



City of La Vista Nebraska  
Month Ended September 30, 2025

**Unaudited**

**Monthly Statement of Revenue and Expenditure**  
**September**

	General Fund	Debt Service Fund	Capital Improvement Fund	Lottery Fund	Redevelopment Fund	Total Nonmajor Funds <sup>1</sup>	Total Governmental Funds	Sewer Fund	Total Proprietary Fund
<b>Revenue</b>									
Property Tax	234,754	18,785	-	-	-	477,532	<b>731,071</b>	-	-
Sales and use taxes	628,728	314,364	-	-	314,364	-	<b>1,257,455</b>	-	-
Other Taxes <sup>2</sup>	487,092	-	-	-	34,006	-	<b>521,098</b>	-	-
Licenses and Permits	22,597	-	-	-	-	-	<b>22,597</b>	-	-
Intergovernmental Revenues <sup>3</sup>	175,101	-	-	-	-	-	<b>175,101</b>	-	-
Charges for Services	103,869	-	-	-	-	-	<b>103,869</b>	-	-
Grant income	142,494	-	25,000	-	-	-	<b>167,494</b>	-	-
Lottery Proceeds	-	-	-	83,154	-	-	<b>83,154</b>	-	-
Interest Income	63,482	5,814	11,414	19,263	22,150	7,169	<b>129,291</b>	20,470	<b>20,470</b>
Sewer Fees	-	-	-	-	-	-	-	535,975	<b>535,975</b>
Other Revenues <sup>4</sup>	51,625	32,350	-	-	-	20,913	<b>104,888</b>	3	<b>3</b>
Bonds	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,909,742</b>	<b>371,312</b>	<b>36,414</b>	<b>102,417</b>	<b>370,519</b>	<b>505,614</b>	<b>3,296,019</b>	<b>556,449</b>	<b>556,449</b>
<b>Expenditures</b>									
CIP/Capital Outlay	204,227	-	561,327	-	162,780	-	<b>928,333</b>	2,735	<b>2,735</b>
Debt Service: Principal Expense	-	1,110,000	-	-	705,000	-	<b>1,815,000</b>	-	-
Debt Service: Interest Expense	-	534,670	-	-	440,450	-	<b>975,120</b>	-	-
Debt Service: Bond Issue Expense	-	900	-	-	200	-	<b>1,100</b>	-	-
General Government Expenses	642,335	13,773	-	105	-	477,825	<b>1,134,038</b>	2,874	<b>2,874</b>
Public Works	294,843	-	-	-	-	-	<b>294,843</b>	-	-
Public Safety	876,153	-	-	-	-	17,734	<b>893,887</b>	-	-
Culture and Recreation	352,660	-	-	-	-	-	<b>352,660</b>	-	-
Public Library	83,054	-	-	-	-	-	<b>83,054</b>	-	-
Community Betterment	-	-	-	59,357	-	-	<b>59,357</b>	-	-
Community Development	77,840	-	-	-	1,503	-	<b>79,343</b>	-	-
Sewer	-	-	-	-	-	-	-	709,814	<b>709,814</b>
<b>Total Expenditures</b>	<b>2,531,111</b>	<b>1,659,343</b>	<b>561,327</b>	<b>59,462</b>	<b>1,309,933</b>	<b>495,559</b>	<b>6,616,734</b>	<b>715,424</b>	<b>715,424</b>
<b>Transfers In</b>	<b>286,900</b>	<b>300,000</b>	<b>434,628</b>	<b>16,900</b>	<b>-</b>	<b>597,964</b>	<b>1,636,393</b>	<b>1,279,248</b>	<b>1,279,248</b>
<b>Transfers Out</b>	<b>914,864</b>	<b>-</b>	<b>-</b>	<b>439,430</b>	<b>-</b>	<b>282,098</b>	<b>1,636,393</b>	<b>1,279,248</b>	<b>1,279,248</b>
<b>Change in Net Position</b>	<b>(1,249,334)</b>	<b>(988,031)</b>	<b>(90,284)</b>	<b>(379,574)</b>	<b>(939,413)</b>	<b>325,921</b>	<b>(3,320,715)</b>	<b>(158,975)</b>	<b>(158,975)</b>

**Key Trends**

**Revenue**

Other Taxes: September Hotel and Restaurnat tax all received and booked before year end.

Grant Income: \$142K - Cops Grant, \$25K - La Vista Community Foundation (Reflections Plaza)

**Expenditures**

CIP/Capital Outlay: Purchased and equipped two police SUVs. \$234K payment for Reflections Plaza project and \$235K payment for city wide paving repairs

<sup>1</sup>Nonmajor Funds (EDF, PAF, QSF, TIF)

<sup>2</sup>Other tax - OCC, Hotel, Rest

<sup>3</sup>Intergovernmental Rev - rev for state, county, other municipality

<sup>4</sup>Other rev - parking, library, other misc.



City of La Vista Nebraska  
Month Ended September 30, 2025

## Unaudited

### Fund Balance

	FY25 Budget	FY25YTD Actual	Variance
General Fund	14,803,765	18,171,097	3,367,332
Debt Service Fund	1,636,996	2,269,581	632,585
Capital Improvement Fund	2,337,905	3,406,652	1,068,747
Lottery Fund	5,295,533	5,392,137	96,604
Redevelopment Fund	11,309,047	6,649,210	(4,659,837)
Total Nonmajor Funds <sup>1</sup>	1,837,349	2,298,065	460,716
Sewer Fund	4,937,568	6,674,422	1,736,854
<b>Ending Fund Balance</b>	<b>42,158,163</b>	<b>44,861,164</b>	<b>2,703,001</b>

### Key Trends

- Redevelopment fund is lower than budgeted due to movement of projects from FY25 to FY 26 along with bonds and grants associated with the projects.

<sup>1</sup>Nonmajor Funds (EDF, OSP, PAF, QSF, TIF)



City of La Vista NE  
Monthly Treasurer Report  
September FY25

Types	Institution	Balance	Interest Rate	Interest Earned	Accrued Interest	Maturity Date
CD	American National Bank	\$ 1,643,167	4.2%		\$ 5,683	
	Dayspring Bank	\$ -	0.6%		\$ -	
	<b>Total CD's</b>	<b>\$ 1,643,167</b>				
Money Market	Access Bank	\$ 1,981,620	1.0%	\$ 2,698		
	Dayspring Bank	\$ 6,133,866	4.1%	\$ 21,565		
	NPAIT	\$ 38,685,892	4.2%	\$ 124,473		
	Nebraska Class	\$ -	4.3%	\$ -		
	NFIT	\$ -				
	<b>Total Money Market</b>	<b>\$ 46,801,377</b>				
Checking	Access Bank	\$ 186,293	1.0%	\$ 586		
Checking	Dayspring Bank-FSA	\$ 15,901	4.4%	\$ 84		
Savings	Access Bank	\$ 409,014	1.0%	\$ 355	\$ -	
Checking	Access Bank-Health Ins	\$ 116,059	1.0%	\$ 99		
	<b>Total Portfolio</b>	<b>\$ 49,171,811</b>		<b>\$ 149,860</b>	<b>\$ 5,683</b>	

#### Key Trends

- Unrestricted cash of \$15.2M
- Restricted Funds for Redevelopment projects, Sewer, Lottery, CIP projects, Police Academy
- Interest Rates are starting to decline as the Fed lowers rates



City of La Vista Nebraska  
Month Ended October 31, 2025

### Monthly Statement of Revenue and Expenditure

October

	General Fund	Debt Service Fund	Capital Improvement Fund	Lottery Fund	Redevelopment Fund	Total Nonmajor Funds <sup>1</sup>	Total Governmental Funds	Sewer Fund	Total Proprietary Fund
<b>Revenue</b>									
Property Tax	115,954	9,276	-	-	-	-	125,230	-	-
Sales and use taxes	712,383	356,192	-	-	356,192	-	1,424,767	-	-
Other Taxes <sup>2</sup>	76,264	145	-	-	27,861	-	104,269	-	-
Licenses and Permits	45,206	-	-	-	-	-	45,206	-	-
Intergovernmental Revenues <sup>3</sup>	217,531	-	-	-	-	195,000	412,531	-	-
Charges for Services	20,245	-	-	-	-	-	20,245	-	-
Grant Income	22,408	-	-	-	-	-	22,408	-	-
Lottery Proceeds	-	-	-	75,816	-	-	75,816	-	-
Interest Income	56,712	5,264	10,368	19,416	20,289	7,470	119,520	22,514	22,514
Sewer Fees	-	-	-	-	-	-	-	2,200	2,200
Other Revenues <sup>4</sup>	6,326	32,895	-	-	-	20,913	60,134	2	2
Bonds	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,273,028</b>	<b>403,772</b>	<b>10,368</b>	<b>95,232</b>	<b>404,342</b>	<b>223,383</b>	<b>2,410,126</b>	<b>24,715</b>	<b>24,715</b>
<b>Expenditures</b>									
CIP/Capital Outlay	75,206	-	147,841	-	-	-	223,046	357,556	357,556
Debt Service: Principal Expense	-	-	-	-	-	1,075,000	1,075,000	-	-
Debt Service: Interest Expense	-	-	-	-	-	41,051	41,051	-	-
Debt Service: Bond Issue Expense	-	-	-	-	-	400	400	-	-
General Government Expenses	288,808	14,570	-	106	-	309	303,793	2,254	2,254
Public Works	183,247	-	-	-	-	-	183,247	-	-
Public Safety	1,003,716	-	-	-	-	17,182	1,020,898	-	-
Culture and Recreation	193,884	-	-	-	-	-	193,884	-	-
Public Library	94,630	-	-	-	-	-	94,630	-	-
Community Betterment	-	-	-	61,924	-	-	61,924	-	-
Community Development	58,684	-	-	-	-	-	58,684	-	-
Sewer	-	-	-	-	-	-	-	101,108	101,108
<b>Total Expenditures</b>	<b>1,898,175</b>	<b>14,570</b>	<b>147,841</b>	<b>62,030</b>	<b>-</b>	<b>1,133,942</b>	<b>3,256,557</b>	<b>460,919</b>	<b>460,919</b>
<b>Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>878,874</b>	<b>878,874</b>	<b>-</b>	<b>-</b>
<b>Transfers Out</b>	<b>878,874</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>878,874</b>	<b>-</b>	<b>-</b>
<b>Change in Net Position</b>	<b>(1,504,020)</b>	<b>389,202</b>	<b>(137,473)</b>	<b>33,202</b>	<b>404,342</b>	<b>(31,685)</b>	<b>(846,431)</b>	<b>(436,203)</b>	<b>(436,203)</b>

### Key Trends

#### Revenue

All September Revenues received in October were posted in September

#### Expenditures

<sup>1</sup>Nonmajor Funds (EDF, PAF, QSF, TIF)

<sup>2</sup>Other tax - OCC, Hotel, Rest

<sup>3</sup>Intergovernmental Rev - rev for state, county, other municipality

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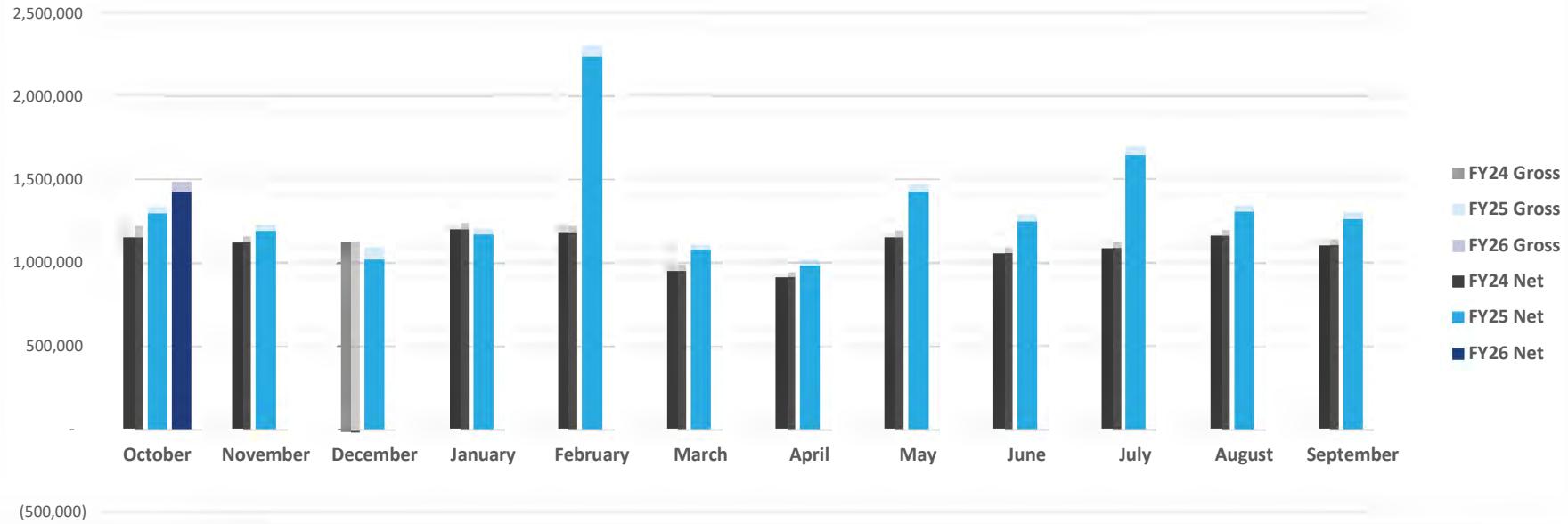
City of La Vista NE  
Monthly Treasurer Report  
October FY25

Types	Institution	Balance	Interest Rate	Interest Earned	Accrued Interest	Maturity Date
CD	American National Bank	\$ 1,643,167	4.2%		\$ 5,683	
	Dayspring Bank	\$ -	0.6%		\$ -	
	<b>Total CD's</b>	<b>\$ 1,643,167</b>				
Money Market	Access Bank	\$ 3,002,708	2.0%	\$ 5,252		
	Dayspring Bank	\$ 6,134,587	4.1%	\$ 21,120		
	NPAIT	\$ 35,056,093	4.1%	\$ 114,192		
	Nebraska Class	\$ -	4.3%	\$ -		
	NFIT	\$ -				
	<b>Total Money Market</b>	<b>\$ 44,193,388</b>				
Checking	Access Bank	\$ 117,173	1.0%	\$ 1,048		
Checking	Dayspring Bank-FSA	\$ 28,834	4.2%	\$ 87		
Savings	Access Bank	\$ 365,682	1.0%	\$ 335	\$ -	
Checking	Access Bank-Health Ins	\$ 185,322	1.0%	\$ 101		
	<b>Total Portfolio</b>	<b>\$ 46,533,565</b>		<b>\$ 142,135</b>	<b>\$ 5,683</b>	

**Key Trends**

- Unrestricted cash of \$13.1M
- Restricted Funds for Redevelopment projects, Sewer, Lottery, CIP projects, Police Academy
- Interest Rates are starting to decline as the Fed lowers rates

**Sales & Use Tax**  
**Gross Earned & Net Received**  
**Month over Month Comparison**  
**FY24 FY25 FY26**



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

Business Month	Receipt Month	Gross Sales & Use Tax			Net Sales & Use Tax		
		FY24 Gross	FY25 Gross	FY26 Gross	FY24 Net	FY25 Net	FY26 Net
August	October	1,219,327	1,333,594	1,483,658	1,150,506	1,293,323	1,424,767
September	November	1,156,387	1,225,484		1,119,894	1,188,719	
October	December	1,123,464	1,091,092		(13,627)	1,016,967	
November	January	1,237,079	1,203,358		1,199,959	1,167,226	
December	February	1,220,426	2,303,111		1,180,130	2,233,912	
January	March	986,988	1,107,266		948,815	1,073,978	
February	April	937,872	1,011,425		909,599	978,972	
March	May	1,190,808	1,471,055		1,149,334	1,424,575	
April	June	1,088,179	1,283,943		1,055,305	1,243,865	
May	July	1,121,424	1,692,010		1,087,465	1,641,040	
June	August	1,197,098	1,343,405		1,160,289	1,303,103	
July	September	1,137,341	1,297,721		1,103,167	1,257,455	
<b>FY Total</b>		<b>13,616,393</b>	<b>16,363,464</b>	<b>1,483,658</b>	<b>12,050,836</b>	<b>15,823,135</b>	<b>1,424,767</b>
			<b>Budget</b>	<b>15,324,520</b>		<b>Budget</b>	<b>13,409,783</b>

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