



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

Key Trends

Revenue
Other Taxes: September Hotel and Restaurant 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

¹Nonmajor Funds (EDF, PAF, QSF, TIF)

²Other tax - OCC, Hotel, Rest

³Intergovernmental Rev - rev for state, county, other municipality

⁴Other rev - parking, library, other misc.



City of La Vista 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 ¹	1,837,349	2,298,065	460,716
Sewer Fund	4,937,568	6,674,422	1,736,854
Ending Fund Balance	42,158,163	44,861,164	2,703,001

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.

¹Nonmajor 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	1/17/2026
	Dayspring Bank	\$ -	0.6%		\$ -	
	Total CD's	\$ 1,643,167				
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	\$ -				
	Total Money Market	\$ 46,801,377				
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		
Total Portfolio		\$ 49,171,811		\$ 149,860	\$ 5,683	

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



Monthly Statement of Revenue and Expenditure

October

	General Fund	Debt Service Fund	Capital Improvement Fund	Lottery Fund	Redevelopment Fund	Total Nonmajor Funds ¹	Total Governmental Funds	Sewer Fund	Total Proprietary Fund
Revenue									
Property Tax	115,954	9,276	-	-	-	-	125,230	-	-
Sales and use taxes	712,383	356,192	-	-	356,192	-	1,424,767	-	-
Other Taxes ²	76,264	145	-	-	27,861	-	104,269	-	-
Licenses and Permits	45,206	-	-	-	-	-	45,206	-	-
Intergovernmental Revenues ³	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 ⁴	6,326	32,895	-	-	-	20,913	60,134	2	2
Bonds	-	-	-	-	-	-	-	-	-
Total Revenues	1,273,028	403,772	10,368	95,232	404,342	223,383	2,410,126	24,715	24,715
Expenditures									
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
Total Expenditures	1,898,175	14,570	147,841	62,030	-	1,133,942	3,256,557	460,919	460,919
Transfers In	-	-	-	-	-	878,874	878,874	-	-
Transfers Out	878,874	-	-	-	-	-	878,874	-	-
Change in Net Position	(1,504,020)	389,202	(137,473)	33,202	404,342	(31,685)	(846,431)	(436,203)	(436,203)

Key Trends

Revenue

All September Revenues received in October were posted in September

Expenditures

¹Nonmajor Funds (EDF, PAF,QSF,TIF)

²Other tax - OCC, Hotel, Rest

³Intergovernmental Rev - rev for state, county, other municipality

⁴Other rev - parking, library, other misc.



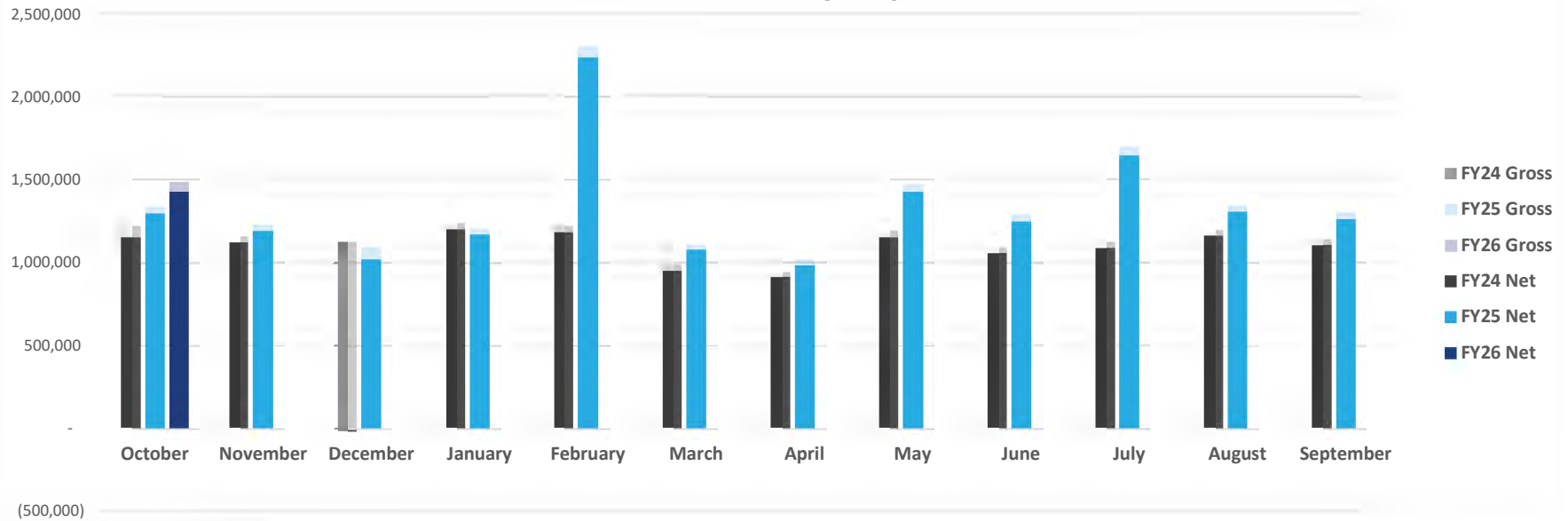
City of La Vista NE
Monthly Treasurer Report
October FY25

Types	Institution	Balance	Interest Rate	Interest Earned	Accrued Interest	Maturity Date
CD	American National Bank	\$ 1,643,167	4.2%		\$ 5,683	1/17/2026
	Dayspring Bank	\$ -	0.6%		\$ -	
	Total CD's	\$ 1,643,167				
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	\$ -				
	Total Money Market	\$ 44,193,388				
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		
Total Portfolio		\$ 46,533,565		\$ 142,135	\$ 5,683	

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

		Gross Sales & Use Tax			Net Sales & Use Tax		
Business Month	Receipt Month	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	
FY Total		13,616,393	16,363,464	1,483,658	12,050,836	15,823,135	1,424,767
		Budget			Budget		
		15,324,520			13,409,783		

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