussed at the budget workshop. The Assessor finalizes valuations in August.

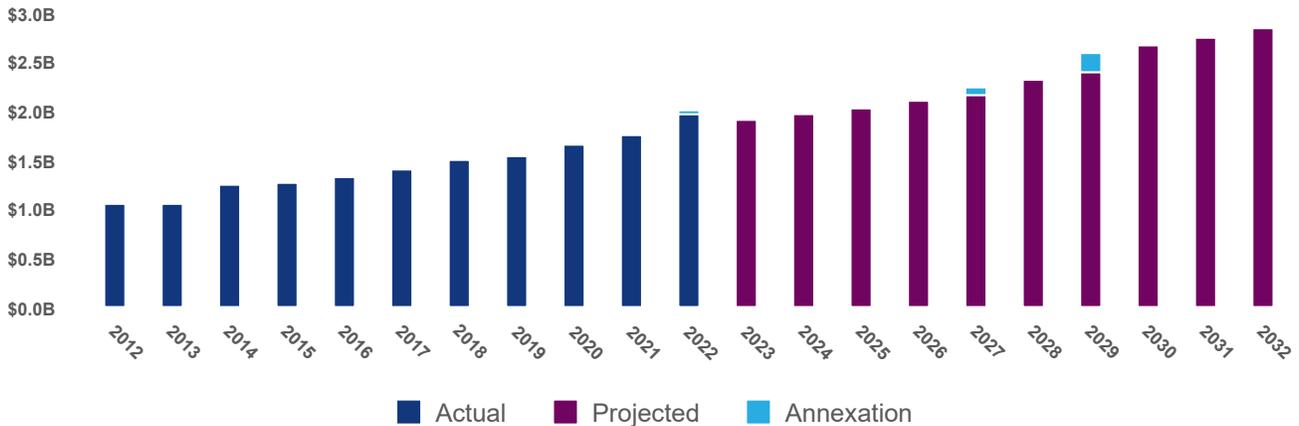
No annexations are planned in the FY23 – FY24 Biennial Budget, however, future projections include a planned annexation of Portal Ridge in FY26 with valuation shown in F27 and annexation of Cimarron Woods in FY28 with valuation shown in FY29. Exhibit 18 illustrates that the assessed valuation has historically experienced steady growth.

General Fund

Revenues

When submitting a biennial budget, the State of Nebraska requires the same valuation be used for both years. So while a 3% growth in valuation is being presented in the budget for FY24 for planning purposes, the budget submitted to the State cannot show that increase. An amendment can be made at the mid-biennium update to account for the actual FY24 assessed valuation.

PROJECTED ASSESSED VALUATION GROWTH
Exhibit 18



Property Tax

Based upon the assessed valuation, the primary funding source for General Fund activities is the property tax, which accounts for 52% of the revenue budget in both FY23 and FY24. In the FY22 mid-biennium update, the General Fund property tax levy was reduced one cent from .50 to .49 because restaurant tax revenue exceeded the budget.

Reallocation of 1¢ from Debt Service Fund

The LRF identified a significant funding gap in the forecast and recommended that the one-cent levy be restored. Restoration of this one cent is anticipated to increase the General Fund property tax revenue by \$191,000 in FY23 and by totaling over \$1M through FY27. The General Fund levy would be .50 with the Debt Service Fund levy at .04, unless the City Council determines otherwise. Property tax is a stable source of revenue that can help offset the variability of sales tax revenue. Maintaining the property tax revenue is important as economic growth becomes a reality and simultaneously operational expenditures increase.

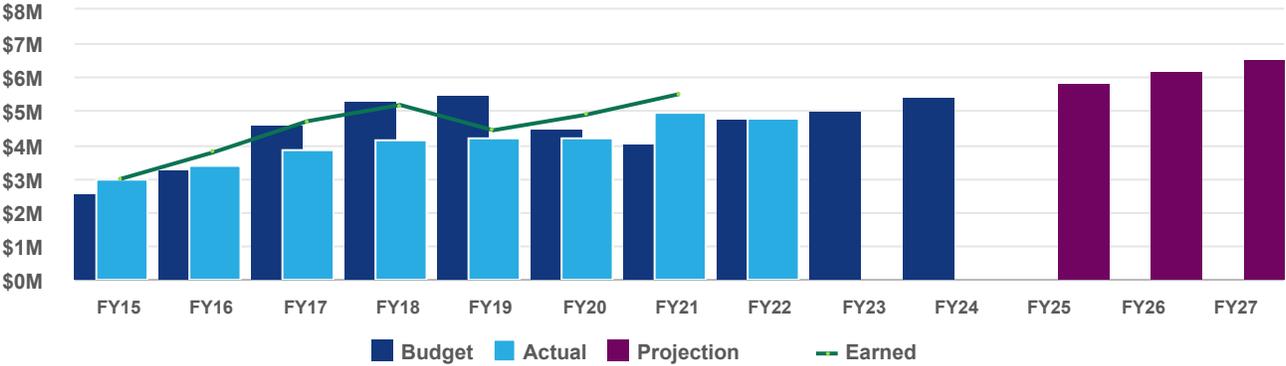
Sales & Use Tax

Sales and use tax revenue is 22% of the General Fund’s total revenue. Sales tax growth for the duration of the forecast period is shown on the following table (Exhibit 19). FY21 grew 19% over FY20. Online shopping during the pandemic increased revenues for jurisdictions nationwide and is a part of this growth rate. The FY22 YEE is \$190,521 above the FY22 budget due to a lower amount of sales tax incentive rebate notifications received in the prior year than expected. Regular refunds during normal business and smaller rebates will still occur through the end of the fiscal year and are recognized in the budget. The FY22 YEE is 2% ahead of the budget as of May 2022 year-to-date actual. FY23 growth rate is projected at 5%. The next two years, FY24 and FY25 are projected at 7% as City Centre businesses and The Astro open. In years beyond, a growth rate of 6% is projected due to economic growth associated with the Nebraska MultiSport Complex and other anticipated development.

Revenues

The FY23 budget currently anticipates \$961,996 in incentive refunds for the General Fund based on year-to-date letters received from the Nebraska Department of Revenue. The City can continue to receive additional refund notification letters for FY23 from the Nebraska Department of Revenue up to September 30, 2022. While no notification letters have been received for FY24, projected incentive refunds are currently \$750,000 for the General Fund based on historical trend. Appendix O shows the sales tax incentive reserve balance by fund, actual refunds and notification letters received from the State.

**Sales & Use Tax - General Fund
Budget, Actual, Projected & Earned
Exhibit 19**



**Sales & Use Tax Projections - General Fund
Exhibit 20**

Revenues	% Change	General Fund Sales & Use Tax (1%)
FY20	(0.2)%	4,202,503
FY21	19%	4,992,104
*FY22	(4)%	4,769,521
FY23	5%	5,046,427
FY24	7%	5,443,170
FY25	7%	5,851,673
FY26	6%	6,204,380
FY27	6%	6,566,266

*FY22 is a year-end estimate
The remaining 1% resides in the DSF and RDF.

General Fund

Revenues

Hotel Tax

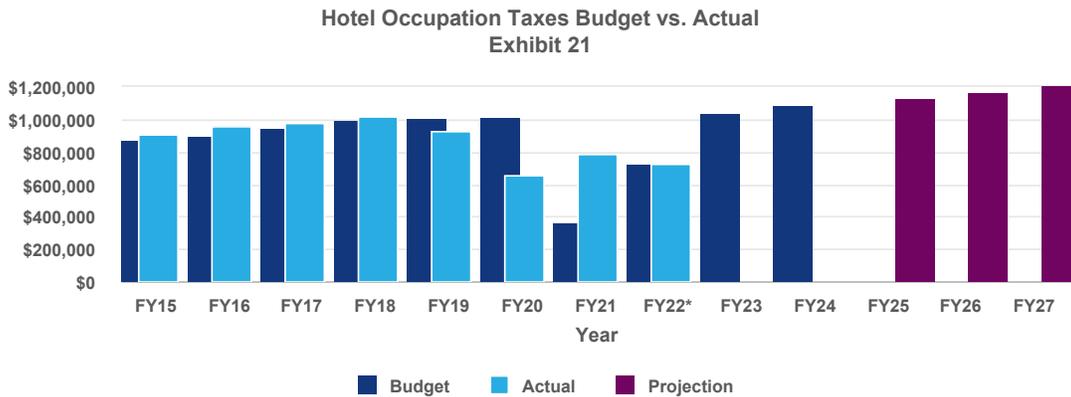
The City of La Vista takes great pride in having hotels including Embassy Suites, Courtyard by Marriott, Hampton Inn, My Place, and Comfort Suites, which combined offer over 750 hotel rooms. The City's Hotel Occupancy Tax rate is 5% of gross receipts from room rentals.

As can be seen on Exhibit 21, the hotel tax grew gradually to \$1M by FY18 and FY19. In March of 2020, hotel occupancy revenue fell for many months taking the most direct impact of the COVID-19 pandemic's economic effects. This can be seen in FY20 and FY21 where receipts fell to \$0.7M and \$0.8M respectively, a \$0.6M loss in base revenue over the two fiscal years and an unidentified loss in potential revenue growth.

The year-end estimate for FY22 is the budgeted amount of \$730,361, as actual results for seven months are meeting monthly budget targets. The impact of the pandemic can still be seen in the FY22 YEE with revenues \$300,000 below pre-pandemic levels. Over the three fiscal years, a revenue loss of at least \$0.8M is recognized, not including lost growth potential.

For budgeting purposes, a 5% growth rate is used in FY24 and a 3.5% growth rate in subsequent years. The increase in FY24 growth is generated by economic activity associated with the Nebraska MultiSport Complex and City Centre. After the growth associated with the new economic activity occurs and a new base is established, the growth rate projection is expected to return to the average historical growth rate as experienced in FY16 and FY17.

Discussion of additional hotels continues to occur between developers and the City. No projections have been included for those in this budget analysis.



Hotel Occupation Tax Collections & Projections

Exhibit 22

Fiscal Year	Budget	Budget % Growth	Actual	Actual % Growth
FY15	875,322		907,522	
FY16	900,000	3%	956,583	5%
FY17	950,000	6%	977,644	2%
FY18	997,500	5%	1,013,471	4%
FY19	1,007,475	1%	929,509	(8)%
FY20	1,017,550	1%	659,528	(29)%
FY21	363,215	(64)%	787,706	19%
*FY22	730,361	101%	730,361 YEE	(7)%
FY23	1,035,000	42%	—	
FY24	1,089,450	5%	—	
FY25 Projected	1,128,814	4%	—	
FY26 Projected	1,165,118	3%	—	
FY27 Projected	1,199,391	3%	—	

*FY22 is a year-end estimate

General Fund

Revenues

Restaurant Tax

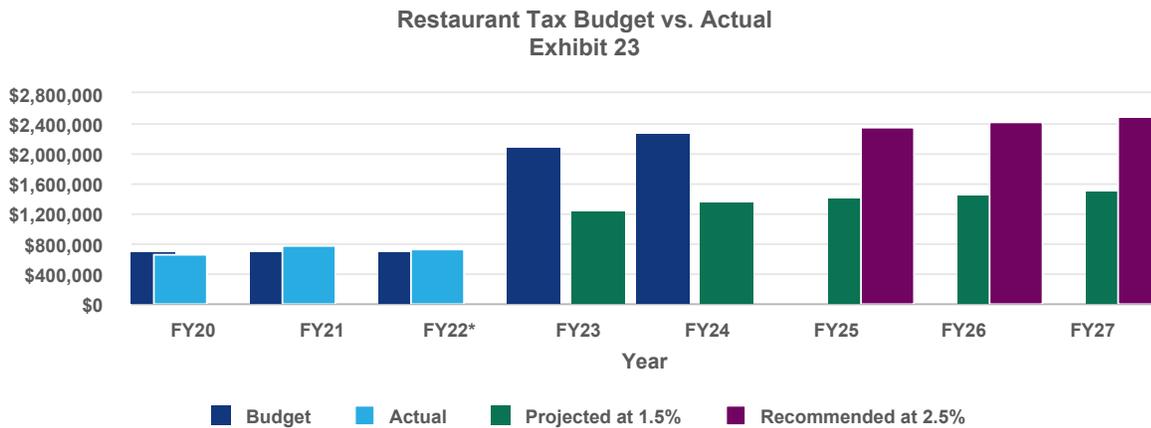
On September 3, 2019, the City Council enacted a new Restaurant and Drinking Places Occupation Tax (Restaurant Tax) taking effect October 1, 2019. This tax was established at a rate of 1.5% of the gross sales of prepared food and beverages from places such as cafés, bakeries, coffee shops, food trucks, caterers, and restaurants or drinking places in grocery or convenience stores, and it applies to both alcoholic and non-alcoholic beverages. State Statutes identifies a maximum collection for first class cities of \$700,000.

During the first two years of tax collection, the revenue generated exceeded the \$700,000 limit. The ordinance which approved the tax indicated that the City Council would review the ordinance 2 years after implementation.

The restaurant tax was reviewed as part of the LRF process and determined to be a potentially significant source of funding to help shoulder the burdens of growth. Specifically because this is a growing area of the revenue generation associated with new restaurants, drinking establishments and tourism. This would share the costs of funding the increased service demands and infrastructure repair and improvements with non-residents who are increasing the demands.

The LRF highlighted the need for significant additional funding in the General Fund to close the increasing gap between revenue and expenditures. An additional consideration was given to increasing the rate to 2.5% consistent with neighbors Ralston and Omaha.

As you can see on the following chart and table, the impact of a 2.5% rate over a 1.5% rate is an approximately \$1M revenue increase annually which accumulates to \$10M over the 10-year period.



**Projected Restaurant Tax Revenue
(FY23 - FY32)**

Exhibit 24

Fiscal Year	Actual	Restaurant tax at 1.5%	Operating Reserve % at 1.5% Rate	Restaurant tax at 2.5%	Operating Reserve % at 2.5% Rate
FY20	765,323	—		—	
FY21	993,675	—		—	
*FY22	1,052,837	—		—	
FY23	—	1,254,316	51%	2,090,525	55%
FY24	—	1,369,072	36%	2,281,787	43%
FY25 Projected	—	1,410,144	25%	2,350,240	36%
FY26 Projected	—	1,452,449	14%	2,420,748	28%
FY27 Projected	—	1,496,022	2%	2,493,370	19%
FY28 Projected	—	1,540,903	(9)%	2,568,171	10%
FY29 Projected	—	1,587,130	(13)%	2,645,216	9%
FY30 Projected	—	1,634,744	(25)%	2,724,573	(1)%
FY31 Projected	—	1,683,786	(36)%	2,806,310	(10)%
FY32 Projected	—	1,734,299	(47)%	2,890,499	(18)%

*FY22 is a year-end estimate

By increasing the Restaurant Tax rate from 1.5% to 2.5%, the operating reserve in FY32 is projected to be (18%) vs. (47%). A 2.5% rate would increase the operating reserve percentage by 29% in FY32. Exhibit 24 shows the trending impact over the ten year forecast period with the operating reserve falling below the 20% target in FY26 at the 1.5% rate, while the 2.5% rate maintains the 20% target reserve through FY26.

To exceed the \$700,000 statutory limitation and change the effective rate would require a vote of the residents. It is expected that much of the anticipated growth and additional service requirements will be generated by visitors.

Hunden Strategic Partners completed a study in 2021 related to the customer base in La Vista’s commercial areas. The results showed that less than 10% of those paying the restaurant tax were from within the City limits. Accordingly, it would seem that La Vista voters should be receptive to sharing the burden of paying for growth with those who don’t live here. This change would make restaurant tax over 10% of total General Fund revenue and a major component of revenue after property tax and sales tax. (The Hunden study is available in Appendix T.)

General Fund

Revenues

Gross Revenue Tax

Another important source of revenue for the City is the Gross Revenue Tax. The Gross Revenue Tax includes franchise fees and occupation taxes (*excluding Hotel Tax & Restaurant Tax*) which are established by franchise agreements and the Master Fee Ordinance.

Franchise fee collections have trended down since FY16, however, revenues are projected to slightly increase year-over-year based on consistent annual utilization of natural gas, phone, and water utilities. The price of consumer natural gas and water is projected to increase 3% and 4%, respectively, in the next biennium. The City collects a 5% occupation tax on these utilities. Phone occupation tax is projected at a 1% increase, and cable is projected to have no increase. Total franchise occupation taxes in FY23 are projected to be \$804,051 and \$814,210 in FY24. The FY22 year-end estimate is \$94,840 less than the budgeted \$898,547. This is due to the loss of two phone carriers in FY21.

Gross Revenue Tax Collected

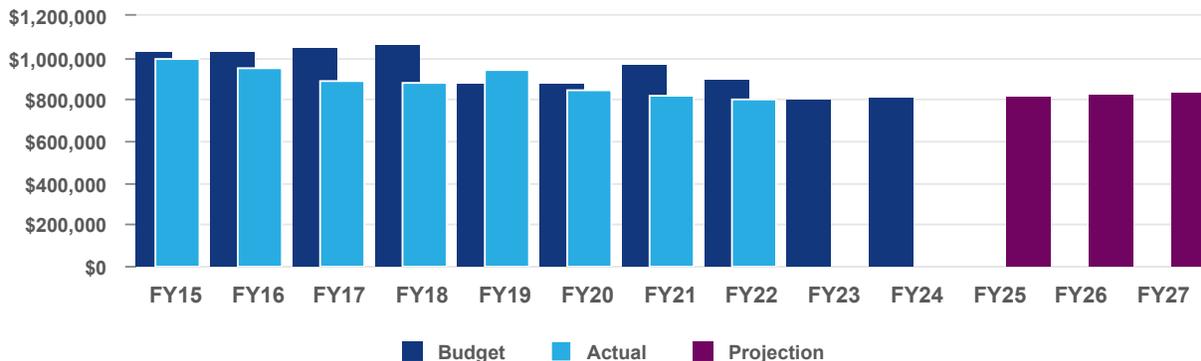
Exhibit 25

Fiscal Year	Budget	Actual
FY15	1,033,000	996,329
FY16	1,030,000	948,616
FY17	1,049,200	888,404
FY18	1,070,492	884,146
FY19	882,000	940,128
FY20	883,900	849,977
FY21	970,600	822,386
*FY22	898,547	803,707
FY23	804,051	—
FY24	814,210	—
FY25 Projection	824,671	—
FY26 Projection	827,694	—
FY27 Projection	838,456	—

*FY22 is a year-end estimate

Gross Revenue Taxes Budget vs. Actual

Exhibit 26



Licenses & Permits

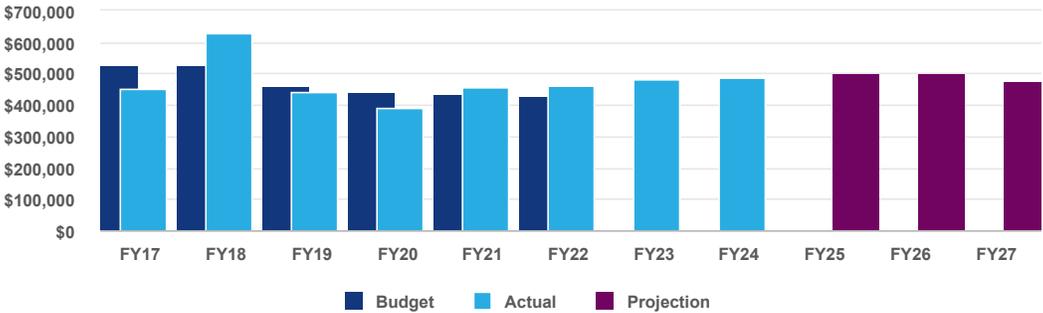
Licenses and permits are used by the City as a means of monitoring the safety of certain activities such as the sale of alcohol, building construction, contractor licensing, rental housing unit inspection, etc. The FY22 year-end revenue projection of \$460,500 reflects a 3% increase over the budgeted amount of \$433,186, which resulted from additional development activity.

Revenue projections for licenses and permits for FY23 and FY24 include modest increases over FY22 projected revenue. Construction timelines for on-going and planned development projects have experienced some delays due to the disruptions in supply chains and inflated prices for construction materials caused in part by the global pandemic. Despite these delays, development interest and momentum in La Vista remain strong.

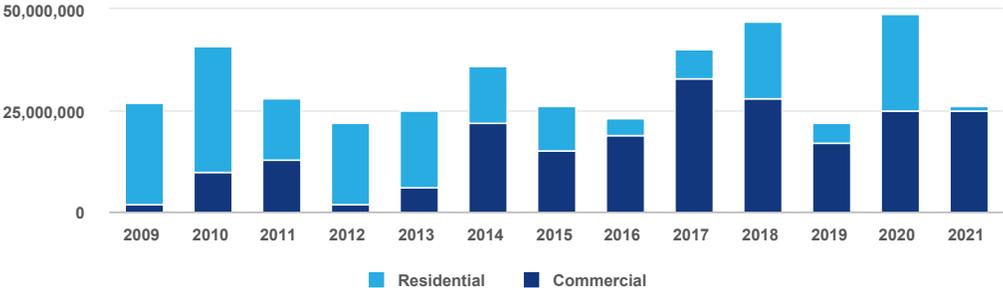
Currently under construction and going through permitting are projects of all types; multi-family residential projects like the Echo Hills Apartments, Andover Pointe Apartments and Streck Workforce Apartments, commercial projects such as The Astro, Starbucks and Southport Centre retail building in Southport West, and industrial buildings such as Fred’s Heating and Air and MCL Construction’s expansion.

With the Nebraska MultiSport Complex in construction adjacent to Southport, and with the accelerating development in City Centre, the City has received a high level of interest from developers regarding construction of additional hotels, restaurants, and commercial establishments that are complementary to these two regional commercial destinations. As development activity is expected to remain consistent, so are projected revenues for licenses and permits.

Licenses & Permits Budget vs. Actual
Exhibit 27



Building Permit Valuation
Commercial & Residential
Exhibit 28



General Fund

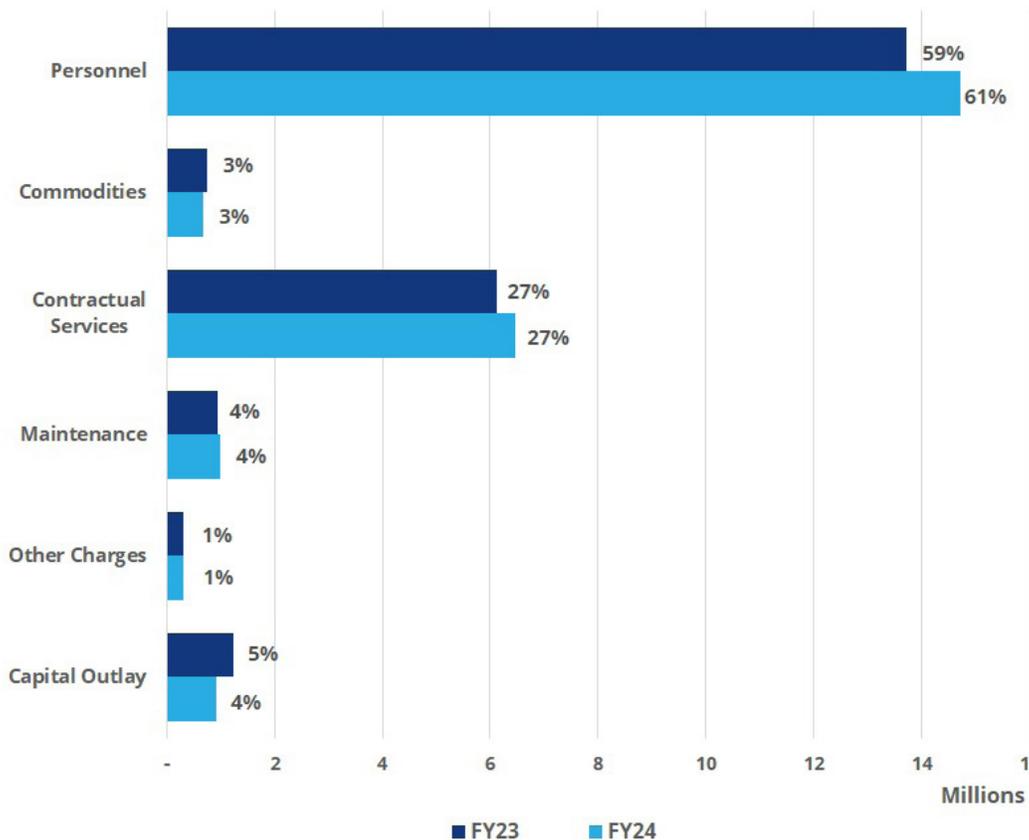
Expenditures

Expenditures, including capital purchases of \$1.25M, recommended in the FY23 budget total \$23.1M, an increase of \$2.0M (9%) over the FY22 budget. The proposed expenditures for FY24 reflect a 4% increase over FY23 to \$24.1M. The majority of the changes are related to staffing and capital outlay purchases associated with growth. Details of major expenditure categories are summarized and discussed in the following sections.

Expenditure Detail

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel	11,789,923	11,296,267	12,990,513	12,054,915	13,710,583	14,723,022	15,519,925	16,458,022	17,328,999
Commodities	549,554	433,916	610,818	608,432	751,905	687,738	694,864	719,332	740,230
Contractual Services	5,278,859	4,796,643	5,613,237	5,482,049	6,131,681	6,476,017	6,835,043	7,201,935	7,872,738
Maintenance	782,060	606,610	753,528	735,473	947,487	1,004,547	1,063,931	957,267	981,726
Other Charges	352,963	286,089	396,054	389,544	309,625	309,749	302,613	309,861	325,974
Capital Outlay	553,394	571,133	764,957	762,449	1,246,600	910,500	750,000	750,001	738,000
Total Expenditures	19,306,753	17,990,659	21,129,107	20,032,861	23,097,881	24,111,573	25,166,377	26,396,418	27,987,666

FY23 & FY24 Expenditures by Category
Exhibit 29



Personnel Services

Salaries

Personnel services include expenditures for salaries, wages, and related employee benefits which account for approximately 59% of the General Fund expenditures and are proposed to increase \$720,071 (6%) in FY23 and \$1.0M (7%) in FY24.

The recommended budget reflects salary adjustments specified in the current 5-year contract with the La Vista Fraternal Order of Police (FOP). This will be the final year of a 5-year contract and results in a salary increase of \$98,652 (3.5%) in FY23.

All employees not covered by a collective bargaining agreement are in a performance-based compensation system. In FY23, the budget includes \$241,975 based on an average 3.75% increase. The actual FY23 compensation rates will be updated in the first reading of the budget. In FY24, an average salary increase of 3.75% or \$274,840 was utilized for budget purposes. Actual data from performance reviews will be updated and incorporated as part of an amended FY24 budget. Health benefits are projected to increase 10%.

Payroll costs cover 139 full-time positions as well as 69 part-time positions. Staffing requests for FY23 and FY24 are listed in Exhibit 30. (Note: Positions added in December 2022 are in FY23 and in December 2023 are in FY24.)

Department Requests For Personnel Additions (Salaries & Benefits)

Exhibit 30

Position	Department / Division	Request	Grade	FY23	FY24	Recommended
Recreation Attendants	The Link	FY23 - Increase 1,040 PT Hours	E	21,428	44,463	Yes
Administrative Assistant II	Library	FY23 - Add Position (Requested FT= \$66,294, \$69,894; PT recommended)	8	66,294	69,894	Part-Time FY23 \$22,167 FY24 \$22,999
Seasonal	Parks	FY23 - Increased 1,000 Seasonal Hours	A	12,057	12,330	Yes
Maintenance Worker I	Parks	FY23 - Add Position	9	81,607	86,566	Yes
Landscape Gardener	Parks	FY23 - New Position	11	85,737	90,326	Yes
Police Officer	Police	FY23 - Add (2) Positions	423	192,708	213,680	Yes
Police Officer	Police	FY23 (Dec) - Add (3) Positions	423	236,259	315,729	Yes
Police Training Sergeant	Police	FY23 (Dec) - New Position	426	110,336	145,058	Yes
Police Officer	Police	FY24 (Dec) - Add (2) Positions	423	—	172,208	Yes
Total Requested				806,426	1,150,254	
Total Recommended				762,299	1,103,359	

With the exception of beginning the Administrative Assistant II for the Library as a part-time position, all staffing requests are recommended. This will result in increases of \$762,299 in FY23 and \$1,103,359 in FY24. Additional detail regarding the position requests can be found in the Departmental Summaries section on page 77.

General Fund

Expenditures

Insurance

Currently, all employees who elect to participate in the City's group health/dental insurance pay a portion of the premium. Employees who elect single coverage pay 10% of the cost of that premium, and employees who elect any tier of benefit other than single coverage pay 20% of the cost of that premium. The employee's contribution is calculated on a combination of the Medica payment and the City's deductible liability.

The City provides two network choices within Medica (National Choice, and CHI Network). Within each of the networks, there are four tiers (Single; Employee/Child; Employee/Spouse; and Family). The CHI Network only covers Nebraska CHI providers. Whereas, the National Choice Network covers multiple providers across the country. The chart below provides an average cost per tier for health insurance. A 10% increase in health and dental insurance premiums is projected in FY23 and FY24 and in the out years.

Current Health Insurance Costs

Exhibit 31

CHI Network Health Insurance Costs					
Coverage	EE Portion of Premium	City Funded	Employee Funded	Total Coverage Cost	Employees Enrolled (99)
Employee + Child	20%	10,131.94	2,532.98	12,664.92	8
Employee + Spouse	20%	11,868.86	2,967.22	14,836.08	5
Family	20%	16,790.11	4,197.53	20,987.64	12
Single	10%	6,513.48	723.72	7,237.20	20
National Choice Network Health Insurance Costs					
Employee + Child	20%	12,664.99	3,166.25	15,831.24	6
Employee + Spouse	20%	14,836.03	3,709.01	18,545.04	8
Family	20%	20,987.71	5,246.93	26,234.64	16
Single	10%	8,141.80	904.64	9,046.44	24

Commodities

Commodities include expenditures for office supplies, operating supplies, equipment, wearing apparel and maintenance parts and supplies. Commodities are a small portion (3%) of the General Fund expenditure budget and total \$751,905 for FY23 and \$687,738 for FY24.

The FY23 increase is 23% (\$141,087) because of the addition of a Link department budget which includes \$50,000 in FY23 to prepare for opening the facility, then falls back to \$10,000 in FY24 to a business as usual level. With the addition of police officers, wearing apparel will also increase to \$51,000 in FY23 and returns to \$32,000 in FY24.

The FY24 decrease over the prior year recommendation is 9% (\$64,167). This marks a return to baseline expenditure levels except for police officer wearing apparel for additional police officers.

Contractual Services

Contractual services include expenditures with outside entities for professional services, technical services, rents and leases, utilities, communications, travel and training, and repairs and maintenance. For FY23, contractual services are budgeted to increase by 9% (\$518,444) over FY22 and 6% (\$344,336) in FY24. The fire contract is however projected to increase by 8% (\$214,000) in FY23 and 9% (\$257,000) in FY24 based on current projections for personnel services and other expenditures.

Contractual services account for 28% of the General Fund expenditure budget. *(A list of the City's current contracts can be found in Appendix F.)*

The FY21 budget for travel and training was \$97,126 with \$57,584 expended. Although professional organizations attempted to have in person conferences, organizations such as GFOA had planned a July conference in Chicago but moved the forum to virtual. This led to lower expenditures. Travel and training recommended for FY23 is \$247,758, a 29% increase over the FY22 budget due to FY22 being budgeted at a very low level. For FY24, the increase is \$230,873, a 6.8% increase over FY23. These increases are bringing travel and training back to pre-pandemic levels. Additional information can be found in Appendix P.

With regard to utilities, providers have indicated various increase amounts ranging from 3-5%. Assumptions for all utilities can be found in Appendix E.

Maintenance

Maintenance activities are required or undertaken to conserve as long as possible the original condition of an asset or resource while compensating for normal wear and tear. Maintenance accounts for about 4% of the General Fund Budget. The recommended maintenance budget increase is \$193,959 (26%) in FY23 over the FY22 budget for the library, recreation, streets and parks maintenance needs. Maintenance projects in the Recreation Dept. total \$43,000 for interior painting of the recreation center and meeting room floor covering. Park maintenance is increased by \$29,000 for activity associated with Central Park. Sports Complex maintenance is increased by \$21,000 for sports fields activities. Streets repair and maintenance of equipment is increased by \$11,000 and by \$10,000 for motor vehicles and equipment scheduled maintenance. Building maintenance is increased \$15,000 to address scheduled maintenance in City facilities.

The recommended FY24 budget increase is \$57,060 (6%) over the FY23 recommended budget for maintenance of parks, recreation center and sports complex. Projects in the recreation center, which total \$90,000, and include refinishing the gym floor and new partitions for meeting rooms and stage. The \$20,000 sports complex project is installation of a fence.

Other Charges

Other charges are those expenses which do not logically fall into any of the scheduled accounts and make up approximately 1.4% or less of the General Fund budget. Other charges in FY23 drop from the FY22 budget by \$100,000 as software conversion projects are completed.

General Fund

Expenditures

Capital Outlay

Capital outlay includes expenditures that result in the acquisition of, or additions to, capital assets. To be classified as capital outlay, an item must generally have an expected life of more than 5 years and a cost equal to or greater than \$5,000. The FY23 budget includes \$1.2M for capital outlay purchases and \$910,500 in FY24. This recommended budget includes no bank financing for capital outlay purchases. A complete list of capital outlay requests can be found in the Capital Outlay section beginning on page 167.

FY23 - FY24 Biennial Budget

The FY22 ending fund balance and operating reserve provides a strong starting point for the FY23 - FY24 Biennial Budget. The CARES Act and ARPA grants provided a cash infusion, making up \$4M of the estimated \$14.1M fund balance. One year of hotel tax revenue, approximately \$1M, was lost over the last three years. Sales tax revenue exceeded the conservative budgets of FY21 and FY22, but lost growth cannot be estimated. Fee revenue was down due to reduced participation. Restaurant tax revenue proved to be strong during the last three years, signalling a potential new source of revenue that could eventually lead to meaningful property tax relief in the future. Also contributing to the increased fund balance was expenditure activity slowed by the pandemic. Reduced transfers also led to an increased fund balance.

Looking ahead to FY23, construction is back in full swing in the 84th Street Redevelopment Area. The Link, an interface between City Centre and Central Park along with Parking Garage #2 are underway with completion dates in FY23. Two Economic Development Program Awards have been issued for The Astro and the Nebraska MultiSport Complex, creating new transfer obligations for the General Fund. As these venues open, budgets have been geared up to include the necessary resources to meet the demands of the economic growth of 84th Street, redevelopment now becomes a reality. Sales tax incentive rebates remain an ongoing drawdown of sales tax revenue, creating a financial challenge even with a \$2M General Fund contingency reserved.

It is helpful that the FY22 ending fund balance is anticipated to be strong. The next five years from FY23 to FY27 show an average annual \$1.8M drawdown of the fund balance. At this inflection point in fund balance growth, it is very important to consider maintaining and growing sources of revenue to offset this trajectory. It is important to maintain the property tax levy at the .50 General Fund levy. It is also vital to substantially increase revenue. A voter-approved initiative to increase the restaurant tax from 1.5% to 2.5% is reasonable and necessary.

The sales tax incentive rebate reserve removes 10% from the operating reserve. As the draw down of fund balance continues through the forecast period, this set-aside becomes a significant portion of the remaining fund balance and reduces the amount available for operations in a fiscal year.

Growth is expected in sales tax, restaurant tax and hotel tax revenues resulting from from increased economic activity.

FY23 Budget

Revenues

Revenues for the proposed FY23 budget are estimated at \$22.6M, which reflects a increase of 2% over the FY22 budget. The FY22 budget was based on recovery from the COVID-19 pandemic, and the FY23 budget continues this recovery and incorporates new growth associated with sales tax, state revenue (highway allocation) and restaurant tax. Grant income returns to usual levels with the ARPA funds recognized in FY22.

The restaurant tax rate in this budget is recommended to increase from 1.5% to 2.5%, through a voter approved initiative, to provide additional revenue to fund increased City services for new development areas and future annexations.

General Fund

FY23 - FY24

Expenditures & Capital Outlay

Operating & Capital Expenditures in FY23 are recommended to be \$23.1M, which reflects a growth of (9%) over FY22. The expenditures contain six (6) new positions in Public Works and Public Safety associated with the impact of City Centre and the Nebraska MultiSport Complex (NMSC). Additional part-time recreation attendants and seasonal parks employees have also been added.

As identified in the Appendix E, growth assumptions were used for the non-personnel services expenditure categories. In some cases, the request differs from the base assumptions because of specific parameters. For example, the standard growth assumption used for commodities is 2% and the recommended increase is 23%. The additional increase over the FY22 budget is a result of outfitting police officers, supplying The Link and purchasing additional computers.

Transfers

Transfers in FY23 are recommended to increase by \$674,695 over the FY22 budget for a total of \$1.6M.

In

- From Lottery Fund (\$223,100) – Capital Outlay, Community Events Overtime
- From Off-Street Parking Fund (\$300,000) – Reimbursement for Parking Garage #2 Expenditures (made prior to the January 2022 bond issue)

Out

- To Economic Development Program Fund (\$993,639) – Bond Debt Service
- To Off-Street Parking Fund (\$697,555) – Operating Expenditures
- To Qualified Sinking Fund (\$100,000) – Future Capital Outlay Purchases
- To Debt Service Fund (\$300,000) – Highway Allocation Bond Debt Service

Fund Balance

The General Fund budget projects an ending fund balance of \$12.0M in FY23. The result leaves a 46% operating reserve.

The FY23, expenditures and capital outlay exceed revenues by \$479,234, drawing down the fund balance. In addition, net transfers to and from other funds further draws down the fund balance by an additional \$1.6M resulting in a reduction of fund balance by \$2.0M.

FY24 Budget

Revenues

Revenues for the recommended FY24 budget are no longer expected to be influenced by pandemic. At \$24.2M, which reflects a 7% increase over FY23, the \$1.6M increase is due to 3% growth in property tax and 13% growth in sales tax generated by new businesses in City Centre. This accounts for \$0.9M of the growth. State revenue and hotel occupation tax each increase 5%. What is reflected is the full operation of The Astro and full parking garages. The restaurant tax also grows 9% with a continuation of the 2.5% rate requested to begin in FY23.

Expenditures & Capital Outlay

The recommended expenditures and capital outlay for FY24 are projected to be \$24.1M, reflecting a 4% increase over the recommended FY23 budget of \$23.1M. Commodities actually decrease 9% as start up activity at The Link moves into regular operations.

Transfers

Transfers recommended in FY24 total \$2.0M, which is a \$458,261 increase over FY23.

In

- From Lottery Fund (\$15,044) – Community Events Overtime

Out

- To Economic Development Program Fund (\$1,006,574) - Bond Debt Service
- To Capital Improvement Fund (\$200,000) – Zoning/Subdivision Regulations Update
- To Off-Street Parking Fund (\$434,825) – Operating Expenditures
- To Qualified Sinking Fund (\$100,000) – Future Capital Outlay Purchases
- To Debt Service Fund (\$300,000) – Highway Allocation Bond Debt Service

General Fund

Fund Balance

The ending fund balance for FY24 is projected to be \$10.1M, which is a decrease of \$2.0M from FY23. The projected fund balance results in a 35% operating reserve.

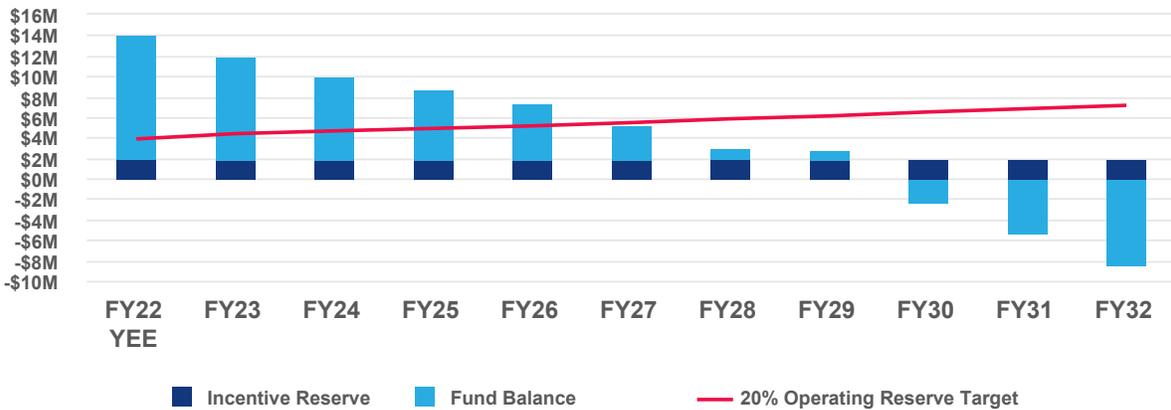
In FY24, revenues exceed expenditures and capital outlay by \$67,755, which is very near a balanced budget. Net transfers, however, draw down the fund balance by \$2M.

This drawdown trend continues through FY27 and beyond. In FY27, after accounting for the sales tax incentive rebate reserve, the operating reserve falls to 12% and continues to decline through the 10-year forecast period, dropping to (24%) by FY32.

This is why increasing the revenue stream is so important to the financial sustainability of city operations. The immediate years draw down cash balances as operation activity increases to support completion of development projects.

An operating reserve at the target level of 20% or above contributes to a favorable bond rating as there exist reserves to maintain financial stability in an economic downturn and provides assurance that debt service payments obligations will be met.

General Fund Balance & Incentive Reserve
Exhibit 32





General Fund

Detail

Budget									
					Recommended				
	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	FY23 Budget	FY24 Budget	FY25 Projected	FY26 Projected	FY27 Projected
Beginning Fund Balance	8,607,979	10,739,757	10,739,757	10,739,757	14,072,664	12,025,336	10,066,735	8,753,748	7,304,092
Revenues									
Property Tax	9,393,170	9,368,006	10,446,706	10,446,705	10,291,415	10,586,207	10,889,703	11,214,363	12,001,500
Sales Tax	3,887,077	4,996,276	4,566,703	4,757,224	4,917,452	5,562,691	5,977,256	6,338,130	6,708,346
Payments in Lieu of Taxes	356,710	195,126	197,077	197,077	202,989	209,079	215,351	221,812	228,466
State Revenue	1,739,301	2,085,379	1,871,045	1,871,045	1,960,688	2,052,605	2,149,056	2,248,707	2,353,341
Occupation and Franchise Taxes	885,022	822,386	898,547	803,707	804,051	814,210	824,671	827,694	838,456
Hotel Occupation Tax	363,215	787,706	730,361	730,361	1,035,000	1,089,450	1,128,814	1,165,118	1,199,391
Licenses and Permits	436,113	458,566	433,186	460,500	481,456	488,869	503,853	504,233	475,233
Interest Income	67,207	27,683	30,801	30,470	26,300	21,625	17,455	13,015	7,185
Recreation Fees	171,782	173,319	171,782	164,220	169,950	169,950	135,450	135,450	135,450
Special Services	24,000	24,799	24,000	20,500	20,500	20,500	20,500	20,500	20,500
Grant Income	165,736	174,247	1,748,848	3,101,763	195,910	195,752	400,801	110,801	159,507
Restaurant Tax	700,000	993,675	700,000	1,052,837	2,090,525	2,281,787	2,350,240	2,420,748	2,493,370
Parking Garage Fees	23,000	23,862	29,000	34,766	100,717	392,853	782,999	783,149	783,306
Miscellaneous	383,673	257,918	432,184	273,928	321,694	293,750	295,929	296,160	296,394
Total Revenues	18,596,006	20,388,948	22,280,240	23,945,103	22,618,647	24,179,328	25,692,077	26,299,880	27,700,446
Expenditures									
Personnel Services	11,789,923	11,296,267	12,990,513	12,054,915	13,710,583	14,723,022	15,519,925	16,458,022	17,328,999
Commodities	549,554	433,916	610,818	608,432	751,905	687,738	694,864	719,332	740,230
Contractual Services	5,278,859	4,796,643	5,613,237	5,482,049	6,131,681	6,476,017	6,835,043	7,201,935	7,872,738
Maintenance	782,060	606,610	753,528	735,473	947,487	1,004,547	1,063,931	957,267	981,726
Other Charges	352,963	286,089	396,054	389,544	309,625	309,749	302,613	309,861	325,974
Capital Outlay	553,394	571,133	764,957	762,449	1,246,600	910,500	750,000	750,001	738,000
Total Expenditures	19,306,753	17,990,659	21,129,107	20,032,861	23,097,881	24,111,573	25,166,377	26,396,418	27,987,666
Revenues Less Expenditures	(710,747)	2,398,290	1,151,133	3,912,241	(479,234)	67,755	525,701	(96,538)	(287,220)

Budget (Continued)

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Transfers In (Out)									
Lottery Fund	193,867	152,574	407,210	91,500	223,100	15,044	15,608	16,193	16,800
Economic Development Fund	—	—	—	—	—	—	—	—	—
Off-Street Parking Fund	—	—	—	—	300,000	—	—	—	—
Qualified Sinking Fund	—	—	—	—	—	—	—	—	—
SID Transfer	—	—	—	—	—	—	—	510,408	—
(Debt Service Fund)	(577,831)	(184,085)	(679,775)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
(Capital Improvement Fund)	—	—	(390,000)	(140,000)	—	(200,000)	—	—	—
(Economic Development Fund)	(82,510)	—	—	—	(993,639)	(1,006,574)	(1,014,121)	(1,018,876)	(939,298)
(Off-Street Parking Fund)	(280,602)	(235,000)	(155,834)	(155,834)	(697,555)	(434,825)	(440,175)	(460,843)	(482,610)
(Qualified Sinking Fund)	—	—	(75,000)	(75,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
(Police Academy)	—	—	—	—	—	—	—	—	—
Net Transfers In (Out)	(747,076)	(266,511)	(893,399)	(579,334)	(1,568,094)	(2,026,355)	(1,838,688)	(1,353,118)	(1,805,108)
Change In Fund Balance	(1,457,823)	2,131,778	257,734	3,332,907	(2,047,328)	(1,958,601)	(1,312,987)	(1,449,656)	(2,092,327)
Ending Fund Balance	7,150,156	10,739,757	10,997,491	14,072,664	12,025,336	10,066,735	8,753,748	7,304,092	5,211,765
General Fund Reserve %	38%	62%	54%	73%	55%	43%	36%	28%	19%
Target Operating Reserve %	25%	25%	25%	20%	20%	20%	20%	20%	20%
Over (Under) Target	13%	37%	29%	53%	35%	23%	16%	8%	(1%)

Sales Tax Incentive Refund Reserve

Beginning Balance	1,807,057	1,807,057	1,885,542	1,885,542	1,885,542	1,885,542	1,885,542	1,885,542	1,885,542
Contribution to Reserve	(671,515)	(671,515)	(1,000,000)	(809,478)	(1,000,000)	(750,000)	(750,000)	(750,000)	(750,000)
Reserve Used	750,000	750,000	1,000,000	809,478	1,000,000	750,000	750,000	750,000	750,000
Ending Balance	1,885,542								

Available Fund Balance

Available Fund Balance	5,264,614	8,854,215	9,111,949	12,187,122	10,139,794	8,181,193	6,868,206	5,418,550	3,326,223
Reserve % Excluding Sales Tax Reserve	28%	51%	45%	63%	46%	35%	28%	21%	12%
Impact of Sales Tax Reserve	10%	11%	9%	10%	9%	8%	8%	7%	7%
Target Operating Reserve %	20%	20%	20%	20%	20%	20%	20%	20%	20%
Over (Under) Target	8%	31%	25%	43%	26%	15%	8%	1%	(8%)

Departmental Summaries





Overview

The Executive branch consists of the Mayor and City Council - the elected officials who create policy for the City, the Boards and Commissions that provide recommendations to the elected officials, and City Administration who oversees the day-to-day activities of the City and ensures that the goals and initiatives of the elected officials are carried out. Communication, which provides leadership and coordination of the City's brand, media relations and other external communications for the City, is a division of City Administration.

Mayor & City Council



Overview

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

FY21-FY22 Highlights

- Purchased new holiday street pole decorations
- Provided pandemic leadership to navigate community through pandemic
- Approved wayfinding plan
- Provided leadership for continued 84th Street redevelopment initiatives
- Approved The Link design and construction agreement
- Annexed Oriental Trading Company
- Reviewed tax revenue and adjusted Property Tax Levy to rebate Restaurant Tax overage
- Entered interlocal agreements with Sarpy County and the City of Gretna for Property Assessed Clean Energy District (PACE) Administration
- Approved EDP awards for The Astro and Nebraska MultiSport Complex
- Awarded contract for construction of Parking Structure #2 in City Centre development
- Approved Commemorative Tree Program
- Authorized \$26M in Public Infrastructure Projects

Executive

Mayor & City Council

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0102 - Salaries - Part Time	80,000	83,076	83,077	83,076	80,000	80,000	80,000	80,000	80,000
0104 - FICA	6,258	6,505	6,493	6,493	6,258	6,258	6,258	6,258	6,258
0110 - Car Allowance	1,800	1,950	1,800	1,800	1,800	1,800	1,800	1,800	1,800
0110 - Phone Allowance	1,080	1,170	1,080	1,080	1,080	1,080	1,080	1,080	1,080
Subtotal	89,138	92,701	92,450	92,449	89,138	89,138	89,138	89,138	89,138
Commodities									
0201 - Office Supplies	1,800	1,760	1,800	1,800	1,800	1,800	1,854	1,910	1,967
0203 - Food Supplies	260	119	260	200	200	200	275	275	280
0204 - Wearing Apparel	—	—	—	1,000	1,000	1,000	500	1,000	500
Subtotal	2,060	1,879	2,060	3,000	3,000	3,000	2,629	3,185	2,747
Contractual Services									
0301 - Postage	600	52	600	400	400	400	600	618	637
0308 - Legal Advertising	6,000	10,482	6,000	6,000	6,500	6,500	7,000	7,070	7,141
0309 - Printing	4,000	86	4,000	100	500	500	1,500	1,500	1,500
0310 - Dues And Subscriptions	51,990	48,287	51,990	51,043	51,310	51,655	52,155	52,175	52,675
0311 - Travel	1,796	—	14,177	1,500	6,340	8,787	9,002	9,002	9,002
0313 - Training	3,965	386	6,835	3,000	3,780	3,780	3,665	3,665	3,665
0314 - Other Contractual Services	24,715	10,057	25,003	22,403	33,200	24,007	34,322	24,646	35,200
0321 - Legal-Professional Service	20,000	10,435	20,000	20,000	20,000	20,000	20,000	20,600	21,218
Subtotal	113,066	79,785	128,605	104,446	122,030	115,629	128,244	119,276	131,037
Other Charges									
0505 - Other Charges	15,800	9,368	15,800	14,628	20,300	18,300	20,450	18,800	21,450
Subtotal	15,800	9,368	15,800	14,628	20,300	18,300	20,450	18,800	21,450
Total Expenditures	220,064	183,732	238,915	214,523	234,468	226,067	240,461	230,399	244,372

Boards & Commissions



Overview

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

FY21-FY22 Highlights

Board of Adjustment

The Board of Adjustment did not meet in FY21-FY22.

Board of Health

The Board of Health did not meet in FY21-FY22.

Citizen Advisory Review (CAR) Committee

The CAR Committee met in March, June, September, and December. The Chairman presented updates to the Mayor and City Council in March and December. Approvals of two new program applications were recommended for approval. One was a supplemental application for a \$2.5M loan submitted by City Ventures LLC for The Astro, and the second was a \$3M grant for the Nebraska Multisport Complex project.

Civil Service Commission

The Civil Service Commission met three times in FY21 and approved a police officer testing process to create a certified list of eligible candidates for current and future hiring consideration.

They have also met three times thus far in FY22 and approved the City's first lateral police officer testing process. The Commission also conducted an entry level police officer testing process to create a new certified list of eligible candidates.

Library Advisory Board

The Library Advisory Board met four times in FY21 and FY22. The Board's State certification has been renewed through September 20, 2024. Eight grant opportunities were reviewed along with approval of Amnesty Week, the annual inventory, and the State report. Military Memberships were added. The Board also reviewed/approved ten library policies.

Parks & Recreation Advisory Committee

The Parks & Recreation Advisory Committee met 12 times in FY21 and reviewed reports and program

Executive

Boards & Commissions

information related to Recreation, Special Service Transportation, Swimming Pool, Public Transportation, and proposed park improvements.

Personnel Board

The Personnel Board did not meet in FY21-FY22.

Planning Commission

The Planning Commission has met 17 times in FY21 and FY22. During these meetings, the Planning Commission has reviewed applications for:

- 9 Conditional Use Permits
- 4 Planned Unit Developments
- 1 Preliminary Plat
- 3 Final Plats
- 3 Replats
- 4 amendments to the Official Zoning Map
- 3 amendment to the Future Land Use Map of La Vista's Comprehensive Plan
- 4 text amendments to La Vista's Zoning Ordinance

The Planning Commission also recommended the approval of the following items to City Council: the 1 & 6 Year Road Plan, the Five Year Capital Improvements Plan, the 2021 Papio-Missouri NRD Hazard Mitigation Plan, and the Rotella's Italian Bakery Blight and Substandard Study.

Boards & Commissions

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Commodities									
0201 - Office Supplies	165	199	165	120	165	170	175	180	186
Subtotal	165	199	165	120	165	170	175	180	186
Contractual Services									
0301 - Postage	95	4	95	30	96	97	98	101	104
0308 - Legal Advertising	850	1,754	850	500	850	850	850	859	867
0309 - Printing	1,780	86	1,780	100	300	306	312	318	325
0311 - Travel	1,135	—	1,135	1,654	2,513	1,541	1,541	1,541	1,541
0313 - Training	850	50	850	570	1,750	1,200	1,200	1,200	1,200
0321 - Legal- Professional Service	1,000	—	1,000	500	1,000	1,000	1,000	1,030	1,061
Subtotal	5,710	1,894	5,710	3,354	6,509	4,994	5,001	5,049	5,098
Other Charges									
0505 - Other Charges	460	1,553	460	350	460	483	507	533	559
Subtotal	460	1,553	460	350	460	483	507	533	559
Total Expenditures	6,335	3,646	6,335	3,824	7,134	5,647	5,683	5,762	5,843

Executive

City Administration Overview



City Administration



Overview

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

FY21-FY22 Highlights

- Launched the new brand and began the integration process
- Developed signage and wayfinding strategy
- Coordinated and managed 84th Street redevelopment area projects and phasing strategies
- Facilitated design completion of The Link and the related CMR and GMP processes
- Worked to update the CIP process and integrate with budget development
- Oversaw development of Long-Range Financial Plan
- Provided leadership and guidance to ensure uninterrupted municipal services, communication and alternative amenities during a global pandemic.
- Implemented new employee outreach strategies
- Updated MYLC program and curriculum
- Launched City store for employees
- Facilitated (2) EDP program awards

City Administration Overview

Budget & Initiatives

The City Administration budget does not indicate any significant changes other than restoration of pre-pandemic funding for travel and training opportunities. Staff will be overseeing a number of initiatives and projects in FY23 & FY24 that are either funded in other budgets or are absorbed through the operating budget. These include:

- Ongoing development of brand and marketing implementation strategies
- Oversee implementation of Wayfinding Plan
- City Hall Campus and Memorial Plaza Master Plan development
- Development of annual report to residents
- Evaluate the effectiveness of the Citizens Request for Action (CRA) system
- Pursue greater sales tax transparency
- Work with Human Resources to update leadership development program
- Develop monthly department reporting strategy
- Further refine CIP process
- Continue to pursue Link La Vista partnerships, including La Vista Business Link
- Develop and implement street banner program strategy
- Review and update the pandemic plan
- Strategic Plan update and reporting
- Organizational alignment between Strategic Plan, Long-Range Financial Plan, CIP and Biennial Budget
- Develop and oversee City Performance Measurement Process

City Administration

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0101 - Salaries - Full Time	419,398	411,895	450,566	434,500	450,137	467,015	484,543	502,722	521,552
0103 - Salaries - Overtime	1,956	1,260	2,015	1,700	2,090	2,169	2,250	2,335	2,422
0104 - FICA	31,100	29,592	33,053	29,905	33,345	34,569	35,839	37,156	38,519
0105 - Insurance Charges	29,406	27,331	31,570	33,700	36,100	40,495	44,468	48,836	53,641
0107 - Pension	15,859	15,011	16,974	16,400	16,962	17,596	18,254	18,937	19,644
0108 - Police/Icma/ Other Pension Exp	17,064	18,141	18,429	18,100	18,412	19,102	19,819	20,563	21,333
0110 - Car Allowance	4,560	5,000	4,560	4,800	4,560	4,560	4,560	4,560	4,560
0110 - Phone Allowance	1,000	460	1,000	360	360	360	360	360	360
Subtotal	520,343	508,691	558,167	539,465	561,968	585,866	610,094	635,469	662,032
Commodities									
0201 - Office Supplies	7,000	5,940	7,000	6,500	7,070	7,141	7,212	7,284	7,357
0202 - Book & Periodical-Net Dam/ Loss	600	349	600	600	606	612	618	624	630
0203 - Food Supplies	400	—	400	400	404	408	412	416	420
Subtotal	8,000	6,289	8,000	7,500	8,080	8,161	8,242	8,324	8,407
Contractual Services									
0301 - Postage	400	227	400	250	404	408	412	424	437
0308 - Legal Advertising	1,200	1,165	1,200	2,000	2,000	2,020	2,040	2,060	2,081
0309 - Printing	800	950	800	800	808	816	824	832	840
0310 - Dues And Subscriptions	6,300	6,121	6,300	6,300	7,400	7,447	7,549	7,624	7,700
0311 - Travel	1,770	—	8,070	6,500	2,570	15,470	15,470	15,470	15,470
0313 - Training	9,325	2,962	14,400	5,000	16,500	22,500	22,500	22,500	22,500
0314 - Other Contractual Services	15,000	3,832	15,000	5,000	15,000	15,000	15,000	15,000	15,000
0321 - Legal-Professional Service	112,000	111,636	112,000	112,000	112,000	112,000	112,000	115,000	115,000
Subtotal	146,795	126,894	158,170	137,850	156,682	175,661	175,795	178,910	179,028
Maintenance									
0412 - Other Maintenance	—	—	—	—	—	—	—	—	5,000
Subtotal	—	—	—	—	—	—	—	—	5,000
Other Charges									
0505 - Other Charges	14,400	9,150	14,400	12,000	13,400	13,534	13,669	13,806	13,944
Subtotal	14,400	9,150	14,400	12,000	13,400	13,534	13,669	13,806	13,944
Total Expenditures	689,538	651,024	738,737	696,815	740,130	783,222	807,800	836,509	868,411





Overview

The Communication Division provides leadership and coordination of the City's brand, media relations and other external communications, including the quarterly newsletter, Community Guide, social media channels, etc. The Communication Division also contributes to internal communication efforts. Through this work, the City fosters an informed and engaged community, which helps maintain the City's quality of life and enhances the community's identity.

In addition to the salary, benefits, and travel and training expenditures for the Communication Manager and the Communication Specialist, this budget also includes the funding for printing and mailing of all City publications.

FY21-FY22 Highlights

- Ongoing implementation City's brand strategy, including the development of the Community Guide, a redesign of the quarterly newsletter; employee brand video, and brand oversight
- Salute to Summer Festival transition
- Provided leadership and coordination to provide alternative community events and celebrations when COVID-19 restrictions prevented the traditional gatherings
- Leveraged redesigned website to convey program and services information to the community
- Provided critical information to the community regarding COVID-19, missing child case and several severe storms
- Conveyed information to the community through A Closer Look at Central Park, which consisted of a series of videos, content in a quarterly newsletter and a public open house regarding projects planned in Central Park, Central Park East and Central Park West
- Utilized various forms of social media content, including video, to reach more than 2 million people per year
- Produced more than 260 video projects for multiple departments garnering nearly 320,000 views

Budget & Initiatives

- Ongoing continued implementation of the brand and development of marketing materials
- Assist in development and implementation of partnership strategy
- Development of marketing strategy
- Establish website and mobile app maintenance procedures
- Expenses in professional services in FY23 and FY24 include funding for photography (\$6,000), videography (\$6,000), and graphic design (\$15,000)

Executive

Communication

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0101 - Salaries - Full Time	65,203	69,451	132,325	93,404	139,817	145,059	150,504	156,150	161,999
0102 - Salaries - Part Time	11,918	6,058	—	—	—	—	—	—	—
0104 - FICA	5,946	5,201	10,169	7,146	10,742	11,143	11,559	11,991	12,439
0105 - Insurance Charges	18,085	16,440	36,081	24,879	41,364	46,478	51,100	56,183	61,774
0107 - Pension	3,948	4,206	7,975	5,601	8,425	8,740	9,066	9,405	9,756
0110 - Car Allowance	600	650	600	600	600	600	600	600	600
0110 - Phone Allowance	—	60	1,440	1,020	1,440	1,440	1,440	1,440	1,440
Subtotal	105,700	102,065	188,590	132,650	202,388	213,459	224,269	235,770	248,007
Commodities									
0201 - Office Supplies	2,000	2,014	2,000	2,000	2,500	2,000	2,122	2,185	2,251
0204 - Wearing Apparel	500	372	500	—	750	750	765	780	796
Subtotal	2,500	2,386	2,500	2,000	3,250	2,750	2,887	2,966	3,047
Contractual Services									
0301 - Postage	14,300	4,351	14,300	14,300	16,500	16,500	16,500	16,500	16,600
0302 - Telephone Expense	1,820	1,140	1,100	480	480	495	510	525	540
0303 - Other-Professional Service	27,000	6,638	32,000	32,000	27,000	27,000	35,000	36,050	37,132
0309 - Printing	52,000	15,187	52,000	52,000	55,000	55,000	55,000	55,000	55,000
0310 - Dues And Subscriptions	3,700	2,936	4,100	4,100	6,500	6,900	5,300	5,406	5,514
0311 - Travel	—	20	2,770	2,770	3,296	4,742	4,742	4,742	4,742
0313 - Training	2,000	2,448	3,250	3,250	1,415	2,135	2,135	2,135	2,135
0314 - Other Contractual Services	—	200	—	—	—	—	—	—	—
Subtotal	100,820	32,919	109,520	108,900	110,191	112,772	119,187	120,358	121,663
Other Charges									
0505 - Other Charges	7,000	3,906	6,500	6,500	7,000	6,500	7,166	7,525	7,901
Subtotal	7,000	3,906	6,500	6,500	7,000	6,500	7,166	7,525	7,901
Total Expenditures	216,020	141,276	307,110	250,050	322,829	335,481	353,509	366,618	380,618

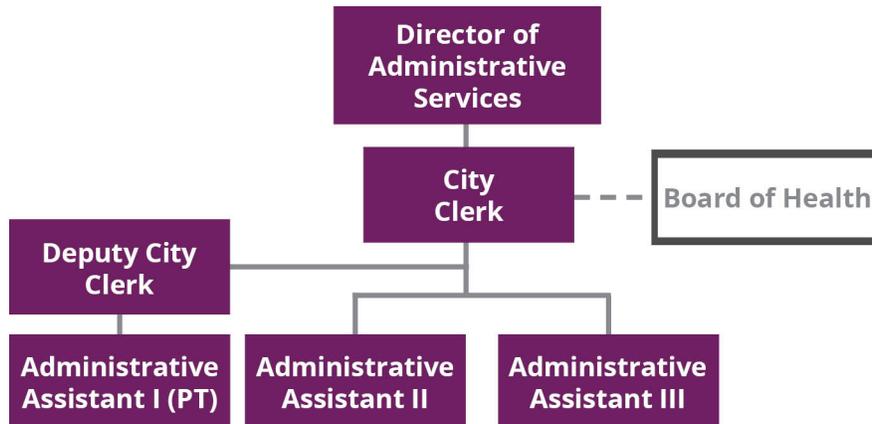
Administrative Services

Administrative Services



Overview

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



Overview

The City Clerk's Office has general and specialized responsibilities in many areas including City Council management, risk management, insurance, financial and payroll activities, maintenance of the City Code, Civil Service duties, customer service and ADA and Title VI coordination and oversight. The City Clerk's Office supports the City's transparency efforts by preserving and providing access to documents, promoting citywide compliance with records retention, and facilitating the legislative process. The funding for the Director of Administrative Services position is included in this budget.

FY21-FY22 Highlights

- Implementation and tracking of Mobile Food Vendor Registration
- Implementation of email delivery for Business Occupation Tax Renewal Forms
- Updated/monitored department operations plan to align with City's mission, vision and values
- Implemented the use of the records management system in Community Development
- Worked with Finance to streamline the handling of some claims and processes in the Accounts Payable functions

Budget & Initiatives

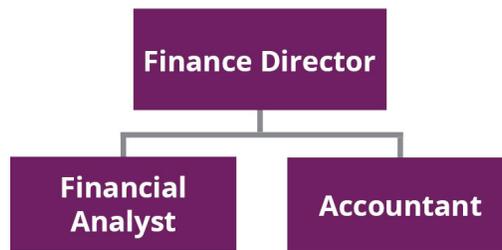
- Update/monitor department operations plan to align with City's mission, vision & values
- Continue to identify opportunities for cross-departmental collaboration
- Encourage employees to identify ideas and opportunities for improvement
- Standardize procurement process
- Ongoing records management and records preservation

Administrative Services

City Clerk

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0101 - Salaries - Full Time	387,354	386,751	402,808	389,222	401,906	414,847	427,802	441,198	458,010
0102 - Salaries - Part Time	16,020	19,933	18,128	19,649	16,952	17,588	18,247	18,932	19,642
0103 - Salaries - Overtime	1,542	1,314	1,596	1,600	1,656	1,718	1,783	1,850	1,919
0104 - FICA	31,206	29,788	32,553	29,859	32,399	33,442	34,489	35,571	36,917
0105 - Insurance Charges	46,366	46,433	53,179	51,821	60,918	68,396	75,154	82,586	90,761
0107 - Pension	23,514	23,484	24,444	23,644	24,394	25,174	25,955	26,763	27,776
0110 - Car Allowance	3,000	3,160	3,000	3,000	3,000	3,000	3,000	3,000	3,000
0110 - Phone Allowance	—	60	720	720	720	720	720	720	720
Subtotal	509,002	510,923	536,428	519,515	541,944	564,885	587,149	610,620	638,745
Commodities									
0201 - Office Supplies	6,140	6,079	6,140	6,140	6,326	6,516	6,711	6,913	7,120
0202 - Book & Periodical-Net Dam/ Loss	410	—	410	200	420	433	446	459	473
Subtotal	6,550	6,079	6,550	6,340	6,746	6,948	7,157	7,372	7,593
CONTRACTUAL SERVICES									
0301 - Postage	2,640	2,348	2,640	2,640	2,666	2,693	2,720	2,802	2,886
0302 - Telephone Expense	6,750	3,922	6,030	3,550	6,098	6,166	6,235	6,235	6,297
0304 - Utilities	28,847	20,124	29,483	29,483	25,045	25,863	26,584	27,329	28,099
0308 - Legal Advertising	200	—	200	200	200	200	200	202	204
0309 - Printing	400	400	400	200	404	408	412	412	412
0310 - Dues And Subscriptions	1,880	1,365	1,880	1,880	1,899	1,918	1,937	1,976	2,015
0311 - Travel	2,110	892	7,475	7,475	6,877	11,457	11,457	11,457	11,457
0313 - Training	5,350	2,240	7,150	7,150	7,415	9,415	9,415	9,415	9,415
0314 - Other Contractual Services	6,900	919	6,900	6,900	6,900	6,900	6,900	6,900	6,900
0321 - Legal-Professional Service	11,300	—	7,500	500	5,000	5,050	5,101	5,152	5,203
Subtotal	66,377	32,211	69,658	59,978	62,504	70,070	70,960	71,879	72,888
Other Charges									
0505 - Other Charges	1,000	818	1,000	1,000	1,010	1,061	1,114	1,169	1,228
Total	1,000	818	1,000	1,000	1,010	1,061	1,114	1,169	1,228
Total Expenditures	582,929	550,032	613,636	586,833	612,204	642,963	666,379	691,039	720,454



Overview

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

FY21-FY22 Highlights

- City Council adopted new policies and internal controls to help the City safeguard public assets
- Implemented two new cloud based software modules to create, design, and produce the City's Annual Comprehensive Financial Report (ACFR) and Budget Book
- Developed Long-Range Financial Plan
- Expanded the City's use of financial tools to strengthen its internal controls over electronic transactions
- Instituted accounting policies to more accurately reflect the month to month financial position of the City

Budget & Initiatives

- Expand on the ten year long-range financial plan with a goal of improving the capital project planning process
- Continue to update and add financial policies
- Assess and develop new accounting processes that will facilitate better budgeting and long range planning
- Evaluate current internal controls to assess the needed changes to facilitate accurate financial reporting while safeguarding the City's financial resources

Administrative Services

Finance

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0101 - Salaries - Full Time	244,085	253,188	264,227	211,466	263,988	273,886	284,166	294,827	305,870
0103 - Salaries - Overtime	—	—	—	—	—	—	—	—	—
0104 - FICA	18,673	18,725	20,213	16,177	20,195	20,952	21,739	22,554	23,399
0105 - Insurance Charges	27,069	27,252	28,955	23,069	33,169	37,230	40,901	44,938	49,377
0107 - Pension	14,645	15,191	15,854	12,688	15,839	16,433	17,050	17,690	18,352
Subtotal	304,472	314,357	329,249	263,400	333,192	348,502	363,855	380,009	396,998
Commodities									
0201 - Office Supplies	2,470	1,643	2,470	2,880	3,000	3,000	3,000	3,000	3,000
0202 - Book & Periodical-Net Dam/ Loss	250	194	250	—	835	445	835	445	835
Subtotal	2,720	1,837	2,720	2,880	3,835	3,445	3,835	3,445	3,835
Contractual Services									
0301 - Postage	405	44	405	50	200	200	200	200	200
0303 - Other- Professional Service	2,500	—	2,500	2,500	5,000	5,000	2,500	2,575	2,652
0309 - Printing	3,530	2,928	330	1,110	2,960	1,120	2,990	1,139	3,027
0310 - Dues And Subscriptions	1,030	1,165	1,030	1,030	1,260	1,260	1,275	1,285	1,305
0311 - Travel	—	—	6,635	6,635	6,634	6,634	6,634	6,634	6,634
0313 - Training	3,155	2,425	4,855	4,855	4,856	4,856	4,856	4,856	4,856
0314 - Other Contractual Services	—	—	—	51,656	48,120	49,740	51,770	53,890	56,095
0320 - Audit- Professional Service	44,625	46,205	45,775	45,775	47,730	49,640	51,628	53,692	55,840
Subtotal	55,245	52,766	61,530	113,611	116,760	118,450	121,853	124,271	130,609
Other Charges									
0505 - Other Charges	24,440	24,090	112,330	112,330	5,470	5,470	5,470	5,470	5,470
0510 - County Treasurer Fees	88,467	78,588	97,016	97,468	96,084	98,836	101,669	104,713	112,044
0514 - Financial/ Lending/Bond Fees	200	63	180	180	180	180	180	180	180
Subtotal	113,107	102,741	209,526	209,978	101,734	104,486	107,319	110,363	117,694
Capital Outlay									
0618 - Other Capital Outlay	—	—	—	—	—	—	—	—	—
Subtotal	—	—	—	—	—	—	—	—	—
Total Expenditures	475,544	471,701	603,025	589,869	555,521	574,883	596,863	618,087	649,136



Overview

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

FY21-FY22 Highlights

- Evaluated the viability of a new Human Resources Information System (HRIS)
- Assisted Public Works in implementing a safety training program
- Introduced digital display boards in the Library, Police Department and Community Development break rooms
- Applied for and received \$7,757.54 payroll credit from the COVID American Rescue Plan Act
- Participated in two Omaha-metro area job fairs

Budget & Initiatives

- Develop and introduce a consistent and comprehensive on-boarding process
- Develop and launch a holistic training program for all employees. Curriculum to include compliance and safety, diversity and inclusion, employee wellbeing, and development of soft-skills (\$5,000)
- Develop a training needs assessment tool to help determine future training to include in the program
- Devise a training program for new supervisors
- Work with City Administration to establish a leadership program to facilitate the growth of our leaders
- Implement a new HRIS system to integrate timekeeping activity with payroll, streamlines recruitment and on-boarding process, allows City to keep track of training records and employee performance, improves record keeping of document and document signoffs, provides for video & documents training, and elevates the employee experience. This was originally budgeted for FY22, however, it was delayed until an HR Director could be hired. (\$15,000)

Administrative Services

Human Resources

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0101 - Salaries - Full Time	154,780	158,884	164,113	84,500	164,548	170,717	177,124	183,770	190,653
0103 - Salaries - Overtime	1,271	565	1,289	2,000	1,404	1,457	1,512	1,568	1,627
0104 - FICA	12,649	11,542	12,791	7,000	12,805	13,281	13,776	14,289	14,820
0105 - Insurance Charges	25,333	24,507	26,978	27,000	30,915	34,723	38,159	41,937	46,092
0107 - Pension	9,921	9,688	10,032	5,200	10,044	10,417	10,805	11,207	11,623
0109 - Self Insurance Expense	233,731	130,497	247,755	247,000	260,143	273,150	286,807	301,148	316,205
0110 - Car Allowance	1,800	1,950	1,800	630	1,440	1,440	1,440	1,440	1,440
0110 - Phone Allowance	1,440	1,560	1,440	900	1,800	1,800	1,800	1,800	1,800
Subtotal	440,925	339,192	466,198	374,230	483,098	506,986	531,423	557,158	584,260
Commodities									
0201 - Office Supplies	1,600	1,807	1,600	1,600	1,800	1,800	1,836	1,873	1,910
0203 - Food Supplies	1,000	447	1,000	500	600	612	612	624	637
Subtotal	2,600	2,253	2,600	2,100	2,400	2,412	2,448	2,497	2,547
Contractual Services									
0301 - Postage	500	542	500	500	600	600	612	624	637
0303 - Other-Professional Service	1,000	125	1,000	1,000	1,000	1,000	1,000	1,000	1,000
0305 - Insurance And Bonds	398,162	380,253	437,978	435,000	446,721	472,504	499,865	528,908	559,733
0309 - Printing	—	1,433	—	—	1,500	1,575	1,654	1,736	1,823
0310 - Dues And Subscriptions	1,500	2,355	1,500	1,300	1,500	1,500	1,500	1,500	1,500
0311 - Travel	—	—	1,600	200	9,340	9,340	9,400	9,400	9,475
0313 - Training	6,400	4,540	7,550	2,000	23,600	25,400	23,600	23,600	23,600
0314 - Other Contractual Services	88,250	66,878	108,250	93,000	91,000	76,710	77,678	78,403	119,136
0321 - Legal-Professional Service	25,000	15,550	25,000	10,000	25,000	25,000	25,000	25,000	25,000
Subtotal	520,812	471,676	583,378	543,000	600,261	613,629	640,309	670,171	741,904
Other Charges									
0505 - Other Charges	29,550	6,979	23,900	15,000	23,900	23,900	24,063	24,233	24,412
Subtotal	29,550	6,979	23,900	15,000	23,900	23,900	24,063	24,233	24,412
Total Expenditures	993,887	820,100	1,076,076	934,330	1,109,659	1,146,926	1,198,243	1,254,060	1,353,123

IT Manager

Overview

The Information Technology Division provides organizational support for technology-based communication and information systems. It provides citywide strategic technology direction by driving innovation and implementing changes with new technologies; provides operational support of application, infrastructure, and wireless technologies, enterprise application services, and manages information technology service contracts. In addition, it helps City departments identify and select alternative systems, and coordinates the acquisition, implementation, and development of systems which enable City staff to deliver efficient and effective services to residents.

FY21-FY22 Highlights

- Development and implementation of I.T. Strategic Plan
- Maintained business continuity during the COVID-19 pandemic
- Upgraded credit card readers for the City's Parking Garage
- Developed a new Computer Replacement Plan
- Implemented Multi-Factor Authentication (MFA) for all City employee network accounts
- Upgraded the computer and audio/visual technology in the Council Chambers to provide advanced communications for City Council meetings
- Deployed a new email and SaaS threat prevention service to provide a higher level of security and advanced threat protection for employee email
- Upgraded the City's firewalls, VPN, and internet service to provide heightened security, speed, and redundancy
- Implemented a new high performing, scalable, and redundant backup solution for City computers
- Set up and installed three new information displays for Community Development, Police, and Library
- Assisted in the exploration and identification of the surveillance needs and requirements for City facilities

Administrative Services

Information Technology

Budget & Initiatives

The Information Technology budget continues to evolve to support the IT operations of the City. As technology changes and the need for IT increases, we must innovate and grow to keep up with the latest trends so the City can maintain a positive position to support the technology needs of our staff and citizens.

- Oversee the purchase and implementation a high-end computer system for the Police Department to support the software required for forensic investigation of mobile devices
- Enhance our cybersecurity position by implementing a new service for endpoint protection, threat intelligence, and cyberattack response. This will replace our current endpoint security solution (FY23: \$10,000; FY24: \$12,000)
- Implement a new service to provide daily, automated Microsoft 365 backups to maintain business continuity and disaster recovery
- Replace numerous network switches in city facilities and locations that are nearing end of life and required to maintain a functional network and transfer data (FY23: \$20,000; FY24: \$20,000)
- Replace UPS battery backups that will be reaching end of useful life. (Requesting increases of \$2,500 for both FY23 and FY24 to fund this purchase)
- Replace the Police Department's WatchGuard Server and WatchGuard Backup
- Develop a mobile device and connectivity strategy for field staff. Project was originally slated for FY22 but has been moved to FY24 (FY24: \$30,000)
- Create and implement a conference room technology upgrade and replacement plan (FY24: \$11,000)
- Replace multiple wireless access points in our city facilities to avoid disruption to the City's Wi-Fi network (FY23: \$8,000)
- In coordination with various city departments, create an Enterprise Asset Management Plan (FY23: \$50,000; FY24: \$50,000)

Capital Outlay requests can be found in the Capital Outlay section beginning on page 167.

Administrative Services

Information Technology

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0101 - Salaries - Full Time	47,190	52,077	77,335	74,471	77,256	80,153	83,161	86,281	89,513
0104 - FICA	3,610	3,668	6,008	5,697	6,002	6,224	6,454	6,692	6,940
0105 - Insurance Charges	13,380	12,118	16,885	16,884	19,340	21,729	23,888	26,263	28,874
0107 - Pension	2,831	3,182	4,712	4,468	4,707	4,881	5,062	5,249	5,443
0110 - Car Allowance	600	950	1,200	1,200	1,200	1,200	1,200	1,200	1,200
0110 - Phone Allowance	720	840	720	1,080	1,080	1,080	1,080	1,080	1,080
Subtotal	68,331	72,835	106,860	103,800	109,586	115,267	120,845	126,765	133,049
Commodities									
0201 - Office Supplies	500	459	500	500	500	510	520	531	541
0216 - Computers/Tech Equipment	—	—	57,000	60,341	88,000	60,500	63,525	66,701	70,036
Subtotal	500	459	57,500	60,841	88,500	61,010	64,045	67,232	70,578
Contractual Services									
0310 - Dues And Subscriptions	150	—	150	150	500	500	500	500	500
0311 - Travel	115	—	3,350	3,069	3,860	4,150	4,150	4,150	4,150
0313 - Training	3,500	597	3,600	3,600	6,800	7,350	7,350	7,350	7,350
0314 - Other Contractual Services	266,090	225,112	278,403	278,403	328,200	348,000	373,000	390,850	409,593
Subtotal	269,855	225,710	285,503	285,222	339,360	360,000	385,000	402,850	421,593
Other Charges									
0505 - Other Charges	60,900	59,217	15,000	15,000	17,500	17,500	15,000	15,000	15,000
Subtotal	60,900	59,217	15,000	15,000	17,500	17,500	15,000	15,000	15,000
Capital Outlay									
0611 - Internet Equipment	47,800	35,944	—	—	95,500	111,000	41,000	11,000	11,000
Subtotal	47,800	35,944	—	—	95,500	111,000	41,000	11,000	11,000
Total Expenditures	447,386	394,166	464,863	464,863	650,446	664,777	625,890	622,847	651,219

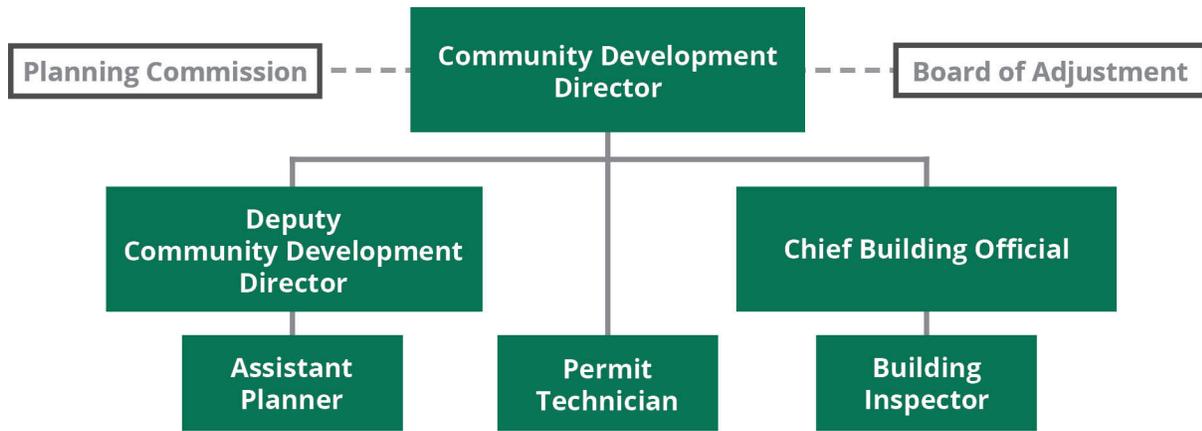




Overview

The Community Services function serves to connect and coordinate the City's Recreation, Public Transportation, Swimming Pool, Library and Community Development services. A new addition to this biennial budget is The Link facility. The Director of Community Services provides leadership to these functions to ensure the City is offering the best quality of life amenities to its residents.

Community Development



Overview

The Community Development Department oversees all aspects of commercial and residential development within the City's jurisdiction, through the enforcement of zoning ordinances and building codes. The department aims to maintain high standards of development that promote a safe, attractive and economically productive built environment. With deliberate involvement of residents, the Community Development Department develops and executes long-range land use plans that shape the future composition of residential and commercial life in La Vista.

Community Services

Community Development

FY21-FY22 Highlights

- Final design of the Corridor 84 Streetscape Plan
- Initiated design of 84th Street Underpass and Iconic Bridge Structure
- Assisted with the final design and CMR process associated with The Link
- Final design and bidding for Parking Structure #2
- Facilitation of the approvals for The Astro
- Design review, building permit review, and/or inspections for the Lot 10 building, Starbucks, Chili's, Vivere Apartments, The Link, and Parking Structure #2
- Ongoing management of the La Vista City Centre development plan
- Completed the Wayfinding Plan
- Actively engaged in Business Outreach Meetings with Grow Sarpy Economic Development Staff
- Completed review and approval process of Rotella's Blight and Substandard Study
- Reviewed and completed the approval process for: (9) Conditional Use Permits; (5) Planned Unit Developments; (11) Subdivision Plats; and (4) Rezoning Applications
- Reviewed 13 Building Design Review Applications and completed 64 Design Review Inspections
- Issued 1,996 permits and collected \$1,408,253 in permit fees in FY21 & FY22 YTD
- Conducted 4,463 inspections in FY21 & FY22 YTD
- Completed 535 Rental Housing Permit Inspections in FY21 & FY22 YTD
- Handled 141 planning and zoning inquiries in FY21 & FY22 YTD
- Conducted 15 business outreach calls in FY21 & FY22 YTD
- Reviewed 2 PACE applications, one each for Gretna and Sarpy County

Budget & Initiatives

- Oversee Central Park design Phases 3 & 4
- Oversee refinement of design plans for Central Park West and City Centre public plaza spaces
- Commence construction of Phases 1A, 1B, and 1C of the Corridor 84 Streetscape Project, including the 84th Street Underpass
- Continue to work with the developers of La Vista City Centre to ensure the completion of the vision of the City Centre development as the downtown core of the community
- Assist with the public-related aspects associated with the Nebraska Multi-Sport Complex project
- Initiate the implementation of a mobile-friendly, cloud-based software, to manage permitting, licensing, and planning activities (\$95,800 initial investment; \$22,000 annual cost). **[Not recommended at this time.]**
- Complete a bicycle and pedestrian plan for the community (\$100,000, 80% paid by MAPA grant)
- Continue the Rental Inspection and Neglected Building Registration programs
- Develop articles and website posts with helpful hints and suggestions for home maintenance and upkeep
- Assist in outside partnership strategy development and implementation
- Assist in marketing and economic development efforts with area partners

Capital Outlay requests can be found in the Capital Outlay Section beginning on page 167.



Community Services

Community Development

Expenditure Summary

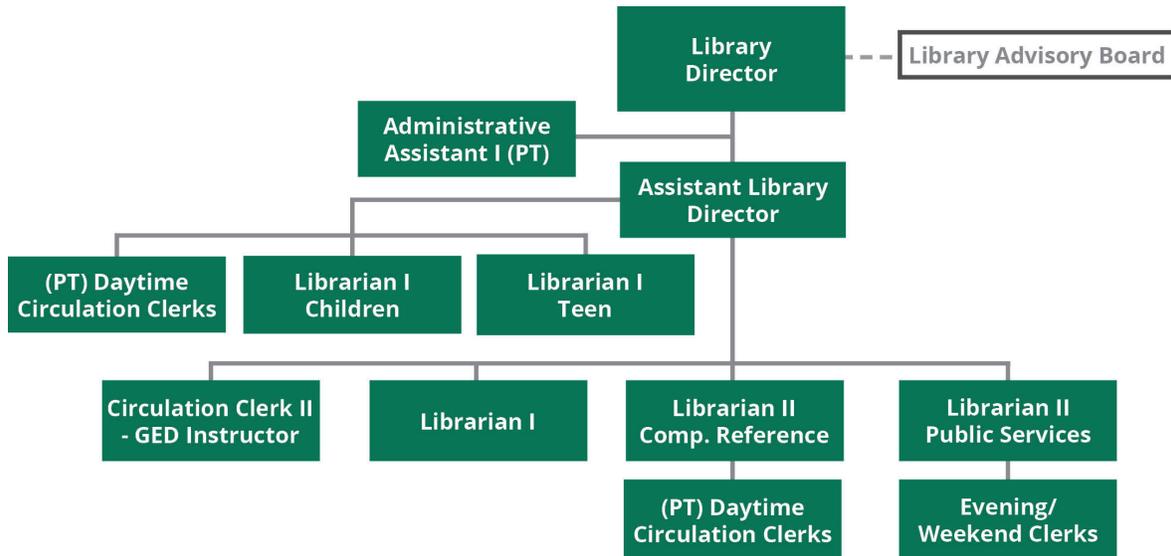
	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Proposed Budget	FY24 Proposed Budget			
Personnel Services									
0101 - Salaries - Full Time	403,759	424,101	446,542	430,003	450,224	467,104	484,636	502,818	521,652
0103 - Salaries - Overtime	3,444	3,700	4,003	3,356	4,364	4,527	4,697	4,873	5,056
0104 - FICA	31,289	30,417	34,604	33,152	34,960	36,263	37,618	39,022	40,477
0105 - Insurance Charges	47,334	48,719	50,586	40,997	65,371	73,393	80,644	88,619	97,389
0107 - Pension	24,540	25,828	27,141	26,001	27,419	28,442	29,504	30,606	31,746
0110 - Car Allowance	1,800	1,950	1,800	1,800	2,400	2,400	2,400	2,400	2,400
0110 - Phone Allowance	—	180	1,800	1,830	2,520	2,520	2,520	2,520	2,520
Subtotal	512,166	534,895	566,476	537,139	587,257	614,650	642,019	670,858	701,240
Commodities									
0201 - Office Supplies	9,575	4,825	9,575	5,000	9,670	9,863	10,061	10,262	10,467
0202 - Book & Periodical-Net Dam/ Loss	1,040	1,016	1,040	900	1,000	1,020	1,040	1,061	1,082
0203 - Food Supplies	415	—	415	200	400	408	416	424	433
0204 - Wearing Apparel	1,040	1,489	1,040	1,040	1,050	1,071	1,114	1,147	1,182
0205 - Motor Vehicle Supplies & Fuel	1,800	1,157	1,800	1,150	2,500	2,575	2,652	2,732	2,814
Subtotal	13,870	8,488	13,870	8,290	14,620	14,937	15,283	15,626	15,978
Contractual Services									
0301 - Postage	3,080	2,128	2,500	2,500	2,500	2,525	2,550	2,576	2,602
0302 - Telephone Expense	2,435	2,490	635	635	660	667	673	680	687
0303 - Other-Professional Service	41,620	33,337	41,620	5,000	42,035	43,296	44,595	45,933	47,311
0304 - Utilities	11,720	8,787	11,975	11,930	11,033	11,323	11,623	11,934	12,255
0308 - Legal Advertising	2,080	2,003	2,080	2,000	2,500	2,525	2,550	2,576	2,602
0309 - Printing	1,550	475	1,550	1,000	1,570	1,586	1,602	1,618	1,634
0310 - Dues And Subscriptions	2,395	2,694	2,395	2,395	2,500	2,525	2,550	2,576	2,602
0311 - Travel	1,230	1,320	8,500	8,500	14,838	13,565	13,565	13,565	13,565
0313 - Training	3,365	3,839	4,995	4,500	8,025	7,900	7,900	7,900	7,900
0314 - Other Contractual Services	2,980	2,244	2,980	2,500	3,000	3,030	3,060	3,091	3,122

Community Services

Community Development

Expenditure Summary (Continued)

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Contractual Services (Continued)									
0321 - Legal- Professional Service	72,600	48,318	79,600	35,000	65,000	65,650	66,307	66,970	67,639
Subtotal	145,055	107,635	158,830	75,960	153,661	154,592	156,975	159,419	161,919
Maintenance									
0401 - Buildings & Grounds	—	—	—	—	—	—	—	—	—
0410 - Motor Vehicle Maintenance	520	556	520	520	600	618	637	656	675
0411 - Radio R & M	315	—	315	—	315	324	334	344	355
Subtotal	835	556	835	520	915	942	971	1,000	1,030
Other Charges									
0505 - Other Charges	3,500	2,352	3,500	2,500	3,500	3,675	3,859	4,052	4,254
Subtotal	3,500	2,352	3,500	2,500	3,500	3,675	3,859	4,052	4,254
Capital Outlay									
0613 - Motor Vehicles	—	—	—	—	—	—	35,000	—	—
Subtotal	—	—	—	—	—	—	35,000	—	—
Total Expenditures	675,426	653,926	743,511	624,409	759,953	788,796	854,107	850,955	884,420



Overview

The Library is a place to connect people, resources, and experiences. As the community's center of information, all people are welcome to learn through reading, discovery, socializing, and creating. The library provides borrower services and guidance to information to its community of empowered learners, enthusiastic readers, and engaged citizens.

FY21-FY22 Highlights

- October 2020-May 2021: In-house programming limited to GED sessions
- June 2021, outside programs began and continued as long as weather permitted, programs were also held virtually
- Library military memberships were approved
- The overall foot traffic was down in the library due to limited programming
- Ebooks, eaudio, and emovies continue to be popular
- Installation of security cameras
- Library Innovation Studios intern was hired (grant funded) in April 2021 and the studio was installed
- Received Google Grant through the La Vista Community Foundation to obtain a 3D printer

Community Services

Library

Budget & Initiatives

The Library's makerspace continues to develop and take shape as does the educational English language session the Library is formalizing. The Library is organizing the new space in room 145 to accommodate GED and the English education sessions including tables and chairs and other needed materials like filing cabinets.

FY23

- Funding requested to update three (3) educational computers for children: AWE Learning Stations which are currently out of warranty and end-of-life (\$11,075 for all three units)
- Replacement of public printer in computer lab is budgeted due to normal wear and age of the machine (\$595)
- Addition of an Administrative Assistant II. This was originally requested for FY21 and moved to FY23. The Library does not have an administrative assistant, so tasks are completed by various staff members, typically the Director or Assistant Director who have other responsibilities. By having one person to manage accounting and data including a variety of reports, this cost effective measure will allow for the management team to focus on management. Cost: \$66,294. (PT position recommend \$22,167)
- The Library has occupied the building for 20+ years. During this time staff has increased from 8 FTE in 2001 to 12 FTE in FY22. Staff does not have adequate working space or conditions. Work arounds are no longer sufficient. A space needs study will ensure the building is being utilized in the best way possible, not only for staff but for the public needs as well. (\$39,000)

FY24

- The Library's west parking lot will be replaced, which is a continuation of the work that was completed on the east side of the building two years ago. (City's share \$600,000)

Capital Outlay requests can be found in the Capital Outlay section beginning on page 167.

Community Services

Library

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0101 - Salaries - Full Time	379,466	403,467	470,492	453,066	471,847	487,976	503,676	519,918	539,656
0102 - Salaries - Part Time	207,512	156,599	201,858	194,382	211,791	219,563	227,620	235,985	244,655
0103 - Salaries - Overtime	—	21	—	—	—	—	—	—	—
0104 - FICA	45,042	41,098	51,572	49,530	52,436	54,264	56,082	57,964	60,137
0105 - Insurance Charges	53,581	51,840	73,565	73,565	69,940	78,522	86,280	94,812	104,194
0107 - Pension	22,876	24,326	28,338	27,184	28,419	29,387	30,329	31,303	32,487
0110 - Car Allowance	2,070	1,950	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Subtotal	710,547	679,301	827,625	799,527	836,233	871,512	905,787	941,783	982,930
Commodities									
0201 - Office Supplies	20,000	18,571	20,000	20,000	21,800	21,624	22,056	22,498	22,948
0201 - Digital Media - Online Resources	18,750	17,741	18,750	18,750	23,291	23,757	24,232	24,717	25,211
0202 - Book & Periodical-Net Dam/ Loss	65,000	53,590	63,000	63,000	63,000	64,260	65,545	66,856	68,193
0203 - Food Supplies	2,495	455	2,495	2,495	2,545	2,596	2,648	2,701	2,755
0204 - Wearing Apparel	400	—	400	400	408	416	424	433	442
0211 - G&A-Other Commodities	4,705	4,160	4,705	4,000	4,080	4,162	4,245	4,330	4,416
0212 - Media	23,800	11,700	23,800	23,800	24,276	24,762	25,257	25,762	26,277
0213 - Library Summer Reading Program	6,495	5,233	6,495	6,495	6,625	6,758	6,893	7,031	7,171
Subtotal	141,645	111,451	139,645	138,940	146,025	148,334	151,300	154,327	157,413
Contractual Services									
0301 - Postage	3,300	3,005	3,300	3,500	3,600	3,672	3,745	3,820	3,897
0302 - Telephone Expense	815	603	815	815	942	961	980	1,000	1,020
0303 - Other- Professional Service	—	32	—	—	—	—	—	—	—
0304 - Utilities	67,453	49,829	70,825	70,825	74,367	78,086	81,990	81,990	84,450
0306 - G&A-Rentals - Other	6,655	5,331	6,655	6,655	6,992	7,167	7,346	7,419	7,494
0309 - Printing	1,500	86	1,500	1,500	1,545	1,561	1,576	1,576	1,576
0310 - Dues And Subscriptions	655	355	655	655	840	865	891	918	945
0311 - Travel	—	210	2,275	2,275	6,386	3,905	3,905	3,905	3,905
0313 - Training	1,550	195	2,270	2,270	2,144	1,250	1,250	1,250	1,250
0314 - Other Contractual Services	8,000	5,729	8,000	8,000	8,500	8,925	9,371	9,840	10,332
0315 - Inter-Library Expense	330	541	330	550	575	604	634	666	699
Subtotal	90,258	65,916	96,625	97,045	105,891	106,996	111,688	112,384	115,567

Expenditure Summary (Continued)

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Maintenance									
0409 - R & M-Mach/ Equip/Computer/ Tool	5,500	1,672	5,500	5,500	16,757	5,665	5,835	6,010	6,190
Subtotal	5,500	1,672	5,500	5,500	16,757	5,665	5,835	6,010	6,190
Other Charges									
0505 - Other Charges	510	140	510	1,176	1,200	1,260	1,323	1,389	1,459
Subtotal	510	140	510	1,176	1,200	1,260	1,323	1,389	1,459
Capital Outlay									
0618 - Other Capital Outlay	—	—	—	—	—	—	—	—	—
Subtotal	—	—	—	—	—	—	—	—	—
Total Expenditures	948,460	858,481	1,069,905	1,042,188	1,106,106	1,133,767	1,175,933	1,215,893	1,263,558

Public Transportation

Overview

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

FY21-FY22 Highlights

Total ridership in 2021 was 5,324, compared to 5,426 in 2020 and 6,325 in 2019.

Budget & Initiatives

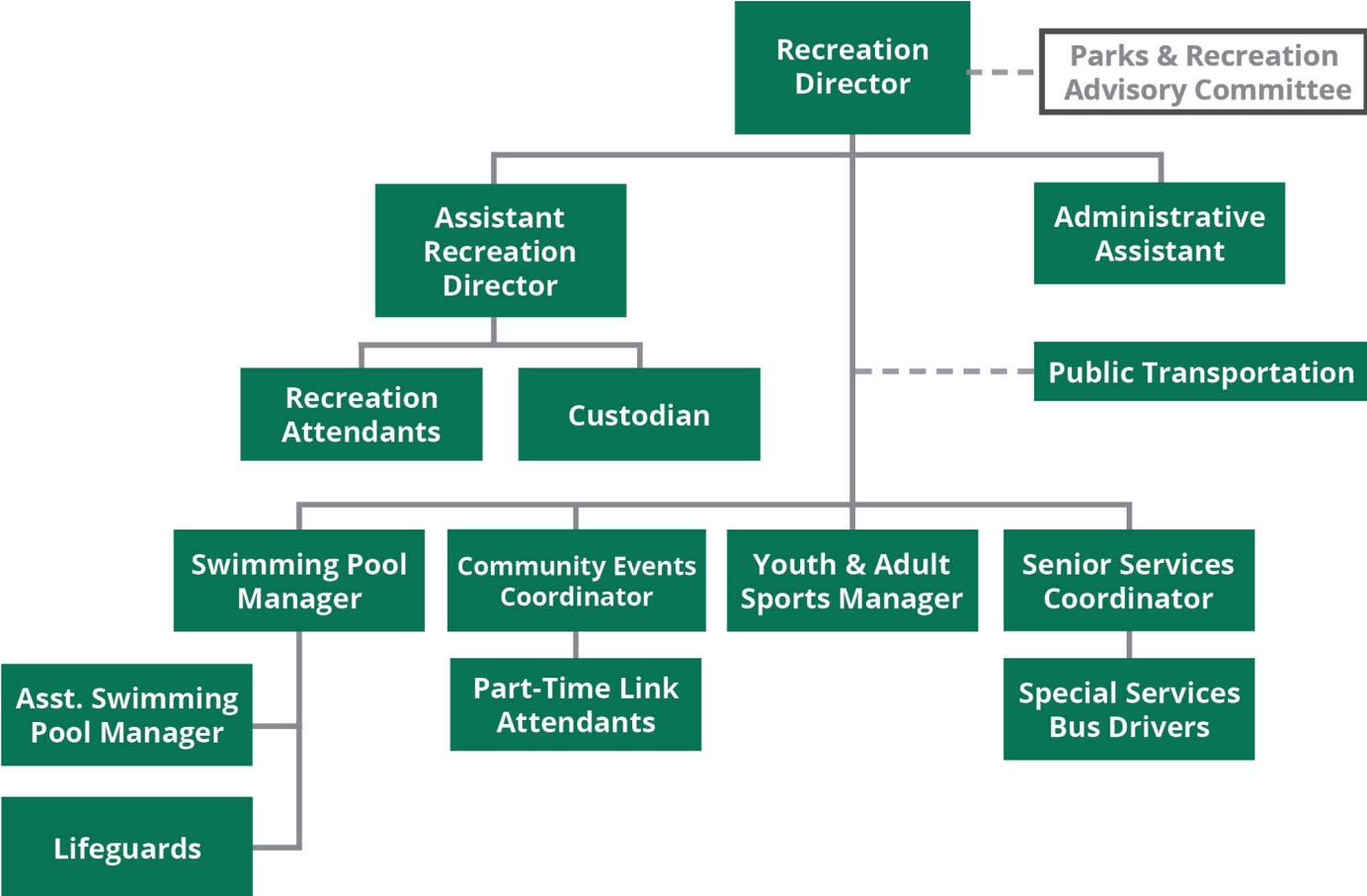
- Funding for Metro Area Transit (MAT) is planned to continue operating the Tri-City Bus Route in La Vista. As the landscape of the City changes, we continue to evaluate transportation connections, accessibility and options for additional public transportation needs.

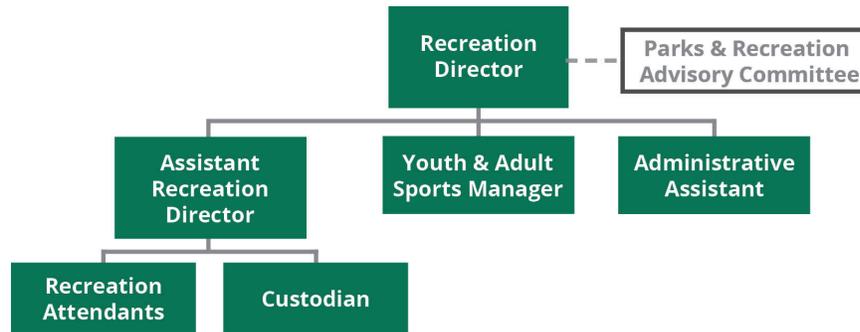
Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Other Charges									
0505 - Other Charges	8,400	11,428	8,400	9,354	9,821	10,312	10,828	11,369	11,937
Total	8,400	11,428	8,400	9,354	9,821	10,312	10,828	11,369	11,937
Total Expenditures	8,400	11,428	8,400	9,354	9,821	10,312	10,828	11,369	11,937

Community Services

Recreation Overview





88% of the Senior Services Manager and Administrative Assistant and 98% of the Recreation Director are funded here.

Overview

The Recreation Department works to enrich the lives of La Vista residents by providing safe and welcoming recreation facilities and affordable recreation opportunities for people of all ages to live, learn, work, and play.

FY21-FY22 Highlights

- Community Center welcomed 22,176 patrons in FY21 and 24,486 YTD in FY22
- 1,177 participants in Youth and Adult Sports programs in FY21; FY22 (YTD) 1,094
- SlumpBuster Baseball Tournament (June 2021): 400 teams, 89 games, \$7,100 in revenue
- Omaha United Soccer Tournament (May 2021): 90 teams, 149 games, \$4,140 in revenue
- Metro Wolves Girls Socctoberfest Soccer Tournament (October 2021): 74 soccer teams, 80 games, \$3,020 in revenue
- Metro Wolves Boys Socctoberfest Soccer Tournament (October 2021): 87 soccer teams, 162 games, \$4,170 in revenue
- Field rentals totaled 2,291 in FY21, bringing in over \$7,000 in revenue
- The first City-owned Dog Park opened in FY21 adjacent to the La Vista Library/MCC Campus
- Continued to collaborate with the Papillion La Vista Community Schools for field usage and several school activities

Community Services

Recreation

Budget & Initiatives

- Participate in the facility planning process for the City Hall Campus and Memorial Plaza
- Pursue partnerships with outside agencies, such as Metro Community College (MCC) to offer new and diverse programs
- Staff has recommended a site near the existing pool in Central Park West for a new swimming pool
- Demolition of the existing pool is slated for FY24 with funding for design in FY25 and construction of the new pool in FY27
- Review and evaluate hours of operation of the Community Center, the current fee structure and make recommendations if needed.
- Transfer events coordination to Community Events Coordinator

Capital Outlay requests can be found in the Capital Outlay section beginning on page 167.

Community Services

Recreation

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0101 - Salaries - Full Time	363,764	357,303	409,560	394,391	287,616	298,400	309,600	320,214	332,245
0102 - Salaries - Part Time	93,651	77,148	100,230	96,517	98,865	102,573	106,419	110,413	114,555
0103 - Salaries - Overtime	1,561	730	1,608	1,608	1,668	1,730	1,795	1,862	1,932
0104 - FICA	35,307	31,865	39,327	37,677	29,812	30,925	32,081	33,204	34,447
0105 - Insurance Charges	63,327	45,937	62,978	62,978	33,201	37,257	40,923	44,955	49,388
0107 - Pension	22,073	21,629	24,830	23,663	17,450	18,101	18,777	19,418	20,144
0110 - Car Allowance	2,705	2,449	2,674	2,674	1,549	1,549	1,549	1,549	1,549
0110 - Phone Allowance	—	172	2,821	2,822	1,787	1,787	1,787	1,787	1,787
Subtotal	582,388	537,233	644,028	622,330	471,948	492,321	512,930	533,400	556,047
Commodities									
0201 - Office Supplies	2,163	2,187	2,163	5,100	2,228	2,295	2,364	2,434	2,508
0203 - Food Supplies	5,800	3,269	5,800	5,800	—	—	—	—	—
0204 - Wearing Apparel	12,524	11,594	12,524	13,524	12,524	12,915	13,287	13,685	14,095
0205 - Motor Vehicle Supplies & Fuel	253	171	253	253	1,453	1,497	1,541	1,588	1,635
0211 - G&A-Other Commodities	17,357	7,706	24,121	24,800	18,700	19,261	19,839	20,434	21,047
Subtotal	38,097	24,927	44,861	49,477	34,905	35,968	37,031	38,141	39,286
Contractual Services									
0301 - Postage	1,700	2,134	1,700	2,000	100	102	104	106	108
0302 - Telephone Expense	4,614	4,547	1,839	1,839	1,886	1,933	1,980	1,980	1,999
0304 - Utilities	49,208	42,320	50,276	50,276	49,790	51,187	52,570	53,999	55,476
0308 - Legal Advertising	1,600	272	1,600	1,600	1,600	1,600	1,600	1,616	1,632
0309 - Printing	900	86	900	900	900	900	900	900	900
0310 - Dues And Subscriptions	773	543	773	773	1,243	1,243	1,243	1,258	1,274
0311 - Travel	—	2,060	1,715	4,268	4,230	4,230	4,230	4,230	4,230
0313 - Training	1,100	80	1,150	1,050	1,840	1,840	1,840	1,840	1,840
0314 - Other Contractual Services	21,014	17,171	21,014	22,014	22,014	22,539	23,090	23,669	24,277
Subtotal	80,909	69,214	80,967	84,720	83,602	85,573	87,556	89,598	91,737

Recreation

Expenditure Summary (Continued)

	FY21 Actual	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Maintenance									
0401 - Buildings & Grounds	7,070	2,340	7,070	7,070	50,070	97,282	7,501	7,726	7,957
0409 - R & M-Mach/ Equip/Computer/ Tool	1,919	13	1,919	1,919	1,919	1,977	2,036	2,097	2,160
0410 - Motor Vehicle Maintenance	263	—	263	263	1,763	1,816	1,870	1,926	1,984
0412 - Other Maintenance	520	85	520	520	520	536	552	568	585
Subtotal	9,772	2,438	9,772	9,772	54,272	101,610	11,958	12,317	12,687
Other Charges									
0505 - Other Charges	11,231	8,889	11,231	13,231	10,830	10,940	11,050	11,160	11,270
Subtotal	11,231	8,889	11,231	13,231	10,830	10,940	11,050	11,160	11,270
Capital Outlay									
0613 - Motor Vehicles	—	—	—	—	30,000	—	—	—	—
0618 - Other Capital Outlay	—	—	6,000	6,000	190,100	11,500	12,000	12,000	12,000
Subtotal	—	—	6,000	6,000	220,100	11,500	12,000	12,000	12,000
Total Expenditures	722,397	642,701	796,859	785,530	875,657	737,913	672,526	696,616	723,026



Senior Services Manager

Overview

The La Vista Senior Center, located in the Community Center, offers friendship, fitness, field trips and many more fun activities. The Eastern Nebraska Office on Aging (ENOA) offers meals at the Center Monday through Friday through the Congregate Meal Program. These meals are currently catered by Treat America Food Services.

FY21-FY22 Highlights

- In FY21, the Senior Center had 14,116 participants in activities, and 9,884 in FY22 YTD
- 4,020 meals were served through the ENOA meal Program in FY21, and 1,719 in FY22 YTD
- Notable partnerships with various organizations including Papillion Recreation.
- The Valentine's Day Senior Luncheon was held February 14, 2022 in partnership with the Papillion Senior Center at Papillion Landing. We had 175 seniors attend.
- The St. Patrick's Day Senior luncheon, which was the largest event ever held at La Vista Community Center with 210 seniors attending. Papillion Senior Center also partnered with us on this event.
- The first ever Sarpy County Senior Olympics was a joint partnership with Papillion and Bellevue Senior Centers and had 100 participants. The event lasted a full day at Papillion Landing, with continental breakfast and lunch being served. Events were held in the morning, with entertainment after lunch, and then an awards ceremony to finish the day off.
- A multitude of outings to various locations in the metro area.
- Sarpy County Wellness Clinics held periodically with foot care, Covid-19 booster shots.
- Acquired a Google technology grant for \$5,000 to purchase laptops for the Senior Center.
- We received a donation from ENOA (Eastern Nebraska on Aging) of several Target gift cards for Seniors of low-income.

Budget & Initiatives

- Continue to pursue partnerships with other agencies.
- Continue to explore various cultural activities for seniors to engage in.
- Begin improvements to enhance senior center meeting rooms, such as installing vinyl flooring, and paint.

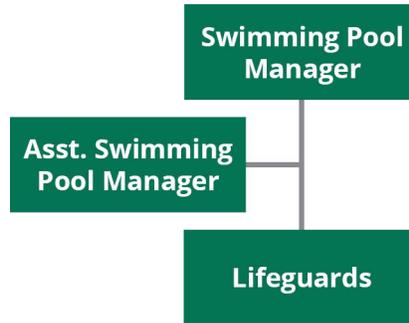
Community Services

Senior Services

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0101 - Salaries - Full Time	—	—	—	—	58,800	61,005	63,294	65,669	68,129
0102 - Salaries - Part Time	—	—	—	—	—	—	—	19,786	20,528
0103 - Salaries - Overtime	—	—	—	—	—	—	—	—	—
0104 - FICA	—	—	—	—	4,538	4,707	4,882	6,577	6,822
0105 - Insurance Charges	—	—	—	—	10,353	11,627	12,779	14,046	15,439
0107 - Pension	—	—	—	—	3,560	3,692	3,829	3,972	4,119
0110 - Car Allowance	—	—	—	—	525	525	525	525	525
0110 - Phone Allowance	—	—	—	—	315	315	315	315	315
Subtotal	—	—	—	—	78,091	81,871	85,625	110,889	115,877
Commodities									
0201 - Office Supplies	—	—	—	—	—	—	—	—	—
0203 - Food Supplies	—	—	—	—	5,800	5,916	6,034	6,154	6,277
0204 - Wearing Apparel	—	—	—	—	—	—	—	—	—
0205 - Motor Vehicle Supplies & Fuel	—	—	—	—	—	—	—	—	—
0211 - G&A-Other Commodities	—	—	—	—	2,400	2,472	2,546	2,623	2,701
Subtotal	—	—	—	—	8,200	8,388	8,580	8,777	8,978
Contractual Services									
0301 - Postage	—	—	—	—	—	—	—	—	—
0309 - Printing	—	—	—	—	—	—	—	—	—
0310 - Dues And Subscriptions	—	—	—	—	—	—	—	—	—
0311 - Travel	—	—	—	—	—	—	—	—	—
0313 - Training	—	—	—	—	—	—	—	—	—
0314 - Other Contractual Services	—	—	—	—	3,500	3,675	3,858	4,050	4,252
Subtotal	—	—	—	—	3,500	3,675	3,858	4,050	4,252
Maintenance									
0409 - R & M-Mach/ Equip/Computer/ Tool	—	—	—	—	—	—	—	—	—
Subtotal	—	—	—	—	—	—	—	—	—
Other Charges									
0505 - Other Charges	—	—	—	—	2,400	2,472	2,546	2,623	2,701
Subtotal	—	—	—	—	2,400	2,472	2,546	2,623	2,701
Total Expenditures	—	—	—	—	92,191	96,406	100,609	126,339	131,808

Swimming Pool



Overview

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

FY21-FY22 Highlights

- FY21: 6,809 patrons. The pool operated at limited capacity due to COVID-19 restrictions
- FY21 season passes: 68
- Staff has recommended a site near the existing pool in Central Park West for a new swimming pool
- Demolition of the existing pool is slated for FY24 with funding for design in FY25 and construction of the new pool in FY27

Budget & Initiatives

The Recreation Department will continue to work with Waters Edge Aquatic Design for the planning and development of the new swimming pool at the direction of the City Council.

Community Services

Swimming Pool

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0102 - Salaries - Part Time	99,367	89,695	101,621	97,000	100,831	103,120	—	—	—
0104 - FICA	7,602	6,862	7,774	7,421	7,714	7,889	—	—	—
Subtotal	106,969	96,557	109,395	104,421	108,545	111,009	—	—	—
Commodities									
0201 - Office Supplies	253	131	253	253	261	269	—	—	—
0203 - Food Supplies	7,000	4,549	7,000	7,000	7,000	7,210	—	—	—
0204 - Wearing Apparel	606	746	606	800	800	816	—	—	—
0208 - Chemical Supply	3,030	3,416	3,030	3,600	3,600	3,672	—	—	—
0211 - G&A-Other Commodities	1,414	440	1,414	1,414	1,414	1,456	—	—	—
Subtotal	12,303	9,282	12,303	13,067	13,075	13,423	—	—	—
Contractual Services									
0302 - Telephone Expense	515	—	515	515	515	515	—	—	—
0304 - Utilities	10,352	5,618	10,629	10,936	8,363	8,579	—	—	—
0308 - Legal Advertising	606	—	606	600	600	600	—	—	—
0314 - Other Contractual Services	—	—	—	—	—	—	—	—	—
Subtotal	11,473	5,618	11,750	12,051	9,478	9,694	—	—	—
Maintenance									
0401 - Buildings & Grounds	7,070	5,659	7,070	7,070	7,070	7,282	—	—	—
0409 - R & M-Mach/ Equip/Computer/ Tool	—	—	—	—	—	—	—	—	—
Subtotal	7,070	5,659	7,070	7,070	7,070	7,282	—	—	—
Other Charges									
0505 - Other Charges	520	760	520	520	520	520	—	—	—
Subtotal	520	760	520	520	520	520	—	—	—
Total Expenditures	138,335	117,877	141,038	137,129	138,688	141,928	—	—	—

Special Services Bus Drivers

Other positions funded include 12% of the Senior Services Manager and Administrative Assistant and 2% of the Recreation Director.

Overview

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

FY21-FY22 Highlights

- Total ridership in FY21 was 3,903. Ridership was limited in FY21 due to COVID-19 restrictions and FY22 YTD is 2,469.

Budget & Initiatives

The purchase of new special services vehicles alternates between the La Vista and Ralston every 2-3 years. Funding for the next La Vista purchase is planned for FY24.

Capital Outlay requests can be found in the Capital Outlay section beginning on page 167.

Community Services

Special Services Bus

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0101 - Salaries - Full Time	16,189	14,502	15,949	15,358	15,933	16,531	17,151	17,775	18,442
0102 - Salaries - Part Time	50,283	39,307	53,855	51,860	52,941	54,926	56,985	59,124	61,342
0103 - Salaries - Overtime	223	100	230	230	238	247	256	266	276
0104 - FICA	5,106	3,983	5,364	5,160	5,294	5,492	5,698	5,910	6,131
0105 - Insurance Charges	2,582	3,181	3,191	2,700	2,720	3,055	3,357	3,689	4,055
0107 - Pension	988	893	976	921	975	1,012	1,050	1,088	1,128
0110 - Car Allowance	60	91	86	86	86	86	86	86	86
0110 - Phone Allowance	—	8	59	59	59	59	59	59	59
Subtotal	75,431	62,065	79,710	76,374	78,246	81,407	84,642	87,997	91,519
Commodities									
0201 - Office Supplies	204	130	204	204	210	216	222	229	236
0204 - Wearing Apparel	900	723	900	900	918	918	936	936	955
0205 - Motor Vehicle Supplies & Fuel	18,180	8,568	18,180	18,180	18,180	18,725	19,287	19,866	20,462
Subtotal	19,284	9,422	19,284	19,284	19,308	19,859	20,445	21,031	21,653
Contractual Services									
0302 - Telephone Expense	1,200	1,227	1,153	1,154	1,166	1,166	1,189	1,213	1,237
Subtotal	1,200	1,227	1,153	1,154	1,166	1,166	1,189	1,213	1,237
Maintenance									
0410 - Motor Vehicle Maintenance	5,555	1,816	5,555	5,555	5,611	5,779	5,953	6,131	6,315
Subtotal	5,555	1,816	5,555	5,555	5,611	5,779	5,953	6,131	6,315
Other Charges									
0505 - Other Charges	1,328	287	1,328	1,328	1,328	1,328	1,328	1,328	1,328
Subtotal	1,328	287	1,328	1,328	1,328	1,328	1,328	1,328	1,328
Capital Outlay									
0613 - Motor Vehicles	18,000	56,185	—	—	—	60,000	—	—	63,000
Subtotal	18,000	56,185	—	—	—	60,000	—	—	63,000
Total Expenditures	120,798	131,002	107,030	103,695	105,659	169,540	113,557	117,700	185,052

Part-Time Attendants

Overview

The Link is a new facility and a major component of the ongoing improvements in Central Park that the City has undertaken to create a regional recreation area. This facility will house public restrooms and concession spaces that will be available to the public for rental. It is adjacent to the indoor/outdoor music venue that is being constructed by a private developer. In addition to the building itself, there are extensive public plaza spaces, a boardwalk, water features and trail connections for the public to access and enjoy. Construction began in May 2022 and is expected to be completed in late spring 2023.

Budget & Initiatives

This is a new General Fund budget created to keep track of the operational and maintenance costs associated with this facility.

A spring 2023 opening of The Link is anticipated and the budget for FY23 was prepared for six months of operation. There are, however some initial one-time purchases included in this budget that will be necessary to get it up and running. Some of those items include a supply of tables and chairs, utility and service carts, trash cans, shelving, hand trucks, etc. An initial stock of other daily operational supplies is included as well. Accordingly, line item 211 on the following expenditure summary table shows an amount of \$50,000 in FY23 and is reduced to \$10,000 in FY24.

There is also a one-time expense of \$35,000 proposed in capital outlay for the purchase of a gator that will be used by the Parks staff for maintenance of the grounds and landscaping around this facility.

The FY24 budget goes up in some areas such as personnel costs due to a full year of operation and down in other areas as the one-time purchases have been removed. It is anticipated that once the facility is up and running we will have a better idea about actual operating costs.

There are additional capital outlay items being requested in the Recreation budget that will be used at multiple events including those held at The Link. Capital Outlay requests can be found in the Capital Outlay section beginning on page 167.

Community Services

The Link

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0102 - Salaries - Part Time	—	—	—	—	19,906	41,304	42,853	44,461	46,129
0104 - FICA	—	—	—	—	1,523	3,160	3,278	3,401	3,529
Subtotal	—	—	—	—	21,428	44,464	46,131	47,862	49,658
Commodities									
0204 - Wearing Apparel	—	—	—	—	1,700	1,734	1,769	1,804	1,840
0205 - Motor Vehicle Supplies & Fuel	—	—	—	—	1,500	1,530	1,561	1,592	1,624
0206 - Maint/Lab/ Medical Tool Supply	—	—	—	—	100	102	104	106	108
0207 - Janitorial Supply	—	—	—	—	3,000	3,060	3,121	3,183	3,246
0208 - Chemical Supply	—	—	—	—	700	714	728	743	758
0210 - Botanical Supplies	—	—	—	—	3,000	3,060	3,121	3,184	3,247
0211 - G&A-Other Commodities	—	—	—	—	50,000	10,000	10,200	10,404	10,612
Subtotal	—	—	—	—	60,000	20,200	20,604	21,015	21,435
Contractual Services									
0304 - Utilities - Electric	—	—	—	—	3,200	6,550	6,685	6,825	6,965
0304 - Utilities - Natural Gas	—	—	—	—	700	1,450	1,500	1,550	1,600
0304 - Utilities - Water	—	—	—	—	2,000	4,100	4,182	4,265	4,350
0314 - Other Contractual Services	—	—	—	—	17,950	18,848	19,790	20,779	21,818
Subtotal	—	—	—	—	23,850	30,948	32,157	33,419	34,733
Maintenance									
0401 - Buildings & Grounds	—	—	—	—	8,000	8,240	8,488	8,742	9,004
0409 - R & M-Mach/ Equip/Computer/ Tool	—	—	—	—	500	515	530	546	563
0410 - Motor Vehicle Maintenance	—	—	—	—	1,500	1,545	1,591	1,639	1,688
0412 - Other Maintenance	—	—	—	—	17,000	17,510	18,035	18,575	19,132
Subtotal	—	—	—	—	27,000	27,810	28,644	29,502	30,387
Other Charges									
0505 - Other Charges	—	—	—	—	—	—	—	—	—
Subtotal	—	—	—	—	—	—	—	—	—
Capital Outlay									
0618 - Other Capital Outlay	—	—	—	—	35,000	—	—	—	—
Subtotal	—	—	—	—	35,000	—	—	—	—
Total Expenditures	—	—	—	—	167,278	123,421	127,536	131,799	136,213

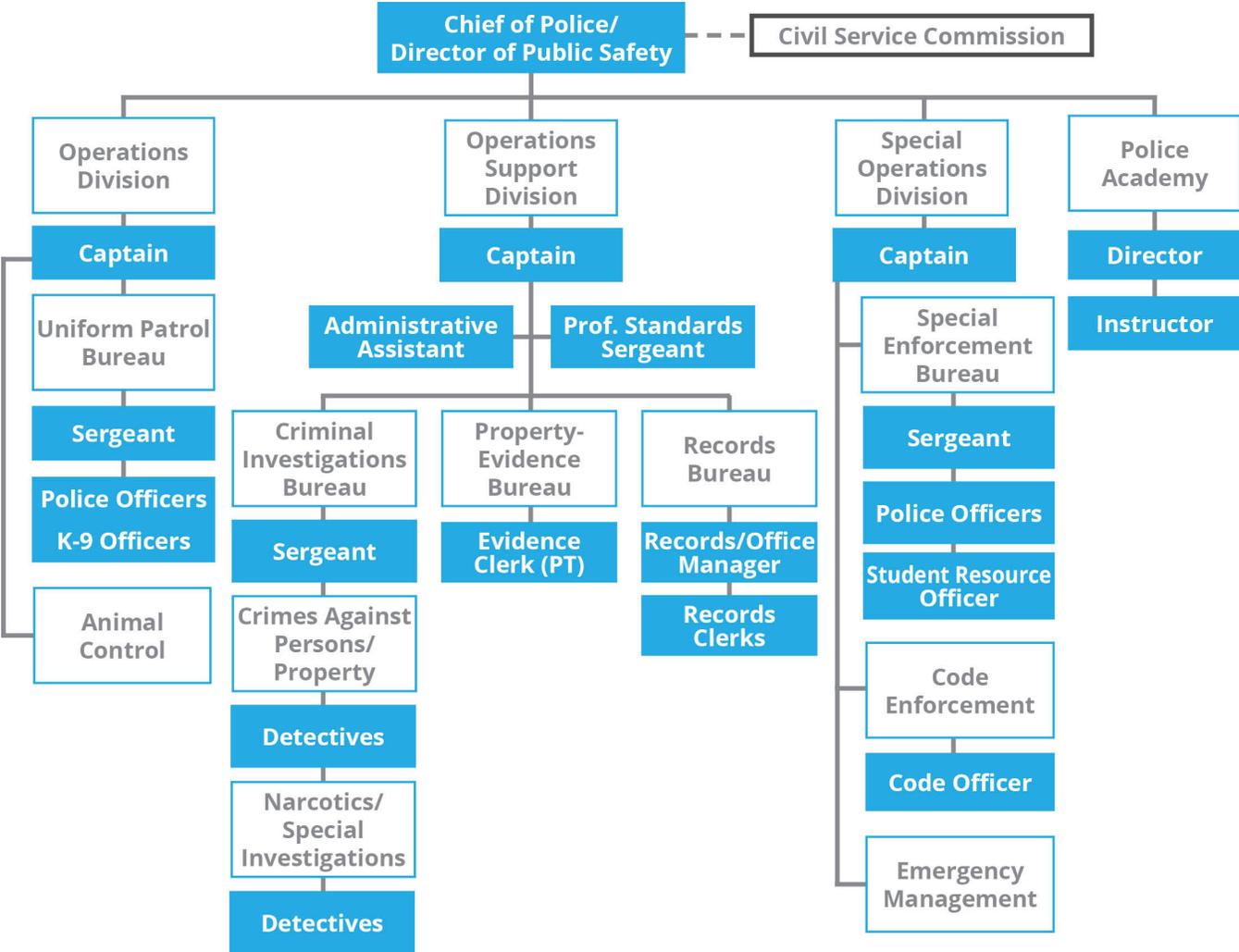


Overview

The City's Public Safety function provides the 24/7 services necessary for the protection of life and property and includes Animal Control, Fire & Emergency Medical Services (EMS) and Police and is managed by the Chief of Police. Animal Control is provided through a contractual agreement, and Fire & EMS protection is provided through an interlocal agreement.

Public Safety

Public Safety Overview



Overview

The City contracts for animal control services through the Nebraska Humane Society (NHS). The current contract was renewed in 2022 for the 2022-2023 time period. The City will pay a \$3.19 per resident rate for services in calendar years 2022 and 2023.

FY21-FY22 Highlights

In 2021, the Nebraska Humane Society handled 369 calls for service.

- 30% of the calls were for dog barking and dog bites
- 24% were for animals at large
- 20% were for dead animals
- 21% were for trapped, confined wildlife sick or injured
- 5% were for assisting police
- Issued 8 citations and investigated 15 dog bites and 4 cat bites.

Budget & Initiatives

We continue to enhance operational procedures by maintaining open lines of communication with the Nebraska Humane Society. Officers are in weekly contact with animal control officers.

Expenditure Summary

	FY21 Budget	FY21 Actuals	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Contractual Services									
0314 - Other Contractual Services	53,300	51,744	55,165	53,000	56,000	57,120	58,262	61,716	62,972
0321 - Legal-Professional Service	1,000	—	1,000	1,500	2,000	2,000	2,000	2,000	2,000
Subtotal	54,300	51,744	56,165	54,500	58,000	59,120	60,262	63,716	64,972
Total Expenditures	54,300	51,744	56,165	54,500	58,000	59,120	60,262	63,716	64,972

Overview

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

FY21-FY22 Highlights

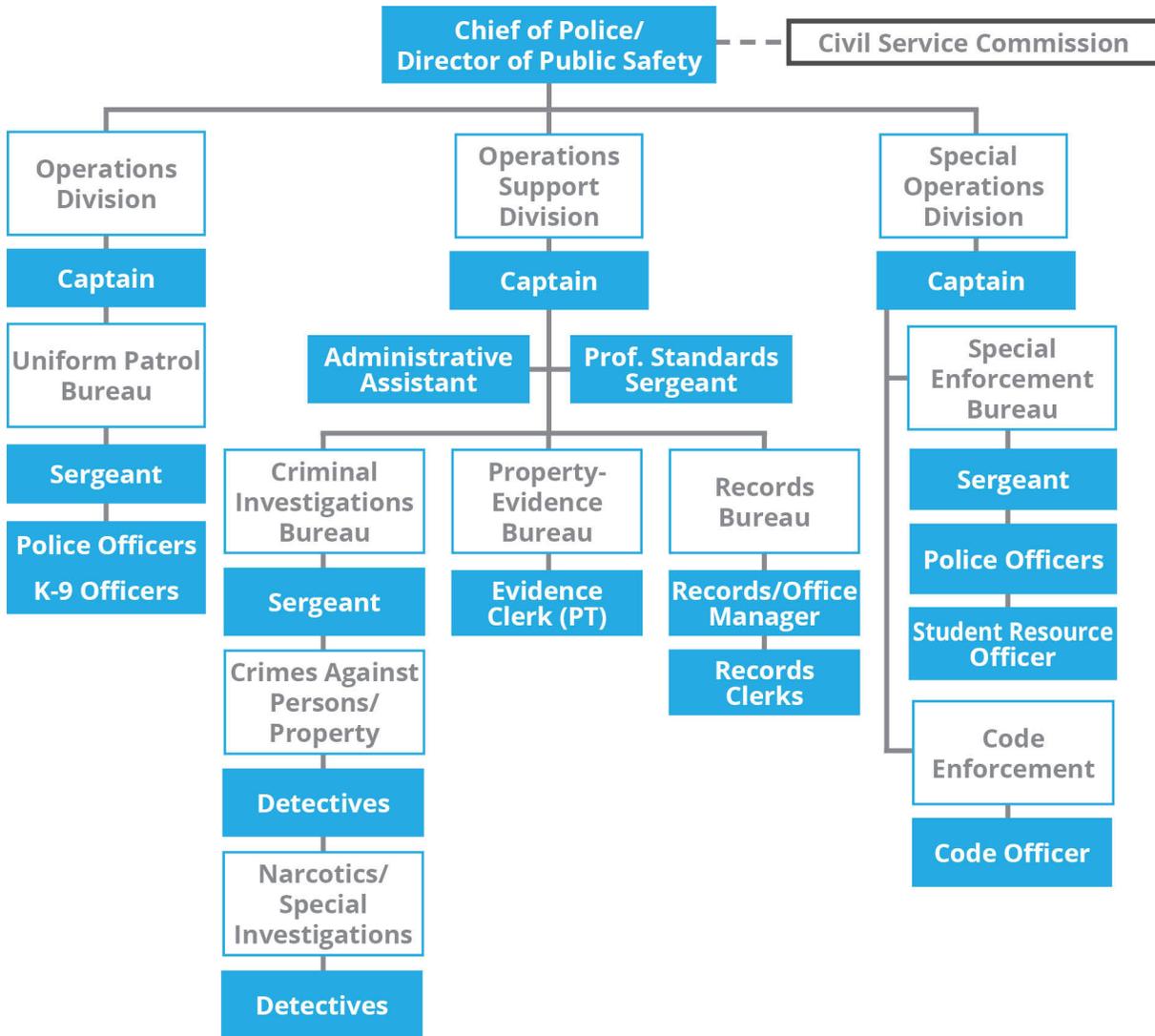
- Responded to 1,568 La Vista calls for service in 2021; (FY22 1,136 YTD)
- Average response time of 5:21 with a 90th percentile response of 7:51
- Assisted with CPR and AED training for the Police and Public Works Departments
- Provided Incident Command training for all the Sarpy County Law Enforcement Agencies
- Held fire safety talks and fire drills in all elementary schools and La Vista Middle School
- Held hydrant parties in various locations

Budget & Initiatives

An 8% increase in contract cost has been projected for both FY23 and FY24. Financial information regarding the contract was not available at the time of budget preparations were underway in La Vista.

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Contractual Services									
0302 - Telephone Expense	405	377	405	405	410	410	410	410	414
0304 - Utilities	13,520	10,339	13,845	13,845	11,033	11,323	11,623	11,934	12,255
0314 - Other Contractual Services	2,387,562	2,291,156	2,583,600	2,583,600	2,798,338	3,055,772	3,303,011	3,565,020	4,073,998
0321 - Legal-Professional Service	3,000	—	3,000	1,500	3,000	3,000	3,000	3,090	3,183
Subtotal	2,404,487	2,301,872	2,600,850	2,599,350	2,812,781	3,070,505	3,318,044	3,580,454	4,089,849
Maintenance									
0401 - Buildings & Grounds	7,575	4,487	7,575	5,000	5,000	5,000	5,000	5,000	5,000
0410 - Motor Vehicle Maintenance	—	—	—	—	—	—	—	—	—
Subtotal	7,575	4,487	7,575	5,000	5,000	5,000	5,000	5,000	5,000
Other Charges									
0505 - Other Charges	—	—	—	—	—	—	—	—	—
Subtotal	—	—	—	—	—	—	—	—	—
Total Expenditures	2,412,062	2,306,359	2,608,425	2,604,350	2,817,781	3,075,505	3,323,044	3,585,454	4,094,849



Overview

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

Public Safety

FY21-FY22 Highlights

- All sworn officers continued to receive advanced training in dealing with mental health issues
- 3 police officers retired, 6 resigned for other law enforcement jobs
- 9 new police officers were hired
- Completely integrated Body Worn Cameras for department personnel
- Joined with other Sarpy agencies to create the Sarpy County Force Investigation Team
- Conducted a Youth Police Academy
- Created a Crime Prevention Through Environmental Design team with Public Works and Community Development
- Upgraded all portable radios and currently upgrading all mobile radios to digital capabilities throughout the fleet
- Graduated two sergeants from the FBI National Academy

Budget & Initiatives

The Police Department created a staffing plan for the City's Long-Range Financial Plan, which includes service enhancements in the City Centre area and an increased call load demand. It is essential to have adequate public safety staff on board and trained when the growth and anticipated activity is in full swing.

To that end, the following staff requests are being made:

FY23

The department has requested the hiring of 2 additional officers in the Special Enforcement Bureau and 3 additional officers in the Uniform Patrol Bureau to meet the service needs. Costs: \$428,967 (including benefits). Each new officer is outfitted with approximately \$10,000 in equipment, including uniforms, weapons, bullet proof vest, portable radio, gas mask, etc.

An additional new position, the Professional Standards Sergeant, has also been requested. As training requirements increase through legislation, such as LB 51 (2021), this position will organize and track training and continuing education and ensure that individuals and the department as a whole are meeting all requirements. Costs: \$110,336 (including benefits).

FY24

The department has requested the hiring of 2 additional officers in the Special Enforcement Bureau. Costs: \$172,208 (including benefits).

Other initiatives the department has requested include on-going body-worn camera replacement. Capital requests include vehicle purchases.

Additional key initiatives include:

- Maximizing field operations efficiency through tactical analysis
- Resource deployment to decrease response time to emergency calls
- Enhance the City's capacity to respond to emergencies, infectious diseases, natural disasters, catastrophic acts, and other events that threaten the health and safety of the community
- Continuing plans for field and paperless reporting with ongoing implementation of new records management system

Capital Outlay requests can be found in the Capital Outlay section beginning on page 167.



Public Safety

Police

Expenditure Summary

					Recommended		FY25 Projected	FY26 Projected	FY27 Projected
	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	FY23 Budget	FY24 Budget				
Personnel Services									
0101 - Salaries - Full Time	3,503,429	3,700,542	3,677,634	3,600,000	4,090,982	4,493,760	4,852,171	5,143,466	5,438,053
0102 - Salaries - Part Time	31,716	29,737	34,580	30,000	33,297	34,545	35,841	37,186	38,581
0103 - Salaries - Overtime	291,568	328,519	304,137	307,770	310,587	331,787	349,716	364,386	380,313
0104 - FICA	293,268	294,250	307,251	310,000	339,267	371,797	400,686	424,195	448,056
0105 - Insurance Charges	528,772	481,240	558,510	550,000	685,786	825,371	941,705	1,033,620	1,134,623
0107 - Pension	13,802	14,025	14,671	14,671	28,992	34,301	41,344	44,801	48,980
0108 - Police/Icma/ Other Pension Exp	249,804	265,872	261,607	264,000	274,286	297,770	315,897	333,282	350,142
0110 - Phone Allowance	—	120	1,440	—	1,440	1,440	1,440	1,440	1,440
Subtotal	4,912,359	5,114,305	5,159,830	5,076,441	5,764,637	6,390,772	6,938,800	7,382,376	7,840,188
Commodities									
0201 - Office Supplies	7,500	5,669	7,500	7,200	7,575	7,802	8,036	8,277	8,526
0202 - Book & Periodical-Net Dam/ Loss	600	319	600	600	600	625	643	662	682
0203 - Food Supplies	200	319	200	200	200	210	214	221	227
0204 - Wearing Apparel	44,000	43,187	44,000	45,000	55,000	45,000	47,146	48,561	50,018
0205 - Motor Vehicle Supplies & Fuel	56,000	52,368	56,000	48,000	67,500	69,400	71,462	73,606	75,814
0206 - Maint/Lab/ Medical Tool Supply	1,000	3,636	1,000	1,000	1,000	1,050	1,072	1,104	1,137
Subtotal	109,300	105,498	109,300	102,000	131,875	124,087	128,574	132,431	136,404
Contractual Services									
0301 - Postage	2,539	686	2,539	2,200	2,600	2,600	2,616	2,694	2,775
0302 - Telephone Expense	22,200	29,010	21,760	21,760	22,500	23,200	23,911	23,911	24,150
0303 - Other- Professional Service	3,000	2,625	3,000	7,000	3,100	3,100	3,091	3,184	3,279
0304 - Utilities	49,922	51,738	50,931	50,931	54,861	56,119	57,454	58,835	60,263
0306 - G&A-Rentals - Other	150	—	150	150	152	153	155	155	155
0308 - Legal Advertising	100	—	100	100	100	100	103	104	105
0309 - Printing	4,366	683	4,366	4,366	4,400	4,450	4,498	4,498	4,498
0310 - Dues And Subscriptions	1,500	2,050	1,500	1,800	1,525	1,530	1,545	1,576	1,607
0311 - Travel	9,850	4,374	9,350	7,000	20,500	20,500	20,500	20,500	20,500
0312 - G&A-Towel/ Uniform Clean-Other	2,000	981	2,000	750	2,000	2,000	2,061	2,061	2,102
0313 - Training	17,600	22,651	15,000	19,000	28,000	26,000	20,500	20,500	20,500

Expenditure Summary (Continued)

		FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected	
					FY23 Budget	FY24 Budget				
Contractual Services (Continued)										
0314 - Other Contractual Services	114,150	122,059	107,100	110,100	114,200	112,250	111,346	110,346	111,449	
0321 - Legal-Professional Service	2,500	1,834	2,500	2,500	2,525	2,550	2,576	2,653	2,733	
Subtotal	229,877	238,690	220,296	227,657	256,463	254,552	250,356	251,017	254,118	
Maintenance										
0401 - Buildings & Grounds	5,000	1,221	5,000	5,000	5,000	5,000	5,358	5,518	5,684	
0409 - R & M-Mach/Equip/Computer/Tool	1,000	351	1,000	1,000	1,000	1,000	1,072	1,104	1,137	
0410 - Motor Vehicle Maintenance	20,000	20,800	20,000	20,000	20,200	20,806	21,430	22,073	22,735	
0411 - Radio R & M	1,000	11,363	1,000	1,000	1,025	1,050	1,072	1,104	1,137	
0412 - Other Maintenance	1,000	17	1,000	1,000	1,025	1,050	5,555	1,104	1,137	
Subtotal	28,000	33,753	28,000	28,000	28,250	28,906	34,486	30,902	31,829	
Other Charges										
0505 - Other Charges	72,278	66,020	71,000	74,000	81,600	79,700	67,925	71,321	74,887	
Subtotal	72,278	66,020	71,000	74,000	81,600	79,700	67,925	71,321	74,887	
Capital Outlay										
0613 - Motor Vehicles	—	—	180,000	236,000	320,000	225,000	159,500	131,000	201,900	
0617 - Radio Systems	—	—	25,000	45,000	48,000	18,000	56,000	—	—	
0618 - Other Capital Outlay	31,200	21,889	—	—	43,000	30,000	(13,819)	(17,757)	(71,683)	
Subtotal	31,200	21,889	205,000	281,000	411,000	273,000	201,681	113,243	130,217	
Total Expenditures	5,383,014	5,580,155	5,793,426	5,789,098	6,673,825	7,151,017	7,621,821	7,981,291	8,467,643	

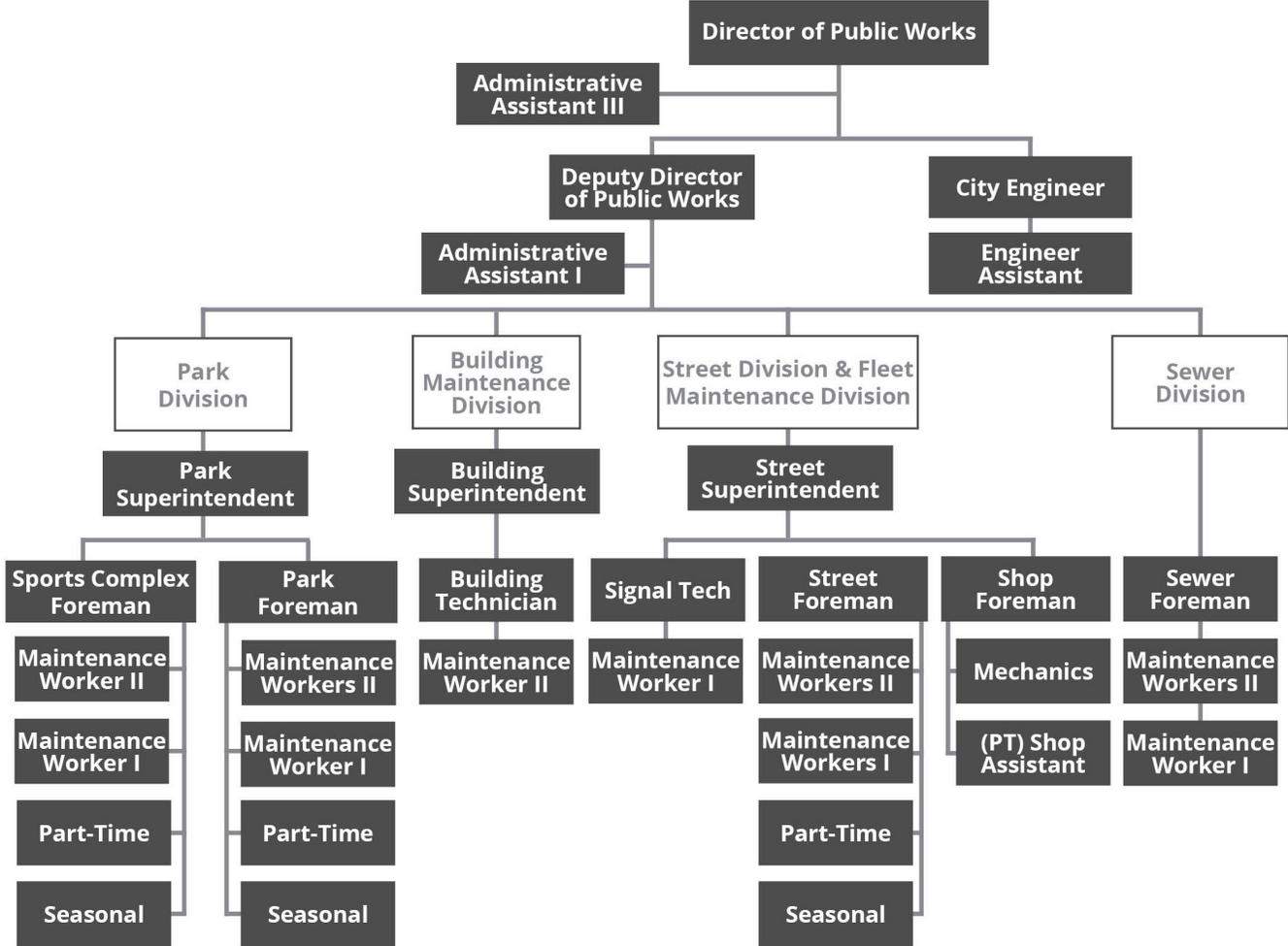


Overview

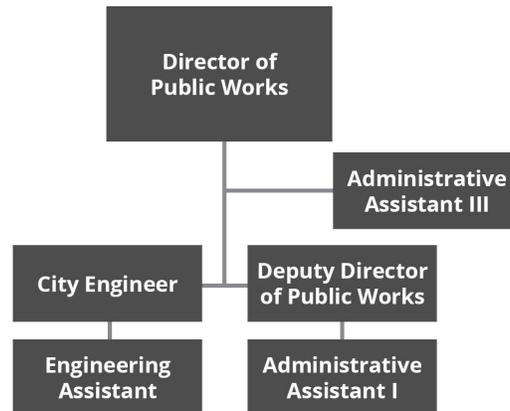
The Public Works function provides the necessary maintenance, upkeep and construction oversight of the City's infrastructure, including public buildings, parks and fields and streets. This is managed by the Director of Public Works along with a Deputy Director, City Engineer and Superintendents of each division.

Public Works

Public Works Overview



Public Works Administration



50% of the City Engineer and Engineer Assistant and 75% of the Director of Public Works, Deputy Director of Public Works and Administrative Assistant III are funded here.

Overview

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

FY21-FY22 Highlights

- Completion of 96th Street, 108th Street and Park View Blvd. rehabilitation projects
- Pavement management software implementation
- Added Building Superintendent position
- Responded to the July 9th wind storm for debris removal from city streets. Established a joint debris drop-off site with Papillion and Sarpy County. Conducted a citywide curbside pickup service. Completed the Disaster Recovery process with FEMA and received reimbursement for storm related activities.
- Installed Dog Park near Southwind Park
- Hired Engineer Assistant
- Accepted bids for the East La Vista Sewer and Pavement Rehabilitation project
- Updated safety manual
- Safety training program implementation

Budget & Initiatives

- Funding for the Street Logix software has been added to contractual services (\$6,000)
- Continued coordination and oversight of public infrastructure improvements projects including those associated with the Corridor 84, NMSC project, East La Vista Sewer/Pavement Rehabilitation project and Applewood Creek.

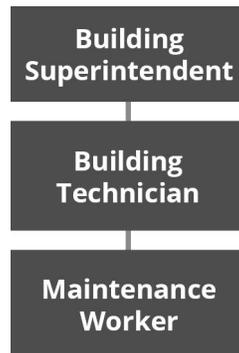
Public Works

Public Works Administration

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0101 - Salaries - Full Time	245,800	263,252	325,357	295,000	326,379	338,616	351,326	364,157	377,809
0102 - Salaries - Part Time	12,481	7,376	—	1,200	—	—	—	—	—
0103 - Salaries - Overtime	556	165	881	400	904	938	973	1,009	1,047
0104 - FICA	19,801	19,737	24,957	22,460	25,037	25,976	26,951	27,935	28,983
0105 - Insurance Charges	28,969	26,099	47,822	47,822	54,711	61,433	67,508	74,190	81,540
0107 - Pension	14,782	15,823	19,574	17,617	19,637	20,373	21,138	21,910	22,731
0110 - Phone Allowance	—	120	1,440	1,440	1,620	1,620	1,620	1,620	1,620
Subtotal	322,389	332,572	420,031	385,939	428,288	448,956	469,515	490,821	513,730
Commodities									
0201 - Office Supplies	90	88	90	115	115	117	120	122	124
Subtotal	90	88	90	115	115	117	120	122	124
Contractual Services									
0302 - Telephone Expense	1,636	1,440	196	196	212	229	245	245	247
0303 - Other-Professional Service	25,000	25,525	25,000	25,000	25,250	25,503	25,758	26,531	27,327
0309 - Printing	48	86	48	48	49	50	51	51	51
0310 - Dues And Subscriptions	1,010	1,170	1,010	1,170	1,320	1,360	1,400	1,442	1,485
0311 - Travel	150	774	8,290	7,000	10,535	8,375	8,375	8,375	8,375
0313 - Training	7,090	3,619	7,515	7,515	9,510	8,010	8,010	8,010	8,010
0314 - Other Contractual Services	3,208	7,724	3,208	9,682	9,682	9,972	10,271	10,579	10,897
Subtotal	38,142	40,338	45,267	50,611	56,558	53,499	54,110	55,233	56,392
Other Charges									
0505 - Other Charges	900	495	900	900	909	954	1,002	1,052	1,105
Subtotal	900	495	900	900	909	954	1,002	1,052	1,105
Total Expenditures	361,521	373,494	466,288	437,565	485,870	503,527	524,747	547,228	571,352

Building Maintenance



Overview

The Building Maintenance Division of Public Works maintains and cares for all city-owned buildings. The primary objective is to ensure that the structural integrity and aesthetics of all city facilities remain in good repair. This ensures that the citizens have clean, safe spaces to gather while providing functional, efficient work areas for employees to carry out their duties.

FY21-FY22 Highlights

- Stabilization and repair of Fire Station #1 hydronic floor heating system
- Restructuring of the building maintenance division
- Replacement of Community Development/Fire Station #4 water heater
- Roof replacement at the Library

Budget & Initiatives

- Begin research and implementation of Computerized Maintenance Management System for work orders, preventative maintenance, and asset management
- Start the process of lighting upgrades within city buildings to increase energy efficiency
- Pickup for Building Superintendent

Capital Outlay requests can be found in the Capital Outlay section beginning on page 167.

Public Works

Building Maintenance

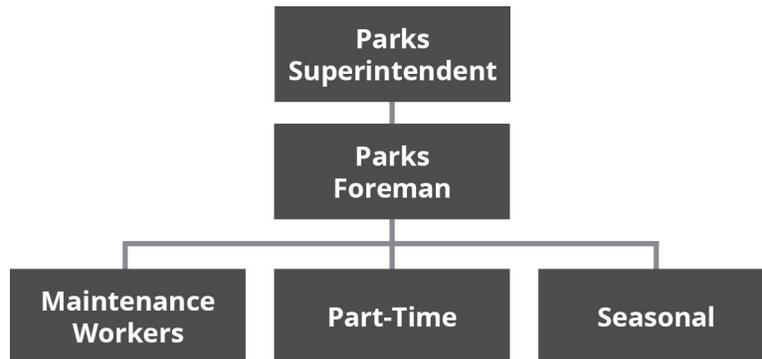
Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0101 - Salaries - Full Time	92,214	77,215	173,059	166,649	193,227	200,472	207,996	215,800	223,883
0102 - Salaries - Part Time	—	—	—	—	—	—	—	—	—
0103 - Salaries - Overtime	3,325	2,588	3,384	1,670	3,557	3,690	3,828	3,972	4,121
0104 - FICA	7,309	5,881	13,498	12,876	15,054	15,618	16,205	16,813	17,442
0105 - Insurance Charges	18,819	12,718	57,604	57,604	26,078	29,275	32,166	35,346	38,839
0107 - Pension	5,732	4,788	10,587	10,099	11,807	12,250	12,709	13,186	13,680
0110 - Phone Allowance	—	—	720	720	1,800	1,800	1,800	1,800	1,800
Subtotal	127,399	103,190	258,852	249,618	251,522	263,105	274,705	286,916	299,765
Commodities									
0201 - Office Supplies	385	449	385	385	389	401	413	425	438
0203 - Food Supplies	53	—	53	53	54	56	57	59	61
0204 - Wearing Apparel	520	906	520	520	1,500	1,530	1,561	1,592	1,624
0205 - Motor Vehicle Supplies & Fuel	3,122	1,640	3,122	3,122	3,153	3,248	3,345	3,445	3,549
0206 - Maint/Lab/ Medical Tool Supply	832	809	832	832	940	968	997	1,027	1,058
0207 - Janitorial Supply	7,743	4,892	7,743	7,743	10,820	11,145	11,479	11,823	12,178
0208 - Chemical Supply	1,040	—	1,040	1,040	1,250	1,288	1,326	1,366	1,407
0211 - G&A-Other Commodities	1,000	228	1,000	1,000	1,010	1,040	1,072	1,104	1,137
Subtotal	14,695	8,924	14,695	14,695	19,116	19,674	20,250	20,841	21,451
Contractual Services									
0301 - Postage	98	2	98	98	99	100	101	104	107
0302 - Telephone Expense	3,000	480	780	780	795	810	825	840	855
0306 - G&A-Rentals - Other	157	—	157	157	159	161	163	163	163
0309 - Printing	1,328	86	1,328	1,328	1,341	1,355	1,368	1,368	1,368
0312 - G&A-Towel/ Uniform Clean-Other	907	322	907	907	916	925	934	934	953
0310 - Dues And Subscriptions	102	—	102	102	650	670	690	710	730
0311 - Travel	90	—	90	90	1,275	1,313	1,313	1,313	1,313
0313 - Training	2,250	885	2,950	2,950	2,950	2,950	2,950	2,950	2,950
0314 - Other Contractual Services	277,512	191,179	277,512	277,512	285,287	288,340	301,434	301,709	310,876
Subtotal	285,444	192,955	283,924	283,924	293,472	296,624	309,778	310,091	319,315

Building Maintenance

Expenditure Summary (Continued)

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected	
					FY23 Budget	FY24 Budget				
Maintenance										
0401 - Buildings & Grounds	43,066	43,318	43,066	43,066	51,097	48,922	195,390	51,901	53,458	
0409 - R & M-Mach/ Equip/Computer/ Tool	520	554	520	520	1,200	1,236	1,273	1,311	1,350	
0410 - Motor Vehicle Maintenance	2,050	1,985	2,050	2,050	2,071	2,133	2,197	2,263	2,331	
0411 - Radio R & M	950	—	950	950	960	989	1,018	1,049	1,080	
0412 - Other Maintenance	150,000	64,620	150,000	150,000	65,000	65,450	65,914	66,391	71,383	
0412 - Emergency Maintenance	—	—	—	—	100,000	100,000	100,000	100,000	100,000	
Subtotal	196,586	110,478	196,586	196,586	120,328	118,730	265,792	122,915	129,602	
Other Charges										
0505 - Other Charges	10,925	35	10,925	10,925	11,034	11,586	12,165	12,773	13,412	
Subtotal	10,925	35	10,925	10,925	11,034	11,586	12,165	12,773	13,412	
Capital Outlay										
0613 - Motor Vehicles	—	—	—	—	35,000	—	40,000	—	—	
0618 - Other Capital Outlay	—	—	95,000	95,000	—	—	—	—	—	
Subtotal	—	—	95,000	95,000	35,000	—	40,000	—	—	
Total Expenditures	635,049	415,581	859,982	850,748	730,472	709,719	922,689	753,537	783,545	



Overview

The Parks Division is responsible for the maintenance and upkeep of the City's green spaces including parks, right-of-ways, sports fields, and facility grounds. Parks crews maintain over 116 acres of park space that includes 12 parks, 14 playgrounds, 6 sports fields, 3 tennis courts, 142 acres of right-of-way and 5 facility grounds.

FY21-FY22 Highlights

- Worked with Papillion La Vista Community Schools on the purchase and installation of a barrier fence for City Park field 2
- Installed gates and fencing to City Park fields 1,3,4
- Ongoing renovation of the restrooms at Val Verde Park to be completed in the spring of 2022
- Implemented Commemorative Tree Program with the planting of 15 trees and plaques as well as a process for communicating with donors after a tree has been planted.

Budget & Initiatives

With the enhancements in Central Park, the opening of The Link and improvements along the 84th Street Corridor, comes a greater need for maintenance. To meet this need, staff is requesting the increase of seasonal worker hours (\$12,057), one full-time Maintenance Worker I (\$81,607 including benefits), and a new full-time position, Landscape Gardener (\$85,737 including benefits).

Additional initiatives include:

- Replace the roof on the City Park Fields restroom and concession building (\$15,000)
- Purchase new basketball hoops for Central Park East (\$3,000)
- Begin an ongoing sidewalk and trail replacement plan starting with Ardmore and Central Park (\$5,000)
- Continue to develop a life cycle replacement plan for park assets
- Apply for NRD Recreation Grant to help offset park equipment replacement costs
- Begin process of updating the Mini Park Plans

Capital Outlay requests can be found in the Capital Outlay section beginning on page 167.

Public Works

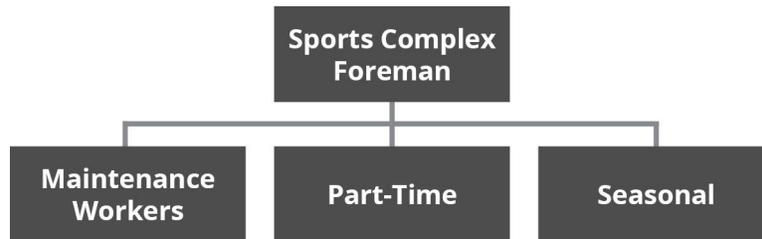
Parks

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0101 - Salaries - Full Time	553,072	487,971	600,312	578,078	695,765	721,852	748,945	777,043	806,148
0102 - Salaries - Part Time	105,799	62,474	103,031	70,000	110,320	113,273	116,309	119,438	122,644
0103 - Salaries - Overtime	32,020	8,066	33,040	16,550	37,176	38,570	40,017	41,519	43,076
0104 - FICA	51,508	41,289	56,333	50,844	64,510	66,838	69,253	71,757	74,348
0105 - Insurance Charges	79,740	61,062	101,483	101,483	145,754	163,713	179,947	197,800	217,434
0107 - Pension	34,946	29,848	37,855	35,677	43,833	45,476	47,183	48,953	50,787
0110 - Phone Allowance	—	60	720	720	720	720	720	720	720
Subtotal	857,085	690,770	932,774	853,352	1,098,077	1,150,442	1,202,373	1,257,230	1,315,157
Commodities									
0201 - Office Supplies	90	6	90	90	90	93	95	98	101
0203 - Food Supplies	104	—	104	104	104	107	110	114	117
0204 - Wearing Apparel	2,820	4,655	2,820	2,820	4,700	4,781	4,986	5,135	5,289
0205 - Motor Vehicle Supplies & Fuel	33,149	24,686	33,149	33,149	34,149	35,173	36,229	37,836	38,966
0206 - Maint/Lab/ Medical Tool Supply	3,328	1,384	3,328	3,328	3,328	3,428	3,531	3,637	3,746
0207 - Janitorial Supply	1,144	955	1,144	1,144	1,144	1,178	1,214	1,250	1,288
0208 - Chemical Supply	10,000	7,758	10,000	11,000	11,000	12,000	13,000	14,000	15,000
0209 - Welding Supplies	624	621	624	624	700	750	773	796	820
0210 - Botanical Supplies	26,500	15,459	26,500	26,500	29,500	30,385	31,296	32,235	33,202
Subtotal	77,759	55,525	77,759	78,759	84,715	87,895	91,233	95,100	98,528
Contractual Services									
0301 - Postage	—	42	—	—	—	—	—	—	—
0302 - Telephone Expense	1,112	1,201	392	392	392	414	426	426	430
0303 - Other- Professional Service	—	—	—	—	—	—	—	—	—
0304 - Utilities	34,037	48,112	34,277	34,277	47,025	48,054	48,839	49,929	51,361
0308 - Legal Advertising	—	—	—	—	—	—	—	—	—
0309 - Printing	103	86	103	103	103	104	105	105	105
0310 - Dues And Subscriptions	624	925	624	1,000	1,000	1,030	1,060	1,092	1,125
0311 - Travel	235	—	4,635	4,635	3,492	3,742	3,742	3,742	3,742
0312 - G&A-Towel/ Uniform Clean-Other	3,557	1,488	3,557	3,557	3,557	3,593	3,628	3,628	3,701

Expenditure Summary (Continued)

	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected	
				FY23 Budget	FY24 Budget				
Contractual Services (Continued)									
0313 - Training	4,530	1,070	4,880	4,880	4,650	4,975	4,975	4,975	4,975
0314 - Other Contractual Services	32,070	33,727	32,070	32,070	38,000	39,900	41,895	43,989	46,189
Subtotal	76,268	86,652	80,538	80,914	98,219	101,812	104,670	107,886	111,627
Maintenance									
0401 - Buildings & Grounds	42,455	60,914	41,955	45,000	71,000	55,180	61,835	63,691	65,603
0409 - R & M-Mach/Equip/Computer/Tool	8,263	4,919	15,546	15,546	15,500	15,965	16,443	16,937	17,445
0410 - Motor Vehicle Maintenance	37,978	22,754	37,978	37,978	39,478	40,662	41,882	43,685	44,979
0411 - Radio R & M	900	—	900	900	927	955	983	1,013	1,043
0412 - Other Maintenance	18,730	1,670	18,730	20,000	21,000	22,050	22,711	23,392	24,094
Subtotal	108,326	90,257	115,109	119,424	147,905	134,812	143,855	148,718	153,165
Other Charges									
0505 - Other Charges	529	1,105	529	529	529	555	583	612	643
Subtotal	529	1,105	529	529	529	555	583	612	643
Capital Outlay									
0613 - Motor Vehicles	—	—	—	—	35,000	—	80,000	—	170,000
0618 - Other Capital Outlay	37,283	36,240	10,000	8,449	—	30,000	62,783	79,530	(14,610)
Subtotal	37,283	36,240	10,000	8,449	35,000	30,000	142,783	79,530	155,390
Total Expenditures	1,157,250	960,548	1,216,709	1,141,427	1,464,446	1,505,517	1,685,497	1,689,077	1,834,510



Overview

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

FY21-FY22 Highlights

- Baseball Field No. 1 home plate and mound renovations
- Removed hedges at entrance to the west side of the Sports Complex
- Implemented the use of wetting agents to improve effectiveness and uniformity of irrigation, while working to reduce water usage on the City's sports fields
- Revamped mowing techniques and routines to increase efficiency and save time
- Changed field area height-of-cut from 3.25" to 1.75" on all soccer fields and 2" on all baseball fields

Budget & Initiatives

- Chain link fence to separate overflow parking from playing fields (\$20,000)
- New soccer goals (\$9,000)
- Continued field renovations to eliminate turf lips on all baseball fields (\$20,000)
- Upgrading Integrated Pest Management practices to improve field safety and appearance (\$4,000)
- Inflation in field paint costs (\$1,000)
- Amending janitorial budget (\$2,000)

Capital Outlay requests can be found in the Capital Outlay section beginning on page 167.

Public Works

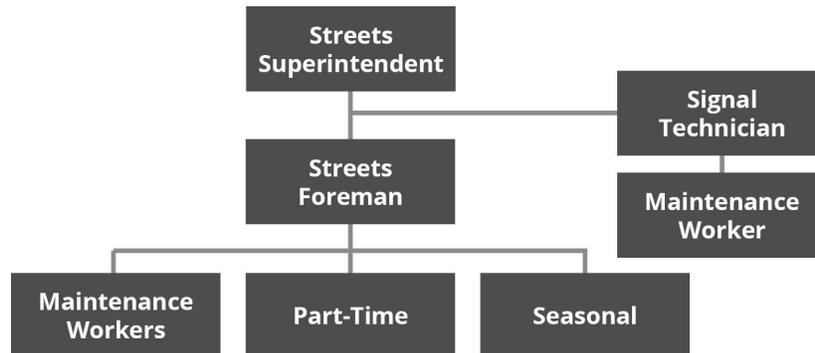
Sports Complex

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0101 - Salaries - Full Time	146,239	146,214	151,372	145,765	131,552	136,484	141,607	146,919	152,422
0102 - Salaries - Part Time	55,910	13,226	63,858	40,000	63,055	64,781	66,556	68,386	70,264
0103 - Salaries - Overtime	10,885	4,594	10,892	5,370	10,034	10,410	10,801	11,206	11,627
0104 - FICA	16,297	11,462	17,298	14,621	15,655	16,193	16,751	17,328	17,925
0105 - Insurance Charges	46,650	35,813	49,431	49,431	8,221	9,208	10,102	11,084	12,163
0107 - Pension	9,312	9,022	9,606	9,068	8,365	8,678	9,004	9,342	9,692
Subtotal	285,293	220,330	302,457	264,255	236,882	245,755	254,820	264,265	274,093
Commodities									
0203 - Food Supplies	40	—	40	40	40	41	42	44	45
0204 - Wearing Apparel	1,291	746	1,291	1,291	1,291	1,330	1,370	1,411	1,453
0205 - Motor Vehicle Supplies & Fuel	8,023	3,425	8,023	11,000	8,103	8,346	8,596	8,854	9,120
0206 - Maint/Lab/ Medical Tool Supply	1,040	678	1,040	1,040	1,050	1,082	1,114	1,147	1,182
0207 - Janitorial Supply	780	772	780	780	2,788	2,872	2,958	3,047	3,138
0208 - Chemical Supply	6,100	7,592	6,100	7,000	10,100	10,403	10,715	11,036	11,367
Subtotal	17,274	13,213	17,274	21,151	23,372	24,073	24,795	25,539	26,305
Contractual Services									
0302 - Telephone Expense	469	661	469	469	474	478	483	483	488
0304 - Utilities	46,310	57,583	46,583	46,583	62,959	64,791	66,694	68,671	70,724
0310 - Dues And Subscriptions	—	—	—	—	500	515	530	546	563
0311 - Travel	135	—	1,890	1,890	2,520	2,700	2,700	2,700	2,700
0312 - G&A-Towel/ Uniform Clean-Other	1,314	958	1,314	1,314	1,341	1,327	1,340	1,340	1,367
0313 - Training	1,660	260	1,910	1,910	2,595	2,780	2,780	2,780	2,780
0314 - Other Contractual Services	2,969	2,329	2,969	2,969	2,969	2,998	3,029	3,029	3,059
Subtotal	52,857	61,791	55,135	55,135	73,358	75,589	77,556	79,549	81,681
Maintenance									
0401 - Buildings & Grounds	38,980	36,322	41,980	47,500	63,210	85,706	67,677	69,708	62,799
0409 - R & M-Mach/ Equip/Computer/ Tool	2,200	742	2,200	2,200	2,222	2,289	2,357	2,428	2,501
0410 - Motor Vehicle Maintenance	8,550	5,876	8,850	8,850	8,939	9,207	9,483	9,768	10,061
Subtotal	49,730	42,941	53,030	58,550	74,371	97,202	79,518	81,904	75,361

Expenditure Summary (Continued)

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Other Charges									
0505 - Other Charges	157	27	157	157	159	167	175	184	193
Subtotal	157	27	157	157	159	167	175	184	193
Capital Outlay									
0618 - Other Capital Outlay	—	—	—	—	65,000	45,000	53,544	—	—
Subtotal	—	—	—	—	65,000	45,000	53,544	—	—
Total Expenditures	405,311	338,302	428,053	399,248	473,142	487,786	490,408	451,441	457,632



Overview

The Streets division ensures the City's infrastructure is properly maintained. Staff performs repairs to concrete and asphalt streets, removes snow from streets and sidewalks, maintains signals and signs, maintains street markings and striping, sweep streets and maintain the City's storm sewer infrastructure.

FY21-FY22 Highlights

- Implementation of Pavement Management Software
- 280 tons of asphalt repairs
- 667 cubic yards of concrete replaced
- 210 lane miles of streets maintained

Budget & Initiatives

- Concrete surface preservation (UBAS) (\$500,000 annually)
- Mill and overlay for asphalt streets (\$1,000,000)

Capital Outlay requests can be found in the Capital Outlay section beginning on page 167.

Public Works

Streets

Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0101 - Salaries - Full Time	833,065	744,342	918,851	885,000	893,283	926,775	961,559	1,052,947	1,092,386
0102 - Salaries - Part Time	92,860	35,588	104,854	27,000	104,054	107,365	110,738	113,721	117,373
0103 - Salaries - Overtime	40,531	13,369	42,537	21,500	42,730	44,332	45,995	50,412	52,303
0104 - FICA	73,934	57,416	81,567	71,400	79,565	82,503	85,549	93,107	96,548
0105 - Insurance Charges	183,034	110,226	205,938	—	251,721	282,816	310,920	371,718	408,690
0107 - Pension	52,297	45,502	57,566	54,390	56,043	58,145	60,327	66,070	68,545
0110 - Phone Allowance	—	60	720	720	720	720	720	720	720
Subtotal	1,275,721	1,006,503	1,412,033	1,060,010	1,428,116	1,502,656	1,575,808	1,748,695	1,836,565
Commodities									
0201 - Office Supplies	1,301	345	1,301	1,000	1,314	1,353	1,394	1,436	1,479
0203 - Food Supplies	177	170	177	177	179	184	190	196	201
0204 - Wearing Apparel	6,968	5,219	6,468	5,000	6,628	6,761	6,896	7,918	8,076
0205 - Motor Vehicle Supplies & Fuel	64,776	54,365	64,776	64,776	65,424	67,387	69,408	74,144	76,341
0206 - Maint/Lab/ Medical Tool Supply	3,122	1,958	3,122	3,122	3,184	3,248	3,313	3,379	3,446
0207 - Janitorial Supply	1,613	1,482	1,613	1,613	1,645	1,678	1,711	1,746	1,781
0209 - Welding Supplies	2,185	2,177	2,185	2,185	2,229	2,274	2,319	2,365	2,413
Subtotal	80,142	65,717	79,642	77,873	80,603	82,884	85,231	91,183	93,738
Contractual Services									
0301 - Postage	666	150	666	666	673	679	686	707	728
0302 - Telephone Expense	2,705	3,470	1,985	1,985	2,044	2,105	2,168	2,234	2,301
0303 - Other- Professional Service	8,324	—	8,324	8,324	8,574	8,831	9,096	9,369	9,650
0304 - Utilities	460,743	475,138	461,327	461,327	512,167	527,407	543,106	580,379	597,886
0309 - Printing	965	86	965	86	994	1,024	1,055	1,086	1,119
0310 - Dues And Subscriptions	774	180	774	180	797	821	846	871	897
0311 - Travel	550	422	9,925	422	9,042	7,852	7,852	7,852	7,852
0312 - G&A-Towel/ Uniform Clean-Other	3,553	2,535	4,053	4,053	4,175	4,300	4,429	4,562	4,699
0313 - Training	4,270	(735)	6,880	1,500	9,178	5,720	7,440	8,078	8,084
0314 - Other Contractual Services	24,124	45,669	24,124	24,124	39,740	41,728	43,814	46,005	48,304
0321 - Legal- Professional Service	—	—	—	—	—	—	—	—	—
Subtotal	506,674	526,916	519,023	502,667	587,384	600,467	620,492	661,142	681,520

Expenditure Summary (Continued)

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Maintenance									
0401 - Buildings & Grounds	37,533	33,731	12,251	12,251	12,619	12,998	13,388	13,789	14,203
0406 - Storm Sewer R & M	1,560	252	1,560	1,560	6,000	6,180	6,354	6,556	6,753
0407 - Sidewalk & Curb Maintenance	6,243	382	6,243	6,243	6,305	6,494	6,689	6,890	7,096
0408 - Street Maintenance	100,000	63,010	100,000	100,000	105,060	108,212	111,456	130,081	133,930
0409 - R & M-Mach/ Equip/Computer/ Tool	13,750	8,913	3,642	3,642	15,000	15,450	15,914	16,391	16,883
0410 - Motor Vehicle Maintenance	75,000	87,562	60,000	60,000	70,000	72,100	74,263	78,052	80,378
0411 - Radio R & M	800	940	800	800	824	849	874	900	927
0412 - Other Maintenance	88,225	82,340	—	—	—	—	—	—	—
0412 - Winter Maintenance	—	—	100,000	75,000	103,000	106,090	109,273	115,188	118,617
0413 - Traffic Signs & Markers	40,000	35,423	40,000	40,000	41,200	42,436	43,709	45,020	46,371
Subtotal	363,111	312,554	324,496	299,496	360,008	370,808	381,920	412,867	425,160
Other Charges									
0505 - Other Charges	468	819	468	468	491	516	541	568	597
Subtotal	468	819	468	468	491	516	541	568	597
Capital Outlay									
0613 - Motor Vehicles	186,775	188,540	350,000	372,000	280,000	350,000	165,000	475,000	510,000
0614 - Road Machinery	—	—	—	—	10,000	—	30,000	115,000	80,000
0618 - Other Capital Outlay	85,867	85,867	25,000	—	60,000	30,000	56,000	28,000	96,000
0619 - Capital Related Borrowing	146,469	146,469	73,957	—	—	—	(27,008)	(83,772)	(319,607)
Subtotal	419,111	420,876	448,957	372,000	350,000	380,000	223,992	534,228	366,393
Total Expenditures	2,645,227	2,333,384	2,784,619	2,312,514	2,806,601	2,937,331	2,887,984	3,448,683	3,403,972

General Fund Capital Outlay



General Fund Capital Outlay

Capital Outlay Requests

There were funding requests of \$1.7M for FY23 and \$1.2M for FY24. In order to extend the General Fund capacity, while making needed improvements to our fleet and equipment, difficult choices were made by the Executive Budget Team. As a result, funding recommendations for FY23 & FY24 were \$1.4M and \$984,457 respectively. Requests for years 2025-2027 were not prioritized.

FY22 marked the end of funding large capital purchases with short-term bank financing. The recommended strategy going forward is pay-as-you-go, to the extent possible. Requests have increased as the departments ramp up for the opening of The Astro and The Link. Funding for capital outlay items associated with community events are recommended to be paid from Lottery Funds. Additionally, the Police Department has a donation fund which they have requested to utilize for the K9 replacement, and have requested a portion of the narcotic seizure funds to purchase some capital items.

It is further recommended that General Fund transfers to the Qualified Sinking Fund be made annually to build up the fund in order to utilize it for large capital equipment replacement.

Information Technology (I.T.)

FY23

Library Server replacement - \$7,500: The current server's warranty expired in April of 2022. It is necessary to replace the server in FY23 to avoid any disruption to the public DNS, DHCP, file and print shares.

City's Network Core Switch replacement - \$10,000: The network core equipment provides the network connectivity to our city facilities. The current equipment will reach end of life in June of 2022. It is necessary to replace the equipment in FY23 to avoid any disruption to the City's network.

Network Switch Replacements & Additions - \$20,000: Several network switches throughout the organization have reached end of service and require replacement. We have also identified additional locations and have prioritized switches based on criticality. This is part of a two year replacement cycle.

Meraki Wireless Access Points Replacement - \$8,000: There are ten (10) Meraki wireless access points that will reach end of support at various times in FY23. These access points provide Wi-Fi access to city facilities and require replacement to avoid disruption to the Wi-Fi network.

Enterprise Asset Management Plan - \$50,000: Initiative T of the IT Strategic Plan. Effective asset management programs seek to maximize asset life cycles through a combination of preventive maintenance and regular replacement schedules. Monitoring assets in this way helps to ensure that capital investments made by the community are maximized over time and typically extends the service life of each asset.

FY24

Develop Mobile Device & Connectivity Strategy for Field Staff - \$30,000: Initiative A of the IT Strategic Plan. Many of the City staff working in the field currently rely on equipment and connectivity within a facility or office to complete their work but could benefit from having mobile equipment with wireless connectivity to save time and resources.

Conference Room Technology Upgrade & Replacement Plan - \$11,000: Initiative C of the IT Strategic Plan. A documented conference room technology upgrade replacement plan will help the city monitor all conference room equipment, stay current with technology needs, and minimize disruptions due to technology failures by providing steps to replace equipment before it is expected to be at end-of-life.

General Fund Capital Outlay

Network Switch Replacements & Additions for Multiple City Facilities - \$20,000: Year 2 of the replacement plan.

Enterprise Asset Management Plan - \$50,000: This is continuation from FY23 Initiative T of the IT Strategic Plan.

Recreation

FY23

Pickup Truck - \$30,000: A truck has been requested for the Community Events Coordinator. Intended use is for the transportation of materials, equipment, supplies, and staff for set up and breakdown of all city-wide community events and rentals. (Lottery Funded)

Utility Vehicle for Community Events - \$15,000: Intended use is for flexible on-site transportation, regarding the organization, safety, and implementation of community events and rentals for a better overall client and citizen experience. (Lottery Funded)

Sound System - \$78,000: Requesting a flexible and mobile sound system intended for event rentals, city produced events and special programming. The system is intended for use at The Link pavilion (upper and lower levels and including the 10-city produced outdoor amphitheater events), Central Park, and the future Central Park West. Purchasing the system is intended to decrease the City's rental fees for entertainment and production from outside vendors, resulting in long term savings and provide the ability to develop high quality in-house community events for the City.(Lottery Funded)

Lighting System - \$47,500: Requesting a flexible and mobile lighting system intended for event rentals, City produced events and special programming. The system is intended for use at The Link pavilion (upper and lower levels and including the 10-city produced outdoor amphitheater events), Central Park, and the future Central Park West. Purchasing the system is intended to decrease the City's rental fees for entertainment and production from outside vendors, resulting in long term savings and provide the ability to develop high quality in-house community events for the City.(Lottery Funded)

Staging System - \$38,100: Requesting a flexible and mobile staging system intended for event rentals, city produced events and special programming. The system is intended for use at The Link pavilion (upper and lower levels and including the 10-city produced outdoor amphitheater events), Central Park, and the future Central Park West. Purchasing the system is intended to decrease the City's rental fees for entertainment and production from outside vendors, resulting in long term savings and provide the ability to develop high quality in-house community events for the City.(Lottery Funded)

Exercise Equipment - \$11,500: Requested for 2 pieces of exercise equipment each year for the Community Center to replace aging equipment.

FY24

Exercise Equipment Replacement - \$11,500: Requested for 2 pieces of exercise equipment each year for the Community Center to replace aging equipment.

General Fund Capital Outlay

Special Services Bus

FY24

Special Services Transit Vehicle - \$60,000: Requested for a special services transit vehicle. A State Transportation Grant will fund up to \$48,000. La Vista would fund \$12,000.

The Link

FY23

Utility Vehicle for City Centre - \$35,000: The utility vehicle will be used for transportation of Public Works Gardener and Parks staff. It will haul materials to and from the maintenance shop and The Link and City Center area. The unit will also be used for a wide variety of maintenance and landscaping tasks (hauling mulch, plant material, supplies, trash and pulling the power washer).

Police

FY23

Motor Vehicles - Marked (4), Unmarked (2) - \$320,000:

- Two replacement marked police cars are being requested. The vehicles will replace police cars that are over eight years old and have limited service-life remaining. Due to the extended time to purchase, build and receive the vehicles, the existing cars to be replaced will have over nine years of service.
- Two additional marked police cars are being requested to handle the increase in sworn staff.
- Two replacement unmarked vehicles are requested. The vehicles will replace 2007 model year unmarked vehicles.

Portable Radios (8) - \$48,000: Eight portable radios are requested. Six portable radios are required to equip six new officer positions in the City Centre plan. The Police Department currently has no spare portable radios with full encryption capabilities available. The purchase of two additional portable radios will provide two spare radios for continuity of operations when existing devices are out of service for maintenance or special operations.

High-End Computer System for Forensic Investigations - \$10,000: Purchase and implementation of a high-end computer system replacement to support the software required for the forensic investigation of mobile devices. (Narcotic Seizure Funds)

Police K-9 - \$13,000: With a retirement of a Police K-9 officer it was determined re-purposing the canine (Vinny) was not an option. Arrangements have been made through a private party to fund Vinny's replacement. (K9 Fund Donation)

Replacement of WatchGuard Backup - \$20,000: The WatchGuard Backup has reached end of service. The server backs up critical police data and information that is vital to operations. As such, a replacement is required to maintain business continuity and avoid data loss.

General Fund Capital Outlay

FY24

Emergency Lighting System (Motors) - \$10,000: New emergency lighting system upgrades for two police motor units. The existing emergency lighting on two of the police motors was purchased in 2006 and 2007 and retrofitted onto the used motors purchased in FY19. The existing lighting has become dim, lenses are cracking, and warning to other drivers on the roadway is inadequate, decreasing the safety of the motor officer. These systems need to be replaced. (Narcotic Seizure Funds)

Replacement of WatchGuard Server - \$20,000: WatchGuard Server will reach end of service in FY24. The server stores critical police data and information that is vital to their operations. As such, a replacement is required to maintain business continuity and avoid data loss.

Motor Vehicles - Marked (3), Unmarked (1) - \$225,000:

- Two replacement marked police cars are being requested. The vehicles will replace two 2016 police cars that will have over 140,000 miles by time of replacement. As a note, vehicles assigned to Uniform Patrol average 16,675 miles per year and approximately 40,625 miles of engine idle hours (1625 hours/year at 25 mph)
- One additional marked police car is being requested to handle the increase in sworn staff.
- One replacement unmarked vehicle is requested. The vehicle will replace a 2013 model marked police car that was converted to unmarked from the marked police fleet several years ago.

Radios - Portables (2); In-Car (1) - \$18,000: Two portable radios are required to equip two new officer positions in the City Centre plan. The In-car radio will be installed in the Police Department Mobile Command vehicle for continuity of operations.

Building Maintenance

FY23

Pickup - \$35,000: An additional vehicle is needed for the Building Maintenance division due to the addition of a 3rd staff member. This vehicle will be utilized for hauling material, driving to and from facilities, and storing tools and supplies to complete projects. It will also be part of the snow removal coordination and removal operations for all the public parking lots.

Parks

FY23

Pickup - \$35,000: The current vehicle is a 2002 Tahoe and 20 years old and has 179,000 miles on it. Since January there has been \$500 worth of repairs, the body is rusting out around the rocker panel and doors. This vehicle needs to be replaced.

FY24

Batwing Mower - \$30,000: This unit will replace the mower we pull behind the tractor to mow right-of-ways. The hubs and bearings are wearing, and the unit is 15 years old and in need of replacement.

Sports Complex

FY23

Wide Area Mower - \$65,000: The wide area mower will be purchased to replace two (2) zero turn mowers that have 1554 and 1335 hours on them. This will improve mowing efficiency and quality. This mower will cut the number of staff needed to mow the fields by 2. The technology and mowing quality of this mower will also improve the playing surface from an aesthetic and safety standpoint.

FY24

Top Dresser - \$10,000: This unit will be used to add sand to the grass playing fields to improve soil conditions and safety. This unit will also be used to add infield material to the baseball and softball infields in a more precise and accurate measure.

Field Painter - \$35,000: The field painter will replace the current bulk painter that is 14 years old. It has required heavy maintenance in the last 2 years and the cost does not meet the value of the painter. New technology is available to improve quality and efficiency.

Streets

FY23

Tandem Axle Dump Truck - \$280,000: Requested to replace a 2005 Sterling Tandem Dump Truck with 45,407 miles. The truck box is rusted out beyond repair and the motor would require \$20,000 in repairs. Currently the truck is inoperable. The tandem dump trucks are a critical part of snow removal operations as they are fitted with a front plow and a wing plow used on arterial and collector roads. Dump trucks are also used for normal street maintenance operations, such as, hauling breakout and material.

Tire Changing Machine - \$10,000: The current tire changing machine is under powered and has become difficult to find replacement parts for. The current machine cannot handle medium duty truck tires of which the department now has five in the fleet. The unit is beyond its useful service life and getting close to becoming a safety hazard.

Skid Steer - \$50,000: This purchase was originally approved in the FY20 and requested to be delayed due to COVID uncertainties. With the addition of City Centre to the snow removal operation, this unit is necessary required to clear parking trays and tight streets with constant vehicle parking. In addition, a box plow can be installed and used for stacking snow prior to being hauled away. The unit will also be used for regular street and park maintenance activities.

Saw Trailer - \$10,000: This trailer will replace a 1993 homemade unit. The bed on the current trailer is worn out and requires ramps to load the paving saw. The new unit will load from ground level and not require ramps. The current unit is beyond its useful life and starting to become a safety hazard.

FY24

Medium Duty 4x4 Pickup - \$100,000: This truck will replace a 1993 GMC 4x4 with 206,084 miles. The floorboards and bed have rusted out and have holes throughout. The suspension is beyond repair. This truck has been inoperable for the last year. This truck is needed for snow removal and regular street maintenance operations.

General Fund Capital Outlay

Single Axle Dump Truck - \$250,000: This truck will be replacing a 1994 International with 88,552 miles. The dump box is completely rusted out and the frame is cracked. The truck is currently inoperable for most required tasks. The truck is beyond its useful life and cost prohibitive to repair. This truck is a critical part of the snow removal operations and regular street maintenance operations.

Swap Loader Bulk Tank Platform - \$30,000: The street division currently has two dump trucks outfitted with swap loader arms and five equipment platforms, two dump boxes, two sanders and one bulk tank. This purchase would allow for the second truck to be outfitted with a bulk tank that can be used for pre-treatment brining operations and post-storm deicing operations. The swap loader system allows one truck to run three different operations as opposed to requiring three different trucks for each operation. The swap loader system allows platforms to be changed out on a truck in approximately two-minutes.

General Fund Capital Outlay

Capital Outlay Requests

Department / Item	Requested		Recommended		Out Years
	FY23	FY24	FY23	FY24	FY25 - FY27
Information Technology	166,000	217,000	95,500	111,000	63,000
Mobile Devices Connectivity Strategy	30,000	30,000	—	30,000	30,000
Conference Room Technology Upgrade	90,000	11,000	—	11,000	33,000
Public Library Server	8,000	—	7,500	—	—
Network Core Switch	10,000	—	10,000	—	—
Network Switch Replacement - All Facilities	20,000	20,000	20,000	20,000	—
Meraki Wireless Access Points	8,000	—	8,000	—	—
Enterprise Asset Management	—	100,000	50,000	50,000	—
End-User Training	—	48,000	—	—	—
Replace Garage 1 Server	—	8,000	—	—	—
Community Development	—	50,000	—	—	35,000
New Pickup	—	50,000	—	—	35,000
Recreation	374,600	12,000	220,100	11,500	156,000
Exercise Equipment	12,000	12,000	11,500	11,500	36,000
Refinish Gym Floor	100,000	—	—	—	100,000
Bleachers	16,000	—	—	—	—
Stage Partition	7,000	—	—	—	—
Racquetball Court Wall Repair	16,000	—	—	—	—
Painting	20,000	—	—	—	20,000
Truck for Events Coordinator	40,000	—	30,000	—	—
(1) Gator - Community Events (Paid by Lottery)	—	—	15,000	—	—
Sound System (Paid by Lottery)	78,000	—	78,000	—	—
Lighting System (Paid by Lottery)	47,500	—	47,500	—	—
Staging System (Paid by Lottery)	38,100	—	38,100	—	—
Special Services Bus	—	60,000	—	60,000	63,000
Transit Van (\$48,000 Grant Funded)	—	60,000	—	60,000	63,000
The Link	70,000	60,000	35,000	—	—
(1) Gator - PW	70,000	—	35,000	—	—
(1) Pickup & Plow	—	40,000	—	—	—
Portable Power Washer	—	20,000	—	—	—
Police	436,000	312,350	411,000	273,000	566,500
CSO Vehicle w/ City Centre	—	—	—	—	32,500
Marked UPB/SEB Police Cruisers	134,000	134,000	130,000	130,000	392,600
Marked K-9 Cruiser	—	—	—	—	67,300
Unmarked Cruiser	66,000	33,000	60,000	30,000	—
Marked Cruisers for City Centre	134,000	67,000	130,000	65,000	—
Portable Radios	13,000	—	12,000	—	26,000
Upgrades TDMA /OTA	—	30,000	—	—	30,000

General Fund Capital Outlay

Capital Outlay Requests (Continued)

Department / Item	Requested		Recommended		Out Years
	FY23	FY24	FY23	FY24	FY25 - FY27
City Centre Radios	42,000	21,000	36,000	18,000	—
MDC Replacements	7,000	7,350	—	—	18,100
Police K-9 (Paid by K9 Funds)	10,000	—	13,000	—	—
Motors Emergency Lighting System Upgrade (Narc Funds)	—	—	—	10,000	—
Forensic Investigation Computer (Narc Funds)	10,000	—	10,000	—	—
Replace Watchguard Backup Server	20,000	—	20,000	—	—
Replace Watchguard Server	—	20,000	—	20,000	—
Public Works					
Building Maintenance	70,000	20,000	35,000	—	40,000
Office Equipment Upgrade	5,000	—	—	—	—
Pickup Truck	40,000	—	35,000	—	—
Cargo Van	—	—	—	—	40,000
LED Lighting Upgrade	25,000	20,000	—	—	—
Parks	100,000	40,000	35,000	30,000	527,000
Toro Workman (Portal Ridge)	—	—	—	—	30,000
Workman 3200 New Utility Truck	35,000	—	—	—	65,000
Gator	25,000	—	—	—	—
Pickup	—	—	—	—	50,000
Pickup Regular Cab	—	—	—	—	50,000
Pickup Truck (Cimarron Woods)	—	—	—	—	80,000
Sidewalk Snow Machine (Cimarron Woods)	—	—	—	—	40,000
Parks Superintendent Vehicle (Additional)	40,000	—	35,000	—	—
Power Washer	—	10,000	—	—	—
Exmark 60	—	—	—	—	12,000
John Deere	—	—	—	—	40,000
Mower/Snow Machine (Portal Ridge)	—	—	—	—	40,000
Mower/Snow Machine (Cimarron Woods)	—	—	—	—	40,000
John Deere	—	—	—	—	40,000
Wide Area Mower	—	—	—	—	40,000
Batwing Mower	—	30,000	—	30,000	—
Sports Complex	80,000	35,000	65,000	—	60,000
Field Topdresser	10,000	—	—	10,000	—
Fieldmaster Groomer	—	—	—	—	40,000
Gator Diesel Utility	—	—	—	—	20,000
Fairway Mower	70,000	—	65,000	—	—
Fastline Field Painter	—	35,000	—	35,000	—
Streets	380,000	380,000	350,000	380,000	1,555,000
Medium Duty Pickup 4x4 (Portal Ridge)	—	—	—	—	100,000
Pickup 4x4 (1) Ton	—	—	—	—	65,000
Medium Duty Pickup 4x4	—	100,000	—	100,000	—
Dump Truck - Tandem	—	—	—	—	270,000
Dump Truck - Single Axle	—	—	—	—	100,000

General Fund Capital Outlay

Capital Outlay Requests (Continued)

Department / Item	Requested		Recommended		Out Years
	FY23	FY24	FY23	FY24	FY25 - FY27
Dump Truck - Tandem Axle	280,000	—	280,000	—	—
Dump Truck - Single Axle	—	250,000	—	250,000	—
Catepillar Wheel Loader	—	—	—	—	375,000
Single Axle Dump Truck (Cimarron Woods)	—	—	—	—	240,000
Erskine Snow Blower	—	—	—	—	20,000
Float Trailer	—	—	—	—	5,000
Equipment Trailer	10,000	—	10,000	—	—
Float Trailer	—	—	—	—	5,000
Tilt Bed Trailer	—	—	—	—	5,000
Tilt Bed Trailer	—	—	—	—	5,000
Asphalt Hot Box	—	—	—	—	45,000
Quickie Saw	—	—	—	—	5,000
Jack Hammer	—	—	—	—	5,000
Asphalt Roller	—	—	—	—	70,000
Air Compressor	—	—	—	—	60,000
Grapple Bucket	—	—	—	—	15,000
Arrow Board	—	—	—	—	12,000
Arrow Board	—	—	—	—	12,000
Electronic Message Board	—	—	—	—	20,000
Ice Machine	—	—	—	—	6,000
Cumins Emergency Generator	—	—	—	—	50,000
Plasma Cutter	—	—	—	—	10,000
Coats Wheel Balancer	—	—	—	—	8,000
Coats Tire Changer	10,000	—	10,000	—	—
Snap On Delux Scanner	—	—	—	—	7,000
Generator LP	—	—	—	—	10,000
Skid Steer	50,000	—	50,000	—	—
Swap Loader w/ Pre-treat Tank	30,000	30,000	—	30,000	30,000
Public Works Subtotal	630,000	475,000	485,000	455,000	2,182,000
Capital Related Borrowing					
Streets Capital Financing Notes Payable	146,469	73,957	146,469	73,957	—
Street Sweeper FY18	68,026	15,137	68,026	15,137	—
Dump Truck FY18	52,796	35,198	52,796	35,198	—
Bucket Truck FY18	25,647	23,622	25,647	23,622	—
Total Capital Outlay	1,823,069	1,260,307	1,393,069	984,457	3,065,500
General Fund Target	880,000	750,000	880,000	750,000	2,250,000
(Less Other Funding Sources)	—	—	(231,600)	(58,000)	(48,000)
Over/(Under) General Fund Target	943,069	510,307	281,469	176,457	767,500

General Fund Capital Outlay

Capital Outlay Requests (Continued)

Department / Item	Requested		Recommended		Out Years
	FY23	FY24	FY23	FY24	FY25 - FY27
Sources of Funding					
General Fund Cash	—	—	1,161,469	852,500	1,185,600
K9 Fund	—	—	13,000	—	—
Police Narcotics Fund	—	—	10,000	10,000	—
State Transit Van Grant	—	—	—	48,000	48,000
Lottery Fund	—	—	208,600	—	—
Total Funding	—	—	1,393,069	910,500	1,233,600

Sewer Fund





Other positions funded include 100% of the PT Shop Assistant, 50% of the City Engineer and Engineer Assistant, and 25% of the Director of Public Works, Deputy Director of Public Works and Administrative Assistant III.

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

Budget Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Beginning Fund Balance	1,165,764	1,165,764	2,480,207	2,480,207	3,114,534	1,109,904	1,336,320	1,456,434	1,632,752
Operating									
Revenue	4,469,263	4,976,694	8,681,710	4,814,163	4,908,972	5,149,251	5,401,446	5,666,385	5,944,652
Expenditures	4,664,908	3,662,915	10,032,258	4,179,986	6,914,302	4,423,561	4,582,086	5,490,849	5,634,046
Surplus/(deficit)	(195,645)	1,313,778	(1,350,548)	634,177	(2,005,330)	725,689	819,361	175,536	310,606
Non-Operating									
Transfers-In	350,000	665	1,450,150	150	700	726	753	782	811
Transfers-Out	—	—	—	—	—	(500,000)	(700,000)	—	(100,000)
Surplus/(deficit)	350,000	665	1,450,150	150	700	(499,274)	(699,247)	782	(99,189)
Net Activity	154,355	1,314,443	99,602	634,327	(2,004,630)	226,416	120,114	176,318	211,417
Ending Fund Balance	1,320,119	2,480,207	2,579,809	3,114,534	1,109,904	1,336,320	1,456,434	1,632,752	1,844,169

Sewer Fund

FY22 Performance

Revenues

The FY22 YEE is expected to exceed the budget by \$121,885 as a result of an increase in sewer connection fees.

Expenditures & Capital

The FY22 YEE for operations expenditures is a \$47,772 decrease. This is primarily due to full and part-time salaries and overtime. Commodities, contract services and capital outlay were each about \$6,000 below budget.

The budget variance for debt service and construction is \$5.8M below budget due to the East La Vista Sewer & Pavement Rehabilitation project not being initiated in FY22 as planned.

The East La Vista Sewer Rehabilitation Project was scheduled to begin in FY22. The project will repair sanitary sewer lines and misaligned lateral connections and repave roads in the area east of 72nd Street from Harrison Street to Thompson Creek. This project had been on the City's CIP project list for some time, and several steps had been taken previously to get the project ready for bid and completion. Consultants were hired to conduct a detailed examination of the existing sewer system in this area and provide recommendations for sewer line and lateral replacement and/or relining. The City also applied and was approved for a \$2.7M state revolving fund (SRF) loan for the sewer rehabilitation portion of the project.

Bids were solicited in the spring of 2022, however no bids were received. The project was recently rebid, one bid was received and it is currently under review. Updated information will be provided at the budget workshop. The street repair portion of this project (\$3M) has been moved to the CIP, where it always should have been.

Transfers

The proposed transfer from the Sewer Reserve Fund of \$1.45M did not occur due to the revised construction schedule.

Fund Balance

The FY22 YEE fund balance is \$3.1M. Starting fund balance was \$2.6M, and there was a \$634,327 net increase of revenue over expenditures. Part of this is postponing of \$104,500 in debt service associated with the East La Vista Sewer project.

FY23 - FY24 Biennial Budget

The FY23 – FY24 Biennial Budget includes funding to support strategic investment for planned public infrastructure and facilities that meet projected growth and development demands. Other expenditures relate directly to goals in the Strategic Plan.

Revenues

The FY20 – FY24 Sewer Rate Study, adopted by the City Council in FY19, recommended a 5% annual user rate increase for FY23 and FY24 resulting in increases of \$227,665 in FY23 and \$239,049 in FY24. A new sewer rate study is planned in FY23.

Revenue Detail

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Revenue									
Sewer Service Charges	19,950	40,473	20,498	20,498	21,995	23,095	24,249	25,462	26,735
Sewer User Fees	4,336,482	4,887,653	4,553,306	4,553,306	4,780,971	5,020,020	5,271,021	5,534,572	5,811,301
Sales Tax Collection Fee	19	55	20	34	21	21	21	21	21
Sewer Hookup Fee	103,115	42,846	103,115	225,000	103,115	103,115	103,115	103,115	103,115
Other Income	—	—	—	8,000	—	—	—	—	—
Interest Income	9,697	5,666	4,771	7,325	2,870	3,000	3,040	3,215	3,480
Grant Income	—	—	—	—	—	—	—	—	—
Bond Proceeds	—	—	4,000,000	—	—	—	—	—	—
Total Revenue	4,469,263	4,976,694	8,681,710	4,814,163	4,908,972	5,149,251	5,401,446	5,666,385	5,944,652

Expenditures & Capital

The fees paid to the City of Omaha for sewage treatment account for 81% of the operating budget. In addition, a portion of the Public Works Administration budget (salaries & benefits) is allocated to the Sewer Fund at 25% for Administration and 50% for Engineering (totaling \$217,721 in FY23 and \$228,274 in FY24).

Budgeted operating expenditures for FY23 are \$6.9M, which includes the \$2.7M for the sewer portion of the East La Vista Sewer & Pavement Rehabilitation project. Excluding this project, the sewer operating expenditures increased approximately 3.7% over FY22. This growth is attributed to other professional services (the sewer rate study), insurance and bonds and other contractual services (City of Omaha).

Funding has been included in FY23 for a new sewer rate study which will analyze future rates, future projects and capital equipment purchases.

The FY24 operating expenditures are \$4.4M, a 3.54% increase from FY23 attributable to other contractual services (City of Omaha). Assumptions in the out years include 5% for contractual services (City of Omaha), 3.75% for salaries, 10% for benefits, 2% for commodities and 3% for maintenance.

The FY23 recommended budget does not include any capital outlay expenditures. The FY24 recommended budget includes a capital equipment purchase of \$60,000 for an air compressor.

Capital Construction

Funding for the sewer portion of the East La Vista Sewer Rehabilitation Project has been included in the FY23 budget in the amount of \$2.7M. While the City did receive approval for a state revolving fund loan for the sewer work, upon analysis of the Sewer Fund and the Sewer Reserve Fund, capacity currently exists to cash fund the \$2.7M project, and the budget has been planned accordingly. If the final bid price is considerably different than the budgeted amount, the option of using the revolving fund loan from the State is still a possibility.

Sewer Fund

Fund Balance

As a matter of sound financial planning, the City strives to provide an ending operating balance equal to at least 25% of each year's operating expenditures. Revenue in excess of the 25% operating reserve is transferred to the Sewer Reserve Fund to provide funding for future construction projects and equipment purchases.

The FY23 beginning fund balance is \$3.1M and provides the capacity to cash fund the \$2,700,000 sewer portion of the East La Vista Sewer & Pavement Rehabilitation project, leaving an ending fund balance of \$1.1M and a 31% operating reserve.

If the cost of the sewer portion of the East La Vista Sewer & Pavement Rehabilitation project comes in at the projected \$2.7M cost, a transfer of \$500,000 is recommended to the Sewer Reserve Fund in FY24 resulting in an ending fund balance of \$1.3M and a 31% operating reserve.

Sewer Fund Capital Outlay

The Sewer Division's capital outlay request is shown below along with the funding recommendations of the Executive Budget Team.

Sewer Operations

FY24

Air Compressor - \$60,000: The Sewer Division currently has a 2011 Air Compressor that has 921 hours on it. The air compressor is used to break out concrete when repairs to sewer lines are required and for general sewer line maintenance. The current air compressor is difficult to start and is in for repairs on a regular basis. Air compressor units of this variety normally have a service life of 7 to 10 years.

Capital Outlay Requests						
Department/ Item	Requested		Recommended		Out Years FY25 - FY27	
	FY23	FY24	FY23	FY24		
Sewer Operations						
Chevy Suburban - PW Director	—	—	—	—	55,000	
Sewer Jet	—	—	—	—	400,000	
Air Compressor	—	60,000	—	60,000	—	
Arrow Board	—	—	—	—	6,000	
Arrow Board	—	—	—	—	6,000	
Total Capital Outlay	—	60,000	—	60,000	467,000	
Sources of Funding						
Sewer Fund Cash	—	60,000	—	60,000	67,000	
Sewer Reserve Fund	—	—	—	—	400,000	
Sewer Fund Total Funding	—	60,000	—	60,000	467,000	

Sewer Fund

Budget

					Recommended		FY25 Projected	FY26 Projected	FY27 Projected
	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	FY23 Budget	FY24 Budget			
Beginning Fund Balance	1,165,764	1,165,764	2,480,207	2,480,207	3,114,534	1,109,904	1,336,320	1,456,434	1,632,752
Revenues									
Sewer Service Charges	19,950	40,473	20,498	20,498	21,995	23,095	24,249	25,462	26,735
Sewer User Fees	4,336,482	4,887,653	4,553,306	4,553,306	4,780,971	5,020,020	5,271,021	5,534,572	5,811,301
Sales Tax Collection Fee	19	55	20	34	21	21	21	21	21
Sewer Hookup Fee	103,115	42,846	103,115	225,000	103,115	103,115	103,115	103,115	103,115
Other Income	—	—	—	8,000	—	—	—	—	—
Interest Income	9,697	5,666	4,771	7,325	2,870	3,000	3,040	3,215	3,480
Grant Income	—	—	—	—	—	—	—	—	—
Bond Proceeds	—	—	4,000,000	—	—	—	—	—	—
Total Revenue	4,469,263	4,976,694	8,681,710	4,814,163	4,908,972	5,149,251	5,401,446	5,666,385	5,944,652
Expenditures									
Personnel Services	549,189	542,161	665,251	635,628	665,846	697,345	728,783	857,338	897,718
Commodities	35,356	15,946	35,356	28,942	36,064	36,785	37,521	38,722	39,501
Contractual Services	3,079,225	2,992,303	3,172,787	3,167,036	3,425,333	3,539,754	3,723,406	3,984,564	4,166,290
Maintenance	69,687	33,541	69,384	69,384	71,466	73,610	75,818	93,158	95,953
Other Charges	11,451	12,948	14,980	15,518	15,593	16,068	16,558	17,066	17,584
Capital Outlay	290,000	—	250,000	243,478	—	60,000	—	400,000	67,000
Debt Service	—	—	104,500	—	—	—	—	—	—
Capital Improvement Program	630,000	66,017	5,720,000	20,000	2,700,000	—	—	100,000	350,000
Total Expenditures	4,664,908	3,662,915	10,032,258	4,179,986	6,914,302	4,423,561	4,582,086	5,490,849	5,634,046
Revenues Less Expenditures	(195,645)	1,313,778	(1,350,548)	634,177	(2,005,330)	725,689	819,361	175,536	310,606
Transfers In (Out)									
Lottery Fund	—	665	150	150	700	726	753	782	811
Sewer Reserve Fund	350,000	—	1,450,000	—	—	—	—	—	—
(Sewer Reserve Fund)	—	—	—	—	—	(500,000)	(700,000)	—	(100,000)
Net Transfers In (Out)	350,000	665	1,450,150	150	700	(499,274)	(699,247)	782	(99,189)
Change In Fund Balance	154,355	1,314,443	99,602	634,327	(2,004,630)	226,416	120,114	176,318	211,417
Ending Fund Balance	1,320,119	2,480,207	2,579,809	3,114,534	1,109,904	1,336,320	1,456,434	1,632,752	1,844,169
Operating Reserve	35%	69%	65%	80%	26%	31%	32%	33%	35%
Target Operating Reserve %	25%	25%	25%	25%	25%	25%	25%	25%	25%
Over (Under) Target	10%	44%	40%	55%	1%	6%	7%	8%	10%



Sewer Fund

Sewer Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Personnel Services									
0101 - Salaries - Full Time	390,842	413,341	485,652	470,000	483,816	501,956	520,796	595,297	617,607
0102 - Salaries - Part Time	28,381	9,323	17,520	14,000	21,112	21,904	22,725	23,578	24,462
0103 - Salaries - Overtime	11,867	5,853	13,059	6,500	13,531	14,038	14,565	17,802	18,470
0104 - FICA	32,978	31,029	39,492	37,523	39,662	41,149	42,694	48,706	50,531
0105 - Insurance Charges	60,958	57,388	78,885	78,885	76,984	86,438	94,983	134,270	147,582
0107 - Pension	24,163	25,166	29,923	28,000	29,841	30,960	32,122	36,786	38,165
0110 - Phone Allowance	—	60	720	720	900	900	900	900	900
Subtotal	549,189	542,161	665,251	635,628	665,846	697,345	728,783	857,338	897,718
Commodities									
0201 - Office Supplies	218	139	218	218	222	226	231	236	240
0203 - Food Supplies	103	10	103	103	106	108	110	112	115
0204 - Wearing Apparel	1,644	1,814	1,644	1,644	1,677	1,711	1,745	2,231	2,279
0205 - Motor Vehicle Supplies & Fuel	26,414	13,723	26,414	20,000	26,942	27,481	28,030	28,591	29,163
0206 - Maint/Lab/ Medical Tool Supply	1,041	129	1,041	1,041	1,062	1,083	1,105	1,127	1,150
0207 - Janitorial Supply	208	131	208	208	212	216	221	225	229
0208 - Chemical Supply	5,000	—	5,000	5,000	5,100	5,202	5,306	5,412	5,520
0209 - Welding Supplies	728	—	728	728	743	758	773	788	804
Subtotal	35,356	15,946	35,356	28,942	36,064	36,785	37,521	38,722	39,501
Contractual Services									
0301 - Postage	93	22	93	93	96	99	102	105	108
0302 - Telephone Expense	2,277	1,885	1,557	1,557	1,604	1,652	1,702	1,753	1,805
0303 - Other- Professional Service	92,696	10,870	92,565	92,565	155,342	98,203	101,149	104,183	107,308
0304 - Utilities	5,184	4,066	5,271	6,103	3,583	3,683	3,786	3,893	4,003
0305 - Insurance And Bonds	114,987	120,842	114,987	114,987	148,907	157,501	166,622	176,303	186,578
0308 - Legal Advertising	156	—	156	156	161	166	171	176	181
0309 - Printing	1,616	—	1,616	1,616	1,664	1,714	1,765	1,818	1,873
0310 - Dues And Subscriptions	377	—	377	377	388	400	412	424	437
0311 - Travel	—	—	8,345	1,762	11,242	11,538	11,884	13,726	14,138
0312 - G&A-Towel/ Uniform Clean-Other	1,961	1,300	1,961	1,961	2,020	2,081	2,143	2,568	2,653
0313 - Training	2,055	450	2,835	2,835	3,105	3,153	3,248	3,828	3,932

Sewer Expenditure Summary (Continued)

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Contractual Services (Continued)									
0314 - Other Contractual Services	2,828,340	2,829,963	2,913,191	2,913,191	3,066,819	3,227,791	3,397,214	3,641,079	3,806,995
0320 - Audit-Professional Service	13,875	13,875	14,225	14,225	14,794	15,386	16,001	16,641	17,307
0321 - Legal-Professional Service	15,608	9,031	15,608	15,608	15,608	16,388	17,208	18,068	18,972
Subtotal	3,079,225	2,992,303	3,172,787	3,167,036	3,425,333	3,539,754	3,723,406	3,984,564	4,166,290
Maintenance									
0401 - Buildings & Grounds	41,528	2,719	41,225	41,225	42,462	43,736	45,047	46,399	47,791
0405 - Sanitary Sewer R & M	5,203	3,158	5,203	5,203	5,359	5,520	5,685	20,921	21,549
0409 - R & M-Mach/Equip/Computer/Tool	5,776	17,148	5,776	5,776	5,949	6,127	6,311	6,501	6,696
0410 - Motor Vehicle Maintenance	15,119	10,515	15,119	15,119	15,573	16,040	16,521	17,017	17,528
0411 - Radio R & M	2,061	—	2,061	2,061	2,123	2,187	2,252	2,320	2,389
Subtotal	69,687	33,541	69,384	69,384	71,466	73,610	75,818	93,158	95,953
Other Charges									
0505 - Other Charges	11,451	12,948	14,980	15,518	15,593	16,068	16,558	17,066	17,584
Subtotal	11,451	12,948	14,980	15,518	15,593	16,068	16,558	17,066	17,584
Capital Outlay									
0613 - Motor Vehicles	250,000	—	250,000	243,478	—	—	—	—	55,000
0618 - Other Capital Outlay	40,000	—	—	—	—	60,000	—	400,000	12,000
Subtotal	290,000	—	250,000	243,478	—	60,000	—	400,000	67,000
Debit Service									
0502 - Bond / Interest Expense	—	—	70,000	—	—	—	—	—	—
0514 - Financial/Lending/Bond Fees	—	—	34,500	—	—	—	—	—	—
Subtotal	—	—	104,500	—	—	—	—	—	—
Capital Improvement Program									
East LV Sewer Rehab	600,000	66,017	5,700,000	—	2,700,000	—	—	—	—
Big Papio Siphon	—	—	—	—	—	—	—	100,000	350,000
Park View Sewer	30,000	—	20,000	20,000	—	—	—	—	—
Subtotal	630,000	66,017	5,720,000	20,000	2,700,000	—	—	100,000	350,000
Total Expenditures	4,664,908	3,662,915	9,927,758	4,179,986	6,914,302	4,423,561	4,582,086	5,490,849	5,634,046
Transfers In (Out)									
Lottery Fund	—	665	150	150	700	726	753	782	811
Sewer Reserve	350,000	—	1,450,000	—	—	—	—	—	—
(Sewer Reserve Fund)	—	—	—	—	—	(500,000)	(700,000)	—	(100,000)
Net Transfers	350,000	665	1,450,150	150	700	(499,274)	(699,247)	782	(99,189)

Sewer Reserve Fund

Summary

As an extension of the Sewer Fund, the Sewer Reserve Fund was established for future infrastructure and equipment replacement. As noted in the Sewer Fund Balance section, the current policy for transfers to the Sewer Reserve Fund is determined based on maintaining a 25% operating reserve in the Sewer Fund. With no anticipated transfers from the Sewer Fund in FY23, the Sewer Reserve Fund balance is expected to be \$2M. A \$500,000 transfer is anticipated into the Sewer Reserve Fund from the Sewer Fund in FY24, bringing the ending fund balance to approximately \$2.5M.

The current Sewer Rate Study anticipated a Sewer Reserve Fund balance of \$942,000 at the end of the FY24 study period. The current Sewer Reserve Fund balance is higher than anticipated based on several factors outlined in the Sewer Fund narrative. Project and capital equipment purchases have been delayed from assumptions made in the study and have led to an increased accumulation of cash in the Sewer Reserve Fund.

Budget Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Beginning Fund Balance	1,957,259	1,957,259	1,960,612	1,960,612	1,967,497	1,974,407	2,483,097	3,194,282	3,205,507
Operating									
Revenue	17,747	3,353	1,799	6,885	6,910	8,690	11,185	11,225	11,610
Expenditures	—	—	—	—	—	—	—	—	—
Surplus/(deficit)	17,747	3,353	1,799	6,885	6,910	8,690	11,185	11,225	11,610
Non-Operating									
Transfers-In	—	—	—	—	—	500,000	700,000	—	100,000
Transfers-Out	(350,000)	—	(1,450,000)	—	—	—	—	—	—
Surplus/(deficit)	(350,000)	—	(1,450,000)	—	—	500,000	700,000	—	100,000
Net Activity	(332,253)	3,353	(1,448,201)	6,885	6,910	508,690	711,185	11,225	111,610
Ending Fund Balance	1,625,006	1,960,612	512,411	1,967,497	1,974,407	2,483,097	3,194,282	3,205,507	3,317,117

Debt Service Fund



Debt Service Fund

The City of La Vista issues long-term debt to finance major capital purchases, most often to construct, improve or expand City facilities and infrastructure, but also for major capital equipment. The Debt Service Fund is used to account for the accumulation of resources for payment of principal and interest on the City's general obligation bond debt.

The primary sources of funding for the Debt Service Fund include revenue from a designated property tax levy and one-half of one percent of the local option sales tax.

Budget Summary

					Recommended		FY25 Projected	FY26 Projected	FY27 Projected
	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	FY23 Budget	FY24 Budget			
Beginning Fund Balance	3,438,703	3,438,703	3,571,170	3,571,170	3,166,561	11,052,151	5,881,780	1,860,989	3,712,140
Operating									
Revenue	3,401,489	3,927,948	3,821,554	3,919,115	18,933,296	4,139,473	4,358,005	7,667,042	4,827,697
Expenditures	3,334,779	3,027,214	3,458,428	3,444,742	3,060,937	3,114,009	3,085,023	3,280,648	3,356,068
Surplus/(deficit)	66,710	900,734	363,126	474,373	15,872,359	1,025,464	1,272,982	4,386,394	1,471,629
Non-Operating									
Transfers-In	577,831	184,085	679,775	300,000	300,000	300,000	300,000	300,000	300,000
Transfers-Out	(1,182,985)	(952,352)	(1,824,013)	(1,178,982)	(8,286,769)	(6,495,835)	(5,593,773)	(2,835,243)	(2,736,693)
Surplus/(deficit)	(605,154)	(768,267)	(1,144,238)	(878,982)	(7,986,769)	(6,195,835)	(5,293,773)	(2,535,243)	(2,436,693)
Net Activity	(538,444)	132,467	(781,112)	(404,609)	7,885,590	(5,170,371)	(4,020,791)	1,851,151	(965,064)
Ending Fund Balance	2,900,259	3,571,170	2,790,058	3,166,561	11,052,151	5,881,780	1,860,989	3,712,140	2,747,076

FY22 Financial Performance

The City maintained a bond rating of Aa3 from Moody's Investor Services with the 2022 bond series. The \$21.2M Tax Supported Improvement Bond Series 2022 was issued for construction of The Link, Central Park street access road, Central Park lighting, Central Park East improvements and Thompson Creek improvements.

The FY22 YEE Debt Service Coverage Ratio is expected to fall below the target of 1.0 to .92 as there is expected to be a drawdown of \$404,609 from the fund balance. This is because the highway allocation fund transfer from the General Fund was reduced. The highway allocation funds retained in the General Fund will provide for additional street repair and maintenance.

Revenues

The FY22 year end estimate totals approximately \$3.9M. This will be updated in August and reflected in the budget adoption process. The current estimate is an approximate 4.3% increase (\$97,561) from the FY22 budgeted amount of \$3.8M due to sales tax incentive rebates being less than budget.

Expenditures

FY22 expenditures are projected to be nearly \$3.4M, slightly less than the budget. Expenditures consist primarily of principal and interest as outlined by the bond amortization schedules. The slight decrease is a result of the savings achieved by the FY21 refinancing.

Debt Service Fund

Transfers

In

- From General Fund (\$300,000) – Highway Allocation Bond Debt Service

Out

- To Off-Street Parking Fund (\$1.2M) – Parking Garage #2 Debt Service

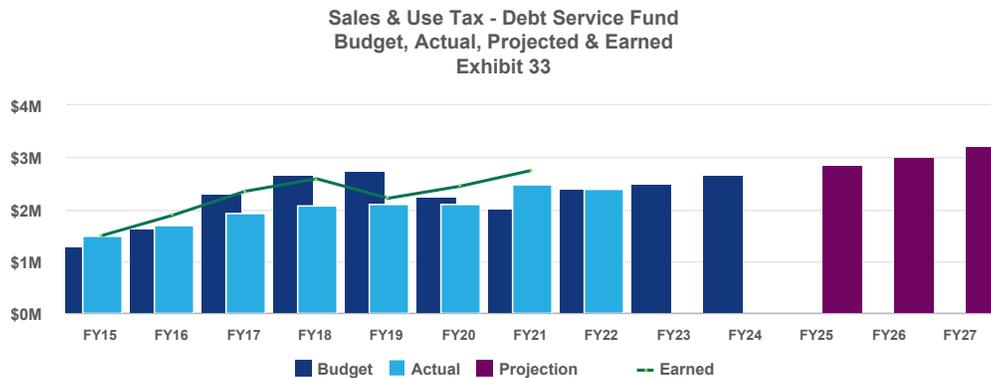
Fund Balance

The FY22 fund balance is estimated at \$3.2M. This is a 13.5% increase over the FY22 budget resulting from an increase in revenues and the decrease in net transfers.

Revenues

Sales Tax

On June 19, 1990, the City Council adopted an additional one-half percent local option sales tax to fund major street improvement projects and other capital improvements. La Vista voters authorized the continuation of the tax in 1998 and 2008. The current tax sunsets on July 1, 2025. The sales tax generates approximately 62% of the Debt Service Fund’s annual revenue, which is projected at \$2.4M in FY23 and \$2.7M in FY24.



Sales & Use Tax Projections - Debt Service Fund

Exhibit 34

Revenues	% Change	Debt Service Sales & Use Tax (.5%)
FY20	(0.2)%	2,101,251
FY21	19%	2,496,052
*FY22	(4)%	2,384,761
FY23	5%	2,495,088
FY24	7%	2,658,835
FY25	7%	2,850,087
FY26	6%	3,019,190
FY27	6%	3,198,383

*FY22 is a year-end estimate

This revenue is vital to the financial stability of the Fund and current debt service obligations. Based on existing debt service obligations, the sales tax revenue would have to be replaced with other sources, which are not currently available. For example, in order to generate an additional \$2.5M annually, the debt service property tax levy would need to be raised to approximately 18 cents, a 13-cent increase. This would result in an increase for the owner of a home valued at \$169,100 going from \$84.55 to \$304.38, a total increase of \$219.83 annually (260%). Accordingly, it makes sense for voters to continue to support the ½ cent, given that sales tax is paid by all visitors to the City, and it would be a financial burden on property owners in La Vista to pay an increased debt service property tax.

Use of the the General Fund as a replacement source of revenue would require additional transfers out of the fund. With the General Fund operating reserve already dropping below 20%, beginning in FY27, any additional transfers in FY26, would increase the burden on the operating reserve, driving it further below the 20% target.

It is imperative to the financial stability of the Debt Service Fund that a voter approved initiative be conducted to extend the ½-cent sales tax for infrastructure projects. The bond rating agencies prefer a debt service coverage ratio of 1.0 or above. This ratio indicates that the current year revenue is sufficient to pay the current year debt service obligations. Otherwise, a draw down of the fund balance occurs. A target fund balance of \$3M has been established to allow for a sales tax incentive rebate reserve and a debt payment reserve in the fund balance.

Property Tax Levy

Property tax accounts for approximately 25% of the Debt Service Fund's revenue and is projected to generate \$973,026 in FY23 and \$1,001,944 in FY24.

As identified in the LRFP there is a significant funding gap in the General Fund. One avenue to help address that issue is to utilize the additional one-cent property tax levy authority available in the General Fund and reallocate one cent of the debt service tax levy to the General Fund. The current value of this is \$191,000 annually and would accumulate to over \$2M during the ten year forecast period. (This can be done without raising the tax rate.)

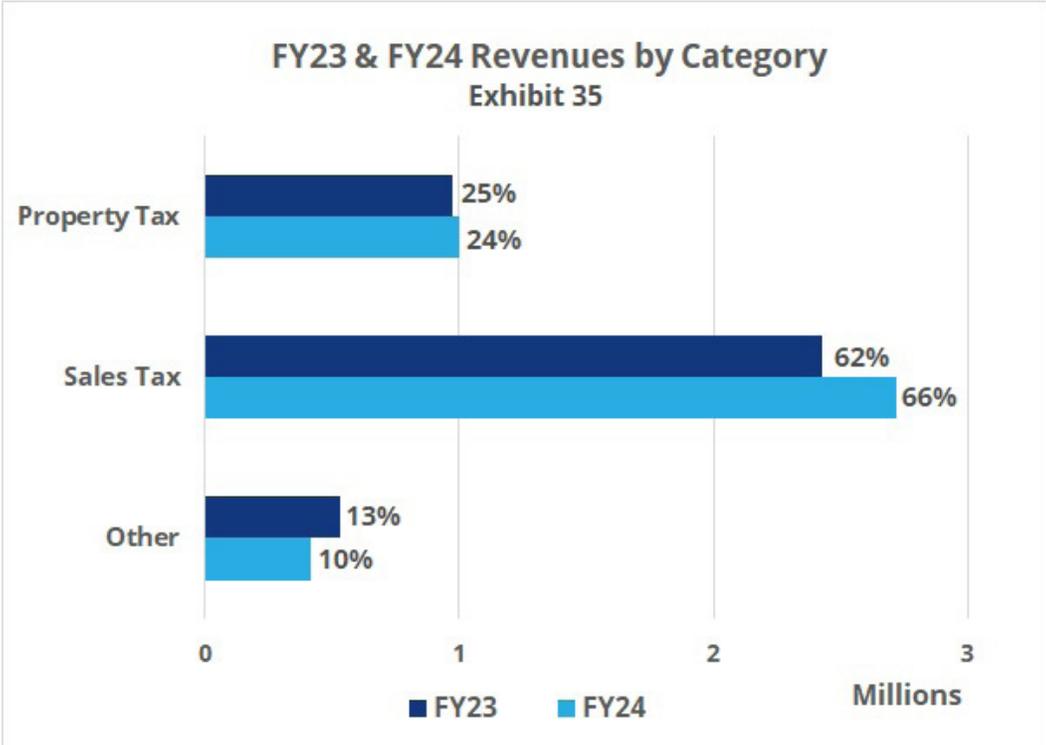
It is, however, recommended that the property tax levy rate that was reduced in FY22 be restored in FY23 to bring the total levy back to .55, which is what it had been for the previous ten years (since 2012).

Maintaining the property tax revenue is important while the economic growth we are experiencing becomes an operational reality. Property tax is a stable source of revenue that can help offset the variability of sales tax revenue. As sales tax and restaurant tax grow, along with TIF property coming back on the tax rolls, there will be future opportunities beyond the current 10-year forecast period when meaningful property tax relief will be more viable and sustainable.

Debt Service Fund

Bond Proceeds

Due to the large amount of financing that would be occurring for 84th Street redevelopment, it was previously decided to show bond proceeds in the fund where the proceeds would be expended in order to reduce the transfer of bond proceeds between funds. Beginning with this biennium, the bond proceeds for the City’s regular construction projects not associated with the Off-Street Parking Fund or the Redevelopment Fund will be shown in the Debt Service Fund. As construction invoices are presented, transfers will be made to the Capital Improvement Fund. Bond proceeds for the Off-Street Parking Fund and the Redevelopment Fund will continue to be shown in those funds along with the debt service and construction expenditures.



Debt Service Fund

	Budget				Recommended		FY25 Projected	FY26 Projected	FY27 Projected
	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	FY23 Budget	FY24 Budget			
	Beginning Fund Balance	3,438,703	3,438,703	3,571,170	3,571,170	3,166,561			
Revenues									
Property Tax	891,190	892,475	1,009,029	1,010,027	973,026	1,001,944	1,031,727	1,062,262	1,139,233
Sales Tax	1,943,539	2,498,138	2,283,353	2,378,614	2,430,603	2,718,597	2,912,878	3,086,065	3,269,422
Special Assessments - Principal	—	4,350	—	—	—	—	—	—	—
Special Assessments - Interest	—	304	—	—	—	—	—	—	—
Interest Income	27,767	9,457	4,948	6,250	5,030	4,100	3,665	4,360	5,420
Bond Proceeds	—	—	—	—	15,000,000	—	—	3,100,000	—
Miscellaneous	538,993	523,225	524,224	524,224	524,636	414,832	409,734	414,355	413,621
Total Revenues	3,401,489	3,927,948	3,821,554	3,919,115	18,933,296	4,139,473	4,358,005	7,667,042	4,827,697
Expenditures									
Debt Service - Bond Principal	2,645,000	2,440,000	2,740,000	2,750,000	2,100,000	1,985,000	2,020,000	2,092,000	2,247,000
Debt Service - Bond Interest	468,302	355,415	474,662	450,936	672,633	921,149	857,307	894,629	899,167
County Treasurer Fees	8,821	8,383	9,295	9,335	9,003	9,272	9,565	9,870	10,604
Debt Payment - PFD	122,906	213,478	218,096	218,096	218,051	190,338	188,901	189,899	189,547
Financial/Legal Fees	89,750	9,938	16,375	16,375	61,250	8,250	9,250	94,250	9,750
Total Expenditures	3,334,779	3,027,214	3,458,428	3,444,742	3,060,937	3,114,009	3,085,023	3,280,648	3,356,068
Revenues Less Expenditures	66,710	900,735	363,126	474,373	15,872,359	1,025,464	1,272,982	4,386,394	1,471,629
Transfers In (Out)									
General Fund	577,831	184,085	679,775	300,000	300,000	300,000	300,000	300,000	300,000
(Capital Improvement Fund)	(434,445)	(321,161)	(746,000)	—	(6,500,000)	(4,700,000)	(3,800,000)	(1,600,000)	(1,500,000)
(Off Street Parking Fund)	(748,540)	(631,191)	(1,078,013)	(1,178,982)	(1,786,769)	(1,795,835)	(1,793,773)	(1,235,243)	(1,236,693)
Net Transfers In (Out)	(605,154)	(768,267)	(1,144,238)	(878,982)	(7,986,769)	(6,195,835)	(5,293,773)	(2,535,243)	(2,436,693)
Change In Fund Balance	(538,444)	132,467	(781,112)	(404,609)	7,885,590	(5,170,371)	(4,020,791)	1,851,151	(965,064)
Ending Fund Balance	2,900,259	3,571,170	2,790,058	3,166,561	11,052,151	5,881,781	1,860,990	3,712,141	2,747,076
Target Fund Balance	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Fund Balance Above (Below) Target	(99,741)	571,170	(209,942)	166,561	8,052,151	2,881,781	(1,139,010)	712,141	(252,924)

Debt Service Fund

Debt Service Coverage Ratio

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Debt Service Coverage Ratio	1.00	1.13	1.00	0.92	0.89	0.91	0.96	1.10	1.12
Target Coverage Ratio	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Over (Under) Target	—	0.13	—	(0.08)	(0.11)	(0.09)	(0.04)	0.10	0.12

The debt service coverage ratio (DSCR) is a measure of the current period income available to pay current period debt obligations. A DSCR greater than one (1.0) means that there is sufficient income to cover current debt obligations without utilizing the accumulated fund balance. The DSCRs for FY23 and FY24 are 0.89 and 0.91, respectively. The ratio increases to slightly over 1.0 in FY25 - FY27 due to growth of the property tax valuation base through FY27 annexation impact and sales tax growth.

Public Safety Bonds for the Police Station will be paid off in FY23, ending an annual \$110,000 principal and interest payment.

A Highway Allocation Fund Pledge Bond for \$15M is recommended in FY23 and a Highway Allocation Fund Pledge Bond for \$3.1M in FY26 to fund anticipated construction projects proposed in the Capital Improvement Program Fund.

The target fund balance desired for the Debt Service Fund is \$3M, with \$1M for the sales tax incentive rebate reserve and \$2M reserve for debt service payments.

Interest rates on new bonds are expected to rise, increasing borrowing costs over the near term. The first opportunity to refinance bonds is generally five years into the life of the bond.

Sales Tax Incentive Refund Reserve

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Beginning Balance	903,529	903,529	942,771	942,771	942,771	942,771	942,771	942,771	942,771
Contribution to Reserve	375,000	375,000	500,000	404,739	500,000	375,000	375,000	375,000	375,000
Reserve Used	(375,000)	(335,758)	(500,000)	(404,739)	(500,000)	(375,000)	(375,000)	(375,000)	(375,000)
Ending Balance	903,529	942,771	942,771	942,771	942,771	942,771	942,771	942,771	942,771

FY23 Budget

Revenues

The recommended FY23 budget revenues are estimated at \$3.9M, excluding \$15M in bond proceeds, which reflects a 3% increase from FY22. Property tax shows a 4% decrease related to the anticipated personal property tax exemption. Sales tax shows a 6% growth due to new activity.

Expenditures

Expenditures for FY23 are projected to be \$3.1M, reflecting a decrease of 11% (\$397,491) from FY22. The decrease reflects updated bond amortization schedules associated with refunding.

Fund Balance

An ending fund balance of \$11.1M is projected for FY23. Excluding the remaining bond proceeds of \$8.5M, the fund balance is \$2.6M. This is a \$237,907 decrease over the FY22 budget and a result of the increase in the fund transfer to the Off-Street Parking Fund for debt service on Parking Garage #2.

FY24 Budget

Revenues

The recommended FY24 budget revenues are estimated at \$4.1M, which reflect a 5% increase from FY23 excluding bond proceeds. This increase is primarily due to property valuation and sales tax growth assumptions. No bond proceeds are recommended in the FY24 budget.

Expenditures

The recommended FY24 budget expenditures are anticipated to be approximately \$3.1M, reflecting an increase of 2% over FY23. This is due to the bond amortization schedules.

Fund Balance

The ending fund balance for FY24 is projected to be \$5.9M or \$3.6M excluding remaining bond proceeds. This is a \$1.0M increase over the FY23 budget due to positive net activity where revenues exceed expenditures. This contributes to the increase in the DSCR from FY23 to FY24.

The FY23 and FY24 budgets were prepared based on reauthorization of the ½-cent sales tax and restoration of the one-cent property tax levy. Sales tax revenue generated by the ½-cent sales tax is \$2.5M annually. Property tax revenue generated from the one-cent levy is approximately \$191,000 annually.

Debt Service Fund

Transfers

The Debt Service Fund transfers the amount needed for principal and interest payments to the Off-Street Parking Fund for City Parking Lot in Off-Street Parking District No. 1 and Parking Garage #1 and Parking Garage #2 in Off-Street Parking District No. 2. The debt for the City Parking Lot (CPL) will be paid-in-full in FY25. Additional transfers from the Debt Service Fund include transfers to the Capital Improvement Program Fund for bond funded and cash funded construction projects. The General Fund transfers highway allocation funds to the Debt Service Fund to support any highway allocation bonds issued.

FY23

In

- From General Fund (\$300,000) - Highway Allocation Bond Debt Service

Out

- To Off-Street Parking Fund (\$1,786,769) - Principal & Interest Payments for City Parking Lot, Parking Garage #1 and Parking Garage #2
- To Capital Improvement Fund (\$6,500,000) - Bond & Cash Funded Construction Projects

FY24

In

- From General Fund (\$300,000) - Highway Allocation Bond Debt Service

Out

- To Off-Street Parking Fund (\$1,795,835) - Principal & Interest Payments for City Parking Lot, Parking Garage #1 and Parking Garage #2
- To Capital Improvement Fund (\$4,700,000) - Bond & Cash Funded Construction Projects

Debt Service Fund

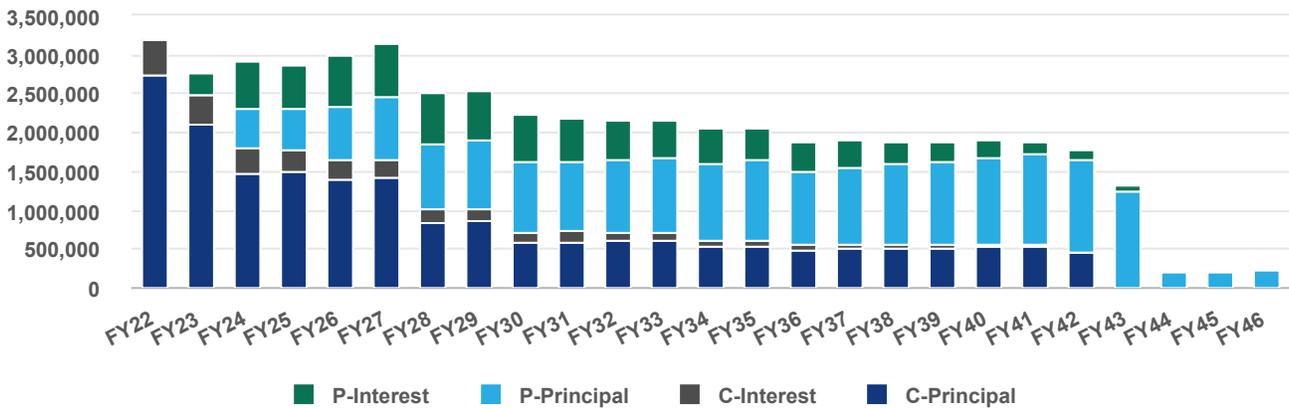
Summary

A summary of the principal and interest payments that will be paid from the Debt Service fund for current and proposed bonds from FY22 through FY46 is highlighted in the following chart. *(Please note that the City also has debt in the Redevelopment and Off-Street Parking Funds.)* The trend shows that current debt obligations are at their highest level in FY27 and progressively decline as the current bonds near their pay-off dates.

A \$15M bond is planned in FY23 based on construction projects scheduled in the Capital Improvement Program Fund. Bond proceeds and the debt service appears in the Debt Service Fund. In FY26, any remaining debt for the Portal Ridge annexation will be assumed and is estimated in this schedule.

Keeping in mind that CIP is not programmed after FY27, capacity for debt in FY26 is an additional \$6M. Borrowing capacity from FY29 to FY31 is \$22.5M. Total capacity is \$28.5M.

Annual Principal & Interest
Exhibit 36





Capital Improvement Fund



Capital Improvement Fund

The Capital Improvement Fund is the mechanism for budgeting for the first two years of the Capital Improvement Program (CIP) The fund includes CIP projects not associated with the Off-Street Parking Fund or the Redevelopment Fund. These projects may be funded through a variety of sources including community-betterment proceeds, grants, the General Fund, inter-agency transfers and sales and property tax revenues.

Budget Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended				
					FY23 Budget	FY24 Budget	FY25 Projected	FY26 Projected	FY27 Projected
Beginning Fund Balance	(38,506)	(38,506)	3,658,590	3,658,590	439,595	968,900	1,361,375	279,280	384,865
Operating									
Revenue	6,490,387	8,177,590	664	2,005	352,305	12,475	1,905	5,585	2,025
Expenditures	6,979,445	4,831,655	4,306,000	3,766,000	6,423,000	4,620,000	4,984,000	1,600,000	1,650,000
Surplus/(deficit)	(489,058)	3,345,935	(4,305,336)	(3,763,995)	(6,070,695)	(4,607,525)	(4,982,095)	(1,594,415)	(1,647,975)
Non-Operating									
Transfers-In	484,445	351,161	1,341,000	545,000	6,600,000	5,000,000	3,900,000	1,700,000	1,600,000
Transfers-Out	—	—	—	—	—	—	—	—	—
Surplus/(deficit)	484,445	351,161	1,341,000	545,000	6,600,000	5,000,000	3,900,000	1,700,000	1,600,000
Net Change	(4,613)	3,697,096	(2,964,336)	(3,218,995)	529,305	392,475	(1,082,095)	105,585	(47,975)
Ending Fund Balance	(43,119)	3,658,590	694,254	439,595	968,900	1,361,375	279,280	384,865	336,890

FY22 CIP Progress Summary

Approximately \$3.8M (87%) of the \$4.3M budget will be spent by the end of FY22. Projects include the Applewood Creek Trail, 96th Street Panel Overlay, 120th & Giles Widening and Drainage Improvements, West Papio Creek Stabilization and annual street resurfacing projects.

The FY22 year-end estimate will be updated in August for the construction season.

Transfers

FY23

In

- From Debt Service Fund (\$6.5M) - Funding for Streets Projects
- From Lottery Fund (\$100,000) - Wayfinding and Mini-Park Improvements

FY24

In

- From Debt Service Fund (\$4.7M) - Funding for Streets Projects
- From General Fund (\$200,000) - Zoning/Subdivision Regulations Update
- From Lottery Fund (\$100,000) - Wayfinding and Mini-Park Improvements

Capital Improvement Fund

Applications have been submitted for an \$80,000 MAPA grant for The Bicycle and Pedestrian Plan in FY23 and for a \$250,000 Papio Missouri River NRD grant in FY23.

Update: Since the time of budget preparations, the City has been awarded a NRD grant to help fund new playground equipment in Jaycee Park. The City's match would come from Lottery funds earmarked for park improvements. (Total Project Cost: \$98k; \$50k Grant / \$48k Cost to City)

Expenditures

A total of 21 CIP projects are slated for FY23 and FY24 in the Capital Improvement Fund totaling nearly \$11M; 14 projects are in FY23 at a cost of \$6.4M, and 7 projects are in FY22 at a cost of \$4.6M. Some projects occur over the two year period. The Capital Improvement Fund is divided into 4 categories: Parks, Public Facilities & Other, Sewer and Streets.

	Budget				Recommended		FY25 Projected	FY26 Projected	FY27 Projected
	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	FY23 Budget	FY24 Budget			
Beginning Fund Balance	(38,506)	(38,506)	3,658,590	3,658,590	439,595	968,900	1,361,375	279,280	384,865
Revenues									
Bond Proceeds	6,490,000	8,054,913	—	—	—	—	—	—	—
Interest Income	387	2,003	664	2,005	22,305	12,475	1,905	5,585	2,025
Grant Income	—	120,673	—	—	330,000	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—	—	—
Total Revenues	6,490,387	8,177,590	664	2,005	352,305	12,475	1,905	5,585	2,025
Expenditures									
Parks	300,000	233,343	770,000	770,000	204,000	70,000	340,000	50,000	50,000
Public Facilities & Other	100,000	—	715,000	475,000	89,000	850,000	50,000	50,000	100,000
Sewer	—	—	—	—	—	—	—	—	—
Streets	6,579,445	4,431,860	2,821,000	2,521,000	6,130,000	3,700,000	4,594,000	1,500,000	1,500,000
Financial Fees	—	166,452	—	—	—	—	—	—	—
Total Expenditures	6,979,445	4,831,655	4,306,000	3,766,000	6,423,000	4,620,000	4,984,000	1,600,000	1,650,000
Revenues Less Expenditures	(489,058)	3,345,935	(4,305,336)	(3,763,995)	(6,070,695)	(4,607,525)	(4,982,095)	(1,594,415)	(1,647,975)
Transfers In (Out)									
General Fund	—	—	390,000	140,000	—	200,000	—	—	—
Debt Service Fund	434,445	321,161	746,000	—	6,500,000	4,700,000	3,800,000	1,600,000	1,500,000
Lottery	50,000	30,000	205,000	405,000	100,000	100,000	100,000	100,000	100,000
Redevelopment Fund	—	—	—	—	—	—	—	—	—
Qualified Sinking Fund	—	—	—	—	—	—	—	—	—
(Debt Service Fund)	—	—	—	—	—	—	—	—	—
Net Transfers In (Out)	484,445	351,161	1,341,000	545,000	6,600,000	5,000,000	3,900,000	1,700,000	1,600,000
Change In Fund Balance	(4,613)	3,697,096	(2,964,336)	(3,218,995)	529,305	392,475	(1,082,095)	105,585	(47,975)
Ending Fund Balance	(43,119)	3,658,590	694,254	439,595	968,900	1,361,375	279,280	384,865	336,890

(Additional detail regarding specific projects can be found in the Capital Improvement Program Five-Year Plan starting on page 255.)

Capital Improvement Fund

Projects			Recommended	
Funding Source		FY23	FY24	
Public Facilities & Other				
Wayfinding Implementation	Cash - Lottery	50,000	50,000	
Library Parking Lot Rehab	Bond - DSF	—	600,000	
Space Needs Study - Library	Cash - DSF	39,000	—	
Library Rotunda Improvements	Cash - DSF	—	—	
Zoning/Subdivision Regulations Update	Cash - General Fund	—	200,000	
Subtotal		89,000	850,000	
Parks				
Mini Park Plan Improvements	Cash - Lottery	50,000	50,000	
Thompson Creek 72nd To Edgewood Trail	Cash - DSF	54,000	20,000	
Bicycle & Pedestrian Plan	Cash - DSF	100,000	—	
Subtotal		204,000	70,000	
Streets				
East La Vista Sewer/Pavement Rehab	Bond - DSF	3,000,000	—	
Harrison St Bridge M376	Bond - DSF	—	—	
120th And Giles Drainage Improvements	Bond - DSF	300,000	—	
Giles Rd Wide M376 (230)	Bond - DSF	—	—	
Storm Sewer Inlet Top Repair	Bond - DSF	150,000	—	
Bridge Deck Maintenance	Bond - DSF	—	900,000	
Transportation Network Study	Bond - DSF	—	—	
73rd Avenue Culvert Rehabilitation	Bond - DSF	250,000	—	
Giles Road Rehabilitation	Bond - DSF	750,000	—	
Pavement Assessment	Cash - DSF	40,000	—	
UBAS Street Rehab	Bond - DSF	500,000	500,000	
Asphalt Mill & Overlay	Bond - DSF	1,100,000	1,000,000	
Traffic Signal Improvements	Cash - DSF	40,000	—	
City Parking Lot Poles Southport	Bond - DSF	—	—	
Hell Creek Rehab - Olive Street	Bond - DSF	—	250,000	
Existing Central Park Access Road Reconstruction - Edgewood	Bond - DSF	—	1,050,000	
Concrete Street Rehabilitation	Bond - DSF	—	—	
Asphalt Street Rehabilitation	Bond - DSF	—	—	
Subtotal		6,130,000	3,700,000	
Total Capital Improvement Projects		6,423,000	4,620,000	

Expenditures by Funding Sources		
Cash	273,000	220,000
Bond	6,050,000	4,300,000
Lottery Fund	100,000	100,000
Total Expenditures from Funding Sources	6,423,000	4,620,000

Lottery Fund



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

Budget Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Beginning Fund Balance	3,881,466	3,881,466	4,530,982	4,530,982	4,644,552	4,563,566	4,717,366	4,850,945	4,944,011
Operating									
Revenue	1,065,487	1,579,487	1,361,363	1,362,406	1,227,368	1,227,843	1,228,258	1,228,548	1,228,588
Expenditures	809,729	696,733	756,877	702,186	834,555	808,273	828,319	868,508	867,487
Surplus/(deficit)	255,758	882,754	604,486	660,220	392,814	419,570	399,940	360,041	361,101
Non-Operating									
Transfers-In	—	—	—	—	—	—	—	—	—
Transfers-Out	(293,867)	(233,238)	(662,360)	(546,650)	(473,800)	(265,770)	(266,361)	(266,975)	(347,611)
Surplus/(deficit)	(293,867)	(233,238)	(662,360)	(546,650)	(473,800)	(265,770)	(266,361)	(266,975)	(347,611)
Net Revenue	(38,109)	649,516	(57,874)	113,570	(80,987)	153,800	133,579	93,066	13,490
Ending Fund Balance	3,843,357	4,530,982	4,473,108	4,644,552	4,563,566	4,717,366	4,850,945	4,944,011	4,957,501

FY22 Financial Performance

During the pandemic, revenues exceeded budget and expenditures were below budget. This combination led to growth in the fund balance. Many activities and events supported by the Lottery Fund were reduced, modified or cancelled in FY21. FY22 has been a rebound year as in-person events are once again being held. The Lottery Fund had actual expenditures of \$5,035 and \$120,743 for FY20 & FY21 respectively. As of May 25, 2022, the expenditures related to events total \$92,695 with an estimated year-end expenditure total of \$192,423. The FY22 community betterment proceeds are projected to meet budget of \$1M.

FY23 - FY24 Biennial Budget

Revenue

In FY21, the City saw a 26% increase in community betterment revenue from lottery. This can be explained by the fact that La Vista Keno found ways to keep the operation open while other lottery games around the metropolitan area were closed or reduced hours due to the pandemic. The operator also changed their games to meet the demand of many of their customers. The first 6 months of FY22 have seen an 8.33% revenue increase over budget.

While the lottery fund revenue has recently exceeded expectations, the revenue projections are being forecasted more in line with pre-pandemic revenue collections. It is expected that lottery proceeds will be impacted by the expansion of gambling in the state sometime in the near future. Given the uncertainty, it is recommended that revenue projections be conservative.

Lottery Fund

Expenditures

FY23

- Citizen Survey (\$20,000) The last citizen survey was done in 2019. Much has happened since this time and it is important to check in with residents regarding their satisfaction and to be aware of any new issues or concerns.
- City Wide Marketing/Branding is recommended at \$50,000 to allow for the marketing strategy to be created as well as for additional brand implementation costs that have not been achieved.
- Marketing - Other is recommended at \$13,000
- Economic development consulting services (\$15,000) and other consulting services (\$25,000) were not increased.
- Funding for the Performance Measurement Program is \$15,600
- Other items include funding for street banners and employee recognition, as well as audit and legal services.

FY24

- Marketing - Other is recommended at \$13,650.
- City Wide Marketing/Branding is recommended at \$50,000 to allow for the marketing strategy to be created as well as for additional brand implementation costs that have not been achieved.
- Economic development consulting services (\$15,000) and other consulting services (\$25,000) were not increased.
- Funding for the Performance Measurement Program is \$16,400.
- Other items include funding for street banners and employee recognition, as well as audit and legal services.

Transfers

FY23

Out

- To General Fund (\$208,600) - Capital Outlay for Community Events
- To Capital Improvement Fund (\$100,000) - Wayfinding & Mini Park Plan Improvements
- To Qualified Sinking Fund (\$150,000) - Holiday Lights

FY24

Out

- To Capital Improvement Fund (\$100,000) - Wayfinding & Mini Park Plan Improvements
- To Qualified Sinking Fund (\$150,000) - Holiday Lights

Fund Balance

The Lottery fund balance has grown \$1M from FY19 to FY21, from \$3.6M in FY19 to \$4.5M in FY21. The FY22 fund balance is estimated at \$4.6M. As mentioned above, revenues exceeded budget during the pandemic and expenditures were below budget in the same timeframe. This combination led to growth in the fund balance. The fund balance continues to grow until FY27 when it is planned to have the Lottery Fund pay for 50% of the debt service related to the new swimming pool.

Lottery Fund

Budget

					Recommended		FY25 Projected	FY26 Projected	FY27 Projected
	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	FY23 Budget	FY24 Budget			
Beginning Fund Balance	3,881,466	3,881,466	4,530,982	4,530,982	4,644,552	4,563,566	4,717,366	4,850,945	4,944,011
Revenue									
Community Betterment	645,147	1,199,528	1,000,000	1,000,000	900,000	900,000	900,000	900,000	900,000
Interest Income	37,731	15,614	13,537	14,580	14,325	14,800	15,215	15,505	15,545
Taxes - Form 51	382,609	361,345	347,826	347,826	313,043	313,043	313,043	313,043	313,043
Miscellaneous Income	—	3,000	—	—	—	—	—	—	—
Total Revenues	1,065,487	1,579,487	1,361,363	1,362,406	1,227,368	1,227,843	1,228,258	1,228,548	1,228,588
Expenditures									
Personnel Services	—	—	—	—	100,782	105,495	110,193	115,149	120,375
Commodities	—	—	—	—	168,455	176,420	184,790	193,550	202,755
Contractual Services	427,120	335,388	409,051	352,186	220,275	179,715	185,012	209,720	192,419
Other Charges	382,609	361,345	347,826	350,000	345,043	346,643	348,323	350,088	351,938
Total Expenditures	809,729	696,733	756,877	702,186	834,555	808,273	828,319	868,508	867,487
Transfers (Out)									
(General Fund)	(193,867)	(152,574)	(407,210)	(91,500)	(223,100)	(15,044)	(15,608)	(16,193)	(16,800)
(Debt Service Fund)	—	—	—	—	—	—	—	—	—
(Sewer Fund)	—	(665)	(150)	(150)	(700)	(726)	(753)	(782)	(811)
(Capital Improvement Fund)	(50,000)	(30,000)	(205,000)	(405,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
(Redevelopment Fund)	—	—	—	—	—	—	—	—	(80,000)
(Qualified Sinking Fund)	(50,000)	(50,000)	(50,000)	(50,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Total Transfers (Out)	(293,867)	(233,238)	(662,360)	(546,650)	(473,800)	(265,770)	(266,361)	(266,975)	(347,611)
Change In Fund Balance	(38,109)	649,516	(57,874)	113,570	(80,987)	153,800	133,579	93,066	13,490
Ending Fund Balance	3,843,357	4,530,982	4,473,108	4,644,552	4,563,566	4,717,366	4,850,945	4,944,011	4,957,501

Lottery Fund

Community Events Coordinator

Community Events Budget

Expenditures

New for FY23 - FY24 is the creation of a Community Events Budget within the Lottery Fund. This budget includes the salary and benefits for the Community Events Coordinator and expenditures for community activities and events. Event supplies for all community events have been combined under Commodities for a total of \$168,455. Other items included in this new budget are insurance, marketing, professional services and other.

Community Events Expenditure Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected	
					FY23 Budget	FY24 Budget				
Personnel Services										
0101 - Salaries - Full Time	—	—	—	—	76,415	79,280	82,255	85,342	88,538	
0104 - FICA	—	—	—	—	5,938	6,157	6,384	6,620	6,865	
0105 - Insurance Charges	—	—	—	—	11,852	13,309	14,626	16,075	17,667	
0107 - Pension	—	—	—	—	4,657	4,829	5,007	5,192	5,384	
0110 - Car Allowance	—	—	—	—	1,200	1,200	1,200	1,200	1,200	
0110 - Phone Allowance	—	—	—	—	720	720	720	720	720	
Subtotal	—	—	—	—	100,782	105,495	110,193	115,149	120,375	
Commodities										
0201 - Office Supplies	—	—	—	—	—	—	—	—	—	
0203 - Food Supplies	—	—	—	—	—	—	—	—	—	
0204 - Wearing Apparel	—	—	—	—	—	—	—	—	—	
0217 - Event Supplies	—	—	—	—	168,455	176,420	184,790	193,550	202,755	
Subtotal	—	—	—	—	168,455	176,420	184,790	193,550	202,755	
Contractual Services										
0301 - Postage	—	—	—	—	—	—	—	—	—	
0305 - Insurance And Bonds	—	—	—	—	1,700	1,785	1,875	1,965	2,065	
0309 - Printing	—	—	—	—	—	—	—	—	—	
0310 - Dues And Subscriptions	—	—	—	—	—	—	—	—	—	
0311 - Travel	—	—	—	—	—	—	—	—	—	
0313 - Training	—	—	—	—	—	—	—	—	—	
0314 - Other Contractual Services	—	—	—	—	—	—	—	—	—	
0316 - Marketing	—	—	—	—	22,495	23,620	24,800	26,040	25,300	
0321 - Legal-Professional Service	—	—	—	—	23,500	24,675	25,910	27,205	28,565	
Subtotal	—	—	—	—	47,695	50,080	52,585	55,210	55,930	
Other Charges										
0505 - Other Charges	—	—	—	—	32,000	33,600	35,280	37,045	38,895	
Subtotal	—	—	—	—	32,000	33,600	35,280	37,045	38,895	
Total Expenditures	—	—	—	—	348,932	365,595	382,848	400,954	417,955	

Economic Development Fund



Economic Development Fund

The Local Option Municipal Economic Development Act (LB840, 1991) authorizes incorporated cities and villages to collect and appropriate local tax dollars, including sales and/or property tax, for economic development purposes, if approved by the local voters. On September 30, 2003, La Vista voters approved an Economic Development Program and the City Council subsequently adopted Ordinance No. 919 (as amended by Ordinance No. 921) that established an Economic Development Program that is in effect through September 30, 2029.

FY22 Performance

On March 3, 2020, the City Council approved the initial application of City Centre Music Venue, LLC (on behalf of itself and The Astro Theater, LLC) and awarded a \$3.0M grant for construction of a state-of-the-art, indoor/outdoor event center. On June 1, 2021, the City Council received and approved a supplemental application from City Centre Music Venue, LLC for an additional award of \$2.5M, in the form of a loan that will be to be repaid with interest no later than September 30, 2029 and is secured by a letter of credit.

October 19, 2021, the City Council received and approved an application from the Omaha Multi-Sport Complex, Inc., dba Nebraska MultiSport Complex for a \$3M grant for the construction of a premier multisport complex and related facilities in the vicinity of Southport East.

FY23 - FY24 Biennial Budget

Revenue

The City's agreement with City Centre Music Venue, LLC outlining the terms of the EDP loan, referenced above, calls for the applicant to make interest payments in FY23 & FY24. Payment projections for FY23 are \$145,747 and for FY24 are \$142,951.

Expenditures

The City's total bond principal and interest payments for FY23 & FY24 will be \$1,149,135 and \$1,149,025 respectively.

Exhibit 37

Bond Principal & Interest Payments		
	FY23	FY24
The Astro	\$739,558	\$741,820
NE MultiSport Complex	\$409,577	\$407,205

Transfers

FY23

In

- From the General Fund (\$933,639) - Bond Debt Service

FY24

In

- From General Fund (\$1,006,574) - Bond Debt Service

Economic Development Fund

Budget

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Beginning Fund Balance	7,069	7,069	5,509,493	5,509,493	3,010,250	—	—	—	—
Revenue									
Bond Proceeds	3,000,000	5,610,000	3,000,000	3,080,000	—	—	—	—	—
Grantee Payments	—	—	143,570	58,287	145,747	142,951	133,073	133,073	209,809
Interest Income	10,070	1,445	108	3,015	—	—	—	—	—
Total Revenues	3,010,070	5,611,445	3,143,678	3,141,302	145,747	142,951	133,073	133,073	209,809
Expenditures									
Debt Service - Bond Principal	—	—	—	—	1,050,000	1,055,000	1,060,000	1,075,000	1,085,000
Debt Service - Bond Interest	48,010	—	47,926	64,115	99,136	94,025	86,694	76,449	63,607
Grants	1,000,000	—	8,231,882	5,500,000	3,000,000	—	—	—	—
Financial Fees	34,500	109,021	500	76,430	500	500	500	500	500
Total Expenditures	1,082,510	109,021	8,280,308	5,640,545	4,149,636	1,149,525	1,147,194	1,151,949	1,149,107
Transfers In (Out)									
General Fund Transfer - Sales Tax	82,510	—	—	—	993,639	1,006,574	1,014,121	1,018,876	939,298
General Fund Transfer	—	—	—	—	—	—	—	—	—
Total Transfers In	82,510	—	—	—	993,639	1,006,574	1,014,121	1,018,876	939,298
Change In Fund Balance	2,010,070	5,502,424	(5,136,630)	(2,499,243)	(3,010,250)	—	—	—	—
Ending Fund Balance	2,017,139	5,509,493	372,863	3,010,250	—	—	—	—	—

Off-Street Parking Fund



Off-Street Parking Fund

On January 17, 2006, the City Council approved Ordinance No. 979 to create Vehicle Off-Street Parking District No. 1 of the City of La Vista in Southport West as a means to address the immediate and future needs for public parking in the Southport area. The Off-Street Parking Fund was subsequently established as a means to monitor and track expenses related to annual debt service and maintenance.

Since this time, one additional off-street parking district has been established: Off-Street Parking District No. 2 - S. 84th Street Redevelopment Area.

Budget Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Beginning Fund Balance	3,363	3,363	(19,994)	(19,994)	4,451,550	801,100	802,499	804,683	807,653
Operating									
Revenue	1,111	37	12,503,028	13,661,091	1,010	1,400	2,185	2,970	3,755
Expenditures	1,198,065	1,135,508	10,765,821	10,524,363	5,835,784	2,230,661	2,233,948	1,696,086	1,719,304
Surplus/(deficit)	(1,196,953)	(1,135,471)	1,737,207	3,136,728	(5,834,774)	(2,229,261)	(2,231,763)	(1,693,116)	(1,715,549)
Non-Operating									
Transfers-In	1,275,065	1,112,114	1,233,847	1,334,816	2,484,324	2,230,660	2,233,948	1,696,086	1,719,303
Transfers-Out	—	—	—	—	(300,000)	—	—	—	—
Surplus/(deficit)	1,275,065	1,112,114	1,233,847	1,334,816	2,184,324	2,230,660	2,233,948	1,696,086	1,719,303
Net Change	78,112	(23,357)	2,971,054	4,471,544	(3,650,450)	1,399	2,185	2,970	3,754
Ending Fund Balance	81,475	(19,994)	2,951,060	4,451,550	801,100	802,499	804,683	807,653	811,407

FY22 Financial Performance

On September 7, 2021, the City Council awarded a construction contract in the amount of \$12.5M for Parking Garage #2 in Off-Street Parking District No. 2. The City Council also authorized the issuance \$13.5M of General Obligation Bonds for the purpose of funding the construction of Parking Garage #2, which is currently underway.

Fund Balance

Prior to the construction of Parking Garage #1 and Parking Garage #2, this fund had no revenue source other than a General Fund transfer to cover operating expenditures and a Debt Service Fund transfer to cover the debt service on City Parking Lot. This fund balance and transfers are budgeted to allow the fund to maintain a flat minimum fund balance except when bond proceeds remain unexpended during a construction period. The FY22 fund balance is estimated at \$3.6M.

Off-Street Parking Fund

FY23 - FY24 Biennial Budget

Revenues

No revenue is projected in FY23 & FY24. The primary revenue is the bond proceeds from FY22 to cover the cost of Parking Garage #2 construction.

Expenditures

Expenditures for principal and interest payments and bond financing fees are \$1.79M and \$1.78M in FY23 and FY24 respectively.

City Parking Lot 1 (Southport) - Maintenance expenditure FY22 YEE is \$40,223. The recommended FY23 and FY24 budgets for maintenance are \$45,550 and \$46,850 respectively.

Parking Garage #1 - Operational expenditure FY22 YEE is \$147,185. The recommended FY23 and FY24 budgets for operational expenditures are \$148,185 and \$156,690 respectively.

Parking Garage #2 - Maintenance expenditures will not occur until late FY23 which will result in increased operational cost starting in FY24. The recommended FY24 budget for operational expenditures is \$241,500.

Transfers

FY23

In

- From Debt Service Fund (\$1,786,769) - Principal & Interest Payments for City Parking Lot, Parking Garage #1 and Parking Garage #2
- From General Fund (\$697,555) - Operating Expenditures

FY24

In

- From Debt Service Fund (\$1,795,835) - Principal & Interest Payments for City Parking Lot, Parking Garage #1 and Parking Garage #2
- From General Fund (\$434,825) - Operating Expenditures

Fund Balance

The FY23 and FY24 fund balances are projected to remain steady at approximately \$800,000. Due to a premium on the Parking Garage #2 bond, \$800,000 of the bond proceeds are not currently allocated to a project. The additional proceeds will either be used on Parking Garage #2 expenditures or to pay down the bond principal.

Off-Street Parking Fund

Budget

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Beginning Fund Balance	3,363	3,363	(19,994)	(19,994)	4,451,550	801,100	802,498	804,683	807,653
Revenues									
Bond Proceeds	—	—	12,500,000	13,657,391	—	—	—	—	—
Interest Income	1,111	37	3,028	3,700	1,010	1,400	2,185	2,970	3,755
Total Revenues	1,111	37	12,503,028	13,661,091	1,010	1,400	2,185	2,970	3,755
Expenditures									
Commodities	11,000	6,127	11,000	11,000	11,210	11,354	11,501	11,651	11,884
Contractual Services	160,126	174,452	160,908	161,008	166,170	397,368	410,086	430,105	451,117
Maintenance	32,276	23,700	15,700	15,700	16,155	16,625	17,108	17,607	18,130
Other	980	625	35,480	157,672	1,480	9,480	1,480	1,480	1,480
Debt Service	893,683	879,912	1,042,733	1,178,983	1,786,769	1,795,835	1,793,773	1,235,243	1,236,693
Capital Improvement	100,000	50,692	9,500,000	9,000,000	3,854,000	—	—	—	—
Total Expenditures	1,198,065	1,135,508	10,765,821	10,524,363	5,835,784	2,230,662	2,233,948	1,696,086	1,719,304
Revenues Less Expenditures	(1,196,954)	(1,135,471)	1,737,207	3,136,728	(5,834,774)	(2,229,262)	(2,231,763)	(1,693,116)	(1,715,549)
Transfers In (Out)									
General Fund	280,602	235,000	155,834	155,834	697,555	434,825	440,175	460,843	482,610
Debt Service Fund	748,540	631,191	1,078,013	1,178,982	1,786,769	1,795,835	1,793,773	1,235,243	1,236,693
Redevelopment Fund	245,923	245,923	—	—	—	—	—	—	—
(General Fund)	—	—	—	—	(300,000)	—	—	—	—
Net Transfers In (Out)	1,275,065	1,112,114	1,233,847	1,334,816	2,184,324	2,230,660	2,233,948	1,696,086	1,719,303
Change In Fund Balance	78,111	(23,357)	2,971,054	4,471,544	(3,650,450)	1,398	2,185	2,970	3,754
Ending Fund Balance	81,474	(19,994)	2,951,060	4,451,550	801,100	802,498	804,683	807,653	811,407

Redevelopment Fund



Redevelopment Fund

Redevelopment of the 84th Street Corridor has been one of the Mayor and City Council's top strategic priorities since the decline of the area began prior to 2006. A 15-month community visioning process that began in 2009 led to the development of an initial concept for the 84th Street Corridor, known as Vision 84.

Subsequently, the City Council declared the 84th Street Redevelopment Area substandard and blighted and the La Vista Community Development Agency was created. In 2013, a Redevelopment Plan was adopted.

To help fund public improvements, La Vista voters approved an additional one-half percent sales and use tax for public infrastructure projects within the 84th Street Redevelopment Area in 2014.

In a portion of the redevelopment area, a private developer is currently constructing a mixed-use redevelopment project (City Centre) that includes residential, commercial and entertainment components.

The City's Community Development Agency has been responsible for site preparation, including demolition, clearance and disposal of existing buildings, structures, and facilities; rough grading, and acquisition of any required rights or interests to carry out the work. The City was responsible for paying costs of the demolition and site preparation directly.

The City has also acquired property and is in the process of designing and constructing various public improvements in the development, and in Central Park and the area west of 84th Street adjacent to the park. Improvements include public streets, off-street parking facilities, and recreational areas including walking trails and other public amenities.

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

The La Vista Community Development Agency currently does not have, and does not expect to receive, any funds other than in connection with tax increment financing (TIF). A separate budget and fund has been established for this purpose. Any other funds of the Agency will be deposited, held, and distributed in accordance with applicable law.

Budget Summary

					Recommended		FY25 Projected	FY26 Projected	FY27 Projected
	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	FY23 Budget	FY24 Budget			
Beginning Fund Balance	3,793,613	3,793,613	4,526,362	4,526,362	16,264,073	2,858,083	12,211,606	8,562,913	5,758,191
Operating									
Revenue	11,653,587	2,669,659	17,879,100	23,615,704	2,507,774	14,861,732	3,177,332	3,349,072	11,535,730
Expenditures	5,988,575	1,690,987	12,249,866	11,877,993	15,913,764	5,508,209	6,826,025	6,153,794	12,403,699
Surplus/(deficit)	5,665,012	978,672	5,629,234	11,737,711	(13,405,990)	9,353,523	(3,648,693)	(2,804,722)	(867,969)
Non-Operating									
Transfers-In	—	—	—	—	—	—	—	—	80,000
Transfers-Out	(245,923)	(245,923)	—	—	—	—	—	—	—
Surplus/(deficit)	(245,923)	(245,923)	—	—	—	—	—	—	80,000
Net Change	5,419,089	732,749	5,629,234	11,737,711	(13,405,990)	9,353,523	(3,648,693)	(2,804,722)	(787,969)
Ending Fund Balance	9,212,702	4,526,362	10,155,596	16,264,073	2,858,083	12,211,606	8,562,913	5,758,191	4,970,222

Redevelopment Fund

FY22 Financial Performance

The FY22 budget included funding for ongoing public infrastructure costs associated with the City Centre redevelopment project and Central Park. Projects included construction of The Link, the Thompson Creek Channel Improvements, and the Central Park Access Road from Park View Blvd. Construction of The Link has just started and estimated year-end expenditures will be determined further into the construction season. Funding for this project is spread over two fiscal years at a total of \$17.5M. Debt service payments totaling \$1.3M will also be paid out in FY22. The estimated year-end fund balance for FY22 is \$16.3M.

FY22 Project List

- The Link \$17,500,000 (FY22 & FY23)
- Thompson Creek Channel Improvements \$ 1,437,000
- Central Park Access Road (Park View) \$ 1,250,000
- City Centre Building Demolition \$ 115,000
- Central Park Lighting (Design) \$ 100,000
- 84th Street Underpass (Design) \$ 100,000

FY23 - FY24 Biennial Budget

Revenues

Sales and use tax revenue is anticipated to be approximately \$2.4M in FY23 and \$2.7M in FY24. Sales tax growth is expected to increase due to additional economic activity associated with City Centre, the Nebraska MultiSport Complex and continued development. The sales and use tax projections are shown in the chart below.

**Sales & Use Tax - Redevelopment Fund
Budget, Actual, Projected & Earned
Exhibit 38**

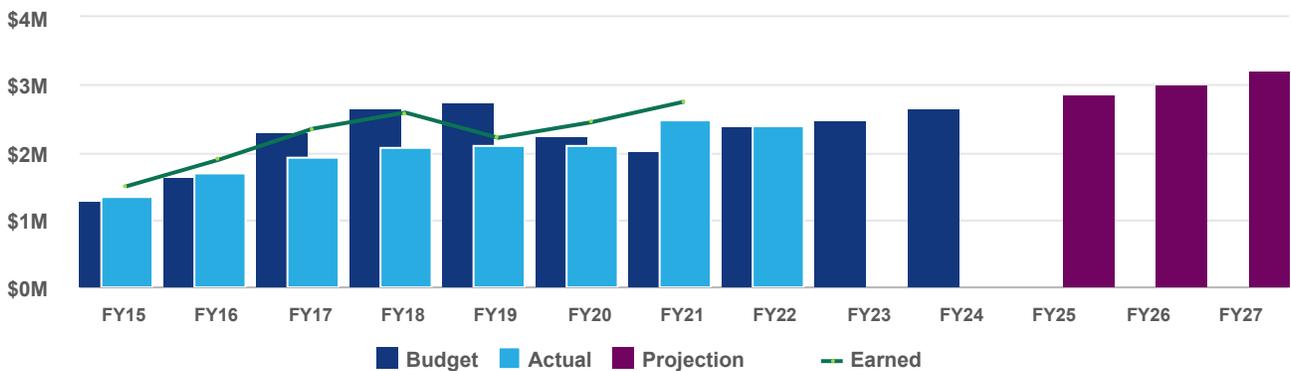


Exhibit 39

Sales & Use Tax Projections - Redevelopment Fund

Fiscal Year	% Change	
FY20	(0.2)%	2,101,251
FY21	19%	2,496,052
*FY22	(4)%	2,384,761
FY23	5%	2,495,088
FY24	7%	2,658,835
FY25	7%	2,850,087
FY26	6%	3,019,190
FY27	6%	3,198,383
*FY22 is a year-end estimate		

A General Business Occupation Tax (GBOT) is also in place for the 84th Street Redevelopment Enhanced Employment Area. The GBOT rate for event venue ticket sales is 3.5% and for retail sales is 1.5%. As construction is expected to be completed on The Astro in the spring of 2023, and other businesses are expected to open as well, GBOT will begin to play a significant role as a second important source of revenue in the Redevelopment Fund along with the main source of revenue, sales tax.

Exhibit 40

General Business Occupation Tax (GBOT) Projections

FY21 Actual	72
*FY22 Year-End Estimate	100
FY23	57,586
FY24	117,475
FY25	247,149
FY26	252,167
FY27	257,288
Total	\$931,838
* FY22 is a year-end estimate.	

Redevelopment Fund

In FY23 & FY24, CIP projects associated with the Redevelopment Fund include lighting in Central Park, construction of The Link, City Centre plaza space improvements, Corridor 84 Streetscape Phases 1A and 1B, and Central Park East improvements (the replacement of restrooms, shelter and playground equipment that was removed during the Thompson Creek project).

FY22 Bond Issue for \$21.2M to fund:

The Link	\$17,500,000 (FY22 & FY23)
Thompson Creek Channel Improvements	\$ 1,400,000 (FY22)
Central Park Access Road (Park View)	\$ 1,250,000 (FY22)
Central Park Lighting	\$ 500,000 (FY23)
Central Park East Improvement	\$ 500,000 (FY23)

FY24 Proposed Bond Issue - \$7M and Federal Earmark Funds - \$5M to fund:

Swimming Pool Demolition	\$ 300,000 (FY24)
Swimming Pool Design	\$ 800,000 (FY25)
City Centre Plaza Space (Barmettler Drive)	\$ 1,500,000 (FY24)
Streetscape Phase 1A and 1B	\$ 3,200,000 (FY23, FY24 & FY25)
Streetscape Phase 1C	\$ 3,715,000 (FY25 & FY26)
Central Park West Design	\$ 400,000 (FY25)
Potential Iconic Bridge Art & Inflation	\$ 2,000,000 (FY25)

Expenditures

The FY23 & FY24 budget includes funding for public infrastructure projects within the 84th Street Redevelopment Area as outlined above. Debt service payments are expected to be \$2.6M in FY23 and \$2.8M in FY24.

In FY22, the City plans to issue a \$21.2M Redevelopment Fund Bond for construction of The Link, Central Park lighting, the Thompson Creek Channel project, the Central Park Access Road and the Central Park East improvements. In FY24 a \$7.0M bond issue is anticipated as well as \$5M in federal earmark funds for Phases 1A, 1B, and 1C of the Corridor 84 Streetscape project, City Centre plaza improvements, Central Park West design work and Swimming Pool demolition and design.

Fund Balance

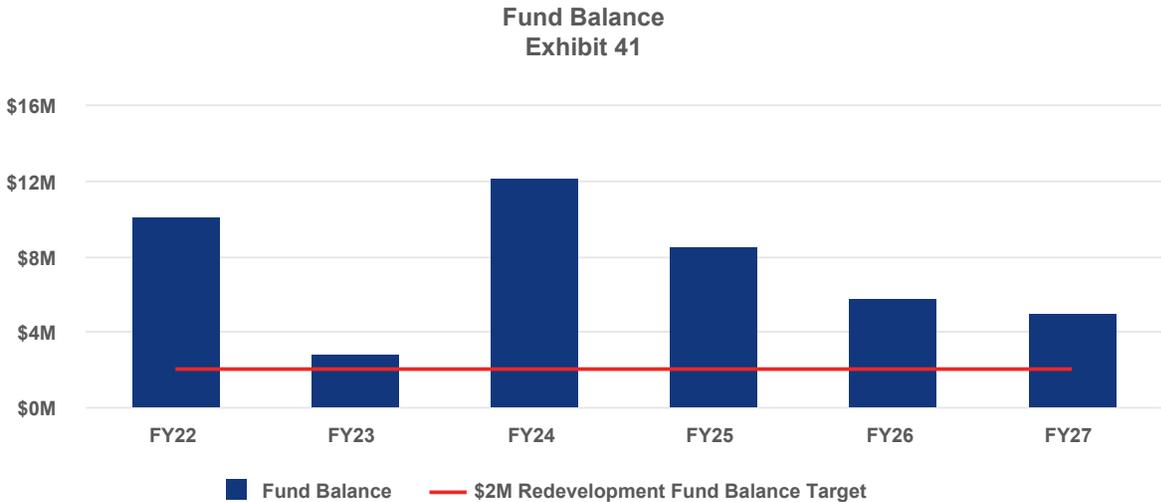
The estimated year end fund balance for FY22 is \$16.3M. The estimated year end fund balance for FY23 is \$2.9M and \$12.2M in FY24. The fund balance activity is related to the timing of the construction projects utilizing the bond proceeds.

A target fund balance has been set for this fund at \$2M, \$1M for sales tax incentive rebate reserve and \$1M for debt service reserve. In the years with significant bond proceeds in the fund balance, the target is not too relevant. However, once projects utilize the bond proceeds, the \$2M level is a prudent amount to maintain in the fund balance.

Extensive construction activity is programmed in this fund through FY27. Construction projects have not been programmed beyond that point and this leads to a growing fund balance. However, continued 84th Street projects are expected in the following years. Interest rates on new bonds are expected to rise, increasing borrowing costs over the near term. The first opportunity to refinance bonds is generally five years into the life of the bond.

Debt Capacity

Keeping in mind that CIP is not programmed after FY27, capacity for debt in FY27 is an additional \$3.75M. Borrowing capacity from FY29 to FY30 is \$6.75M. Total capacity is \$10.5M.



Redevelopment Fund

Budget

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Beginning Fund Balance	3,793,613	3,793,613	4,526,363	4,526,363	16,264,074	2,858,084	12,211,607	8,562,915	5,758,193
Revenues									
Sales Tax	1,943,539	2,498,138	2,283,353	2,378,614	2,430,603	2,718,597	2,912,878	3,086,065	3,269,422
GBOT - Retail Sales	34,657	72	100	100	8,859	18,073	44,369	45,332	46,316
GBOT - Event Sales	—	—	—	—	48,727	99,402	202,780	206,836	210,972
Bond Proceeds	9,615,000	153,523	15,567,000	21,200,000	—	7,000,000	—	—	8,000,000
Grant Income	—	—	—	—	—	5,000,000	—	—	—
Interest Income	60,391	17,926	28,647	36,990	19,585	25,660	17,305	10,840	9,020
Total Revenues	11,653,587	2,669,659	17,879,100	23,615,704	2,507,774	14,861,732	3,177,332	3,349,072	11,535,730
Expenditures									
Professional Services	174,700	284,119	175,000	250,000	285,000	299,250	314,213	329,923	346,419
Debt Service - Bond Principal	750,000	645,000	705,000	705,000	1,385,000	1,415,000	1,650,000	1,700,000	1,760,000
Debt Service - Bond Interest	761,125	478,874	644,616	594,743	1,242,014	1,352,209	1,459,812	1,406,871	1,510,280
Land/Construction	4,181,000	127,277	10,689,000	10,102,000	13,000,000	2,300,000	3,400,000	2,715,000	8,700,000
Financial/Legal Fees	121,750	155,717	36,250	226,250	1,750	141,750	2,000	2,000	87,000
Total Expenditures	5,988,575	1,690,987	12,249,866	11,877,993	15,913,764	5,508,209	6,826,025	6,153,794	12,403,699
Revenues Less Expenditures	5,665,012	978,672	5,629,234	11,737,711	(13,405,990)	9,353,523	(3,648,692)	(2,804,722)	(867,969)
Transfers In (Out)									
Lottery Fund	—	—	—	—	—	—	—	—	80,000
Off Street Parking Fund	—	—	—	—	—	—	—	—	—
(Capital Improvement Fund)	—	—	—	—	—	—	—	—	—
(Off Street Parking Fund)	(245,923)	(245,923)	—	—	—	—	—	—	—
Net Transfers In (Out)	(245,923)	(245,923)	—	—	—	—	—	—	80,000
Change In Fund Balance	5,419,089	732,749	5,629,234	11,737,711	(13,405,990)	9,353,523	(3,648,692)	(2,804,722)	(787,969)
Ending Fund Balance	9,212,702	4,526,363	10,155,596	16,264,074	2,858,084	12,211,607	8,562,915	5,758,193	4,970,224

Redevelopment Fund

Debt Service Coverage Ratio

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Debt Service Coverage Ratio	1.02	1.66	1.71	1.86	0.95	1.03	1.02	1.08	1.11
Target Coverage Ratio	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Over (Under) Target	0.02	0.66	0.71	0.86	-0.05	0.03	0.02	0.08	0.11

Sales Tax Incentive Refund Reserve

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Beginning Balance	903,529	903,529	942,771	942,771	942,771	942,771	942,771	942,771	942,771
Contribution to Reserve	(375,000)	(335,758)	(500,000)	(404,739)	(500,000)	(375,000)	(375,000)	(375,000)	(375,000)
Reserve Used	375,000	375,000	500,000	404,739	500,000	375,000	375,000	375,000	375,000
Ending Balance	903,529	942,771	942,771	942,771	942,771	942,771	942,771	942,771	942,771

Tax Increment Financing



Tax Increment Financing Funds

Overview

Tax increment financing (TIF) is a useful method for stimulating private investment in substandard and blighted areas that have been designated to be in need of economic revitalization. Through the use of TIF, municipalities typically divert future property tax revenue increases from a defined redevelopment area toward an economic development project or other public improvements.

FY22 Financial Performance

TIF funds have historically been retained by the Sarpy County Treasurer until requested by the City. A recent ruling by the Nebraska State Auditor mandates all TIF funds cannot be held by the Treasurer and shall be remitted to the City with the regular property taxes. Current TIF agreements with the developer state the funds must be remitted to the developer, after proper documentation, within 30 days after the City receives the funds. This change resulted in some remaining FY21 TIF funds and current FY22 funds to be remitted to the City in excess of budget. All TIF funds have been remitted to the developer.

Tax Increment Financing City Centre Project

City Ventures applied for tax increment financing to redevelop the 84th Street corridor for the purposes of constructing a mixed-use development in a flexible urban block format, which is to occur over multiple phases and is intended to serve as a revitalized downtown area for the City of La Vista (the "Project"). The north end of the Project will interface with the new Central Park being developed by the City of La Vista (the "City").

The entire Project is planned to consist of up to 285,000 square feet of retail space, up to 310,000 square feet of office space, approximately 384 market rate multi-family units, and an approximate 120 room hotel. Phase I of the Project shall include approximately 81,000 square feet of retail space, 23,400 square feet of office space, 384 Market Rate Multi-Family Units, and a to-be-determined number of private structured parking spaces. Included will be a 56,157 sq. ft. music venue building and surrounding outdoor live music venue. The music venue shall include approximately 2,500 indoor seats and approximately 5,000 outdoor seats and shall provide up to 150 events (music, comedy and other live entertainment) per year.

The City is installing the primary infrastructure including, but not limited to, the public streets, utilities, street lighting but specifically excluding the sidewalks, street furniture, and sidewalk landscaping. The City constructed public Parking Garage #1 consisting of approximately 465 spaces. The City has begun to construct Parking Garage #2 with approximately 500 spaces. The City is constructing buildings, landscaping and other public improvements adjacent to the music venue.

The La Vista Community Development Agency and Mayor and City Council took the following actions:

- The Mayor and City Council identified the 84th Street Redevelopment Area as "substandard and blighted" on February 7, 2012, by Resolution No. 12-011.
- The La Vista Community Development Agency recommended a general plan for the development of the 84th Street Redevelopment Area on July 16, 2013, by Resolution No. 13-064.
- The Community Redevelopment Agency recommended the project to the City Council after completing a cost-benefit analysis on August 2, 2016, by Resolution No. 16-084.
- The Community Redevelopment Agency approved Amendment No. 2 for the Redevelopment area on March 3, 2020, by Resolution No. 20-024.

Tax Increment Financing Funds

TIF City Centre – Phase 1A

TIF Phase 1A Notice to Divide Tax for Community Redevelopment Project was filed on July 27, 2017. This notice to divide incorporated two improvement projects located on Lot 15 at 7865 S. Main Street and Lot 2 of City Centre Replat 1 at 7978 Main Street. Project 1 (Lot 15) consists of the first of two Vivere Apartment Buildings expected to have approximately 192 multifamily units. Project 2 (Lot 2) City Centre Replat 1 is the First National Bank branch. Both projects under this TIF application have been completed.

The pre-development property valuation set by the Sarpy County Assessor's Office for lot 15 is \$341,183 and \$101,925 for Lot 2 of City Centre Replat 1. Total estimated disbursements from Sarpy County to the City of La Vista for approved TIF expenses are \$7,399,109 allocated over a 15-year period ending in December of FY35. Project costs are estimated at \$23,835,500.

TIF City Centre – Phase 1B

TIF Phase 1B Notice to Divide Tax for Community Redevelopment Project was filed July 31, 2018. This notice to divide incorporated two improvement projects located on Lot 14 at 8216 City Centre Drive and Lot 10 at 7885 Main Street. Project 1 (Lot 14) is near end of construction and is the second of two Vivere Apartment Buildings. Project 2 (Lot 10) consisting of a two story building with commercial offices on the top floor and a restaurant and retail shops on the ground floor is under construction.

The pre-development property valuation set by the Sarpy County Assessor's Office for Lot 14 is \$332,940 and \$154,789 for Lot 10. Total estimated disbursements from Sarpy County to the City of La Vista are \$11,450,739 allocated over a 15-year period ending in December of FY36. Total project costs are estimated at \$37,164,500.

TIF City Centre – Phase 1C

TIF Phase 1C Notice to Divide Tax for Community Redevelopment Project was filed July 23, 2020. This notice to divide includes Lots 3, 4, and 5 of the La Vista City Centre Replat Three. The development consist of a Starbucks coffee house, a Chili's Restaurant, and an attached parking lot.

The estimated pre-development property valuation is \$837,821. Total estimated disbursements from Sarpy County to the City for TIF approved expenses are \$798,000 over a 15-year period. Total project costs are estimated at \$6,712,494.

TIF City Centre – Phase 1D

TIF Phase 1D Notice to Divide Tax for Community Redevelopment Project is expected to be filed by July 31, 2022. This notice to divide incorporates Lot 3, La Vista City Centre Replat 4 was replatted from the original City Centre Plat. The project will be a music venue building and surrounding outdoor live music venue. The project legal address has yet to be designated. The pre-development property valuation is \$332,921 (est.). Total estimated disbursements from Sarpy County to the City for TIF approved expenses are \$3,000,000 over a 15-year period. Total project costs are estimated at \$23,645,636

Tax Increment Financing Funds

FY23 & FY24 Budgets

Revenues

- The TIF Project Phase 1A estimated annual revenues for FY23 are \$555,287 and FY24 are \$583,558.
- The TIF Project Phase 1B estimated annual revenues for FY23 are \$838,588 and FY24 are \$881,075.
- The TIF Project Phase 1C estimated annual revenues for FY23 are \$83,861 and FY24 are \$88,823
- TIF Phase 1D revenues are expected in FY24, contingent on construction schedules.

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

Transfers —The TIF agreements specify that all TIF funds received must be remitted to the developer in total and cannot be used for other administrative expenditures. As a result, a transfer of funds from the Redevelopment Fund is included to cover the legal expenses incurred in preparation of the TIF agreements. The Sarpy County administration fee for property tax collection is deducted from the funds remitted to the developer.

Fund Balance — The fund balance will vary throughout the year based on the timing of the receipt of funds and the transfers

Tax Increment Financing Funds

Exhibit 42



Tax Increment Financing Funds

TIF 1A Fund Budget

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Beginning Fund Balance	47,336	47,336	136,153	136,153	—	—	—	—	—
Revenues									
Property Tax	305,081	275,057	514,534	541,497	555,287	583,558	613,242	644,411	677,138
Total Revenues	305,081	275,057	514,534	541,497	555,287	583,558	613,242	644,411	677,138
Expenditures									
TIF Approved Expenses	349,366	183,489	509,389	672,235	549,734	577,722	607,110	637,967	670,367
Subtotal	349,366	183,489	509,389	672,235	549,734	577,722	607,110	637,967	670,367
Other Charges									
County Treasurer Fee	3,051	2,751	5,145	5,415	5,553	5,836	6,132	6,444	6,771
Subtotal	3,051	2,751	5,145	5,415	5,553	5,836	6,132	6,444	6,771
Total Expenditures	352,417	186,240	514,534	677,650	555,287	583,558	613,242	644,411	677,138
Surplus/(deficit)	(47,336)	88,817	—	(136,153)	—	—	—	—	—
Ending Fund Balance	—	136,153	136,153	—	—	—	—	—	—

TIF 1B Fund Budget

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Beginning Fund Balance	15,281	15,281	53,191	53,191	—	—	—	—	—
Revenues									
Property Tax	418,803	107,458	806,735	191,480	838,588	881,075	925,686	972,528	1,021,712
Total Revenues	418,803	107,458	806,735	191,480	838,588	881,075	925,686	972,528	1,021,712
Expenditures									
TIF Approved Expenses	429,895	68,474	798,668	242,756	830,202	872,264	916,429	962,803	1,011,495
Subtotal	429,895	68,474	798,668	242,756	830,202	872,264	916,429	962,803	1,011,495
Other Charges									
County Treasurer Fee	4,189	1,075	8,067	1,915	8,386	8,811	9,257	9,725	10,217
Subtotal	4,189	1,075	8,067	1,915	8,386	8,811	9,257	9,725	10,217
Total Expenditures	434,084	69,548	806,735	244,671	838,588	881,075	925,686	972,528	1,021,712
Surplus/(deficit)	(15,281)	37,910	—	(53,191)	—	—	—	—	—
Ending Fund Balance	—	53,191	53,191	—	—	—	—	—	—

Tax Increment Financing Funds

TIF 1C Fund Budget

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Beginning Fund Balance	—	—	—	—	—	—	—	—	—
Revenues									
Property Tax	—	—	—	28,238	83,681	88,823	94,222	99,891	105,843
Total Revenues	—	—	—	28,238	83,681	88,823	94,222	99,891	105,843
Expenditures									
TIF Approved Expenses	—	—	—	27,956	82,844	87,935	93,280	98,892	104,785
Subtotal	—	—	—	27,956	82,844	87,935	93,280	98,892	104,785
Other Charges									
County Treasurer Fee	—	—	—	282	837	888	942	999	1,058
Subtotal	—	—	—	282	837	888	942	999	1,058
Total Expenditures	—	—	—	28,238	83,681	88,823	94,222	99,891	105,843
Surplus/(deficit)	—	—	—	—	—	—	—	—	—
Ending Fund Balance	—	—	—	—	—	—	—	—	—

TIF 1D Fund Budget

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Beginning Fund Balance	—	—	—	—	—	—	—	—	—
Revenues									
Property Tax	—	—	—	—	—	—	64,470	237,108	237,108
Total Revenues	—	—	—	—	—	—	64,470	237,108	237,108
Expenditures									
TIF Approved Expenses	—	—	—	—	—	—	63,825	234,737	234,737
Subtotal	—	—	—	—	—	—	63,825	234,737	234,737
Other Charges									
County Treasurer Fee	—	—	—	—	—	—	645	2,371	2,371
Subtotal	—	—	—	—	—	—	645	2,371	2,371
Total Expenditures	—	—	—	—	—	—	64,470	237,108	237,108
Surplus/(deficit)	—	—	—	—	—	—	—	—	—
Ending Fund Balance	—	—	—	—	—	—	—	—	—

Qualified Sinking Fund



Qualified Sinking Fund

Under the Nebraska Budget Act, the City Council passed Resolution 98-145 authorizing the creation of a Qualified Sinking Fund to pay for the acquisition or replacement of tangible personal property with a useful life of five years or more. The Qualified Sinking Fund is required to be maintained separately from the General Fund. The fund was created as a mechanism to set aside funds periodically to be used for future projects. Interfund transfers provide the revenue. Funds have been accumulating since FY20 with no transfers out for expenditures.

FY23 - FY24

Revenue — The Lottery Fund has been making transfers to the QSF for the Mayor & Council Holiday Lights Initiative since FY19. Currently, funding of \$200,000 is available. It is recommended that these transfers be increased to \$150,000 in FY23 and FY24 as we start to expend funds in the Central Park vicinity.

In FY22, the last General Fund payment on previous capital outlay borrowing occurs. The average annual payment over the five year financing period was \$130,000. Rather than borrowing for large capital equipment purchases in the future, it makes sense to develop an asset management plan and build a reserve so that short-term borrowing and associated interest and costs are not incurred when larger purchases are required. As such, an annual \$100,000 transfer from the General Fund is recommended.

Expenditures — As Central Park amenities continue to be constructed and utilized for activities and events, it is anticipated that holiday light element additions will be feasible and desired. Accordingly, while there are no specific plans at this time, expenditures are planned in FY24 and beyond.

Fund Balance — The estimated year-end fund balance for FY23 is \$781,966 and for FY24 is \$1,035,591. The FY24 earmarked balance for holiday lights is \$500,000 and \$525,000 for capital outlay.

Qualified Sinking Fund

Budget Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Beginning Fund Balance	351,472	351,472	402,371	402,371	529,226	781,966	1,035,591	1,290,106	1,545,516
Revenue									
Interest Revenue	3,757	899	1,848	1,855	2,740	3,625	4,515	5,410	6,310
Expenditures									
Capital Outlay	—	—	—	—	—	250,000	100,000	100,000	100,000
Transfers In									
General Fund	—	—	75,000	75,000	100,000	100,000	100,000	100,000	100,000
Lottery Fund	50,000	50,000	50,000	50,000	150,000	150,000	150,000	150,000	150,000
Subtotal	50,000	50,000	125,000	125,000	250,000	250,000	250,000	250,000	250,000
Transfers Out									
(General Fund)	—	—	—	—	—	—	—	—	—
(Capital Fund)	—	—	—	—	—	—	—	—	—
Subtotal	—	—	—	—	—	—	—	—	—
Net Activity	53,757	50,899	126,848	126,855	252,740	253,625	254,515	255,410	256,310
Ending Fund Balance	405,229	402,371	529,219	529,226	781,966	1,035,591	1,290,106	1,545,516	1,801,826
Earmarked Balances									
General Fund - Capital Outlay	250,000	250,000	325,000	325,000	425,000	525,000	625,000	725,000	825,000
Lottery Fund - Holiday Lights	150,000	150,000	200,000	200,000	350,000	500,000	650,000	800,000	950,000
Accumulated Interest	5,229	2,371	4,219	4,226	6,966	10,591	15,106	20,516	26,826
Total	405,229	402,371	529,219	529,226	781,966	1,035,591	1,290,106	1,545,516	1,801,826

Police Academy Fund



Police Academy Fund

Overview

On April 4, 2017, the City Council approved an Interlocal Cooperation Agreement to create a joint Sarpy-Douglas Law Enforcement Academy. As a result, recruits from five agencies (La Vista, Papillion, & Bellevue Police & Sarpy and Douglas County Sheriffs) are now being trained locally. As the designated Fiscal Agent, La Vista hired the Training Coordinator in FY18 to facilitate the Academy. Funding for this position is made possible through annual participation fees required from member agencies. The Training Coordinator is housed at the La Vista Police Station and is supervised by the Chief of Police. An instructor was added in FY22.

Budget Summary

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	Recommended		FY25 Projected	FY26 Projected	FY27 Projected
					FY23 Budget	FY24 Budget			
Beginning Fund Balance	31,776	31,776	79,881	79,881	122,984	137,652	143,884	141,566	142,852
Operating									
Revenue	148,423	166,952	172,058	220,500	214,640	214,645	214,640	227,145	227,135
Expenditures	116,612	118,846	192,250	177,397	199,972	208,413	216,958	225,859	235,700
Surplus/(deficit)	31,811	48,105	(20,192)	43,103	14,668	6,232	(2,318)	1,286	(8,565)
Non-Operating									
Transfers-In	—	—	—	—	—	—	—	—	—
Transfers-Out	—	—	—	—	—	—	—	—	—
Surplus/(deficit)	—	—	—	—	—	—	—	—	—
Net Change	31,811	48,105	(20,192)	43,103	14,668	6,232	(2,318)	1,286	(8,565)
Ending Fund Balance	63,587	79,881	59,689	122,984	137,652	143,884	141,566	142,852	134,287

FY22 Financial Performance

Revenue - The FY22 YEE is a \$48,442 (28%) increase over the budget due to enrollment volume and related individual tuition payments. Miscellaneous income includes \$6,000 reimbursement for materials that are central purchases on behalf of the recruits and reimbursed by their agency police departments.

Expenditures - The FY22 YEE is a \$14,853 (8%) decrease over the budget primarily related to employee health insurance/coverage.

Fund Balance - The FY22 YEE anticipated to come in above FY22 budget by \$63,295. The change in the FY21 beginning fund balance over the budget is due to \$18,858 more in tuition and reimbursement. That in combination with a \$43,103 FY22 YEE contribution to fund balance leads to an FY22 YEE fund balance of \$122,985.

Police Academy Fund

FY23 Budget

Revenue - FY23 is a \$42,582 (28%) increase over the FY22 budget due to increased individual agency contribution, enrollment volume and related individual tuition payments. Miscellaneous income includes \$7,000 reimbursement for materials that are purchases made centrally on behalf of the recruits and reimbursed by their agency police departments.

Expenditures - FY23 is a \$7,722 (4%) increase over the FY22 budget. A new instructor was added in the FY22 budget amendment and hired in the second quarter. Benefit choices ran under the budget and partially offset the new instructor salary variance for the net variance. Other expenditure categories were adjusted slightly from the FY22 budget.

Fund Balance - FY23 is a \$77,963 (131%) increase over the FY22 budget. The positive net contribution to fund balance in FY22 from increase revenue and decreased expenditures set the stage for this growth rate as the FY22 YEE becomes the beginning balance for FY23. In addition, the \$14,668 FY23 contribution to fund balance leads to an FY23 fund balance of \$137,653.

FY24 Budget

Revenue - FY24 is a \$5 increase over the FY23 budget. Pricing stayed the same in both years, and this small increase is a result of interest on the fund balance. An agency contribution increase is planned in FY27.

Expenditures - FY24 is a \$7,722 (4%) increase over the FY23 budget. A new instructor was added in the FY22 budget amendment and hired in the second quarter. Benefit choices ran under the budget and partially offset the new instructor salary variance. Other expenditure categories were slightly adjusted from the FY22 budget.

Fund Balance - FY24 is a \$6,232 (5%) increase over the FY23 budget. The \$6,232 FY23 contribution to fund balance leads to an FY24 fund balance of \$143,885. A minimum fund balance of \$75,000 currently provides a 25% operating reserve.

Police Academy Fund

	Budget				Recommended		FY25 Projected	FY26 Projected	FY27 Projected
	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Year-End Estimate	FY23 Budget	FY24 Budget			
	Beginning Fund Balance	31,776	31,776	79,882	79,882	122,985			
Revenues									
Police Academy - Agency Contribution	130,000	130,000	154,000	154,375	162,500	162,500	162,500	175,000	175,000
Police Academy - Tuition	18,000	31,500	18,000	60,000	45,000	45,000	45,000	45,000	45,000
Interest Income	423	94	58	125	140	145	140	145	135
Police Academy - Reimbursement	—	5,358	—	6,000	7,000	7,000	7,000	7,000	7,000
Total Revenues	148,423	166,952	172,058	220,500	214,640	214,645	214,640	227,145	227,135
Expenditures Personnel Services									
0101 - Salaries - Full Time	70,278	72,092	124,318	124,072	141,910	147,231	152,757	158,488	164,424
0104 - FICA	5,376	5,019	9,510	9,648	10,856	11,263	11,686	12,124	12,578
0105 - Insurance Charges	17,821	16,389	31,503	20,000	19,511	21,905	24,070	26,450	29,067
0107 - Pension	4,217	4,326	7,459	7,567	8,515	8,834	9,165	9,509	9,865
0110 - Phone Allowance	720	780	1,260	1,260	1,080	1,080	1,080	1,080	1,080
Subtotal	98,412	98,605	174,050	162,547	181,872	190,313	198,758	207,652	217,015
Commodities									
0201 - Office Supplies	1,000	1,537	1,000	750	1,000	1,000	1,000	1,000	1,020
0202 - Book & Periodical-Net Dam/Loss	250	—	250	2,000	250	250	250	250	255
0204 - Wearing Apparel	500	1,142	500	500	500	500	500	500	510
0205 - Motor Vehicle Supplies & Fuel	400	—	400	400	400	400	400	400	408
Subtotal	2,150	2,679	2,150	3,650	2,150	2,150	2,150	2,150	2,193
Contractual Services									
0301 - Postage	250	1	250	50	250	250	250	258	265
0309 - Printing	1,500	504	1,500	650	1,500	1,500	1,500	1,500	1,545
0310 - Dues And Subscriptions	750	774	750	800	750	750	750	750	773
0311 - Travel	2,500	1,419	2,500	1,700	1,700	1,700	2,500	2,500	2,575
0313 - Training	1,500	2,876	1,500	1,500	1,500	1,500	1,500	1,500	1,545
0314 - Other Contractual Services	4,750	2,981	4,750	2,500	4,750	4,750	4,750	4,750	4,893
Subtotal	11,250	8,555	11,250	7,200	10,450	10,450	11,250	11,258	11,595
Other Charges									
0505 - Other Charges	4,800	9,007	4,800	4,000	5,500	5,500	4,800	4,800	4,896
Subtotal	4,800	9,007	4,800	4,000	5,500	5,500	4,800	4,800	4,896
Total Expenditures	116,612	118,846	192,250	177,397	199,972	208,413	216,958	225,859	235,700
Change In Fund Balance	31,811	48,106	(20,192)	43,103	14,668	6,232	(2,318)	1,286	(8,565)
Ending Fund Balance	63,587	79,882	59,690	122,985	137,653	143,885	141,567	142,853	134,288

Five-Year Capital Improvement Program



Five-Year Capital Improvement Program

Overview

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

Selection Process

From October 1 to December 31 of each year, departments submit new CIP project requests or update existing projects. The CIP Coordination Team meets several times between January and March to review the projects and prepare the recommended five-year program. CIP projects include:

- Items requiring an expenditure of a least \$10,000 and having a useful life of more than five years.
- Expenditures that are classified as fixed assets.
- Items obtained under a long-term lease.
- Projects involving the skills and construction needs beyond those needed for general repair and maintenance.
- Engineering, architectural or planning studies and services integral to future public improvements.

The Team assesses projects based on the impact to public health or safety, connection to strategic priorities, necessity based on litigation or regulation updates, linkages to other projects, available funding sources, economic impact, protection of and investment in infrastructure, level of service to our residents, impact on the operating budget, and community support. Based on the ratings, the projects are prioritized and programmed into the five-year plan or moved to the Unprogrammed list to be reassessed and programmed in a future CIP.

A draft CIP is prepared and presented at a City Council workshop in March or early April for discussion and to receive input on the draft. Following the initial feedback from Council, updates are made to the CIP. The recommended CIP is then presented to the Planning Commission for approval, and subsequently, it is presented to the City Council for final approval. Following final approval, the CIP is provided to departments for assistance in the planning and budgeting processes. The FY23 - FY27 Capital Improvement Program was approved by the Planning Commission on May 5, 2022 and by the City Council on June 7, 2022.

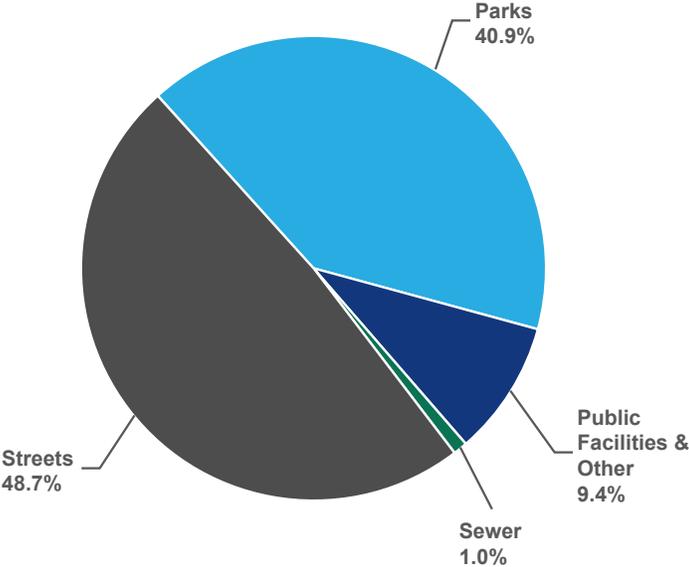
Program Areas

The Capital Improvement Program is divided into four main program areas: Parks, Public Facilities & Other, Sewer, and Streets. Over the next five years, \$43,842,000 of capital projects have been programmed across all four areas. The breakdown of the projects is as follows: Parks - \$17,914,000, Public Facilities & Other - \$4,139,000, Sewer - \$450,000, Streets - \$21,339,000.

Five-Year Capital Improvement Program

Overview

FY23 - FY27 Recommended CIP
by Program Area
Exhibit 43



Five-Year Capital Improvement Program

Summary

FY23 - FY27 Capital Improvement Program

Project Title	FY23	FY24	FY25	FY26	FY27
Wayfinding Implementation	50,000	50,000	50,000	50,000	50,000
City Centre Parking #2	3,000,000	—	—	—	—
Zoning/Subdivision Regulations Update	—	200,000	—	—	—
Library Parking Lot Rehab	—	600,000	—	—	—
Space Needs Study - Library	39,000	—	—	—	—
Library Rotunda Improvements	—	—	—	—	50,000
Bicycle & Pedestrian Plan	100,000	—	—	—	—
Mini Park Plan Improvements	50,000	50,000	50,000	50,000	50,000
Central Park Phase 3 Imprv	500,000	—	—	—	—
The Link	4,500,000	—	—	—	—
Swimming Pool Demolition	—	300,000	—	—	—
Swimming Pool Design & Construction	—	—	800,000	—	7,200,000
City Centre Plaza Space Improvements	—	1,500,000	—	—	1,500,000
Thompson Creek 72nd to Edgewood Trail	54,000	20,000	290,000	—	—
Central Park East Improvements	500,000	—	—	—	—
Central Park West Design	—	—	400,000	—	—
Big Papio Sewer Siphon Replacement	—	—	—	100,000	350,000
Harrison St Bridge M376	—	—	500,000	—	—
120th & Giles Drainage Improvements	300,000	—	—	—	—
Giles Rd Wide M376 (230)	—	—	2,484,000	—	—
Storm Sewer Inlet Top Repair	150,000	—	—	—	—
Corridor 84 Streetscape 1A & 1B	1,500,000	500,000	1,200,000	—	—
Bridge Deck Maintenance	—	900,000	—	—	—
Transportation Network Study	—	—	50,000	—	—
Corridor 84 Streetscape - Phase 1C	—	—	1,000,000	2,715,000	—
73rd Avenue Culvert Rehabilitation	250,000	—	—	—	—
Giles Road Rehabilitation	750,000	—	—	—	—
Pavement Assessment	40,000	—	—	—	—
UBAS Street Rehab: Harrison to Josephine, 72nd to 78th	500,000	—	—	—	—
Asphalt Mill & Overlay: Terry Dr., 78th St., Lillian Ave.	1,100,000	—	—	—	—
Traffic Signal Improvements	40,000	—	—	—	—
City Parking Lot Poles Southport	—	—	60,000	—	—
Hell Creek Rehab - Olive Street	—	250,000	—	—	—
UBAS Street Rehab	—	500,000	—	—	—
Asphalt Mill & Overlay	—	1,000,000	—	—	—
Existing Central Park Access Road Reconstruction	—	1,050,000	—	—	—
Concrete Street Rehabilitation	—	—	500,000	500,000	500,000
Asphalt Street Rehabilitation	—	—	1,000,000	1,000,000	1,000,000
Total	13,423,000	6,920,000	8,384,000	4,415,000	10,700,000

Five-Year Capital Improvement Program

Summary by Major Program Area

FY23 - FY27 Capital Improvement Program Parks

Project Title	Funding Source	FY23	FY24	FY25	FY26	FY27
Bicycle & Pedestrian Plan	Debt Service Fund	100,000	—	—	—	—
Mini Park Plan Improvements	Lottery Fund	50,000	50,000	50,000	50,000	50,000
Central Park Phase 3 Impv	Redevelopment Fund	500,000	—	—	—	—
The Link	Redevelopment Fund	4,500,000	—	—	—	—
Swimming Pool Design & Construction	Red. & Lottery Funds	—	—	800,000	—	7,200,000
Swimming Pool Demolition	Redevelopment Fund	—	300,000	—	—	—
City Centre Plaza Space Improvements	Redevelopment Fund	—	1,500,000	—	—	1,500,000
Thompson Creek 72nd to Edgewood Trail	Debt Service Fund	54,000	20,000	290,000	—	—
Central Park East Improvements	Redevelopment Fund	500,000	—	—	—	—
Central Park West Design	Redevelopment Fund	—	—	400,000	—	—
Total		5,704,000	1,870,000	1,540,000	50,000	8,750,000

FY23 - FY27 Capital Improvement Program Public Facilities & Other

Project Title	Funding Source	FY23	FY24	FY25	FY26	FY27
Wayfinding Implementation	Lottery Fund	50,000	50,000	50,000	50,000	50,000
City Center Parking #2	Debt Service Fund	3,000,000	—	—	—	—
Zoning/Subdivision Regulations Update	General Fund	—	200,000	—	—	—
Library Parking Lot Rehab	Debt Service Fund	—	600,000	—	—	—
Space Needs Study - Library	Debt Service Fund	39,000	—	—	—	—
Library Rotunda Improvements	Debt Service Fund	—	—	—	—	50,000
Total		3,089,000	850,000	50,000	50,000	100,000

FY23 - FY27 Capital Improvement Program Sewer

Project Title	Funding Source	FY23	FY24	FY25	FY26	FY27
Big Papio Sewer Siphon Replacement	Sewer Fund	—	—	—	100,000	350,000
Total		—	—	—	100,000	350,000

Five-Year Capital Improvement Program

Summary by Major Program Area

FY23 - FY27 Capital Improvement Program Streets

Project Title	Funding Source	FY23	FY24	FY25	FY26	FY27
Harrison St Bridge M376	Debt Service Fund	—	—	500,000	—	—
120th & Giles Drainage Improvements	Debt Service Fund	300,000	—	—	—	—
Giles Rd Wide M376 (230)	Debt Service Fund	—	—	2,484,000	—	—
Storm Sewer Inlet Top Repair	Debt Service Fund	150,000	—	—	—	—
Corridor 84 Streetscape 1A & 1B	Redevelopment Fund	1,500,000	500,000	1,200,000	—	—
Bridge Deck Maintenance	Debt Service Fund	—	900,000	—	—	—
Transportation Network Study	Debt Service Fund	—	—	50,000	—	—
Corridor 84 Streetscape - Phase 1C	Redevelopment Fund	—	—	1,000,000	2,715,000	—
73rd Avenue Culvert Rehabilitation	Debt Service Fund	250,000	—	—	—	—
Giles Road Rehabilitation	Debt Service Fund	750,000	—	—	—	—
Pavement Assessment	Debt Service Fund	40,000	—	—	—	—
UBAS Street Rehab: Harrison to Josephine,	Debt Service Fund	500,000	—	—	—	—
Asphalt Mill & Overlay: Terry Dr., 78th St.,	Debt Service Fund	1,100,000	—	—	—	—
Traffic Signal Improvements	Debt Service Fund	40,000	—	—	—	—
City Parking Lot Poles Southport	Debt Service Fund	—	—	60,000	—	—
Hell Creek Rehab - Olive Street	Debt Service Fund	—	250,000	—	—	—
UBAS Street Rehab	Debt Service Fund	—	500,000	—	—	—
Asphalt Mill & Overlay	Debt Service Fund	—	1,000,000	—	—	—
Existing Central Park Access Road	Debt Service Fund	—	1,050,000	—	—	—
Concrete Street Rehabilitation	Debt Service Fund	—	—	500,000	500,000	50,000
Asphalt Street Rehabilitation	Debt Service Fund	—	—	1,000,000	1,000,000	1,000,000
Total		4,630,000	4,200,000	6,794,000	4,215,000	1,050,000

FY23 - FY27 Capital Improvement Program Unprogrammed

Project Title	Category	Estimated Project Cost
City Centre Parking #3	Public Facilities & Other	15,000,000
City Park Parking Lot Imprv	Parks	125,000
Memorial Plaza (Construction)	Public Facilities & Other	1,000,000
Central Park West Improvements	Parks	4,000,000
Sports Complex Lighting Rehab	Parks	85,000
66th St Reconstruction	Streets	842,200
Sports Complex Sidewalks	Parks	53,000
Total		21,105,200

Five-Year Capital Improvement Program

Project Detail

Parks

CMDV23002 – Bicycle & Pedestrian Plan

Description: Comprehensive bicycle and pedestrian mobility plan for La Vista that would identify opportunities for sidewalk and trail connections, create standards for trail development, establish priority phasing, provide cost estimates for priority segments, and provide strategies for implementation and financing opportunities.

Justification: This plan is a necessary first step in the improvement of La Vista's trail system and the establishment of a connected, safe, and efficient multi-modal transportation system. This project directly supports every goal listed in the "Move About" section of La Vista's Comprehensive Plan. The project deliverable will guide the construction of future trails in La Vista to create additional opportunities for recreation, access to employment and services, and economic development generation.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
100,000	-	-	-	-	100,000	-

Funding Source: Debt Service Fund

Operational Impact: N/A.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

Five-Year Capital Improvement Program

PARK17001 – Mini Park Plan Improvements

Description: The Park Planning Committee has identified consistent and improved signage in the City's parks as a priority for the past couple of years. The City's branding and wayfinding projects have now been completed and the Committee has started a process to design some park signage following the guidelines outlined in those studies. It is anticipated that signage design and some installations can be undertaken in the remaining months of FY22 and continue into FY23.

Additionally, the Parks Division has submitted for an NRD grant to help fund new playground equipment for Jaycee Park. Replacement of that equipment is part of the mini park plan for that location. If the grant is received, the City's match would come from the keno funds that were earmarked for park projects (approximately \$64,000) and/or carryover funds after park signage is purchased.

Justification: In 2012 Mini Park Plans were developed in accordance with the City's Master Park Plan and presented to Council. These plans addressed the long-term needs and functionality within each of the City's existing parks to ensure a safe, convenient, functional, and aesthetically pleasing environment. Funding is included in each year of the CIP in an effort to implement recommended park improvements at various locations. The Park Planning Committee makes recommendations each year for use of these funds.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
50,000	50,000	50,000	50,000	50,000	250,000	-

Funding Source: Lottery Fund

Operational Impact:

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

Five-Year Capital Improvement Program

PARK17006 – Central Park Phase 3 Improvements

Description: With the development of the Astro Event Center and The Link staff expects an increase in the number of visitors to Central Park in the evening hours as they come and go from these facilities. In order to help maintain a level of safety for those using the park’s trails additional lighting will be needed throughout Central Park. Funds are included in FY23 for planning, design, and erection of enough light poles to provide lighting along the trails in Central Park.

Justification: The original regional park concept for this area was created as an impetus for development along the 84th Street corridor and to provide a gathering place for the public to enjoy. In addition to adding to the amenities of Central Park, this project increases the level of safety for those using the trails in the park after sunset.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
500,000	-	-	-	-	500,000	-

Funding Source: Redevelopment Fund

Operational Impact: Upon completion of the project, the light poles will increase the electrical budget of the City under the Public Works budget.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
1,000	1,030	1,060	1,092	1,125	1,160	1,195	1,230	1,270	1,305

PARK18001 – The Link

Description: As part of the 84th Street redevelopment effort, City Ventures, a private development company, is creating a mixed-use project (City Centre) that will include the Astro, an indoor/outdoor live music venue. The City's Central Park immediately abuts the Astro so the City will be constructing restroom facilities, retaining walls, plaza spaces, and pedestrian connections from the park to the City Centre development to connect the adjoining areas. Construction is currently underway. The second phase of this project is to complete design work on the eight acres west of 84th Street and the public plaza spaces in the City Centre development.

Justification: To enable visitors to enjoy both the amenities available in the City Centre development as well as the park, transitional space and facilities need to be considered. Components of this project are anticipated to be public restroom facilities, public plaza spaces, and pedestrian connections as well as the infrastructure to support these amenities, such as retaining walls. A comfortable, inviting atmosphere is necessary to create a synergy between both spaces that will result in a "place" where people want to gather and enjoy themselves.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
4,500,000	-	-	-	-	4,500,000	-

Funding Source: Redevelopment Fund

Operational Impact:

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

Five-Year Capital Improvement Program

PARK20002 – Swimming Pool Design & Construction

Description: Due to its significant age (60+ years) and ongoing maintenance issues, the existing City swimming pool has reached the end of its useful life. Discussion has been ongoing for several years regarding the eventual need to replace this facility and the available options to do so. The existing pool location is immediately adjacent to the site where a pedestrian underpass will be constructed to connect Central Park and Central Park West. In order to facilitate the underpass connection and utilize the space west of 84th Street it is necessary to demolish the existing pool. A \$5M federal earmark for the project has been awarded and, as such, demolition of the existing pool has been programmed. Subsequently, a new swimming pool could be constructed.

Justification: The goal of this project is to continue to provide a functional municipal pool to our citizens and accommodate the connection between Central Park and Central Park West. Preliminary schematic design work has been substantially completed on a new pool and public meetings have been held to receive input regarding the design and potential location. Staff has recommended a site at the west end of existing Kelly Fields pending a final decision from the City Council.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	800,000	-	7,200,000	8,000,000	-

FUNDING SOURCE: Redevelopment Fund & Lottery Fund

OPERATIONAL IMPACT:

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	228,000	232,560	237,211	241,955	246,795

PARK20003 – Swimming Pool Demolition

Description: The existing swimming pool is located immediately adjacent to the site where a pedestrian underpass will be constructed to connect Central Park and Central Park West. In order to facilitate the underpass connection and utilize the space west of 84th Street it is necessary to demolish the existing pool. A \$5M federal earmark for the project has been awarded and, as such, the pool demolition needs to be programmed to facilitate construction.

Justification: This project needs to be completed to facilitate construction of the pedestrian underpass.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	300,000	-	-	-	300,000	-

Funding Source: Redevelopment Fund

Operational Impact: N/A

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

Five-Year Capital Improvement Program

PARK23001 – City Centre Plaza Space Improvements

Description: A contract was approved with RDG to design improvements and amenities for the public plaza spaces in City Centre as well as the eight acres of land west of 84th Street adjacent to Central Park. This work has been completed and schematic design is complete on the two small "parks" in the City Centre development. The space located at Main Street and Barmettler Drive is anticipated to be the first of these spaces to be constructed. There is already private development on two sides of this space and as City Centre continues to build out and the Astro music venue opens in 2023, this area will be very visible and utilized by the public.

Justification: Design and construction of welcoming, interactive public plaza spaces to facilitate and enhance the desired atmosphere in the City Centre development. A component of the public space at Main Street and Barmettler Drive will be a ride share pick up/drop off site. This will be an important feature to aid in traffic movement and reduce congestion near the music venue. These spaces will also provide additional places for both residents and visitors to gather. It is recommended that the Barmettler Drive/Main Street space be developed initially (FY24) and the space further to the south wait until additional development takes place (anticipated FY27 construction).

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	1,500,000	-	-	1,500,000	3,000,000	-

Funding Source: Redevelopment Fund

Operational Impact: Park maintenance and operation.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	5,000	5,150	5,305	10,305	10,615	10,935	11,260	11,600

Five-Year Capital Improvement Program

PARK23002 – Thompson Creek 72nd to Edgewood Trail

Description: This project will create a trail connection between the current Keystone Trail at S. 69th Street and a future underpass on 84th Street. Public Works recently submitted for and was approved to receive Transportation Alternative Program (TAP) funding for this project.

Justification: This project will construct a new trail from the terminus of the Keystone Trail on S. 69th Street to the future trail in Central Park at Edgewood Blvd. Once construction of the underpass at 84th Street is complete, this will allow for east/west pedestrian movements safely under 84th Street to the very east end of La Vista at the Sports Complex.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
54,000	20,000	290,000	-	-	364,000	-

Funding Source: Debt Service Fund and Transportation Alternative Program (TAP)

The total cost for this project is \$1,820,000. The TAP funding is an 80/20 split. The federal portion of the project is \$1,456,000, and the City's match is \$364,000.

Operational Impact: Future O&M costs related to maintaining the trail.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

PARK23003 – Central Park East Improvements

Description: The first two phases of Central Park improvements have been completed, and construction of a third phase (lighting) is planned for FY23. Funds have also been included in FY23 for replacement of the restroom, shelter and playground equipment that were removed from Central Park East as part of the Thompson Creek Channel project. This project will include design and construction of a combination restroom and shelter facility as well as the purchase of new playground equipment.

Justification: The regional park concept for this area was created as an impetus for development along the 84th Street corridor and to provide a gathering place for the public to enjoy. Amenities to make all areas of the park safe and enjoyable are necessary to ensure a successful project. The Thompson Creek Channel work necessitated the removal of existing facilities and equipment that need to be replaced in Central Park East.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
500,000	-	-	-	-	500,000	-

Funding Source: Redevelopment Fund

Operational Impact: There will be minimal impact to operational costs as a result of this project. Routine repair and maintenance will be needed over time for the facilities and equipment.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

Five-Year Capital Improvement Program

PARK25001 – Central Park West Design

Description: As part of a Placemaking and Landscape Design project, consultant RDG designed a plan for the area adjacent to Central Park and West of 84th Street (now referred to as Central Park West) to be used as event/festival space. The area is approximately 8 acres in size. A portion of this space has been recommended by staff as the potential sight of a new community swimming pool and a schematic design for event space in the surrounding area has been developed. This project would fund final design work, creation of construction documents and development of a phasing plan for the event space in conjunction and collaboration with similar work on the proposed swimming pool.

Justification: The regional park concept for this area was created as an impetus for development along the 84th Street corridor and to provide a gathering place for the public to enjoy. Creating spaces where community events can be held and extending the park concept to the west side of 84th Street supports the City Centre development as well as providing space for other area event organizers to bring activities to La Vista.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	400,000	-	-	400,000	-

Funding Source: Redevelopment Fund

Operational Impact: N/A

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

Public Facilities & Other

ADMN22001 – Wayfinding Implementation

Description: A Wayfinding Plan for the City of La Vista was recently completed by Design Workshop which provides signage and other wayfinding structure design. This project provides funding to implement the plan and construct signs and structures. Park signage design (funded by the Mini Park Plan CIP project) is currently being developed by the Park Committee.

Justification: This funding is to implement the Wayfinding Plan completed by Design Workshop. It is to ensure that signage, wayfinding structures and art work as recommended in the study gets constructed. An implementation strategy will be developed internally.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
50,000	50,000	50,000	50,000	50,000	50,000	-

Funding Source: Lottery Fund

Operational Impact: The operational impact of this will be on-going care and maintenance of signage/ wayfinding structures once constructed.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000

Five-Year Capital Improvement Program

CMDV18002 – City Centre Parking #2

Description: As part of the 84th Street redevelopment effort, City Ventures, a private development company, is creating a mixed-use project (City Centre). The City has agreed to construct public infrastructure improvements in conjunction with this project. Public parking facilities are part of these improvements. A public parking district has been created to facilitate these projects.

Justification: The Astro music venue is currently under construction with an expected completion date of spring 2023. This venue will bring large numbers of people into City Centre. Additional parking is needed to create an enjoyable experience for visitors. The City has agreed to construct public parking facilities in the City Centre development.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
3,000,000	-	-	-	-	3,000,000	-

Funding Source: Off-Street Parking Fund & Debt Service Fund

Operational Impact: O&M similar to what is outlined for parking structure #1.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

CMDV23001 – Zoning/Subdivision Regulations Update

Description: The City's new Comprehensive Plan was adopted in 2019. The Zoning and Subdivision Regulations are two of the primary tools utilized to implement the City's vision established within the Comprehensive Plan. These regulations have had many minor text updates over time but have not been fully reviewed or updated since 2001. Some areas are very antiquated due to continuous changing technologies, businesses, and current community preferences. This project proposes to hire a consultant to completely rewrite the City's Zoning and Subdivision Regulations and potentially put them into a Unified Development Ordinance containing all development-oriented regulations.

Justification: It has been many years since the City's development regulations have been updated. Aside from some minor text updates, La Vista's current Zoning Ordinance is more than 20 years old. This project will modernize La Vista's development regulations to address new uses that have resulted from new technologies, new planning and zoning techniques and best practices, policies and procedures, and will be easier to read and understand by the development community and the general public. The updated regulations will be written to assist the City in reaching its vision for the future of the community in accordance with the Comprehensive Plan.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	200,000	-	-	-	200,000	-

Funding Source: General Fund

Operational Impact: N/A.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

Five-Year Capital Improvement Program

LIBR22001 – Library Parking Lot Rehab

Description: Metropolitan Community College and the La Vista Public Library currently share a building that was built in 1997. In 2019 a large portion of the east parking to the north was torn out and replaced along with the drive connecting the east and west parking lots. The remaining portion of the west lot, as well as the south section of the east lot, also need to be replaced. This will be a joint project with Metro and the City's portion of these common area improvements is 42% of the total project.

Justification: This project will fix all of the remaining damaged panels at the shared parking lots of the La Vista Library and Metro Community College.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	600,000	-	-	-	-	-

Funding Source: Debt Service Fund

Operational Impact: Will reduce the annual O&M for crack sealing and pothole repairs.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

LIBR23001 – Space Needs Study – Library

Description: The library was constructed in 1997 and since that time staffing numbers have increased and the need for additional work areas is at a critical point. Multiple staff members currently share workspace and these "work arounds" have been utilized for several years as temporary fixes. The library is now at a turning point with an additional full-time staff member and part-time employees who do not have adequate work space. Additionally, the types of program offerings and the technology utilized has changed considerably since 1997. A space needs study will ensure the building is being utilized in the best possible way for the public and that adequate, functional workspace will be provided for staff.

Justification: The overall goal is to provide adequate, functional space for the public to enjoy the facility and for the library staff to have appropriate work areas to accomplish tasks efficiently and effectively. The first step to achieving this goal is to conduct a study of the existing space and make a determination regarding what is needed. A plan can then be developed for implementing the necessary changes/additions.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
39,000	-	-	-	-	39,000	-

Funding Source: Debt Service Fund

Operational Impact:

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

Five-Year Capital Improvement Program

LIBR27001 – Library Rotunda Improvements

Description: Seal the rotunda at the Library. This project will be a joint venture with Metro Community College, and the City's portion of the project will be 42%.

Justification: This sealing work is necessary to ensure the longevity of that facility.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	-	-	50,000	50,000	-

Funding Source: Debt Service Fund

Operational Impact: N/A

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

Sewer

SEWR23001 – Big Papio Sewer Siphon Replacement

Description: The existing siphon at the junction of Thompson Creek and the Big Papillion Creek has been exposed due to ongoing creek erosion. Temporary repairs were made to the existing siphon barrels in 2017, however, full replacement of the sanitary sewer siphon is needed. Replacing the siphon in FY25 will allow time for the sewer fund to accumulate enough reserve to fund the installation.

Justification: If not addressed the erosion will eventually cause the siphon to break free discharging it into the Big Papillion Creek.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	-	100,000	350,000	450,000	-

Funding Source: Sewer Fund

Operational Impact: Potential to reduce future risk from critical failure.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

Five-Year Capital Improvement Program

Streets

STRT13006 – Harrison St Bridge

Description: The 92nd and Harrison Street bridge needs repairs that go beyond routine maintenance. This project would reconstruct the bridge deck, approach slabs, and pillars. The project would be completed jointly with the City of Omaha, the project's lead agent. The amount shown is La Vista's share of the project.

Justification: Harrison Street is a major arterial in use throughout the day. To ensure bridge integrity, it should be reconstructed. Project No. 202 in the One and Six Year Road Plan.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	500,000	-	-	500,000	-

Funding Source: Debt Service Fund

Operational Impact: Reduced O&M costs and increased safety to traveling public.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	(1,000)	(970)	(940)	(910)	(885)	(855)

STRT16002 – 120th and Giles Drainage Improvements

Description: Project is to improve drainage conditions for runoff coming from the east catchment of Southport West down through the BNSF crossing and towards Papio Valley 1 Business Park.

Justification: Project will improve drainage conditions to the south of Giles Road and reduce the flooding potential for the industrial lots along the north side of Papio Valley 1 Business Park.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
300,000	-	-	-	-	300,000	-

Funding Source: Debt Service Fund

Operational Impact: Project will reduce the likelihood of rain events causing flooding issues along the north edge of Papio Valley 1 Business Park, which will reduce the likelihood of flood fighting efforts and or cleanup after rain events. No impact of O&M.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

Five-Year Capital Improvement Program

STRT17003 – Giles Rd Widening

Description: Traffic projections indicate that by 2025 the intersections of Giles Road & Eastport Parkway and Giles Road and Southport Parkway will not be adequate to support anticipated traffic flows. This project will look at the entire Giles Road corridor from 96th Street to the interstate and will make recommendations for traffic flow improvement options.

Justification: Roadway improvements will be necessary to facilitate good traffic flow as development and growth continue in this area. Maintaining good traffic flow will be a vital component of promoting the Southport area as a desirable location to visit and do business. This is Project No. 230 in the One and Six Year Road Plan.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	2,484,000	-	-	2,484,000	-

Funding Source: Debt Service Fund

Operational Impact: Additional future O&M costs.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	10,000	10,300	10,600	10,930	11,255	11,595	11,940

STRT19001 – Storm Sewer Inlet Top Repair

Description: There are damaged and deteriorated storm inlet tops on 72nd Street and 96th Street, from Giles Road to Harrison Street.

Justification: Replacing the inlet tops will enhance the street appearance and ensure the water drains into the sewer and not into the street.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
150,000	-	-	-	-	150,000	-

Funding Source: Debt Service Fund

Operational Impact: Reduced O&M costs

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

Five-Year Capital Improvement Program

STRT19008 – Corridor 84 Streetscape 1A & 1B

Description: The Vision 84 plan calls for “Unique streetscape enhancements along 84th Street” as one of the goals of the master plan. The conceptual design portion of this project has been completed and cost estimates provided. Construction documents have been prepared and a phasing plan for construction has been provided (see below). Improvements will include but are not limited to gateway walls, expanded sidewalks, pedestrian lighting, irrigation and landscaping improvements along the roadway and in the medians from Harrison Street to Giles Road. Proposed phasing plan: Phase 1A - Grading and Infrastructure - \$2M; Phase 1B - Connectivity - \$1.2M; Phase 1C – Bridge-related Improvements - \$3.72M; Phase 2 - La Vista Identity - \$3.4M; Phase 3 - Planting the Corridor - \$3.86M; Phase 4 - Medians - \$1.8M; Phase 5 – Connecting to the Neighborhoods - \$1.58M

Justification: In 2010, the City completed a Vision Plan for 84th Street (Vision 84) which included an extensive public process and the adoption of a master plan which called for the 84th Street corridor to become the central city core with a memorable and distinct identity, a vibrant mix of land uses, and creating a sense of community and a high quality of life for residents.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
1,500,000	500,000	1,200,000	-	-	3,200,000	-

Funding Source: Redevelopment Fund

Operational Impact: As Phases 1A and 1B do not include any specific landscaping improvements, the main area of additional operational cost is the maintenance of the trails. Crews are currently utilizing the utility tractors with a snowblower head to clear the current sidewalks. The width and thickness will allow a pickup truck with a blade to clear the trails. This has a potential, to cut the amount of time dedicated to clearing these walkways.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
1,000	1,030	1,060	1,095	1,125	1,160	1,195	1,230	1,265	1,305

STRT23002 – Bridge Deck Maintenance

Description: This project will identify compromised bridge decks throughout the City for resurfacing and resealing to prevent corrosion to the bridge structure. This project is a placeholder to allow adequate funding.

Justification: This project is to ensure the long-term integrity of the City's bridge infrastructure.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	900,000	-	-	-	900,000	-

Funding Source: Debt Service Fund

Operational Impact: Reduced O&M costs

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	(500)	(485)	(470)	(455)	(440)	(425)	(410)	(395)

Five-Year Capital Improvement Program

STRT23004 – Transportation Network Study

Description: At the strategic planning session held in January 2020, an action item was reviewed that states, "Provide transportation connections, accessibility and options within the City". This project proposes to use a transportation consultant to evaluate the current transportation network and make recommendations in terms of guidelines, standards and/or practices to enhance the transportation network.

Justification: This project would allow Public Works, in collaboration with Community Development, to quantify, prioritize, and effectively carry out projects that will complete Goal 3.3 of the current Strategic Plan which is to "Provide a safe, efficient, and well-connected multimodal transportation system which contributes to a high quality of life."

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	50,000	-	-	50,000	-

Funding Source: Debt Service Fund

Operational Impact: Allows for better future planning of street construction projects.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

STRT23005 – Corridor 84 Streetscape – Phase 1C

Description: As part of the 84th Street redevelopment effort, City Ventures, a private development company, is creating a mixed-use project (City Centre). The City's Central Park immediately abuts the development. The Park Master Plan calls for the park and the City Centre project to connect with the west side of 84th Street via an underpass. In anticipation of multiple large-scale events being held in the park and the public spaces in City Centre, the area where the pool is now located is slated to be converted into additional usable public space, potentially festival space.

Justification: This project would provide an access from Central Park to the space west of 84th Street, connecting both sides of the City and providing pedestrian access to the park and the City Centre development from the west side of the City.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	1,000,000	2,715,000	-	3,715,000	-

Funding Source: Redevelopment Fund

Operational Impact: The structure itself regularly will have to be inspected and maintained like any other bridge structure.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
1,000	1,030	1,060	1,095	1,130	1,165	1,200	1,235	1,270	1,310

Five-Year Capital Improvement Program

STR23006 – 73rd Avenue Culvert Rehabilitation

Description: The culvert was inspected in 2020 and found to have piping issues. Culvert lining is the least intrusive and cost effective measure to lengthen the service life of the culvert.

Justification: Culvert will remain in service and reduce the likelihood of maintenance issues moving forward.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
250,000	-	-	-	-	250,000	-

Funding Source: Debt Service Fund

Operational Impact: Reduce O&M costs and avoid future critical failure.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

STR23009 – Giles Road Rehabilitation

Description: Mill and overlay Giles Road eastbound and westbound from Southport Pkwy to the east bridge approach over I-80.

Justification: Existing pavement showing signs of deterioration in the joints, similar to adjacent areas that had overlay work completed approximately 3 years ago (led by NDOT).

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
750,000	-	-	-	-	750,000	-

Funding Source: Debt Service Fund

Operational Impact: Reduce O&M costs - Overlay will reduce the maintenance burden.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	(5,000)	(4,850)	(4,705)	(4,565)	(4,425)	(4,295)	(4,165)	(4,040)	(3,920)

Five-Year Capital Improvement Program

STRT23010 – Pavement Assessment

Description: Updated assessment of City street conditions

Justification: Assessment determines if appropriate funding is being maintained to achieve target PCI ratings for City streets.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
40,000	-	-	-	-	40,000	-

Funding Source: Debt Service Fund

Operational Impact: Better information to make informed decisions on future street projects and maintenance activities.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

STRT23011 – UBAS Street Rehab

Description: Ultra-thin bonded asphalt overlay on city streets between 72nd St and 78th St. north of Josephine St.

Justification: Funding street improvement projects to maintain target PCI's set by the City Council.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
500,000	-	-	-	-	500,000	-

Funding Source: Debt Service Fund

Operational Impact: Reduced O&M costs

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	(5,000)	(4,850)	(4,705)	(4,565)	(4,425)	(4,290)	(4,165)	(4,040)	(3,915)

STRT23012 – Asphalt Mill & Overlay: Harrison to Josephine, 72nd to 78th

Description: Perform 2" mill & asphalt overlay of Terry Dr., Lillian Ave., and S. 78th St.

Justification: Funding street improvement projects to maintain target PCI's set by the City Council.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
1,100,000	-	-	-	-	1,100,000	-

Funding Source: Debt Service Fund

Operational Impact: Reduced O&M costs

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	(10,000)	(9,700)	(9,410)	(9,125)	(8,850)	(8,585)	(8,330)	(8,080)	(7,835)

Five-Year Capital Improvement Program

STRT23013 – Traffic Signal Improvements

Description: Upgrade controller and detection units at the intersection of Eastport Pkwy. and Giles Rd.

Justification: The controller and detection units at the intersection of Eastport Pkwy and Giles Rd. are original to the installation of the signal and are outdated. This will bring the intersection's detection capabilities up to par with the rest of the corridor.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
40,000	-	-	-	-	40,000	-

Funding Source: Debt Service Fund

Operational Impact: N/A

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

STRT24002 – City Parking Lot Poles Southport

Description: The light poles at the City owned parking lot in Southport West are starting to show their age. The poles are starting to rust in some areas, especially in places where they are in close proximity to the street. In order to maintain the integrity of the poles they need to be resurfaced.

Justification: This project will prolong the life of the light poles in the City parking lot while improving their aesthetic value. The lights would also be upgraded to LED technology while they are down and being refurbished.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	60,000	-	-	60,000	-

Funding Source: Debt Service Fund

Operational Impact: Reduction in power costs

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	(1,500)	(1,545)	(1,590)	(1,640)	(1,690)	(1,740)	(1,790)	(1,845)

Five-Year Capital Improvement Program

STR24003 – Hell Creek Rehab – Olive Street

Description: Correct stream sloughing and pier undermining near the bridge at Olive St

Justification: Per the 2020 bridge inspection report, there is some pier undermining and sloughing banks that will impact the structure if not addressed. This rehab work is an interim condition prior to the Phase 2 Rehabilitation Project.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	250,000	-	-	-	250,000	-

Funding Source: Debt Service Fund

Operational Impact: Project will reduce the likelihood of serious maintenance issues due to continued channel degradation

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	(500)	(485)	(470)	(455)	(440)	(425)	(410)	(400)

STR24004 – UBAS Street Rehab

Description: Ultra-thin bonded asphalt overlay on Giles Rd from 66th St. to 84th St and 72nd St. from Harrison St. to Giles Rd.

Justification: Funding street improvement projects to maintain target PCI's set by the City Council.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	500,000	-	-	-	500,000	-

Funding Source: Debt Service Fund

Operational Impact: Reduced O&M costs

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	(5,000)	(4,850)	(4,705)	(4,565)	(4,425)	(4,290)	(4,165)	(4,040)

STR24005 – Asphalt Mill & Overlay

Description: Perform 2" mill & asphalt overlay of Terry Dr., Lillian Ave., and S. 78th St.

Justification: Funding street improvement projects to maintain target PCI's set by the City Council.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	1,000,000	-	-	-	1,000,000	-

Funding Source: Debt Service Fund

Operational Impact: Reduced O&M costs

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	(10,000)	(9,700)	(9,410)	(9,125)	(8,850)	(8,585)	(8,330)	(8,080)

Five-Year Capital Improvement Program

STRT24006 – Existing Central Park Access Road Rehabilitation – Edgewood

Description: This project would reconstruct the primary access road to Central Park from Edgewood Blvd. Project will remove unknown thickness asphalt road and parking trays and replace with concrete.

Justification: Project will remove older asphalt drive that shows signs of shove and rutting, and with the potential of increased truck traffic, this asphalt surface will not be adequate.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	1,050,000	-	-	-	1,050,000	-

Funding Source: Debt Service Fund

Operational Impact: Project will extend the service life of the park road network and reduce O&M costs.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	(1,500)	(1,455)	(1,410)	(1,370)	(1,325)	(1,285)	(1,250)	(1,210)

STRT25001 – Concrete Street Rehabilitation

Description: Ultra-thin bonded asphalt overlay on streets TBD by pavement assessment.

Justification: Funding street improvement projects to maintain target PCI's set by the City Council.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	500,000	-	-	500,000	-

Funding Source: Debt Service Fund

Operational Impact: Reduced O&M costs

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	(5,000)	(4,850)	(4,705)	(4,565)	(4,425)	(4,290)	(4,165)

STRT25002 – Asphalt Street Rehabilitation

Description: Perform 2" mill & asphalt overlay of street TBD by pavement assessment.

Justification: Funding street improvement projects to maintain target PCI's set by the City Council.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	1,000,000	-	-	1,000,000	-

Funding Source: Debt Service Fund

Operational Impact: Reduced O&M costs

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	(10,000)	(9,700)	(9,410)	(9,125)	(8,850)	(8,585)	(8,330)

Five-Year Capital Improvement Program

STRT26001 – Concrete Street Rehabilitation

Description: Ultra-thin bonded asphalt overlay on streets TBD by pavement assessment.

Justification: Funding street improvement projects to maintain target PCI's set by the City Council.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	-	500,000	-	500,000	-

Funding Source: Debt Service Fund

Operational Impact: Reduced O&M costs

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	(5,000)	(4,850)	(4,705)	(4,565)	(4,425)	(4,295)

STRT26002 – Asphalt Street Rehabilitation

Description: Perform 2" mill & asphalt overlay of street TBD by pavement assessment.

Justification: Funding street improvement projects to maintain target PCI's set by the City Council.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	-	1,000,000	-	1,000,000	-

Funding Source: Debt Service Fund

Operational Impact: Reduced O&M costs

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	(10,000)	(9,700)	(9,410)	(9,125)	(8,850)	(8,585)

STRT27001 – Concrete Street Rehabilitation

Description: Ultra-thin bonded asphalt overlay on road TBD by pavement assessment.

Justification: Funding street improvement projects to maintain target PCI's set by the City Council.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	-	-	500,000	500,000	-

Funding Source: Debt Service Fund

Operational Impact: Reduced O&M costs

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	(5,000)	(4,850)	(4,705)	(4,565)	(4,425)

Five-Year Capital Improvement Program

STRT27002 – Asphalt Street Rehabilitation

Description: Ultra-thin bonded asphalt overlay on road TBD by pavement assessment.

Justification: Funding street improvement projects to maintain target PCI's set by the City Council.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	-	-	1,000,000	1,000,000	-

Funding Source: Debt Service Fund

Operational Impact: Reduced O&M costs

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	(10,000)	(9,700)	(9,410)	(9,125)	(8,850)

Unprogrammed

CMDV20001 – City Centre Parking #3

Description: As part of the 84th Street redevelopment effort, City Ventures, a private development company, is creating a mixed use project (City Centre) on the former Brentwood Crossing property. The City has agreed to construct public infrastructure improvements in conjunction with this project. Public parking facilities are part of these improvements. A public parking district has been created to facilitate these projects.

Justification: City Centre is expected to be La Vista's downtown hub for shopping, dining, and entertainment. Residential and office uses will also be a part of the development. Parking structures are necessary to provide adequate parking for the anticipated uses in this development. Parking Structure #3 is not anticipated to be designed or constructed in the immediate future, however upon buildout of the project, this additional parking will be needed.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	-	-	-	-	15,000,000

Funding Source: N/A – Construction costs are unprogrammed.

Operational Impact: N/A

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

Five-Year Capital Improvement Program

PARK19003 – City Park Parking Lot Improvements

Description: The use of a dedicated field at City Park by the Papillion/La Vista High School girls softball team has created a significant increase in vehicular traffic at the park. The current parking lot is often filled to capacity, and many cars are forced to park in the gravel at the south end of the park. The entrance off of 78th St. has also deteriorated significantly and needs to be replaced. This project would be done in two phases, the first phase would resurface the drive to the current parking lot, and the second phase would pave the gravel lot and add a retaining wall to the south.

Justification: To ensure that players and visitors are able to safely park their vehicles when accessing the park, a new parking lot and retaining wall must be installed.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	-	-	-	-	125,000

Funding Source: N/A – Construction costs are unprogrammed.

Operational Impact: N/A

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

PARK22001 – Memorial Plaza Construction

Description: The original Vision 84 plan identified the desire for a memorial plaza where people could go to reflect and honor friends and family members. During the work associated with The Link design project, a recommendation was made that the area west of City Hall would be a more appropriate location for such a memorial. With the potential for an outdoor music venue adjacent to the park, the large amount of activity that will take place in the park, and the existing terrain, it was determined that a more serene, reverent setting would be better suited for this use. During the design process, location will be discussed as well as the focus of the memorial, that is, would it be limited to honoring those who have served in the military or would there be a component where public safety members or others could be honored as well.

Justification: For many years, the City Council has discussed the need for the City to have a dedicated Memorial Plaza space for citizens.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	-	-	-	-	1,000,000

Funding Source: N/A - Construction costs are unprogrammed.

Operational Impact: The operating impact will be refined when a design has been established and selected.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

Five-Year Capital Improvement Program

PARK27001 – Central Park West Improvements

Description: As part of a Placemaking and Landscape Design project, consultant RDG designed a plan for the area adjacent to Central Park and West of 84th Street (now referred to as Central Park West) to be used as event/festival space. The area is approximately 8 acres in size. A portion of this space has been recommended as the potential sight of a new community swimming pool and a schematic design for event space in the surrounding area has been developed. This project would fund the construction of the event space in conjunction and collaboration with similar work on the proposed swimming pool.

Justification: The regional park concept for this area was created as an impetus for development along the 84th Street corridor and to provide a gathering place for the public to enjoy. Creating spaces where community events can be held and extending the park concept to the west side of 84th Street supports the City Centre development as well as providing space for other area event organizers to bring activities to La Vista.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	-	-	-	-	4,000,000

Funding Source: N/A – Construction costs are unprogrammed.

Operational Impact: The operating impact will be estimated when a design has been established and selected.

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

SPRT11002 – Sports Complex Lighting Rehab

Description: The existing lighting fixtures and mountings at the Sports Complex are near the end of their useful life. The fuses and ballasts are mounted at the top of the poles making maintenance costly and hazardous. The bulb covers must be removed with a hack saw or cutting torch. Mounting arms spin out of line during high winds. This project would replace the ball field lighting, mounting, ballasts, and fusing on Field #1 at the Sports Complex.

Justification: New light fixtures will provide for greater employee safety and more energy efficient operation.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	-	-	-	-	85,000

Funding Source: N/A

Operational Impact: N/A

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

Five-Year Capital Improvement Program

STRT17002 – 66th St Reconstruction

Description: This project would reconstruct 66th Street (Harrison Street to Giles Road) and Giles Road (66th Street to 69th Street). The referenced sections are narrow two-lane roadways without curb and gutter in some areas and there is a desire to improve the intersection of Giles Road and 66th Street, as well as connect 66th Street across Giles Road to the south.

Justification: This project would provide for a much improved 66th Street from Harrison Street to Giles Road, which runs through the City's sports complex and, as a result, sees a fairly high volume of traffic when fields are in use. This is currently a narrow two-lane roadway. The connection to Giles Road on the south would also be improved and a connection would be provided past Giles Road to the south from 66th Street.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	-	-	-	-	842,200

Funding Source: N/A

Operational Impact: N/A

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

SPRT20001 – Sports Complex Sidewalks

Description: Currently there are many spectators who frequent the Sports Complex who have difficulty traversing the grassy areas. This project will install sidewalks from the parking lot to the fields.

Justification: Public Works has received requests over the years for hard surfacing from the parking lot to the fields at the Sports Complex. Sidewalks would allow for ADA access to the fields and provide safe passage for others.

Request:

FY23	FY24	FY25	FY26	FY27	5 YEAR TOTAL	UNPROGRAMMED
-	-	-	-	-	-	53,000

Funding Source: N/A

Operational Impact: N/A

FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
-	-	-	-	-	-	-	-	-	-

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Appendix - A

All Funds Financial Overview (FY23-FY32) →

Revenue & Expenditures - All Funds

	FY22 Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Projected	FY26 Projected	FY27 Projected
Revenue						
General	22,280,240	22,618,647	24,179,328	25,692,077	26,299,880	27,700,446
Sewer	8,681,710	4,908,972	5,149,251	5,401,446	5,666,385	5,944,652
Debt Service	3,821,554	18,933,296	4,139,473	4,358,005	7,667,042	4,827,697
Capital Improvement	664	352,305	12,475	1,905	5,585	2,025
Lottery	1,361,363	1,227,368	1,227,843	1,228,258	1,228,548	1,228,588
Economic Development	3,143,678	145,747	142,951	133,073	133,073	209,809
Off-Street Parking	12,503,028	1,010	1,400	2,185	2,970	3,755
Redevelopment	17,879,100	2,507,774	14,861,732	3,177,332	3,349,072	11,535,730
Police Academy	172,058	214,640	214,645	214,640	227,145	227,135
TIF - City Centre Phase 1A	514,534	555,287	583,558	613,242	644,411	677,138
TIF - City Centre Phase 1B	806,735	838,588	881,075	925,686	972,528	1,021,712
Sewer Reserve	1,799	6,910	8,690	11,185	11,225	11,610
Qualified Sinking Fund	1,848	2,740	3,625	4,515	5,410	6,310
TIF - City Centre Phase 2	—	83,681	88,823	94,222	99,891	105,843
TIF - City Centre Phase 3	—	—	—	64,470	237,108	237,108
Total Revenue	71,168,310	52,396,966	51,494,868	41,922,243	46,550,274	53,739,558
Expenditure						
General	21,129,107	23,097,881	24,111,573	25,166,377	26,396,418	27,987,666
Sewer	10,032,258	6,914,302	4,423,561	4,582,086	5,490,849	5,634,046
Debt Service	3,458,428	3,060,937	3,114,009	3,085,023	3,280,648	3,356,068
Capital Improvement	4,306,000	6,423,000	4,620,000	4,984,000	1,600,000	1,650,000
Lottery	756,877	834,555	808,273	828,319	868,508	867,487
Economic Development	8,280,308	4,149,636	1,149,525	1,147,194	1,151,949	1,149,107
Off-Street Parking	10,765,821	5,835,784	2,230,661	2,233,948	1,696,086	1,719,304
Redevelopment	12,249,866	15,913,764	5,508,209	6,826,025	6,153,794	12,403,699
Police Academy	192,250	199,972	208,413	216,958	225,859	235,700
TIF - City Centre Phase 1A	514,534	555,287	583,558	613,242	644,411	677,138
TIF - City Centre Phase 1B	806,735	838,588	881,075	925,686	972,528	1,021,712
Sewer Reserve	—	—	—	—	—	—
Qualified Sinking Fund	—	—	250,000	100,000	100,000	100,000
TIF - City Centre Phase 2	—	83,681	88,823	94,222	99,891	105,843
TIF - City Centre Phase 3	—	—	—	64,470	237,108	237,108
Total Expenditures	72,492,184	67,907,387	47,977,680	50,867,549	48,918,050	57,144,877

Continued

Revenue & Expenditures - All Funds

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Revenue					
General	30,059,396	30,820,528	31,975,465	33,083,095	34,269,712
Sewer	6,236,314	6,543,165	6,864,792	7,203,570	7,557,543
Debt Service	4,667,678	5,015,076	5,275,973	5,551,323	5,841,252
Capital Improvement	2,030	2,030	2,035	2,040	2,045
Lottery	1,228,443	1,228,193	1,227,928	1,227,603	1,227,158
Economic Development	230,888	2,430,699	—	—	—
Off-Street Parking	4,545	5,330	6,120	6,910	7,700
Redevelopment	3,734,844	3,945,725	4,169,070	4,405,614	4,656,132
Police Academy	227,185	252,240	252,290	277,335	277,375
TIF - City Centre Phase 1A	711,502	747,584	785,470	825,249	867,018
TIF - City Centre Phase 1B	1,073,356	1,127,581	1,184,517	1,244,301	1,307,074
Sewer Reserve	11,650	11,690	11,735	11,775	11,815
Qualified Sinking Fund	7,210	8,110	9,020	9,930	10,840
TIF - City Centre Phase 2	112,093	118,655	125,546	132,781	140,378
TIF - City Centre Phase 3	237,108	237,108	237,108	237,108	237,108
Total Revenue	48,544,242	52,493,715	52,127,070	54,218,634	56,413,150
Expenditure					
General	29,858,774	31,253,753	33,206,803	35,121,256	36,430,276
Sewer	6,163,759	6,092,418	6,721,530	6,612,440	7,702,201
Debt Service	2,753,858	2,766,610	2,465,725	2,412,684	2,402,984
Capital Improvement	100,000	100,000	100,000	100,000	100,000
Lottery	889,181	926,706	935,599	960,456	1,002,786
Economic Development	1,148,653	1,150,884	1,155,440	—	—
Off-Street Parking	1,742,874	2,061,982	1,791,531	1,816,274	2,141,153
Redevelopment	4,058,828	4,077,389	4,095,662	4,116,297	4,139,818
Police Academy	246,079	257,006	268,559	280,730	293,590
TIF - City Centre Phase 1A	711,502	747,584	785,470	825,249	867,018
TIF - City Centre Phase 1B	1,073,356	1,127,581	1,184,517	1,244,301	1,307,074
Sewer Reserve	—	—	—	—	—
Qualified Sinking Fund	100,000	—	—	—	—
TIF - City Centre Phase 2	112,093	118,655	125,546	132,781	140,378
TIF - City Centre Phase 3	237,108	237,108	237,108	237,108	237,108
Total Expenditures	49,196,065	50,917,676	53,073,489	53,859,575	56,764,386

Appendix - A

All Funds Financial Overview (FY23-FY32) →

Transfers In And Transfers Out - All Funds

	FY22 Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Projected	FY26 Projected	FY27 Projected
Transfers In						
General	1,300,609	2,091,194	2,041,399	1,854,296	2,390,127	1,821,908
Sewer	—	—	500,000	700,000	—	100,000
Debt Service	1,824,013	8,286,769	6,495,835	5,593,773	2,835,243	2,736,693
Capital Improvement	—	—	—	—	—	—
Lottery	662,360	473,800	265,770	266,361	266,975	347,611
Economic Development	—	—	—	—	—	—
Off-Street Parking	—	300,000	—	—	—	—
Redevelopment	—	—	—	—	—	—
Police Academy	—	—	—	—	—	—
TIF - City Centre Phase 1A	—	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—	—
Sewer Reserve	1,450,000	—	—	—	—	—
Qualified Sinking Fund	—	—	—	—	—	—
Total Transfers In	5,236,982	11,151,763	9,303,004	8,414,430	5,492,345	5,006,212
Transfers Out						
General	(407,210)	(523,100)	(15,044)	(15,608)	(16,193)	(16,800)
Sewer	(1,450,150)	(700)	(726)	(753)	(782)	(811)
Debt Service	(679,775)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Capital Improvement	(1,341,000)	(6,600,000)	(5,000,000)	(3,900,000)	(1,700,000)	(1,600,000)
Lottery	—	—	—	—	—	—
Economic Development	—	(993,639)	(1,006,574)	(1,014,121)	(1,018,876)	(939,298)
Off-Street Parking	(1,233,847)	(2,484,324)	(2,230,660)	(2,233,948)	(1,696,086)	(1,719,303)
Redevelopment	—	—	—	—	—	(80,000)
Police Academy	—	—	—	—	—	—
TIF - City Centre Phase 1A	—	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—	—
Sewer Reserve	—	—	(500,000)	(700,000)	—	(100,000)
Qualified Sinking Fund	(125,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Total Transfers Out	(5,236,982)	(11,151,763)	(9,303,004)	(8,414,430)	(4,981,937)	(5,006,212)

Continued

Transfers In And Transfers Out - All Funds

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Transfers In					
General	2,481,844	929,600	2,109,963	980,667	1,008,087
Sewer	—	—	—	—	—
Debt Service	1,237,043	1,532,383	1,237,005	1,235,605	1,533,065
Capital Improvement	—	—	—	—	—
Lottery	562,558	563,586	564,411	565,035	565,457
Economic Development	—	1,279,815	—	—	—
Off-Street Parking	—	—	—	—	—
Redevelopment	—	—	—	—	—
Police Academy	—	—	—	—	—
TIF - City Centre Phase 1A	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—
Sewer Reserve	—	—	—	—	—
Qualified Sinking Fund	—	—	—	—	—
Total Transfers In	4,281,445	4,305,384	3,911,379	2,781,307	3,106,609
Transfers Out					
General	(17,430)	(1,297,899)	(18,762)	(19,466)	(20,196)
Sewer	(841)	(873)	(906)	(940)	(975)
Debt Service	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
Capital Improvement	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Lottery	—	—	—	—	—
Economic Development	(917,765)	—	(1,155,440)	—	—
Off-Street Parking	(1,742,873)	(2,061,983)	(1,791,528)	(1,816,272)	(2,141,152)
Redevelopment	(294,286)	(294,629)	(294,743)	(294,629)	(294,286)
Police Academy	—	—	—	—	—
TIF - City Centre Phase 1A	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—
Sewer Reserve	—	—	—	—	—
Qualified Sinking Fund	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Total Transfers Out	(3,623,195)	(4,305,384)	(3,911,379)	(2,781,307)	(3,106,609)

Appendix - A

All Funds Financial Overview (FY23-FY32) →

Net Transfers - All Funds

	FY22 Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Projected	FY26 Projected	FY27 Projected
Net Transfers						
General	893,399	1,568,094	2,026,355	1,838,688	2,373,934	1,805,108
Sewer	(1,450,150)	(700)	499,274	699,247	(782)	99,189
Debt Service	1,144,238	7,986,769	6,195,835	5,293,773	2,535,243	2,436,693
Capital Improvement	(1,341,000)	(6,600,000)	(5,000,000)	(3,900,000)	(1,700,000)	(1,600,000)
Lottery	662,360	473,800	265,770	266,361	266,975	347,611
Economic Development	—	(993,639)	(1,006,574)	(1,014,121)	(1,018,876)	(939,298)
Off-Street Parking	(1,233,847)	(2,184,324)	(2,230,660)	(2,233,948)	(1,696,086)	(1,719,303)
Redevelopment	—	—	—	—	—	(80,000)
Police Academy	—	—	—	—	—	—
TIF - City Centre Phase 1A	—	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—	—
Sewer Reserve	1,450,000	—	(500,000)	(700,000)	—	(100,000)
Qualified Sinking Fund	(125,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Net Transfers	—	—	—	—	510,408	—
Fund Balance						
General	10,997,491	12,025,336	10,066,735	8,753,748	7,304,092	5,211,765
Sewer	2,579,809	1,109,904	1,336,320	1,456,434	1,632,752	1,844,169
Debt Service	2,790,058	11,052,151	5,881,781	1,860,990	3,712,141	2,747,076
Capital Improvement	694,254	968,900	1,361,375	279,280	384,865	336,890
Lottery	4,473,108	4,563,566	4,717,366	4,850,945	4,944,011	4,957,501
Economic Development	372,863	—	—	—	—	—
Off-Street Parking	2,951,060	801,100	802,498	804,683	807,653	811,407
Redevelopment	10,155,596	2,858,084	12,211,607	8,562,915	5,758,193	4,970,224
Police Academy	59,690	137,653	143,885	141,567	142,853	134,288
TIF - City Centre Phase 1A	136,153	—	—	—	—	—
TIF - City Centre Phase 1B	53,191	—	—	—	—	—
Sewer Reserve	512,411	1,974,407	2,483,097	3,194,282	3,205,507	3,317,117
Qualified Sinking Fund	529,219	781,966	1,035,591	1,290,106	1,545,516	1,801,826
Total City Fund Balance	36,304,903	36,273,067	40,040,254	31,194,948	29,437,581	26,132,263

Continued

Net Transfers - All Funds

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Net Transfers					
General	2,464,414	(368,299)	2,091,201	961,201	987,891
Sewer	(841)	(873)	(906)	(940)	(975)
Debt Service	937,043	1,232,383	937,005	935,605	1,233,065
Capital Improvement	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Lottery	562,558	563,586	564,411	565,035	565,457
Economic Development	(917,765)	1,279,815	(1,155,440)	—	—
Off-Street Parking	(1,742,873)	(2,061,983)	(1,791,528)	(1,816,272)	(2,141,152)
Redevelopment	(294,286)	(294,629)	(294,743)	(294,629)	(294,286)
Police Academy	—	—	—	—	—
TIF - City Centre Phase 1A	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—
Sewer Reserve	—	—	—	—	—
Qualified Sinking Fund	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Net Transfers	658,249	—	—	—	—
Fund Balance					
General	2,947,974	2,883,048	(439,491)	(3,438,853)	(6,587,309)
Sewer	1,917,564	2,369,185	2,513,353	3,105,422	2,961,740
Debt Service	3,723,853	4,739,936	6,613,179	8,816,213	11,021,416
Capital Improvement	338,920	340,950	342,985	345,025	347,070
Lottery	4,734,206	4,472,107	4,200,025	3,902,137	3,561,053
Economic Development	—	—	—	—	—
Off-Street Parking	815,951	821,283	827,401	834,309	842,008
Redevelopment	4,940,526	5,103,491	5,471,642	6,055,588	6,866,188
Police Academy	115,394	110,628	94,359	90,964	74,749
TIF - City Centre Phase 1A	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—
Sewer Reserve	3,328,767	3,340,457	3,352,192	3,363,967	3,375,782
Qualified Sinking Fund	2,059,036	2,317,146	2,576,166	2,836,096	3,096,936
Total City Fund Balance	24,922,190	26,498,230	25,551,811	25,910,869	25,559,632

Appendix - B

Fund Ten-Year Summaries (FY23 - FY32) →

General Fund Summary

	FY22 Budget	FY23 Recommended Budget	FY24 Recommended Budget	FY25 Projected	FY26 Projected	FY27 Projected
Revenues						
Property Tax	10,446,706	10,291,415	10,586,207	10,889,703	11,214,363	12,001,500
Sales Tax	4,566,703	4,917,452	5,562,691	5,977,256	6,338,130	6,708,346
Payments in Lieu of Taxes	197,077	202,989	209,079	215,351	221,812	228,466
State Revenue	1,871,045	1,960,688	2,052,605	2,149,056	2,248,707	2,353,341
Occupation and Franchise Taxes	898,547	804,051	814,210	824,671	827,694	838,456
Hotel Occupation Tax	730,361	1,035,000	1,089,450	1,128,814	1,165,118	1,199,391
Licenses and Permits	433,186	481,456	488,869	503,853	504,233	475,233
Interest Income	30,801	26,300	21,625	17,455	13,015	7,185
Recreation Fees	171,782	169,950	169,950	135,450	135,450	135,450
Special Services	24,000	20,500	20,500	20,500	20,500	20,500
Grant Income	1,748,848	195,910	195,752	400,801	110,801	159,507
Restaurant Tax	700,000	2,090,525	2,281,787	2,350,240	2,420,748	2,493,370
Parking Garage Fees	29,000	100,717	392,853	782,999	783,149	783,306
Miscellaneous	432,184	321,694	293,750	295,929	296,160	296,394
Total Revenues	22,280,240	22,618,647	24,179,328	25,692,077	26,299,880	27,700,446
Expenditures						
Personnel Services	12,990,513	13,710,583	14,723,022	15,519,925	16,458,022	17,328,999
Commodities	610,818	751,905	687,738	694,864	719,332	740,230
Contractual Services	5,613,237	6,131,681	6,476,017	6,835,043	7,201,935	7,872,738
Maintenance	753,528	947,487	1,004,547	1,063,931	957,267	981,726
Other Charges	396,054	309,625	309,749	302,613	309,861	325,974
Capital Outlay	764,957	1,246,600	910,500	750,000	750,001	738,000
Total Expenditures	21,129,107	23,097,881	24,111,573	25,166,377	26,396,418	27,987,666
Transfers In (Out)						
Lottery Fund	407,210	223,100	15,044	15,608	16,193	16,800
Economic Development Fund	—	—	—	—	—	—
Off-Street Parking Fund	—	300,000	—	—	—	—
SID Transfer	—	—	—	—	510,408	—
(Debt Service Fund)	(679,775)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
(Capital Improvement Fund)	(390,000)	—	(200,000)	—	—	—
(Economic Development Fund)	—	(993,639)	(1,006,574)	(1,014,121)	(1,018,876)	(939,298)
(Off-Street Parking Fund)	(155,834)	(697,555)	(434,825)	(440,175)	(460,843)	(482,610)
(Qualified Sinking Fund)	(75,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Net Transfers In (Out)	(893,399)	(1,568,094)	(2,026,355)	(1,838,688)	(1,353,118)	(1,805,108)
Prior Year Fund Balance	10,739,757	14,072,664	12,025,336	10,066,735	8,753,748	7,304,092
Change In Fund Balance	257,734	(2,047,328)	(1,958,601)	(1,312,987)	(1,449,656)	(2,092,327)
Ending Fund Balance	10,997,491	12,025,336	10,066,735	8,753,748	7,304,092	5,211,765

Continued

General Fund Summary

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Revenues					
Property Tax	12,361,208	13,774,712	14,187,610	14,612,891	15,050,925
Sales Tax	7,099,758	7,513,624	7,951,269	8,414,098	8,903,607
Payments in Lieu of Taxes	235,320	242,380	249,651	257,141	264,855
State Revenue	2,463,207	2,578,566	2,699,693	2,826,876	2,960,419
Occupation and Franchise Taxes	849,541	860,959	872,719	884,832	897,308
Hotel Occupation Tax	1,234,663	1,270,963	1,308,322	1,347,772	1,387,345
Licenses and Permits	451,213	451,213	451,213	451,213	451,213
Interest Income	1,865	—	—	—	—
Recreation Fees	269,933	273,983	272,593	271,216	269,853
Special Services	24,000	24,000	24,000	24,000	24,000
Grant Income	112,219	112,939	161,666	114,400	115,141
Restaurant Tax	2,568,171	2,645,216	2,724,573	2,806,310	2,890,499
Parking Garage Fees	783,471	783,645	783,828	784,019	784,219
Miscellaneous	288,328	288,328	288,328	288,328	270,328
Total Revenues	28,742,898	30,820,528	31,975,465	33,083,095	34,269,712
Expenditures					
Personnel Services	18,449,980	19,308,540	20,203,594	21,144,258	22,141,996
Commodities	800,309	820,121	845,758	872,208	899,523
Contractual Services	8,504,568	8,975,138	9,964,518	10,556,848	11,105,525
Maintenance	1,008,701	1,038,001	1,068,135	1,098,150	1,131,068
Other Charges	345,215	361,953	374,798	388,193	402,164
Capital Outlay	750,000	750,000	750,000	1,061,600	750,000
Total Expenditures	29,858,774	31,253,753	33,206,803	35,121,256	36,430,276
Transfers In (Out)					
Lottery Fund	17,430	18,084	18,762	19,466	20,196
Economic Development Fund	—	1,279,815	—	—	—
Off-Street Parking Fund	—	—	—	—	—
SID Transfer	658,249	—	—	—	—
(Debt Service Fund)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
(Capital Improvement Fund)	—	—	—	—	—
(Economic Development Fund)	(917,765)	—	(1,155,440)	—	—
(Off-Street Parking Fund)	(505,830)	(529,600)	(554,523)	(580,667)	(608,087)
(Qualified Sinking Fund)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Net Transfers In (Out)	(1,147,916)	368,299	(2,091,201)	(961,201)	(987,891)
Prior Year Fund Balance	5,211,765	2,947,974	2,883,048	(439,491)	(3,438,853)
Change In Fund Balance	(2,263,791)	(64,926)	(3,322,539)	(2,999,362)	(3,148,456)
Ending Fund Balance	2,947,974	2,883,048	(439,491)	(3,438,853)	(6,587,309)

Appendix - B

Fund Ten-Year Summaries (FY23 - FY32) →

Sewer Fund Summary

	FY22 Budget	FY23 Recommended Budget	FY24 Recommended Budget	FY25 Projected	FY26 Projected	FY27 Projected
Revenues						
Sewer Service Charges	20,498	21,995	23,095	24,249	25,462	26,735
Sewer User Fees	4,553,306	4,780,971	5,020,020	5,271,021	5,534,572	5,811,301
Sales Tax Collection Fee	20	21	21	21	21	21
Sewer Hookup Fee	103,115	103,115	103,115	103,115	103,115	103,115
Other Income	—	—	—	—	—	—
Interest Income	4,771	2,870	3,000	3,040	3,215	3,480
Grant Income	—	—	—	—	—	—
Bond Proceeds	4,000,000	—	—	—	—	—
Total Revenue	8,681,710	4,908,972	5,149,251	5,401,446	5,666,385	5,944,652
Expenditures						
Personnel Services	665,251	665,846	697,345	728,783	857,338	897,718
Commodities	35,356	36,064	36,785	37,521	38,722	39,501
Contractual Services	3,172,787	3,425,333	3,539,754	3,723,406	3,984,564	4,166,290
Maintenance	69,384	71,466	73,610	75,818	93,158	95,953
Other Charges	14,980	15,593	16,068	16,558	17,066	17,584
Capital Outlay	250,000	—	60,000	—	400,000	67,000
Debt Service	104,500	—	—	—	—	—
Capital Improvement Program	5,720,000	2,700,000	—	—	100,000	350,000
Total Expenditures	10,032,258	6,914,302	4,423,561	4,582,086	5,490,849	5,634,046
Transfers In (Out)						
Lottery Fund	150	700	726	753	782	811
Sewer Reserve Fund	1,450,000	—	—	—	—	—
(Sewer Reserve Fund)	—	—	(500,000)	(700,000)	—	(100,000)
Net Transfers In (Out)	1,450,150	700	(499,274)	(699,247)	782	(99,189)
Prior Year Fund Balance	2,480,207	3,114,534	1,109,904	1,336,320	1,456,434	1,632,752
Change In Fund Balance	99,602	(2,004,630)	226,416	120,114	176,318	211,417
Ending Fund Balance	2,579,809	1,109,904	1,336,320	1,456,434	1,632,752	1,844,169

Continued

Sewer Fund Summary

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Revenues					
Sewer Service Charges	28,072	29,475	30,949	32,497	34,121
Sewer User Fees	6,101,866	6,406,959	6,727,307	7,063,672	7,416,856
Sales Tax Collection Fee	21	21	21	21	21
Sewer Hookup Fee	103,115	103,115	103,115	103,115	103,115
Other Income	—	—	—	—	—
Interest Income	3,240	3,595	3,400	4,265	3,430
Grant Income	—	—	—	—	—
Bond Proceeds	—	—	—	—	—
Total Revenue	6,236,314	6,543,165	6,864,792	7,203,570	7,557,543
Expenditures					
Personnel Services	1,047,587	1,099,071	1,153,816	1,210,870	1,271,564
Commodities	68,906	70,291	71,700	73,139	74,624
Contractual Services	4,487,466	4,652,271	4,894,097	5,147,228	5,416,371
Maintenance	147,679	152,110	156,673	161,373	166,214
Other Charges	18,122	18,675	19,245	19,830	20,427
Capital Outlay	394,000	100,000	426,000	—	753,000
Debt Service	—	—	—	—	—
Capital Improvement Program	—	—	—	—	—
Total Expenditures	6,163,759	6,092,418	6,721,530	6,612,440	7,702,201
Transfers In (Out)					
Lottery Fund	841	873	906	940	975
Sewer Reserve Fund	—	—	—	—	—
(Sewer Reserve Fund)	—	—	—	—	—
Net Transfers In (Out)	841	873	906	940	975
Prior Year Fund Balance	1,844,169	1,917,564	2,369,185	2,513,353	3,105,422
Change In Fund Balance	73,396	451,621	144,168	592,069	(143,683)
Ending Fund Balance	1,917,564	2,369,185	2,513,353	3,105,422	2,961,740

Appendix - B

Fund Ten-Year Summaries (FY23 - FY32) →

Sewer Reserve Fund Summary

	FY22 Budget	FY23 Recommended Budget	FY24 Recommended Budget	FY25 Projected	FY26 Projected	FY27 Projected
Revenues						
Interest Income	1,799	6,910	8,690	11,185	11,225	11,610
Total Revenue	1,799	6,910	8,690	11,185	11,225	11,610
Expenditures						
Other Charges	—	—	—	—	—	—
Total Expenditures	—	—	—	—	—	—
Transfers In (Out)						
Sewer Fund	—	—	500,000	700,000	—	100,000
(Sewer Fund)	(1,450,000)	—	—	—	—	—
Net Transfers In (Out)	(1,450,000)	—	500,000	700,000	—	100,000
Prior Year Fund Balance	1,960,612	1,967,497	1,974,407	2,483,097	3,194,282	3,205,507
Change In Fund Balance	(1,448,201)	6,910	508,690	711,185	11,225	111,610
Ending Fund Balance	512,411	1,974,407	2,483,097	3,194,282	3,205,507	3,317,117

Continued

Sewer Reserve Fund Summary

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Revenues					
Interest Income	11,650	11,690	11,735	11,775	11,815
Total Revenue	11,650	11,690	11,735	11,775	11,815
Expenditures					
Other Charges	—	—	—	—	—
Total Expenditures	—	—	—	—	—
Transfers In (Out)					
Sewer Fund	—	—	—	—	—
(Sewer Fund)	—	—	—	—	—
Net Transfers In (Out)	—	—	—	—	—
Prior Year Fund Balance	3,317,117	3,328,767	3,340,457	3,352,192	3,363,967
Change In Fund Balance	11,650	11,690	11,735	11,775	11,815
Ending Fund Balance	3,328,767	3,340,457	3,352,192	3,363,967	3,375,782

Appendix - B

Fund Ten-Year Summaries (FY23 - FY32) →

Debt Service Fund Summary

	FY22 Budget	FY23 Recommended Budget	FY24 Recommended Budget	FY25 Projected	FY26 Projected	FY27 Projected
Revenues						
Property Tax	1,009,029	973,026	1,001,944	1,031,727	1,062,262	1,139,233
Sales Tax	2,283,353	2,430,603	2,718,597	2,912,878	3,086,065	3,269,422
Special Assessments - Principal	—	—	—	—	—	—
Special Assessments - Interest	—	—	—	—	—	—
Interest Income	4,948	5,030	4,100	3,665	4,360	5,420
Bond Proceeds	—	15,000,000	—	—	3,100,000	—
Miscellaneous	524,224	524,636	414,832	409,734	414,355	413,621
Total Revenues	3,821,554	18,933,296	4,139,473	4,358,005	7,667,042	4,827,697
Expenditures						
Debt Service - Bond Principal	2,740,000	2,100,000	1,985,000	2,020,000	2,092,000	2,247,000
Debt Service - Bond Interest	474,662	672,633	921,149	857,307	894,629	899,167
County Treasurer Fees	9,295	9,003	9,272	9,565	9,870	10,604
Debt Payment - PFD	218,096	218,051	190,338	188,901	189,899	189,547
Financial/Legal Fees	16,375	61,250	8,250	9,250	94,250	9,750
Total Expenditures	3,458,428	3,060,937	3,114,009	3,085,023	3,280,648	3,356,068
Transfers In (Out)						
General Fund	679,775	300,000	300,000	300,000	300,000	300,000
Capital Improvement Fund	—	—	—	—	—	—
Lottery Fund	—	—	—	—	—	—
(Capital Improvement Fund)	(746,000)	(6,500,000)	(4,700,000)	(3,800,000)	(1,600,000)	(1,500,000)
(Off Street Parking Fund)	(1,078,013)	(1,786,769)	(1,795,835)	(1,793,773)	(1,235,243)	(1,236,693)
Net Transfers In (Out)	(1,144,238)	(7,986,769)	(6,195,835)	(5,293,773)	(2,535,243)	(2,436,693)
Prior Year Fund Balance	3,571,170	3,166,561	11,052,151	5,881,781	1,860,990	3,712,141
Change In Fund Balance	(781,112)	7,885,590	(5,170,371)	(4,020,791)	1,851,151	(965,064)
Ending Fund Balance	2,790,058	11,052,151	5,881,781	1,860,990	3,712,141	2,747,076

Continued

Debt Service Fund Summary

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Revenues					
Property Tax	1,173,411	1,312,914	1,352,301	1,392,870	1,434,656
Sales Tax	3,463,381	3,668,560	3,885,633	4,115,300	4,358,306
Special Assessments - Principal	—	—	—	—	—
Special Assessments - Interest	—	—	—	—	—
Interest Income	7,355	9,365	13,075	17,440	21,805
Bond Proceeds	—	—	—	—	—
Miscellaneous	23,531	24,237	24,964	25,713	26,485
Total Revenues	4,667,678	5,015,076	5,275,973	5,551,323	5,841,252
Expenditures					
Debt Service - Bond Principal	1,672,000	1,732,000	1,477,000	1,492,000	1,527,000
Debt Service - Bond Interest	844,279	795,736	749,486	681,069	635,982
County Treasurer Fees	10,866	12,161	12,526	12,902	13,289
Debt Payment - PFD	216,963	216,963	216,963	216,963	216,963
Financial/Legal Fees	9,750	9,750	9,750	9,750	9,750
Total Expenditures	2,753,858	2,766,610	2,465,725	2,412,684	2,402,984
Transfers In (Out)					
General Fund	300,000	300,000	300,000	300,000	300,000
Capital Improvement Fund	—	—	—	—	—
Lottery Fund	—	—	—	—	—
(Capital Improvement Fund)	—	—	—	—	—
(Off Street Parking Fund)	(1,237,043)	(1,532,383)	(1,237,005)	(1,235,605)	(1,533,065)
Net Transfers In (Out)	(937,043)	(1,232,383)	(937,005)	(935,605)	(1,233,065)
Prior Year Fund Balance	2,747,076	3,723,853	4,739,936	6,613,179	8,816,213
Change In Fund Balance	976,777	1,016,083	1,873,243	2,203,034	2,205,203
Ending Fund Balance	3,723,853	4,739,936	6,613,179	8,816,213	11,021,416

Appendix - B

Fund Ten-Year Summaries (FY23 - FY32) →

Capital Improvement Fund Summary

	FY22 Budget	FY23 Recommended Budget	FY24 Recommended Budget	FY25 Projected	FY26 Projected	FY27 Projected
Revenues						
Bond Proceeds	—	—	—	—	—	—
Interest Income	664	22,305	12,475	1,905	5,585	2,025
Grant Income	—	330,000	—	—	—	—
Miscellaneous	—	—	—	—	—	—
Total Revenues	664	352,305	12,475	1,905	5,585	2,025
Expenditures						
Administration	300,000	50,000	50,000	50,000	50,000	50,000
Buildings and Grounds	135,000	39,000	600,000	—	—	50,000
Community Development	40,000	100,000	200,000	—	—	—
Information Technology	240,000	—	—	—	—	—
Parks	770,000	104,000	70,000	340,000	50,000	50,000
Sewer	—	—	—	—	—	—
Sports Complex	—	—	—	—	—	—
Streets	2,821,000	6,130,000	3,700,000	4,594,000	1,500,000	1,500,000
Financial Fees	—	—	—	—	—	—
Total Expenditures	4,306,000	6,423,000	4,620,000	4,984,000	1,600,000	1,650,000
Transfers In (Out)						
General Fund	390,000	—	200,000	—	—	—
Debt Service Fund	746,000	6,500,000	4,700,000	3,800,000	1,600,000	1,500,000
Lottery	205,000	100,000	100,000	100,000	100,000	100,000
Redevelopment Fund	—	—	—	—	—	—
Qualified Sinking Fund	—	—	—	—	—	—
(Debt Service Fund)	—	—	—	—	—	—
Net Transfers In (Out)	1,341,000	6,600,000	5,000,000	3,900,000	1,700,000	1,600,000
Prior Year Fund Balance	3,658,590	439,595	968,900	1,361,375	279,280	384,865
Change In Fund Balance	(2,964,336)	529,305	392,475	(1,082,095)	105,585	(47,975)
Ending Fund Balance	694,254	968,900	1,361,375	279,280	384,865	336,890

Continued

Capital Improvement Fund Summary

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Revenues					
Bond Proceeds	—	—	—	—	—
Interest Income	2,030	2,030	2,035	2,040	2,045
Grant Income	—	—	—	—	—
Miscellaneous	—	—	—	—	—
Total Revenues	2,030	2,030	2,035	2,040	2,045
Expenditures					
Administration	50,000	50,000	50,000	50,000	50,000
Buildings and Grounds	—	—	—	—	—
Community Development	—	—	—	—	—
Information Technology	—	—	—	—	—
Parks	50,000	50,000	50,000	50,000	50,000
Sewer	—	—	—	—	—
Sports Complex	—	—	—	—	—
Streets	—	—	—	—	—
Financial Fees	—	—	—	—	—
Total Expenditures	100,000	100,000	100,000	100,000	100,000
Transfers In (Out)					
General Fund	—	—	—	—	—
Debt Service Fund	—	—	—	—	—
Lottery	100,000	100,000	100,000	100,000	100,000
Redevelopment Fund	—	—	—	—	—
Qualified Sinking Fund	—	—	—	—	—
(Debt Service Fund)	—	—	—	—	—
Net Transfers In (Out)	100,000	100,000	100,000	100,000	100,000
Prior Year Fund Balance	336,890	338,920	340,950	342,985	345,025
Change In Fund Balance	2,030	2,030	2,035	2,040	2,045
Ending Fund Balance	338,920	340,950	342,985	345,025	347,070

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Fund Ten-Year Summaries (FY23 - FY32) →

Lottery Fund Summary

	FY22 Budget	FY23 Recommended Budget	FY24 Recommended Budget	FY25 Projected	FY26 Projected	FY27 Projected
Revenue						
Community Betterment	1,000,000	900,000	900,000	900,000	900,000	900,000
Interest Income	13,537	14,325	14,800	15,215	15,505	15,545
Taxes - Form 51	347,826	313,043	313,043	313,043	313,043	313,043
Miscellaneous Income	—	—	—	—	—	—
Total Revenues	1,361,363	1,227,368	1,227,843	1,228,258	1,228,548	1,228,588
Expenditures						
Personnel Services	—	100,782	105,495	110,193	115,149	120,375
Commodities	—	168,455	176,420	184,790	193,550	202,755
Contractual Services	409,051	220,275	179,715	185,012	209,720	192,419
Other Charges	347,826	345,043	346,643	348,323	350,088	351,938
Total Expenditures	756,877	834,555	808,273	828,319	868,508	867,487
Transfers In (Out)						
(General Fund)	(407,210)	(223,100)	(15,044)	(15,608)	(16,193)	(16,800)
(Sewer Fund)	(150)	(700)	(726)	(753)	(782)	(811)
(Debt Service Fund)	—	—	—	—	—	—
(Capital Improvement Fund)	(205,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
(Redevelopment Fund)	—	—	—	—	—	(80,000)
(Qualified Sinking Fund)	(50,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Total Transfers In (Out)	(662,360)	(473,800)	(265,770)	(266,361)	(266,975)	(347,611)
Prior Year Fund Balance	4,530,982	4,644,552	4,563,566	4,717,366	4,850,945	4,944,010
Change In Fund Balance	(57,874)	(80,987)	153,800	133,579	93,066	13,490
Ending Fund Balance	4,473,108	4,563,566	4,717,366	4,850,945	4,944,010	4,957,500

Continued

Lottery Fund Summary

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Revenue					
Community Betterment	900,000	900,000	900,000	900,000	900,000
Interest Income	15,400	15,150	14,885	14,560	14,115
Taxes - Form 51	313,043	313,043	313,043	313,043	313,043
Miscellaneous Income	—	—	—	—	—
Total Revenues	1,228,443	1,228,193	1,227,928	1,227,603	1,227,158
Expenditures					
Personnel Services	125,902	131,737	137,924	144,464	151,390
Commodities	212,386	222,474	233,042	244,111	255,706
Contractual Services	197,010	216,582	206,570	211,583	233,031
Other Charges	353,883	355,913	358,063	360,298	362,658
Total Expenditures	889,181	926,706	935,599	960,456	1,002,786
Transfers In (Out)					
(General Fund)	(17,430)	(18,084)	(18,762)	(19,466)	(20,196)
(Sewer Fund)	(841)	(873)	(906)	(940)	(975)
(Debt Service Fund)	—	—	—	—	—
(Capital Improvement Fund)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
(Redevelopment Fund)	(294,286)	(294,629)	(294,743)	(294,629)	(294,286)
(Qualified Sinking Fund)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Total Transfers In (Out)	(562,557)	(563,586)	(564,411)	(565,035)	(565,457)
Prior Year Fund Balance	4,957,500	4,734,205	4,472,106	4,200,024	3,902,137
Change In Fund Balance	(223,295)	(262,099)	(272,082)	(297,888)	(341,084)
Ending Fund Balance	4,734,205	4,472,106	4,200,024	3,902,137	3,561,052

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Fund Ten-Year Summaries (FY23 - FY32) →

Economic Development Fund Summary

	FY22 Budget	FY23 Recommended Budget	FY24 Recommended Budget	FY25 Projected	FY26 Projected	FY27 Projected
Revenue						
Bond Proceeds	3,000,000	—	—	—	—	—
Grantee Payments	143,570	145,747	142,951	133,073	133,073	209,809
Interest Income	108	—	—	—	—	—
Total Revenues	3,143,678	145,747	142,951	133,073	133,073	209,809
Expenditures						
Debt Service - Bond Principal	—	1,050,000	1,055,000	1,060,000	1,075,000	1,085,000
Debt Service - Bond Interest	47,926	99,136	94,025	86,694	76,449	63,607
Grants	8,231,882	3,000,000	—	—	—	—
Financial Fees	500	500	500	500	500	500
Total Expenditures	8,280,308	4,149,636	1,149,525	1,147,194	1,151,949	1,149,107
Transfers In (Out)						
General Fund Transfer - Sales Tax	—	993,639	1,006,574	1,014,121	1,018,876	939,298
General Fund Transfer	—	—	—	—	—	—
Total Transfers In	—	993,639	1,006,574	1,014,121	1,018,876	939,298
Prior Year Fund Balance	5,509,493	3,010,250	—	—	—	—
Change In Fund Balance	(5,136,630)	(3,010,250)	—	—	—	—
Ending Fund Balance	372,863	—	—	—	—	—

Continued

Economic Development Fund Summary

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Revenue					
Bond Proceeds	—	—	—	—	—
Grantee Payments	230,888	2,428,814	—	—	—
Interest Income	—	1,885	—	—	—
Total Revenues	230,888	2,430,699	—	—	—
Expenditures					
Debt Service - Bond Principal	1,100,000	1,120,000	1,145,000	—	—
Debt Service - Bond Interest	48,153	30,384	10,440	—	—
Grants	—	—	—	—	—
Financial Fees	500	500	—	—	—
Total Expenditures	1,148,653	1,150,884	1,155,440	—	—
Transfers In (Out)					
General Fund Transfer - Sales Tax	917,765	—	1,155,440	—	—
General Fund Transfer	—	(1,279,815)	—	—	—
Total Transfers In	917,765	(1,279,815)	1,155,440	—	—
Prior Year Fund Balance	—	—	—	—	—
Change In Fund Balance	—	—	—	—	—
Ending Fund Balance	—	—	—	—	—

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Fund Ten-Year Summaries (FY23 - FY32) →

Off-Street Parking Fund Summary

	FY22 Budget	FY23 Recommended Budget	FY24 Recommended Budget	FY25 Projected	FY26 Projected	FY27 Projected
Revenues						
Bond Proceeds	12,500,000	—	—	—	—	—
Interest Income	3,028	1,010	1,400	2,185	2,970	3,755
Total Revenues	12,503,028	1,010	1,400	2,185	2,970	3,755
Expenditures						
Commodities	11,000	11,210	11,354	11,501	11,651	11,884
Contractual Services	160,908	166,170	397,368	410,086	430,105	451,117
Maintenance	15,700	16,155	16,625	17,108	17,607	18,130
Other	35,480	1,480	9,480	1,480	1,480	1,480
Debt Service	1,042,733	1,786,769	1,795,835	1,793,773	1,235,243	1,236,693
Capital Improvement	9,500,000	3,854,000	—	—	—	—
Total Expenditures	10,765,821	5,835,784	2,230,661	2,233,948	1,696,086	1,719,304
Transfers In (Out)						
General Fund	155,834	697,555	434,825	440,175	460,843	482,610
Debt Service Fund	1,078,013	1,786,769	1,795,835	1,793,773	1,235,243	1,236,693
Redevelopment Fund	—	—	—	—	—	—
(General Fund)	—	(300,000)	—	—	—	—
Net Transfers In (Out)	1,233,847	2,184,324	2,230,660	2,233,948	1,696,086	1,719,303
Prior Year Fund Balance	(19,994)	4,451,550	801,100	802,498	804,683	807,653
Change In Fund Balance	2,971,054	(3,650,450)	1,399	2,185	2,970	3,754
Ending Fund Balance	2,951,060	801,100	802,498	804,683	807,653	811,407

Continued

Off-Street Parking Fund Summary

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Revenues					
Bond Proceeds	—	—	—	—	—
Interest Income	4,545	5,330	6,120	6,910	7,700
Total Revenues	4,545	5,330	6,120	6,910	7,700
Expenditures					
Commodities	12,485	12,734	12,989	13,249	13,514
Contractual Services	473,168	496,312	520,603	546,097	572,855
Maintenance	18,698	319,072	19,453	19,843	320,239
Other	1,480	1,480	1,480	1,480	1,480
Debt Service	1,237,043	1,232,383	1,237,005	1,235,605	1,233,065
Capital Improvement	—	—	—	—	—
Total Expenditures	1,742,874	2,061,982	1,791,531	1,816,274	2,141,153
Transfers In (Out)					
General Fund	505,830	529,600	554,523	580,667	608,087
Debt Service Fund	1,237,043	1,532,383	1,237,005	1,235,605	1,533,065
Redevelopment Fund	—	—	—	—	—
(General Fund)	—	—	—	—	—
Net Transfers In (Out)	1,742,873	2,061,983	1,791,528	1,816,272	2,141,152
Prior Year Fund Balance	811,407	815,951	821,282	827,399	834,307
Change In Fund Balance	4,544	5,331	6,117	6,908	7,699
Ending Fund Balance	815,951	821,282	827,399	834,307	842,006

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Fund Ten-Year Summaries (FY23 - FY32) →

Redevelopment Fund Summary

	FY22 Budget	FY23 Recommended Budget	FY24 Recommended Budget	FY25 Projected	FY26 Projected	FY27 Projected
Revenues						
Sales Tax	2,283,353	2,430,603	2,718,597	2,912,878	3,086,065	3,269,422
GBOT - Retail Sales	100	8,859	18,073	44,369	45,332	46,316
GBOT - Event Sales	—	48,727	99,402	202,780	206,836	210,972
Bond Proceeds	15,567,000	—	7,000,000	—	—	8,000,000
Grant Income	—	—	5,000,000	—	—	—
Interest Income	28,647	19,585	25,660	17,305	10,840	9,020
Total Revenues	17,879,100	2,507,774	14,861,732	3,177,332	3,349,072	11,535,730
Expenditures						
Professional Services	175,000	285,000	299,250	314,213	329,923	346,419
Debt Service - Bond Principal	705,000	1,385,000	1,415,000	1,650,000	1,700,000	1,760,000
Debt Service - Bond Interest	644,616	1,242,014	1,352,209	1,459,812	1,406,871	1,510,280
Land/Construction	10,689,000	13,000,000	2,300,000	3,400,000	2,715,000	8,700,000
Financial/Legal Fees	36,250	1,750	141,750	2,000	2,000	87,000
Total Expenditures	12,249,866	15,913,764	5,508,209	6,826,025	6,153,794	12,403,699
Transfers In (Out)						
Lottery Fund	—	—	—	—	—	80,000
Off Street Parking Fund	—	—	—	—	—	—
(Capital Improvement Fund)	—	—	—	—	—	—
(Off Street Parking Fund)	—	—	—	—	—	—
Net Transfers In (Out)	—	—	—	—	—	80,000
Prior Year Fund Balance	4,526,363	16,264,074	2,858,084	12,211,607	8,562,915	5,758,193
Change In Fund Balance	5,629,234	(13,405,990)	9,353,523	(3,648,692)	(2,804,722)	(787,969)
Ending Fund Balance	10,155,596	2,858,084	12,211,607	8,562,915	5,758,193	4,970,224

Continued

Redevelopment Fund Summary

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Revenues					
Sales Tax	3,463,381	3,668,560	3,885,633	4,115,300	4,358,306
GBOT - Retail Sales	47,321	48,349	49,402	50,476	51,575
GBOT - Event Sales	215,192	219,496	223,886	228,363	232,931
Bond Proceeds	—	—	—	—	—
Grant Income	—	—	—	—	—
Interest Income	8,950	9,320	10,150	11,475	13,320
Total Revenues	3,734,844	3,945,725	4,169,070	4,405,614	4,656,132
Expenditures					
Professional Services	363,740	381,927	401,024	421,075	442,129
Debt Service - Bond Principal	2,083,571	2,160,000	2,231,429	2,307,587	2,389,286
Debt Service - Bond Interest	1,609,017	1,532,962	1,460,709	1,385,135	1,305,903
Land/Construction	—	—	—	—	—
Financial/Legal Fees	2,500	2,500	2,500	2,500	2,500
Total Expenditures	4,058,828	4,077,389	4,095,662	4,116,297	4,139,818
Transfers In (Out)					
Lottery Fund	294,286	294,629	294,743	294,629	294,286
Off Street Parking Fund	—	—	—	—	—
(Capital Improvement Fund)	—	—	—	—	—
(Off Street Parking Fund)	—	—	—	—	—
Net Transfers In (Out)	294,286	294,629	294,743	294,629	294,286
Prior Year Fund Balance	4,970,224	4,940,526	5,103,491	5,471,642	6,055,588
Change In Fund Balance	(29,699)	162,965	368,152	583,946	810,600
Ending Fund Balance	4,940,526	5,103,491	5,471,642	6,055,588	6,866,188

Appendix - B

Fund Ten-Year Summaries (FY23 - FY32) →

Police Academy Fund Summary

	FY22 Budget	FY23 Recommended Budget	FY24 Recommended Budget	FY25 Projected	FY26 Projected	FY27 Projected
Revenues						
Police Academy - Agency Contribution	154,000	162,500	162,500	162,500	175,000	175,000
Police Academy - Tuition	18,000	45,000	45,000	45,000	45,000	45,000
Interest Income	58	140	145	140	145	135
Police Academy - Reimbursement	—	7,000	7,000	7,000	7,000	7,000
Total Revenues	172,058	214,640	214,645	214,640	227,145	227,135
Expenditures						
Personnel Services	174,050	181,872	190,313	198,758	207,652	217,015
Commodities	2,150	2,150	2,150	2,150	2,150	2,193
Contractual Services	11,250	10,450	10,450	11,250	11,258	11,595
Other Charges	4,800	5,500	5,500	4,800	4,800	4,896
Total Expenditures	192,250	199,972	208,413	216,958	225,859	235,700
Transfers In (Out)						
General Fund	—	—	—	—	—	—
Net Transfers	—	—	—	—	—	—
Prior Year Fund Balance	79,882	122,985	137,653	143,885	141,567	142,853
Change In Fund Balance	(20,192)	14,668	6,232	(2,318)	1,286	(8,565)
Ending Fund Balance	59,690	137,653	143,885	141,567	142,853	134,288

Continued

Police Academy Fund Summary

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Revenues					
Police Academy - Agency Contribution	175,000	200,000	200,000	225,000	225,000
Police Academy - Tuition	45,000	45,000	45,000	45,000	45,000
Interest Income	185	240	290	335	375
Police Academy - Reimbursement	7,000	7,000	7,000	7,000	7,000
Total Revenues	227,185	252,240	252,290	277,335	277,375
Expenditures					
Personnel Services	226,905	237,329	248,366	260,006	272,322
Commodities	2,237	2,282	2,327	2,374	2,421
Contractual Services	11,943	12,301	12,670	13,051	13,442
Other Charges	4,994	5,094	5,196	5,300	5,406
Total Expenditures	246,079	257,006	268,559	280,730	293,590
Transfers In (Out)					
General Fund	—	—	—	—	—
Net Transfers	—	—	—	—	—
Prior Year Fund Balance	134,288	115,394	110,628	94,359	90,964
Change In Fund Balance	(18,894)	(4,766)	(16,269)	(3,395)	(16,215)
Ending Fund Balance	115,394	110,628	94,359	90,964	74,749

Appendix - B

Fund Ten-Year Summaries (FY23 - FY32) →

TIF 1A Fund Summary

	FY22 Budget	FY23 Recommended Budget	FY24 Recommended Budget	FY25 Projected	FY26 Projected	FY27 Projected
Revenues						
Property Taxes	514,534	555,287	583,558	613,242	644,411	677,138
Total Revenues	514,534	555,287	583,558	613,242	644,411	677,138
Expenditures						
TIF Approved Expenses	509,389	549,734	577,722	607,110	637,967	670,367
County Treasurer Fees	5,145	5,553	5,836	6,132	6,444	6,771
Total Expenditures	514,534	555,287	583,558	613,242	644,411	677,138
Prior Year Fund Balance	136,153	—	—	—	—	—
Change In Fund Balance	—	—	—	—	—	—
Ending Fund Balance	136,153	—	—	—	—	—

TIF 1B Fund Summary

	FY22 Budget	FY23 Recommended Budget	FY24 Recommended Budget	FY25 Projected	FY26 Projected	FY27 Projected
Revenues						
Property Taxes	806,735	838,588	881,075	925,686	972,528	1,021,712
Total Revenues	806,735	838,588	881,075	925,686	972,528	1,021,712
Expenditures						
TIF Approved Expenses	798,668	830,202	872,264	916,429	962,803	1,011,495
County Treasurer Fees	8,067	8,386	8,811	9,257	9,725	10,217
Total Expenditures	806,735	838,588	881,075	925,686	972,528	1,021,712
Prior Year Fund Balance	53,191	—	—	—	—	—
Change In Fund Balance	—	—	—	—	—	—
Ending Fund Balance	53,191	—	—	—	—	—

Continued

TIF 1A Fund Summary

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Revenues					
Property Taxes	711,502	747,584	785,470	825,249	867,018
Total Revenues	711,502	747,584	785,470	825,249	867,018
Expenditures					
TIF Approved Expenses	704,387	740,108	777,615	816,997	858,348
County Treasurer Fees	7,115	7,476	7,855	8,252	8,670
Total Expenditures	711,502	747,584	785,470	825,249	867,018
Prior Year Fund Balance	—	—	—	—	—
Change In Fund Balance	—	—	—	—	—
Ending Fund Balance	—	—	—	—	—

TIF 1B Fund Summary

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Revenues					
Property Taxes	1,073,356	1,127,581	1,184,517	1,244,301	1,307,074
Total Revenues	1,073,356	1,127,581	1,184,517	1,244,301	1,307,074
Expenditures					
TIF Approved Expenses	1,062,622	1,116,305	1,172,672	1,231,858	1,294,003
County Treasurer Fees	10,734	11,276	11,845	12,443	13,071
Total Expenditures	1,073,356	1,127,581	1,184,517	1,244,301	1,307,074
Prior Year Fund Balance	—	—	—	—	—
Change In Fund Balance	—	—	—	—	—
Ending Fund Balance	—	—	—	—	—

Appendix - B

Fund Ten-Year Summaries (FY23 - FY32) →

TIF 1C Fund Summary

	FY22 Budget	FY23 Recommended Budget	FY24 Recommended Budget	FY25 Projected	FY26 Projected	FY27 Projected
Revenues						
Property Taxes	—	83,681	88,823	94,222	99,891	105,843
Total Revenues	—	83,681	88,823	94,222	99,891	105,843
Expenditures						
TIF Approved Expenses	—	82,844	87,935	93,280	98,892	104,785
County Treasurer Fees	—	837	888	942	999	1,058
Total Expenditures	—	83,681	88,823	94,222	99,891	105,843
Prior Year Fund Balance	—	—	—	—	—	—
Change In Fund Balance	—	—	—	—	—	—
Ending Fund Balance	—	—	—	—	—	—

TIF 1D Fund Summary

	FY22 Budget	FY23 Recommended Budget	FY24 Recommended Budget	FY25 Projected	FY26 Projected	FY27 Projected
Revenues						
Property Taxes	—	—	—	64,470	237,108	237,108
Total Revenues	—	—	—	64,470	237,108	237,108
Expenditures						
TIF Approved Expenses	—	—	—	63,825	234,737	234,737
County Treasurer Fees	—	—	—	645	2,371	2,371
Total Expenditures	—	—	—	64,470	237,108	237,108
Prior Year Fund Balance	—	—	—	—	—	—
Change In Fund Balance	—	—	—	—	—	—
Ending Fund Balance	—	—	—	—	—	—

Continued

TIF 1C Fund Summary

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Revenues					
Property Taxes	112,093	118,655	125,546	132,781	140,378
Total Revenues	112,093	118,655	125,546	132,781	140,378
Expenditures					
TIF Approved Expenses	110,972	117,469	124,291	131,453	138,974
County Treasurer Fees	1,121	1,186	1,255	1,328	1,404
Total Expenditures	112,093	118,655	125,546	132,781	140,378
Prior Year Fund Balance	—	—	—	—	—
Change In Fund Balance	—	—	—	—	—
Ending Fund Balance	—	—	—	—	—

TIF 1D Fund Summary

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Revenues					
Property Taxes	237,108	237,108	237,108	237,108	237,108
Total Revenues	237,108	237,108	237,108	237,108	237,108
Expenditures					
TIF Approved Expenses	234,737	234,737	234,737	234,737	234,737
County Treasurer Fees	2,371	2,371	2,371	2,371	2,371
Total Expenditures	237,108	237,108	237,108	237,108	237,108
Prior Year Fund Balance	—	—	—	—	—
Change In Fund Balance	—	—	—	—	—
Ending Fund Balance	—	—	—	—	—

Appendix - B

Fund Ten-Year Summaries (FY23 - FY32) →

Qualified Sinking Fund Budget Summary

	FY22 Budget	FY23 Recommended Budget	FY24 Recommended Budget	FY25 Projected	FY26 Projected	FY27 Projected
Revenues						
Interest Revenue	1,848	2,740	3,625	4,515	5,410	6,310
Total Revenues	1,848	2,740	3,625	4,515	5,410	6,310
Expenditures						
Capital Outlay	—	—	250,000	100,000	100,000	100,000
Total Expenditures	—	—	250,000	100,000	100,000	100,000
Transfers In (Out)						
General Fund	75,000	100,000	100,000	100,000	100,000	100,000
Lottery Fund	50,000	150,000	150,000	150,000	150,000	150,000
(General Fund)	—	—	—	—	—	—
(Capital Fund)	—	—	—	—	—	—
Total Transfers In (Out)	125,000	250,000	250,000	250,000	250,000	250,000
Prior Year Fund Balance	402,371	529,226	781,966	785,591	940,106	1,095,516
Change in Fund Balance	126,848	252,740	3,625	154,515	155,410	156,310
Ending Fund Balance	529,219	781,966	785,591	940,106	1,095,516	1,251,826

Continued

Qualified Sinking Fund Budget Summary

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Revenues					
Interest Revenue	7,210	8,110	9,020	9,930	10,840
Total Revenues	7,210	8,110	9,020	9,930	10,840
Expenditures					
Capital Outlay	100,000	—	—	—	—
Total Expenditures	100,000	—	—	—	—
Transfers In (Out)					
General Fund	100,000	100,000	100,000	100,000	100,000
Lottery Fund	150,000	150,000	150,000	150,000	150,000
(General Fund)	—	—	—	—	—
(Capital Fund)	—	—	—	—	—
Total Transfers In (Out)	250,000	250,000	250,000	250,000	250,000
Prior Year Fund Balance	1,251,826	1,409,036	1,667,146	1,926,166	2,186,096
Change in Fund Balance	157,210	258,110	259,020	259,930	260,840
Ending Fund Balance	1,409,036	1,667,146	1,926,166	2,186,096	2,446,936

Appendix - C

Summaries by Category (FY23 - FY32) →

All Funds Revenues By Category

Revenue	FY22 Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Projected	FY26 Projected	FY27 Projected
Property Tax	11,455,735	11,264,441	11,588,151	11,921,430	12,276,625	13,140,734
Sales Tax	9,133,408	9,778,659	10,999,884	11,803,013	12,510,260	13,247,190
Payments in Lieu of Taxes	216,784	223,288	229,986	236,886	243,992	251,312
State Revenue	1,871,045	1,960,688	2,052,605	2,149,056	2,248,707	2,353,341
Occupation and Franchise Taxes	898,647	861,637	931,685	1,071,820	1,079,861	1,095,744
Hotel Occupation Tax	730,361	1,035,000	1,089,450	1,128,814	1,165,118	1,199,391
Licenses and Permits	433,186	481,456	488,869	503,853	504,233	475,233
Interest Income	90,209	101,215	95,520	76,610	72,270	64,485
Recreation Fees	171,782	169,950	169,950	135,450	135,450	135,450
Special Services	24,000	20,500	20,500	20,500	20,500	20,500
Grant Income	1,748,848	525,910	5,195,752	400,801	110,801	159,507
Restaurant Tax	700,000	2,090,525	2,281,787	2,350,240	2,420,748	2,493,370
Miscellaneous	936,701	826,032	687,675	684,129	688,335	687,169
Bond Proceeds	35,067,000	15,000,000	7,000,000	—	3,100,000	8,000,000
Sewer Charges	4,676,939	4,906,102	5,146,251	5,398,406	5,663,170	5,941,172
Special Assessments - Principal	—	—	—	—	—	—
Special Assessments - Interest	—	—	—	—	—	—
Community Betterment	1,000,000	900,000	900,000	900,000	900,000	900,000
Taxes - Form 51	347,826	313,043	313,043	313,043	313,043	313,043
Loan Payments	143,570	145,747	142,951	133,073	133,073	209,809
Police Academy	172,000	214,500	214,500	214,500	227,000	227,000
Tax Increment Financing	1,321,269	1,477,556	1,553,456	1,697,620	1,953,938	2,041,801
Parking Garage Fees	29,000	100,717	392,853	782,999	783,149	783,306
Total Revenues	71,168,310	52,396,966	51,494,868	41,922,243	46,550,274	53,739,558

Continued

All Funds Revenues By Category

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Revenue					
Property Tax	13,534,619	15,087,626	15,539,911	16,005,761	16,485,581
Sales Tax	14,026,520	14,850,744	15,722,536	16,644,698	17,620,219
Payments in Lieu of Taxes	258,851	266,617	274,615	282,854	291,340
State Revenue	2,463,207	2,578,566	2,699,693	2,826,876	2,960,419
Occupation and Franchise Taxes	1,112,054	1,128,804	1,146,006	1,163,671	1,181,813
Hotel Occupation Tax	1,234,663	1,270,963	1,308,322	1,347,772	1,387,345
Licenses and Permits	451,213	451,213	451,213	451,213	451,213
Interest Income	62,430	66,715	70,710	78,730	85,445
Recreation Fees	269,933	273,983	272,593	271,216	269,853
Special Services	24,000	24,000	24,000	24,000	24,000
Grant Income	112,219	112,939	161,666	114,400	115,141
Restaurant Tax	2,568,171	2,645,216	2,724,573	2,806,310	2,890,499
Miscellaneous	288,328	288,328	288,328	288,328	270,328
Bond Proceeds	—	—	—	—	—
Sewer Charges	6,233,074	6,539,570	6,861,392	7,199,305	7,554,113
Special Assessments - Principal	—	—	—	—	—
Special Assessments - Interest	—	—	—	—	—
Community Betterment	900,000	900,000	900,000	900,000	900,000
Taxes - Form 51	313,043	313,043	313,043	313,043	313,043
Loan Payments	230,888	2,428,814	—	—	—
Police Academy	227,000	252,000	252,000	277,000	277,000
Tax Increment Financing	2,134,059	2,230,928	2,332,641	2,439,439	2,551,578
Parking Garage Fees	783,471	783,645	783,828	784,019	784,219
Total Revenues	47,227,744	52,493,715	52,127,070	54,218,634	56,413,150

Appendix - C

Summaries by Category (FY23 - FY32) →

All Funds Expenditures By Category

	FY22 Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Projected	FY26 Projected	FY27 Projected
Expenditures						
Personnel Services	13,829,814	14,659,083	15,716,175	16,557,660	17,638,161	18,564,107
Commodities	659,324	969,784	914,447	930,827	965,406	996,563
Contractual Services	9,542,233	10,238,909	10,902,553	11,479,009	12,167,506	13,040,578
Maintenance	838,612	1,035,108	1,094,782	1,156,857	1,068,032	1,095,808
Other Charges	9,141,154	3,764,520	862,747	712,066	809,455	830,143
Debt Service	7,251,090	10,016,382	10,346,476	10,797,131	10,604,490	11,012,678
Capital Outlay	1,014,957	1,246,600	1,220,500	850,000	1,250,001	905,000
Capital Improvement	30,215,000	25,977,000	6,920,000	8,384,000	4,415,000	10,700,000
Total Expenditures	72,492,184	67,907,387	47,977,680	50,867,549	48,918,050	57,144,877
Other Financing Sources						
Transfers In	(5,236,982)	(11,151,763)	(9,303,004)	(8,414,430)	(4,981,937)	(5,006,212)
Transfers Out	5,236,982	11,151,763	9,303,004	8,414,430	4,981,937	5,006,212
Transfer from Annexation	—	—	—	—	(510,408)	—
Total Other Uses Of Funds	—	—	—	—	(510,408)	—
Beginning Fund Balance	37,628,779	51,783,490	36,273,069	39,790,256	30,844,951	28,987,583
Change In Fund Balance	(1,323,874)	(15,510,421)	3,517,188	(8,945,306)	(1,857,368)	(3,405,319)
Ending Fund Balance	36,304,905	36,273,069	39,790,256	30,844,951	28,987,583	25,582,264

Continued

All Funds Expenditures By Category

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
Expenditures					
Personnel Services	19,850,374	20,776,677	21,743,700	22,759,597	23,837,272
Commodities	1,096,322	1,127,902	1,165,816	1,205,081	1,245,788
Contractual Services	14,037,896	14,734,532	15,999,482	16,895,881	17,783,352
Maintenance	1,175,078	1,509,183	1,244,261	1,279,365	1,617,522
Other Charges	768,651	790,335	806,884	824,647	843,191
Debt Service	10,923,744	11,029,047	10,837,347	9,733,404	9,834,261
Capital Outlay	1,244,000	850,000	1,176,000	1,061,600	1,503,000
Capital Improvement	100,000	100,000	100,000	100,000	100,000
Total Expenditures	49,196,065	50,917,676	53,073,489	53,859,575	56,764,386
Other Financing Sources					
Transfers In	(3,623,196)	(4,305,384)	(3,911,379)	(2,781,307)	(3,106,609)
Transfers Out	3,623,195	4,305,384	3,911,379	2,781,307	3,106,609
Transfer from Annexation	(658,249)	—	—	—	—
Total Other Uses Of Funds	(658,249)	—	—	—	—
Beginning Fund Balance	25,582,264	24,272,192	25,848,230	24,901,811	25,260,869
Change In Fund Balance	(1,310,072)	1,576,038	(946,419)	359,059	(351,237)
Ending Fund Balance	24,272,192	25,848,230	24,901,811	25,260,869	24,909,633

Appendix - D

Department Financial Overview (FY23 - FY32) →

Department Expenditure Summary Including Capital

	FY22 Budget	FY23 Proposed Budget	FY24 Proposed Budget	FY25 Projected	FY26 Projected	FY27 Projected
General Fund						
City Clerk	613,636	612,204	642,963	666,379	691,039	720,454
Mayor and Council	238,915	234,468	226,067	240,461	230,399	244,372
Boards and Commissions	6,335	7,134	5,647	5,683	5,762	5,843
Building Maintenance	859,982	830,472	809,719	1,022,689	853,537	883,545
City Administration	738,737	740,130	783,222	807,800	836,509	868,411
Police	5,793,426	6,673,825	7,151,017	7,621,821	7,981,291	8,467,643
Animal Control	56,165	58,000	59,120	60,262	63,716	64,972
Fire	2,608,425	2,817,781	3,075,505	3,323,044	3,585,454	4,094,849
Community Development	743,511	759,953	788,796	854,107	850,955	884,420
Public Works Administration	466,288	485,870	503,527	524,747	547,228	571,352
Streets	2,784,619	2,806,601	2,937,331	2,887,984	3,448,683	3,403,972
Senior Services	—	92,191	96,406	100,609	126,339	131,808
Parks	1,216,709	1,464,446	1,505,517	1,685,497	1,689,077	1,834,510
Recreation	796,859	875,657	737,913	672,526	696,616	723,026
Sports Complex	428,053	473,142	487,786	490,408	451,441	457,632
Library	1,069,905	1,106,106	1,133,767	1,175,933	1,215,893	1,263,558
Information Technology	464,863	650,446	664,777	625,890	622,847	651,219
Swimming Pool	141,038	138,688	141,928	—	—	—
Human Resources	1,076,076	1,109,659	1,146,926	1,198,243	1,254,060	1,353,123
Public Transportation	8,400	9,821	10,312	10,828	11,369	11,937
Special Services Bus	107,030	105,659	169,540	113,557	117,700	185,052
Finance	603,025	555,521	574,883	596,863	618,087	649,136
Communication	307,110	322,829	335,481	353,509	366,618	380,618
The Link	—	167,278	123,421	127,536	131,799	136,213
Total General Fund	21,129,107	23,097,881	24,111,573	25,166,377	26,396,418	27,987,666
Sewer Fund						
Operating Expenditures	9,974,078	6,854,376	4,361,838	4,518,511	5,425,367	5,566,600
Storm Water Management	58,180	59,926	61,723	63,575	65,482	67,446
Total Sewer Fund	10,032,258	6,914,302	4,423,561	4,582,086	5,490,849	5,634,046
Keno Fund						
Community Events	—	348,932	365,595	382,848	400,954	417,955
Total Keno Fund	—	348,932	365,595	382,848	400,954	417,955
Police Academy Fund						
Police Academy	192,250	199,972	208,413	216,958	225,859	235,700
Total Police Academy Fund	192,250	199,972	208,413	216,958	225,859	235,700

Continued

Department Expenditure Summary Including Capital

	FY28 Projected	FY29 Projected	FY30 Projected	FY31 Projected	FY32 Projected
General Fund					
City Clerk	751,507	784,233	818,864	855,316	893,880
Mayor and Council	243,832	247,094	250,456	253,920	257,492
Boards and Commissions	5,926	6,013	6,102	6,195	6,290
Building Maintenance	914,154	946,666	980,569	1,015,687	1,052,324
City Administration	902,192	936,578	972,272	1,009,503	1,048,553
Police	8,976,056	9,424,422	9,915,668	10,269,611	10,901,547
Animal Control	76,647	78,945	81,313	83,753	86,264
Fire	4,373,448	4,711,899	5,561,431	5,965,913	6,404,462
Community Development	969,688	956,793	995,981	1,037,019	1,080,362
Public Works Administration	588,492	615,054	643,219	672,947	704,463
Streets	3,607,041	3,727,638	3,924,832	4,450,381	4,170,330
Senior Services	137,609	143,717	150,168	156,969	164,152
Parks	2,105,378	2,263,800	2,227,195	2,342,647	2,405,592
Recreation	750,709	779,693	810,124	841,926	875,298
Sports Complex	499,448	454,572	470,328	486,175	502,679
Library	1,315,455	1,369,203	1,425,668	1,484,922	1,547,162
Information Technology	681,102	712,563	745,720	780,644	817,446
Swimming Pool	228,000	232,560	237,211	241,955	246,795
Human Resources	1,387,892	1,455,488	1,526,858	1,644,099	1,681,554
Public Transportation	12,534	13,161	13,819	14,510	15,235
Special Services Bus	126,963	131,766	136,767	141,974	147,397
Finance	672,163	708,464	736,698	766,282	797,350
Communication	391,755	407,910	425,110	443,386	462,851
The Link	140,783	145,521	150,429	155,523	160,798
Total General Fund	29,858,774	31,253,753	33,206,803	35,121,256	36,430,276
Sewer Fund					
Operating Expenditures	6,094,290	6,020,864	6,647,830	6,536,529	7,624,013
Storm Water Management	69,469	71,553	73,700	75,911	78,188
Total Sewer Fund	6,163,759	6,092,418	6,721,530	6,612,440	7,702,201
Keno Fund					
Community Events	437,369	457,711	479,109	501,556	525,154
Total Keno Fund	437,369	457,711	479,109	501,556	525,154
Police Academy Fund					
Police Academy	246,079	257,006	268,559	280,730	293,590
Total Police Academy Fund	246,079	257,006	268,559	280,730	293,590

Budget Assumptions

REVENUE ASSUMPTIONS					
Category	Explanation	FY23	FY24	FY25	FY26-FY32
Sales & Use Taxes					
Sales & Use Tax	Sales & use tax growth has trended at 6% over the past 5 years. Opening of music venue & sports complex will bring additional revenue in FY23 through FY25 before leveling off at 6%	6%	7%	7%	6%
Sales Tax Refunds	Based on Historical Trends	1,923,991	1,500,000	1,500,000	1,500,000
Motor Vehicle Sales Tax	Based on Historical Trends excluding FY20 & FY21	3%	3%	3%	3%
Property Tax					
Property Tax	Conservative Projections	3%	3%	3%	3%
General Fund Levy	Recommended	0.50	0.50	0.50	0.50
Debt Service Fund Levy	Recommended	0.05	0.05	0.05	0.05
In Lieu of Tax	Based on FY15-FY20 historical trends. Growth follows OPPD's gross earnings.	3%	3%	3%	3%
Franchise Fees					
Natural Gas	MUD suggests a 3-5% increase annually.	4%	4%	4%	4%
Cable	Cable revenue has declined over the past several years	—	—	—	—
Occupation Taxes					
Phone	Phone revenue has declined over the past several years	—	—	—	—
Restaurant	Recommended rate adjustment	2.5%	2.5%	2.5%	2.5%
Hotel	Projected economic recovery in FY23 anticipated growth	39%	3%	3%	3%
General Business (GBOT)	Annual increase projected	2%	2%	2%	2%
Water Utility Payment					
Metropolitan Utility District Payment	MUD suggests 3-5% increase annually	4%	4%	4%	4%
State Payments					
Highway Allocation	Increased based on 5 year annual trend.	5%	5%	5%	5%
Sewer Use Fee					
Sewer Revenue	Increase based sewer rate study.	5%	5%	5%	5%
Parking Fees					
Off-Street Parking Fund Garage #1 & Garage #2	Opening of Garage #2 & Event Parking	290%	99%	0.2%	0.2%

Appendix - E

Budget Assumptions

EXPENDITURE ASSUMPTIONS					
Category	Explanation	FY23	FY24	FY25	FY26-FY32
Personnel Services					
Civilian Salaries	Average annual growth	3.75%	3.75%	3.75%	3.75%
FOP Salaries	LVFOP contract rate increases are 3.25% in FY23 & FY24. A new contract will be negotiated prior to FY25 3.5% is assumed for budgeting purposes	3.25%	3.25%	3.50%	3.50%
Health & Dental Insurance	Higher insurance rate increases are anticipated	10%	10%	10%	10%
Commodities					
Commodities	5 Year average is 2%	2%	2%	2%	2%
Contractual Services					
Electric	3% annual increase is projected.	3%	3%	3%	3%
Water	MUD suggests 3-5%	4%	4%	4%	4%
Natural Gas	A 3-5% increase was suggested	4%	4%	4%	4%
Contracts	Contract expenditures will increase at the contract rate, otherwise are projected to increase at 5%.	5%	5%	5%	5%
Services (Legal, Other)	Consumer Price Index 5-year avg. increase has been 2.3%. Given recent wage increases, 3% is assumed.	3%	3%	3%	3%
GF Papillion Fire	Historical average increase is 7%. Papillion FD is increasing its operations in the following years.	14%	8%	20%	FY27 13.5%
	FY27 - New medical unit				FY30 17.3%
	FY30 - New Fire Station				Other Yrs. 7%
Maintenance					
Maintenance	10-year avg. increase is 3% excluding one-time major repairs.	3%	3%	3%	3%
Other Charges					
Other Charges	10-year avg. increase is 3% excluding one-time major repairs.	3%	3%	3%	3%

Contract List

Contracts & Purchasing Agreements			
Department	Vendor	Description	Amount
Administration			
	Bishop Business	Copy Machine Service Agreement	2,900
	Great American Financial	Copier Leases	2,892
	SCEDC - Sarpy County Economic Development Corporation	Consulting	8,500
Administration Total			14,292
City Clerk			
	Bishop Business	Copy Machine Service Agreement	792
	Great America Financial	Toshiba e-Studio3040c Copier	2,892
City Clerk Total			3,684
Animal Control			
	Sarpy County	Nebraska Humane Society	50,492
	City of Papillion	Animal Control Prosecution Services	2,000
Animal Control Total			52,492
Building Maintenance			
	Accurate Testing	Backflow Testing	900
	CAT Power Systems	Generator Maint. - CD & FS#4	900
	Cummins Central Power	Generator Maint. - LVPD & FS#1	2,000
	Daikin Applied	Chiller Service Contracts	3,000
	Data Shield	Shredding	1,200
	RTG Services	Janitorial Service	70,812
	General Fire	Fire Alarm Inspection	900
	General Fire	Fire Extinguisher Inspection	600
	General Fire	Fire Sprinkler Inspection	900
	General Fire	Restaurant Hood Inspection	600
	Metro Community College	Facility & Grounds Maintenance - Library	190,917
	NMC Exchange	Scissor Lift Inspection	300
	Papillion Sanitation - Premier	Trash Service	5,250
	Per Mar Security	Alarm Monitoring	1,700
	State of NE - Department of Labor	Boiler Inspection	350
	Hayes Mechanical	PM Maintenance	4,948
Building Maintenance Total			285,277
Community Development			
	Bishop Business	Toshiba/TF5055C Copier	1,656
	Verizon	Wireless Data for Tough Pads	1,200
	Sketchup Software Maintenance	Software Maintenance	125
Community Development Total			2,981

Appendix - F

Contracts & Purchasing Agreements

Finance

Bergan/KDV	Audit Services/Financial Statements	55,000
Workiva	Financial Document Preparation Software	27,000
Questica	Budgeting Software	19,500

Finance Total 101,500

Contracts & Purchasing Agreements

Department	Vendor	Description	Amount
Fire			
	Papillion Rural Fire	Fire/Rescue Service	3,016,389
Fire Total			3,016,389
Human Resources			
	CHI Health	EAP	2,861
	Comp Choice	Pre-employment Testing	9,000
	Mid-American Benefits	HRA City Self-Insured Plan Admin.	7,500
	Payroll Maxx	Evolution Payroll	10,850
	Payroll Maxx	Infinity HR	12,300
	Payroll Maxx	Timekeeping	8,850
	Essential Screens	Background Checks	3,200
	Success Factors	Performance Evaluation Tool	9,534
	Mid-American Benefits FSA	Flexible Plan Administration	3,500
	HRIS System	HR Software System	15,000
	ICMA-RC	Administration	3,500
	Travelers-Harry Koch	Insurance	446,721
	Bishop Business	Copy Machine Service Agreement	816
Human Resources Total			533,632
Information Technology			
	BS&A Enterprise Software	Financial/Work Order Software	26,011
	Civic Plus	Hosting for City Website	23,856
	Cox	Internet Service	3,764
	GIS Inter local Agreement	GIS Services	10,576
	Great Plains Communications	Internet Service	9,331
	Sarpy Hosted Services	IT Hosted Services	33,500
	Sarpy IT Service	IT Technical Services	45,417
	United Private Network	Dark Fiber Service	46,200
Information Technology Total			198,655

Library

Bibliotheca	Library Gate Security & Maintenance	5,601
AWE	Learning Stations Extended Warranty and Maintenance	2,100
Biblionix	Apollo On-line Public Access Catalog	4,465
Bishop Business	Copy Machine Service Agreement	3,184
Databases	Databases	24,476
OCLC	Cataloging and Inter library Loan	1,935
Subscriptions	Subscriptions	19,126
Symantec	Endpoint Antivirus Software (32 PC's)	113
Centurion Technologies	Smartshield	163
Great America Financial	Toshiba e-Studio3040c Copier	1,344
Marco - Great America Leasing	Sharp MX-3110N Coin Operated Copier	1,309

Library Total		63,816
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Contracts & Purchasing Agreements

Department	Vendor	Description	Amount
Lottery			
	LVK Holdings	Keno Operations	—
Lottery Total			—
Mayor & Council			
	Kissel E&S	UCSC Lobbying	10,200
	League of Nebraska Municipalities	Membership	48,905
Mayor & Council Total			59,105
Off Street Parking			
	ABM	Parking	157,312
Off Street Parking Total			157,312
Parks			
	Per Mar	Security Monitoring - City Park	1,645
	Per Mar	Security Monitoring - Hupp Drive Parks	736
	J.A. Heim Farms	Park Spraying	4,500
	Papillion Sanitation	Trash Service	8,595
	FBG Cleaning Service	Hupp Drive Facility Cleaning	3,024
	City of Papillion	Clean up days	16,000
	Tree Plotter	Software	3,500
Parks Total			38,000

Appendix - F

Police

Cellebrite	License Fee	4,800
Chrysler Capital	Lease Two Vehicles	12,000
Bishop Business	Estudio 3055 Copier S7AF-81178	1,500
Bishop Business	Copy Machine Service Agreement	600
Comp Choice	Pre-employment Testing	1,000
Douglas County Crime Lab/CU/UNMC	Forensics/DUI/DNA/Narcotics	1,000
Douglas County Crime Lab	Crime Scene	2,500
Leads Online	Investigative Tool for CIB	3,000
MACH	Statewide Collaborative Command & Control Software	800
Methodist Hospital	Sexual Assault Processing	1,000
Project Harmony	Child Abuse (LB1186)	750
Power DMS	License Fees	5,800
Sarpy County	Maintenance & storage fee for LRMS	14,500
Sarpy Douglas Law Enforcement Academy	Annual Agency Fee	32,500
Sarpy County Sheriff's Office	Annual Agency Contribution to County Wide SWAT Team	2,000
TLOxp	Investigative Tool for CIB	900
TraCS	Statewide eCitation & Traffic Crash program (UPB Fleet)	1,700
US Cellular	Department Cell Phones & Fleet Internet Connectivity Requirements	24,000
Val Verde Animal Hospital	Vet Care	400

Police Total

110,750

Contracts & Purchasing Agreements

Department	Vendor	Description	Amount
Public Works Administration	Bishop Business	Copy Machine Service Agreement	1,550
	Great America Financial	Toshiba e-Studio3040c Copier	1,932
	Street Logix	Software License	6,000
	Public Works Administration Total		9,482
Recreation	ASCAP	Music Copyright Access	373
	BMI	Music	368
	Merrymakers	Music	1,200
	SESAC	Stage Actors/Music	513
	Great America Financial	Toshiba e-Studio3040c Copier - lease	1,932
	Recreation Total		4,386

Contracts & Purchasing Agreements

Sewer Operations		
League of NE Municipalities	Utility Section Annual Fees	950
Sub Surface	GPS Mapping	685
Locates	Utility Locates	1,500
RTG	Cleaning Service	3,084
Bishop Business Equipment	Copier usage and supplies	1,215
Heritage Crystal Clean	Oil Pumping	1,052
Sewer Operations Total		8,486
Sports Complex		
Per Mar	Building Security Monitoring	844
Papillion Sanitation	Trash Service	2,125
Sports Complex Total		2,969
Streets		
Bobcat of Omaha	Skid Steer	5,400
Mobotrex	Monitor Testing	3,200
City of Omaha	Harrison Street Signal Maintenance	5,660
City of Omaha	84th Street	6,000
City of Omaha	Shared with Ralston	4,125
City of Papillion	Fuel Master Maintenance	400
Commercial Drivers Licenses	Renewals	1,000
Cummins Central Power	Emergency Generator Inspection & Maintenance	1,300
Danielson	Hoist Inspections	1,280
HGM	Bridge Inspections	6,000
Heritage Crystal Clean	Chemical & Oil Recycling	1,400
League of NE Municipalities	Annual Dues	1,550
Nebraska Dept of Labor	Elevator Inspections	200
Verizon Fleet	AVL Systems	6,868
TK Elevator	Inspection & Phone Monitoring	2,018
One Call Concepts	Locates	3,200

Contracts & Purchasing Agreements

Department	Vendor	Description	Amount
Streets (Continued)			
	Papillion Sanitation	Trash Service	8,092
	RTG	Cleaning Services	3,079
	Ron Turley Associates	Vehicle Maintenance Tracking	3,400
	River City Recycling	Tire Collection	1,280
	Johnson Fire Control	Fire Alarm & Sprinkler Inspection & Maintenance	1,200
Streets Total			66,652
Grand Total			4,729,860

General Fund Grants

Grants Detail				
Department	Agency	Account	FY23	FY24
			Total Grant Revenue	Total Grant Revenue
Library	Nebraska Library Commission	State aid - GED Program Supplies	750	750
	Nebraska Library Commission	Books	716	716
	Nebraska Library Commission	Sarpy County Libraries' Author Event	1,000	1,000
	Nebraska Library Commission	Supplies	—	—
	Nebraska Library Commission	Virtual Conference	—	—
	Three Rivers Library System	Humanities Nebraska fee	—	—
	Joan Steffensmeier	GED	1,000	1,000
	Robert Stowe	Library Internship	900	900
	Robert Stowe	Parade - Literacy: books for children	—	—
	Papillion La Vista School Foundation	Parade - Literacy: books for children	200	200
	Papillion Area Lions Foundation	Parade - Literacy: books for children	300	300
	Papillion Area Lions Foundation	Summer Reading Programs	250	250
	La Vista Community Foundation	Salute to Summer Cookout books for kids/ literacy	500	300
Subtotal Library			\$5,616	\$5,416
Recreation	La Vista Community Foundation	Coat Drive	1,000	1,000
Subtotal Recreation			\$1,000	\$1,000
Special Services Bus	State of NE Transit Assistance	Special bus expenditures	48,985	50,455
Subtotal Special Services Bus			48,985	\$50,455
Information Technology			—	—
Subtotal Information Technology			\$—	\$—

Appendix - G

Grants Detail				
			FY23	FY24
Police	US Department of Justice	Narcotics & Vice Overtime . OCEDEF	10,000	10,000
	US Department of Justice	Narcotics & Vice FICA - OCEDEF	760	760
	US Department of Justice	Narcotics & Vice Pension - OCEDEF	700	700
	US Department of Justice		30,744	30,744
	US Department of Justice	Safe Streets - FICA	2,736	2,736
	US Department of Justice	Safe Streets - Pension	2,520	2,520
	US Department of Justice	Safe Streets - Cell Phone	1,200	1,200
	US Department of Justice	Safe Streets - Lease Car	10,100	10,100
	US Department of Justice	Safe Streets - Investigative Supplies	3,000	3,000
	US Department of Justice	Safe Streets - Travel	5,000	5,000
	NE Office of Highway Safety	In-Car cameras	5,250	5,250
	NE Office of Highway Safety	Overtime - 103	22,061	22,061
	NE Office of Highway Safety	FICA - 104	1,719	1,719
	NE Office of Highway Safety	Pension - 108	1,433	1,433
	Department of Justice	Ballistic Vest Reimbursement	3,500	3,500
	FBI	Travel Reimbursement for National Academy	900	—
Subtotal Police			\$101,623	\$100,723

Grants Detail				
Department	Agency	Account	FY23 Total Grant Revenue	FY24 Total Grant Revenue
Parks	Papio NRD Celebrate Trees	Botanical Supplies	2,500	2,500
	Papio NRD Urban Cost Share	CIP	50,000	50,000
Subtotal Parks			\$52,500	\$52,500
Total General Fund Grants			\$209,724	\$210,094

These are anticipated grants; therefore the expenditures are not authorized unless the grants are awarded.

	Private	10,000	10,000
	Local/City	54,000	20,000
	NRD/County	8,000	8,000
	State	64,750	49,900
	Federal	69,160	117,852
City of La Vista Total Grants		\$205,910	\$205,752

Glossary of Budget Terms

Accounts Payable

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

Accounts Receivable

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

Accrual Basis of Accounting

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

Adopted Budget

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

Amortization

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

Annual Comprehensive Financial Report (ACFR)

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

Appropriation

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

Assessed Valuation

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

Assets

Property owned by a government, which has monetary value.

Appendix - H

Audit

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

Authorized Positions

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

Basis of Accounting

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

Balance Sheet

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

Balanced Budget

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

Beginning Fund Balance

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

Benefits

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

Biennial Budget

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

Bond

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

Bond Rating

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

Budget

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

Budget Calendar

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

Budget Adoption

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

Budgetary Control

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

Capital Asset

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

Capital Budget

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

Capital Outlay

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

Capital Improvement Fund

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

Capital Improvement Program 5 Year Plan (CIP)

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

Appendix - H

Cash Basis of Accounting

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

City Council Strategic Plan

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

City Administrator's Budget Message

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

Consumer Price Index

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

Contingency

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

Department

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

Debt

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

Debt Capacity

The debt capacity is the upper limit on the dollar amount of capital improvements that the City can afford to fund from debt.

Debt Financing

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

Debt Service

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

Deficit

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

Depreciation

- (1) Expiration in the service life of capital outlay assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.
- (2) The portion of the cost of a capital asset that is charged as an expense during a particular period.

Division

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

Encumbrances

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

Enterprise Fund

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

Environmental Impact Report (EIR)

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

Expenditure

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

Expense

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

Fee

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

Fiduciary Fund

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

Appendix - H

Fiscal Year

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

FTE

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

Fund

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

Fund Balance

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

General Fund

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

General Obligation Bond

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

Generally Accepted Accounting Principles (GAAP)

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

Governmental Accounting

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

Governmental Accounting Standards Board (GASB)

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

Governmental Fund

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

Grant

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

Infrastructure

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

Interfund Transactions

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

Internal Service Fund

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

Liability

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

Note: This term does not include encumbrances.

Line Item Detail

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

Long-Term Debt

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

Mid-Biennium Budget

The last year of the Biennial Budget.

Modified Accrual Basis of Accounting

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

Appendix - H

Municipal Code

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

Operating Budget

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

Ordinance

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

Pay-As-You-Go Basis

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

Proprietary Fund

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

Purchase Order

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

Qualified Sinking Fund

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

Re-Appropriation

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

Reimbursements

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

Reserve

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

Resolution

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

Revenue

Sources of income used to finance City governmental services.

Self-Insurance

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

Special Revenue Funds

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

Taxes

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

Tax Increment Financing (TIF)

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

Unprogrammed Capital Improvement Projects

Unprogrammed projects are those capital improvement projects which have been identified but are not included in the current or proposed CIP Five Year Plan.

Interlocal List

Parties to Agreement	Agreement Period	Description	FY23	FY24
Sarpy County, Cities of La Vista, Papillion	01/00/1900 to indefinite	Compressed Natural Gas Funding		
Cities of La Vista, Papillion, Holdrege, Hastings	03/20/2014 to indefinite	Insurance Service Group		
City of La Vista, Metropolitan Utilities District	6/5/1966 to 6/4/2021; 6/5/2021 to 6/4/2046 worth automatic 25 year renewal to 2071	Water Franchise Agreement with Metropolitan Utilities District		
City of La Vista, Sarpy County	10/01/2014 to indefinite	Hosted Server and Backup	33,500	36,000
City of La Vista, Sarpy County	10/01/2017 to 09/30/2022	Information Technology Services & Public Safety Software	56,160	58,406
Cities of La Vista, Gretna	1/19/2021 to indefinite	Administer the application review and approval process for City of Gretna PACE District for a fee of \$1,000 per application.		
City of La Vista, Sarpy County	10/20/2020 to indefinite	Administer the application review and approval process for Sarpy County PACE District for a fee of \$1,000 per application.		
City of La Vista, Omaha Public Power District	04/18/2017 to indefinite	Electric system removals in the 84th Street Redevelopment Area		
Sarpy County, Cities of La Vista, Papillion, Bellevue, Gretna and Springfield, Papio Missouri River Natural Resource District	07/01/2019 to 6/30/2025	GIS Development and Management	7,500	7,500
City of La Vista, Metropolitan Utilities District	09/19/2017 to indefinite	Installation of Water Mains associated with public infrastructure redevelopment project		
City of La Vista, Metropolitan Community College	01/00/1900 to indefinite	Sarpy Center - La Vista Public Library facility shared services	750,000	750,000
Cities of La Vista, Papillion, Ralston	01/00/1900 to indefinite	Public Transportation services with MAT	9,821	10,312
Cities of La Vista, Ralston	01/00/1900 to indefinite	Special Services Bus	105,659	169,540
City of La Vista, Sarpy County	03/21/2017 to indefinite	Establish the Nebraska Multisport Agency		
City of La Vista, Papillion School District 0027	10/15/2013 to indefinite	School District		
Cities of La Vista, Papillion, Gretna and Springfield	10/01/2017 to 09/30/2026	United Cities of Sarpy County lobbyist	10,200	10,506
Nebraska Humane Society	01/00/1900 to indefinite	Animal Control Services	56,000	56,000
Cities of La Vista, Papillion, and the Papillion Rural Fire District	10/01/2013 to 09/30/2033	Agreement for Fire and EMS Services	3,016,389	3,177,032
City of La Vista, Sarpy County all law enforcement	01/00/1900 to indefinite	Curb Drunk Drivers		
City of La Vista, HIDA	01/00/1900 to indefinite	Curbing Drug Dealers		
City of La Vista, Douglas County	01/00/1900 to indefinite	Douglas County CSI Forensic Services		
City of La Vista, ICE	01/00/1900 to indefinite	Immigration		
City of La Vista, US Marshals	01/00/1900 to indefinite	Law Enforcement		
City of La Vista, Department of Justice - FBI	01/00/1900 to indefinite	Law Enforcement		
Sarpy County, Douglas County, Cities of La Vista, Papillion, Bellevue, Omaha, Ralston, Valley, Waterloo, Bennington, Boys Town	01/00/1900 to indefinite	Law Enforcement		
Sarpy County, Douglas County, Cities of La Vista, Papillion, Bellevue	04/04/2017 to indefinite	Law Enforcement Training Academy	32,500	32,500
Sarpy County, Cities of La Vista, Papillion, Bellevue	09/01/1999 to indefinite	Law Records Management System (LRMS-Pro Phoenix)	75,000	78,466
Cities of La Vista, Papillion; Papillion Rural Fire District	02/21/2017 to indefinite	Lease a portion of the Fire Station Property (10727 Chandler Road) for a communications tower and equipment shelter for 911 communications		
Cities of La Vista, Papillion; Sarpy County	8/3/2021 to indefinite	Memorandum of Understanding - Sarpy County Force Investigation Team (FIT)		
City of La Vista, Sarpy County	01/00/1900 to indefinite	Police Tow Lot	(10,000)	(10,000)

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Parties to Agreement	Agreement Period	Description	FY23	FY24
City of La Vista, Papillion La Vista Community Schools	05/16/2017 to indefinite	Provide School Resource Officer position at La Vista Middle School		
Sarpy County, Cities of La Vista, Papillion, Bellevue, Gretna and Springfield	01/00/1900 to indefinite	Public Safety Communications - 800 MHz		
Cities of La Vista, Bellevue, Papillion, Gretna; Sarpy County	4/20/2021 to indefinite	Sarpy County will provide jail, prosecutorial and indigent defense services for a per diem rate and other expenditures.		
Cities of La Vista, Papillion; Sarpy County	03/19/2019 to indefinite	Sarpy Tactical Medic (STacMed) Team		
Cities of La Vista, Papillion, and Sarpy County	04/01/2019 to 03/31/2024	SWAT Tactical Services & Crisis Negotiation Unit		
Papio NRD Celebrate Trees	5/3/2022 to indefinite	Cost Share Program		2,500
Papio NRD Urban Cost Share	5/3/2022 to indefinite	Cost Share Program		50,000
City of La Vista, Papillion School District 0027	04/13/2015 to indefinite	Field Use Cooperative		
City of La Vista, Metropolitan Community College	7/6/2021 - May 31, 2022	Operation of public dog park on jointly owned property		
Cities of La Vista, Papillion; Papio-Missouri River NRD	07/05/2017 to 06/30/2018	West Papio Trail - Giles Road to Millard		
Sarpy County, Cities of La Vista, Papillion, SID 286	01/00/1900 to indefinite	66th & Giles (Federal Aid Project)		
City of La Vista, HGAC Houston Galveston Area Council	04/07/2015 to indefinite	HGAC Buy Purchasing Program		
City of La Vista, Papio Missouri River Natural Resource District Multi-Jurisdictional Hazard Mitigation Plan	6/16/2020	Participate in mitigation projects and plan update.		
Sarpy County, Cities of La Vista, Bellevue, Gretna, Papillion, Springfield	09/19/2017 to indefinite	Create Sarpy County and Cities Wastewater Agency		
Cities of La Vista, Gretna	02/27/1996 to indefinite	Outfall Sewer		
Cities of La Vista, Papillion	01/00/1900 to indefinite	Shared Outfall Sewers		
Sarpy, Douglas and Washington Counties; Cities of La Vista, Omaha, Papillion, Ralston, Bellevue, Gretna; Papio NRD, Village of Boystown	08/01/2001 to 07/31/2024	Papio Missouri River Watershed Coalition	10,750	10,750
Cities of La Vista, Papillion	06/15/2015 to indefinite	Salt Storage Facility and Fueling Island	43,645	43,645
City of La Vista, Sarpy County	01/00/1900 to indefinite	132nd & West Giles		
City of La Vista, Sarpy County, Papio-Missouri River NRD	07/07/2015 to indefinite	66th St Rehabilitation and Chalco Hills Roadway Rehabilitation		
Cities of La Vista, Papillion, Papio-Missouri River NRD	01/00/1900 to indefinite	West Papio Trail - 90th to Portal		
Cities of La Vista, Papillion	01/00/1900 to indefinite	72nd & Giles Pedestrian Signal Heads		
Sarpy County, Cities of La Vista, Papillion, Ralston, Bellevue	4/28/2016 to 12/31/2024	84th St Adaptive Signal Control Technology (ACST) ongoing and future operations and maintenance obligations	6,000	6,000
Cities of La Vista, Papillion	01/00/1900 to indefinite	Construction Sharing 50/50 Maintenance Giles & Rogers Traffic Signal		
Cities of La Vista, Papillion	01/00/1900 to indefinite	Construction Sharing 50/50 Maintenance Giles & 85th Traffic Signal		
Cities of La Vista, Papillion	01/00/1900 to indefinite	Construction Sharing 50/50 Maintenance Giles & 72nd Traffic Signal		
Cities of La Vista, Papillion	01/00/1900 to indefinite	Construction Sharing 50/50 Maintenance Giles & Edgewood Traffic Signal		
Cities of La Vista, Ralston	01/00/1900 to indefinite	Crosswalk Striping on Harrison		
Sarpy County, Douglas County, Cities of La Vista, Omaha, Bellevue, Ralston	01/00/1900 to indefinite	Harrison Street Maintenance		
Cities of La Vista, Omaha, Papio-Missouri River NRD	10/20/2015 to indefinite	Hell Creek Grade Control Structure		

Parties to Agreement	Agreement Period	Description	FY23	FY24
Cities of La Vista, Papillion, Bellevue, Ralston, Plattsmouth	01/00/1900 to indefinite	Jurisdictional Bound - Papio/Bellevue		
Cities of La Vista, Papillion	01/02/2019 to indefinite	Memorandum of Understanding - Operation & Maintenance Responsibilities for Giles Road from the East Right of Way line of 66th St to the West Right of Way line of Portal Road		
City of La Vista, Sarpy County	01/00/1900 to indefinite	NPDES Illicit Discharge Monitoring		
Sarpy County, Cities of La Vista, Papillion, Bellevue, Ralston	01/00/1900 to indefinite	Pavement Striping		
Papio-Missouri River Natural Resources District, Cities of La Vista, Papillion	11/15/2016 to indefinite	Portal Road Drainage way PWSE-17-001		
Sarpy County, Cities of La Vista, Papillion	01/00/1900 to indefinite	Sharing of Municipal Equipment		
Papio-Missouri River Natural Resources District, Cities of La Vista, Omaha	11/01/2016 to indefinite	West Papio Trail Expansion - Giles Road to Millard PWP-14-006		
La Vista Community Foundation	01/00/1900 to indefinite	Coat Drive	1,000	1,000
Total			\$4,204,124	\$4,490,157

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Line Item Descriptions

Personnel

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

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

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

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

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

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

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

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

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

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

110. Allowance. Includes all expenses involved in compensation of City Employees for use of personal vehicles or cellular phone on City business.

110.001. Car Allowance

110.002. Cellular Phone Allowance

Commodities

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

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

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

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

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

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

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

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

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

209. Welding Supplies. Includes all repair or replacement purchases of welding equipment, regardless of price, as well as parts which represent an improvement or addition to existing equipment and cost less than \$1,000. Improvement purchases costing more than \$1,000 would be charged to Account 611.

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

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

Contractual Services

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

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

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

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

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

0304.001 – Utilities – Electric

0304.002 – Utilities – Natural Gas

0304.003 – Utilities - Water

- 305. Insurance and Bonds.** Includes all expenses involved in the purchase of property, casualty, liability, and workers compensation insurance, surety, bonds, notary bonds, etc.
- 306. Rentals.** Includes all expenditures involved in the rental of land, buildings, equipment, fire hydrants, etc.
- 307. Car Allowance.** Includes all expenses involved in compensation of City Employees for use of private vehicles on City business.
- 308. Legal Advertising.** Includes all of the costs of classified and legal advertising not associated with a particular commodity purchase or capital outlay item.
- 309. Printing.** Includes all costs of materials, printing or processing involved in the reproduction of items by an outside firm which items are specifically designed or reproduced for the use of a City department.
- 310. Dues and Subscriptions.** Includes all costs involved in subscriptions to periodical magazines and professional publications, as well as charges for dues to professional organizations.
- 311. Travel Expense.** Includes all expenses related to meals, lodging, transportation and miscellaneous incidental costs associated with authorized trips.
- 312. Towel/Cleaning Service.** Includes all expenses involved in the purchase of cleaning and laundry service from an outside firm.
- 313. Training Assistance.** Includes all registration/ tuition expenses related to training courses and seminar costs. This account also includes funding for educational financial assistance for college and technical schooling related to the job.
- 314. Other Contractual Services.** Includes all contractual services which cannot reasonably be allocated to any of the above accounts.
- 320. Professional Services – Auditing.** Includes all fees for auditing services performed by an outside CPA firm.
- 321. Professional Services – Legal.** Includes all fees for legal services performed by the City Attorney's office or other attorneys retained to handle such services for the City.

Maintenance

- 401. Building and Grounds.** Includes all expenses for materials and any associated labor charges for maintenance to buildings or land.
- 405. Sanitary Sewer Maintenance.** Includes all expenses for the repair and maintenance of the sanitary sewer system.
- 406. Storm Sewers.** Includes all expenses for the repair and maintenance of storm sewers.
- 407. Sidewalks and Curbs.** Includes all expenses related to the repair, maintenance and construction of sidewalks.

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

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

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

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

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

413. Traffic Signs & Markers. Includes all expenses for repair, replacement, or purchase of signs and markers.

Other Charges

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

Capital Outlay

Capital Outlay includes the purchase of furniture, fixtures, equipment, machinery, and improvements which have an original cost of over \$5,000 and which logically falls into the category of fixed assets. Such items should represent an addition to the net worth of the City. Included below are the number and name of each capital account presently in use.

610. Office Equipment. Office Equipment means furniture and other office equipment including without limitation desks, tables, chairs, computers, servers and related peripherals and copiers, but excluding fixtures.

611. Machines and Tools (Major). A piece of equipment with several moving parts that uses power to do a particular type of work or a device or implement used to carry out a particular function.

613. Motor Vehicle. A self-propelled land vehicle, commonly wheeled, that does not operate on rails (such as trains or trams) and is used for the transportation of people or cargo.

614. Road Machinery. A machine for repairing or maintaining roads.

617. Radio Systems. Infrastructure that makes improvements or facilitates clear voice and data communication between two-way radios.

618. Other Capital Outlays. Any miscellaneous tangible item which has an original cost of over \$5,000 and which logically falls into the category of fixed assets.

619. Capital Related Borrowing. Capital acquired by borrowing.

Personnel Summary

Personnel Summary - Position Count

	Authorized FY20		Authorized FY21		Authorized FY22		Proposed FY23		Proposed FY24		Requested Position
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	
General Fund											
Mayor/Council	9 elected		9 elected		9 elected		9 elected		9 elected		
Administrative Services											
Director	1	0	1	0	1	0	1	0	1	0	
Finance	3	0	3	0	3	0	3	0	3	0	
City Clerk	4	1	4	1	4	1	4	1	4	1	
Human Resources	2	0	2	0	2	0	2	0	2	0	
Information Technology	0	0	1	0	1	0	1	0	1	0	
Administration											
City Administrator's Office	5	0	5	0	6	0	6	0	6	0	
Intern (Paid)	0	0	0	1	0	0	0	0	0	0	
Community Development											
Director's Office	2	0	2	0	2	0	2	0	2	0	
Deputy Director	1	0	1	0	1	0	1	0	1	0	
Planning	1	0	1	0	1	0	1	0	1	0	
Building Inspection	2	0	2	0	2	0	2	0	2	0	
Public Safety											
Police (Sworn)	39	0	39	0	41	0	47	0	49	0	FY23 - (5) Ofcs + (1) Sgt / FY24 - (2) Ofcs
Police (Civilian)	4	1	4	1	4	1	4	1	4	1	
Public Works											
Public Works Administration	5	0	5	0	6	0	6	0	6	0	
Intern (Paid)	0	1	0	1	0	0	0	0	0	0	
Streets Operating	16	2	17	2	17	3	17	3	17	3	
Streets PT and Seasonal	0	2	0	2	0	3	0	3	0	3	
Parks	10	0	11	0	11	0	13	0	13	0	FY23 - (1) Parks MWI + (1) MW Landscape Gardener
Parks Seasonal	0	4	0	4	0	6	0	7	0	7	FY23 - (1) Seasonal City Centre
Building Maintenance	2	1	2	0	3	0	3	0	3	0	
Sports Complex	4	0	3	1	3	1	3	1	3	1	
Sports Complex Seasonal	0	2	0	3	0	3	0	3	0	3	

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Personnel Summary - Position Count

	Authorized FY20		Authorized FY21		Authorized FY22		FY23		FY24		Requested Position
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	
Library											
Library Director's Office	6	0	6	0	7	0	7	1	7	1	FY23- (1) PT Administrative Assistant II
Circulation Clerks	0	13	0	15	0	13	0	13	0	13	
Library Seasonal	0	1	0	1	0	1	0	1	0	1	
Recreation											
Recreation Director's Office	5	1	5	1	5	1	5	1	5	1	
Recreation Attendants	0	12	0	12	0	12	0	12	0	12	
Senior Bus	0	3	0	3	0	3	0	3	0	3	
Swimming Pool (Seasonal)	0	17	0	17	0	17	0	17	0	17	
General Fund Total	112	61	114	65	120	65	128	67	130	67	
Sewer Fund											
Sewer											
Sewer Division	6	3	6	1	6	1	6	1	6	1	
Sewer Fund Total	6	3	6	1	6	1	6	1	6	1	
Police Academy Fund											
Police Academy											
Director	1	0	1	0	1	0	1	0	1	0	
Instructor	0	0	0	0	1	0	1	0	1	0	
Police Academy Total	1	0	1	0	2	0	2	0	2	0	
Lottery Fund											
The Link											
Community Events Coordinator	0	0	0	0	1	0	1	0	1	0	
Event Staff Part-Time / Seasonal	0	0	0	0	0	0	0	1	0	1	FY23 - Rec Attendants
Lottery Fund Total	0	0	0	0	1	0	1	1	1	1	
All Funds Total	119	64	121	66	129	66	137	69	139	69	

Note: Shaded box indicates a proposed change in staffing

Personnel Summary - Full Time Equivalent (FTE)

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	Proposed	
											FY23	FY24
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	2.50	2.50	3.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00
City Clerk	3.00	3.00	2.00	2.50	3.50	3.50	4.50	4.50	4.50	4.50	4.50	4.50
Human Resources	1.50	1.50	2.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Information Technology									1.00	1.00	1.00	1.00
Administration												
City Administrator's Office	4.88	4.88	4.88	4.88	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00
Intern (Unpaid; FY21 Paid)	0.25	0.25	0.25							0.70		
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	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	1.00	1.00	2.00	1.00	1.00	1.00	1.00	1.00
Building Inspection	3.50	3.50	3.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Intern (Paid)	0.50	0.50	0.50	0.50	0.72	0.72						
Public Safety												
Police (Sworn)	34.00	34.00	34.00	34.00	34.00	36.00	38.00	39.00	39.00	41.00	47.00	49.00
Police (Civilian)	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50
Public Works												
Public Works Administration	4.00	4.00	4.00	4.00	5.00	5.00	6.00	5.00	5.00	6.00	6.00	6.00
Intern (Paid)	0.24	0.62	0.70	0.70	0.70	0.70	0.70	0.70	0.70			
Streets Operating	15.62	15.62	15.62	15.62	15.62	15.62	16.00	17.00	17.00	17.00	17.00	17.00
Streets PT and Seasonal	1.88	1.88	1.88	1.88	1.88	1.88	1.88	3.60	3.60	3.60	3.60	3.60
Parks	8.00	7.00	8.00	8.00	9.00	9.00	11.00	11.00	11.00	11.00	13.00	13.00
Parks Seasonal	3.36	3.36	3.98	3.98	5.13	3.13	3.38	3.38	4.40	4.40	4.90	4.90
Building Maintenance			2.50	2.50	2.50	2.50	2.50	2.00	2.50	3.00	3.00	3.00
Sports Complex	3.00	4.00	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	0.84	0.84	1.08	2.12	2.20	2.20	2.20	2.20	2.20	2.20
Library												
Library Director's Office	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	7.00	7.00	7.50	7.50
Circulation Clerks	5.90	5.90	6.00	6.70	6.88	6.88	6.88	7.38	7.38	6.80	6.80	6.80
Library Seasonal	0.25	0.25	0.25	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Recreation												
Recreation Director's Office	5	5	5	5	6	6	6	5.5	5	5	5	5

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Personnel Summary - Full Time Equivalent (FTE)

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	Proposed	
											FY23	FY24
Recreation Attendants	3.30	3.30	3.30	3.30	3.34	3.34	3.34	3.33	3.33	3.33	3.33	3.33
Senior Bus	1.30	1.75	1.83	1.83	1.84	1.84	1.80	1.80	1.80	1.80	1.80	1.80
Swimming Pool (Seasonal)	3.99	3.99	3.99	3.99	4.00	4.00	4.03	4.03	4.03	4.03	4.03	4.03
General Fund Total	120.31	121.14	126.52	125.82	130.79	131.83	139.81	142.02	145.74	148.26	157.26	159.26
Sewer Fund												
Sewer												
Sewer Division	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Sewer Division Seasonal & PT	2.08	2.08	2.08	2.08	1.34	1.34	1.34	0.70	0.70	0.70	0.70	0.70
Sewer Fund Total	8.08	8.08	8.08	8.08	7.34	7.34	7.34	6.70	6.70	6.70	6.70	6.70
Police Academy Fund												
Police Academy												
Director						1.00	1.00	1.00	1.00	1.00	1.00	1.00
Instructor										1.00	1.00	1.00
Police Academy Fund Total	—	—	—	—	—	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Lottery Fund												
The Link												
Community Events Coordinator										1.00	1.00	1.00
Event Staff Part-Time / Seasonal											0.50	0.50
Lottery Fund Total	—	1.00	1.50	1.50								
All Funds Total	128.39	129.22	134.60	133.90	138.13	140.17	148.15	149.72	153.44	157.96	167.46	169.46

Note: Shaded box indicates a proposed change in staffing.

Property Tax History Detail

Property Tax History Detail									
Assessed Year	% Growth	Assessed Valuations	Total Tax Levy Per \$100	General Tax Levy Per \$100	Debt Tax Levy Per \$100	Total Tax Revenue	General Fund Tax Revenue	Debt Service Tax Revenue	Value of One Cent of Tax Revenue
2003	6.09%	482,934,886	0.4935	0.4735	0.02	\$2,383,284	\$2,286,697	\$96,587	\$48,293
2004	5.99%	511,881,414	0.4935	0.4735	0.02	\$2,526,135	\$2,423,758	\$102,376	\$51,188
2005	8.25%	554,102,089	0.4935	0.4735	0.02	\$2,734,494	\$2,623,673	\$110,820	\$55,410
2006	17.61%	651,690,883	0.4984	0.4784	0.02	\$3,248,027	\$3,117,689	\$130,338	\$65,169
2007	37.77%	897,837,113	0.5235	0.4435	0.08	\$4,700,177	\$3,981,908	\$718,270	\$89,784
2008	5.88%	950,626,037	0.5235	0.4435	0.08	\$4,976,527	\$4,216,026	\$760,501	\$95,063
2009	7.19%	1,018,941,739	0.5235	0.4435	0.08	\$5,334,160	\$4,519,007	\$815,153	\$101,894
2010	3.04%	1,049,942,564	0.5235	0.4735	0.05	\$5,496,449	\$4,971,478	\$524,971	\$104,994
2011	0.89%	1,059,337,658	0.5500	0.5000	0.05	\$5,826,357	\$5,296,688	\$529,669	\$105,934
2012	0.10%	1,060,374,615	0.5500	0.4900	0.06	\$5,832,060	\$5,195,836	\$636,225	\$106,037
2013	17.31%	1,243,966,760	0.5500	0.4900	0.06	\$6,841,817	\$6,095,437	\$746,380	\$124,397
2014	2.02%	1,269,085,286	0.5500	0.4900	0.06	\$6,979,969	\$6,218,518	\$761,451	\$126,909
2015	4.89%	1,331,138,549	0.5500	0.4100	0.14	\$7,321,262	\$5,457,668	\$1,863,594	\$133,114
2016	5.98%	1,410,681,076	0.5500	0.4100	0.14	\$7,758,746	\$5,783,792	\$1,974,954	\$141,068
2017	6.11%	1,496,821,908	0.5500	0.4100	0.14	\$8,232,520	\$6,136,970	\$2,095,551	\$149,682
2018	3.03%	1,542,141,658	0.5500	0.4900	0.06	\$8,481,779	\$7,556,494	\$925,285	\$154,214
2019	7.09%	1,651,417,826	0.5500	0.4900	0.06	\$9,082,798	\$8,091,947	\$990,851	\$165,142
2020	6.28%	1,755,107,309	0.5500	0.5000	0.05	\$9,653,090	\$8,775,537	\$877,554	\$175,511
2021	13.84%	1,998,058,005	0.5400	0.4900	0.05	\$10,789,513	\$9,790,484	\$999,029	\$199,806
2022	(3.97%)	1,918,780,511*	0.5500	0.5000	0.05	\$10,553,293	\$9,593,903	\$959,390	\$191,878
2023	3.00%	1,976,343,926*	0.5500	0.5000	0.05	\$10,869,892	\$9,881,720	\$988,172	\$197,634
2024	3.00%	2,035,634,244*	0.5500	0.5000	0.05	\$11,195,988	\$10,178,171	\$1,017,817	\$203,563
2025	3.00%	2,096,703,271*	0.5500	0.5000	0.05	\$11,531,868	\$10,483,516	\$1,048,352	\$209,670
2026	7.30%	2,249,812,377*	0.5500	0.5000	0.05	\$12,373,968	\$11,249,062	\$1,124,906	\$224,981

* Projected

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

Property Tax Revenue Collection

BUDGETED & PROJECTED PROPERTY TAX REVENUE COLLECTION

Fiscal Year	Assessed Valuation	General Fund Levy	Debt Service Fund Levy	Total Tax Levy	General Fund Revenue	Debt Service Fund Revenue	Total Tax Levy
FY09	\$950,626,037	\$0.44	\$0.08	\$0.52	\$4,216,026	\$760,501	\$4,976,527
FY10	\$1,018,941,739	\$0.44	\$0.08	\$0.52	\$4,519,007	\$815,153	\$5,334,160
FY11	\$1,049,942,564	\$0.47	\$0.05	\$0.52	\$4,971,478	\$524,971	\$5,496,449
FY12	\$1,059,337,658	\$0.50	\$0.05	\$0.55	\$5,296,688	\$529,669	\$5,826,357
FY13	\$1,060,374,615	\$0.49	\$0.06	\$0.55	\$5,195,836	\$636,225	\$5,832,060
FY14	\$1,243,966,760	\$0.49	\$0.06	\$0.55	\$6,095,437	\$746,380	\$6,841,817
FY15	\$1,269,085,286	\$0.49	\$0.06	\$0.55	\$6,218,518	\$761,451	\$6,979,969
FY16	\$1,331,138,549	\$0.41	\$0.14	\$0.55	\$5,457,668	\$1,863,594	\$7,321,262
FY17	\$1,410,681,076	\$0.41	\$0.14	\$0.55	\$5,783,792	\$1,974,954	\$7,758,746
FY18	\$1,496,821,908	\$0.41	\$0.14	\$0.55	\$6,136,970	\$2,095,551	\$8,232,520
FY19	\$1,542,141,658	\$0.49	\$0.06	\$0.55	\$7,556,494	\$925,285	\$8,481,779
FY20	\$1,651,417,826	\$0.49	\$0.06	\$0.55	\$8,091,947	\$990,851	\$9,082,798
FY21	\$1,755,107,309	\$0.50	\$0.05	\$0.55	\$8,775,537	\$877,554	\$9,653,090
FY22	\$1,998,058,005	\$0.49	\$0.05	\$0.54	\$9,790,484	\$999,029	\$10,789,513
FY23	\$1,918,780,511	\$0.50	\$0.05	\$0.55	\$9,593,903	\$959,390	\$10,553,293
FY24	\$1,976,343,926	\$0.50	\$0.05	\$0.55	\$9,881,720	\$988,172	\$10,869,892
FY25	\$2,035,634,244	\$0.50	\$0.05	\$0.55	\$10,178,171	\$1,017,817	\$11,195,988
FY26	\$2,096,703,271	\$0.50	\$0.05	\$0.55	\$10,483,516	\$1,048,352	\$11,531,868
FY27	\$2,249,812,377	\$0.50	\$0.05	\$0.55	\$11,249,062	\$1,124,906	\$12,373,968

Property Valuation

Valuation Growth

Tax Year	Growth Rate	Assessed Valuation	Annexation
2004	6.00%	511,881,414	
2005	8.25%	554,102,089	
2006	17.61%	651,690,883	42,304,665
2007	37.77%	897,837,113	146,818,172
2008	5.88%	950,626,037	
2009	7.19%	1,018,941,739	
2010	3.04%	1,049,942,564	23,564,848
2011	0.89%	1,059,337,658	
2012	0.10%	1,060,374,615	
2013	17.31%	1,243,966,760	181,243,508
2014	2.02%	1,269,085,286	
2015	4.89%	1,331,138,549	
2016	5.98%	1,410,681,076	
2017	6.11%	1,496,821,908	
2018	3.03%	1,542,141,658	
2019	7.09%	1,651,417,826	
2020	6.28%	1,755,107,309	
2021	13.84%	1,998,058,005	34,715,846
2022	(3.97%)	1,918,780,511	
2023	3.00%	1,976,343,926	
2024	3.00%	2,035,634,244	
2025	3.00%	2,096,703,271	
2026	7.30%	2,249,812,377	90,208,007
2027	3.00%	2,317,306,748	

Sales Tax Incentive Reserve

Total All Funds Sales Tax Reserve

	FY21	FY22 YEE	FY23 Proposed	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected
Beginning Balance	3,614,115	3,771,084	3,771,084	3,771,084	3,771,084	3,771,084	3,771,084
Amount Reserved	1,500,000	1,618,956	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Amount Used	(1,343,031)	(1,618,956)	(2,000,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Ending Balance	3,771,084	3,771,084	3,771,084	3,771,084	3,771,084	3,771,084	3,771,084

General Fund Sales Tax Reserve Allocation

	FY21	FY22 YEE	FY23 Proposed	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected
Beginning Balance	1,807,057	1,885,542	1,885,542	1,885,542	1,885,542	1,885,542	1,885,542
Amount Reserved	750,000	809,478	1,000,000	750,000	750,000	750,000	750,000
Amount Used	(671,515)	(809,478)	(1,000,000)	(750,000)	(750,000)	(750,000)	(750,000)
Ending Balance	1,885,542	1,885,542	1,885,542	1,885,542	1,885,542	1,885,542	1,885,542

Debt Service Fund Sales Tax Reserve Allocation

	FY21	FY22 YEE	FY23 Proposed	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected
Beginning Balance	903,529	942,771	942,771	942,771	942,771	942,771	942,771
Amount Reserved	375,000	404,739	500,000	375,000	375,000	375,000	375,000
Amount Used	(335,758)	(404,739)	(500,000)	(375,000)	(375,000)	(375,000)	(375,000)
Ending Balance	942,771	942,771	942,771	942,771	942,771	942,771	942,771

Redevelopment Fund Sales Tax Reserve Allocation

	FY21	FY22 YEE	FY23 Proposed	FY24 Proposed	FY25 Projected	FY26 Projected	FY27 Projected
Beginning Balance	903,529	942,771	942,771	942,771	942,771	942,771	942,771
Amount Reserved	375,000	404,739	500,000	375,000	375,000	375,000	375,000
Amount Used	(335,758)	(404,739)	(500,000)	(375,000)	(375,000)	(375,000)	(375,000)
Ending Balance	942,771	942,771	942,771	942,771	942,771	942,771	942,771

State Incentive Refund Notifications Received

Fiscal Year	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
FY14	2,426,693	—	—	—	—	—	—	—	—	—	—	—	2,426,693
FY15	—	—	—	—	—	—	—	—	92,047	4,377	—	2,636	99,060
FY16	—	—	616,295	—	—	—	28,593	—	—	—	5,618	80,350	730,856
FY17	—	—	1,453,732	97,324	100,254	5,911	—	—	—	—	—	—	1,657,221
FY18	88,602	1,813	401,367	1,107,848	—	448,310	3,115	—	2,289	—	—	11,515	2,064,859
FY19	—	—	221,416	—	165,088	—	—	8,209	—	12,245	—	—	406,958
FY20	—	—	1,165,087	—	—	1,853	—	—	—	—	184,301	—	1,351,241
FY21	—	—	787,594	15,519	—	4,005	193,324	—	—	—	—	—	1,000,442
FY22	14,271	1,578,551	—	—	—	1,679	—	—	4,162	20,293	—	—	1,618,956
FY23	—	—	1,923,991	—	—	—	—	—	—	—	—	—	1,923,991
FY24	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Refund	102,873	1,580,364	6,569,482	1,220,691	265,342	461,758	225,032	8,209	6,451	32,538	189,919	91,865	\$13,280,277

Travel & Training

Travel & Training Detail

Department	Name of Conference	Attending	# of Attendees	Event Location	FY23 Travel	FY23 Training	FY24 Travel	FY24 Training
Mayor And Council	2022 NLC -City Summit	TBD	3	Kansas City, MO	3,065	1,650	—	—
	2023 LoNM Fall Conference	TBD	3	Lincoln, NE	462	1,065	—	—
	2023 LoNM Mid Winter Conference	TBD	3	Lincoln, NE	463	1,065	—	—
	Strategic Planning Session	TBD	TBD	La Vista, NE	1,500	—	1,500	—
	2023 NLC - City Summit	TBD	3	Atlanta, GA	—	—	5,273	1,650
	2024 LoNM Mid Winter Conference	TBD	3	Lincoln, NE	—	—	582	1,065
	2024 LoNM Fall Conference	TBD	3	Lincoln, NE	—	—	582	1,065
	Council Retreat	M&C, Staff	TBD	La Vista, NE	850	—	—	—
	Council Workshop	M&C, Staff	TBD	La Vista, NE	—	—	850	—
Subtotal Mayor And Council					6,340	3,780	8,787	3,780
Boards & Commissions	NPZA	TBD	3	Kearney, NE	1,491	600	1,491	600
	Misc. Training	TBD	4	TBD	50	600	50	600
	NLC- City Summit	TBD	1	Kansas City, MO	972	550		
Subtotal Boards & Commissions					2,513	1,750	1,541	1,200
City Administration	LNM Mid Winter Conf	TBD	2	Lincoln, NE	520	750	520	750
	LNM Fall Conference	TBD	2	Nebraska	850	750	850	750
	NCMA	TBD	2	Nebraska	800	300	800	300
	Executive Coach (Contract)	CA			—	7,500	—	7,500
	MAPA, SCEDC, etc.	TBD	Multiple	Omaha, NE	400	—	400	—
	2023 ICMA Conference	CA, ACA, A2CA	3	Austin, TX	—	—	6,300	3,000
	ICMA Webinar Access	Organization			—	700	—	700
	Management Retreat	Staff			—	5,000	—	5,000
	Tuition Reimbursement	A2CA			—	1,500	—	1,500
2024 ICMA Conference	CA, ACA, A2CA	3	Pittsburgh, PA	—	—	6,600	3,000	
Subtotal Administration					2,570	16,500	15,470	22,500
Communication	Government Social Media Conference	Manager	1	TBA	1,450	695	1,450	695
	3CMA Conference	Manager	1	TBA	1,646	720	3,292	1,440
	Basic PIO course	Specialist	1	TBA	200	—	—	—
Subtotal Communication					3,296	1,415	4,742	2,135

Appendix - P

Travel & Training Detail

Department	Name of Conference	Attending	# of Attendees	Event Location	FY23 Travel	FY23 Training	FY24 Travel	FY24 Training
City Clerk	LNM Mid Winter Conference	TBD	2	Lincoln, NE	514	750	514	750
	LNM Fall Conference	TBD	1	TBA	521	375	521	375
	IIMC Annual Conference	DCC	1	Minneapolis, MN	1,350	575	1,350	575
	PRIMA-IA NE SD Conference	CC, DCC, DAS	3	TBA	867	300	867	300
	PRIMA Annual Conference	CC	1	Long Beach, CA	1,345	650	1,525	650
	ICAN	TBD	3	Omaha, NE	20	1,290	20	1,290
	MAPA, Grow Sarpy, etc.	TBD	TBD	Metro area	300	—	300	—
	Misc. Seminars	Staff	TBD	Local/online	—	2,500	—	2,500
	GP GFOA(Fall)	CC, DAS	2	Metro area	—	300	—	300
	UNO Municipal Clerk's Ins & Acad	CC, DCC	2	TBD	1,960	675	1,960	675
	2023 ICMA Annual Conf.	DAS	1	Austin, TX	—	—	2,200	1,000
	2024 ICMA Annual Conf.	DAS	1	Pittsburgh, PA	—	—	2,200	1,000
Subtotal City Clerk					6,877	7,415	11,457	9,415
Finance	Annual GFOA Conference	TBD	3	TBD	4,800	1,275	4,800	1,275
	GFOA Training Conference	DAS	1	TBD	1,600	425	1,600	425
	AGA Lincoln Chapter (Fall)	Analyst, Accountant	2	Lincoln, NE	59	240	59	240
	AGA Lincoln Chapter (Spring)	Analyst, Accountant	2	Lincoln, NE	59	240	59	240
	MAPA, SCEDC, Etc	DD	1	Local	—	150	—	150
	GP GFOA (Fall)	DD	1	Local	—	150	—	150
	Certified Public Finance Officer Program	DD	1	Local	—	586	—	586
	NESCPA Annual Governmental Nebraska Accounting and Auditing Conference	TBD	2	Lincoln, NE	117	900	117	900
	CGFM Certification Exams	DD	1	Local	—	125	—	125
	Webcast Training (CPE)	Finance Staff	3	Local	—	765	—	765
Subtotal Finance					6,634	4,856	6,634	4,856

Travel & Training Detail

Department	Name of Conference	Attending	# of Attendees	Event Location	FY23 Travel	FY23 Training	FY24 Travel	FY24 Training
Human Resources	IPMA-HR Central Conference	DD or Generalist	1	TBA	1,640	950	—	—
	TBD	DD, Generalist or DAS	2	Omaha, NE	—	650	—	650
	Miscellaneous Training Course	Organization	TBA	TBA	—	5,000	—	5,000
	Baird Holm Conference	TBD	2	Omaha, NE	—	600	—	600
	IPMA-HR Central Conference	DD or Generalist	1	TBA	—	—	1,640	950
	IPMA-HR or SHRM Certification	Generalist	1	Omaha, NE	—	—	—	1,800
	TLG	Organization	5	TBA	5,500	3,250	5,500	3,250
	LEAD	Organization	1	TBA	1,100	4,650	1,100	4,650
	SEI	Organization	1	TBA	1,100	8,500	1,100	8,500
	Subtotal Human Resources					9,340	23,600	9,340
Information Technology	CES Technology Conference 2024	Manager	1	Las Vegas, NV	1,860	700	2,025	700
	National Conference TBD	Manager	1	TBD	1,900	600	2,025	600
	Local Conference TBD	Manager	1	TBD	100	400	100	400
	Security Awareness Training	Organization	All	Virtual	—	2,500	—	2,500
	Advanced Technology Training	Organization	1	TBD	—	2,000	—	2,500
	ITPro.TV IT Training	Manager	1	Virtual	—	600	—	650
Subtotal Information Technology					3,860	6,800	4,150	7,350
Community Development	NPZA/NEAPA Annual Conference	DD, DDD, AP, PT	4	Kearney, NE	2,335	560	2,460	600
	APA National Conference	DD, DDD, AP	3	TBA	6,657	2,400	7,035	2,475
	I.C.C. Annual Business Meeting	CBO	1	TBA	1,530	695	1,680	725
	Colorado Code Institute	CBO, BI	2	Denver, CO	958	450	1,026	500
	NCOA Summer Quarterly Meeting	CBO, BI	2	Misc NE Cities	380	300	440	350
	NCOA Spring Quarterly Meeting	CBO, BI	2	Omaha Metro	—	300	—	350
	NCOA Fall Quarterly Meeting	CBO	1	Lincoln, NE	—	150	—	175
	Const. Exam Center	BI	1	Englewood, CO	860	695	925	725
	Leadership Sarpy County	TBD	1	Sarpy County	—	1,350	—	1,400
	CPTED Training	TBD	1	TBA	2,119	625	—	—
Virtual Training Opportunities	Staff	6	N/A	—	500	—	600	
Subtotal Community Development					14,838	8,025	13,565	7,900

Appendix - P

Travel & Training Detail

Department	Name of Conference	Attending	# of Attendees	Event Location	FY23 Travel	FY23 Training	FY24 Travel	FY24 Training
Library	Nebraska Library Association	Staff	4	Kearney, NE	1,712	600	1,766	660
	Adult Education Conference	Librarian	1	Grand Island, NE	387	100	387	100
	Association for Library Services to Children	DDD	1	Kansas City, MO	1,048	499	—	—
	Mountain Plains Library Association	DD	1	Oklahoma	1,547	285	—	—
	YALSA's Symposium	Librarian	1	Baltimore, MD	1,502	190	—	—
	NE Youth Services Retreat	Librarian	1	Ashland, NE	190	120	190	120
	American Library Association	Librarian	1	Zoom	—	350	—	—
	Public Library Association	DD	1	Columbus, OH	—	—	1,562	370
Subtotal Library					6,386	2,144	3,905	1,250
Recreation	NRPA National Conference	TBD	2	Dallas, TX	3,446	1,510	3,446	1,510
	NeRPA State Conference	TBD	2	TBD	784	120	784	120
	NCTRC	Senior Coord.	1	Online	—	105	—	105
	Activity Professional	Senior Coord.	1	Online	—	105	—	105
Subtotal Recreation					4,230	1,840	4,230	1,840
Police	Basic SRO Certification	Officer	1	NASRO	1,300	400	—	—
	Police Fleet Expo	TBD	2	TBD	1,700	800	—	—
	5 Day Advanced K9 Training	Officer	2	Chariton, IA	900	3,000	—	—
	Advanced Sniper School	SWAT Personnel	1	TBD	500	1,000	—	—
	IACP Conference	Mgt. Staff	2	Dallas, TX	2,600	800	—	—
	FBINNA Conference	TBD	2	Denver, CO	2,600	1,000	—	—
	Basic DARE School	Officer	1	TBD	1,150	400	—	—
	FBINNA Retrainer	NA Graduates	TBD	Kearney, NE	2,400	1,000	—	—
	Firearms Instructor Recertification	TBD	1	SDLEA	—	100	—	—
	Pepperball Certification/Recert	Instructors	2	TBD	500	1,000	—	—
	Traffic Crash Reconstructionist Certification	TBD	2	TBD	1,000	1,000	—	—
	TASER Instructor Recertification	Instructors	3	TBD	—	1,200	—	—
	CNU Conference	Negotiators	2	TBD	2,100	250	—	—
	CNU Level 2	Negotiator	1	TBD	—	400	—	—
	New SGT Training	Sergeant	1	TBD	—	1,000	—	—
Tuition Reimbursement	Police Personnel	1		—	1,500	—	—	
CISM Team	Officer	TBD	TBD	800	400	—	—	
Officer Safety Courses	TBD	various	TBD	1,000	1,750	—	—	

Travel & Training Detail

Department	Name of Conference	Attending	# of Attendees	Event Location	FY23 Travel	FY23 Training	FY24 Travel	FY24 Training
Police (Continued)	SDLEA Instructor Development	Various Staff	various	TBD	600	1,000	600	1,500
	NTOA (SWAT) Conference	SWAT Personnel	TBD	TBD	1,350	500	—	—
	Street Survival / Officer Survival Tactics	TBD	various	TBD	—	1,000	—	—
	Online Training / Webinar	TBD	various	TBD	—	1,000	—	—
	IACP Conference	Mgt. Staff	2	San Diego, CA	—	—	2,600	800
	FBINNA Conference	NA Graduates	2	Kansas City, MO	—	—	2,400	1,000
	Patrol Rifle Instructor Recertification	TBD	1	SDLEA	—	—	—	100
	Patrol Rifle Instructor Certification	Instructor	1	SDLEA	—	—	—	—
	Firearms Instructor Recertification	Instructor	1	SDLEA	—	—	—	100
	CNU Conference	Officer	2	TBD	—	—	2,100	250
	CNU Level 3	Officer	1	TBD	—	—	—	400
	CISM Team	Officer	2	TBD	—	—	800	400
	Officer Safety Courses	TBD	various	TBD	—	—	1,000	3,000
	FBINNA Retrainer	NA Graduates	TBD	Kearney, NE	—	—	2,400	1,000
	Online Training / Webinar		various	TBD	—	—	—	1,000
	Police Fleet Expo	TBD	2	TBD	—	—	1,700	800
	NTOA (SWAT) Conference	SWAT Personnel	TBD	TBD	—	—	1,350	500
	SWAT Tactics courses	SWAT Personnel	various	TBD	—	—	1,650	1,000
	Interview Courses (Beg/Int/Adv)	TBD	various	TBD	—	—	1,800	1,000
	Patrol Tactics & Techniques	TBD	various	TBD	—	—	—	1,400
	Street Survival / Officer Survival Tactics	TBD	various	TBD	—	—	—	1,250
	Force Science Training	Instructors	2	TBD	—	—	2,100	3,200
	TAP Instructor Recertifications	Instructors	various	Omaha, NE	—	—	—	1,800
	City Centre Additional Officers	TBD	various	La Vista, Ne	—	6,000	—	4,000
	Tuition Assistance	TBD	1	TBD	—	1,500	—	1,500
Subtotal Police					20,500	28,000	20,500	26,000

Appendix - P

Travel & Training Detail

Department	Name of Conference		# of Attendees	Event Location	FY23 Travel	FY23 Training	FY24 Travel	FY24 Training
Public Works Administration	APWA Public Works Expo (PWX)	DD, DDD, Eng	3	San Diego, CA	5,400	2,850	5,100	2,850
	APWA Fall Conference	DD, DDD, Eng, AEngr	4	Kearney, NE	1,336	500	1,336	500
	NE Concrete Paving Conference	DD, DDD, Eng, AEngr	3	Lincoln, NE	47	360	47	360
	APWA Spring Conference	DD, DDD, Eng, AEngr	4	La Vista, NE	—	500	—	500
	Erosion Control Conference	DD, DDD, Eng, AEngr	4	Omaha, NE	—	300	—	300
	Transportation Conference	DD, DDD, Eng, AEngr	4	Omaha, NE	—	300	—	300
	NLM Utility Conference	DD, DDD	2	Lincoln, NE	250	400	250	400
	Various Prof. Lunches/ Webinars	TBD	5	Omaha, NE	—	800	—	800
	Asphalt Paving Conference	Eng, AEngr	2	Kearney, NE	806	300	806	300
	MINK Conference	Eng, AEngr	2	St. Joe, MO	837	200	837	200
	APWA MAX Conference	DD, DDD, Eng	3	Kansas City, KS	1,861	1,500	—	—
	Masters Program	DDD	1	Bellevue/Online	—	1,500	—	1,500
Subtotal Public Works Administration					10,535	9,510	8,375	8,010
Building Maintenance	NFMT Remix	Supt.	1	Las Vegas, NV	1,275	500	1,313	500
	General virtual or in person	Staff	2	TBD	—	2,450	—	2,450
Subtotal Building Maintenance					1,275	2,950	1,313	2,950
Parks	NTA Annual Conference	TBD	9	La Vista, NE	192	1,800	192	1,900
	PGMS National Conference	TBD	2	Louisville, KY	2,060	800	2,210	880
	NTA Field Day	TBD	12	Lincoln, NE	—	600	—	600
	NAA Tree Care Workshop	TBD	9	Omaha/Lincoln, NE	—	400	—	400
	Industrial Sales Irrigation	TBD	9	Omaha, NE	—	200	—	220
	Pool Operator Training	TBD	3	Omaha, NE	—	250	—	275
	Misc. Pop up Training Tools	TBD	12	TBA	—	250	—	300
	NRPA Annual Conf.	Supt.	1	Dallas, TX	1,240	350	1,340	400
Subtotal Parks					3,492	4,650	3,742	4,975

Travel & Training Detail

Department	Name of Conference		# of Attendees	Event Location	FY23 Travel	FY23 Training	FY24 Travel	FY24 Training
Sports Complex	Sports Field Managers Association	TBD	2	Salt Lake City, UT	2,120	1,000	2,270	1,050
	Iowa Turfgrass Field Day	TBD	3	Ames, IA	—	120	—	120
	Iowa Turfgrass Conference	Foreman	1	Des Moines, IA	400	225	430	250
	Nebraska Turfgrass Conference	TBD	3	Omaha, NE	—	600	—	660
	Irrigation Seminar	TBD	3	Omaha, NE	—	150	—	200
	Miscellaneous Trainings	Complex Staff	3	TBD	—	500	—	500
	Subtotal Sports Complex					2,520	2,595	2,700
Streets	APWA Public Works Expo (PWX)	Supt.	1	San Diego, CA	1,800	950	1,450	950
	APWA Fall Conference	Supt, Foreman	2	Kearney, NE	756	250	466	125
	NE Concrete Paving Conference	Supt, Foreman	2	Lincoln, NE	47	240	47	120
	APWA Spring Conference	Supt, Foreman	4	La Vista, NE	—	500	—	125
	APWA Snow Conference	Staff, Fleet, Signal	15	Omaha, NE	—	4,140	1,322	1,850
	Winter Maintenance Workshop	Staff, Fleet, Signal	6	Kearney, NE	1,796	—	2,036	—
	NE Asphalt Paving Conference	Supt, Foreman	2	Kearney, NE	806	300	896	200
	Mobotrex Traffic School	Signal Tech, MW	2	Davenport, IA	1,590	350	1,590	350
	NE Quality Concrete Conference	Staff	10	Lincoln, NE	46	536	47	1,000
	Automotive & Fabrication Courses	Mechanic	1	Metro CC	—	536	—	600
	On-Line Automotive Training Course	Mechanics	4	La Vista, NE	—	376	—	400
	APWA Max Conference	Supt	1	Kansas City, KS	761	500	—	—
	RTA Training Fleet Services	Foreman	1	Glendale, AZ	1,440	500	—	—
	Subtotal Streets					9,041	9,178	7,852
Total General Fund					114,247	135,008	128,302	138,061
Police Academy	TSAC Annual Conference	TBD	1	TBA	1,200	300	1,200	300
	Law Enforcement Current Trends	TBD	1	Online	—	200	—	200
	Tactics and Scenario based Techniques	TBD	1	Online	—	350	—	350
	Human Survival Science	TBD	2	Online	—	500	—	500
	FBINAA NE Annual ReTrainer	TBD	1	TBA	500	150	500	150
Total Police Academy Fund					1,700	1,500	1,700	1,500

Appendix - P

Travel & Training Detail

Department	Name of Conference		# of Attendees	Event Location	FY23 Travel	FY23 Training	FY24 Travel	FY24 Training
Sewer	APWA/AWWA/NWEA Fall Conference	MW, Foreman	6	Kearney, NE	3,604	690	3,709	710
	LNM Snowball Conference	MW, Foreman	6	Kearney, NE	3,420	690	3,520	710
	Water & Wastewater Equip. Treatment & Transport Conf.	TBD	2	Indianapolis, IN	3,071	270	3,162	278
	LTAP Winter Maint. Workshop	MW, Foreman	3	Grand Island, NE	598	240	598	240
	Pesticide Applicator Training	MW, Foreman	6	Omaha, NE	—	480	—	480
	Metam Sodium License	MW, Foreman	5	Lincoln, NE	—	600	—	600
	AWWA Conference	MW	1	Kearney, NE	548	135	548	135
Total Sewer Fund					11,241	3,105	11,537	3,153

A2CA = Assistant to City Administrator

ACA = Assistant City Administrator

AEng = Assistant City Engineer

AP = Assistant Planner

BI = Building Inspector

CA = City Administrator

CBO = Chief Building Official

DAS = Director of Administrative Services

DCC = Deputy City Clerk

DD = Department Director

DDD = Department Deputy Director

Eng = City Engineer

MW = Maintenance Worker

PT = Permit Technician

Supt. = Superintendent

**Debt Service Fund
Current Debt Amortization**

Fiscal Year	\$2.935M Facilities Corporation Refunding Bonds Dated December 31, 2014			\$9.645M Highway Allocation and Refunding Bond Dated June 1, 2021		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY22	310,000	2.150	24,330	355,000	2.000	204,851
FY23	40,000	2.600	20,478	375,000	2.000	189,750
FY24	40,000	2.600	19,438	375,000	3.000	180,375
FY25	45,000	2.600	18,333	395,000	3.000	168,825
FY26	45,000	3.250	17,016	455,000	2.000	158,350
FY27	45,000	3.250	15,554	470,000	2.000	149,100
FY28	45,000	3.250	14,091	470,000	2.000	139,700
FY29	50,000	3.250	12,548	485,000	2.000	130,150
FY30	50,000	3.450	10,872	430,000	2.000	121,000
FY31	50,000	3.450	9,147	445,000	2.000	112,250
FY32	55,000	3.450	7,336	450,000	2.000	103,300
FY33	55,000	3.650	5,384	465,000	2.000	94,150
FY34	60,000	3.650	3,285	465,000	2.000	84,850
FY35	60,000	3.650	1,095	480,000	2.000	75,400
FY36				485,000	2.000	65,750
FY37				500,000	2.000	55,900
FY38				510,000	2.000	45,800
FY39				515,000	2.000	35,550
FY40				530,000	2.000	25,100
FY41				545,000	2.000	14,350
FY42				445,000	2.000	4,450
FY43						
	950,000		178,907	9,645,000		2,158,951

**Debt Service Fund
Current Debt Amortization**

Fiscal Year	\$835,000 Public Safety Bonds Dated December 31, 2014			\$790,000 Highway Allocation Bonds Dated December 31, 2014			\$3.15M Fire Station Issue Certificate of Participation Dated September 21, 2018		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY22	110,000	2.1500	3,768	55,000	2.3500	5,136	335,000	—	55,749
FY23	110,000	2.3500	1,293	55,000	2.3500	3,844	345,000	2.2000	48,045
FY24				60,000	2.6500	2,403	355,000	3.0000	38,925
FY25				55,000	2.6500	879	360,000	3.0000	28,200
FY26				5,000	3.0000	75	375,000	3.0000	17,175
FY27							385,000	3.0000	5,775
	220,000		5,061	230,000		12,337	2,155,000		193,869

**Debt Service Fund
Current Debt Amortization**

Fiscal Year	\$4.03M 2021 Series Refunding Off Street Parking - See Off Street Parking Fund Tab for Fund share			\$4.69M General Obligation Refunding Bonds Dated December 30, 2019		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY22	360,000	—	29,752	1,225,000	4.0000	127,350
FY23	370,000	—	22,574	810,000	4.0000	86,650
FY24	375,000	—	14,958	270,000	4.0000	65,050
FY25	360,000	—	7,220	280,000	4.0000	54,050
FY26	225,000	—	6,850	295,000	3.0000	44,025
FY27	230,000	—	2,300	300,000	3.0000	35,100
FY28				310,000	3.0000	25,950
FY29				320,000	3.0000	16,500
FY30				95,000	3.0000	10,275
FY31				100,000	3.0000	7,350
FY32				95,000	3.0000	4,425
FY33				100,000	3.0000	1,500
	1,920,000		83,654	4,200,000		478,225

**Economic Development Fund
Current Debt Amortization**

Fiscal Year	\$5.6M 2021 Series Economic Development Fund Bond Dated July 1, 2021		
	PRINCIPAL	COUPON	INTEREST
FY22	—		47,926
FY23	680,000	0.351	59,558
FY24	685,000	0.451	56,820
FY25	685,000	0.658	53,022
FY26	695,000	0.945	47,484
FY27	700,000	1.195	40,018
FY28	710,000	1.470	30,617
FY29	720,000	1.640	19,494
FY30	735,000	1.849	6,795
	5,610,000		361,734

Off-Street Parking Fund Current Debt Amortization

Fiscal Year	\$4.03M 2021 Series Refunding Off Street Parking - See Debt Service Fund Tab for Fund share			\$4.955M 2018 Series GO Bond- Off Street Parking Dated September 1, 2018		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY22	510,000	2.00000	42,148	200,000	3.00000	144,543
FY23	520,000	2.00000	31,726	205,000	3.00000	138,543
FY24	535,000	2.00000	21,342	215,000	3.00000	132,393
FY25	545,000	2.20000	10,930	220,000	3.00000	125,943
FY26				225,000	3.00000	119,343
FY27				235,000	3.00000	112,593
FY28				240,000	2.90000	105,543
FY29				245,000	2.95000	98,583
FY30				255,000	3.00000	91,355
FY31				260,000	3.15000	83,705
FY32				270,000	3.15000	75,515
FY33				280,000	3.35000	67,010
FY34				285,000	3.35000	57,630
FY35				295,000	3.35000	48,083
FY36				305,000	4.00000	38,200
FY37				320,000	4.00000	26,000
FY38				330,000	4.00000	13,200
	2,110,000		106,146	4,385,000		1,478,182

Appendix - Q

Redevelopment Fund Current Debt Amortization

Fiscal Year	\$18.84M Tax Supported Improvement Bond Dated December 21, 2017			\$13.085M Tax Supported Improvement Bond Dated March 25, 2021		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY22	545,000	5.00000	163,588	160,000	0.34500	247,478
FY23	—	—	136,338	710,000	0.39500	246,926
FY24	—	—	136,338	715,000	0.61500	244,121
FY25	—	—	136,338	720,000	0.97800	239,724
FY26	—	—	136,338	725,000	1.17800	232,683
FY27	—	—	136,338	740,000	1.49500	224,142
FY28	—	—	136,338	750,000	1.69500	213,079
FY29	—	—	136,338	760,000	1.92800	200,367
FY30	—	—	136,338	775,000	2.02800	185,714
FY31	—	—	136,338	795,000	2.12800	169,997
FY32	—	—	136,338	815,000	2.22800	153,079
FY33	—	—	136,338	825,000	2.32800	134,921
FY34	—	—	136,338	845,000	2.37800	115,715
FY35	—	—	136,338	875,000	2.47800	95,621
FY36	—	—	136,338	890,000	2.52800	73,938
FY37	—	—	136,338	915,000	2.77300	51,439
FY38	—	—	136,338	940,000	2.77300	26,066
FY39	1,000,000	3.25000	136,338	—	—	—
FY40	1,030,000	3.25000	103,838	—	—	—
FY41	1,065,000	3.25000	70,363	—	—	—
FY42	1,100,000	3.25000	35,750	—	—	—
	4,740,000		2,691,285	12,955,000		2,855,010

Staffing Justifications

Recommended Staffing Additions (Salaries & Benefits)					
Position	Department / Division	Request	Grade	FY23	FY24
Recreation Attendants	The Link	FY23 - Increase 1,040 PT Hours	E	21,428	44,463
Administrative Assistant II	Library	FY23 - Add Position (Requested FT= \$66,294, \$69,894; PT recommended)	8	22,167	22,999
Seasonal	Parks	FY23 - Increased 1,000 Seasonal Hours	A	12,057	12,330
Maintenance Worker I	Parks	FY23 - Add Position	9	81,607	86,566
Landscape Gardener	Parks	FY23 - New Position	11	85,737	90,326
Police Officer	Police	FY23 - Add (2) Positions	423	192,708	213,680
Police Officer	Police	FY23 (Dec) - Add (3) Positions	423	236,259	315,729
Police Training Sergeant	Police	FY23 (Dec) - New Position	426	110,336	145,058
Police Officer	Police	FY24 (Dec) - Add (2) Positions	423	—	172,208
Cost				762,299	1,103,359

The Link

The opening of The Link will provide restroom facilities for Central Park and new space for City events as well as areas available for rent by the public. Attendants will assist the Events Coordinator in making sure that the facilities are unlocked and ready for visitors, and serving as on-site staff contacts during events. It is recommended that two part-time attendants be added to help staff this facility when it opens in spring 2023. FY23 budget contains funding for these positions for six months and is increased to a full year in FY24.

Library

Addition of an Administrative Assistant II for the library. This was originally requested for FY21 and moved to FY23. The library does not have an administrative assistant, so tasks are completed by various staff members, typically the Director or Assistant Director who have other responsibilities. By having one person to manage library accounting and data including a variety of reports, this cost-effective measure will allow for the management team to focus on management of the library. The cost for a full-time position would be \$66,294. It is recommended that this position be added as a part-time position for FY23 & FY24.

Parks

With the enhancements in Central Park, the opening of The Link, and the improvements along the 84th Street Corridor, comes a greater need for maintenance. To meet this need, staff is recommending an increase in Seasonal hours, one additional Maintenance Worker I and the addition of a new position, Landscape Gardener. The Landscape Gardener will be able to maintain the enhanced landscaping that is planned around The Link and 84th Street.

Staffing Justifications

Police

With increasing population, events, and development across the City, the service demand of the Police Department has grown. Through the Long-Range Financial Plan process, staffing and service levels were examined and additional staffing in certain areas of the department were identified. The Special Enforcement Bureau's (SEB) duties include traffic, accident investigation, crime prevention, DARE and community services. In anticipation of over 150 annual events following the opening of the music venue in City Centre and the increase of traffic and events after the opening of the Nebraska MultiSport Complex, the department foresees a need for additional officers in the SEB.

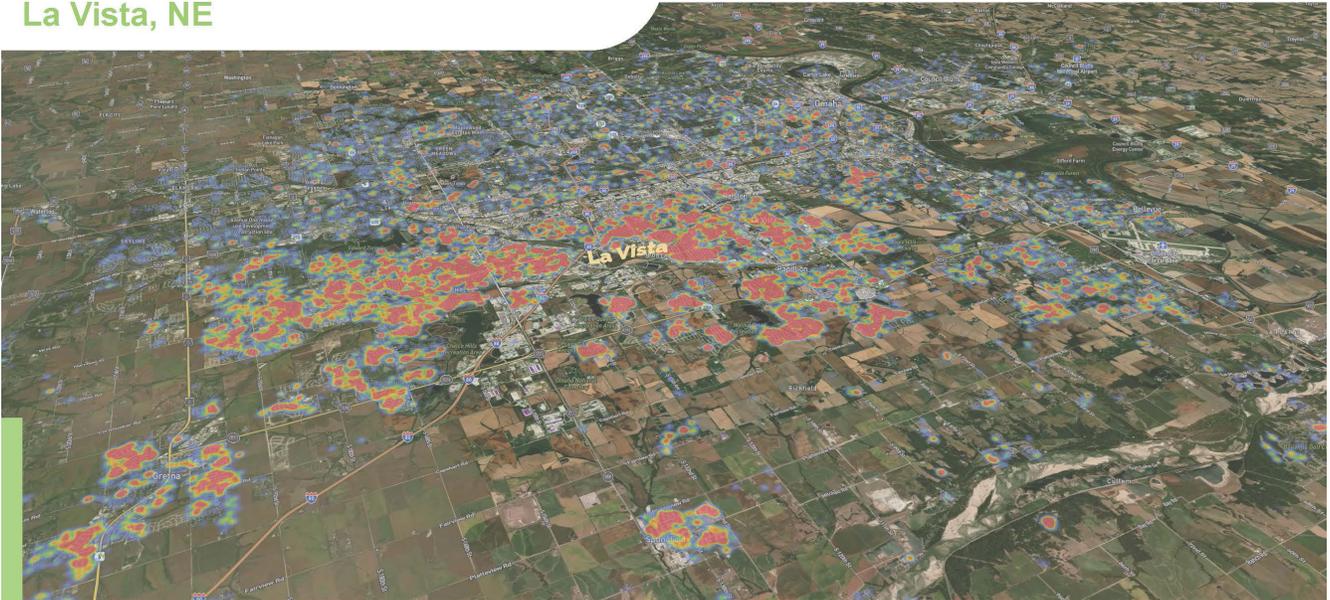
There was also identified a need in the Uniform Police Bureau (UPB) for additional officers. The UPB's duties include protection of life and property, enforcement of all laws and ordinances, presentation of the peace and public order, identification of criminal offenders and criminal activity, apprehension of offenders and general traffic services. As the City continues to grow and development increases the daytime population, there is a greater need for officers throughout the community. The presence or visibility of officers in the community directly correlates to the sense of safety and security felt by residents and visitors.

Following the staffing additions in FY23 and FY24, the department anticipates that no additional staffing will be needed for approximately 5 years (2030).

General Fund Expenditure Summary By Department (Including Capital)

	FY21 Budget	FY21 Actual	FY22 Budget	FY22 Estimated Year End	Recommended			
					FY23 Budget	% Change	FY24 Budget	% Change
Mayor and Council	220,064	183,732	238,915	214,523	234,468	(2%)	226,067	(4%)
Boards and Commissions	6,335	3,646	6,335	3,824	7,134	11%	5,647	(26)
City Administration	689,538	651,024	738,737	696,815	740,130	—%	783,222	6%
Communication	216,020	141,276	307,110	250,050	322,829	5%	335,481	4%
City Clerk	582,929	550,032	613,636	586,833	612,204	—%	642,963	5%
Finance	475,544	471,701	603,025	589,869	555,521	(9%)	574,883	3%
Human Resources	1,001,387	820,100	1,076,076	934,330	1,109,659	3%	1,146,926	3%
Information Technology	447,386	394,166	464,863	464,863	650,446	29%	664,777	2%
Community Development	675,426	653,926	743,511	624,409	759,953	2%	788,796	4%
Library	948,460	858,481	1,069,905	1,042,188	1,106,106	3%	1,133,767	2%
Recreation	722,397	642,701	796,859	785,530	875,657	9%	737,913	(19%)
Senior Services	—	—	—	—	92,191	100%	96,406	4%
Swimming Pool	138,335	117,877	141,038	137,129	138,688	(2%)	141,928	2%
The Link	—	—	—	—	167,278	100%	123,421	(36)
Public Transportation	8,400	11,428	8,400	9,354	9,821	14%	10,312	5
Senior Bus	120,798	131,002	107,030	103,695	105,659	(1%)	169,540	38%
Animal Control	54,300	51,744	56,165	54,500	58,000	3%	59,120	2%
Fire	2,412,062	2,306,359	2,608,425	2,604,350	2,817,781	7%	3,075,505	8%
Police	5,383,014	5,580,155	5,793,426	5,789,098	6,673,825	13%	7,151,017	7%
Public Works Administration	361,521	373,494	466,288	437,565	485,870	4%	503,527	4%
Building Maintenance	635,049	415,581	859,982	850,748	830,472	(4%)	809,719	(3%)
Streets	2,645,227	2,333,384	2,784,619	2,312,514	2,806,601	1%	2,937,331	4%
Parks	1,157,250	960,548	1,216,709	1,141,427	1,464,446	17%	1,505,517	3%
Sports Complex	405,311	338,302	428,053	399,248	473,142	10%	487,786	3%
Total	19,306,753	17,990,659	21,129,107	20,032,861	23,097,881	9%	24,111,573	4%

Five Districts in 2019 and 2021
In-City vs. Out-of-City Visitor Ratio
La Vista, NE



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Visitor Statistics
La Vista, NE

Overall Visitation 2019

La Vista Commercial Districts - 2019 Visitor Origins				
Sorted by largest percentage of visits from outside La Vista				
Location	Percent from within La Vista City Limits	Percent from outside La Vista City Limits	Percent from within 10 miles	Length of Stay (in minutes)
1) Papio Valley Business Park & Brook Valley II Business Park	3.6%	96.4%	65.5%	139
2) Southport Retail	4.0%	96.0%	61.0%	173
3) Brook Valley BP, Oakdale Park, Val Verde, & Harrison Hills	4.3%	95.7%	77.3%	123
4) 84th Street (north of Giles Rd)	14.0%	86.0%	86.8%	65
5) 96th and Giles Rd	17.2%	82.8%	89.0%	67

Source: Placer.ai

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Visitor Statistics La Vista, NE

Overall Visitation 2021

La Vista Commercial Districts - 2021 Visitor Origins				
Exact dates surveyed are Dec 6, 2020 to Dec 5, 2021 (365 days)				
Location	Percent from within La Vista City Limits	Percent from outside La Vista City Limits	Percent from within 10 miles	Length of Stay (in minutes)
1) Southport Retail	4.1%	95.9%	61.8%	143
2) Papio Valley Business Park & Brook Valley II Buisness Park	4.5%	95.5%	67.8%	127
3) Brook Valley BP, Oakdale Park, Val Verde, & Harrison Hills	5.4%	94.6%	74.0%	121
4) 84th Street (north of Giles Rd)	14.7%	85.4%	83.7%	101
5) 96th and Giles Rd	18.3%	81.7%	88.0%	80

Source: Placer.ai

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Visitor Statistics La Vista, NE

Southport Retail & Hotels 2019

Percent of Total Visits Originating in La Vista	
2019	4.0%
2021	4.1%

From within 10 miles	
2019	61.0%
2021	61.8%

Avg HH Income: **\$92.8K**



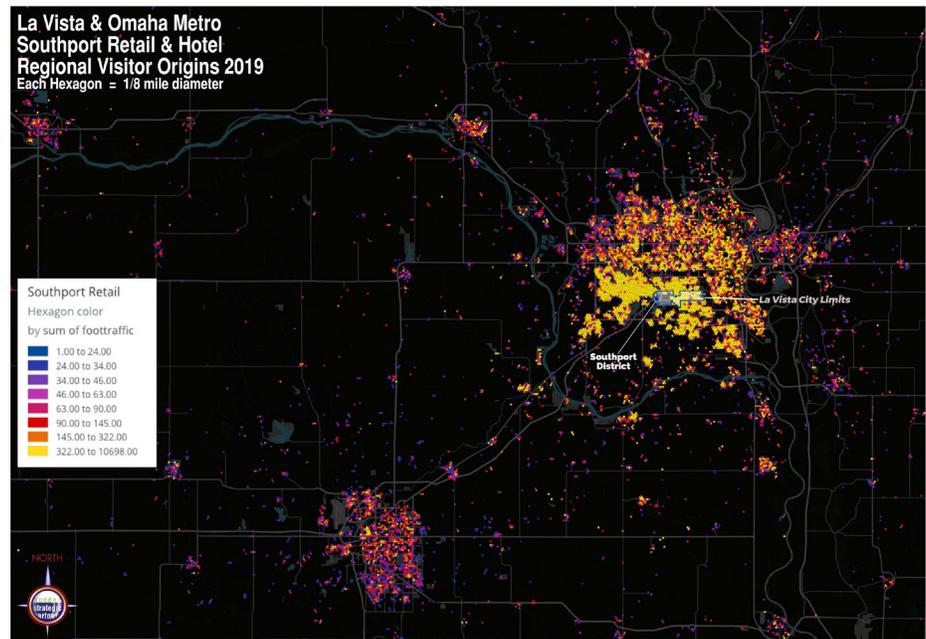
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Visitor Statistics
La Vista, NE

Southport Regional Area Visitor Density Map 2019

Over 50 miles	24%
Over 250 miles	11%

Of the five retail and/or business districts analyzed, Southport is the only one that attracts significant visitorship from outside the Omaha Metro Area, including, also, the longest length of stay, at 173 minutes on average in 2019.



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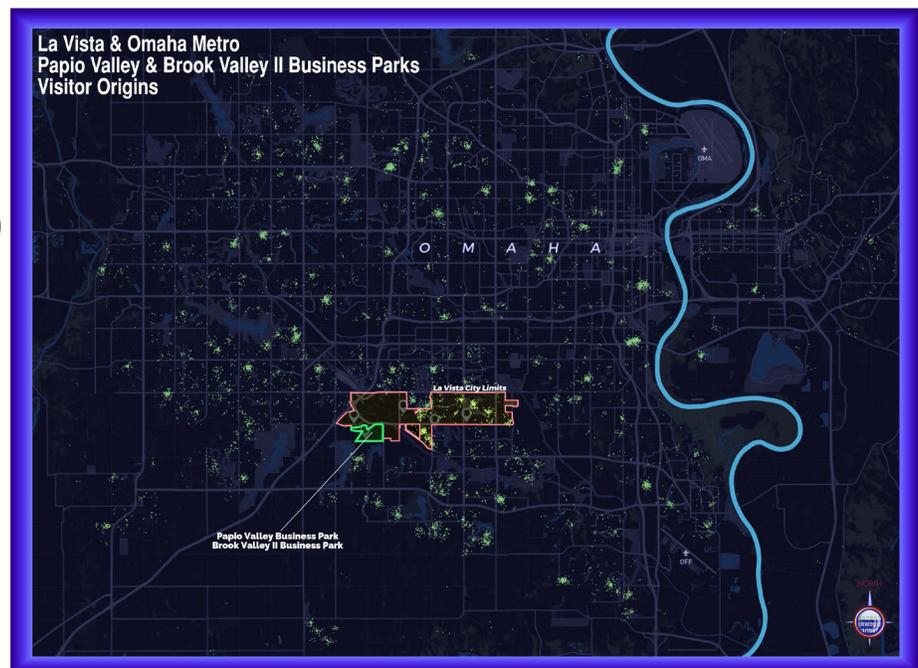
Visitor Statistics
La Vista, NE

Papio Valley & Brook Valley Business Parks 2019

Percent of Total Visits Originating in La Vista	
2019	3.6%
2021	4.5%

From within 10 miles	
2019	65.5%
2021	67.8%

Avg HH Income: **\$85.5K**



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Visitor Statistics La Vista, NE

Harrison Hills & Val Verde Business Parks

Percent of Total Visits
Originating in La Vista

2019	4.3%
2021	5.4%

From within 10 miles

2019	77.3%
2021	74.0%

Avg HH Income: **\$86.0K**

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Visitor Statistics La Vista, NE

84th St & Giles Road Retail Area 2019

Percent of Total Visits
Originating in La Vista

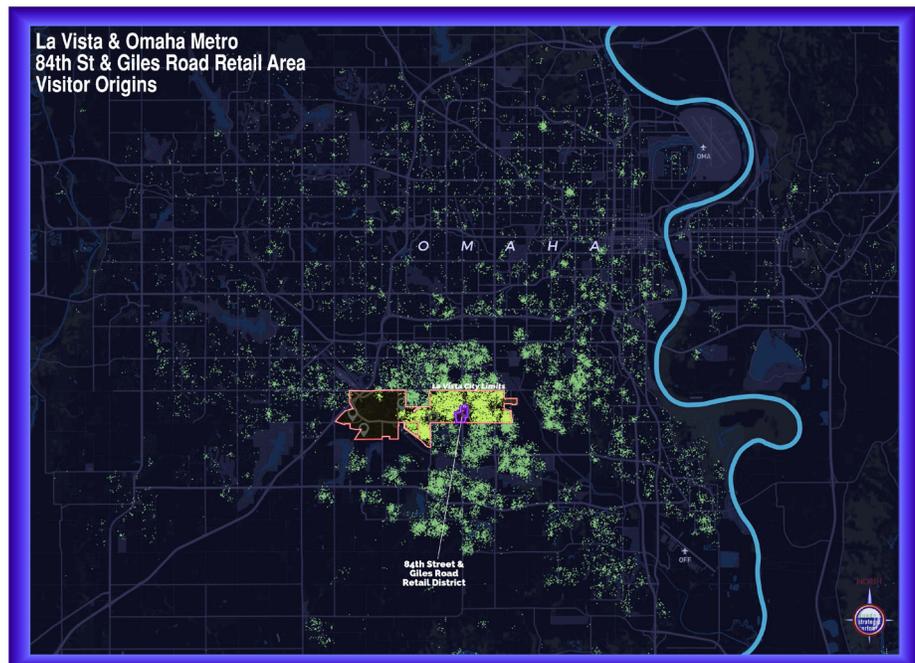
2019	14.0%
2021	14.7%

From within 10 miles

2019	86.8%
2021	83.7%

Avg HH Income: **\$82.8K**

hunden strategic partners



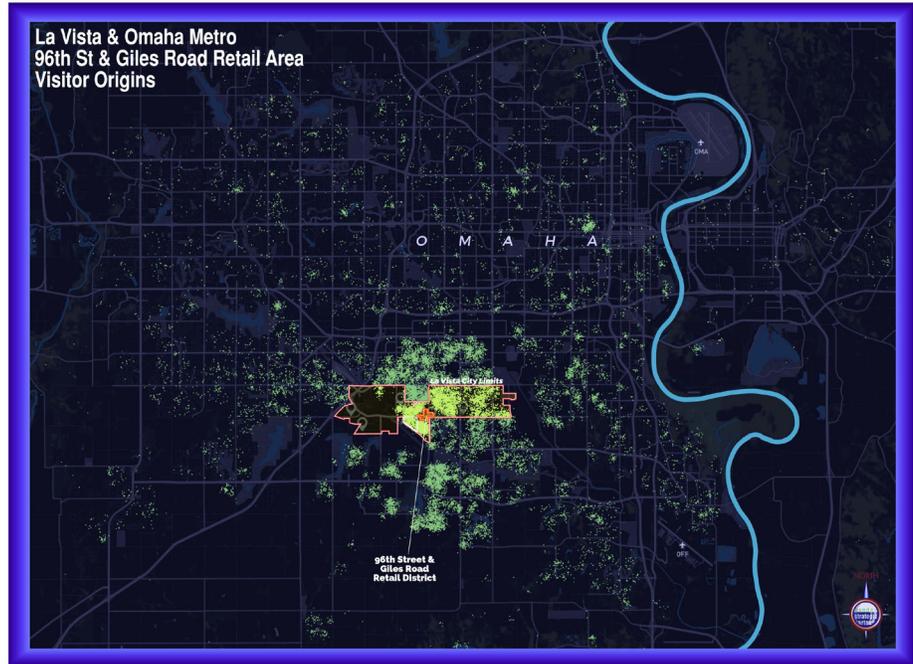
8

Visitor Statistics
La Vista, NE
96th St & Giles Road Retail Area
2019

Percent of Total Visits Originating in La Vista	
2019	17.2%
2021	18.3%

From within 10 miles	
2019	89.0%
2021	88.0%

Avg HH Income: **\$89.5K**



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