

# Line Item Description & Detail

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## PERSONNEL SERVICES

*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. Excess Insurance Reimbursement.**

## 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.

**202. Books and Periodicals.** Includes all single issue purchases of copies of magazines, books, pamphlets, etc. Subscriptions would be charged to Account 301.

**203. Food Supplies.** Includes all food purchases for whatever purpose.

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**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 \$1,000.00. Improvement purchases costing more than \$1,000.00 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.

**305. Insurance and Bonds.** Includes all expenses involved in the purchase of property, casualty, liability, and workers compensation insurance, surety, bonds, notary bonds, etc.

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**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.

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**407. Sidewalks and Curbs.** Includes all expenses related to the repair, maintenance and construction of sidewalks.

**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.

## OTHER CHARGES

*Other Charges* shall include those expenses which do not logically fall into any of the scheduled accounts.

**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 \$1,000.00 and which logically fall 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.

- 601. Land
- 602. Buildings
- 603. Bridges and Culverts
- 604. Sewer Plant
- 605. Sanitary Sewer
- 606. Sidewalks and Curbs
- 607. Storm Sewers
- 608. Streets
- 609. Man-holes and Hydrants
- 610. Office Equipment
- 611. Machines and Tools (Major)
- 612. Instruments and Fire Apparatus

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- 613. Motor Vehicle
- 614. Road Machinery
- 615. Fire Hose
- 616. Traffic Signs and Makers
- 617. Radio Systems
- 618. Other Capital Outlays

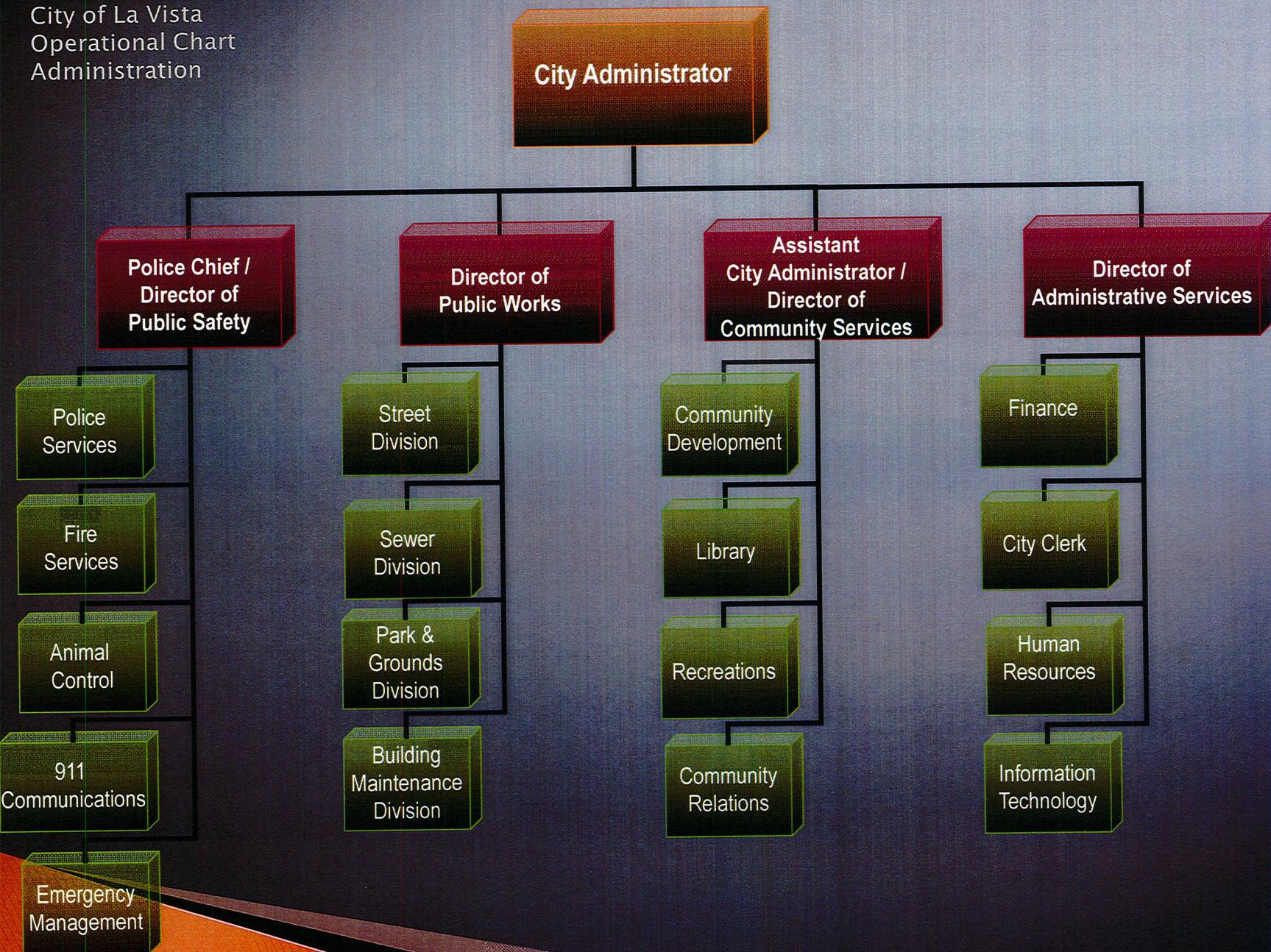
## Tax History

Year	Growth	Assessed Valuations	Total Tax Levy per/\$100	General Tax Levy per/\$100	Debt Tax Levy per/\$100	Total Tax Revenue	General Fund	Debt Service	One Cent Levy
1990		184,857,533	0.52598			\$972,314			\$ 18,486
1991	3.83%	191,935,153	0.50056			\$960,751			\$ 19,194
1992	9.04%	209,276,906	0.49271			\$1,031,128			\$ 20,928
1993	4.44%	218,567,039	0.49393			\$1,079,568			\$ 21,857
1994	10.98%	242,563,695	0.46574			\$1,129,716			\$ 24,256
1995	5.44%	255,766,525	0.51181			\$1,309,039			\$ 25,577
1996	8.03%	276,294,714	0.46599			\$1,287,506			\$ 27,629
1997	-1.40%	272,418,533	0.45599			\$1,242,201			\$ 27,242
1998	1.84%	277,417,910	0.451665			\$1,253,000			\$ 27,742
1999	21.09%	335,928,777	0.4500	0.4300	0.02	\$1,511,679	\$1,444,494	\$67,186	\$ 33,593
2000	18.03%	396,504,904	0.4500	0.4300	0.02	\$1,784,272	\$1,704,971	\$79,301	\$ 39,650
2001	6.85%	423,659,368	0.4500	0.4300	0.02	\$1,906,467	\$1,821,735	\$84,732	\$ 42,366
2002	7.45%	455,212,777	0.4500	0.4300	0.02	\$2,048,457	\$1,957,415	\$91,043	\$ 45,521
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	8.18%	553,757,119	0.4935	0.4735	0.02	\$2,732,791	\$2,622,040	\$110,751	\$ 55,376
2006	17.69%	651,690,883	0.498435	0.4784	0.02	\$3,248,255	\$3,117,917	\$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

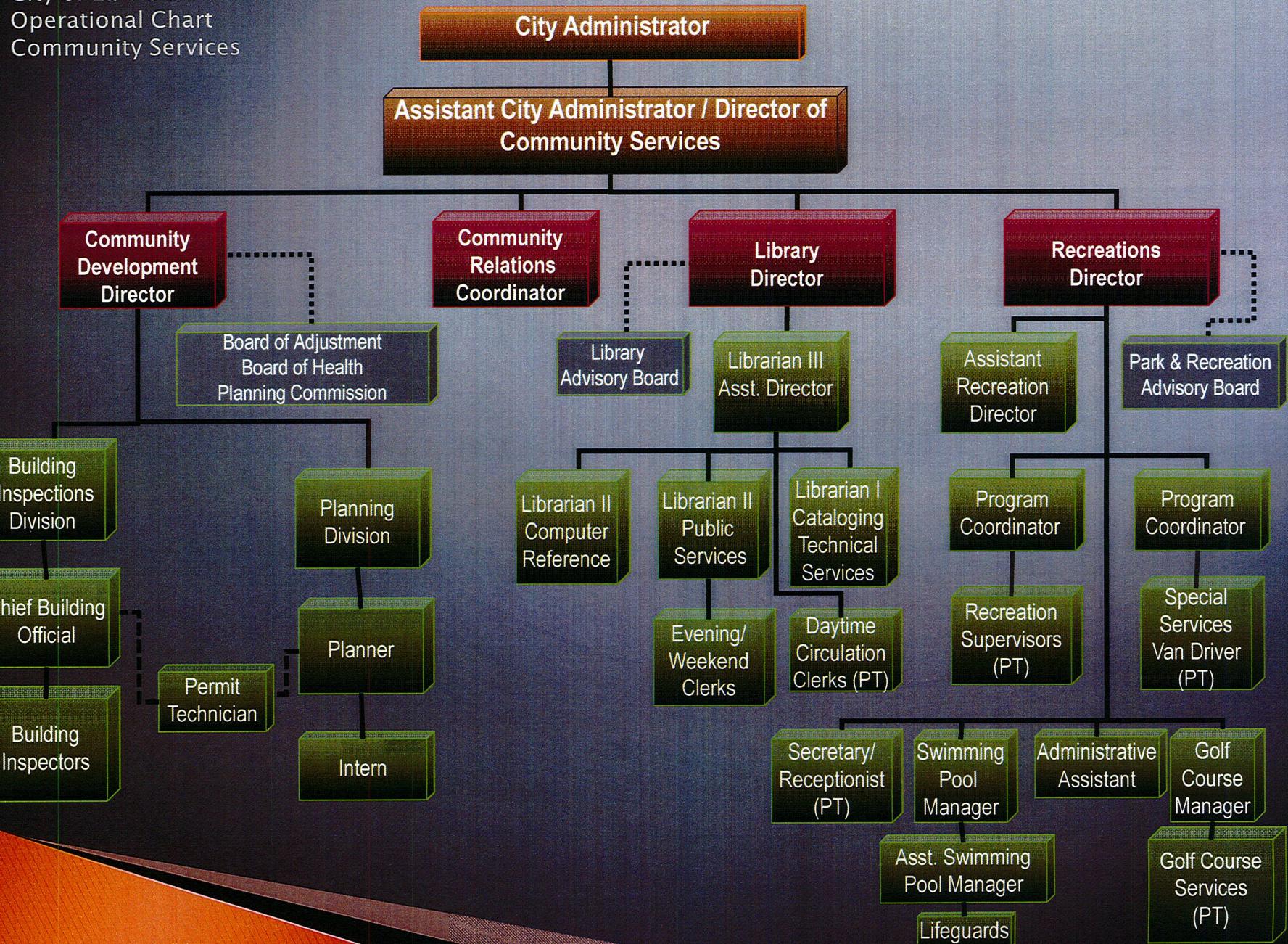
## City of La Vista Organizational Chart



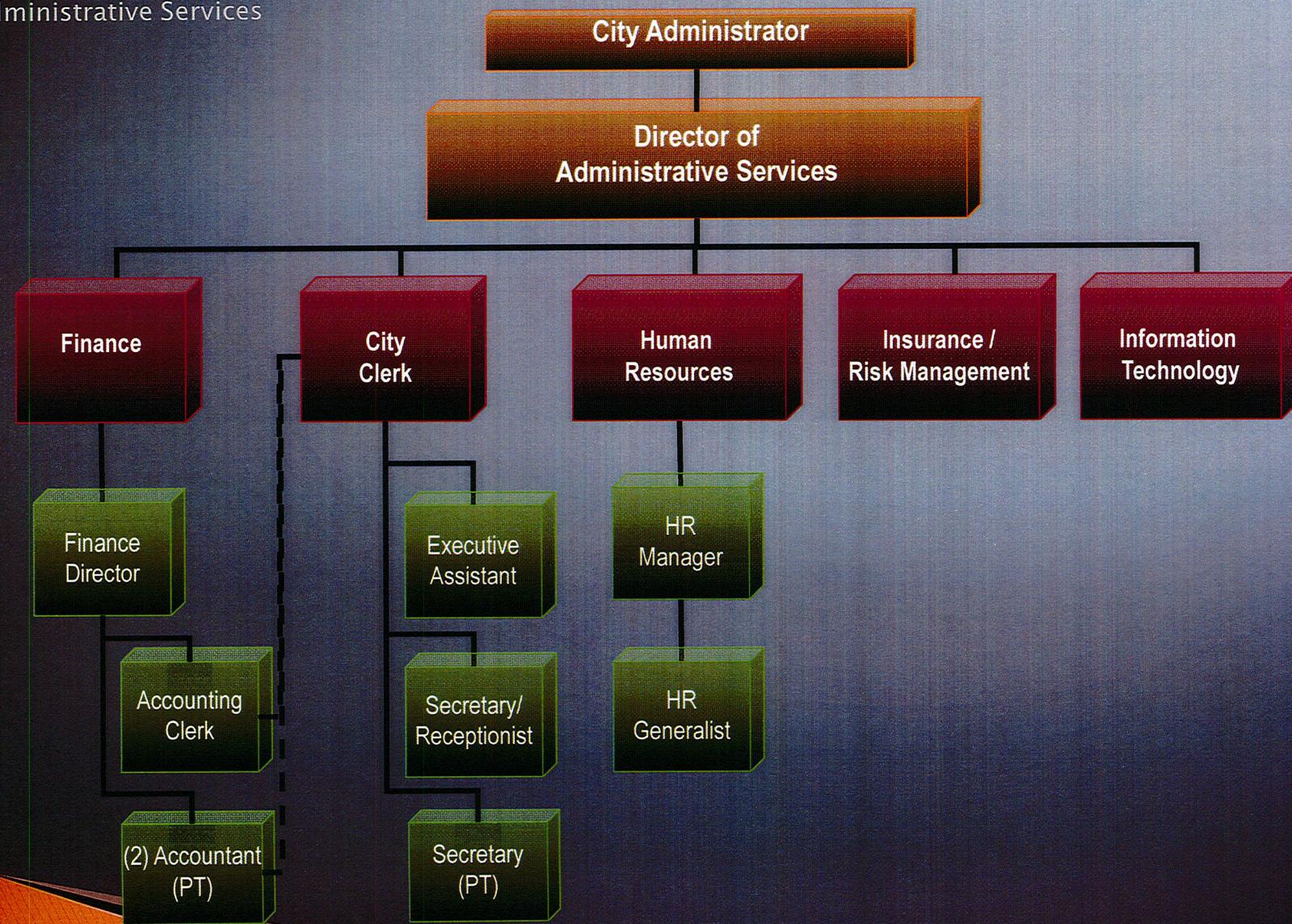
## City of La Vista Operational Chart Administration



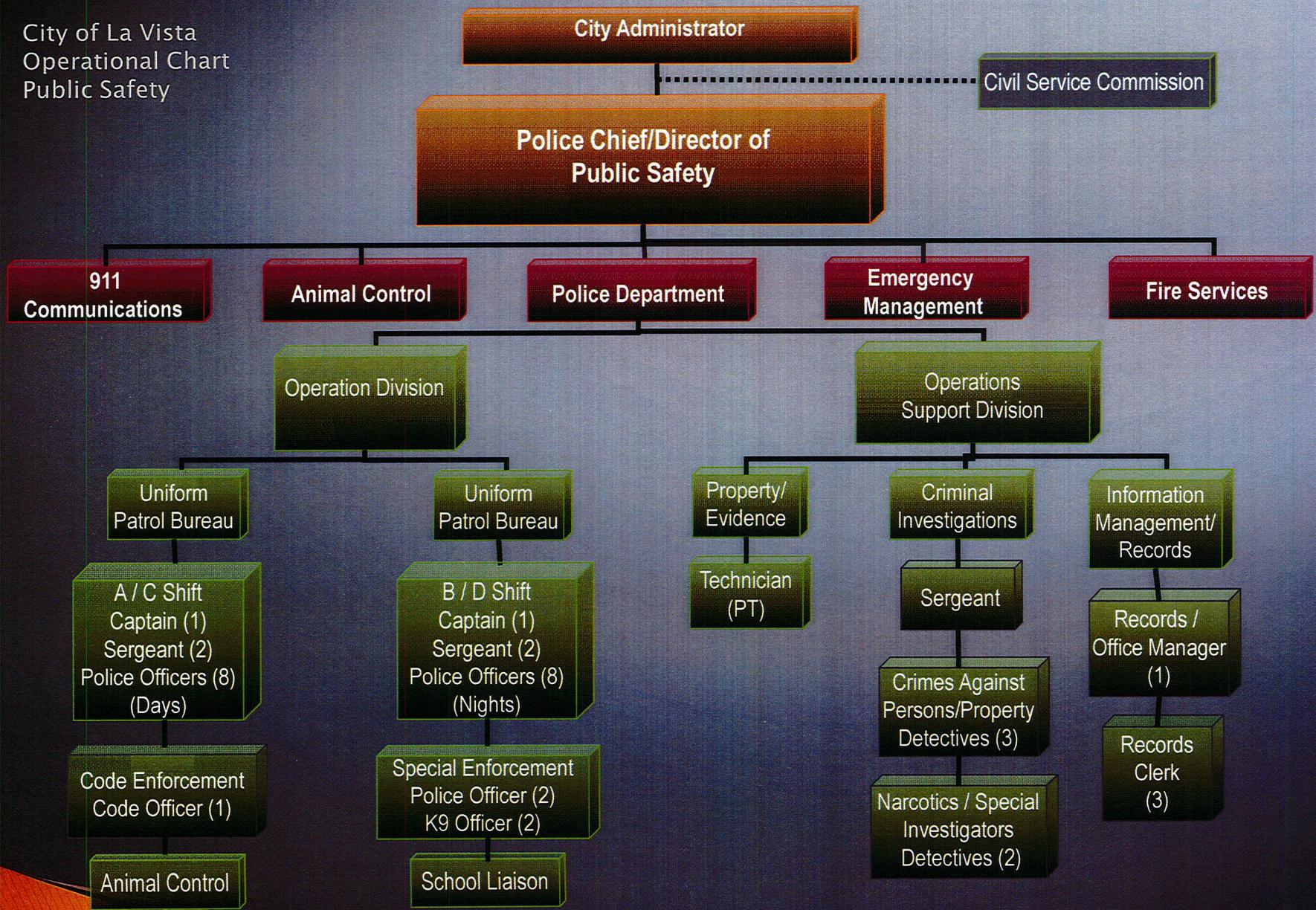
City of La Vista  
Operational Chart  
Community Services



City of La Vista  
Operational Chart  
Administrative Services



City of La Vista  
Operational Chart  
Public Safety



34 Sworn  
5.5 Civilian

Chief (1) Captain (3) Sergeant (5) Police officer (25)  
Records/Office Manager (1) Records Clerk (3) Code Officer (1) Evidence Clerk (.5)

City of La Vista  
Operational Chart  
Public Works

