La Vista City Council Meeting Agenda
July 20, 2026
6:00 PM
Harold “Andy” Anderson Council Chamber
La Vista City Hall, 8116 Park View Blvd
La Vista, Nebraska

- **Call to Order**
- **Pledge of Allegiance**
- **Announcement of Location of Posted Open Meetings Act**
- **Budget Overview**
- **General Fund**

A. Fund Overview

B. Capital Outlay

C. Executive

i. Mayor and City Council
ii. Boards and Commissions
iii. CIty Administration

D. Administrative Services

i. City Clerk
ii. Finance
iii. Human Resources
iv. Information Technology

E. Community Services

i. Communications
ii. Community Development
iii. Community Events
iv. Library
v. Public Transportation
vi. Recreation
vii. Senior Services
viii. Swimming Pool
ix. Special Services Bus

F. Public Safety

i. Animal Control
ii. Fire
iii. Police

G. Public Works

i. Public Works Administration
ii. Building Maintenance
iii. Off-Street Parking
iv. Parks
v. Streets
vi. The Link

- **Lottery Fund**

H. Fund Overview

- **Sewer & Sewer Reserve Fund**

I. Fund Overview

i. Sewer Operations

- **Debt Service Fund**

J. Fund Overview

- **Capital Improvement Fund**

K. Fund Overview

- **Redevelopment Fund**

L. Fund Overview

- **Economic Development Fund**

M. Fund Overview

- **Qualified Sinking Fund**

N. Fund Overview

- **Other Funds**

O. TIF

P. Police Academy

Q. Internal Service Fund

- **Debt Capacity**
    R. Overview

- **Comments from the Floor**

- **Comments from Mayor and Council**

- **Adjournment**

The public is welcome and encouraged to attend all meetings. If special accommodations are required, please contact the City Clerk prior to the meeting at 402-331-4343. A copy of the Open Meeting Act is posted in the Council Chamber and available in the public copies of the Council packet. Citizens may address the Mayor and Council under "Comments from the Floor." Comments should be limited to three minutes. We ask for your cooperation in order to provide for an organized meeting.

CITY OF LA VISTA

RECOMMENDED BIENNIAL BUDGET

FY27 - FY28

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Elected Officials and Executive Budget Team

Mayor

Douglas Kindig

City Council

Kim Thomas, Council President

Terrilyn Quick

Ron Sheehan

Kevin Wetuski

Alan Ronan

Deb Hale

Kelly Sell

Jim Frederick

FY27 - FY28 Executive Budget Team

Rita Ramirez, Acting City Administrator

Rachel Carl, City Clerk

Kevin Pokorny, Director of Administrative Services

Meg Harris, Finance Director

Mike Schofield, Chief of Police

Joe Soucie, Director of Public Works

Jeff Calentine, Deputy Director of Public Works

Maricruz Cancino, Deputy Finance Director

Budget Contributors

City Administration

Rita Ramirez

Communication

Mitch Beaumont

Community Development

Bruce Fountain

Cale Brodersen

Christopher Solberg

Human Resources

Wendy Lowery

Information Technology

Ryan South

Library

Rose Barcal

Jean Hurst

Jodi Norton

Cedate Shultz

Ashley Wemhoff

Police

Mike Schofield

Todd Armbrust

Nick Boswell

Stacia Burt

Scott Collett

Kraig Gomon

Mark Hardesty

Ray Harrod

Ben Iversen

Brian Mathew

Public Works

Jason Allen

Pat Dowse

Terry Foster

Aaron Johannsen

Cody Meyer

Brady Small

Recreation

Heather Buller

Denny Dinan

David Karlson

Kaily Summerlin

Kimmy Ludwick

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July 6, 2026

To the Honorable Mayor and Members of the City Council:

I am pleased to present the Recommended FY27 – FY28 Biennial Budget, underscoring our unwavering commitment to providing exceptional services and amenities to our residents. This budget is designed to ensure the City's enduring financial health, providing a solid foundation for our future endeavors.

The City currently maintains a strong financial position with a recommended balanced budget that meets or exceeds targeted reserve levels. Although projections for the General Fund anticipate a declining fund balance in the years ahead, we expect significant economic benefits from the City's investments. We can look forward to properties emerging from their Tax Increment Financing (TIF) obligations, new projects reaching completion, and increased occupancy promising to generate fresh tax revenues and other positive impacts. The City maintains a Moody's Aa2 bond rating affirming our sound financial management and enhancing our ability to secure low-interest financing for essential community investments.

In April 2024, the City Council identified strategic priorities that will guide the work of staff through FY27 and reaffirmed these priorities in March of 2026: Quality of Life & Community Identity, Economic Vitality, Infrastructure Investment, Safe Community & Thriving Neighborhoods, and Governance & Fiscal Responsibility. These priorities form the foundation of the budget, optimizing the City's resources for the greatest benefit of its residents. The City Council also acknowledged the importance of completing ongoing projects and advancing current goals.

The recommended budget continues to invest in key areas, building strategically upon past successes. This approach focuses on leveraging the Capital Improvement Program (CIP) funding recommendations and previous capital investments approved by the City Council. The operational budget has been intentionally allocated to support these objectives, resulting in total budgets of $66.9M in FY27and $84.1M in FY28 across all funds, including Years 1 and 2 of a $54.8M five-year CIP. This financial plan maintains a stable and predictable municipal tax rate, ensuring the high level of service La Vista residents expect.

La Vista's Dynamic Growth & Strategic Vision

Over the years, the City has leveraged significant investments in public infrastructure to spur economic development, contributing to sustained growth. Initiatives such as the La Vista Conference Center, The Astro music venue, and the CHI Health Multisports Complex (CHIMSC) are drawing thousands of annual visitors to the community.

Beyond mere expansion, La Vista's growth extends to its daytime population and services provided in the extra-territorial zoning jurisdiction (ETJ), which currently encompasses nearly 28,000 people. This consumer base is crucial for projecting retail opportunities and efficiently managing municipal services, especially in areas of public safety and transportation.

La Vista plays a pivotal role in regional traffic management, responsible for service at two of Sarpy County's busiest intersections—72nd & Harrison and 84th & Harrison— with 84th & Giles also ranking among the top 10. Additionally, La Vista boasts five hotels and a conference center, solidifying itself as a hub for residents and visitors alike.

Despite being landlocked, La Vista's strategic approach, resourcefulness, and planning set it apart. While neighboring jurisdictions may have limitless growth potential, our City's unique challenges demand greater vision and focus.

As we stand at this critical juncture, the long-term impacts of past economic decisions will shape La Vista's future for generations to come. Decisions regarding a balanced and diverse economy, enhanced public safety, fiscal responsibility, quality of life amenities, infrastructure improvements, and growth management will define our path forward.

La Vista's journey has been a purposeful evolution, and it's vital that we continue to innovate to keep the City at the forefront of progress and best practices. This means persevering with the same passion, tenacity, and effort that have brought us this far in our success.

Long-Range Financial Forecast (LRFF)

To ensure our financial decisions support long-term stability and service excellence, the City uses a Long-Range Financial Forecasting (LRFF) model. Insights from the FY27-36 LRFF update influenced the development of the FY27 - FY28 Biennial Budget, emphasizing:

- General Fund Stability: Despite projected declines in fund balances over the 5 and 10-year planning periods under current economic conditions, our balanced budget before transfers reflects prudent financial management. Collaboration with other municipalities and legislators will be necessary to mitigate potential revenue impacts from possible property tax caps.
- Infrastructure Maintenance: The recommended budget includes provisions for both revenue and expenditure projections associated with new public infrastructure at City Centre, Central Park, The Link, The Astro, and the CHIMSC.
- Project Prioritization: Effective project prioritization is essential due to increasing project costs and limitations in staff capacity. Regularly reviewing and adjusting capital improvement projects ensures alignment with available funding.
- Evaluation of Impact of Capital Projects on General Fund: Given limited funding and increasing competition for resources, it becomes crucial to evaluate the impact of capital projects on the General Fund. As the fund balance is anticipated to decline, prioritizing projects based on their potential benefits and long-term effects on operations becomes even more critical.

FY27 - FY28 Budget Highlights

The FY27 - FY28 Biennial Budget was carefully constructed to meet the needs of our growing community. The General Fund budget of $30.8M in FY27 and $31.4M in FY28 further ensures high-quality services for the community and advances City Council priorities.

- Staffing: Staffing requests include funding for one new full time position,one part time position, and changing one part time position to full time in FY27:
  - Recreations Events Coordinator (from PT to FT in October 2026)
  - Bus Driver (Beginning in Oct 2026)
  - Building Inspector (Beginning in April 2027)
- Capital Improvement Priorities: Staff diligently evaluates long-term capital requirements, focusing on preserving and enhancing public infrastructure. They strategically invest in capital projects aligned with the Strategic Plan's priorities. Consequently, the CIP includes carry-over projects and new initiatives totaling nearly $47.0M in FY27 and FY28 in investments across the City's streets, public infrastructure, parks, streetscape, public facilities, and sewers.
- Debt Capacity: As of FY26, the City's current outstanding debt stands at $88.7M, reflecting an increase of $500K from the previous year. During FY26, the City issued a $7M bond for redevelopment projects and a $12M bond for public facilities, parks, and street infrastructure. The proposed debt for FY27 & FY28 is a $10M bond for redevelopment projects, a $6M bond for the construction of a new sewer building and a $12M bond for public facilities, parks, and street infrastructure. As a result, the City's bonded indebtedness increases to $104.4M in FY28. The City's debt-to-assessed valuation ratio is 3.7%, which falls within an acceptable range. Considering the current and proposed debt, the City consistently maintains a debt-to-valuation ratio below 5% across all the years.

Significant Changes to the FY27-FY28 Budget

To improve reporting and align the financial reporting and auditing with operations, we have made the following changes in the FY27-FY28 Budget.

- Events Department moved from the Lottery Fund to the General Fund. Per state statute, we cannot co-mingle revenues in the Lottery Fund, meaning we can only show revenues from the lottery. Since many of our events have sponsorships, it has become increasingly difficult to report the spending in the correct department. Therefore, we moved Events to the General Fund, and we will transfer the net expense after sponsorships and donations from the Lottery to the General Fund. The net impact to the General Fund is $0.
- The Link Department has been changed to only include maintenance items for The Link. In the past, there were some event expenses and wages allocated to The Link. These expenses have been moved to the Events Department. This will help us to track the true cost of maintaining and running The Link.

Conclusion

Like the private sector, La Vista is affected by the global economy, supply chain disruptions, escalating fuel prices, and increased expenses for vehicles, equipment, construction materials, and electronics, which impact both operational and projected costs. Additionally, again like the private sector, we face challenges in filling staff vacancies as Nebraska's workforce crisis continues, characterized by record-low unemployment rates and considerable employee turnover.

Despite these challenges, the Omaha area economy remains resilient and diverse, sustaining robust momentum. Our primary focus is supporting our exceptional workforce and preparing for future needs. Our team's core strength lies in balancing essential services with fiscal responsibility. We are committed to safeguarding the City's solid financial position, making informed decisions aligned with City Council goals, and adhering to our long-range financial forecast.

Through the LRFF process, we gained valuable insights into critical priorities for maintaining and enhancing the La Vista community. Most importantly, we aim to achieve this without burdening the taxpayers, ensuring that future generations will love to call La Vista home. We must, however, think long-term and strategically, find ways to enhance and diversify revenue streams and work to optimize our systems and processes for efficiency.

The opportunity for meaningful property tax reduction is on the horizon. As our current investments mature, properties utilizing tax-increment financing (TIF) will contribute to the tax rolls, and other revenue sources will cover essential government services. It is essential to actively pursue additional resources that can help identify and secure federal and state funding to advance our CIP projects. Investing in making these projects shovel-ready would be prudent, supported by steadfast leadership to guide us toward these objectives.

The Biennial Budget requires countless hours of teamwork, collaboration, and patience. I would like to extend my gratitude to the City Clerk and staff and the Finance Team for their unwavering dedication to bringing this document to fruition. I would also like to thank our Executive Budget Team and all participants for their contributions to developing the budget and delivering exceptional community services every day.

Respectfully Submitted,

Rita Ramirez

Interim City Administrator

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During budget preparation, there are certain considerations that impact multiple funds and pertain to the budget as a whole, such as the property tax levy. The budget summary addresses these overarching items and the process that resulted in the recommended FY27 - FY28 Biennial Budget.

All Funds Summary

Introduction

This section presents the most-significant aspects of the City's finances. The All Funds Summary covers the overall picture of the City's revenues, expenditures, transfers, and fund balances. The individual fund summaries cover the operational detail for specific programs. The department summaries delve into the operations of specific programs essential to achieving the City's strategic goals. The budget is based on a number of assumptions more fully detailed in Appendix E on page 265.

Budget Overview

The City's $66.9M and $84.1M spending plans, in FY27 and FY28 respectively, maintain a stable property tax levy rate of .54 /$100 of assessed valuation along with a high level of service to which La Vista residents are accustomed. The recommended budget for FY27 represents a $356K increase from the FY26 budget of $66.6M for all funds. Excluding capital improvement projects this increase is $3.9M or 8%.This increase is driven by increases in health insurance cost and capital outlay purchases related to grants. The recommended FY28 budget less capital improvement projects is a 4% increase over the FY27 budget.

The City's overall revenue and proposed spending plan by fund is summarized in Exhibit 1.

Net Fund Balance Change

Exhibits 2 & 3 show the relationship between revenue and expense, with the net difference applied towards either a contribution to the fund balance or use of the fund balance in a given fiscal year.

Fund balance in FY25 was $3.2M dollars over budget. Most of this can be attributed to a carry-over of $2.8M in capital projects into FY26. Revenues were $4.3M less than budget due to timing on bond issuance and grant projects. Expenditures, net of the capital project, were $4.1M under budget. The General Fund accounted for $864K of this total.

FY26 fund balance is projected to be $8.9M over budget. The General Fund accounts for $2.6M of this increase. Revenues are projected to be $367K below budget and spending is estimated to come in $1.2M under budget.

The recommended FY27 budget is estimated to draw down the fund balance by $5.5M due to a spend down of reserve in the General Fund of $1.0M for transfers to the Debt Service, Qualified Sinking Fund and Economic Development Fund. The estimated fund balance decrease of $24.5M in FY28 is due to completion of capital projects and related spend down of bond proceeds in the Capital Fund and the Redevelopment Fund. The recommended FY27- FY28 Biennial Budget does contain borrowing to support construction of public infrastructure.

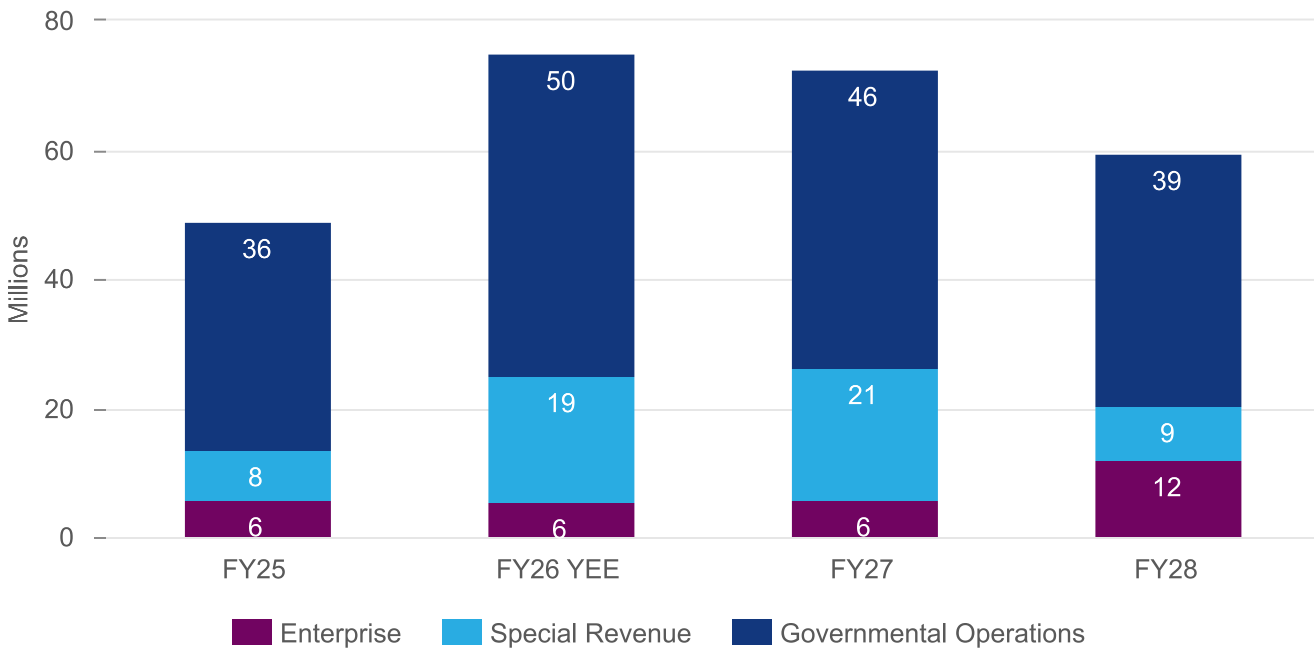
To view the resulting fund balances, refer to Exhibit 4.

Exhibit 1

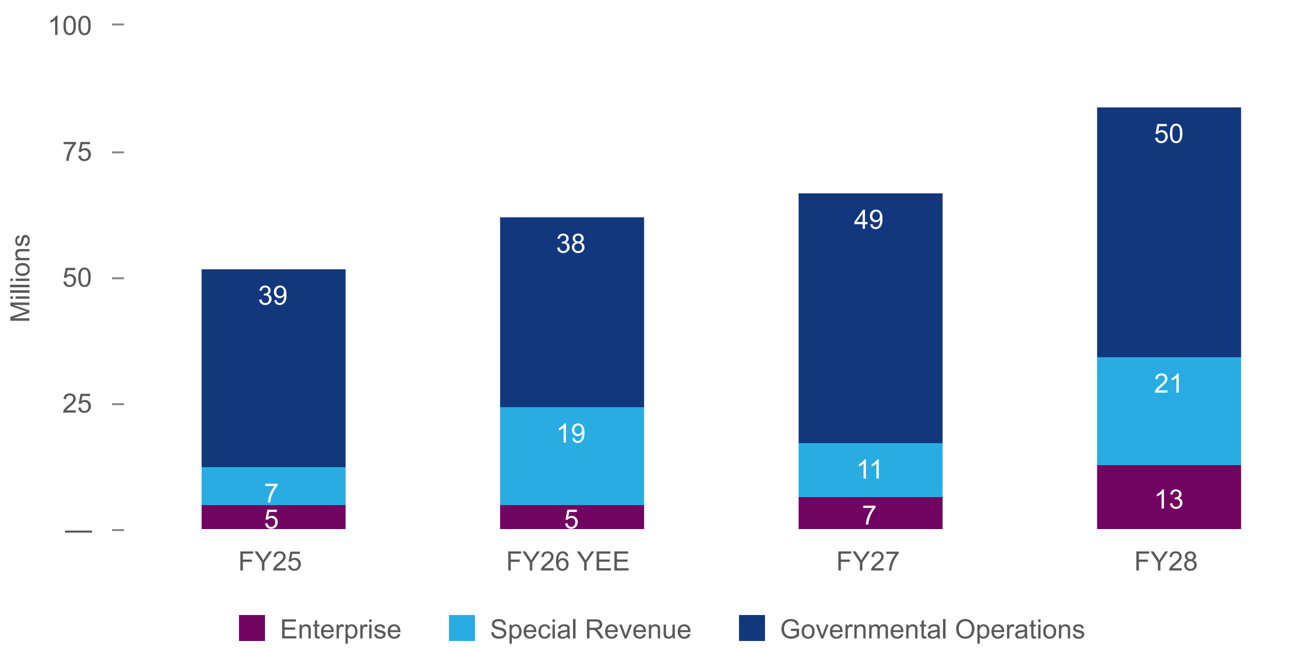
All Funds Summary

	FY25 Actual	FY26 Budget	FY26 Year End Estimate	Recommended FY27 Proposed Budget	Recommended FY28 Proposed Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenues by Fund								
General	27,986,568	28,168,238	27,801,623	30,108,256	30,181,584	31,217,858	32,098,657	33,585,400
Sewer	5,748,736	5,489,793	5,600,541	5,756,233	11,962,107	6,187,600	6,431,905	6,685,982
Sewer Reserve	97,509	75,657	78,177	25,000	25,000	40,000	40,000	40,000
Debt Service	5,230,758	4,860,473	5,296,704	5,126,141	4,885,890	4,920,186	5,105,212	5,343,413
Capital Improvement	470,571	12,007,728	13,985,346	7,936,164	726,264	225,000	5,225,000	225,000
Lottery	1,319,277	1,190,287	1,027,230	993,782	927,007	902,567	883,545	864,934
Economic Development	244,609	250,953	250,954	250,954	250,954	2,575,909	—	—
Internal Service	1,730,093	2,286,426	2,750,174	2,953,629	3,237,674	3,568,010	3,911,382	4,289,090
Redevelopment	4,415,691	15,883,240	16,523,421	17,535,297	5,628,918	4,133,481	4,294,353	4,461,884
TIF - 1A	456,940	439,226	439,226	441,754	455,296	468,955	483,024	497,514
TIF - 1B	690,799	667,460	667,460	671,259	691,694	712,445	733,818	755,833
TIF - 1C	64,989	69,581	69,581	63,704	66,126	68,110	70,153	72,258
TIF - 1D	265,016	94,698	94,698	275,520	284,110	292,633	301,412	310,455
Qualified Sinking	82,594	23,551	80,000	50,000	40,000	37,600	35,344	33,223
Police Academy	275,634	270,245	270,723	269,800	269,600	267,300	267,300	267,300
Total Revenues	**49,079,784**	**71,777,556**	**74,935,858**	**72,457,493**	**59,632,224**	**55,617,654**	**59,881,105**	**57,432,286**
Expenditures by Fund								
General	25,771,481	28,185,680	26,947,941	30,831,370	31,429,872	33,490,226	35,134,259	37,209,446
Sewer	5,328,397	5,308,714	5,307,898	6,773,160	13,045,252	5,988,003	6,814,995	6,602,342
Sewer Reserve	—	—	—	—	—	—	—	—
Debt Service	4,665,671	4,330,553	4,123,780	5,113,964	4,493,461	5,060,002	4,779,396	5,135,560
Capital Improvement	7,022,106	5,464,047	4,053,697	10,471,102	10,515,602	2,953,000	5,346,450	3,950,000
Lottery	735,627	1,011,411	940,631	450,962	336,613	363,752	394,894	420,838
Economic Development	1,147,494	1,152,374	1,152,374	1,148,607	1,148,153	1,150,384	1,150,440	—
Internal Service	1,837,489	2,620,962	2,620,962	2,953,629	3,237,674	3,568,010	3,911,382	4,289,090
Redevelopment	3,586,072	16,981,675	15,505,505	7,470,263	18,112,249	6,633,766	4,338,310	4,358,042
TIF - 1A	456,940	439,226	439,226	441,754	455,296	468,955	483,024	497,514
TIF - 1B	690,800	667,460	667,460	671,259	691,694	712,445	733,818	755,833
TIF - 1C	64,989	69,581	69,581	63,704	66,126	68,110	70,153	72,258
TIF - 1D	265,016	94,698	94,702	275,520	284,110	292,633	301,412	310,455
Qualified Sinking	—	—	—	—	—	—	—	—
Police Academy	232,593	255,534	255,534	272,596	283,010	307,662	334,553	363,891
Total Expenditures	**51,804,675**	**66,581,915**	**62,179,291**	**66,937,890**	**84,099,112**	**61,056,948**	**63,793,086**	**63,965,269**

Revenue by Fund Type
Exhibit 2



Expense by Fund Type
Exhibit 3



Fund Balance Overview

The City's accounts are organized on the basis of funds, and each fund is considered to be a separate accounting entity. In-depth information for each fund can be found behind the corresponding tab for the fund.

Below are the anticipated changes in fund balances for each of the City's funds. Fund balance is the cumulative monies remaining after all revenues and transfers in are received and expenditures and transfers out are expended.

Exhibit 4

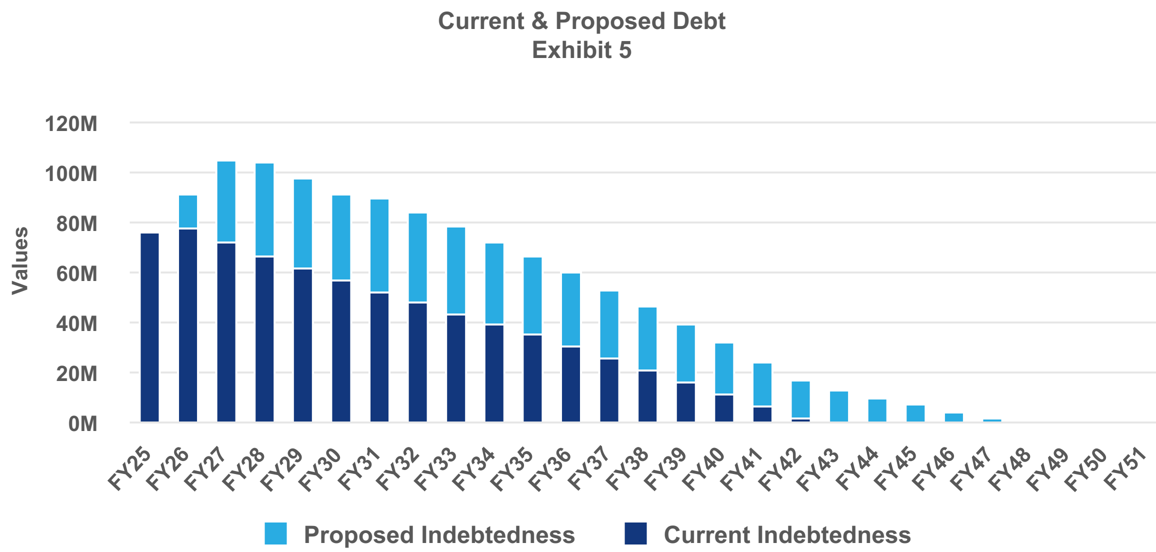
Fund Balance Summary by Fund

	FY25 Actual	FY26 Actual	FY26 Year End Estimate	Recommended FY27 Proposed Budget	Recommended FY28 Proposed Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenues by Fund								
General	18,997,968	16,443,531	18,617,776	17,574,452	15,950,114	13,891,228	11,385,075	8,046,796
Sewer	2,387,220	1,705,161	1,326,974	2,010,047	926,902	1,126,498	743,408	827,047
Sewer Reserve	3,735,300	4,713,340	5,166,366	3,491,366	3,516,366	3,556,366	3,596,366	3,636,366
Debt Service	2,262,254	2,916,669	3,735,178	4,047,356	3,739,784	2,899,969	1,525,785	33,638
Capital Improvement	3,308,248	10,610,146	13,634,897	11,730,114	3,465,776	2,187,776	4,066,326	2,341,326
Lottery	5,658,866	5,418,338	5,450,465	4,668,339	4,062,583	3,437,916	3,027,918	2,536,247
Economic Development	20,912	15,098	3,366	5,713	5,714	1,431,239	(1)	(1)
Off-Street Parking	71,310	—	—	—	—	—	—	—
Redevelopment	6,649,202	5,075,903	7,667,119	17,732,153	5,248,823	2,748,538	2,704,581	2,808,424
TIF - 1A	—	—	—	—	—	—	—	—
TIF - 1B	—	—	—	—	—	—	—	—
TIF - 1C	—	—	—	—	—	—	—	—
TIF - 1D	—	—	—	—	—	—	—	—
Qualified Sinking	2,040,380	1,707,264	1,870,380	1,735,380	1,625,380	1,862,980	2,248,324	2,631,547
Police Academy	232,530	239,495	247,718	244,922	231,512	191,150	123,898	27,306
Total Fund Balance	**45,364,190**	**48,844,945**	**57,720,239**	**63,239,842**	**38,772,954**	**33,333,660**	**29,421,680**	**22,888,696**

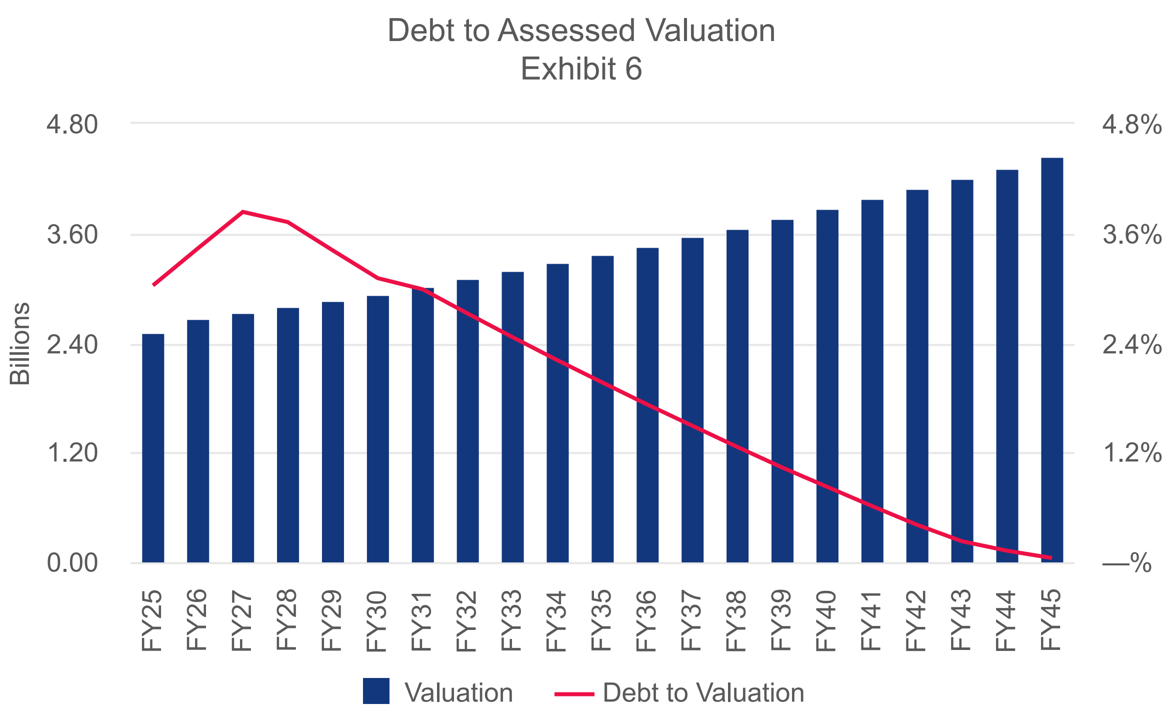
Debt Capacity

As of FY26, the City's current outstanding debt is $91.7M, an increase of $15.6M from the prior year. During FY26, the City issued a $7M bond for redevelopment projects and a $12M bond for infrastructure projects.

Included in the City's proposed debt for FY27 & FY28 is a $12M bond for redevelopment projects including the new city pool, a $6.9M bond for public facilities and parks and a $6M bond for building of a new sewer facility. This will increase the City's bonded indebtedness to $104.4M in FY28.



The City's FY26 debt to assessed valuation ratio is 3.4%, which is acceptable as the City is able to maintain a debt to valuation ratio under 5% in all the years with the current and proposed debt.



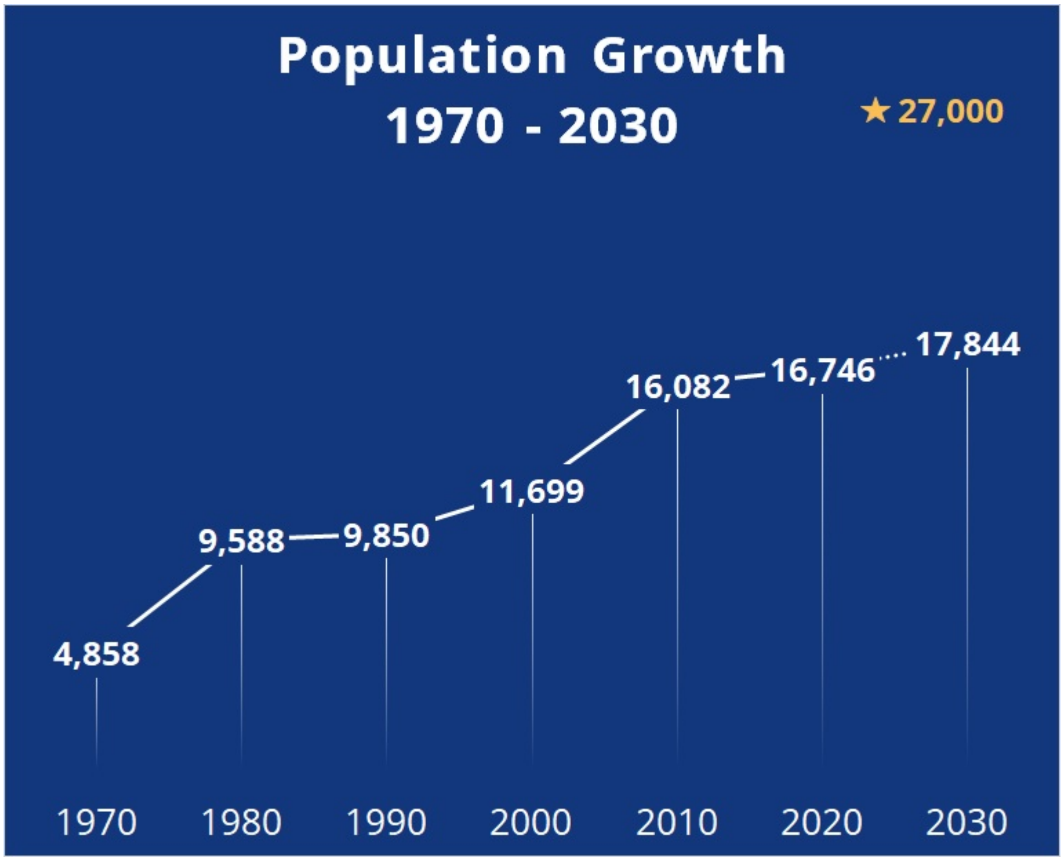
Budget Assumptions

The projections made as part of the Biennial Budget reflect numerous assumptions related to revenues and expenditures in FY27, FY28 and beyond. The assumptions were based on analysis of historical data and use of actual data when available. A detailed list of all assumptions is provided in Appendix E.

Population & Growth

With the completion of several known development projects, the City's population is anticipated to increase 7% from 2020 to 2030. This growth does not consider any annexations, which would most-likely occur after 2030.

Exhibit 7



To provide for the prosperity of La Vista's current and future residents, the City also provides certain services to those areas outside of the City limits but within the Extra-Territorial Zoning Jurisdiction (ETJ) that may one day be annexed into the City. La Vista conducts the zoning review, building permitting, code enforcement, and occasional emergency response services to residential neighborhoods within La Vista's ETJ to ensure orderly development, land use, and public safety. These neighborhoods currently include an additional 8,747 people.

Beyond City residents and people living within La Vista's ETJ, the City also provides services, such as public safety, to workers that commute to La Vista. It is estimated that the daytime population increases by over 2,000 people due to commuters working within the City limits. In total, City services - whether recreation, permitting, or public safety - are provided to over 27,000 people on a regular basis.

Assessed Valuation

The City's assessed valuation is the basis for the property tax calculation. Exhibit 8 breaks down the assessed valuation into major components—real estate valuation, personal property valuation and annexation.

Historical Change in Personal Property & Real Estate Valuation

Exhibit 8

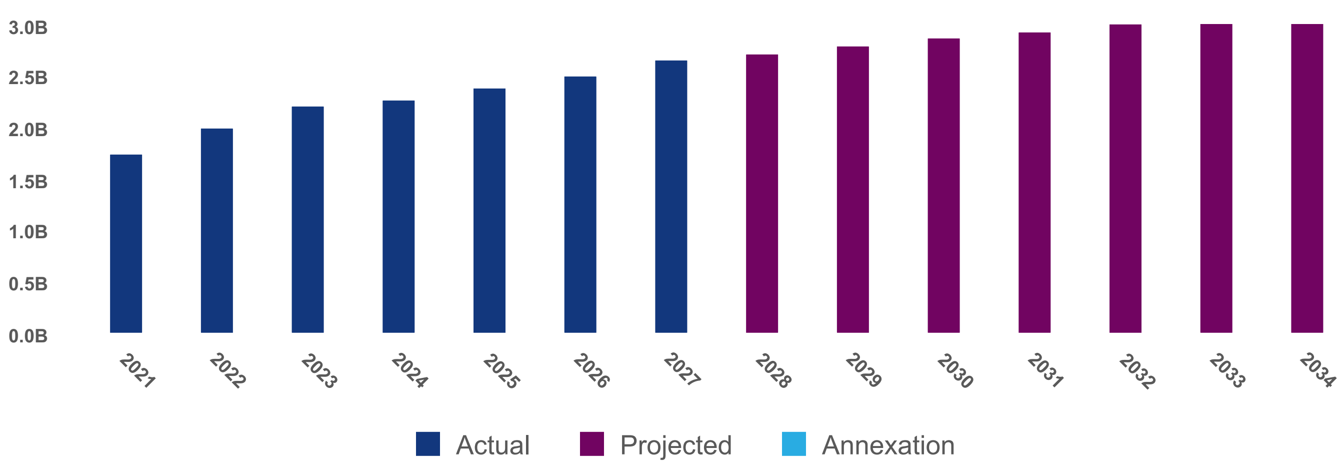
Fiscal Year	Real Estate Valuation	% Change	Real Estate Valuation Attributable to Growth	Real Estate Valuation % Attributable to Growth	Personal Property Valuation	% Change	Annexation	Total Assessed Valuation
FY27	2,480,330,801	6.5%	—	—	187,991,015	2.9%		2,668,321,816
FY26	2,328,919,247	4.2%	25,215,897	1.1 %	182,702,371	8.3%	—	2,511,621,618
FY25	2,235,711,195	5.4%	23,754,318	1.1 %	168,630,759	3.5%	—	2,404,341,954
FY24	2,121,985,486	12.0%	29,246,401	1.4 %	162,907,606	(50.0)%	—	2,284,893,092
FY23	1,894,901,945	7.1%	113,056,111	6 %	325,654,998	42.2%		2,220,556,943

Even with this history of increases, a conservative approach is being taken with regard to the assessed valuation. For FY27, the projected assessed property valuation is $2,668,321,816, which is an increase of 6.24% based on preliminary values from the Sarpy County Assessor. A conservative growth rate of 2.50% was used for FY28 and remaining out years. The Assessor finalizes valuations in August.

No annexations are planned in the FY27 – FY28 Biennial Budget.

When submitting a biennial budget, the State of Nebraska requires the same valuation be used for both years. So while a 2.50% growth in valuation is being presented in the budget for FY28 for planning purposes, the budget submitted to the state cannot show that increase. An amendment will be recommended during the mid-biennium update to account for the actual FY28 assessed valuation.

Assessed Valuation Growth
Exhibit 9

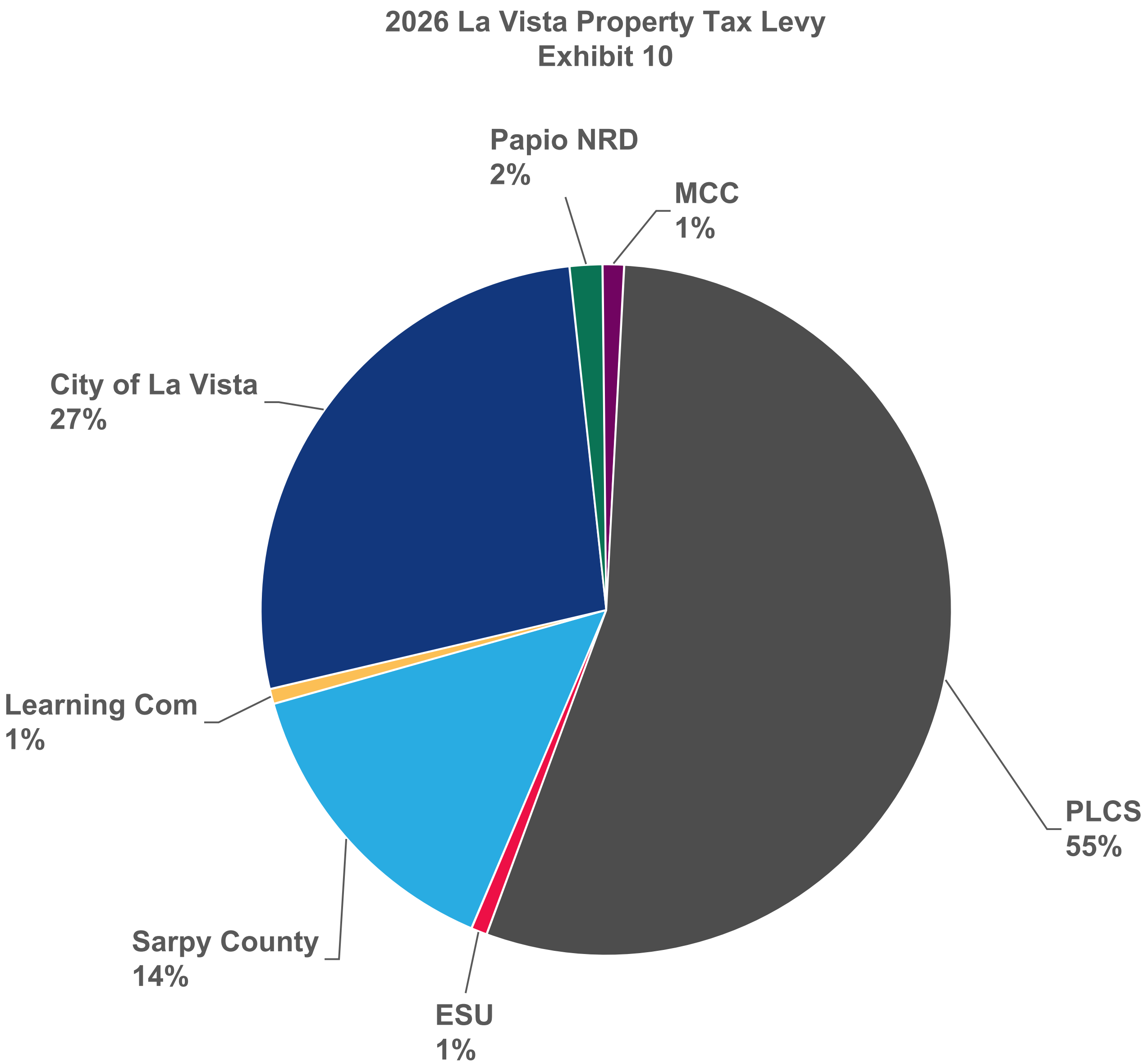


Budget Summary

Property Tax Levy

For a La Vista taxpayer, the total property tax levy of $2.003359 per $100 of assessed valuation includes the city, county, school district and other governmental entities. Currently, the City's portion of the total property tax levy is 0.54. This includes a General Fund levy of 0.50 and a bond levy of 0.04 (27% of the total tax bill). The most significant portion of a La Vista property owner's tax bill (55%) goes to the Papillion La Vista Schools and associated bond debt.

The property tax levy, which was set in 2025 and collected in 2026, breaks down as shown in the following exhibits:



2026 La Vista Property Tax Levy

Exhibit 11

Fund	Description	Levy
1	SARPY COUNTY	0.284960
125	PAPILLION-LA VISTA SPECIAL BLDG	0.015830
127	PAPILLION-LAVISTA SCH	0.903790
186	SCHL DIST 27 BOND 4	0.038412
187	SCH DIST 27 BOND 5	0.040961
188	SCHL DIST 27 BOND 6	0.061679
189	SCHL DIST 27 BOND 7	0.035875
202	LEARNING COMM ELEM LEARNING	0.013827
425	LAVISTA CITY	0.500000
426	LAVISTA CITY BOND	0.040000
501	PAPIO NATURAL RESRCE	0.024563
502	PAPIO NRD BOND	0.005789
801	METRO COMMUNITY COLL	0.020000
901	AGRICULTURAL SOCIETY	0.002673
1003	ED SERVICE UNIT 3	0.015000
Total Levy		**2.003359**

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 $222,900: $222,900 x .54/100 = $1,204. The property tax would be $1,204 per year or $100 per month.

For the total property tax levy of 2.003359, the annual tax is $4,466 or $372 per month.

Property Tax Example Based on $222,900 Median Assessed Valuation

Exhibit 12

Jurisdiction	Levy	Levy %	Annual Tax	Monthly Tax
Sarpy County	0.284960	14.2 %	635	53
PLV School District	1.110374	55.4 %	2,475	206
City of La Vista	0.540000	27.0 %	1,204	100
Other	0.068025	3.4 %	152	13
Total	**2.003359**	**100 %**	**$4,466**	**$372**

Exhibit 13 shows a history of the assessed valuation and associated property tax revenue generated from FY13 - FY36. Future projections for FY27 - FY36 are based on the percentage of annual growth in assessed valuation and maintaining a stable property tax levy rate.

Property Tax Revenue
Actual & Projected
(FY13 - FY36)

Exhibit 13

Fiscal Year	Assessed Valuation	Total Tax Levy	General Fund Levy	General Fund Tax Collected	Debt Service Fund Levy	Debt Service Fund Collected	Total Collections
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	$ 5,450,268	0.14	$ 1,861,067	$ 7,311,335
FY17	$ 1,410,681,076	0.55	0.41	$ 5,784,792	0.14	$ 1,975,295	$ 7,760,087
FY18	$ 1,496,821,908	0.55	0.41	$ 6,158,646	0.14	$ 2,102,952	$ 8,261,598
FY19	$ 1,542,141,658	0.55	0.49	$ 7,505,265	0.06	$ 919,012	$ 8,424,277
FY20	$ 1,651,417,826	0.55	0.49	$ 8,056,316	0.06	$ 986,488	$ 9,042,804
FY21	$ 1,755,107,309	0.55	0.50	$ 8,788,935	0.05	$ 878,894	$ 9,667,829
FY22	$ 1,998,058,005	0.54	0.49	$ 9,572,208	0.05	$ 976,756	$ 10,548,964
FY23	$ 2,220,556,943	0.54	0.50	$ 10,344,440	0.04	$ 888,223	$ 11,171,995
FY24	$ 2,284,893,092	0.54	0.50	$ 11,370,917	0.04	$ 909,673	$ 12,280,590
FY25	$ 2,404,341,954	0.54	0.50	$ 12,040,092	0.04	$ 963,207	$ 13,003,299
FY26	$ 2,511,621,618	0.54	0.50	$ 12,558,108	0.04	$ 1,004,649	$ 13,562,757
FY27	$ 2,668,321,816	0.54	0.50	$ 13,341,609	0.04	$ 1,067,329	$ 14,408,938
FY28	$ 2,735,029,861	0.54	0.50	$ 13,675,149	0.04	$ 1,094,012	$ 14,769,161
FY29	$ 2,803,405,608	0.54	0.50	$ 14,017,028	0.04	$ 1,121,362	$ 15,138,390
FY30	$ 2,873,490,748	0.54	0.50	$ 14,367,454	0.04	$ 1,149,396	$ 15,516,850
FY31	$ 2,945,328,017	0.54	0.50	$ 14,726,640	0.04	$ 1,178,131	$ 15,904,771
FY32	$ 3,018,961,217	0.54	0.50	$ 15,094,806	0.04	$ 1,207,584	$ 16,302,390
FY33	$ 3,094,435,247	0.54	0.50	$ 15,472,176	0.04	$ 1,237,774	$ 16,709,950
FY34	$ 3,171,796,128	0.54	0.50	$ 15,858,981	0.04	$ 1,268,718	$ 17,127,699
FY35	$ 3,251,091,031	0.54	0.50	$ 16,255,455	0.04	$ 1,300,436	$ 17,555,891
FY36	$ 3,332,368,307	0.54	0.50	$ 16,661,842	0.04	$ 1,332,947	$ 17,994,789

All highlighted numbers are projections.

Sales & Use Tax

The City's total local option sales tax rate is 2%. This consists of three elements:

General Fund - On November 20, 1984, the governing body passed Ordinance No. 363 imposing a perpetual one percent (1%) City sales & use tax on all transactions authorized by the state. This took effect on April 1, 1985.

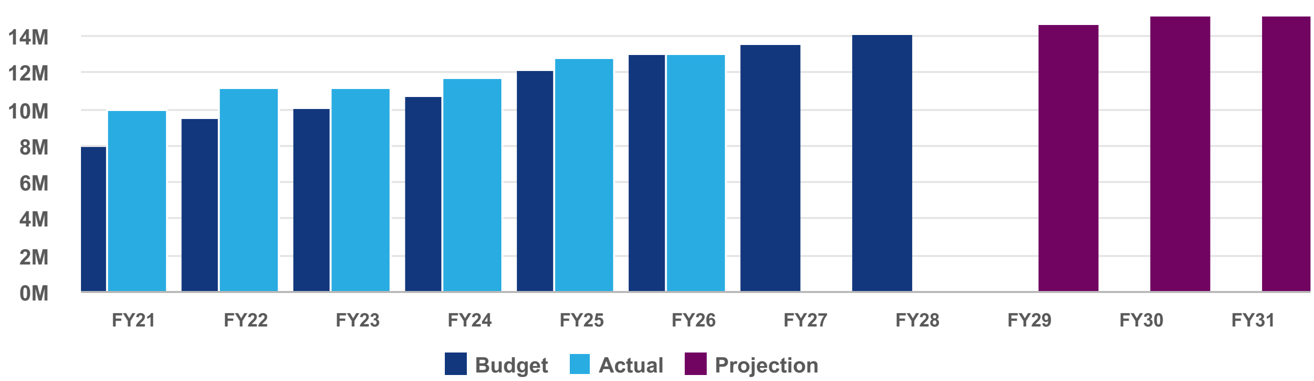
Debt Service Fund - On June 1, 1990, the governing body passed Ord. No 504 imposing an additional sales and use tax of one-half of one percent. This sales tax ordinance included sunset language and requires voter approval to extend, which has been renewed four times, most recently in 2022 when it was extended until 2055. This sales and use tax is to be utilized for major street improvement projects and other capital improvements.

Redevelopment Fund - In 2014, voters approved an additional half-cent sales & use tax to be used specifically for public infrastructure projects within the 84th Street Redevelopment Area. This will remain in place until all associated debt is retired.

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 have totaled $14.7M since FY14 and currently include a projection of $106K for FY27 based on state notification received to date. While no notification letters have been received for FY28, projected incentive refunds are currently set at $750K based on history.

To manage the cash flow risk associated with the sales tax rebates, a portion of the operating reserve is set-aside. The total sales tax incentive reserve is $1.5M with each of the three funds providing 50%, 25% and 25% respectively. This amount represents approximately 5% to 6% of the operating reserve and is considered unavailable for other purposes.

Sales & Use Tax - All Funds
Budget, Actual & Projected
Exhibit 14



Sales & Use Tax Projections - All Funds

Exhibit 15

Fiscal Year	Budget	Budget % Growth	Actual	Actual % Growth
FY21	8,023,668	(10)%	9,984,205	19 %
FY22	9,539,043	19%	11,203,704	12 %
FY23	10,036,602	5%	11,140,018	(1)%
FY24	10,760,840	7%	11,745,926	5 %
FY25	12,121,355	13%	12,795,645	9 %
*FY26	13,043,085	8%	13,043,086	2 %
FY27	13,564,809	4%	0	
FY28	14,107,401	4%	0	
FY29	14,671,697	4%	0	
FY30	15,258,565	4%	0	
FY31	15,868,908	4%	0	

*FY26 is a year-end estimate

FY27 & FY28

Budget Preparation

The biennial budget process began in fall 2025 with the development of the City's Long-Range Financial Forecast (LRFF). City Administration and Finance met with each department to assess future needs over a 10-year period. A LRFF was presented to the Mayor and City Council in March 2026, and it served as the framework for development of the FY27-FY28 Biennial Budget.

The City's 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. Preliminary assessed valuation information was received from the County in June, and the year-end estimates will be reviewed and revised in August.

As the recommended budget numbers were finalized, the document was developed in Workiva. Utilizing finance software, Questica and Workiva, staff was able to capture the budget numbers and narrative, organize and analyze the data, and prepare a professional and personalized budget workbook document.

FY27 – FY28 Biennial Budget Calendar
Exhibit 16

Prepare	Draft	Propose	Review	Adopt
February 2026 Complete the Long-Range Financial Forecast **March 2026** Departments receive access to budgeting software	**April 2026** FY27/FY28 requests due from departments **May 2026** Executive Budget Team meets to review and refine numbers	**July 2026** Recommended budget presented at workshop with Mayor and City Council	**August 2026** Budget hearing First reading of the budget Second reading of the budget Year-end estimates updated	**September 2026** Final reading & budget adoption
	April 2027 Proposed amendments due from departments **June 2027** Proposed budget amendment prepared	**July 2027** Recommended budget amendment presented at workshop with Mayor and City Council	**August 2027** Budget hearing First reading of the budget amendment Second reading of the budget amendment	**September 2027** Final reading & budget amendment adoption

Budget Summary

Fund Organization

The City's financial information is organized by fund, each of which has 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, off-street parking, events 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), along with the City's Internal Service Fund that accounts for health insurance activities. 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 Fund and the Police Academy Fund.

Relationship Between Funds & Functional Units *Exhibit 17*

	All Funds									
	Governmental								Proprietary	
Governmental Activities:	General	Debt Service	Economic Development Program	Capital Improvement	Lottery	Internal Service	Qualified Sinking	Redevelopment	Sewer	Sewer Reserve
General Government	■	■	■		■	■	■			
Public Safety	■					■				
Public Works	■					■	■		■	■
Capital Improvement	■			■				■	■	
Economic Development Program			■							
Capital Outlay	■						■			

Relationship Between Funds – Transfers *Exhibit 18*

	Transfer To Fund									
	Governmental								Proprietary	
Transfer From Fund	General	Debt Service	Economic Development Program	Capital Improvement	Lottery	Internal Service	Qualified Sinking	Redevelopment	Sewer	Sewer Reserve
General	---	✓	✓	×	×	✓	✓	×	×	×
Debt Service	×	---	×	×	×	×	×	×	×	×
Economic Development	×	×	---	×	×	×	×	×	×	×
Capital Improvement	×	×	×	---	×	×	×	×	×	×
Lottery Fund	✓	×	×	✓	---	×	✓	×	×	×
Internal Service Fund	×	×	×	×	×	---	×	×	×	×
Qualified Sinking	✓	×	×	✓	×	×	---	×	×	×
Redevelopment	×	×	×	×	×	×	×	---	×	×
Sewer	×	×	×	×	×	✓	×	×	---	×
Sewer Reserve	×	×	×	×	×	×	×	×	✓	---

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.

GENERAL
FUND

Overview

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, and occupation taxes.

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 fiscal health and ability to deliver quality municipal services.

The General Fund is also the source of funding for the City's economic development initiatives, which include various grant and loan packages awarded to qualifying projects through the voter-approved Municipal Economic Development Program (EDP). Thanks to this program, the City has successfully attracted transformative projects such as the JQH Embassy Suites/La Vista Conference Center/Marriott Courtyard; The Astro indoor/outdoor live music event center; and the CHI Health MultiSport Complex Nebraska (CHIMSC). These projects have not only brought recognition and excitement to the region but are also making a significant economic impact on the community, enhancing its growth potential and fostering continued development.

As previously mentioned, the Economic Development Program funding is provided through transfers from the General Fund, which have totaled $3.65M. An additional $1.80M will be allocated in FY27 and FY28.

While transfers from the General Fund to other funds may occur for various purposes, these decisions are made during the budgeting process based on resource availability. Since the City has issued bonds to finance the Economic Development Program with property and sales taxes identified as the funding sources, it is essential that debt service payments are made using these revenue sources deposited in the General Fund.

So, although the FY27/ FY28 budget is a balanced budget from an operational standpoint (meaning that expenditures do not exceed revenue), the required transfers associated with economic development investments may give an appearance of operational deficit spending, which is not the case. Once the existing debt is paid off in 2029, an additional $900K will remain in the General Fund annually.

The forecast for the next 5 years shows a continuation of the spend down of the General Fund reserve to 30% by FY31. However, as those out years are budgeted and revenues and expenditures are more accurately estimated the staff will review all spending and make the necessary cuts to bring the budget into balance.

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 LRFF: 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.

Overview

Budget Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	**16,406,506**	**17,937,320**	**17,824,382**	**18,997,968**	**19,018,299**	**17,974,975**	**16,350,637**	**14,291,751**	**11,785,598**
Operating									
Revenue	25,870,780	27,986,568	28,168,238	27,801,623	30,108,256	30,181,584	31,217,858	32,098,657	33,585,400
Expenditures	26,635,379	25,771,481	28,185,680	26,947,941	30,831,370	31,429,872	33,490,226	35,134,259	37,209,446
Surplus/(deficit)	(764,599)	2,215,087	(17,441)	853,682	(723,115)	(1,248,288)	(2,272,368)	(3,035,602)	(3,624,046)
Non-Operating									
Transfers-In	270,000	270,044	350,000	750,523	1,079,791	1,021,150	713,482	1,029,449	785,767
Transfers-Out	(1,108,142)	(1,424,482)	(1,713,410)	(1,583,874)	(1,400,000)	(1,397,200)	(500,000)	(500,000)	(500,000)
Surplus/(deficit)	(838,142)	(1,154,439)		(833,351)	(320,209)	(376,050)	213,482	529,449	285,767
Net Change	(1,602,741)	1,060,648	(1,380,851)	20,331	(1,043,324)	(1,624,338)	(2,058,886)	(2,506,153)	(3,338,279)
Ending Fund Balance	**14,803,765**	**18,997,968**	**16,443,531**	**19,018,299**	**17,974,975**	**16,350,637**	**14,291,751**	**11,785,598**	**8,447,319**
General Fund Reserve %	**59%**	**77%**	**61%**	**72%**	**60%**	**53%**	**43%**	**33%**	**22%**

FY26 Financial Performance

Revenues

Revenues are estimated to total $27.8M, which falls short of the FY26 budget by $367K. This is primarily the result of a revaluation of property by the county from prior years that resulted in $378K in prior year property tax being refunded to the tax payer.

Sales tax revenue is trending 10.0% above budget, and the YEE is projected to be $671K over the budget.

The unprecedented interest rates over the past few years show interest income trending 12.6% over the YEE, which is projected at $419K.

Operating & Capital Outlay Expenditures

TheFY26 YEE shows a $1.2M reduction in expenditures, primarily the result of savings in personnel costs. Open positions, and difficulties finding qualified candidates to fill the open positions, resulted in a savings of $1.3M in personnel costs.

Fund Balance

The ending fund balance for FY26 is estimated to be $19.0M, which exceeds the budget by $2.6M.

For FY26, the operating reserve is projected to be 72%, which is well above the target of 25%. 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.

In addition, part of this reserve ($750K) is designated for sales tax incentive refunds, which comprises 3% of the total reserve and is not considered available for budgeting purposes.

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 70% of the total 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.

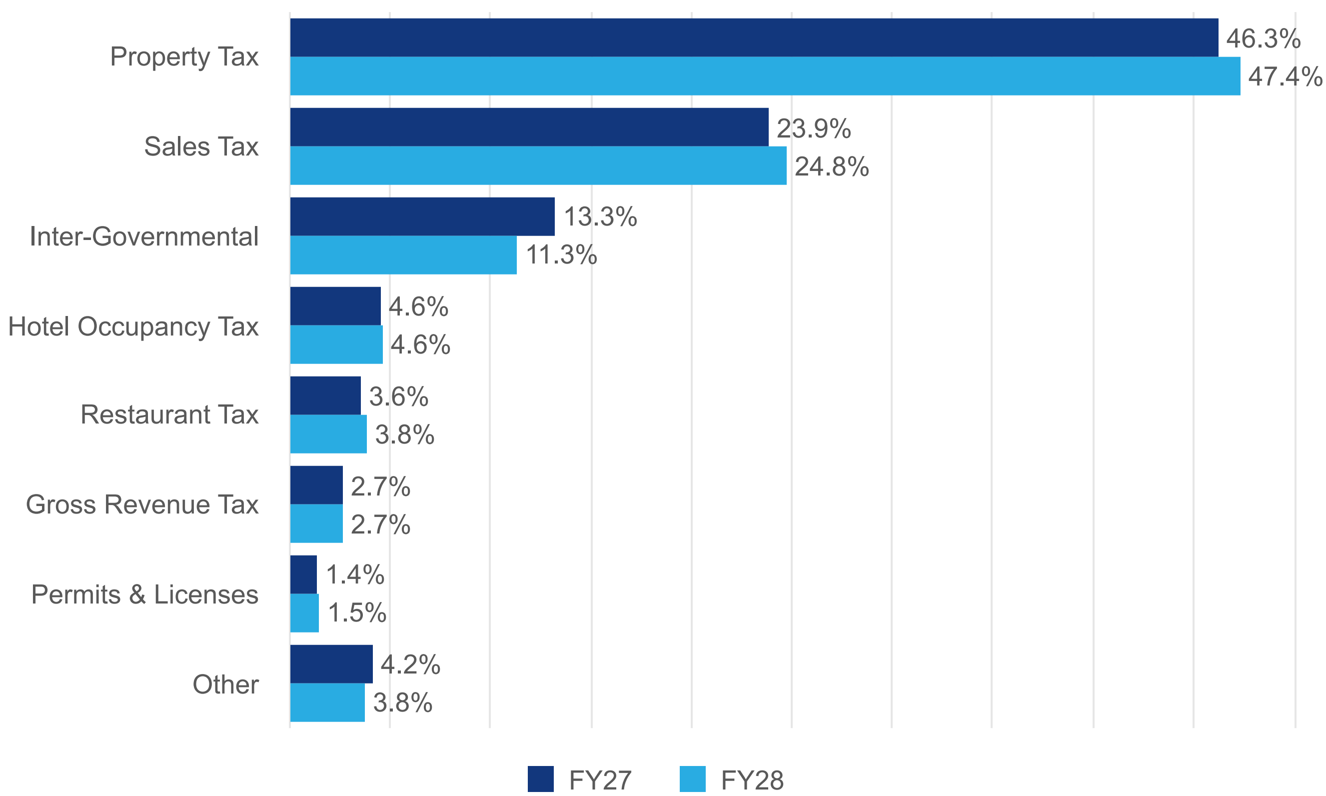
The proposed F27 - FY28 budget incorporates revenue recommendations from the LRFF, which will be discussed in further detail as each revenue category is reviewed.

Revenue Detail

					Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenues									
Property Tax	12,613,938	12,270,898	13,171,344	12,753,482	13,952,882	14,308,411	15,412,586	15,807,647	16,789,135
Sales Tax	6,069,551	7,911,568	6,704,892	7,376,092	7,187,336	7,471,779	7,404,062	7,712,159	8,032,816
Payments in Lieu of Taxes	215,350	205,873	221,811	221,811	228,465	235,319	242,379	249,650	257,139
State Revenue	2,308,133	2,256,122	2,421,656	2,244,866	2,286,898	2,329,770	2,378,981	2,423,586	2,469,082
Occupation and Franchise Taxes	868,166	806,565	898,311	787,956	809,463	819,302	835,394	845,832	856,583
Hotel Occupation Tax	1,154,817	1,200,911	1,224,106	1,224,106	1,373,446	1,400,915	1,428,933	1,457,512	1,486,662
Licenses and Permits	372,741	358,799	389,137	369,953	426,890	452,290	385,729	385,729	385,729
Interest Income	439,388	709,187	372,417	419,296	375,000	250,000	10,000	10,000	10,000
Recreation Fees	179,457	207,677	196,181	209,715	223,616	223,616	409,881	418,211	426,890
Special Services	20,500	70,579	20,500	28,134	28,654	28,654	28,000	28,000	28,000
Grant Income	414,000	346,622	834,000	465,000	1,481,414	848,688	681,120	684,365	687,739
Restaurant Tax	700,000	972,273	1,030,518	1,030,518	1,092,349	1,157,890	1,227,363	1,301,005	1,379,065
Parking Garage Fees	301,746	360,843	466,846	432,357	438,398	445,731	448,000	448,000	448,000
Miscellaneous	212,993	308,650	216,519	238,337	203,444	209,220	325,430	326,962	328,558
Total Revenues	**25,870,780**	**27,986,568**	**28,168,238**	**27,801,623**	**30,108,256**	**30,181,584**	**31,217,858**	**32,098,657**	**33,585,400**

Revenues

FY27 & FY28 Revenues by Category
Exhibit 19



Revenues

Property Tax

The primary funding source for General Fund activities is property tax, which accounts for 46% of the revenue budget in both FY27 and FY28.

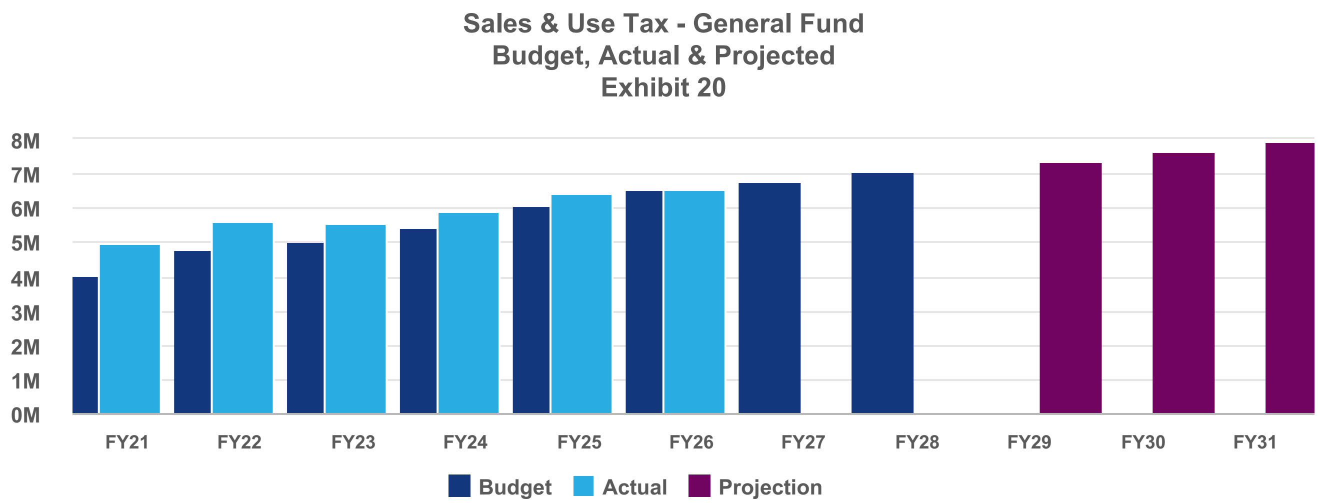
Unlike sales taxes or other types of taxes, property taxes are stable and predictable. They provide the City with a steady stream of funding that allows us to plan and budget effectively. This is critical because it is less impacted by economic fluctuations and changes in consumer spending. The Nebraska State Legislature continues to work to reduce property taxes or cap valuations. If this happens it is anticipated La Vista will be impacted. We will work with our lobbyist and others to mitigate the impact to the City.

Sales & Use Tax

Sales and use tax collections account for 24% of the General Fund's total revenue. Sales tax growth for the forecast period is projected on Exhibits 20 & 21. The FY26 YEE is $671K above the FY26 budget due to increased sales and use tax and lower sales tax incentive rebates than expected. Regular refunds associated with normal business and smaller rebates will still occur through the end of the fiscal year and are included in the budget. The FY26 net (including sales and use tax and sales incentive refunds)YEE is 10.0% above budget as of May 2026 year-to-date actual. FY27 is projected 4.0% over the FY26 budget and then another 4.0% increase in FY28.

The FY27 budget currently anticipates $375K in incentive refunds. Although, year-to-date letters received from the Nebraska Department of Revenue show only $106K expected refunds, the City can continue to receive refund notification letters for FY27 through September 30, 2026. For FY28, projected incentive refunds are currently $375K based on historical trends. Appendix O identifies the sales tax incentive reserve balance by fund, actual refunds and notification letters received from the State.

Revenues



Sales & Use Tax Projections - General Fund

Exhibit 21

Fiscal Year	Budget	Budget % Growth	Actual	Actual % Growth
FY21	4,011,834	(10.3)%	4,992,103	18.8 %
FY22	4,769,521	19 %	5,601,852	12 %
FY23	5,046,426	6 %	5,570,009	(1)%
FY24	5,443,170	8 %	5,872,963	5 %
FY25	6,060,677	11 %	6,397,822	9 %
FY26	6,521,543	8 %	6,521,543	2 %
FY27	6,782,405	4 %		
FY28	7,053,701	4 %		
FY29	7,335,849	4 %		
FY30	7,629,283	4 %		
FY31	7,934,454	4 %		

*FY26 is a year-end estimate
The remaining 1% resides in the DSF and RDF.

Revenues

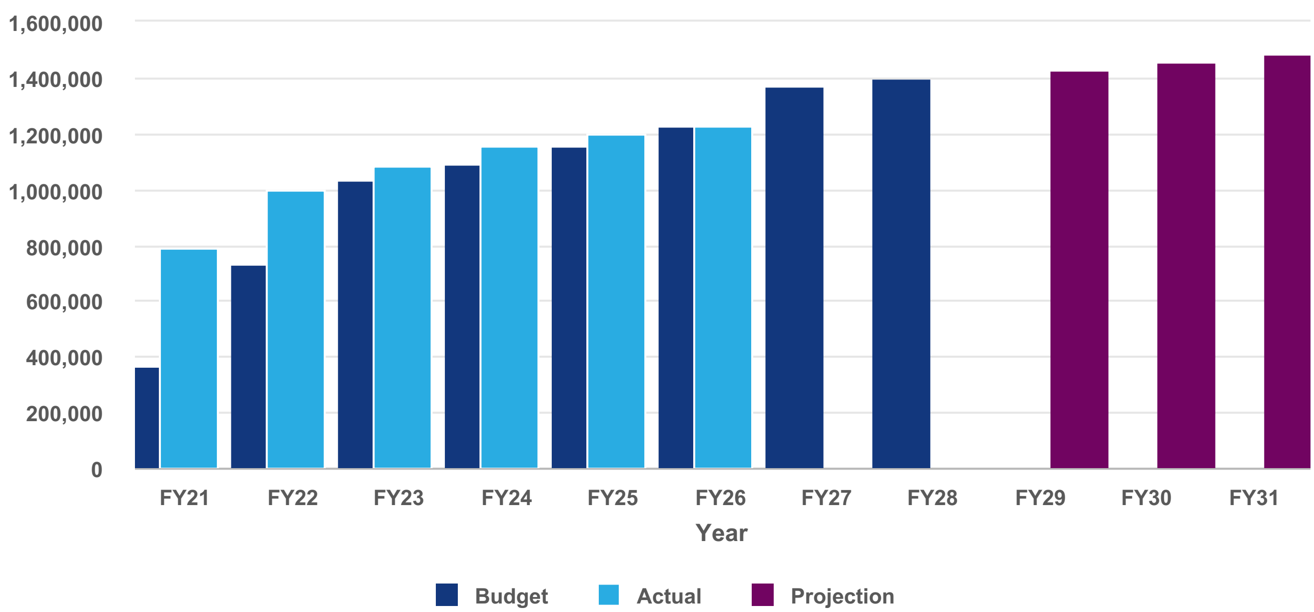
Hotel Tax

The City of La Vista boasts three of Sarpy County's top-tier hotels, including Embassy Suites, Courtyard by Marriott, and Hampton Inn totaling 623 rooms. My Place Extended Stay Hotel (64 rooms), and Comfort Suites (72 rooms) bring the City's total number of hotel rooms to 759. There is currently one additional hotel underway, which is projected to be operational in late FY28. The City currently collects a Hotel Occupation Tax at a rate of 5% of gross receipts from room rentals. The FY27/FY28 budget proposes increasing that rate to 5.5%, to match the rest of the rates in the Omaha metro.

The year-end estimate for FY26 is the budgeted amount of $1.2M, as actual results for seven months are meeting monthly budget targets.

For budgeting purposes, a 12.2% growth rate is used in FY27 to account for the increase in the tax rate and a 2.0% growth rate in FY28 and subsequent years.

Hotel Occupation Taxes Budget vs. Actual
Exhibit 22



Revenues

Hotel Occupation Tax Collections & Projections

Exhibit 23

Fiscal Year	Budget	Budget % Growth	Actual	Actual % Growth
FY21	363,215	(64)%	787,705	19%
FY22	730,361	101%	995,689	26%
FY23	1,035,000	42%	1,080,860	9%
FY24	1,089,450	5%	1,155,334	7%
FY25	1,154,817	6%	1,200,911	4%
*FY26	1,224,106	6%	1,224,106 YEE	2%
FY27	**1,373,446**	**12%**	**—**	
FY28	**1,400,915**	**2%**	**—**	
FY29 Projected	1,428,933	2%	—	
FY30 Projected	1,457,512	2%	—	
FY31 Projected	1,486,662	2%	—	
*FY26 is a year-end estimate				

Revenues

Restaurant Tax

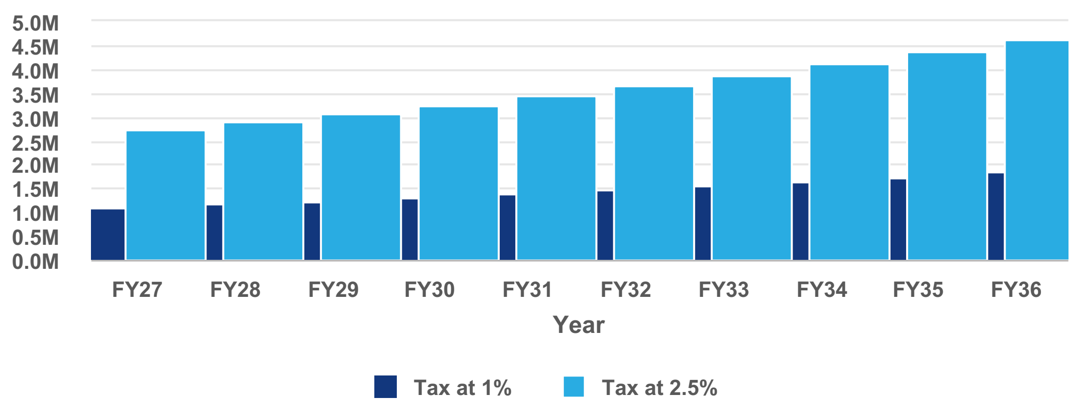
The City's Restaurant and Drinking Places Occupation Tax, commonly referred to as the "Restaurant Tax," took effect on October 1, 2019. This tax was established at a rate of 1.5% of the gross sales of prepared food and beverages. During the initial two years of tax collection, the revenue exceeded a statutory limit of $700,000 for occupation taxes enacted after 2014. The enabling ordinance approved by the City Council directed a biennial review of the tax following its implementation. In 2025 the Nebraska State Legislature removed the $700,000 cap on Occupation Tax which would allow the City to restore the tax to the 1.5% and, if approved by City Council, move the tax to 2.5% to match the rest of the Omaha metro.

Subsequently, the restaurant tax underwent evaluation as part of the Long-Range Financial Forecast (LRFF) process. It was identified as a significant funding source, capable of helping manage the challenges posed by growth and possible caps on Property Tax. Specifically, the tax revenue stems from the expanding number of restaurants, drinking establishments, tourism, and patrons. By sharing the costs of increased service demands and infrastructure repairs with non-residents who contribute to this growth, the tax revenue plays a crucial role.

The LRFF also highlighted the need for additional money in the General Fund to address the anticipated widening gap between revenue and expenditures.

Staff will continue to monitor the restaurant tax, recognizing its significance as a revenue source primarily funded by non-residents. As the City's economy grows, this tax supports essential services and infrastructure maintenance and has the potential to serve as a mechanism for property tax relief.

Restaurant Tax at 1% vs 2.5%
Exhibit 24



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.

Staffing changes within the City Clerk's Office over the past several years provided an opportunity for new staff to review existing processes and procedures related to the collection and reporting of franchise fees and occupation taxes. Through these reviews, along with software updates, it was discovered that revenue reported in prior years did not accurately reflect actual collections.

Revenues

Procedures and controls have now been implemented to improve accuracy and prevent similar discrepancies in the future. As a result of correcting the reporting methodology, the FY27 budget reflects a 9.8% decrease from the FY26 budget. Beginning in FY28, revenues are projected to return to more typical growth patterns, with estimated annual increases of approximately 1–2%. These increases are a result of the increase in franchise fees for natural gas and water. Consumer natural gas and water is projected to increase 5% and 4%, respectively in the next biennium. The City collects a 5% occupation tax on these utilities. Total Gross Revenue taxes in FY27 are projected to be $809K and $819K in FY28.

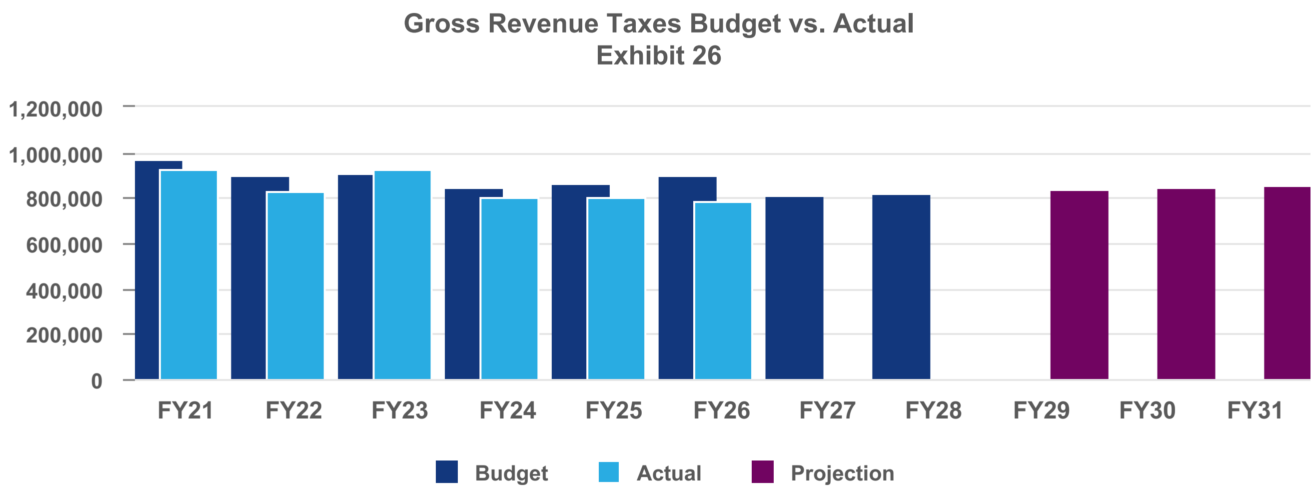
The Gross Revenue Tax FY26 YEE is expected to come in at the $788K.

Gross Revenue Tax Collected

Exhibit 25

Fiscal Year	Budget	Actual
FY21	970,600	930,395
FY22	898,547	825,497
FY23	905,357	930,395
FY24	848,323	805,184
FY25	868,166	806,565
*FY26	898,311	787,956
FY27	**809,463**	**—**
FY28	**819,302**	**—**
FY29 Projection	835,394	—
FY30 Projection	845,832	—
FY31 Projection	856,583	—
*FY26 is a year-end estimate		

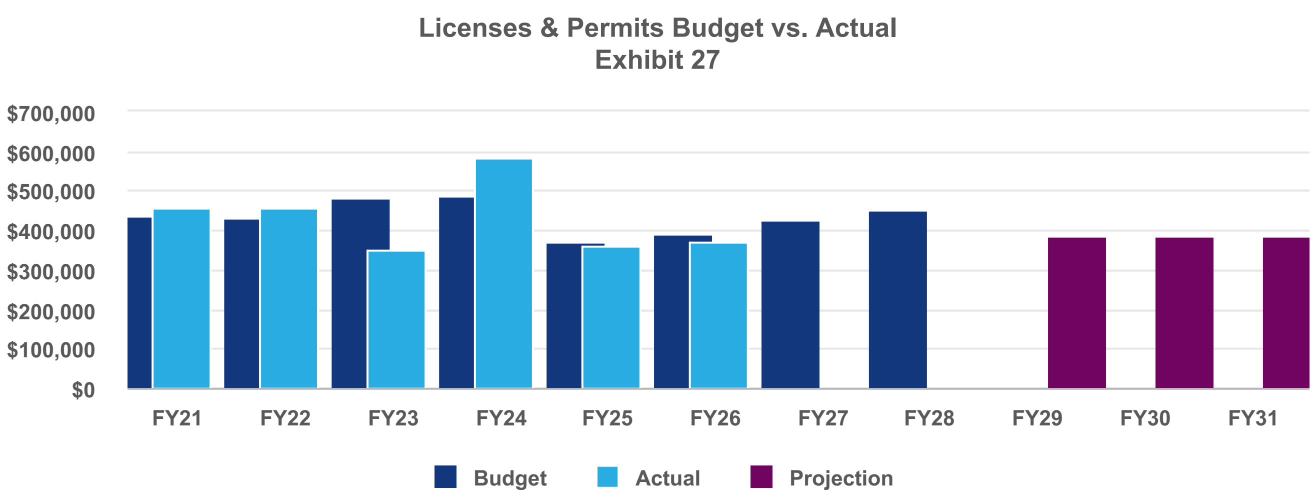
Revenues



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 FY26 YEE revenue projection of $370K reflects a 5% decrease over the budgeted amount of $389K, which is the result of decreased building associated permits.

Revenue projections for licenses and permits for FY27 project a 10% increase from the FY26 budget as a result of the Council approve fee increase in FY26. An increase of 6% in permit revenue is anticipated in FY28.



Expenditures

Expenditures

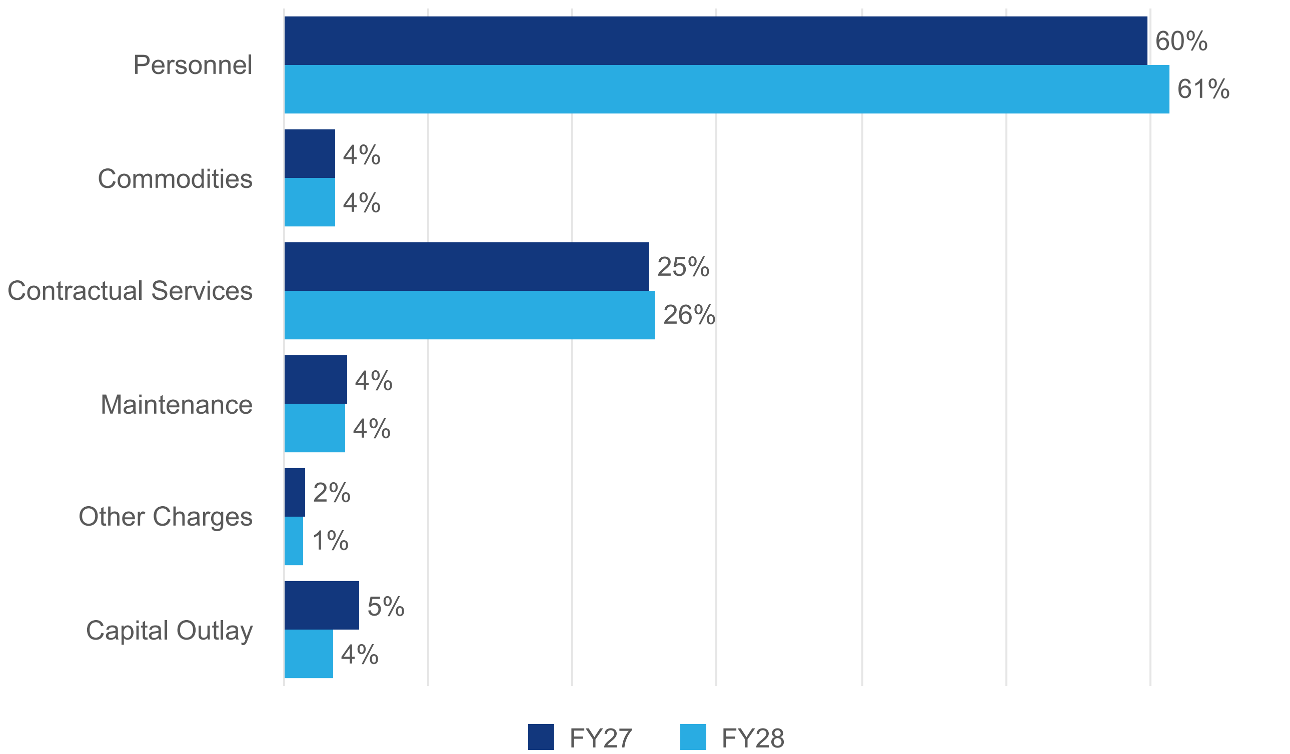
Expenditures, including capital purchases of $1.6M, recommended in the FY27 budget total $30.8M, which is an increase of $2.6M (9%) over the FY26 budget. The proposed expenditures for FY28 reflect a 2% increase over FY27 to $31.4M. The majority of the changes are related to personnel expenditures and capital outlay purchases associated with growth. Combined FY27 and FY28, expenditures less capital outlay funded by other sources does not exceed revenues. Details of major expenditure categories are summarized and discussed in the following sections.

Expenditure Detail

					Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel	15,767,154	15,428,835	17,254,764	15,980,471	18,443,026	19,306,144	20,631,499	21,660,853	23,056,020
Commodities	762,623	630,438	762,800	763,875	1,106,579	1,131,191	1,193,850	1,256,977	1,296,210
Contractual Services	6,819,575	6,644,431	7,258,550	7,297,913	7,804,349	8,109,356	8,644,238	9,207,415	9,834,112
Maintenance	1,462,159	1,378,296	1,254,371	1,250,645	1,374,126	1,337,583	1,357,631	1,419,350	1,475,634
Other Charges	486,469	503,026	433,600	433,442	477,124	452,538	478,219	499,950	522,748
Capital Outlay	1,337,400	1,186,455	1,221,594	1,221,594	1,626,166	1,093,060	1,184,789	1,089,714	1,024,722
Total Expenditures	**26,635,379**	**25,771,481**	**28,185,680**	**26,947,941**	**30,831,370**	**31,429,872**	**33,490,226**	**35,134,259**	**37,209,446**

Expenditures

FY27 & FY28 Expenditures by Category
Exhibit 27



Expenditures

Personnel Services

Salaries

Personnel services include expenditures for salaries, wages, and related employee benefits which account for approximately 60% of the General Fund expenditures and are proposed to increase $1.2M (7%) in FY27 and $863K (5%) in FY28.

The recommended budget reflects estimated salary adjustments for La Vista Fraternal Order of Police (FOP). FY27 represents the first year of a new three-year contract, which is currently under negotiation.

All employees not covered by a collective bargaining agreement are in a performance-based compensation system. In FY27, the budget includes a 3.6% increase based on actual performance ratings .

The FY27 budget also includes projected retirement payout in Public Work and Recreation Departments, as well as backfill of positions in Recreation and Finance. In addition FY27 expenditures increased due to the transfer of the Events Department from the Lottery Fund to the General Fund.

For FY28, an average salary increase of 4% was included for budgeting purposes. Actual salary adjustments based on employee performance evaluations will be updated and incorporated as part of an amended FY28 budget. Health insurance benefits are projected to increase 10%.

Based on our employee demographics, an analysis of potential retirement payouts was conducted. As a result, an additional $50K was added beyond the known retirement costs in the FY27 budget for Human Resources.

Payroll costs cover 139 full-time positions as well as 68 part-time positions. Staffing requests for FY27 and FY28 are listed in Exhibit 29.

Department Requests For Personnel Additions
(Salaries & Benefits)

Exhibit 29

Position	Department / Division	Request	Grade	FY27	FY28	Recommended
Building Inspector 2	Comm Dev	FY27 Add a 2nd Building Inspector 2	K	47,402	94,804	Yes
Recreation Manager	Recreation	FY27 move existing part time position to Full Time	K	45,549	47,371	Yes
Driver II	Bus	FY27 New Position (Part Time)	E	31,100	32,344	Yes
Total Recommended				**76,649**	**79,715**	

All staffing requests are recommended. This will result in increases of $77K in FY27 and $80K in FY28. Additional detail regarding the position requests can be found in Appendix R.

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.

A 10% increase in health and dental insurance premiums is projected in FY27and FY28 and in the out years.

In January of 2025 the City transitioned to a self funded Employee Health Plan that is administered by UMR. The City currently offers four tiers of insurance: Single, Employee/Child, Employee/Spouse, and Family.

The chart below provides an average cost per tier for health insurance.

Expenditures

Current Health Insurance Costs

Exhibit 30

Self Funded Employee Health

Coverage	EE Portion of Premium	City Funded	Employee Funded	Total Coverage Cost	Employees Enrolled (107)
Employee + Child	20%	17,170.92	4,214.64	21,385.56	11
Employee + Spouse	20%	19,971.12	4,902.00	24,873.12	10
Family	20%	28,285.32	6,942.72	35,228.04	32
Single	10%	10,928.40	1,192.32	12,120.72	54

Commodities

Commodities include expenditures for office supplies, operating supplies, equipment, wearing apparel, and maintenance parts and supplies. Commodities are a small portion (4%) of the General Fund expenditure budget and total $1.1M for FY27 and $1.1M for FY28.

The annual growth assumption used for commodity budgeting is 3%. The FY27 increase is 45% ($344K). In FY27 we moved the Events Department from the Lottery Fund to the General Fund. This move is creating the increase of 45% from FY26. Adjusting FY27 events out of the calculation the increase from FY26 is 3%.

The FY28 recommendation is an increase of 2% ($25K) from FY27.

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. The annual growth assumption generally used for contractual services is 5%-8%. For FY27, contractual services are budgeted to increase by 7.5% ($546K) over FY26 and 3.9% ($305K) in FY28. The fire contract is projected to increase by 6% ($186K) in FY27 and 6% ($191K) in FY28 based on current projections for personnel services and other expenditures along with estimated valuations.

Contractual services account for 27% of the General Fund expenditure budget. A list of the City's current contracts can be found in Appendix F.

Travel and training recommended for FY27 is ($407K), a 11.9% increase over the FY26 budget. This increase is driven by increased travel cost along with increased need in Public Safety, more detail on this increase can be found in the Police Department Summary section. For FY28, the increase is $32K, an 8% increase over FY27. Additional information can be found in Appendix P.

With regard to utilities, providers have indicated various increase amounts ranging from 4-5%. Assumptions for all utilities can be found in Appendix E.

Maintenance

Maintenance activities are necessary to preserve as long as possible the original condition of an asset or resource while compensating for normal wear and tear. Maintenance accounts for about 5% of the General Fund budget. The growth assumption used for maintenance is 3%. The recommended maintenance budget increase is $120K (10%) in FY27 over the FY26 budget. The main driver for this increase is the replacement of 2 tornado sirens and the movement of a third ($72K) along with increased vehicle maintenance cost in public works and the police department.

The recommended FY28 budget decrease is $37K (3%) below the FY27 recommended budget.

Expenditures

Other Charges

Other charges are expenses which do not logically fall into any of the scheduled accounts and make up approximately 1.6% or less of the General Fund budget. Other charges in FY27 increase from the FY26 budget by $44K. This increase is attributed to the movement of the Events department into the General Fund, this was a $50K addition.

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 five years and a cost equal to or greater than $10,000, the capitalization threshold for vehicles and equipment. The FY27 budget includes $1.6M for capital outlay purchases and $1.1M in FY28. FY27 Capital Outlay includes $350K for a Single Axle Dump Truck and $35K for a vehicle for the new building inspector that will be funded out of the Qualified Sinking Fund, $36K for a technology upgrade in the community room at the Library that will be funded through the Lottery Fund, and $468K that will be funded with a federal earmark grant. Adjusting these out takes FY27 Capital Outlay down to $737K. FY28 Capital Outlay includes $350K for a Street Sweeper that will be funded out of the Qualified Sinking Fund. Adjusting that out takes the FY28 Capital Outlay down to $743K. 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 145.

FY27 - FY28

FY27 - FY28 Biennial Budget

The FY26 ending fund balance and operating reserve provides a strong starting point for the FY27 - FY28 Biennial Budget. Sales tax revenue continues to grow at a steady pace driven by construction and new business to the City.

The FY26 ending fund balance is anticipated to be strong, which is important as the next five years, from FY27 to FY31, show an average annual $2.1M 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. Maintaining the property tax levy at the current .50 General Fund levy will be required. It is also vital to substantially increase revenue.

The sales tax incentive rebate reserve removes 3% from the operating reserve. As the drawdown 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 and hotel tax revenues resulting from increased economic activity.

FY27 Budget

Revenues

Revenues for the proposed FY27 budget are estimated at $30M, which reflects a increase of 7% over the FY26 budget. The majority of the increase coming from property tax, sales tax and grant income.

Expenditures & Capital Outlay

Operating & Capital Expenditures in FY27 are recommended to be $30.8M, which reflects a growth of 9% over FY26, adjusting out the transfer of the Events Department to the General Fund the increase is 7%. FY27 expenditures less capital outlay funded by other sources is $30.4M. The expenditures contain one FTE new position.

As identified in 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 3% and the recommended increase is 45%. The additional increase over the FY26 budget is a result of the transfer of the Events Department from the Lottery Fund to the General Fund. Specific details of expenditures above the standard 3% can be found in the Departmental Summaries.

FY27 - FY28

Transfers

Transfers in FY27 are planned to decrease by $1.0M over the FY26 budget for a total of $320.2K.

<u>In</u>

- From Qualified Sinking Fund ($385K) –For the purchase of a Single Axle Dump Truck.
- From Lottery Fund ($695K) –For the Events Department Expenses.

<u>Out</u>

- To Economic Development Program Fund ($900K) – Bond Debt Service
- To Qualified Sinking Fund ($200K) – Future Capital Outlay Purchases
- To Debt Service Fund ($300K) – Highway Allocation Bond Debt Service

Fund Balance

The General Fund budget projects an ending fund balance of $17.6M in FY27, which is a $1M decrease from the FY26 YEE of $18.6M. The FY27 projected fund balance constitutes a 60% reserve which includes $750K reserved for sales tax incentive rebates. The result leaves a 58% operating reserve. Current policy states the City will maintain reserve of at least 20% of operating expenditures and no more than 25%

Based on feedback from the long-range financial forecast and strategic planning, staff worked tirelessly to come up with a balanced budget in which expenditures did not exceed revenues. This took many hours and collaboration between departments to determine what was needed to maintain current service levels. The FY27, revenue exceeds expenditures and capital outlay (adjusted for funding outside of the current year's revenue) by $322K. resulting in a balanced budget. Net transfers from and to other funds will draw down the fund balance by $1.4M, resulting in a total drawdown of fund balance by $1M.

FY28 Budget

Revenues

Revenues for the recommended FY28 budget are conservatively projected at $30.2M, which reflects a 0.24% increase over FY27. The $73K increase is primarily due to 2.5% anticipated growth in property tax and 4.0% growth in sales tax. This accounts for $640K of the growth. Grant income and interest income are projected to decrease, these numbers are difficult to dial in this far in advance and will be adjusted at the mid biennium.

Expenditures & Capital Outlay

The recommended expenditures and capital outlay for FY28 are projected to be $31.4M, reflecting a 2% increase over the recommended FY27. FY28 expenditures less capital outlay funded by other sources is $31.1M.

Transfers

Transfers recommended in FY28 total $376M, which is a $56K decrease from FY27.

In

- From Qualified Sinking Fund ($350K) – Purchase of a Street Sweeper
- From Lottery Fund ($671K) – For the Events Department expenses

Out

- To Economic Development Program Fund ($897K) - Bond Debt Service
- To Qualified Sinking Fund ($200K) – Future Capital Outlay Purchases
- To Debt Service Fund ($300K) – Highway Allocation Bond Debt Service

Fund Balance

The ending fund balance for FY28 is projected to be $16M, which is a decrease of $1.6M from FY27. The projected fund balance results in a 53% reserve which includes $750K reserved for sales tax incentive rebates. The result leaves a 50% operating reserve. This is a drop in the reserve of 14%. Current policy states the City will maintain reserve of up to 20% of operating expenditures.

In FY28, revenues and expenditures and capital outlay (adjusted for funding for other sources) break even resulting in a balanced budget. Net transfers, however, draw down the fund balance by $1.4M.

FY27 - FY28

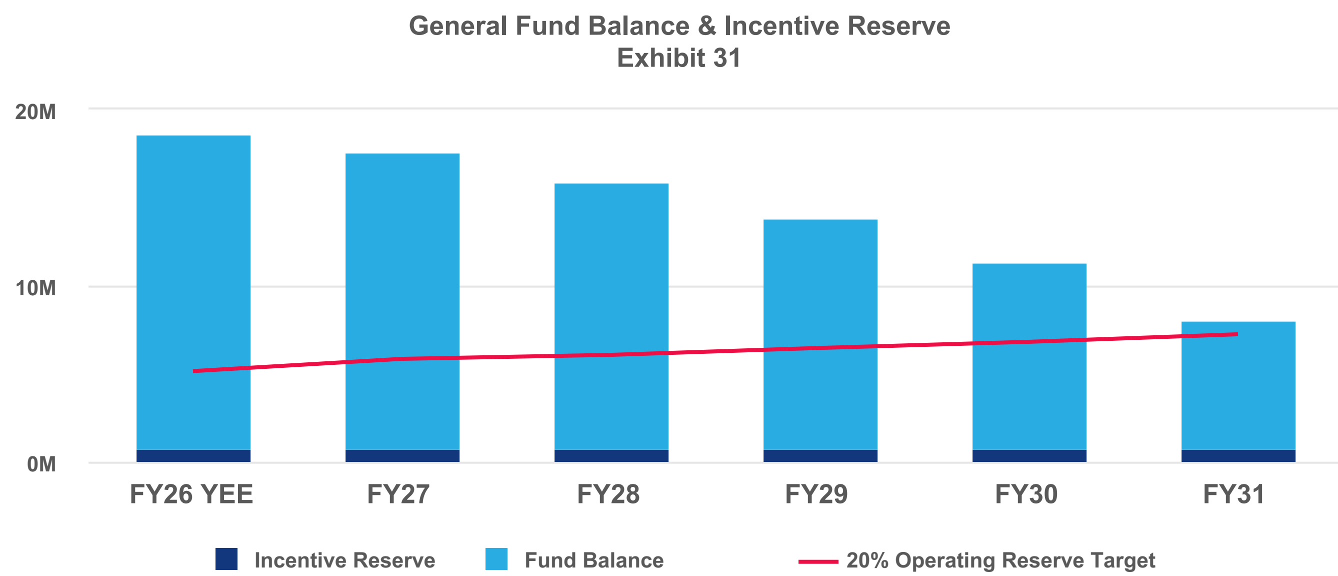
Fund Balance

One of the objectives of the long-range financial forecast is to maintain an acceptable fund balance. The recommended FY27 and FY28 budgets maintain fund balances of $17.6M (60%) and $16.0M (53%) operating reserve respectively. The total fund balance, however, includes $750K earmarked for incentive rebates. Excluding this amount from the fund balance leaves operating reserves of 58% in FY27 and 50% in FY28. The City's policy is to maintain a fund balance of up to 20% of operating expenditures.

While the budget is break even from the perspective of revenues less expenditures, the demand on transfers out draws an additional $1.4M from the fund balance in FY27 and $1.4M in FY28 primarily because of EDP and QSF transfers. The projected operating reserve in FY31 is projected to be 22%.

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 reserves exist to maintain financial stability in an economic downturn. This provides assurance that debt service payment obligations will be met.



Detail

	Budget				Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance		**17,937,320**	**17,824,382**	**18,997,968**	**18,617,776**	**17,574,452**	**15,950,114**	**13,891,228**	**11,385,075**
Revenues									
Property Tax	12,613,938	12,270,898	13,171,344	12,753,482	13,952,882	14,308,411	15,412,586	15,807,647	16,789,135
Sales Tax	6,069,551	7,911,568	6,704,892	7,376,092	7,187,336	7,471,779	7,404,062	7,712,159	8,032,816
Payments in Lieu of Taxes	215,350	205,873	221,811	221,811	228,465	235,319	242,379	249,650	257,139
State Revenue	2,308,133	2,256,122	2,421,656	2,244,866	2,286,898	2,329,770	2,378,981	2,423,586	2,469,082
Occupation and Franchise Taxes	868,166	806,565	898,311	787,956	809,463	819,302	835,394	845,832	856,583
Hotel Occupation Tax	1,154,817	1,200,911	1,224,106	1,224,106	1,373,446	1,400,915	1,428,933	1,457,512	1,486,662
Licenses and Permits	372,741	358,799	389,137	369,953	426,890	452,290	385,729	385,729	385,729
Interest Income	439,388	709,187	372,417	419,296	375,000	250,000	10,000	10,000	10,000
Recreation Fees	179,457	207,677	196,181	209,715	223,616	223,616	409,881	418,211	426,890
Special Services	20,500	70,579	20,500	28,134	28,654	28,654	28,000	28,000	28,000
Grant Income	414,000	346,622	834,000	465,000	1,481,414	848,688	681,120	684,365	687,739
Restaurant Tax	700,000	972,273	1,030,518	1,030,518	1,092,349	1,157,890	1,227,363	1,301,005	1,379,065
Parking Garage Fees	301,746	360,843	466,846	432,357	438,398	445,731	448,000	448,000	448,000
Miscellaneous	212,993	308,650	216,519	238,337	203,444	209,220	325,430	326,962	328,558
Total Revenues	**25,870,780**	**27,986,568**	**28,168,238**	**27,801,623**	**30,108,256**	**30,181,584**	**31,217,858**	**32,098,657**	**33,585,400**
Expenditures									
Personnel Services	15,767,154	15,428,835	17,254,764	15,980,471	18,443,026	19,306,144	20,631,499	21,660,853	23,056,020
Commodities	762,623	630,438	762,800	763,875	1,106,579	1,131,191	1,193,850	1,256,977	1,296,210
Contractual Services	6,819,575	6,644,431	7,258,550	7,297,913	7,804,349	8,109,356	8,644,238	9,207,415	9,834,112
Maintenance	1,462,159	1,378,296	1,254,371	1,250,645	1,374,126	1,337,583	1,357,631	1,419,350	1,475,634
Other Charges	486,469	503,026	433,600	433,442	477,124	452,538	478,219	499,950	522,748
Capital Outlay	1,337,400	1,186,455	1,221,594	1,221,594	1,626,166	1,093,060	1,184,789	1,089,714	1,024,722
Total Expenditures	**26,635,379**	**25,771,481**	**28,185,680**	**26,947,941**	**30,831,370**	**31,429,872**	**33,490,226**	**35,134,259**	**37,209,446**
Revenues Less Expenditures	**(764,599)**	**2,215,087**	**(17,441)**	**853,682**	**(723,115)**	**(1,248,288)**	**(2,272,368)**	**(3,035,602)**	**(3,624,046)**

Detail

Budget (Continued)

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Transfers In (Out)									
Lottery Fund	—	—	—	—	694,791	671,150	713,482	748,649	785,767
Economic Development Fund	—	44	—	—	—	—	—	280,800	—
Off-Street Parking Fund	—	—	—	—	—	—	—	—	—
Qualified Sinking Fund	270,000	270,000	350,000	350,000	385,000	350,000	—	—	—
SID Transfer	—	—	—	—	—	—	—	—	—
(Debt Service Fund)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
(Capital Improvement Fund)	(277,230)	—	—	—	—	—	—	—	—
(Economic Development Fund)	(330,912)	(728,876)	(878,874)	(883,874)	(900,000)	(897,200)	—	—	—
(Off-Street Parking Fund)	—	—	—	—	—	—	—	—	—
(Qualified Sinking Fund)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
(Police Academy)	—	—	—	—	—	—	—	—	—
Net Transfers In (Out)	**(838,142)**	**(1,154,439)**	**(1,363,410)**	**(1,233,874)**	**(320,209)**	**(376,050)**	**213,482**	**529,449**	**285,767**
Change In Fund Balance	**(1,602,741)**	**1,060,648**	**(1,380,851)**	**(380,192)**	**(1,043,324)**	**(1,624,338)**	**(2,058,886)**	**(2,506,153)**	**(3,338,279)**
Ending Fund Balance	**14,803,765**	**18,997,968**	**16,443,531**	**18,617,776**	**17,574,452**	**15,950,114**	**13,891,228**	**11,385,075**	**8,046,796**
General Fund Reserve %	59%	77%	61%	72%	60%	53%	43%	33%	22%
Target Operating Reserve %	20%	20%	20%	20%	20%	20%	20%	20%	20%
Over (Under) Target	39%	57%	41%	52%	40%	33%	23%	13%	2%

Sales Tax Incentive Refund Reserve

Beginning Balance	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Contribution to Reserve									
Reserve Used									
Ending Balance	**750,000**	**750,000**	**750,000**	**750,000**	**750,000**	**750,000**	**750,000**	**750,000**	**750,000**

Available Fund Balance

Available Fund Balance	14,053,765	18,247,968	15,693,531	17,867,776	16,824,452	15,200,114	13,141,228	10,635,075	7,296,796
Reserve % Excluding Sales Tax Reserve	56%	74%	58%	69%	58%	50%	41%	31%	20%
Impact of Sales Tax Reserve	3%	3%	3%	3%	3%	2%	2%	2%	2%
Target Operating Reserve %	20%	20%	20%	20%	20%	20%	20%	20%	20%
Over (Under) Target	36%	54%	38%	49%	38%	30%	21%	11%	—%

DEPARTMENTAL SUMMARIES

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Executive

Overview

The Executive function 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.

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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 weak Mayor 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.

FY25-FY26 Key Initiatives and Highlights

- East La Vista Sewer Rehabilitation
- Purchase of Police marked and unmarked vehicles
- Approval of the One- and Six-Year Street Improvement Plan
- Resurfacing of several city streets utilizing UBAS
- Council Chambers Technology Updates
- Approved the Swimming Pool design

Budget & Initiatives

As we move into FY27/FY28, the governing body will continue to carefully consider initiatives and projects to maintain the City’s strong financial footing. It is our intent for the City to remain agile in the face of potential changes in revenue sources, while still providing the high level of services our residents expect.

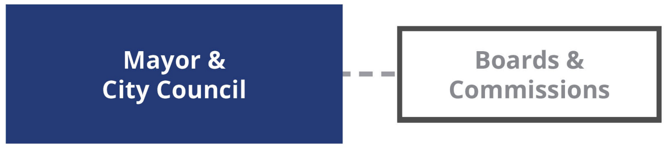
The FY27/28 budget for the Mayor and City Council department reflects a 0.05% increase in spending in FY27 and a 4.72% decrease in FY28. This was primarily achieved by keeping overall spending flat, including wages paid to the elected body. The decrease in FY28 is due to not having a strategic planning session that year.

Mayor & City Council

Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0102 - Salaries - Part Time	103,317	102,960	110,312	110,312	110,312	110,312	110,312	110,312	110,312
0104 - FICA	8,041	8,014	8,577	8,577	8,577	8,577	9,202	9,202	9,202
0110 - Car Allowance	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
0110 - Phone Allowance	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080	1,080
Subtotal	**114,238**	**113,854**	**121,769**	**121,769**	**121,769**	**121,769**	**122,394**	**122,394**	**122,394**
Commodities									
0201 - Office Supplies	1,800	829	1,800	1,800	1,200	1,200	1,250	1,303	1,358
0203 - Food Supplies	1,500	—	1,500	1,500	750	750	782	814	849
0204 - Wearing Apparel	1,000	990	1,000	1,000	1,200	1,200	1,250	1,303	1,358
Subtotal	**4,300**	**1,819**	**4,300**	**4,300**	**3,150**	**3,150**	**3,282**	**3,420**	**3,564**
Contractual Services									
0301 - Postage	400	10	400	400	400	400	432	467	504
0308 - Legal Advertising	6,500	5,347	6,500	6,500	6,000	6,000	6,540	7,129	7,770
0309 - Printing	3,500	—	500	500	500	500	540	583	630
0310 - Dues And Subscriptions	54,625	56,859	57,625	57,625	58,000	58,000	62,640	67,651	73,063
0311 - Travel	8,082	6,865	8,220	8,220	9,690	12,465	13,556	14,640	15,812
0313 - Training	11,940	3,053	4,440	4,440	3,966	4,930	5,324	5,750	6,210
0314 - Other Contractual Services	23,822	10,813	43,146	23,146	43,314	25,684	27,739	29,958	32,354
0321 - Legal-Professional Service	20,000	12,044	20,000	60,000	20,000	20,000	21,800	23,762	25,901
Subtotal	**128,869**	**94,991**	**140,831**	**160,831**	**141,870**	**127,979**	**138,571**	**149,940**	**162,244**
Other Charges									
0505 - Other Charges	17,550	14,025	16,600	16,600	16,850	17,350	18,079	18,838	19,629
Subtotal	**17,550**	**14,025**	**16,600**	**16,600**	**16,850**	**17,350**	**18,079**	**18,838**	**19,629**
Total Expenditures	**264,957**	**224,689**	**283,500**	**303,500**	**283,639**	**270,248**	**282,326**	**294,593**	**307,832**

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.

Additional Request

One-Time Requests

Update Civil Service Commission Rules & Regulations - $15,000

Small changes and several appendices have been added to the Rules in the years since they were first adopted. This has led to ambiguity or confusion in the language used. During the review and addition of the promotional testing process, it was noted by staff and the Civil Service Commission that a review and update to the overall Rules are needed. Staff is proposing to review Rules, receive input from the Commission, and note the areas that seem to be vague or in conflict with other portions of the document and then provide the document to legal for review to ensure that the rules and any proposed changes are in compliance with state statutes. The Rules as updated would then be presented to the Commission for adoption. The goal of this project is to maintain rules that are clear, practicable, and in compliance with state statutes, which will aid in the testing and hiring of well-qualified candidates for the Police Department.

Boards & Commissions

Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Commodities									
0201 - Office Supplies	220	267	220	220	500	500	521	543	566
Subtotal	**220**	**267**	**220**	**220**	**500**	**500**	**521**	**543**	**566**
Contractual Services									
0301 - Postage	50	19	50	50	50	50	52	54	57
0308 - Legal Advertising	1,000	1,063	1,000	1,000	1,000	1,000	1,090	1,188	1,295
0309 - Printing	300	—	300	300	300	300	324	350	378
0311 - Travel	2,604	587	2,604	2,604	2,604	2,604	2,812	3,037	3,280
0313 - Training	1,505	1,095	1,505	1,505	1,505	1,505	1,625	1,755	1,896
0321 - Legal-Professional Service	1,000	2,325	1,000	1,000	16,000	1,000	1,090	1,188	1,295
Subtotal	**6,459**	**5,090**	**6,459**	**6,459**	**21,459**	**6,459**	**6,994**	**7,573**	**8,201**
Other Charges									
0505 - Other Charges	400	463	400	400	400	400	417	434	453
Subtotal	**400**	**463**	**400**	**400**	**400**	**400**	**417**	**434**	**453**
Total Expenditures	**7,079**	**5,820**	**7,079**	**7,079**	**22,359**	**7,359**	**7,932**	**8,550**	**9,219**

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.

FY25-FY26 Key Initiatives and Highlights

- Conducted the National Citizen Survey.
- Implementation of the Wayfinding Plan to include park signage, park monument signs, building signs and vehicle directional signage.
- Provided administrative leadership and support for the continuation of the 84th Street redevelopment effort. Construction of the trails, bridge and underpass currently underway. Initial planning work started on the Barmettler Square project.
- Successful in getting legislation passed to allow for contracted on-street parking enforcement.
- Hired a new Events Coordinator and moved events under the Community Services Director.
- Continued to provide high quality public services in all areas in the absence of a city administrator for 16+ months.
- Conducted national searches with two different firms to fill the vacant City Administrator position.
- Negotiating a new FOP contract.
- Management team worked on a rewrite of the Employee Handbook.
- Updated multiple City Council Policy Statements and Standard Operating Procedure Documents.
- Conducted week-long Red Team/Innovative Leaders management training with Executive Management Team and Department Heads.
- Completion of Reflections Plaza.

City Administration

Budget & Initiatives

The City Administration budget does not indicate any significant changes.

- Continue work on 84th Street redevelopment efforts and City Centre management/coordination efforts.
- Orientation of new city administrator.
- Administrative oversight as swimming pool project moves forward.
- Administrative oversight as public works sewer/administration building project moves forward.

City Administration

Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0101 - Salaries - Full Time	692,015	504,244	548,134	238,170	505,871	551,140	723,185	752,113	782,197
0103 - Salaries - Overtime	2,234	2,385	2,318	2,318	2,410	2,506	2,607	2,711	2,819
0104 - FICA	37,635	35,217	39,687	17,228	37,999	40,675	41,461	42,279	43,129
0105 - Insurance Charges	39,786	25,389	63,414	63,414	70,370	77,504	105,242	115,754	127,318
0107 - Pension	19,218	42,667	20,499	14,458	39,828	42,914	53,612	55,738	57,948
0108 - Police/Icma/ Other Pension Exp	19,953	—	23,069	—	—	—	—	—	—
0110 - Car Allowance	4,800	2,100	4,800	4,800	4,650	4,800	4,800	5,040	5,040
0110 - Phone Allowance	360	180	360	360	270	360	360	360	360
Subtotal	**816,002**	**612,182**	**702,280**	**340,748**	**661,398**	**719,899**	**931,267**	**973,994**	**1,018,811**
Commodities									
0201 - Office Supplies	6,000	3,892	6,000	6,000	6,000	6,000	6,252	6,515	6,788
0202 - Book & Periodical-Net Dam/ Loss	615	752	615	615	650	650	677	706	735
0203 - Food Supplies	—	—	—	—	—	—	—	—	—
Subtotal	**6,615**	**4,644**	**6,615**	**6,615**	**6,650**	**6,650**	**6,929**	**7,220**	**7,524**
Contractual Services									
0301 - Postage	920	22	920	920	450	450	486	525	567
0308 - Legal Advertising	3,000	1,086	3,000	3,000	2,000	2,000	2,180	2,376	2,590
0309 - Printing	1,000	—	1,000	1,000	1,000	1,000	1,080	1,166	1,260
0310 - Dues And Subscriptions	8,250	4,688	8,250	8,250	8,950	8,950	9,666	10,439	11,274
0311 - Travel	4,462	3,397	9,800	9,800	14,375	2,375	2,565	2,770	2,992
0313 - Training	20,500	1,934	25,000	25,000	24,550	17,550	18,954	20,470	22,108
0314 - Other Contractual Services	75,000	18,857	25,000	25,000	15,000	15,000	16,200	17,496	18,896
0321 - Legal- Professional Service	112,000	48,079	112,000	112,000	112,000	112,000	120,960	130,637	141,088
Subtotal	**225,132**	**78,062**	**184,970**	**184,970**	**178,325**	**159,325**	**172,091**	**185,880**	**200,774**
Maintenance									
0412 - Other Maintenance	—	—	—	—	—	—	—	—	—
Subtotal	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Other Charges									
0505 - Other Charges	60,000	15,024	53,900	53,900	15,000	15,000	15,630	16,286	16,970
Subtotal	**60,000**	**15,024**	**53,900**	**53,900**	**15,000**	**15,000**	**15,630**	**16,286**	**16,970**
Total Expenditures	**1,107,749**	**709,912**	**947,765**	**586,233**	**861,373**	**900,874**	**1,125,918**	**1,183,381**	**1,244,080**

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Administrative Services

Overview

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

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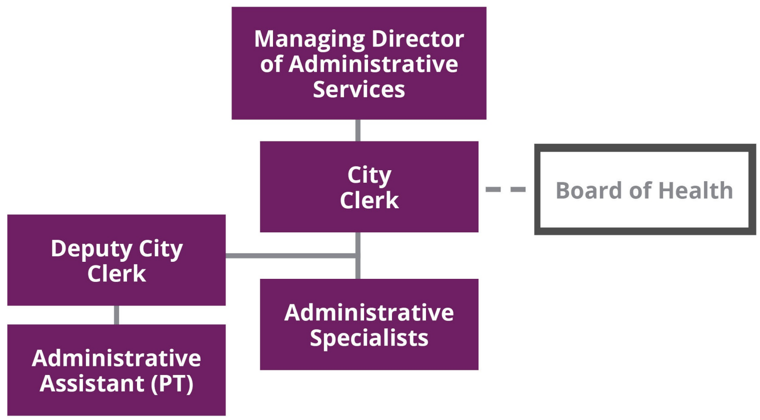
City Clerk



Overview

The City Clerk Department has general and specialized responsibilities in many areas including City Council management, risk management, insurance, maintenance of the City Code, Civil Service duties, customer service and ADA and Title VI coordination and oversight. The City Clerk Department 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 Managing Director of Administrative Services position is included in this department.

FY25-FY26 Key Initiatives and Highlights

- Completed online transition of La Vista Municipal Code of Ordinances – Initiative 5.4.3
- Worked with IT to complete the City Council Chambers upgrade – Initiative 5.4.2
- Implementation of agenda management software program – Initiative 5.4.4
- Facilitated and responded to over 140 requests for records
- Welcomed over 1200 visitors to City Hall in 2025
- Added 16,153 documents in Laserfiche, which equate to over 75,000 pages
- Updated the mobile food vendor registration process
- Created mobile food vendor registration process for City Centre
- Created application process for golf car registration program
- Completed customer service standard operating procedures
- Participated in the migration to BS&A online
- Onboarded two new employees in the department

City Clerk

Budget & Initiatives

- Develop education materials & training on records management – Initiative 5.1.3
- Create standardized written procedures for responding to requests for records – Initiative 5.1.3
- Create a standardized request for proposals (RFP) process – Initiative 5.1.4
- Develop record management system training process – Goal 5.1

Additional Request

One-Time Requests

Re-codification of the La Vista Code of Ordinances - $18,000

This project will be accomplished over two fiscal years, so the project is budgeted $9,000 in FY27 and $9,000 in FY28. Re-codification is the process of reviewing the current code for legal compliance along with updating formatting and pagination for consistency. Re-codification helps identify sections of code that may be obsolete, resolves sections that may have conflicting or confusing language, and ensures compliance with state statutes. Since, re-codification also helps with the organization of the code, it can lead to better accessibility. It is generally recommended that municipal codes are re-codified every 8 to 10 years. The La Vista Code of Ordinances was last re-codified in 2000 when the City hired American Legal Publishing to publish and maintain the City's code.

City Clerk

Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0101 - Salaries - Full Time	428,764	438,820	435,992	421,360	451,147	469,193	487,961	507,479	527,778
0102 - Salaries - Part Time	22,398	27,706	23,522	29,564	24,701	25,689	26,717	27,785	28,897
0103 - Salaries - Overtime	1,770	471	1,836	296	1,909	1,985	2,065	2,147	2,233
0104 - FICA	34,878	34,729	35,522	27,402	36,777	37,884	38,976	40,112	41,293
0105 - Insurance Charges	89,629	49,437	54,255	54,255	36,337	39,956	43,936	48,315	53,131
0107 - Pension	26,012	26,582	17,013	25,552	32,408	33,695	35,033	36,425	37,872
0110 - Car Allowance	3,000	3,750	3,000	3,000	3,000	3,000	3,000	3,000	3,000
0110 - Phone Allowance	720	1,440	720	720	720	720	720	720	720
Subtotal	**607,172**	**582,936**	**571,861**	**562,149**	**587,000**	**612,122**	**638,408**	**665,984**	**694,925**
Commodities									
0201 - Office Supplies	3,500	3,905	3,500	3,500	3,800	3,800	3,960	4,126	4,299
0202 - Book & Periodical-Net Dam/ Loss	300	59	300	300	300	300	313	326	339
Subtotal	**3,800**	**3,964**	**3,800**	**3,800**	**4,100**	**4,100**	**4,272**	**4,452**	**4,639**
Contractual Services									
0301 - Postage	2,883	2,807	2,883	2,883	3,200	3,200	3,456	3,732	4,031
0302 - Telephone Expense	2,451	2,579	2,451	2,451	2,500	2,500	2,700	2,916	3,149
0304 - Utilities	21,121	21,299	21,891	21,891	19,534	20,106	20,989	21,912	22,879
0305 - Insurance And Bonds	526,821	497,869	579,503	608,186	667,965	732,409	791,002	854,282	922,624
0308 - Legal Advertising	200	—	200	200	200	200	218	238	259
0309 - Printing	1,332	158	1,332	1,332	1,300	1,300	1,404	1,516	1,638
0310 - Dues And Subscriptions	3,181	2,100	3,181	3,181	2,574	2,574	2,780	3,002	3,242
0311 - Travel	8,476	810	9,588	9,588	9,337	9,451	10,207	11,024	11,906
0313 - Training	8,860	4,451	9,710	9,710	9,640	9,790	10,573	11,419	12,333
0314 - Other Contractual Services	25,250	3,508	25,375	25,375	5,640	5,640	6,091	6,578	7,105
0321 - Legal-Professional Service	3,000	3,907	3,000	3,000	3,000	3,000	3,270	3,564	3,885
Subtotal	**603,575**	**539,487**	**659,114**	**687,797**	**724,890**	**790,170**	**852,690**	**920,185**	**993,051**
Other Charges									
0505 - Other Charges	1,100	584	850	850	9,850	9,850	918	991	1,071
Total	**1,100**	**584**	**850**	**850**	**9,850**	**9,850**	**918**	**991**	**1,071**
Total Expenditures	**1,215,647**	**1,126,971**	**1,235,625**	**1,254,596**	**1,325,840**	**1,416,243**	**1,496,288**	**1,591,611**	**1,693,685**

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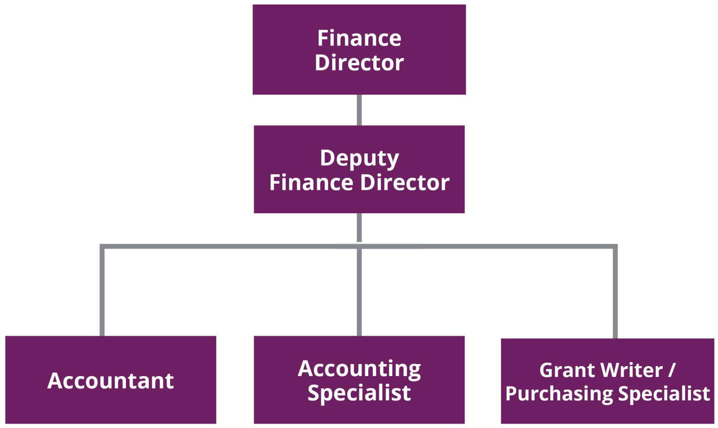
Finance



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.

FY25-FY26 Key Initiatives and Highlights

- Successfully migrated BS&A software to the cloud, enabling secure remote access and on-demand scalability while eliminating on-premise hardware maintenance. (5.4)
- Updated the City's financial policies and established a recurring review schedule to ensure continuous alignment with government best practices. (5.1)
- Reinstated monthly sales tax reporting to enhance the accuracy of long-range revenue projections. (5.2)
- Designed and completed the City's first PAFR (Popular Annual Report). (5.2)
- Implemented vendor controls to reduce the risk of fraud. (5.2)
- Hired a Grant Writer/Purchasing Coordinator. (5.2)

Budget & Initiatives

- Identify grant opportunities for infrastructure investments associated with capital projects
- Identify grant opportunities for operational expenses
- Enhance CIP reporting to include return on investment
- Review current revenue sources, collection, and controls
- Finalize the Popular Financial Report (PAFR) and mail it out to citizens

Finance

Additional Request

One-Time Requests

Finance Director Recruitment Expenses - $30,000

In preparation for the Finance Director's retirement in December 2027 (FY28). We are requesting a budget of $30,000 in FY27 to cover recruitment expenses. Additionally, to ensure a seamless transition and continuity of operations, we propose a $70,000 allocation for a six-month leadership overlap. This training period would be split equally between Q4 FY27 and Q1 FY28 ($35,000 per quarter), allowing the incoming director to train directly under the current director.

Finance

Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0101 - Salaries - Full Time	370,649	370,513	481,607	446,682	507,096	525,980	510,619	531,044	552,286
0103 - Salaries - Overtime	—	413	—	—	—	—	—	—	—
0104 - FICA	28,538	27,394	37,027	33,166	37,064	40,039	39,246	40,422	41,618
0105 - Insurance Charges	57,703	39,405	69,081	69,081	67,034	82,293	69,556	76,497	84,131
0107 - Pension	22,383	22,400	29,040	26,962	28,470	29,603	30,781	32,007	33,281
Subtotal	**483,113**	**463,965**	**620,595**	**579,731**	**643,503**	**681,754**	**654,042**	**683,810**	**715,156**
Commodities									
0201 - Office Supplies	2,500	3,588	2,500	2,500	2,575	2,575	2,683	2,796	2,913
0202 - Book & Periodical-Net Dam/ Loss	200	67	200	200	206	206	215	224	233
Subtotal	**2,700**	**3,655**	**2,700**	**2,700**	**2,781**	**2,781**	**2,898**	**3,020**	**3,146**
Contractual Services									
0301 - Postage	14	210	15	34	50	52	53	55	56
0303 - Other-Professional Service	5,000	5,305	5,135	5,135	5,290	5,290	5,724	6,193	6,701
0309 - Printing	4,000	3,560	4,165	4,165	4,291	4,291	4,634	5,005	5,405
0310 - Dues And Subscriptions	935	720	1,005	1,005	1,036	1,036	1,119	1,208	1,305
0311 - Travel	5,800	2,476	5,800	5,800	5,786	5,786	6,249	6,749	7,289
0313 - Training	3,050	5,153	3,050	4,948	3,600	3,600	3,888	4,199	4,535
0314 - Other Contractual Services	53,155	68,461	54,750	54,750	56,393	56,393	60,904	65,777	71,039
0320 - Audit-Professional Service	51,000	52,875	54,106	54,106	55,729	55,729	60,187	65,002	70,202
Subtotal	**122,954**	**138,760**	**128,026**	**129,943**	**132,175**	**132,177**	**142,759**	**154,188**	**166,533**
Other Charges									
0505 - Other Charges	1,000	2,479	800	800	824	824	859	895	932
0510 - County Treasurer Fees	122,255	98,218	131,469	131,469	135,413	135,413	141,100	147,027	153,202
0514 - Financial/ Lending/Bond Fees	350	8	376	376	388	388	423	461	502
Subtotal	**123,605**	**100,705**	**132,645**	**132,645**	**136,625**	**136,625**	**142,382**	**148,382**	**154,636**
Total Expenditures	**732,372**	**707,086**	**883,966**	**845,019**	**915,084**	**953,336**	**942,081**	**989,399**	**1,039,472**

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Human Resources

Overview

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

FY25-FY26 Key Initiatives and Highlights

- Added 457 Roth plan option to retirement plan. (Goal 5.3)
- Transitioned to a fully funded medical plan providing more options, lower premiums and additional benefits. (Goal 5.3)
- Approximately 80% of HR processes have been transitioned to ADP. (Goal 5.1)
- Implemented recruiting and hiring modules and partnered with management to support system utilization. (Goal 5.1)
- Implemented onboarding process through the new HRIS which includes paperless new hire paperwork and benefits enrollment. (Goal 5.3)
- Rolled out compliance training for harassment throughout the whole organization through ADP. (Goal 5.3)
- Developed and completed a new supervisor training for all management. (Goal 5.3)
- Rolled out policy training and sign off through the HRIS system for better efficiency and tracking. (Goal 5.3)
- Currently working through handbook reviews and updates. (Goal 5.3)
- Updated job descriptions across departments to ensure alignment with current roles, responsibilities, and organizational needs. (Goal 5.3)
- Successfully launched a new wellness program to support employee health, engagement, and overall well-being. (Goal 5.3)
- Filled key positions across the City, strengthening operations and supporting continuity in critical service areas. (Goal 5.3)

Human Resources

Budget & Initiatives

- Design leadership development program and begin training. (Goal 5.3)
- Continue to create supervisor specific training for new managers. (Goal 5.3)
- Continue to integrate training within the HRIS system. (Goal 5.3)
- Develop a method to measure employee satisfaction and engagement. (Goal 5.3)
- Complete all job description updates. (Goal 5.3)
- Build professional profiles to identify talent pools. (Goal 5.3)
- Transition Performance Evaluations to new HRIS. (Goal 5.3)

Additional Requests

One-Time Requests

Compensation Study - $20,000

A compensation study is requested for FY28 in the amount of $20,000. The most recent study was completed and implemented in September 2024 (FY25). In accordance with policy requiring a compensation review every 3–5 years, this funding will support completion of the next study in time for implementation in September 2028 (FY29). This ensures compensation practices remain competitive, equitable, and aligned with market conditions.

Human Resources

Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0101 - Salaries - Full Time	314,969	215,207	326,178	226,178	285,155	294,561	334,344	345,717	437,546
0103 - Salaries - Overtime	1,544	2,962	1,602	1,602	1,666	1,733	1,802	1,874	1,949
0104 - FICA	16,747	16,636	17,609	17,609	18,300	19,024	19,778	20,327	20,719
0105 - Insurance Charges	18,413	20,188	22,048	22,048	130,374	145,516	160,062	176,062	193,662
0107 - Pension	13,135	13,234	13,811	13,811	14,353	14,921	15,512	16,126	16,765
0109 - Self Insurance Expense	135,286	65,125	—	—	—	—	—	—	—
0110 - Car Allowance	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
0110 - Phone Allowance	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
Subtotal	**503,933**	**337,192**	**385,087**	**285,087**	**453,688**	**479,596**	**535,337**	**563,947**	**674,481**
Commodities									
0201 - Office Supplies	2,200	2,026	2,200	2,200	2,200	2,200	2,292	2,389	2,489
0203 - Food Supplies	620	119	620	620	620	620	646	673	701
Subtotal	**2,820**	**2,145**	**2,820**	**2,820**	**2,820**	**2,820**	**2,938**	**3,062**	**3,190**
Contractual Services									
0301 - Postage	600	368	600	600	600	600	648	700	756
0303 - Other-Professional Service	1,000	—	9,650	9,650	10,000	10,000	10,886	11,757	12,698
0305 - Insurance And Bonds	—	—	—	—	5,000	5,000	5,400	5,832	6,299
0309 - Printing	200	—	200	200	—	—	—	—	—
0310 - Dues And Subscriptions	1,500	1,251	1,500	1,500	1,500	1,500	1,620	1,750	1,890
0311 - Travel	6,119	2,759	6,601	6,601	6,799	7,004	7,564	8,169	8,823
0313 - Training	12,519	12,247	37,927	37,927	19,065	39,882	43,073	46,518	50,240
0314 - Other Contractual Services	88,500	89,951	91,405	91,405	124,147	114,147	101,679	109,813	118,598
0321 - Legal-Professional Service	25,000	39,035	50,000	50,000	25,000	25,000	27,000	29,160	31,493
Subtotal	**135,438**	**145,610**	**197,882**	**197,882**	**192,111**	**203,133**	**197,870**	**213,700**	**230,796**
Other Charges									
0505 - Other Charges	23,000	5,991	22,900	22,900	22,900	22,900	24,081	25,092	26,146
Subtotal	**23,000**	**5,991**	**22,900**	**22,900**	**22,900**	**22,900**	**24,081**	**25,092**	**26,146**
Total Expenditures	**665,191**	**490,939**	**608,690**	**508,690**	**671,519**	**708,449**	**760,227**	**805,801**	**934,614**

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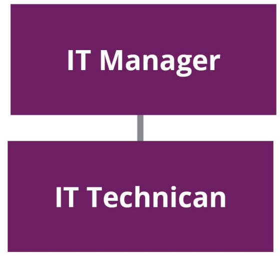
Information Technology



Overview

The Information Technology Department 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.

FY25-FY26 Key Initiatives and Highlights

- Successfully recruited and hired an IT Technician and ensured their smooth integration into the organization. through structured onboarding, hands-on training, and cross-department collaboration. (Goal 5.4)
- Engaged with a range of city staff and departments to complete the integration our new Citizen Request Management (CRM) solution, “See, Click, Fix”. (Goal 5.1)
- Provided strategic guidance, support, and essential resources to the HR department throughout the implementation of the City’s new HRIS software. (Goal 5.1)
- Completed the transition from BS&A's traditional on-premise software to their modern cloud-based solution. (Goal 5.4)
- Performed strategic cost-saving measures that resulted in significant savings on computer orders for both fiscal years. (Goal 5.1)
- Completed an extensive upgrade of the technology and audiovisual equipment within the Council Chamber to bolster functionality and elevate the quality of the meeting experience. (Goal 5.4)
- Migrated our on-premise Exchange server to the cloud to enhance scalability, reliability, and security. (Goal 5.4)
- Implemented a new service aimed at managing Local Administration rights on city computers to enhance cybersecurity protocols and streamline administrative access control measures. (Goal 5.4)
- Successfully completed the upgrade and replacement of the City’s Parking Garage camera server and numerous Wi-Fi access points across multiple city facilities, improving reliability, performance, and long-term system stability. (Goal 3.1)
- Completed the migration of all existing virtual servers to a new platform to enhance functionality, security, and performance. (Goal 3.1)
- Collaborated with Community Development and Public Works to support the use of mobile technology by procuring, configuring, and deploying iPads to key staff, ensuring readiness for field operations. (Goal 5.4)
- Supported the Public Works Department with the complete migration from RTA Classic to RTA SaaS. (Goal 5.4)
- Completed the upgrade from Windows 10 to Windows 11 on all city computers and MDCs prior to Microsoft’s end-of-support deadline. (Goal 5.4)

Information Technology

- In collaboration with Sarpy County Public Safety and the Police Department, completed the implementation of Motorola P1 Mobile for the Police Department. (Goal 4.1)
- Partnered with the Police Department and Sarpy Information Security to design and implement a secure internet connectivity solution that met strict security and compliance requirements for sensitive data. (Goal 5.4)
- Enhanced the network infrastructure across multiple city facilities, including upgrading network switches and internet speed to ensure seamless operation and minimize disruptions within our network environment. (Goal 3.1)
- Fully executed the renewal of three key interlocal agreements with Sarpy County, ensuring uninterrupted and seamless operations going forward. (Goal 5.4)

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.

With this in mind, there are some key initiatives we aim to complete in the FY27 & FY28 Budget:

- Develop a comprehensive mobile device and connectivity strategy tailored specifically for field staff. (Goal 5.4)
- In collaboration with Sarpy County, implement a standardized Information Technology Security Standard Operating Procedure. (Goal 5.3)
- Collaborate with Sarpy County and a variety of City staff to create and formalize a robust Artificial Intelligence (A.I.) Policy and Procedure for the City. (Goal 5.3)
- Support the Police Department in the proposed deployment of Automated License Plate Readers (ALPRs) and security cameras at key city locations, along with a unified software platform that integrates body-worn, cruiser, and ALPR camera data into a single, cohesive system for enhanced situational awareness. (Goal 5.4)
- In conjunction with the Building Maintenance Division, replace outdated cameras and modernize the Police Department’s access control system. (Goal 3.1)
- Upgrade the technology in the Library Community Room to improve functionality, enable modern presentations, and enhance the overall meeting experience for staff and the public. (Goal 5.4)
- Discover cutting-edge hardware, software, and IT solutions to enhance operational efficiency for both the City and its staff. (Goal 5.4)

Additional Requests

Capital Items

Replacement of Facility Camera Servers - FY27, $60,000

The current camera servers responsible for managing surveillance systems at City Hall, Library, and Public Works are nearing end of life. As part of our ongoing efforts to ensure operational efficiency and security, these essential camera servers will require replacement in FY27 to sustain seamless operations.

Information Technology

Develop a comprehensive mobile device and connectivity strategy tailored specifically for field staff - FY28, $50,000

Numerous City personnel currently operating in the field depend on equipment and connectivity confined to office premises to carry out their tasks. However, equipping them with mobile devices featuring wireless connectivity will enhance efficiency and resource utilization. While initially scheduled for initiation in FY24, the project has been rescheduled to FY28 to allow for thorough planning and implementation, ensuring maximum effectiveness.

One-Time Requests

Network Switch Replacements - FY27, $5,500; FY28, $6,000

We've carefully identified and ranked the network switches that require replacement, prioritizing them based on their criticality. These switches are scheduled for replacement cycles in FY27 and FY28.

Replace multiple wireless access points in our city facilities to avoid disruption to the City's Wi-Fi network - FY27, $8,000

In FY27, several wireless access points will reach the end of their support lifecycles. These critical components provide Wi-Fi connectivity across City facilities and must be replaced to maintain uninterrupted network service.

CivicPlus DocAccess Accessibility Tool for City Website - FY27, $7,800; FY28, $6,900 for annual service

The Department of Justice has published new digital accessibility rules for cities and counties. These rules require websites, apps, third-party systems as well as social media and video content to meet WCAG 2.1, Level AA accessibility standards. DocAccess is a document accessibility platform that scans, converts, and monitors PDF documents on websites to support ADA compliance efforts for users with disabilities. Year one investment will be $7,800 and annual recurring costs will be $6,900.

Data Analytics Platform - FY27, $13,000, FY28, $15,000

Investment in a data analytics platform such as Placer.ai will provide the City with reliable, data-driven insights into how residents and visitors use our parks, facilities, businesses and programs. Currently, the Department relies on internal registration data and manual counts, which do not fully capture total usage, visitor origin, or broader community impact. This platform will allow staff to measure real-world visitation trends, understand where users are coming from, evaluate dwell time, and assess how facilities are utilized throughout the year. These insights will strengthen our ability to make informed decisions related to programming, facility operations, and long-term planning.

This investment directly supports strategic planning, budget development, and economic impact reporting. Placer.ai data can be used to quantify the regional draw of events and tournaments, support user fee market analysis, and validate future capital investments such as park improvements and aquatic facilities. In addition, the platform enhances our ability to clearly communicate value to elected officials by providing objective, data-driven justification for recommendations and funding requests.

Equally important, this platform allows the City to bring data analysis in-house, reducing reliance on third-party consultants. The City has previously engaged outside consultants to gather similar data for initiatives such as the multi-sports complex and restaurant sales tax analysis. By investing in this tool, staff will have ongoing, on-demand access to the same level of data, resulting in long-term cost savings, increased efficiency, and the ability to respond more quickly to emerging questions and opportunities. This modest annual investment helps the Department and the City to make proactive, informed decisions that align with community needs and organizational goals.

Information Technology

Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0101 - Salaries - Full Time	130,139	121,488	168,407	168,407	179,177	186,344	193,798	201,550	209,612
0104 - FICA	10,070	8,722	13,021	13,021	13,845	14,393	14,963	15,556	16,173
0105 - Insurance Charges	21,502	28,953	39,743	39,743	43,801	48,175	52,987	58,279	64,101
0107 - Pension	7,898	7,373	10,212	10,212	10,859	11,289	11,736	12,201	12,685
0110 - Car Allowance	1,500	1,400	1,800	1,800	1,800	1,800	1,800	1,800	1,800
0110 - Phone Allowance	1,440	1,320	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Subtotal	**172,550**	**169,256**	**234,983**	**234,983**	**251,281**	**263,801**	**277,084**	**291,186**	**306,171**
Commodities									
0201 - Office Supplies	2,000	1,162	500	500	500	500	521	543	566
0216 - Computers/Tech Equipment	75,300	74,747	82,700	82,700	78,800	94,710	98,688	102,833	107,152
Subtotal	**77,300**	**75,909**	**83,200**	**83,200**	**79,300**	**95,210**	**99,209**	**103,376**	**107,717**
Contractual Services									
0310 - Dues And Subscriptions	650	290	650	650	610	630	680	735	794
0311 - Travel	4,875	2,302	5,375	5,375	6,734	7,399	7,991	8,630	9,321
0313 - Training	8,500	1,741	8,600	8,600	9,660	9,700	10,476	11,314	12,219
0314 - Other Contractual Services	410,300	420,397	477,465	477,465	526,000	570,005	588,692	648,265	696,098
Subtotal	**424,325**	**424,731**	**492,090**	**492,090**	**543,004**	**587,734**	**607,839**	**668,944**	**718,431**
Other Charges									
0505 - Other Charges	46,600	24,574	32,450	32,450	41,000	33,500	34,907	36,373	37,901
Subtotal	**46,600**	**24,574**	**32,450**	**32,450**	**41,000**	**33,500**	**34,907**	**36,373**	**37,901**
Capital Outlay									
0611 - Internet Equipment	290,000	81,557	185,000	185,000	60,000	50,000	80,000	—	—
Subtotal	290,000	81,557	185,000	185,000	60,000	50,000	80,000	—	—
Total Expenditures	**1,010,775**	**776,026**	**1,027,723**	**1,027,723**	**974,585**	**1,030,245**	**1,099,039**	**1,099,879**	**1,170,220**

Community Services

Overview

The Community Services function serves to connect and coordinate the City’s Recreation, Public Transportation, Swimming Pool, Library, City Events, and Community Development services. The Managing Director of Community Services provides leadership to these functions to ensure the City is offering the best quality of life amenities to its residents.

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Communications

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, this budget also includes the funding for printing and mailing of all City publications.

FY25-FY26 Key Initiatives and Highlights

- Coordinated the National Community Survey
- Coordinated parking and other logistical issues with City Centre and The Astro
- Participated in the execution of the Signage & Wayfinding Plan
- Activated an information campaign for the 84th Street Trail Project
- Deployed new website tool for digital accessibility
- Provided promotional support for numerous community events in City Centre
- Assisted with the replacement of the City's Citizen Request Management solution
- Actively participated in and coordinated La Vista Gives initiatives
- Social media reach exceeded 2 million people, setting an all-time record
- Video views increased by nearly 80%
- Website views increased by more than 6%
- Provided promotional support for nearly 50 community events
- Produced six direct mail publications as well as a weekly e-mail newsletter with higher than industry analytics
- Instituted message tracking to help understand the extent to which we are promoting events as compared to actual storytelling
- Learned more about digital accessibility and deployed a new tool on our website, which helps us make some progress toward these new rules
- Activated plans for 84th Street Trail Project as well as the LB 840 election

Communications

Budget & Initiatives

- Achieve compliance with digital accessibility standards from the Federal government. This will include remediation of the website through a redesign and online documents through an add-on tool with our website provider. We will also have to change our workflow for posting to social media as well as for video production.
- Reduced professional services to accommodate additional training for these accessibility standards.
- Set and implement a strategy of excellence for maintenance of our website.
- Ongoing continued implementation of the brand and development of marketing materials.
- Continue implementation of the brand through strategic partnerships, messaging and outreach activities.
- Support the City's core values and strategic plan through intentional storytelling

Communications

Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0101 - Salaries - Full Time	175,051	175,185	183,414	183,414	192,594	200,298	208,310	216,642	308,908
0102 - Salaries - Part Time	—	—	—	—	—	—	—	—	—
0104 - FICA	13,465	12,295	14,105	14,105	14,807	15,396	16,009	16,647	17,309
0105 - Insurance Charges	21,615	45,777	57,438	57,438	63,313	69,639	76,596	84,250	92,669
0107 - Pension	10,561	10,619	11,062	11,062	11,613	12,075	12,556	13,056	13,576
0110 - Car Allowance	960	960	960	960	960	960	960	960	960
0110 - Phone Allowance	1,440	1,440	1,440	1,440	1,440	1,440	1,440	3,600	3,600
Subtotal	**223,091**	**247,109**	**268,418**	**268,418**	**284,727**	**299,808**	**315,871**	**335,155**	**437,022**
Commodities									
0201 - Office Supplies	2,000	1,212	2,000	2,000	3,000	3,000	3,126	3,257	3,394
0204 - Wearing Apparel	750	214	750	750	750	750	782	814	849
Subtotal	**2,750**	**1,425**	**2,750**	**2,750**	**3,750**	**3,750**	**3,908**	**4,072**	**4,243**
Contractual Services									
0301 - Postage	16,500	17,779	16,932	16,932	23,100	23,793	25,696	27,752	29,972
0302 - Telephone Expense	516	480	555	555	500	500	540	583	630
0303 - Other-Professional Service	47,500	28,972	47,500	47,500	43,000	47,300	51,084	55,171	59,584
0309 - Printing	56,000	47,500	57,600	57,600	57,200	57,200	61,776	66,718	72,056
0310 - Dues And Subscriptions	9,340	10,365	9,880	9,880	9,710	10,099	18,269	18,206	19,303
0311 - Travel	3,550	2,183	3,550	3,550	3,550	3,550	4,458	4,411	4,581
0313 - Training	2,700	2,448	2,700	2,700	5,140	5,140	5,551	5,995	6,475
0314 - Other Contractual Services	215	230	223	223	200	200	216	233	252
Subtotal	**136,321**	**109,958**	**138,940**	**138,940**	**142,400**	**147,782**	**167,591**	**179,070**	**192,853**
Other Charges									
0505 - Other Charges	7,700	1,468	7,600	7,600	7,600	7,600	7,819	8,152	8,498
Subtotal	**7,700**	**1,468**	**7,600**	**7,600**	**7,600**	**7,600**	**7,819**	**8,152**	**8,498**
Total Expenditures	**369,861**	**359,960**	**417,709**	**417,709**	**438,477**	**458,940**	**495,189**	**526,448**	**642,616**

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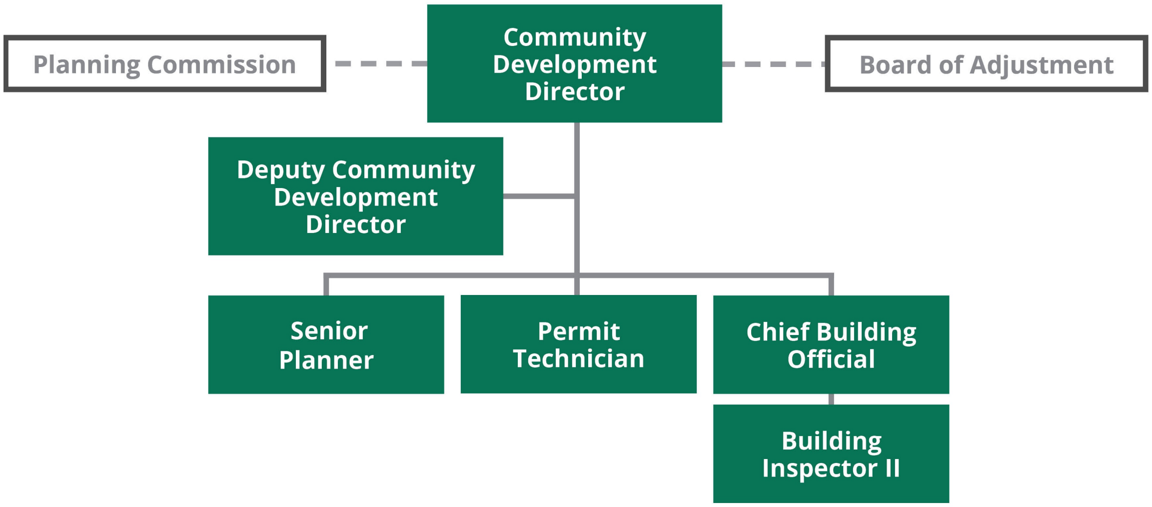
Community Development



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 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.

FY25-FY26 Key Initiatives and Highlights

- Streetscape Improvements – 84th St. Trail/Underpass: construction of this project began in the fall of 2025 and is scheduled to be completed in the fall of 2026.
- Central Park Phase 3 Improvements – this phase involved installation of additional pedestrian lighting of the trails in Central Park and Central Park East. This project was completed in the fall of 2025.
- Design & Construction of Temporary Surface Parking Lot in City Center. The project was completed in the fall of 2025.
- Wayfinding Implementation – New monument or blade signs have been installed at all City Parks. Vehicle directional sign installation will begin in the summer of 2026. New signs were developed and installed on all major City buildings in 2025.
- Update Zoning/Subdivision Regulations – various amendments have been made to the City's zoning regulations by staff as issues have come up.
- Implementation of the Active Mobility Plan – A grant was approved by MAPA for the construction of a bridge to connect the West Papio Trail into the Southport East area. Funding will not be made available until approximately 2030.
- Implement Online Permitting System through Conversion to BS&A Cloud.
- Local Business Outreach – this goal included meetings with local companies to thank them for locating in La Vista, discuss and issues/concerns they had as well as any expansion plans. This was done in conjunction with the Grow Sarpy economic development entity. The goal of meeting with at least 10 companies per year was accomplished during this time frame.
- The City entered into a contract with B-Cycles and installed the first bike sharing station in City Center in March 2026.

Community Development

- Implement Rock the Block Program – we initiated plans with Habitat for Humanity to conduct their Rock the Block cleanup program in older parts of the City.

Budget & Initiatives

- Streetscape Improvements along 84th Street – the next phases will include lighting and landscaping along with aesthetic improvements to the underpass such as murals.
- Wayfinding Implementation – this will include completing the design and construction of larger entryway monument signs.
- Update Zoning/Subdivision Regulations – this includes conducting a comprehensive assessment of the current regulations to identify and prioritize key areas to be re-written as well as to make the document more user friendly.
- Implementation of the Active Mobility Plan – we will continue to work to move projects identified in the Plan forward as funding is available.
- Local Business Outreach – continuation of our Business Retention/Expansion meetings with local companies.
- Rock the Block Program – we will continue to coordinate annual Rock the Block events with Habitat for Humanity.
- Main Street Extension Planning – we will work with the developer of City Centre and other key stakeholders to plan for the realignment of Main Street south to an intersection with Giles Rd.

Additional Request

Personnel

The Community Development Department is requesting to budget for an additional Building Inspector position to support the continued growth and sustainability of the Rental Inspection Program, while also addressing increasing demands associated with new development activity. As the number of rental units within the community has steadily increased, so too has the demand for regular inspections, re-inspections, and enforcement activities. At the same time, the City has experienced an uptick in commercial and multi-family residential development, significantly increasing the volume and complexity of plan reviews and construction inspections required. Current staffing levels are no longer sufficient to maintain these combined responsibilities at their intended level of service, necessitating the addition of dedicated personnel to ensure programs remain effective, responsive, and aligned with community expectations.

One-Time Requests

Comprehensive Assessment of Zoning & Subdivision Regulations - $20,000

We plan to work with a consultant to provide a comprehensive assessment of the City's current zoning and subdivision regulations. Updating the zoning/subdivision codes is a goal of the current City Strategic Plan adopted in 2024 but funding has not been available to move forward. As part of a code assessment project, strengths, weaknesses, and areas of concern such as organizational issues, internal inconsistencies, best practices, and conflicts with state law will be identified. Findings will be documented in an Assessment Table and categorized by the level of amendment/update needed. Recommendations would be drafted, reviewed with City staff, and delivered a final report summarizing the necessary updates to align the code with the Comprehensive Plan and best practices. We can then determine the best way forward in completing the updates required and potentially save considerable costs by evaluating aspects that may be able to be completed by staff. It is estimated that this assessment will cost approximately $20,000.

Community Development

Capital Outlay

The additional building inspector will require a vehicle in order to perform the job. We are requesting the purchase of a pick up truck for $35K.

Community Development

Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Proposed Budget	Recommended FY28 Proposed Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0101 - Salaries - Full Time	511,866	512,230	538,980	538,980	601,327	660,900	610,376	634,791	660,183
0103 - Salaries - Overtime	4,820	2,938	5,001	2,772	5,201	5,409	5,625	5,850	6,084
0104 - FICA	39,710	37,259	41,798	41,798	46,564	51,117	47,305	49,188	51,147
0105 - Insurance Charges	100,106	83,309	91,270	91,270	118,376	135,595	135,936	149,512	164,445
0107 - Pension	31,154	31,054	32,792	32,792	36,545	40,131	37,112	38,590	40,127
0110 - Car Allowance	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
0110 - Phone Allowance	2,520	2,520	2,520	2,520	2,700	2,880	2,520	2,520	2,520
Subtotal	**692,576**	**671,711**	**714,761**	**712,532**	**813,112**	**898,432**	**841,274**	**882,852**	**926,906**
Commodities									
0201 - Office Supplies	11,900	5,263	9,900	9,900	6,000	7,000	7,294	7,600	7,920
0202 - Book & Periodical-Net Dam/ Loss	1,050	337	1,050	1,050	400	900	938	977	1,018
0203 - Food Supplies	500	96	500	500	4,200	200	208	217	226
0204 - Wearing Apparel	1,200	1,203	1,200	1,200	1,000	1,000	1,042	1,086	1,131
0205 - Motor Vehicle Supplies & Fuel	2,575	1,209	2,575	2,575	1,400	1,500	1,563	1,629	1,697
Subtotal	**25,240**	**8,633**	**22,715**	**22,715**	**13,000**	**10,600**	**11,045**	**11,509**	**11,992**
Contractual Services									
0301 - Postage	2,525	1,587	2,525	2,525	2,100	2,525	2,727	2,945	3,181
0302 - Telephone Expense	707	1,453	707	707	1,000	1,000	1,080	1,166	1,260
0303 - Other-Professional Service	43,500	11,740	43,500	43,500	36,000	43,000	46,440	50,155	54,168
0304 - Utilities	12,605	12,504	13,100	13,100	11,500	11,817	12,298	12,801	13,326
0308 - Legal Advertising	1,500	2,387	1,500	1,500	1,500	1,500	1,635	1,782	1,943
0309 - Printing	1,200	—	1,200	1,200	475	475	513	554	598
0310 - Dues And Subscriptions	5,365	4,755	5,365	5,365	5,365	5,365	5,794	6,258	6,758
0311 - Travel	15,082	14,253	15,222	15,222	19,948	19,113	20,642	22,293	24,077
0313 - Training	12,705	10,393	11,905	11,905	13,700	12,425	14,233	15,372	16,602
0314 - Other Contractual Services	8,500	4,554	11,900	11,900	34,523	14,523	15,685	16,940	18,295

Community Development

Expenditure Summary (Continued)

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Contractual Services (Continued)									
0321 - Legal-Professional Service	65,650	136,101	87,650	87,650	89,000	89,000	97,010	105,741	115,258
Subtotal	**169,339**	**199,725**	**194,574**	**194,574**	**215,111**	**200,743**	**218,057**	**236,007**	**255,464**
Maintenance									
0401 - Buildings & Grounds	500	498	100	100	450	450	469	489	509
0410 - Motor Vehicle Maintenance	625	233	625	625	350	350	365	380	396
0411 - Radio R & M	—	—	—	—	—	—	—	—	—
Subtotal	**1,125**	**731**	**725**	**725**	**800**	**800**	**834**	**869**	**905**
Other Charges									
0505 - Other Charges	3,675	1,855	3,375	3,375	3,000	3,000	3,126	3,257	3,394
Subtotal	**3,675**	**1,855**	**3,375**	**3,375**	**3,000**	**3,000**	**3,126**	**3,257**	**3,394**
Capital Outlay									
0613 - Motor Vehicles	45,000	38,818	—	—	35,000	—	—	—	—
0618 - Other Capital Outlay	23,000	22,833	—	—	—	—	—	—	—
Subtotal	**68,000**	**61,651**	**—**	**—**	**35,000**	**—**	**—**	**—**	**—**
Total Expenditures	**959,955**	**944,305**	**936,150**	**933,921**	**1,080,023**	**1,113,575**	**1,074,337**	**1,134,494**	**1,198,662**

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Community Events

Overview

Community Events receives funding from the Lottery Fund, donations, and sponsorships. La Vista hosts more than 29 community events annually, aiming to showcase the city and offer residents and visitors unique, culturally rich, and high-quality experiences.

In FY27 Community Events were moved from the Lottery Fund to the General Fund to more accurately record revenue and expenditures.

Highlights for FY25 - FY26

- Delivered five engaging City Centre activation events annually while continuing to work on adding additional events
- Had the largest attendance to date for Falloween (previously Halloween Safe Night), Twas the Lights, and Oktoberfest
- Coordinated a comprehensive communication plan with PD for various events when we close down Main Street
- Successfully implemented new events like Local Market, Santa Run, Winter Movie, and Game On, a Smash Park pickleball and community day
- Brought back live animals to Twas the Lights events with a positive community response
- Updated Falloween event to be moved outside of Community Center, changed the layout, and dinner option for attendees with success

FY27 - FY28 Key Initiatives

- Continue planning and activating the downtown core at City Centre year-round, while building and strengthening partnerships to further enhance programming and use of the space. We will also continue elevating traditional events and creating new free community events throughout the year.

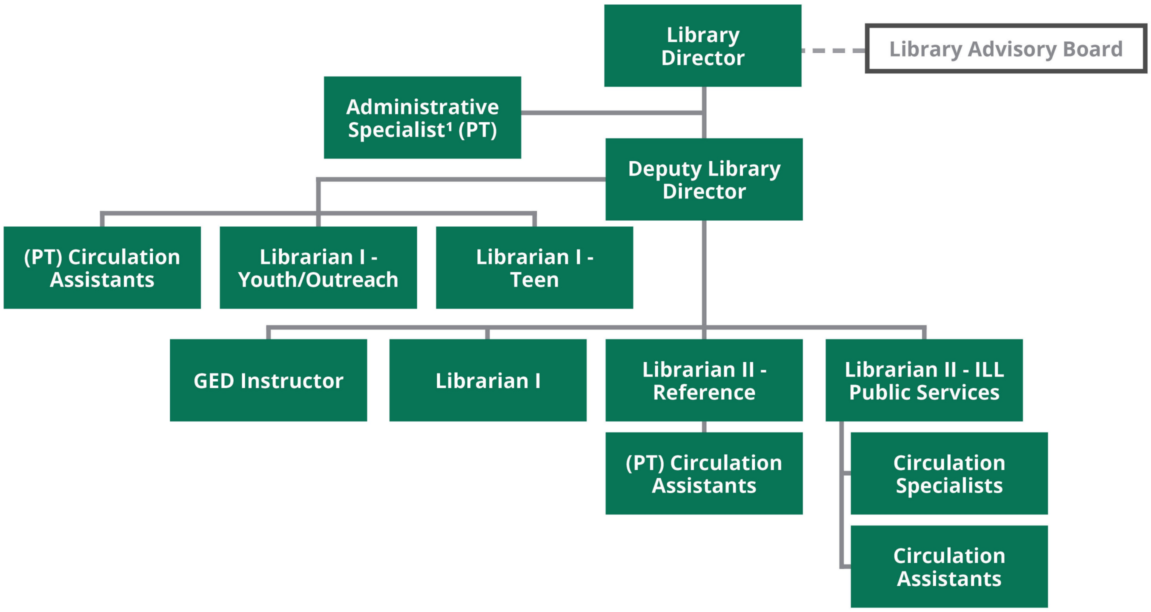
Expenditures

Our team has also received feedback from Mayor, council, and citizens to make La Vista Days bigger and better each year. The focus will be on larger artists on Friday and entertainment throughout Saturday from start to finish. We have seen a significant increase in rental cost this year and also an increase with the fireworks, The Astro, and Fun Services that we need to be aware of. In FY26 we have seen an average of 15-20% increase in costs with 15% increase on fireworks, a 30% increase from Fun Services before negotiating a one time discount, and about a 20% increase from The Astro. As a result of all of this, we are projecting a 4% increase in event supplies for FY27 and a 0.3% increase in FY28.

Community Events

Expenditure Summary					Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0101 - Salaries - Full Time	83,647	33,942	86,783	86,783	164,672	171,259	178,109	185,234	192,643
0104 - FICA	6,491	2,587	6,731	6,731	13,273	13,801	14,349	14,919	15,512
0105 - Insurance Charges	13,005	2,150	17,369	17,369	22,789	25,061	27,559	30,308	33,331
0107 - Pension	5,091	2,067	5,279	5,279	9,952	10,348	10,759	11,186	11,631
0110 - Car Allowance	1,200	500	1,200	1,200	1,200	1,200	1,200	1,200	1,200
0110 - Phone Allowance	720	300	720	720	720	720	720	720	720
Subtotal	**110,154**	**41,545**	**118,081**	**118,081**	**212,607**	**222,388**	**232,696**	**243,567**	**255,037**
Commodities									
0201 - Office Supplies	—	1	—	—	—	—	—	—	—
0203 - Food Supplies	34,200	31,089	39,200	39,200	44,440	44,440	46,306	48,251	50,278
0204 - Wearing Apparel	—	—	—	—	6,450	6,450	6,721	7,003	7,298
0217 - Event Supplies	248,500	241,625	263,000	263,000	264,910	264,910	276,036	287,630	299,710
Subtotal	**282,700**	**272,714**	**302,200**	**302,200**	**315,800**	**315,800**	**329,064**	**342,884**	**357,286**
Contractual Services									
0301 - Postage	1,906	315	1,906	1,906	1,906	1,906	2,058	2,223	2,401
0305 - Insurance And Bonds	1,000	—	1,000	1,000	1,000	1,000	1,080	1,166	1,260
0311 - Travel	3,306	2,860	2,800	2,800	1,675	1,726	1,864	2,013	2,174
0313 - Training	1,015	1,470	2,348	2,348	1,999	2,059	2,224	2,402	2,594
0314 - Other Contractual Services	—	4,620	—	—	1,300	1,339	1,446	1,562	1,687
0316 - Marketing	40,997	35,555	40,997	40,997	42,227	43,493	46,972	50,730	54,789
Subtotal	**48,224**	**44,821**	**49,051**	**49,051**	**50,107**	**51,523**	**55,645**	**60,096**	**64,904**
Other Charges									
0505 - Other Charges	50,000	35,680	50,000	50,000	50,000	50,000	54,000	58,320	62,986
Subtotal	**50,000**	**35,680**	**50,000**	**50,000**	**50,000**	**50,000**	**54,000**	**58,320**	**62,986**
Total Expenditures	**491,078**	**394,760**	**519,332**	**519,332**	**628,514**	**639,711**	**671,405**	**704,867**	**740,212**

Library



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.

FY25-FY26 Key Initiatives and Highlights

- The library's makerspace continues to develop and take shape as does the educational English language session the library is formalizing.
- FY25, the Library's Integrated System tallied $1.27M in savings for the community in the items that were physically checked out of the library.
- The number of donated items to the library reached its second highest with 13,859.
- GED evening sessions increased with 65 additional classes.
- The overall foot traffic was up by 2,200.
- The electronic collection (including e-books, e-magazines, e-audio, and e-movies) continues to be popular with an additional 9,500 uses.
- FY26 as of February, an increase of 2,200 checkouts in physical materials has been seen and an additional 3,000 in the e-collection.
- Installation of external security cameras
- Practicum students were utilized for 210 hours for the library in FY25.
- A space utilization study was performed.
- Received a grant to obtain an Infinity Table, outdoor Garden Space, ten (10) trees for the library property.
- Lauritzen Garden membership was established for library patrons.

Library

- In September, Opera Omaha reached out for a ticket partnership where opera tickets are made available to library patrons.
- Years of LVPL library experience hit 233 – one library staff member retired after over 25 years of service.

Budget & Initiatives

- Continue to improve the English language program: evaluate the "Conversation Group" after 3-4 months and brainstorm how to recruit and keep ESL volunteers.
- Continue to recruit students to the program which occurs naturally through a partnership with the library's GED program.
- Continue outreach efforts within the community. .
- Continue to evaluate the makerspace for the library. Determine what other equipment the public is interested in.
- Continue to seek funding for the library renovation with the assistance/guidance of the City's grant writer.

Additional Request

Personnel

The Children's Librarian is working toward her Masters in the library field. An additional $5,250 each fiscal year is seen for tuition reimbursement. Ongoing cost until degree is obtained.

Capital Items

Technology upgrades in the library community room in FY27 for a cost of $36K.

One-Time Requests

Ten (10) folding tables - $2,200

The library programming tables are showing wear and tear after 27 years of use. Ten tables are being asked for ($2,200) which would also fill the need for additional tables for the library's Annual Craft Fair which has only grown in popularity. Ongoing cost as needed and depending on wear and tear on the tables.

Update Education Computers/AWE Learning Stations for Children - FY27, $4,108 and FY28 $12,324

Funding requested to update one (1) of the library's educational computers for children: AWE Learning Stations in FY27 and three (3) in FY28. The two units are out of warranty and would cost more to repair than replace. The units are self-contained touch-screen units with the educational software already loaded. (FY27 one unit $4,108 and FY28 three units $12,324 with a total of $16,432 for all four units). Ongoing as updates are needed.

Library

Expenditure Summary

					Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0101 - Salaries - Full Time	561,676	526,763	552,555	548,372	573,280	596,211	620,059	644,861	670,656
0102 - Salaries - Part Time	217,398	212,410	225,397	214,992	232,768	242,079	251,762	261,833	272,306
0103 - Salaries - Overtime	—	583	—	—	—	—	—	—	—
0104 - FICA	57,495	54,339	59,697	56,104	61,846	64,313	66,878	69,546	72,320
0105 - Insurance Charges	77,725	90,273	103,976	103,976	91,033	100,115	110,105	121,094	133,183
0107 - Pension	32,677	31,749	33,935	33,935	34,505	35,881	37,312	38,800	40,347
0110 - Car Allowance	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
Subtotal	**949,371**	**918,516**	**977,960**	**959,779**	**995,831**	**1,040,998**	**1,088,516**	**1,138,534**	**1,191,212**
Commodities									
0201 - Office Supplies	19,865	15,712	19,865	19,865	18,865	18,865	19,657	20,483	21,343
0201 - Digital Media - Online Resources	18,015	19,950	19,373	19,373	19,950	19,950	20,788	21,661	22,571
Periodical-Net Dam/	66,188	58,894	66,188	66,188	65,000	65,000	67,730	70,575	73,539
0203 - Food Supplies	3,099	2,415	3,099	3,099	3,000	3,000	6,840	7,127	7,427
0204 - Wearing Apparel	220	505	220	220	660	660	688	717	747
0211 - G&A-Other Commodities	2,365	5,412	2,365	2,365	3,500	3,500	3,647	3,800	3,960
0212 - Media	15,948	10,500	15,948	15,948	13,339	13,339	12,504	13,029	13,576
0213 - Library Summer Reading Program	7,070	6,160	7,070	7,070	7,000	7,000	7,294	7,600	7,920
Subtotal	**132,770**	**119,548**	**134,127**	**134,127**	**131,314**	**131,314**	**139,148**	**144,992**	**151,082**
Contractual Services									
0301 - Postage	4,607	5,644	4,607	4,607	5,500	5,500	5,731	5,972	6,223
0302 - Telephone Expense	482	130	482	482	400	400	417	434	453
0303 - Other-Professional Service	—	—	—	—	—	—	—	—	—
0304 - Utilities	66,581	59,214	69,060	69,060	66,914	69,096	72,369	75,799	79,392
0306 - G&A-Rentals - Other	6,904	4,181	6,904	6,904	6,000	6,000	6,480	6,998	7,558
0309 - Printing	1,048	34	1,048	1,048	50	—	—	—	—
0310 - Dues And Subscriptions	1,136	763	1,136	1,136	943	943	1,018	1,100	1,188
0311 - Travel	4,667	2,941	3,271	3,271	7,904	8,638	9,329	10,075	10,881
0313 - Training	1,684	1,258	1,569	1,569	8,045	7,380	7,970	8,608	9,297
0314 - Other Contractual Services	7,199	7,310	7,199	7,199	7,200	7,200	17,045	18,409	19,882
0315 - Inter-Library Expense	681	1,091	681	681	750	731	789	853	921
Subtotal	**94,990**	**82,567**	**95,958**	**95,958**	**103,706**	**105,888**	**121,150**	**128,248**	**135,794**

Library

Expenditure Summary (Continued)

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Maintenance									
0409 - R & M-Mach/ Equip/Computer/Tool	21,227	6,404	13,627	13,627	10,108	18,234	19,693	21,268	22,970
Subtotal	**21,227**	**6,404**	**13,627**	**13,627**	**10,108**	**18,234**	**19,693**	**21,268**	**22,970**
Other Charges									
0505 - Other Charges	4,473	760	(641)	(641)	2,542	342	—	—	—
Subtotal	**4,473**	**760**	**(641)**	**(641)**	**2,542**	**342**	**—**	**—**	**—**
Capital Outlay									
0618 - Other Capital Outlay	—	—	—	—	—	—	—	—	—
Subtotal	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Total Expenditures	**1,202,831**	**1,127,796**	**1,221,031**	**1,202,851**	**1,243,502**	**1,296,776**	**1,368,506**	**1,433,042**	**1,501,058**

Public Transportation

Overview

Public transportation is available for all La Vista residents via the Tri-City Bus Route, which is provided by the 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.

FY25-FY26 Key Initiatives and Highlights

- Continued to partner with surrounding cities to offer the MAT bus service.

Budget & Initiatives

- Funding for the Metro Area Transit (MAT) ensures the continuation of the Tri-City Bus Route in La Vista. With evolving city dynamics, we consistently assess transportation links, accessibility, and explore additional public transit solutions.

Expenditure Summary

					Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Other Charges									
0505 - Other Charges	8,182	8,971	8,182	8,182	10,600	10,600	11,045	11,509	11,992
Total	**8,182**	**8,971**	**8,182**	**8,182**	**10,600**	**10,600**	**11,045**	**11,509**	**11,992**
Total Expenditures	**8,182**	**8,971**	**8,182**	**8,182**	**10,600**	**10,600**	**11,045**	**11,509**	**11,992**

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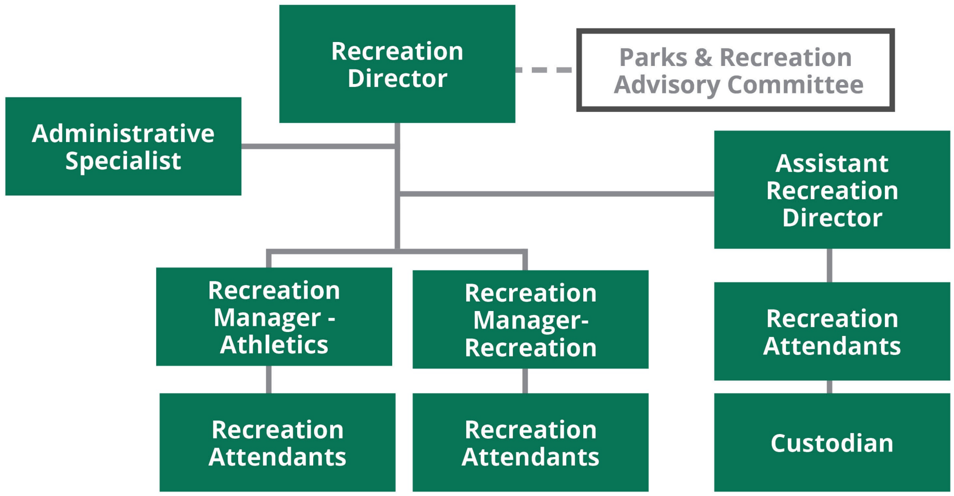
Recreation



Overview

The Recreation Department enriches the quality of life for residents by offering a wide range of leisure, cultural, and community programs. It provides diverse and inclusive opportunities for individuals and families across various areas, including athletics, facilities, events, seniors, pools, and transportation services.

FY25-FY26 Key Initiatives and Highlights

- Hosted 23rd Annual Triple Crown Sports Slumpbuster Tournament. The FY25 tournament contributed $13.7 million in visitor spending to Sarpy County's economic impact - Goal 1.1
- Hosted 1st Triple Crown Nebraska State 3-day baseball Tournament in FY25. 46 games played on 14 fields. Tournament to return FY26 - Goal 1.1
- Hosted 3rd Annual Disc Golf Tournament in FY25 - 85 players from 3 states (NE, IA, TN) and 21 cities. Hosted 4th Annual Disc Golf Tournament in FY26 - 90 players from 2 states (NE & IA) and 18 cities - Goal 1.1
- Hosted 8 outdoor events and activities in FY25 and plan for 18 events and activities in FY26 - Goal 1.2
- Developed background check standards for city volunteers to promote transparency and safety in FY26 - Goal 1.4
- Developed and established sustainable data system and process for tracking measurable data to support decision-making, budgeting, planning, and communication of the department's impact in FY26 - Goal 1.2
- Formed workgroup to create and develop standard city Volunteer Program to be used across all departments in FY25 and rolled out program in FY26 - Goal 1.4
- Expanded Recreation program offerings by 393% from FY24 to FY 25 (FY24 – 15, FY25 – 74) with an anticipated 22% increase in FY26 (FY25 – 74, FY26 – 91) - Goal 1.2
- Increased Fitness and Recreation Class offerings by 66% in FY25 (FY24 – 12, FY25 – 20). Anticipate offering 23 Fitness and Recreation Classes in FY26
- Hosted 10 teen/youth focused activities in FY25 - 65 total participants and 17 teen/youth focused activities in FY26 YTD - 225 participants.
- Expanded young adult programming in FY25 and FY26 in direct response to survey feedback, including launching a new Dodgeball Tournament.

Recreation

- Partnered with Library to host Noon Year's Eve in FY26 – 407 attendees
- Increased Community Center attendance by 34% in FY25 (FY24 – 25,949, FY25 – 34,781) FY26 – 17,037YTD
- Amplified customer service through implementation of new standardized policies and POS module for registration in FY25 and cash handling in FY26
- Community Center improvements were made to increase safety, address deferred maintenance, and provided modern spaces for the community
- FY25: bi-annual gym floor re-coat, replaced outdated wall pads in gym, upgraded LED lighting, replaced 36 tables, installed new game room furniture and painted mural based on community focus group feedback - Goal 1.1
- FY26: replaced outdated bleachers, replaced obsolete scoreboards and purchased basketball team chairs freeing space on bleachers for spectators - Goal 1.1
- Increased usability of the Fitness Center with introduction of Youth Fitness Orientation Class in FY25 and upgraded equipment in FY26
- Expanded summer hours at the Community Center in FY25 to increase opportunities for the community to recreate.
- Remodeled the Central Park Clubhouse in FY25 and opened for rentals in May 2025.
- Increased youth sports league registrations by 9% in FY25 (FY24 - 706, FY25 -763), FY26 - 438 YTD
- Offered 9 youth sport leagues and 3 adult sport leagues
- Increased sports field rentals by 4.5% in FY25 - 1,533 (FY24 – 1,466), FY26 – 1,000 YTD
- Hosted 4 youth sport clinics, FY25 - 123 participants, FY26 - 72 participants YTD
- Renewed Triple Crown Sports Slumpbuster Tournament for 5 more years in FY25
- Hosted Omaha United Soccer Club Tournament in FY25. 105 teams played on 33 soccer fields
- Implemented new Heat Policy for youth sport league practice and games to reduce heat related injuries and provide safe opportunities for youth in FY26
- Updated and implemented youth Financial Assistance Program in FY26, decreasing barriers and increasing access to athletic and recreation programs for residents
- Through the Parks & Recreation Advisory Committee supported the renovation process of City Park playground through resident feedback through 52 survey responses in FY 25
- Increased engagement with residents to create, develop, and implement high quality programs and facilities through outreach events and opportunities, FY25 – 5, FY26 – 2 YTD
- Conducted 3rd Annual Parks & Recreation survey to evaluate program and facility effectiveness to guide improvements, FY 25 – 191 responses

Budget & Initiatives

- Update 2002 Parks Master Plan - Goal 1.3
- Contribute and implement Sarpy County Sports Planning Guide to attract regional events – Goal 1.1
- Perform background checks on all volunteers to ensure safety of all participants and increase transparency - Goal 1.4
- Increase volunteer engagement and improve retention – Goal 1.4
- Increase community engagement through outreach efforts, continued annual survey and attending community organization events and meetings

Recreation

- Based on responses to Parks and Rec Surveys done in FY25 and FY26, increase opportunities for young adults by 10% through the creation of new focused programming
- Continue investing in staff training and staying current with trends to remain competitive
- Provide safe, modern, desirable facilities for the community
  - Paint game room
  - Paint fitness center
- New billiards table for game room
- Provide support for growing girl youth sport leagues
- Increase revenue generating programs by 10%

Additional Request

Personnel

- Retirement payout for Recreation Manager – Athletics in FY27
- Onboard Recreation Manager – Athletics (6-Month Overlap) – FY27

  This request funds a 6-month overlap to onboard a new Recreation Manager – Athletics prior to the anticipated retirement of current staff, who has served in the role for the past 10 years. This position is highly relationship-driven, with success tied to long-standing partnerships with local sports organizations, coaches, and regional collaborators. These relationships are critical to sustaining league operations, as La Vista relies on external partnerships to ensure adequate team participation and program viability.

  Due to recent retirements and workforce transitions, the department no longer has sufficient tenured staff to effectively cross-train and transfer this level of institutional knowledge. Without a structured overlap period, the City risks disruption to league operations, loss of key partnerships, and challenges in recruiting volunteer coaches, each of which directly impacts service delivery to the community.

  A 6-month onboarding period will allow for intentional knowledge transfer, including league operations, scheduling, vendor coordination, and partner engagement.
- Recreation Manager – Recreation (FT) Reclassification Request

  The Recreation Department is requesting the reclassification of the Assistant Events Coordinator (PT) to a Recreation Manager - Recreation (FT) to meet rapidly growing community needs and to strategically position the department for continued success.

  From FY23 to FY25, the department experienced extraordinary growth in community participation and service utilization:

  - Community Center attendance: increased from 20,258 to 34,781, a 72% increase
  - Recreation activities & events: expanded from 10 to 74, a 640% increase
  - Park shelter rental hours: increased from 13 to 138 hours, a 961% increase

  Annual community surveys over the last three years consistently indicate strong demand for additional teen and young adult programming, particularly flexible, onetime, drop-in activities. To keep up with this demand, responsibilities for recreation programming, events, and classes have been stretched across the Recreation Director, Assistant Recreation Director, and part time Recreation Attendants, limiting their ability to focus on the operational, leadership, and strategic duties of their roles.

Recreation

In July 2025, the Department introduced a part time Assistant Events Coordinator, but participation growth and community expectations have now exceeded what can be effectively and sustainably managed through part time staffing.

Why Full-Time Makes a Difference
Reclassifying this position to a Recreation Manager – Recreation (FT) will:

- Provide dedicated leadership to manage programs, events, and classes currently distributed across several positions
- Enable proactive expansion of recreation and leisure opportunities while ensuring high quality, consistent experiences

Budget Impact
Recreation Attendants currently provide an average of 30 labor hours per month supporting the Community Events division. The department recommends allocating 4% of Recreation Attendant salaries to the Community Events Budget (82). This adjustment will help create budget flexibility needed to support this full time position.

Succession Planning & Organizational Stability
The Recreation Department anticipates the departure of two 20+ year employees within the next 1–3 years. The department has already experienced the departure of two additional 20+ year employees from the previous 3 years.This reclassification is a proactive step to ensure continuity, leadership readiness, and a stable future for the department related to levels of service.

Capital Items

Community Center Exterior Door Replacement – FY27, $60,000

The exterior doors at the Community Center are original to the facility. Over time, the doors and hardware have deteriorated, resulting in frequent malfunctions when locking or securing the building, especially at closing time when there is limited support for assistance and onsite repairs. Multiple repairs have been made in recent years; however, these repairs have only provided temporary solutions and typically last only a few months before additional issues occur. In addition to locking issues, the metal door frames on several exit doors have developed significant rust, making the doors increasingly difficult to open and close. This condition creates a potential safety concern for both staff and patrons, particularly during high-traffic programs, rentals, and daily senior and recreation activities. Replacing the exterior doors will improve building security, ensure reliable operation, and enhance overall safety for facility users.

As part of this project, battery-powered exit door alarms will also be installed on all exterior exit doors. These alarms will provide an audible alert if a door is opened unexpectedly, helping staff monitor building access and improving safety and security throughout the facility.

The project will include replacement of 4 - front entryway doors, includes 1 handicap door, and 9 exterior doors. In addition, 11 battery powered alarms will be installed for exit doors.

Chair Replacement – FY27 $45,000

The Community Center currently utilizes metal folding chairs that have reached the end of their useful life. These chairs require ongoing maintenance due to rusting, worn and soiled fabric seats, and damaged components, resulting in increased staff time and reduced overall appearance for users and renters. In addition, the existing chairs are stored on large, heavy carts that are difficult to maneuver and currently occupy approximately 60% of the storage room, limiting operational efficiency.

Recreation

This request proposes replacing 240 chairs with durable, lightweight plastic stacking chairs, along with the purchase of 6 chair carts. The new carts will allow chairs to be stacked vertically, significantly reducing the storage footprint and improving ease of transport for both staff and facility renters. With room rentals increasing by nearly 14% over the past year, this upgrade supports growing demand while enhancing the overall customer experience. This investment aligns with ongoing efforts to modernize the facility, improve operational efficiency, and provide a clean, functional, and welcoming environment for the community.

Meeting Room Partition Replacement – FY28, $78,000

The Community Center has 4 partitions that separate 5 meeting rooms that are utilized for daily senior and recreation programs and facility rentals. These partitions are original to the facility are in need of replacement. Staff struggle daily to move the partitions and lock them in place. The partitions serve as privacy and noise cancellation for users utilizing multiple rooms at one time. New technology has increased noise cancellation capabilities and ease of opening and closing.

Recreation

Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0101 - Salaries - Full Time	315,356	318,653	327,609	327,609	449,812	378,868	394,023	409,784	426,175
0102 - Salaries - Part Time	200,935	160,349	209,633	209,633	211,167	219,614	228,398	237,534	247,035
0103 - Salaries - Overtime	1,782	51	1,849	53	60	62	65	68	70
0104 - FICA	39,841	35,820	41,449	41,449	47,689	46,145	47,982	49,892	51,879
0105 - Insurance Charges	49,282	53,717	60,118	60,118	85,748	83,835	92,205	101,412	111,540
0107 - Pension	19,192	19,288	19,931	19,931	24,746	23,015	23,929	24,879	25,867
0110 - Car Allowance	2,726	2,760	2,726	2,726	2,726	2,726	2,726	2,726	2,726
0110 - Phone Allowance	2,140	2,139	2,140	2,140	2,140	2,140	2,140	2,140	2,140
Subtotal	**631,254**	**592,776**	**665,455**	**663,659**	**824,089**	**756,404**	**791,467**	**828,435**	**867,434**
Commodities									
0201 - Office Supplies	2,900	3,549	2,900	2,900	7,231	4,331	4,513	4,702	4,900
0203 - Food Supplies	2,070	1,257	2,070	2,070	2,500	2,581	2,689	2,802	2,920
0204 - Wearing Apparel	14,028	12,415	14,028	14,028	14,044	14,333	16,463	17,154	17,875
0205 - Motor Vehicle Supplies & Fuel	1,000	430	1,000	1,000	700	700	729	760	792
0207 - Janitorial Supply	2,000	1,673	2,000	2,000	2,000	2,000	2,084	2,172	2,263
0210 - Botanical Supplies	1,655	84	82	82	125	125	130	136	141
0211 - G&A-Other Commodities	11,375	9,693	11,375	11,375	19,080	19,448	20,265	21,116	22,003
Subtotal	**35,028**	**29,100**	**33,455**	**33,455**	**45,680**	**43,518**	**46,873**	**48,842**	**50,893**
Contractual Services									
0301 - Postage	106	396	106	106	306	206	222	240	259
0302 - Telephone Expense	2,550	3,105	2,550	2,550	3,925	5,024	5,426	5,860	6,328
0304 - Utilities	44,451	46,775	46,090	46,090	44,727	45,985	47,939	49,981	52,116
0308 - Legal Advertising	1,600	—	1,600	1,600	500	500	545	594	648
0309 - Printing	1,200	137	1,200	1,200	1,200	1,200	1,296	1,400	1,512
0310 - Dues And Subscriptions	1,450	2,101	1,450	1,450	8,391	8,681	9,375	10,125	10,935
0311 - Travel	10,515	2,694	6,032	6,032	6,564	5,964	6,441	6,956	7,513
0313 - Training	9,880	5,158	8,290	8,290	5,430	6,710	2,538	2,741	2,960
0314 - Other Contractual Services	28,869	18,335	28,910	28,910	27,944	28,862	31,171	33,665	36,358
Subtotal	**100,621**	**78,700**	**96,228**	**96,228**	**98,986**	**103,130**	**104,952**	**111,561**	**118,629**

Recreation

Expenditure Summary (Continued)

	FY25 Actual	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Maintenance									
0401 - Buildings & Grounds	105,701	100,411	48,858	48,858	32,450	33,950	21,517	26,381	23,363
0409 - R & M-Mach/ Equip/Computer/Tool	152	27	152	152	—	—	—	—	—
0410 - Motor Vehicle Maintenance	1,592	225	1,592	1,592	2,642	2,642	2,753	2,869	2,989
0412 - Other Maintenance	307	—	307	307	—	—	—	—	—
Subtotal	**107,752**	**100,664**	**50,909**	**50,909**	**35,092**	**36,592**	**24,270**	**29,249**	**26,352**
Other Charges									
0505 - Other Charges	6,150	11,316	5,400	5,400	7,748	6,528	6,802	7,088	7,386
Subtotal	**6,150**	**11,316**	**5,400**	**5,400**	**7,748**	**6,528**	**6,802**	**7,088**	**7,386**
Capital Outlay									
0613 - Motor Vehicles	—	—	—	—	—	—	—	—	—
0618 - Other Capital Outlay	—	—	12,444	12,444	105,000	78,000	45,000	—	—
Subtotal	**—**	**—**	**12,444**	**12,444**	**105,000**	**78,000**	**45,000**	**—**	**—**
Total Expenditures	**880,804**	**812,555**	**863,891**	**862,095**	**1,116,595**	**1,024,173**	**1,019,366**	**1,025,175**	**1,070,693**

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Senior Services

Recreation Manager - Senior Services

Overview

The La Vista Senior Program is designed to enhance the lives of those 55+ by providing high-quality services that offer wellness, leisure, life-long learning, and social opportunities. 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. Residents and non-residents 55+ and their spouses can join free of charge and gain access to a thriving community of seniors.

FY25-FY26 Key Initiatives and Highlights

- Secured 2 grants in FY25 - $1,625 and 2 grants in FY26 - $1,125 YTD to support the Senior Carnival and Music Bingo - Goal 1.1
- FY25 received community donations and in-kind contributions in the amount of $645 to enhance the Senior Carnival and other leisure/social programs - Goal 1.1
- FY25 connected seniors to essential services, including holiday meal assistance and seasonal support programs - Goal 1.1
- FY25 distributed 100 senior discount resource guides to increase awareness of cost-saving opportunities - Goal 1.1
- FY25/26 distributed 50 Farmers Market coupons, including access to programs that double purchasing power at participating vendors - Goal 1.1
- FY26 facilitated access to free or reduced-cost recreational opportunities through partnerships to include: - Goal 1.1
    - Reduced cost senior pass to the Henry Doorly Zoo
    - Free “Recognizing Medical Emergencies and CPR Class” taught by the La Vista Police Department
    - Distribution of 15 complimentary passes to Vala’s Pumpkin Patch for seniors
    - Free Elder Abuse Awareness Presentation provided by ENOA
- FY26 distributed 50 “File of Life” emergency information packets to improve senior safety and first responder effectiveness - Goal 1.1
- Increased senior activity participation by 11 % in FY25 (FY24 – 28,221, FY25 - 31,431) FY26 – 15,418 YTD, through 104 new activities dictated by senior feedback in FY25
- Provided access to congregate meal service through ENOA. Increased by 14% in FY25 (FY24 - 2,208, FY25 - 2,523) FY26 – 1,302 YTD
- Senior Newsletter subscriptions increased in FY25 - 4,715, FY26 - 2,891 YTD. Anticipated mailing of 6,386 in FY26
- Assisted 2 low-income seniors to receive a free Thanksgiving meal through the Salvation Army – FY25 – Goal 1.1
- The Senior Program and Meal Program were evaluated by ENOA with no areas of concern identified in FY25
- Partnered with neighboring city of Papillion to host 4 joint signature events for area seniors: Valentine’s Day Luncheon, St. Patrick’s Day Luncheon, Senior Olympics and Senior Carnival in FY25/26

Senior Services

Budget & Initiatives

- Increase Senior Program participation by 5%
- Continue to provide community seniors nutritional benefits through the Farmer's Market Coupon Distribution Program
- Seek grant opportunities to provide an increase in recreational activities to the senior population
- Provide monthly program newsletter to keep seniors informed of recreation offerings, monthly meal options, monthly outings, and resources
- Offer 4 joint signature events for area seniors through partnership with the City of Papillion. Valentine's Day Luncheon, St. Patrick's Day Luncheon, Senior Olympics and Senior Carnival

Senior Services

Expenditure Summary									
					Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0101 - Salaries - Full Time	65,328	65,338	67,952	67,952	71,010	73,850	76,804	79,876	83,071
0102 - Salaries - Part Time	—	—	—	—	—	—	—	—	—
0103 - Salaries - Overtime	—	—	—	—	—	—	—	—	—
0104 - FICA	5,038	4,709	5,238	5,238	5,472	5,690	5,916	6,151	6,395
0105 - Insurance Charges	11,363	13,586	15,348	15,348	16,922	18,612	20,471	22,515	24,764
0107 - Pension	3,951	3,956	4,109	4,109	4,292	4,463	4,640	4,824	5,016
0110 - Car Allowance	525	600	525	525	525	525	525	525	525
0110 - Phone Allowance	315	316	315	315	315	315	315	315	315
Subtotal	**86,519**	**88,506**	**93,487**	**93,487**	**98,537**	**103,454**	**108,670**	**114,206**	**120,086**
Commodities									
0201 - Office Supplies	—	—	—	—	—	—	—	—	—
0203 - Food Supplies	7,774	4,452	7,774	7,774	9,683	9,683	10,090	10,513	10,955
0204 - Wearing Apparel	—	—	—	—	536	536	559	582	606
0205 - Motor Vehicle Supplies & Fuel	—	—	—	—	—	—	—	—	—
0211 - G&A-Other Commodities	7,702	6,388	7,702	7,702	9,142	9,142	9,526	9,926	10,343
Subtotal	**15,476**	**10,840**	**15,476**	**15,476**	**19,361**	**19,361**	**20,174**	**21,022**	**21,904**
Contractual Services									
0301 - Postage	3,500	3,371	3,600	3,600	6,500	8,400	9,072	9,798	10,582
0309 - Printing	—	—	—	—	—	—	—	—	—
0310 - Dues And Subscriptions	325	341	325	325	611	611	660	713	770
0311 - Travel	—	—	—	—	—	—	—	—	—
0313 - Training	—	—	—	—	234	234	253	273	295
0314 - Other Contractual Services	4,313	2,598	4,313	4,313	5,676	5,676	6,130	6,620	7,150
Subtotal	**8,138**	**6,310**	**8,238**	**8,238**	**13,021**	**14,921**	**16,115**	**17,404**	**18,796**
Maintenance									
0409 - R & M-Mach/ Equip/Computer/Tool	—	—	—	—	—	—	—	—	—
Subtotal	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Other Charges									
0505 - Other Charges	1,136	1,186	1,086	1,086	936	936	975	1,016	1,059
Subtotal	**1,136**	**1,186**	**1,086**	**1,086**	**936**	**936**	**975**	**1,016**	**1,059**
Total Expenditures	**111,269**	**106,842**	**118,287**	**118,287**	**131,855**	**138,672**	**145,934**	**153,648**	**161,846**

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Swimming Pool

Overview

The Municipal Swimming Pool was demolished in fall 2024 to prepare for the 84th Street underpass connection. An engineering contract was entered into in October 2025 with construction to begin Fall 2027 for a Grand Opening May 2029.

FY25-FY26 Key Initiatives and Highlights

- Demolished pool Fall 2024 - Goal 3.2
- Entered into engineering services agreement for design of new municipal pool FY 26 – Goal 3.2
- Reached key milestones in schematic design and bathhouse programming. Anticipated construction documents to be completed December 2026

Budget & Initiatives

- Continue process to solidify design and prepare to bid FY27 with construction beginning FY28 – Goal 3.2

Swimming Pool

Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0102 - Salaries - Part Time	—	—	—	—	—	—	210,040	213,190	216,388
0104 - FICA	—	—	—	—	—	—	15,963	16,202	16,445
Subtotal	**—**	**—**	**—**	**—**	**—**	**—**	**226,003**	**229,392**	**232,832**
Commodities									
0201 - Office Supplies	—	—	—	—	—	—	2,000	2,084	2,172
0203 - Food Supplies	—	—	—	—	—	—	10,000	10,420	10,858
0204 - Wearing Apparel	—	—	—	—	—	—	4,800	5,002	5,212
0208 - Chemical Supply	—	—	—	—	—	—	17,539	18,276	19,043
0211 - G&A-Other Commodities	—	—	—	—	—	—	6,000	6,252	6,515
Subtotal	**—**	**—**	**—**	**—**	**—**	**—**	**40,339**	**42,033**	**43,799**
Contractual Services									
0302 - Telephone Expense	—	—	—	—	—	—	750	773	683
0304 - Utilities	—	81	—	—	—	—	69,029	71,445	73,945
0308 - Legal Advertising	—	—	—	—	—	—	1,600	1,744	1,901
0314 - Other Contractual Services	—	—	—	—	—	—	—	—	—
Subtotal	**—**	**81**	**—**	**—**	**—**	**—**	**71,379**	**73,962**	**76,529**
Maintenance									
0401 - Buildings & Grounds	—	—	—	—	—	—	8,530	8,878	9,241
0409 - R & M-Mach/ Equip/Computer/Tool	—	—	—	—	—	—	—	—	—
Subtotal	**—**	**—**	**—**	**—**	**—**	**—**	**8,530**	**8,878**	**9,241**
Other Charges									
0505 - Other Charges	—	—	—	—	—	—	15,000	15,630	16,286
Subtotal	**—**	**—**	**—**	**—**	**—**	**—**	**15,000**	**15,630**	**16,286**
Total Expenditures	**—**	**81**	**—**	**—**	**—**	**—**	**361,251**	**369,895**	**378,687**

Special Services Bus

Drivers I & II

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, work place and appointments. The City of La Vista oversees the operation of this program.

FY25-FY26 Key Initiatives and Highlights

- Transported 5,105 riders in FY25, 2,615 YTD in FY26
- Received 5,310 grant through Nebraska Department of Transportation in the amount of $200,060 to purchase 2 new buses FY25
- Received 305 grant for 50% reimbursement for bus operations FY25 - $61,099, FY26 - $69,336
- Held first ever Special Services Bus Ribbon Cutting for 2 new Special Services Buses FY25
- Updated Title VI Plan FY26
- Updated Passenger Handbook FY26
- Met with Ralston to discuss joint program status and improvements

Budget & Initiatives

- Raise awareness of Special Services Bus program to increase ridership by 5%
- Apply for 305-grant for 50% reimbursement for bus operations

Additional Request

Personnel

- Bus Driver II

  The Recreation Department is requesting the addition of a Bus Driver II (PT) to strengthen and expand the Special Services Bus program, a vital resource for seniors and residents with special needs in La Vista and Ralston. Community reliance on this service continues to grow, and the demand for accessible, reliable transportation directly impacts residents' ability to remain independent, engaged, and connected.

  Currently, responsibilities for operating and managing the program are divided across several staff positions, including the Recreation Director, Recreation Manager–Seniors, Bus Driver I, and Administrative Specialist. While this shared model has supported the program to date, it has also stretched staff capacity and limited our ability to enhance or expand services. As community needs increase, this structure is no longer sustainable. The Bus Driver II position provides dedicated leadership and operational focus the program needs. Centralizing day-to-day oversight under one role will:

  - Improve service reliability, responsiveness, and scheduling efficiency.
  - Allow the department to proactively adapt to rider needs and program growth.

Special Services Bus

- Support staff retention and engagement by reducing workload fragmentation and clarifying responsibilities.

Adding a dedicated Bus Driver II, the Department anticipates the capacity to provide approximately 80 additional rides per month. This translates into more residents attending medical appointments, accessing essential services, engaging in social programs, and maintaining independence.

The Bus Driver II position strengthens the long-term sustainability and impact of a critical community service, ensuring that residents who rely on the Special Services Bus can continue to travel safely and affordably.

Special Services Bus

Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0101 - Salaries - Full Time	17,204	17,003	17,721	17,721	18,179	18,907	19,663	20,449	21,267
0102 - Salaries - Part Time	88,335	69,733	91,350	91,350	125,948	130,986	136,226	141,675	147,342
0103 - Salaries - Overtime	255	66	265	265	307	355	355	355	355
0104 - FICA	8,102	6,557	8,372	8,372	11,055	11,497	11,956	12,434	12,931
0105 - Insurance Charges	3,245	3,781	4,111	4,111	4,531	4,983	5,480	6,028	6,630
0107 - Pension	1,054	1,021	1,086	1,086	1,114	1,158	1,204	1,252	1,302
0110 - Car Allowance	109	—	109	109	109	109	109	109	109
0110 - Phone Allowance	65	65	65	65	65	65	65	65	65
Subtotal	**118,368**	**98,226**	**123,078**	**123,078**	**161,308**	**168,060**	**175,059**	**182,367**	**190,001**
Commodities									
0201 - Office Supplies	175	—	175	175	50	50	52	54	57
0204 - Wearing Apparel	1,037	968	1,037	1,037	1,430	1,430	1,490	1,553	1,618
0205 - Motor Vehicle Supplies & Fuel	17,115	10,442	17,115	17,115	16,655	16,655	17,355	18,083	18,843
Subtotal	**18,327**	**11,410**	**18,327**	**18,327**	**18,135**	**18,135**	**18,897**	**19,690**	**20,517**
Contractual Services									
0302 - Telephone Expense	1,166	1,003	1,166	1,166	1,682	1,682	1,817	1,962	2,119
Subtotal	**1,166**	**1,003**	**1,166**	**1,166**	**1,682**	**1,682**	**1,817**	**1,962**	**2,119**
Maintenance									
0410 - Motor Vehicle Maintenance	3,587	598	3,677	3,677	5,000	5,000	5,210	5,429	5,657
Subtotal	**3,587**	**598**	**3,677**	**3,677**	**5,000**	**5,000**	**5,210**	**5,429**	**5,657**
Other Charges									
0505 - Other Charges	4,290	5,603	330	330	320	320	333	347	362
Subtotal	**4,290**	**5,603**	**330**	**330**	**320**	**320**	**333**	**347**	**362**
Capital Outlay									
0613 - Motor Vehicles	—	50,016	—	—	—	—	—	—	—
Subtotal	**—**	**50,016**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Total Expenditures	**145,738**	**166,856**	**146,578**	**146,578**	**186,445**	**193,197**	**201,315**	**209,796**	**218,656**

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Public Safety

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.

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Animal Control

Overview

The City contracts for animal control services through the Nebraska Humane Society (NHS). The current contract was renewed in 2024 for the 2024-2026 time period. The City will pay $3.19 per resident rate for services in calendar years 2024 through 2026 and continue to pay according to the terms of the agreement.

FY25-FY26 Highlights

In 2025, the Nebraska Humane Society handled 254 calls for service.

- 39% - assisting Police/Fire
- 7% - property damage
- 2% - abandoned animals
- 18% - animal bites
- 7% - animals in vehicles
- 14% – gross animal negligence
- 2% – municipal code violations
- 7% – neglect
- 2% – numerous violations
- 2% – other
- 11 citations were issued

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

					Recommended				
	FY25 Budget	FY25 Actuals	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Contractual Services									
0314 - Other Contractual Services	58,833	55,119	60,598	60,598	64,000	64,000	69,120	74,650	80,622
0321 - Legal-Professional Service	2,000	2,623	2,000	2,000	2,500	2,500	2,725	2,970	3,238
Subtotal	60,833	57,742	62,598	62,598	66,500	66,500	71,845	77,620	83,859
Total Expenditures	**60,833**	**57,742**	**62,598**	**62,598**	**66,500**	**66,500**	**71,845**	**77,620**	**83,859**

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Fire

Overview

Fire & Emergency Medical Services are provided through an interlocal agreement with the Papillion Fire Department (PFD) and Papillion Rural Fire District. The contract is administered by the Chief of Police as part of the City's Public Safety function.

FY25-FY26 Highlights

- Responded to 1,722 calls for service in 2025
- Responded to 511 calls for service as of April 30, 2026
- Average response time of 6:08
- PFD District 90th percentile response of 7:59
- PFD assisted LVPD and other law enforcement agencies w/ tactical medicine training
- Performed hydrant parties, fire safety talks, assisted LVPD with their Youth Police Academy, and fire drills
- Hosted Kids Camp at Fire Station 1 in La Vista

Budget & Initiatives

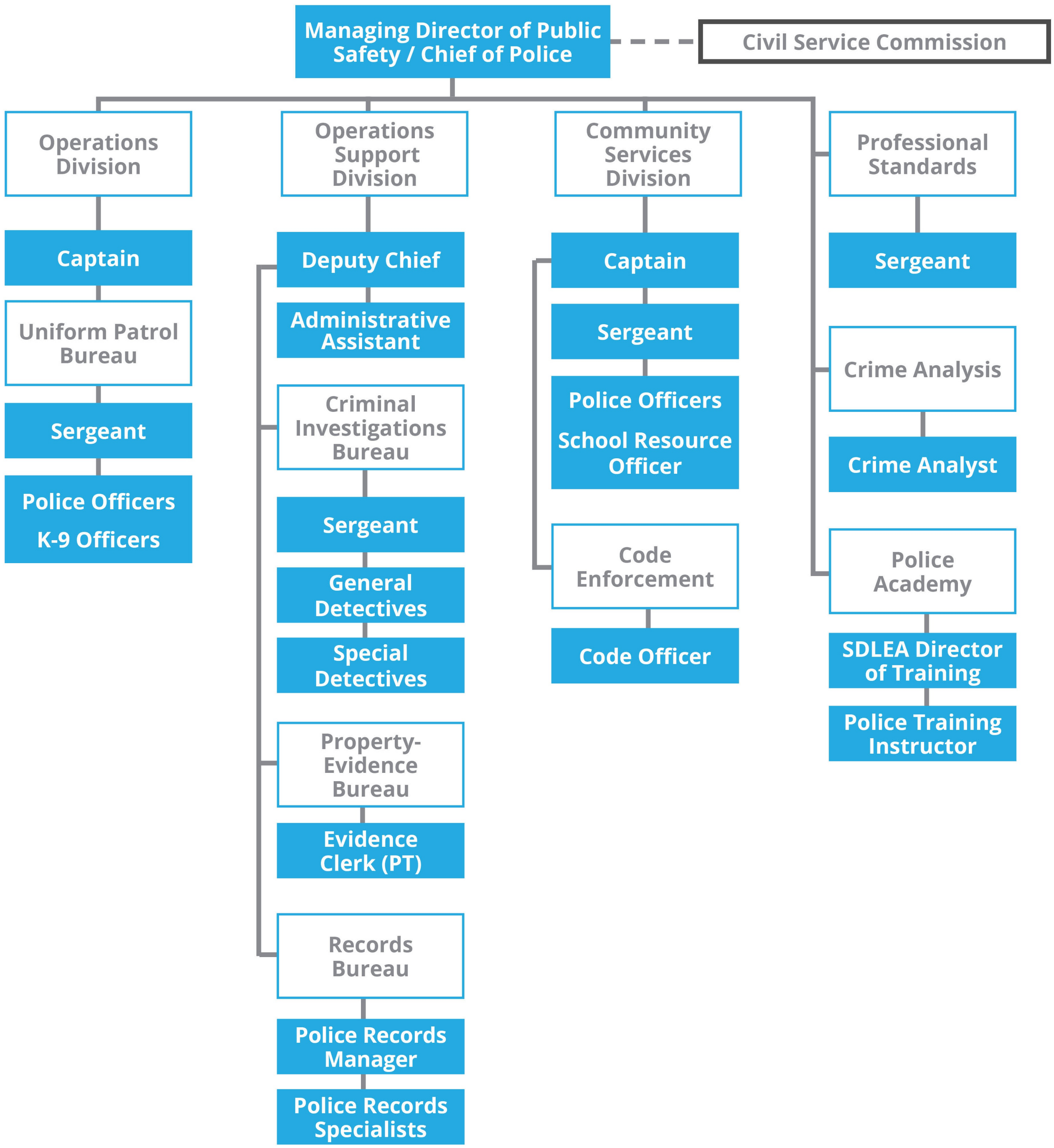
- A 6% increase in contract cost has been budgeted for FY27 and 6% in FY28. Increases are related to the addition of Fire Station 5 in FY28. The MFO will begin hiring and purchasing equipment in FY27.

Fire

Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Contractual Services									
0302 - Telephone Expense	472	384	507	507	278	290	302	315	328
0304 - Utilities	14,661	14,489	15,301	15,300	13,766	14,152	14,750	15,375	16,029
0314 - Other Contractual Services	2,796,110	2,798,076	2,992,533	2,992,533	3,178,687	3,369,408	3,571,573	3,785,867	4,139,167
0321 - Legal-Professional Service	—	—	—	—	—	—	—	—	—
Subtotal	**2,811,243**	**2,812,949**	**3,008,341**	**3,008,340**	**3,192,731**	**3,383,850**	**3,586,624**	**3,801,557**	**4,155,523**
Maintenance									
0401 - Buildings & Grounds	22,696	13,409	24,407	24,407	72,000	25,432	26,500	27,613	28,773
0410 - Motor Vehicle Maintenance	—	—	—	—	—	—	—	—	—
Subtotal	**22,696**	**13,409**	**24,407**	**24,407**	**72,000**	**25,432**	**26,500**	**27,613**	**28,773**
Total Expenditures	**2,833,939**	**2,826,358**	**3,032,748**	**3,032,747**	**3,264,731**	**3,409,282**	**3,613,124**	**3,829,170**	**4,184,296**

Police



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.

Police

FY25-FY26 Key Initiatives and Highlights

- Hired four new employees; one was a lateral transfer from Omaha Police Department and the other three were enrolled in the SDLEA.
- Promoted a Deputy Chief, two Captains, and two Sergeants.
- Purchased and deployed Motorola in-car camera system to complement our body-worn camera program, further strengthen accountability and document the dedicated work of our officers.
- Purchased and deployed new Glock 45 MOS firearms equipped with Holosun red-dot sights to improve speed and accuracy under stress and improve situational awareness through a greater field of view and reduce liability for both the officer and the city.
- Upgraded to the new Taser 10 energy weapon, from the previous model, which was at the end of its lifecycle and was being phased out by the manufacturer.
- Provided officers with several new less-lethal technology options to resolve incidents safely and with a minimal risk of injury to the suspect or officer. These options included 40 MM projectile launchers, PepperBall launchers and GB Blasters.
- Created a position of Criminal Intelligence Analyst, who was trained to assist with identifying problem people, problem places, and patterns of criminal behavior.
- With the addition of the new Criminal Intelligence Analysts the department implemented a variety of new software programs, including but not limited to, i2 Analyst Notebook, PenLink and Lexus-Nexis Accurint Virtual Crime Center.
- Hosted Northwestern University Center for Public Safety, Supervision of Police Personnel course, a two-week long instruction in foundational supervisory and managerial skills and is designed to teach first-line supervisors how to manage contemporary leadership challenges.
- The department also hosted the FBI-LEEDA Trilogy Series comprised of the Supervisor Leadership Institute (SLI), Command Leadership Institute (CLI), and Executive Leadership Institute (ELI), which is designed to provide a comprehensive leadership education.
- 27 employees were trained in Blue Courage which focuses on resiliency, well-being, and health of employees. The department plans to train the remainder of the employees in 2026.
- Assisted in planning and staffing 24 city events, as well as 92 concerts and events at The Astro. The department also participated in more than 20 escort details for fallen law enforcement, military personnel, and dignitaries, as well as assisted several law enforcement agencies with large events throughout the greater Omaha metropolitan area.
- Continued its strong commitment to community-oriented policing through programs such as the Community Police Alliance, Youth Police Academy, and National Night Out, which has grown to become the largest event of its kind in the Omaha metro area. Additionally, the department hosted its second annual “Back the Boo” Halloween event, which continues to grow and remains extremely well received by the community.
- Successfully trained three crash reconstructionists and equipped them with GNSS measuring and diagramming technology, significantly improving the accuracy and efficiency of serious and fatal crash scene investigations.
- In alignment with departmental goals, the department certified an officer in Crime Prevention Through Environmental Design (CPTED). A second officer is scheduled to receive certification in FY 2027, further enhancing the department’s proactive crime prevention capabilities.
- Purchased a speed trailer with an integrated message board in September 2025. This equipment has proven highly effective in promoting traffic safety, increasing driver awareness, and has received positive feedback from the community.

Police

Budget & Initiatives

- Continued Supervisor and Leadership Training (FBI-LEEDA), Northwestern School of Police Staff & Command
- Improve technology to continue to move toward a data driven, intelligence led, evidence-based policing
- Achieve 100% of our personnel trained in CIT (Critical Incident Training) and ICAT (Integrating Communications, Assessment, & Tactics)
- Upgrade fleet replacement cycle, reducing maintenance costs and cruiser downtime.
- Complete the CALEA Accreditation process.
- Recruitment, hiring and retention of sworn personnel remains a key initiative for the La Vista Police Department. Working with the City Clerk's Office and partnering with our City Communications Division and utilizing a Digital Content Creation Specialist, will allow our recruitment strategies to be more publicly relevant and help shape our strategies to find highly qualified and diverse future staff.

Additional Requests

Capital Items

FY27

- 3 Marked cruisers - $55,000 per vehicle plus $25,000 per vehicle in up-fitting
- 4 Marked Cruisers with Congressional Earmark Grant - $55,000 per vehicle and $25,000 up-fitting per vehicle, purchase is dependant on receipt of Earmark Grant.
- 1 Unmarked cruiser - $36,000 per vehicle plus $6000 per vehicle up-fitting
- 7 Portable Radios- $12,000 each
- 12 Portable Radios with Congressional Earmark Grant - $12,000 each, purchase is dependant on receipt of Earmark Grant
- MDC Replacements - $29,500- 5 Mobile Data Computers (MDC) including scanners and printers due to age and wear.

FY28

- 3 Marked cruisers - $57,336 per vehicle plus $25,750 per vehicle in up-fitting
- 1 Unmarked cruiser - $37,100 per vehicle plus $6200 per vehicle up-fitting
- 7 Portable Radios- $12,000 each
- MDC Replacements - $33,500- 5 Mobile Data Computers (MDC) including scanners and printers due to age and wear.

Police

Expenditure Summary

	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services								
0101 - Salaries - Full Time	4,707,571	5,514,206	4,757,864	5,766,553	6,081,647	6,448,863	6,758,919	7,061,002
0102 - Salaries - Part Time	34,750	41,516	41,516	43,589	45,333	47,146	49,032	50,993
0103 - Salaries - Overtime	326,912	429,929	429,929	447,163	465,050	483,652	502,998	523,118
0104 - FICA	371,835	463,820	378,542	487,004	510,852	538,646	561,850	584,205
0105 - Insurance Charges	687,728	894,271	894,271	870,666	955,864	1,049,582	1,152,672	1,266,070
0107 - Pension	433,952	20,858	450,594	555,029	582,824	615,288	642,584	669,139
0108 - Police/Icma/ Other Pension Exp	—	510,647	—	—	—	—	—	—
0110 - Phone Allowance	1,440	1,440	1,440	720	720	720	720	720
Subtotal	**6,564,188**	**7,876,686**	**6,954,156**	**8,170,724**	**8,642,290**	**9,183,897**	**9,668,774**	**10,155,247**
Commodities								
0201 - Office Supplies	14,894	8,142	8,142	13,150	13,150	8,492	8,849	9,221
0202 - Book & Periodical-Net Dam/Loss	34	625	625	—	—	—	—	—
0203 - Food Supplies	1,884	284	284	5,000	5,000	5,210	5,429	5,657
0204 - Wearing Apparel	65,617	92,927	92,927	111,098	108,267	95,069	99,062	103,222
0205 - Motor Vehicle Supplies & Fuel	56,448	69,749	69,749	70,000	70,000	72,940	76,003	79,196
0206 - Maint/Lab/ Medical Tool Supply	4,630	3,556	3,556	4,000	4,000	4,168	4,343	4,525
Subtotal	**143,507**	**175,283**	**175,283**	**203,248**	**200,417**	**185,879**	**193,686**	**201,821**
Contractual Services								
0301 - Postage	1,733	1,028	1,028	1,800	1,800	1,944	2,100	2,267
0302 - Telephone Expense	37,346	29,881	29,881	30,000	30,000	32,400	34,992	37,791
0303 - Other-Professional Service	1,630	4,764	4,764	5,000	5,000	5,400	5,832	6,299
0304 - Utilities	41,660	53,837	53,837	41,680	42,928	44,737	46,626	48,599
0309 - Printing	394	2,445	2,445	2,500	2,500	2,700	2,916	3,149
0310 - Dues And Subscriptions	2,407	2,600	2,600	3,000	3,100	3,348	3,616	3,905
0311 - Travel	25,346	38,077	43,000	40,000	41,200	42,436	43,709	45,020
0312 - G&A-Towel/ Uniform Clean-Other	1,106	474	474	1,200	1,200	1,296	1,400	1,512
0313 - Training	58,475	37,950	37,950	68,000	81,300	97,380	100,382	103,481

Expenditure Summary

				Recommended				
	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
0314 - Other Contractual Services	181,170	164,500	164,500	230,241	228,851	204,439	214,622	139,087
0321 - Legal-Professional Service	—	146	146	5,000	5,000	5,400	5,832	6,299
Subtotal	**351,267**	**335,777**	**340,700**	**428,571**	**443,029**	**441,643**	**462,205**	**397,605**
Maintenance								
0401 - Buildings & Grounds	8,452	53	53	8,700	8,725	8,857	9,229	9,617
0409 - R & M-Mach/Equip/Computer/Tool	1,066	2,307	2,307	2,500	2,500	2,605	2,714	2,828
0410 - Motor Vehicle Maintenance	60,411	34,859	34,859	45,000	45,000	46,890	48,859	50,911
0411 - Radio R & M	1,566	5,000	5,000	5,000	5,000	5,210	5,429	5,657
0412 - Other Maintenance	1,771	—	—	2,000	2,000	2,084	2,172	2,263
Subtotal	**73,266**	**42,219**	**42,219**	**63,200**	**63,225**	**65,646**	**68,403**	**71,276**
Other Charges								
0505 - Other Charges	228,676	132,054	132,054	128,801	116,624	121,070	125,689	130,488
Subtotal	**228,676**	**132,054**	**132,054**	**128,801**	**116,624**	**121,070**	**125,689**	**130,488**
Capital Outlay								
0613 - Motor Vehicles	253,718	172,200	172,200	606,666	292,560	267,466	267,284	256,225
0617 - Radio Systems	111,754	103,200	103,200	229,000	84,000	103,827	206,942	110,150
0618 - Other Capital Outlay	198,248	173,750	173,750	29,500	33,500	355,020	460,118	363,253
Subtotal	**563,720**	**449,150**	**449,150**	**865,166**	**410,060**	**726,313**	**934,344**	**729,628**
Total Expenditures	**7,924,624**	**9,011,168**	**8,093,561**	**9,859,710**	**9,875,646**	**10,724,448**	**11,453,101**	**11,686,064**

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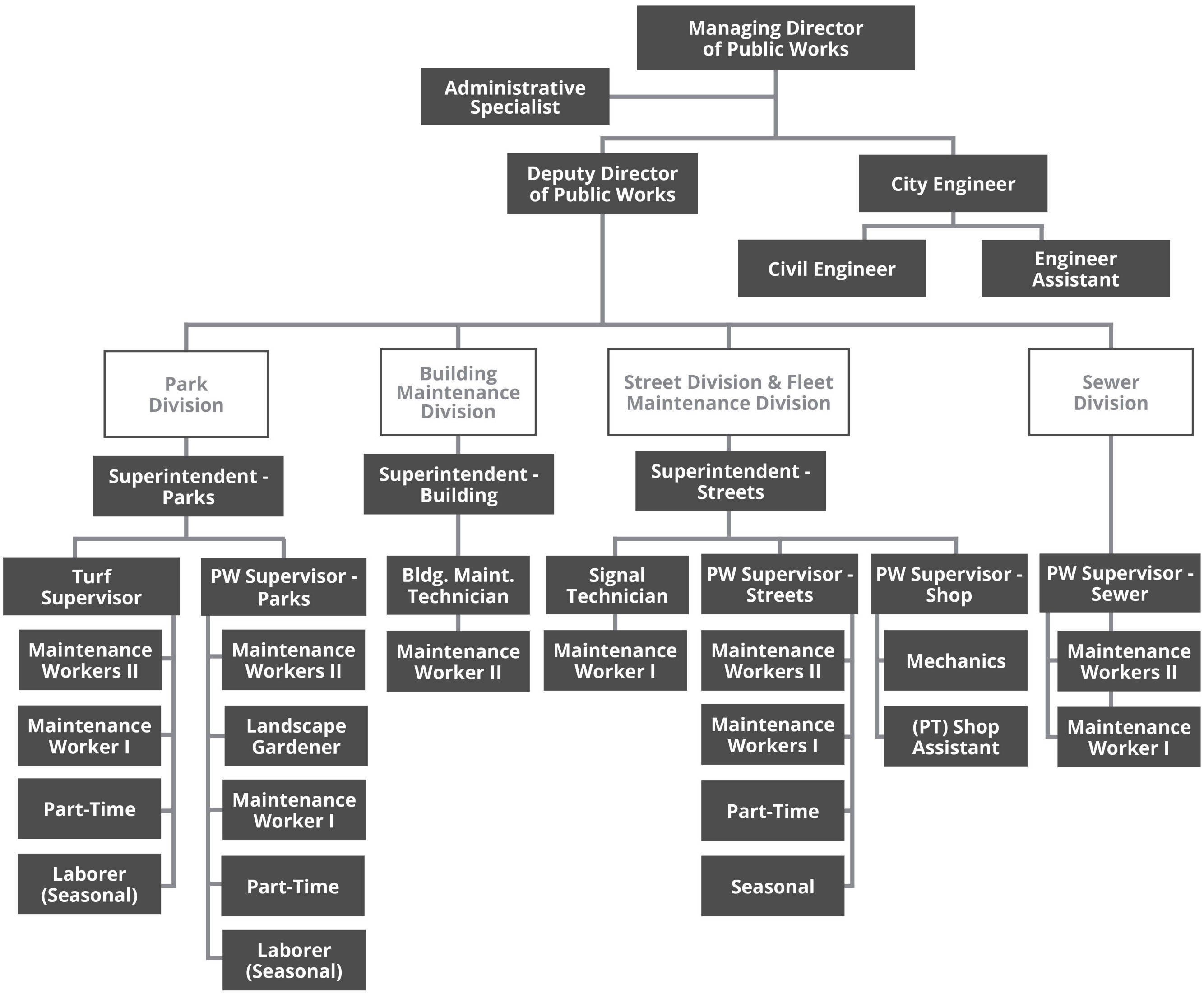
Overview

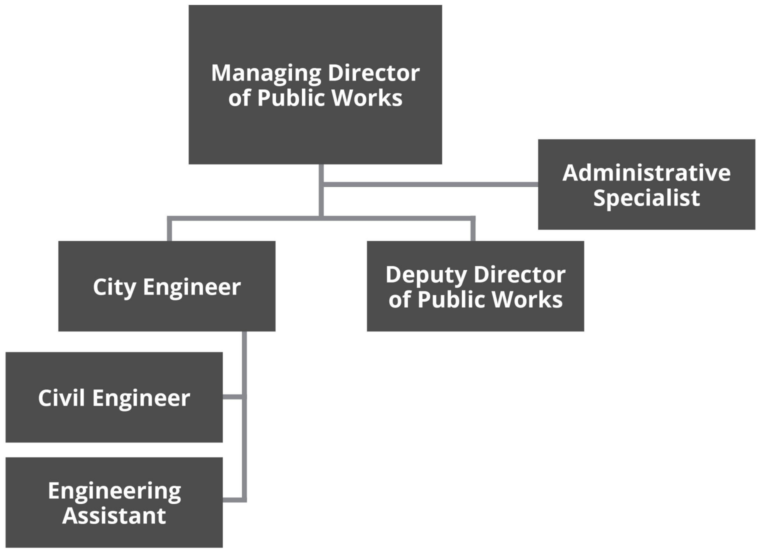
Overview

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.

Overview


Managing Director of Public Works
Administrative Specialist
Deputy Director of Public Works
City Engineer
Civil Engineer
Engineer Assistant
Park Division
Building Maintenance Division
Street Division & Fleet Maintenance Division
Sewer Division
Superintendent - Parks
Superintendent - Building
Superintendent - Streets
Turf Supervisor
PW Supervisor - Parks
Bldg. Maint. Technician
Signal Technician
PW Supervisor - Streets
PW Supervisor - Shop
PW Supervisor - Sewer
Maintenance Workers II
Maintenance Worker I
Part-Time
Laborer (Seasonal)
Maintenance Workers II
Landscape Gardener
Maintenance Worker I
Part-Time
Laborer (Seasonal)
Maintenance Worker II
Maintenance Worker I
Maintenance Workers II
Maintenance Workers I
Part-Time
Seasonal
Mechanics
(PT) Shop Assistant
Maintenance Workers II
Maintenance Worker I

Public Works Administration



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, Sewer and Administration.

FY25-FY26 Key Initiatives and Highlights

- Implement Sports Complex Lighting Rehabilitation – Goal 1.3
- Design Thompson Creek Trail – Edgewood to 72nd Street – Goal 3.3
- Swimming pool demolition – Goal 3.2
- Replace City Park playground & shelter – Goal 1.3
- Implemented new Civil Engineer position, promoted internally to fill that position. Hired from outside to fill vacant Engineer Assistant position. Goal 5.3.7
- In July 2025, notified by APWA that we achieved full Accreditation. Only the second agency in Nebraska acquire this distinction and the 220th agency nationwide to accredited. Goal 5.3.8
- Completed crack sealing in Val Vista, Mayfair & Southwind. Goal 3.3.5
- Completed concrete base repair in Park View Heights neighborhood. Goal 3.3.3
- Completed UBAS work in Park View Heights neighborhood. Goal 3.3.4
- Giles Road Widening Project, design work completed and moving into ROW acquisition. Goal 3.1.11
- 84th Street Trail project started. Goal 3.2
- Signalized Intersection Improvements – completed new signal at 99th & Giles Road. Upgraded detection equipment at two existing intersections. Goal 3.1.10
- Completed Storm Sewer inlet top repair on 72nd Street corridor. Goal 3.1.9
- Planning for Public Works expansion – Sewer/Administrative building. RFP to go out late summer 2026. Goal 3.1.5
- Completed UBAS parking lot preservation projects, City Hall, Police Department, Fire Department. Goal 2.2.1

Public Works Administration

- Completed wayfinding sign installation in all city parks. Goal 1.4
- Completed East La Vista Sewer & Street Rehabilitation project. Goal 3.1
- Completed 72nd Street panel replacement, removed the “dip” at Valley Road. Goal 3.1
- Completed FEMA Reimbursement Application for July 2024 Windstorm. Anticipated reimbursement $175K.

Budget & Initiatives

- Design and construction of Sewer/Administration building. Goal 3.1
- Work force development. Succession planning and continued training of all staff. Goal 5.3
- Concrete base repair Granville East & Ardmore neighborhoods. Goal 3.1
- Continue residential crack sealing program. Goal 3.1
- UBAS street rehabilitation – Granville East & Ardmore neighborhoods. Goal 3.1
- Create & Implement holiday lights strategy. Goal 2.1
- Giles Road Widening – complete ROW acquisition and start construction. Goal 3.1
- Identify potential alternative funding sources & partnerships. Goal 2.2
- Thompson Creek 72nd to Edgewood Trail. Goal 1.3
- Central Park West Infrastructure. Goal 3.2
- Central Park Boardwalk Ramp. Goal 1.3
- Central Park Clubhouse Parking Lot Reconstruction. Goal 3.1
- Bridge Deck Maintenance/Rehab. Goal 3.1
- Heartwood Road Storm Sewer Rehabilitation. Goal 3.1
- 84th Street Trail project continues. Goal 3.2
- West Giles Road Viaduct (Feasibility Study). Goal 3.2
- Concrete Panel Replacement – Giles Road. Goal 3.2
- Storm Sewer Outfall Rehabilitation. Goal 3.1
- UBAS Street Rehab – Brook Valley. Goal 3.1

Additional Request

Personnel

Funding was included for one retirement in FY27.

Public Works Administration

Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0101 - Salaries - Full Time	362,528	345,961	399,977	392,730	479,529	436,860	454,335	472,508	491,408
0102 - Salaries - Part Time	—	—	—	—	—	—	—	—	—
0103 - Salaries - Overtime	4,474	1,420	4,642	202	210	218	227	236	246
0104 - FICA	28,076	25,521	30,953	28,936	38,529	33,802	35,153	36,313	37,043
0105 - Insurance Charges	38,195	39,991	54,276	54,276	56,508	62,147	68,351	75,175	82,681
0107 - Pension	21,810	20,843	24,059	23,492	30,023	26,277	27,328	28,421	29,557
0110 - Phone Allowance	1,620	1,620	1,620	1,620	1,800	1,800	1,800	1,800	1,800
Subtotal	**456,703**	**435,356**	**515,528**	**501,257**	**606,599**	**561,105**	**587,194**	**614,453**	**642,735**
Commodities									
0201 - Office Supplies	252	3,705	125	1,200	1,200	1,236	1,288	1,342	1,398
Subtotal	**252**	**3,705**	**125**	**1,200**	**1,200**	**1,236**	**1,288**	**1,342**	**1,398**
Contractual Services									
0302 - Telephone Expense	—	(38)	—	—	—	—	—	—	—
0303 - Other-Professional Service	25,000	36,016	25,000	18,000	25,000	25,000	27,000	29,160	31,493
0309 - Printing	75	162	75	75	77	80	86	93	101
0310 - Dues And Subscriptions	1,360	1,123	1,360	1,700	1,700	1,750	1,890	2,041	2,205
0311 - Travel	11,875	5,114	15,185	15,185	17,699	17,699	19,115	20,644	22,296
0313 - Training	9,580	7,868	11,420	11,420	15,950	15,950	17,226	18,604	20,092
0314 - Other Contractual Services	14,000	10,682	14,000	4,500	4,500	4,635	5,006	5,406	5,839
Subtotal	**61,890**	**60,928**	**67,040**	**50,880**	**64,926**	**65,114**	**70,323**	**75,949**	**82,025**
Other Charges									
0505 - Other Charges	1,545	2,334	345	1,200	1,200	1,236	1,288	1,342	1,398
Subtotal	**1,545**	**2,334**	**345**	**1,200**	**1,200**	**1,236**	**1,288**	**1,342**	**1,398**
Total Expenditures	**520,390**	**502,322**	**583,038**	**554,537**	**673,925**	**628,691**	**660,093**	**693,085**	**727,557**

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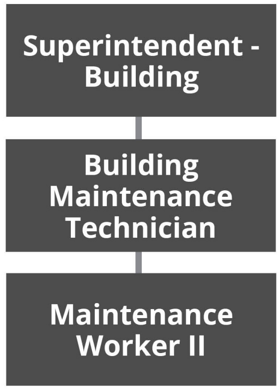
Building Maintenance



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.

FY25-FY26 Key Initiatives and Highlights

- Maintain X CMMS software has been used for preventative maintenance tasks and work orders over the last two years. Over 500 PM's and work orders were completed in 2025
- The Public Works Department was able to complete the APWA accreditation process in 2025
- Fire Station 4/Community Development flat roof replacement
- Fire Station 4/Community Development HVAC upgrades
- Police Station asphalt roof replacement
- Multiple remodel projects in City Hall and the Police Department
- Central Park Clubhouse remodel
- Public Works Shop LED lighting retrofit

Budget & Initiatives

- Police Department Roof Replacement
- City Hall/Recreation Building Management System Upgrade
- Police Department Facility Upgrades
- City Hall LED Lighting Upgrade
- Library Heat Pump Replacement
- Continued growth of the Preventative Maintenance/Asset Management and QR code program

Building Maintenance

Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0101 - Salaries - Full Time	212,302	207,592	221,604	221,604	230,507	239,727	249,316	259,289	269,661
0102 - Salaries - Part Time	—	—	—	—	—	—	—	—	—
0103 - Salaries - Overtime	3,828	1,243	3,972	3,972	4,130	4,296	4,469	4,649	4,836
0104 - FICA	16,534	15,595	17,257	17,257	17,949	18,666	19,412	20,188	20,994
0105 - Insurance Charges	19,982	31,002	33,805	33,805	25,539	28,084	30,883	33,962	37,349
0107 - Pension	12,968	12,530	13,535	13,535	14,078	14,640	15,225	15,834	16,466
0110 - Phone Allowance	2,160	2,130	2,160	2,160	2,160	2,160	2,160	2,160	2,160
Subtotal	**267,774**	**270,093**	**292,332**	**292,332**	**294,363**	**307,573**	**321,466**	**336,081**	**351,466**
Commodities									
0201 - Office Supplies	400	166	400	400	400	400	417	434	453
0203 - Food Supplies	57	—	59	59	59	59	61	64	67
0204 - Wearing Apparel	1,500	1,598	1,500	1,500	1,545	1,545	1,610	1,678	1,748
0205 - Motor Vehicle Supplies & Fuel	3,248	8,922	3,248	3,248	3,345	3,345	3,485	3,632	3,784
0206 - Maint/Lab/ Medical Tool Supply	950	483	950	950	979	979	1,020	1,063	1,108
0207 - Janitorial Supply	8,280	6,841	8,280	8,280	8,528	8,528	8,886	9,259	9,648
0208 - Chemical Supply	1,287	—	1,287	1,287	1,326	1,326	1,382	1,440	1,500
0211 - G&A-Other Commodities	1,040	—	1,040	1,040	1,071	1,071	1,116	1,163	1,212
Subtotal	**16,762**	**18,011**	**16,764**	**16,764**	**17,253**	**17,253**	**17,978**	**18,733**	**19,519**
Contractual Services									
0301 - Postage	104	1	108	108	108	108	117	126	136
0302 - Telephone Expense	—	—	—	—	—	—	—	—	—
0306 - G&A-Rentals - Other	861	—	861	861	887	887	958	1,035	1,117
0309 - Printing	—	—	—	—	—	—	—	—	—
0312 - G&A-Towel/ Uniform Clean-Other	1,310	59	1,310	1,310	1,310	1,310	1,415	1,528	1,650
0310 - Dues And Subscriptions	670	115	670	670	670	670	724	781	844
0311 - Travel	2,383	925	2,783	2,783	2,650	2,650	2,862	3,091	3,338
0313 - Training	675	1,860	1,000	1,000	1,000	1,000	1,080	1,166	1,260
0314 - Other Contractual Services	298,445	296,030	298,445	298,445	307,398	307,398	331,990	358,549	387,233
Subtotal	**304,448**	**298,989**	**305,177**	**305,177**	**314,023**	**314,023**	**339,145**	**366,276**	**395,579**

Building Maintenance

Expenditure Summary (Continued)

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Maintenance									
0401 - Buildings & Grounds	62,022	40,646	42,022	42,022	43,383	43,383	45,205	47,104	49,082
0409 - R & M-Mach/ Equip/Computer/Tool	5,000	2,832	5,000	5,000	5,150	5,150	5,366	5,592	5,827
0410 - Motor Vehicle Maintenance	2,100	4,562	4,100	4,100	4,223	4,223	4,400	4,585	4,778
0411 - Radio R & M	988	—	988	988	988	988	1,030	1,073	1,118
0412 - Other Maintenance	65,352	44,043	65,352	65,352	97,312	97,312	70,139	73,085	76,155
0412 - Emergency Maintenance	250,000	233,739	100,000	100,000	103,000	103,000	107,326	111,834	116,531
Subtotal	**385,462**	**325,822**	**217,462**	**217,462**	**254,056**	**254,056**	**233,466**	**243,272**	**253,489**
Other Charges									
0505 - Other Charges	11,585	99	11,435	11,435	11,797	11,797	12,292	12,809	13,347
Subtotal	**11,585**	**99**	**11,435**	**11,435**	**11,797**	**11,797**	**12,292**	**12,809**	**13,347**
Capital Outlay									
0613 - Motor Vehicles	—	—	75,000	75,000	—	—	—	—	—
0618 - Other Capital Outlay	—	—	—	—	—	—	—	—	—
Subtotal	**—**	**—**	**75,000**	**75,000**	**—**	**—**	**—**	**—**	**—**
Total Expenditures	**986,031**	**913,015**	**918,170**	**918,170**	**891,492**	**904,702**	**924,347**	**977,171**	**1,033,400**

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Off-Street Parking

Overview

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. Parking District No. 1 contains one public surface parking lot.

On February 7, 2017, the City Council approved Ordinance No. 1301 to create Vehicle Off-Street Parking District No. 2 of the City of La Vista encompassing the 84th Street Redevelopment Area. Parking District No. 2 contains two public parking garages and one public surface parking lot.

At the end of FY23, after reviewing the revenue and expenditures of the Off-Street Parking Fund and to better align with audit reporting, the decision was made to move the Off-Street Parking Fund to a department within the General Fund.

FY25-FY26 Highlights

- Established and/or amended various fees for use of Parking Garage #2 and the Surface Parking Lot in City Centre
- Successful in getting legislation passed that authorizes cities of the first class to contract out parking enforcement on public streets

Budget & Initiatives

The largest portion of this budget is comprised of the utility costs for all four facilities and the operations and maintenance contract with ABM for the three facilities in Off-Street Parking District No. 2.

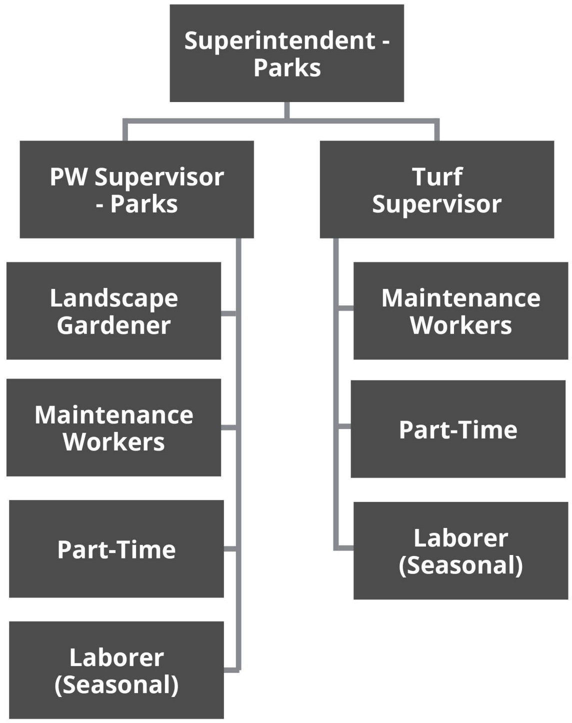
The contractual services line item was over-budgeted in FY26 and has been adjusted for FY27 and FY28 to coincide with actual expenses.

Off-Street Parking

Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Commodities									
0210 - Botanical Supplies	11,210	11,417	11,354	11,354	11,987	12,346	12,865	13,405	13,968
Subtotal	**11,210**	**11,417**	**11,354**	**11,354**	**11,987**	**12,346**	**12,865**	**13,405**	**13,968**
Contractual Services									
0302 - Telephone Expense	485	480	320	490	—	—	—	—	—
0304 - Utilities	26,980	32,172	27,587	27,587	29,959	30,995	32,402	33,874	35,414
0314 - Other Contractual Services	143,000	161,286	373,500	230,000	271,966	272,766	273,630	274,563	275,571
Subtotal	**170,465**	**193,938**	**401,407**	**258,077**	**301,925**	**303,761**	**306,032**	**308,437**	**310,985**
Maintenance									
0401 - Buildings & Grounds	5,135	5,646	5,274	5,274	6,254	6,442	6,713	6,994	7,288
0408 - Street Maintenance	2,060	—	2,122	2,122	2,186	2,186	2,278	2,373	2,473
0410 - Motor Vehicle Maintenance	2,101	—	2,164	2,164	2,060	2,060	2,147	2,237	2,331
0412 - Other Maintenance	5,541	17,272	5,707	5,707	6,207	6,393	6,662	6,941	7,233
0413 - Traffic Signs & Markers	1,318	—	1,358	1,358	2,480	2,480	2,584	2,693	2,806
Subtotal	**16,155**	**22,918**	**16,625**	**16,625**	**19,187**	**19,561**	**20,383**	**21,239**	**22,131**
Other Charges									
0505 - Other Charges	200	—	8,200	8,200	4,613	4,613	4,807	5,009	5,219
Subtotal	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**	**—**
Total Expenditures	**198,030**	**228,273**	**437,586**	**294,256**	**337,712**	**340,281**	**344,086**	**348,089**	**352,302**

Parks



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, 5 facility grounds and the new Link building and South Plaza in City Centre. The La Vista Sports Complex consists of 5 baseball/softball diamonds, 14 soccer fields, 4 flag football fields, and an R/C airport. It serves as a valuable recreation asset to the La Vista citizens and the region hosting local youth and adult sports leagues in addition to being the site of several regional tournaments.

FY25-FY26 Key Initiatives and Highlights

- Completed the installation of the trail lighting at Central Park
- Worked with staff to finish construction on the Reflections Plaza
- Completed the renovation of soccer field 7 at the Sports Complex
- Applied for a Land Water Conservation Fund grant with the Nebraska Game and Parks
- Applied for and received a $50K grant share from the NRD for City Park playground
- Completed the 3-year holiday lighting plan and implementation schedule

Parks

Budget & Initiatives

- Task 13- Complete improvements to parks based on Parks Matrix & CIP
- Task 14- Create and implement holiday lights strategy

Additional Requests

Capital Items

FY27

- Stand-On Zero Turn Mower- ($15K) will replace current stand on mower used for facilities mowing
- John Deere Mower/Snow Machine- ($50K) will replace a current snow machine in the fleet
- 200-gal Turf Sprayer ($60K) we will keep the current sprayer as a backup

FY28

- 3-Wheel Field Maintenance Drag ($25K) will replace a utility vehicle currently used to drag fields
- Dump Trailer ($15K) adding a trailer because of high demand of use on our current dump trailer
- Robotic Turf Mower- ($20K) adding this equipment to replace current zero turn and ventrac mower used for field mowing

Parks

Expenditure Summary

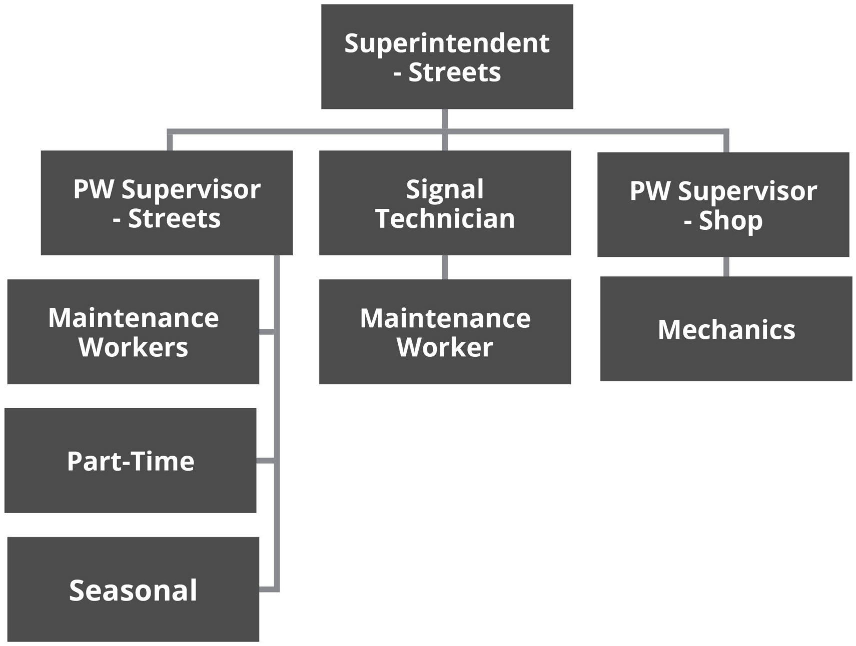
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0101 - Salaries - Full Time	960,343	959,251	1,000,558	901,752	967,337	1,006,031	1,046,272	1,088,123	1,217,648
0102 - Salaries - Part Time	111,937	98,457	152,453	100,000	156,628	162,893	169,409	176,186	183,233
0103 - Salaries - Overtime	55,106	26,169	58,891	34,044	35,405	36,821	38,294	39,826	41,419
0104 - FICA	86,245	79,515	91,049	65,810	90,521	94,131	97,884	101,787	105,846
0105 - Insurance Charges	150,004	186,234	208,293	208,293	274,096	301,458	331,555	364,662	401,080
0107 - Pension	58,001	59,101	60,441	53,804	59,709	62,096	64,579	67,161	69,846
0110 - Phone Allowance	1,440	2,880	1,440	1,440	2,880	2,880	2,880	2,880	2,880
Subtotal	**1,423,076**	**1,411,607**	**1,573,125**	**1,365,143**	**1,586,577**	**1,666,310**	**1,750,873**	**1,840,624**	**2,021,952**
Commodities									
0201 - Office Supplies	412	593	412	412	424	424	442	460	480
0203 - Food Supplies	100	23	100	100	103	103	107	112	117
0204 - Wearing Apparel	6,323	10,917	6,323	6,323	6,512	6,512	6,786	7,070	7,367
0205 - Motor Vehicle Supplies & Fuel	44,579	38,242	44,579	44,579	45,916	45,916	47,844	49,854	51,948
0206 - Maint/Lab/ Medical Tool Supply	4,622	3,112	4,622	4,622	4,760	4,760	4,960	5,168	5,385
0207 - Janitorial Supply	4,150	5,317	4,224	4,224	4,350	4,350	4,533	4,723	4,921
0208 - Chemical Supply	30,000	20,393	30,000	30,000	30,900	30,900	32,198	33,550	34,959
0209 - Welding Supplies	768	473	787	787	810	810	844	879	916
0210 - Botanical Supplies	31,144	34,841	31,144	31,144	32,078	32,078	33,425	34,829	36,292
Subtotal	**122,098**	**113,910**	**122,191**	**122,191**	**125,853**	**125,853**	**131,139**	**136,647**	**142,386**
Contractual Services									
0301 - Postage	—	1	—	—	—	—	—	—	—
0302 - Telephone Expense	913	234	913	913	940	940	1,015	1,096	1,184
0303 - Other- Professional Service	—	2	—	—	—	—	—	—	—
0304 - Utilities	127,857	152,510	132,619	132,619	152,615	158,085	164,776	171,754	179,034
0308 - Legal Advertising	—	—	—	—	—	—	—	—	—
0309 - Printing	—	—	—	—	—	—	—	—	—
0310 - Dues And Subscriptions	1,900	2,248	1,900	1,900	1,957	1,957	2,114	2,283	2,465
0311 - Travel	10,250	8,440	10,575	10,575	10,160	10,510	11,351	12,259	13,240
0312 - G&A-Towel/ Uniform Clean-Other	5,085	400	5,085	5,085	5,237	5,237	5,656	6,108	6,597

Parks

Expenditure Summary (Continued)

	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Contractual Services (Continued)								
0313 - Training	7,375	7,617	8,265	8,265	7,450	8,250	8,910	9,623	10,393
0314 - Other Contractual Services	39,563	95,741	39,563	39,563	60,100	60,100	64,908	70,101	75,709
Subtotal	**192,943**	**267,192**	**198,920**	**198,920**	**238,459**	**245,079**	**258,729**	**273,224**	**288,621**
Maintenance								
0401 - Buildings & Grounds	166,953	174,942	166,953	166,953	171,961	171,961	179,183	186,709	194,551
0409 - R & M-Mach/ Equip/Computer/Tool	18,710	17,947	18,769	18,769	19,331	19,331	20,143	20,989	21,870
0410 - Motor Vehicle Maintenance	52,678	81,088	52,678	52,678	60,000	60,000	62,520	65,146	67,882
0411 - Radio R & M	955	51	955	955	983	983	1,024	1,067	1,112
0412 - Other Maintenance	22,601	11,330	22,601	22,601	23,279	23,279	24,257	25,276	26,337
Subtotal	**261,897**	**285,358**	**261,956**	**261,956**	**275,554**	**275,554**	**287,127**	**299,187**	**311,752**
Other Charges								
0505 - Other Charges	739	1,161	(111)	(111)	200	200	—	—	—
Subtotal	**739**	**1,161**	**(111)**	**(111)**	**200**	**200**	**—**	**—**	**—**
Capital Outlay								
0613 - Motor Vehicles	150,000	81,866	40,000	40,000	—	—	200,000	40,000	275,000
0618 - Other Capital Outlay	—	64,415	—	—	125,000	60,000	130,000	20,000	40,000
Subtotal	**150,000**	**146,281**	**40,000**	**40,000**	**125,000**	**60,000**	**330,000**	**60,000**	**315,000**
Total Expenditures	**2,150,753**	**2,225,510**	**2,196,081**	**1,988,099**	**2,351,643**	**2,372,996**	**2,757,868**	**2,609,682**	**3,079,711**

Streets



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 maintains the City's storm sewer infrastructure.

FY25-FY26 Initiatives and Highlights

- Signal upgrade at Edgewood and Giles Rd
- Signal detection up at Southport and Giles Rd
- Completed new roof at salt shed
- APWA Accreditation
- Preventative maintenance (crack sealing)
- Goal 3.1 Achieve Improvements to the 99th & Giles traffic signal
- Goal 3.1 Concrete base repair - Park View Heights neighborhood
- 300 cubic yards of concrete replacement in residential
- 121,725 lineal feet of crack sealing (23 miles)
- 68 tons of Asphalt repairs in residential
- Replaced street blades signs west of 72nd ST.
- Goal 3.3.5 Completed crack sealing in Val Vista
- Goal 3.1.9 Completed inlet top replacement on 72nd street and Harrison ST.

Streets

Budget & Initiatives

- Various concrete panel replacements in Val-Verde FY-27
- Various ADA ramp replacements throughout the city FY-27
- Preventive maintenance (crack seal) FY-27/28
- Crack seal Val-Verde FY-27
- Reflective crack sealing on resurfaced streets FY-27/28
- Signal upgrade 84th and Parkview Blvd FY-27
- Signal upgrade for 108th and Giles Rd FY-27
- Various concrete panel replacements on Giles Rd FY-28
- Parking lot striping FY-28

Additional Request

Capital Items

FY27

- Single Axle Dump Truck $350K replacement
- Skid Steer Trailer $15K replacement
- Tack Spray Trailer $25K
- Hydraulic Hose Maker $10K

FY28

- Sweeper $350K
- Tar Machine $50K
- Medium Truck with plow & sander $95K

Streets

Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0101 - Salaries - Full Time	888,539	933,937	888,106	888,106	1,078,514	1,121,655	1,166,521	1,213,182	1,347,709
0102 - Salaries - Part Time	74,888	39,725	96,855	70,000	98,500	102,440	106,538	110,799	115,231
0103 - Salaries - Overtime	46,179	23,768	47,911	22,852	35,571	36,994	38,474	40,013	41,613
0104 - FICA	74,884	71,402	79,015	60,274	93,844	97,588	101,482	105,531	109,742
0105 - Insurance Charges	208,769	210,370	270,062	270,062	293,547	322,850	355,084	390,541	429,544
0107 - Pension	54,239	57,431	56,161	56,161	65,420	68,029	70,743	73,565	76,499
0110 - Phone Allowance	1,356	2,160	1,500	1,500	2,880	2,880	2,880	2,880	2,880
Subtotal	**1,348,854**	**1,338,792**	**1,439,610**	**1,368,955**	**1,668,277**	**1,752,437**	**1,841,721**	**1,936,510**	**2,123,218**
Commodities									
0201 - Office Supplies	500	345	500	500	515	515	537	559	583
0203 - Food Supplies	189	104	189	189	195	195	203	211	220
0204 - Wearing Apparel	7,330	11,157	7,730	7,730	9,762	7,962	8,296	8,645	9,008
0205 - Motor Vehicle Supplies & Fuel	69,072	47,878	69,072	69,072	71,144	71,144	74,132	77,246	80,490
0206 - Maint/Lab/ Medical Tool Supply	3,329	3,336	3,329	3,329	3,429	3,429	3,573	3,723	3,879
0207 - Janitorial Supply	1,720	1,189	1,720	1,720	1,772	1,772	1,846	1,924	2,004
0209 - Welding Supplies	2,331	2,220	2,331	2,331	2,401	2,401	2,502	2,607	2,716
Subtotal	**84,471**	**66,230**	**84,871**	**84,871**	**89,217**	**87,417**	**91,089**	**94,914**	**98,901**
Contractual Services									
0301 - Postage	696	750	696	696	717	717	774	836	903
0302 - Telephone Expense	2,158	1,716	2,158	2,158	2,223	2,223	2,401	2,593	2,800
0303 - Other-Professional Service	9,052	20,610	9,052	9,052	9,324	9,324	10,069	10,875	11,745
0304 - Utilities	413,382	436,428	425,928	425,928	438,223	451,349	473,750	497,266	521,954
0309 - Printing	1,050	152	1,050	1,050	1,082	1,082	1,168	1,261	1,362
0310 - Dues And Subscriptions	842	410	842	842	867	867	937	1,012	1,093
0311 - Travel	14,069	6,738	14,069	14,069	12,997	14,945	16,141	17,432	18,826
0312 - G&A-Towel/ Uniform Clean-Other	4,408	421	4,408	4,408	—	—	—	—	—
0313 - Training	10,415	8,652	10,415	10,415	11,345	11,345	12,253	13,233	14,291
0314 - Other Contractual Services	82,109	63,519	83,158	83,158	85,653	85,653	92,505	99,905	107,898
0321 - Legal-Professional Service	—	3,284	—	—	—	—	—	—	—
Subtotal	**538,181**	**542,680**	**551,776**	**551,776**	**562,430**	**577,504**	**609,997**	**644,413**	**680,872**

Streets

Expenditure Summary (Continued)

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Maintenance									
0401 - Buildings & Grounds	65,323	38,825	13,356	13,356	13,757	13,757	14,334	14,937	15,564
0406 - Storm Sewer R & M	6,335	160	6,493	6,493	6,688	6,688	6,969	7,262	7,567
0407 - Sidewalk & Curb Maintenance	6,656	5,069	6,656	6,656	6,856	6,856	7,144	7,444	7,756
0408 - Street Maintenance	150,594	116,723	155,111	155,111	159,764	159,764	166,474	173,466	180,752
0409 - R & M-Mach/ Equip/Computer/Tool	15,836	14,158	15,836	15,836	16,311	16,311	16,996	17,710	18,454
0410 - Motor Vehicle Maintenance	73,903	123,565	120,001	120,001	123,601	123,601	128,792	134,202	139,838
0411 - Radio R & M	870	—	892	892	919	919	957	998	1,039
0412 - Other Maintenance	—	—	—	—	—	—	—	—	—
0412 - Winter Maintenance	108,742	100,657	111,461	111,461	114,805	114,805	119,627	124,651	129,886
0413 - Traffic Signs & Markers	129,000	117,472	155,100	155,100	159,753	159,753	166,463	173,454	180,739
Subtotal	**557,259**	**516,630**	**584,907**	**584,907**	**602,453**	**602,453**	**627,756**	**654,122**	**681,595**
Other Charges									
0505 - Other Charges	359	1,244	186	186	192	192	200	208	217
Subtotal	**359**	**1,244**	**186**	**186**	**192**	**192**	**200**	**208**	**217**
Capital Outlay									
0613 - Motor Vehicles	270,000	271,063	350,000	350,000	350,000	445,000	(71,524)	(4,630)	(79,906)
0614 - Road Machinery	—	—	—	—	25,000	50,000	50,000	50,000	10,000
0618 - Other Capital Outlay	43,000	11,322	110,000	110,000	25,000	—	25,000	50,000	50,000
0619 - Capital Related Borrowing	—	—	—	—	—	—	—	—	—
Subtotal	**313,000**	**282,385**	**460,000**	**460,000**	**400,000**	**495,000**	**3,476**	**95,370**	**(19,906)**
Total Expenditures	**2,842,124**	**2,747,960**	**3,121,350**	**3,050,695**	**3,322,569**	**3,515,003**	**3,174,239**	**3,425,538**	**3,564,897**

The Link

Overview

The Link is a concession and restroom facility located in Central Park that opened for operation in September 2023. In addition to serving the public as an amenity, this facility is available to individuals and groups to rent for special events.

Beginning in FY27 all expenses related to Community Events, as well as all personnel expenses, were moved to the Community Events Department. All expenses in this Department are only related to the operation and maintenance of The Link.

The Link

Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0101 - Salaries - Full Time	48,900	48,537	55,653	55,653	—	—	—	—	—
0102 - Salaries - Part Time	24,653	1,716	—	—	—	—	—	—	—
0104 - FICA	5,627	3,932	4,257	4,257	—	—	—	—	—
0105 - INSURANCE CHARGES	8,561	456	344	344	—	—	—	—	—
0107 - PENSION	4,413	2,983	3,339	3,339	—	—	—	—	—
Subtotal	**92,154**	**57,623**	**63,594**	**63,594**	**—**	**—**	**—**	**—**	**—**
Commodities									
0204 - Wearing Apparel	1,000	665	950	950	—	—	—	—	—
0205 - Motor Vehicle Supplies & Fuel	266	—	266	266	274	274	286	298	310
0206 - Maint/Lab/ Medical Tool Supply	150	—	150	150	150	150	156	163	170
0207 - Janitorial Supply	6,144	960	6,144	6,144	6,143	6,143	6,401	6,670	6,950
0208 - Chemical Supply	740	—	740	740	740	740	771	803	837
0210 - Botanical Supplies	3,173	228	3,173	3,173	3,173	3,173	3,306	3,445	3,590
0211 - G&A-Other Commodities	10,000	9,862	10,000	10,000	—	—	—	—	—
Subtotal	**21,473**	**11,714**	**21,423**	**21,423**	**10,480**	**10,480**	**10,920**	**11,379**	**11,857**
Contractual Services									
0304 - Utilities - Electric	23,880	39,511	39,426	39,426	40,608	41,826	43,917	46,113	48,419
0304 - Utilities - Natural Gas	8,322	4,562	8,738	8,738	7,866	8,026	8,227	8,432	8,643
0304 - Utilities - Water	6,824	5,602	7,097	7,097	6,049	6,291	6,543	6,804	7,076
0314 - Other Contractual Services	17,360	5,319	17,360	17,360	17,360	17,360	18,749	20,249	21,869
Subtotal	**56,386**	**54,994**	**72,621**	**72,621**	**71,883**	**73,503**	**77,435**	**81,598**	**86,007**
Maintenance									
0401 - Buildings & Grounds	20,700	13,054	15,700	15,700	16,171	16,171	16,850	17,558	18,295
0409 - R & M-Mach/ Equip/Computer/Tool	200	—	200	200	—	—	—	—	—
0410 - Motor Vehicle Maintenance	1,602	18	1,602	1,602	1,602	1,602	1,669	1,739	1,812
0412 - Other Maintenance	18,158	9,806	18,158	18,158	18,703	18,703	19,489	20,307	21,160
Subtotal	**40,660**	**22,878**	**35,660**	**35,660**	**36,476**	**36,476**	**38,008**	**39,604**	**41,268**
Total Expenditures	**210,673**	**147,209**	**193,297**	**193,297**	**118,839**	**120,459**	**126,363**	**132,582**	**139,131**

GENERAL FUND
CAPITAL OUTLAY

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Capital Outlay Requests

Funding requests of $1.4M for FY27 and $1.3M for FY28 were made for capital purchases from the General Fund. To extend the General Fund capacity, while making needed improvements to fleet and equipment, difficult choices were necessary. As a result, a funding allocation of $750K for FY27 & FY28 was established. In addition to the $750K from the General Fund, additional funding is being made from the QSF, the Lottery Fund, and a Congressional Earmark Grant.

Funding from Qualified Sinking Fund

FY27

- $350K from Qualified Sinking Fund for a Single Axle Dump Truck
- $35K from Qualified Sinking Fund for a Pick-up truck for Community Development

FY28

- $350K from Qualified Sinking Fund for a Street Sweeper

Funding from Lottery Fund

FY27

- $36K from Lottery Fund for Technology Upgrade at the Library

Funding from Congressional Earmark Grant

FY27

- $468K from Earmark Grant

General Fund Capital Request by Department

Information Technology (I.T.)

Replacement of Facility Camera Servers

FY27 $60K

The current camera servers responsible for managing surveillance systems at City Hall, Library, and Public Works are nearing the end of life. As part of our ongoing efforts to ensure operational efficiency and security, these essential camera servers will require replacement in FY27 to sustain seamless operations.

Develop a comprehensive mobile device and connectivity strategy tailored specifically for field staff

FY28 $50K

Numerous City personnel currently operating in the field depend on equipment and connectivity confined to office premises to carry out their tasks. However, equipping them with mobile devices featuring wireless connectivity will enhance efficiency and resource utilization. While initially scheduled for initiation in FY24, the project has been rescheduled to FY28 to allow for thorough planning and implementation, ensuring maximum effectiveness.

Library Community Room IT Upgrade

FY27 $36K

The goal is to transform the library community room space into a high-functioning "Plug-and-Play" environment with large screen monitors, a computer, and a control system. By centralizing control into a single touch interface, we eliminate the need for remote controls and manual cable swapping, ensuring that even non-technical staff and the public can host successful meetings, events, presentations, and training. This upgrade will be funded through the Lottery Fund.

Community Development

Pickup for Building Inspections

FY27 $35,000

The new building inspector will need a pickup in order to do the job, we are requesting an additional vehicle for the new position

Recreation

Community Center Exterior Door Replacement

FY27 $60,000

The exterior doors at the Community Center are original to the facility. Over time, the doors and hardware have deteriorated, resulting in frequent malfunctions when locking or securing the building, especially at closing time when there is limited support for assistance and onsite repairs. Multiple repairs have been made in recent years; however, these repairs have only provided temporary solutions and typically last only a few months before additional issues occur. In addition to locking issues, the metal door frames on several exit doors have developed significant rust, making the doors increasingly difficult to open and close. This condition creates a potential safety concern for both staff and patrons, particularly during high-traffic programs, rentals, and daily senior and recreation activities. Replacing the exterior doors will improve building security, ensure reliable operation, and enhance overall safety for facility users.

As part of this project, battery-powered exit door alarms will also be installed on all exterior exit doors. These alarms will provide an audible alert if a door is opened unexpectedly, helping staff monitor building access and improving safety and security throughout the facility.

The project will include replacement of 4 - front entryway doors, includes 1 handicap door, and 9 exterior doors. In addition, 11 battery-powered alarms will be installed for exit doors.

Chair Replacement

FY27 $45K

The Community Center currently utilizes metal folding chairs that have reached the end of their useful life. These chairs require ongoing maintenance due to rusting, worn and soiled fabric seats, and damaged components, resulting in increased staff time and reduced overall appearance for users and renters. In addition, the existing chairs are stored on large, heavy carts that are difficult to maneuver and currently occupy approximately 60% of the storage room, limiting operational efficiency.

This request proposes replacing 240 chairs with durable, lightweight plastic stacking chairs, along with the purchase of 6 chair carts. The new carts will allow chairs to be stacked vertically, significantly reducing the storage footprint and improving ease of transport for both staff and facility renters. With room rentals increasing by nearly 14% over the past year, this upgrade supports growing demand while enhancing the overall customer experience. This investment aligns with ongoing efforts to modernize the facility, improve operational efficiency, and provide a clean, functional, and welcoming environment for the community.

Meeting Room Partition Replacement

FY28 $78K

The Community Center has 4 partitions that separate 5 meeting rooms that are utilized for daily senior and recreation programs and facility rentals. These partitions, which are original to the facility are in need of replacement. Staff struggle daily to move the partitions and lock them in place. The partitions serve as privacy and noise cancellation for users utilizing multiple rooms at one time. New technology has increased noise cancellation capabilities and ease of opening and closing.

Police

Unmarked Vehicle

FY27 $42K; FY28 $43K

The Police Department is requesting to purchase one unmarked vehicle in FY27 and one unmarked vehicle in FY28 to replace existing unmarked vehicle in need of replacement.

Marked Police Cruisers

FY27: $564K; FY28: $249K

The Police Department is requesting the purchase of seven marked police cruisers during FY27 and 3 marked cruisers during FY28. In FY27 four of the seven vehicles will be purchased with a Congressional Earmark Grant $323K. These purchases are to replace existing marked cruisers. The replacement schedule maintains a functional fleet of vehicles. Mechanically deficient vehicles are rotated out of the fleet to keep maintenance and repair costs to a minimum.

Portable Radios

FY27 $229K; FY28 $84K

The Police Department is requesting funds to purchase 19 portable radios in FY27 and 7 portable radios in FY28. In FY27 twelve of the portable radios will be purchased with a Congressional Earmark Grant. These radios are in need of replacement to meet technology and encryption specifications.

MDC Replacement

FY27 $29.5K; FY28 $33.5K

Replace five (5) Mobile Data Computers (MDC) per year to include scanners and printers due to age/wear

Parks

Stand On Zero Turn Mower

FY27 $15K

This mower will replace the current stand-on mower, #2288E. The unit is primarily used for mowing city facilities and Central Park East. Replacing this equipment will help reduce downtime associated with aging equipment.

John Deere Mower/Snow Machine

FY27 $50K

This unit will replace #2421, a current snow machine in the fleet. The equipment is used extensively during winter operations for sidewalk snow clearing throughout the city. Replacing this machine will help ensure dependable snow removal operations.

Turf Sprayer (200 gal)

FY27 $60K

This will be a dedicated sprayer added to the fleet to support weed control and fertilizer applications for city sports fields, parks, landscaped islands, and ROWs. We currently utilize vehicle #7746 for these operations and plan to retain it as a backup and support sprayer during larger seasonal applications, particularly in the fall

Ball field Drag

FY28 $25K

This unit will replace a utility vehicle currently (#2433) used at the Sports Complex for dragging and preparing baseball and softball fields. The replacement will improve field maintenance efficiency and provide equipment specifically designed for athletic field grooming and preparation. Proper field maintenance is important for field playability, appearance, and user safety during the busy sports season.

Dump Trailer

FY28 $15K

This trailer will be an additional unit added to the fleet. The current dump trailer experiences very high demand throughout the season and is regularly utilized by multiple divisions and crews. Staff have recommended adding a second unit due to the versatility, efficiency, and frequent use of the existing trailer.

Robotic Turf Mower

FY28 $20K

This equipment will be added to replace the current zero-turn mower (#2444) used for field mowing operations. Robotic mowing technology will help improve consistency and reduce the seasonal staff demands needed for routine turf mowing operations.

Streets

Single Axle Dump Truck

FY27 $350K

This would replace our 2002 single axle dump truck. The dump truck will be used in daily operations within the streets division maintenance, snow removal, and by other divisions within public works.

Skid Steer Trailer

FY27 $15K

The trailer would be a new addition to the fleet for hauling a skid steer.

Tack Spray Trailer

FY27 $25K

This would replace our current 2016 tack sprayer. This unit is used in daily operations for pothole and asphalt repairs.

Hydraulic Hose Maker

FY27 $10K

This is a new addition to our fleet maintenance facility. This will allow our fleet division to make hydraulic hose repairs to our heavy equipment in-house.

Sweeper

FY28 $350K

This would replace the 2018 Ravo street sweeper. This unit is part of the daily operations of the streets division to maintain our streets and city owned parking lots.

Tar Machine

FY28 $50K

This would replace our 2013 tar machine. This piece of equipment is used for crack sealing our roads as a preventive maintenance measure to help maintain and add longevity to our streets and parking lots.

Medium Truck with plow & sander

FY28 $95K

This would replace a 2011 pickup that is used in daily operations and snow removal.

Capital Outlay Requests

	Requested		Recommended		Out Years
Department / Item	**FY27**	**FY28**	**FY27**	**FY28**	**FY29 - FY31**
Recreation	**118,000**	**140,500**	**105,000**	**78,000**	**45,000**
Community Center Chair Replacement	45,000		45,000		
Community Center Door Replacements	60,000		60,000		
Community Center Partition Replacement		78,000		78,000	
Fitness Center Equipment Replacement		17,500			
Fitness Center Floor Resurface	13,000				
Game Room Floor Resurface		45,000	—		45,000
Community Development	**35,000**	**—**	**35,000**	**—**	**—**
Pick Up Truck	35,000		**35,000**		
Information Technology	**140,000**	**50,000**	**60,000**	**50,000**	**80,000**
Formalize End-User Technology Training	30,000	—	—	—	30,000
Mobile Devices for Field Staff	50,000	50,000	—	50,000	50,000
Replacement of Facility Camera Servers	60,000	—	60,000	—	—
			—	—	—
Library	**36,000**	**—**	**36,000**	**—**	**—**
IT Upgrades to Community Room	36,000		36,000	—	—
Police	**523,500**	**557,810**	**865,166**	**410,060**	**1,758,010**
E-Bikes	12,000	—	—	—	12,000
Marked Cruisers	167,000	172,010	167,000	172,010	786,992
Marked Crusiers- UPFITTING	75,000	77,250	75,000	77,250	—
Marked Cruisers- Earmark Grant	—	—	322,666	—	—
Motorcycles (15yr)					70,000
Unmarked Cars	36,000	37,100	36,000	37,100	180,353
Unmarked Cars- UPFITTING	6,000	6,200	6,000	6,200	—
UTV Replacement (500 hours)	—	20,000	—	—	41,630
Portable Radios $12K/ea	120,000	120,000	84,000	84,000	222,545
Portable Radios/Earmark Grant			145,000	—	—
In Car Mobile Radios $10K/ea	—	—	—	—	97,374
Upgrades TDMA/OTA	—	—	—	—	100,000
Drones	—	13,750	—	—	44,400
MDC Replacement	29,500	33,500	29,500	33,500	—
Police con't					
Ballistic Shields Replacement	—	—	—	—	24,250
Camera Trailer	—	—	—	—	50,000
K-9 Purchase	—	—	—	—	30,000

Capital Outlay Requests Continued

	Requested		Recommended		Out Years
Department / Item	**FY27**	**FY28**	**FY27**	**FY28**	**FY29 - FY31**
RDF Upgrade/Implementation	23,000	23,000	—	—	46,000
SBRs (Rifles)	55,000	55,000	—	—	52,466
Public Works					
Streets	**400,000**	**495,000**	**400,000**	**495,000**	**1,210,000**
Single Axle Dump Truck	350,000	—	350,000	—	—
Tack Spray Trailer	25,000	—	25,000	—	—
Hydrolic Hose Maker	10,000	—	10,000	—	—
1018 Bobcat Skid Loader 2019	—	—	—	—	60,000
1112 Ford Bucket Truck 2017	—	—	—	—	150,000
1113 Ford Pickup Truck 2019	—	—	—	—	80,000
1119 Chevrolet Pickup Truck 2017	—	—	—	—	65,000
1125 Ford 550 Dump Truck (Med Duty)	—	—	—	—	90,000
1126 Ford 550 Dump Truck (Med Duty)	—	—	—	—	90,000
1135 Western Dump Truck 2017	—	—	—	—	240,000
1140 RAVO iSeries Street Sweeper 2017	—	—	—	—	200,000
1149 Falcon RME Asphalt Hot Box 2021	—	—	—	—	50,000
1162 Kohler Mud jacking Pump 2009	—	—	—	—	10,000
1165 Cimline Tar Wagon 2013	—	—	—	—	50,000
Skid Steer Trailer	15,000	—	15,000		—
Medium Duty Plow Truck	—	95,000	—	95,000	—
Street Sweeper	—	350,000	—	350,000	—
Tar Machine	—	50,000	—	50,000	—
1142C Grabtec Grapple Attachment 2010	—	—	—	—	100,000
1501 Poly Vertical Tank 2005	—	—	—	—	25,000
Parks	**150,000**	**55,000**	**125,000**	**60,000**	**350,000**
2227 Kubota RTV 2019 X1100C	—	—	—	—	40,000
Replace 3 John Deere Rotary Mowers	—	—	—	—	120,000
Ballfield Drag	25,000	—	—	25,000	—
Mower/Snow Machine	50,000	—	50,000	—	—
Stand on Mower	15,000	—	15,000	—	—
Turf Sprayer	60,000	—	60,000	—	—
Dump Trailer	—	15,000	—	15,000	—
Robotic Mower	—	20,000	—	20,000	—
2205 Rice Dump Trailer 2019	—	—	—	—	20,000
2231 John Deere 2000	—	—	—	—	40,000
2249 Jacobsen (Wide Area Mower) 2019	—	—	—	—	70,000

Capital Outlay Requests Continued

	Requested		Recommended		Out Years
Department / Item	**FY27**	**FY28**	**FY27**	**FY28**	**FY29 - FY31**
7228/450 John Deere 2000	—	—	—	—	40,000
Ventrac Mowing Attachment	—	20,000	—	—	20,000
Sewer Maintenance	**363,000**	**750,000**	**363,000**	**750,000**	**526,000**
3338 Ford E-450 sewer camera truck	363,000	—	363,000	—	—
Freightliner sewer combination jet/vacuum truck	—	750,000	—	750,000	—
3307 FORD XLT FWD (JEFF C) 2019	—	—	—	—	50,000
3308 FORD XLT FWD (SEWERS) 2019	—	—	—	—	50,000
3320-A VAPOROOTER 2013	—	—	—	—	304,000
3338 SEWER INSPEC/ENVIROSIGHT 2011	—	—	—	—	50,000
3348 EASEMENT MACHINE 2015	—	—	—	—	72,000
Public Works Subtotal	**913,000**	**1,300,000**	**888,000**	**1,305,000**	**2,086,000**
Total Capital Outlay	**1,765,500**	**2,048,310**	**1,989,166**	**1,843,060**	**3,969,010**
General Fund Target	**750,000**	**750,000**	**750,000**	**750,000**	**2,250,000**
(Less Other Funding Sources)	363,000	750,000	363,000	750,000	526,000
Total General Fund Capital Outlay	1,402,500	1,298,310	1,626,166	1,093,060	3,443,010
Over/(Under) General Fund Target	**(652,500)**	**(548,310)**	**(876,166)**	**(343,060)**	**(1,193,010)**
Sources of Funding					
General Fund Cash	750,000	750,000	737,500	743,060	2,250,000
Qualified Sinking Fund	350,000	350,000	385,000	350,000	590,000
Earmark Grant	—	—	467,666	—	—
Carryover From Prior Year	—	—	—	—	—
Lottery Fund	36,000	—	36,000	—	—
Total Funding	**1,136,000**	**1,100,000**	**1,626,166**	**1,093,060**	**2,840,000**

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SEWER
FUND

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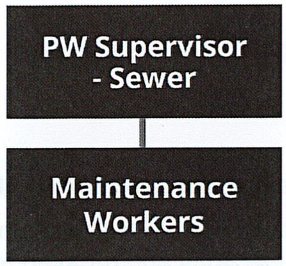

The Sewer Fund is an enterprise fund that accounts for business-type activities supported largely through user charges. Sewer Use Fees are the primary source of revenue for the fund. Wastewater treatment provided by the City of Omaha is a significant portion of the fund's expenditures.

Overview

The Sewer Division is responsible for the maintenance and repair of 290,000 linear feet of sanitary sewer lines. They also respond to all 811 Utility Locate Service requests involving public infrastructure.

FY25-FY26 Highlights

- Performed 6,804 utility locates
- Cleaned 290,736 feet of sanitary sewer lines (55 miles)
- Televised 71,625 feet of sanitary and storm sewer line (13 miles)

Budget Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	**2,159,196**	**3,246,129**	**2,449,229**	**2,387,220**	**1,326,974**	**2,010,047**	**926,902**	**1,126,498**	**743,407**
Operating									
Revenue	5,286,231	5,748,736	5,489,793	5,600,541	5,756,233	11,962,107	6,187,600	6,431,905	6,685,982
Expenditures	5,351,142	5,328,397	5,308,714	5,307,898	6,773,160	13,045,252	5,988,003	6,814,995	6,602,342
Surplus/(deficit)	(64,911)	420,339	181,078	292,643	(1,016,927)	(1,083,145)	199,596	(383,091)	83,640
Non-Operating									
Transfers-In	—	—	—	—	1,700,000	—	—	—	—
Transfers-Out	(1,279,248)	(1,279,248)	(925,146)	(1,352,889)	—	—	—	—	—
Surplus/(deficit)	(1,279,248)	(1,279,248)	(925,146)	(1,352,889)	1,700,000	—	—	—	—
Net Activity	**(1,344,159)**	**(858,909)**	**(744,068)**	**(1,060,246)**	**683,073**	**(1,083,145)**	**199,596**	**(383,091)**	**83,640**
Ending Fund Balance	**815,037**	**2,387,220**	**1,705,161**	**1,326,974**	**2,010,047**	**926,902**	**1,126,498**	**743,407**	**827,047**

Sewer Fund

FY26 Performance

Revenues

The FY26 YEE is expected to exceed the budget by $111K as a result of an increase in interest income.

Expenditures & Capital

The FY26 YEE for operations expenditures are projected to come in at or slightly below budget.

The East La Vista Sewer Rehabilitation Project started in FY23 was completed in FY26. The project repaired sanitary sewer lines and misaligned lateral connections and repaved roads in the area east of 72nd Street from Harrison Street to Thompson Creek.

Transfers

The proposed transfer from the Sewer Reserve Fund of $925K will be increased to $1.4M in order to maintain a 25% reserve in the Sewer Fund.

Fund Balance

The FY26 YEE fund balance is $1.3M. The beginning fund balance was $2.4M, to keep the reserve level at 25% we will transfer out $1.4M.

FY27 - FY28 Biennial Budget

The FY27 – FY28 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 FY25 – FY29 Sewer Rate Study, adopted by the City Council in FY23, recommended a 4% annual user rate increase for FY27 and FY28 resulting in increases of $217,186 in FY27 and $225,874 in FY28.

Revenue Detail

					Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenue									
Sewer Service Charges	24,018	16,764	24,979	24,979	7,394	7,394	24,979	24,979	24,979
Sewer User Fees	5,220,820	5,472,776	5,429,653	5,429,653	5,646,839	5,872,713	6,107,621	6,351,926	6,606,003
Sales Tax Collection Fee	—	37	—	—	—	—	—	—	—
Sewer Hookup Fee	12,000	95,683	12,000	12,000	12,000	12,000	50,000	50,000	50,000
Other Income	—	—	—	—	—	—	—	—	—
Interest Income	29,393	163,476	23,161	133,909	90,000	70,000	5,000	5,000	5,000
Grant Income	—	—	—	—	—	—	—	—	—
Bond Proceeds	—	—	—	—	—	6,000,000	—	—	—
Total Revenue	**5,286,231**	**5,748,736**	**5,489,793**	**5,600,541**	**5,756,233**	**11,962,107**	**6,187,600**	**6,431,905**	**6,685,982**

Expenditures & Capital

The fees paid to the City of Omaha for sewage treatment account for 69% of the operating budget and are projected at $4.0M. 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. In FY27 this includes an additional $20K for 25% of an administrative retirement.

Budgeted operating expenditures for FY27 are $6.8M, an increase (excluding capital projects) of approximately 11.6% over FY26. This growth is attributed to a 5% increase in City of Omaha processing fee along with purchase of a new Sewer Camera Truck for $363K.

The FY28 operating expenditures are $12.6M, a 4.1% increase (excluding capital projects) from FY27, attributable to other contractual services (City of Omaha) and the purchase of a Sewer Jet/Vacuum Truck for $750K.

Capital Construction

FY27

These projects will be funded with cash from the sewer fund reserve.

- Central Park West Design - $250K - Sewer Division portion of the Central Park West Design.
- Sewer Building Design/Engineering - $533K - Sewer Division portion of the design of the New Sewer Building.
- Heartwood Rd Storm Sewer Rehab - $650K

FY28

These projects will be funded with a city issued bond

- Sewer Building Construction - $5.3M -Sewer Division portion of the construction of the new Sewer Building
- Renewal and Replacement of CIPP - $1.4M

Fund Balance

As a matter of sound financial planning, the City strives to ensure an 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 FY27 ending fund balance of $2.0M leaves a 40% operating reserve. FY28 ending fund balance is $927K leaving an 18% operating reserve. A review will be done at the end of FY28 to determine if funds need to be transferred out of the Sewer Reserve and back into the Sewer Fund.

Sewer Fund Capital Outlay

FY27

Ford E-450 Sewer Camera Truck $363K

FY28

Sewer Combination Jet/Vacuum Truck $750K

Sewer Fund

	Budget				Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	**2,159,196**	**3,246,129**	**2,449,229**	**2,387,220**	**1,326,974**	**2,010,047**	**926,902**	**1,126,498**	**743,408**
Revenues									
Sewer Service Charges	24,018	16,764	24,979	24,979	7,394	7,394	24,979	24,979	24,979
Sewer User Fees	5,220,820	5,472,776	5,429,653	5,429,653	5,646,839	5,872,713	6,107,621	6,351,926	6,606,003
Sales Tax Collection Fee	—	37	—	—	—	—	—	—	—
Sewer Hookup Fee	12,000	95,683	12,000	12,000	12,000	12,000	50,000	50,000	50,000
Other Income	—	—	—	—	—	—	—	—	—
Interest Income	29,393	163,476	23,161	133,909	90,000	70,000	5,000	5,000	5,000
Grant Income	—	—	—	—	—	—	—	—	—
Bond Proceeds	—	—	—	—	—	6,000,000	—	—	—
Total Revenue	**5,286,231**	**5,748,736**	**5,489,793**	**5,600,541**	**5,756,233**	**11,962,107**	**6,187,600**	**6,431,905**	**6,685,982**
Expenditures									
Personnel Services	756,360	734,991	867,719	867,719	866,139	888,698	916,787	961,771	1,009,241
Commodities	38,360	32,657	38,360	33,450	45,511	45,511	47,652	49,654	51,739
Contractual Services	3,648,820	3,742,005	3,790,033	3,790,033	3,966,847	4,177,853	4,318,352	4,517,987	4,727,223
Maintenance	67,626	34,729	67,626	71,720	77,754	77,754	81,020	84,422	87,968
Other Charges	19,976	13,825	19,976	19,976	20,575	20,977	23,067	24,036	25,046
Capital Outlay	—	—	—	—	363,000	750,000	100,000	426,000	300,000
Debt Service	—	—	—	—	—	401,125	401,125	401,125	401,125
Capital Improvement Program	820,000	770,191	525,000	525,000	1,433,334	6,683,334	100,000	350,000	—
Total Expenditures	**5,351,142**	**5,328,397**	**5,308,714**	**5,307,898**	**6,773,160**	**13,045,252**	**5,988,003**	**6,814,995**	**6,602,342**
Revenues Less Expenditures	**(64,911)**	**420,339**	**181,078**	**292,643**	**(1,016,927)**	**(1,083,145)**	**199,596**	**(383,091)**	**83,640**
Transfers In (Out)									
Lottery Fund	—	—	—	—	—	—	—	—	—
Sewer Reserve Fund	—	—	—	—	1,700,000	—	—	—	—
(Sewer Reserve Fund)	(1,279,248)	(1,279,248)	(925,146)	(1,352,889)	—	—	—	—	—
Net Transfers In (Out)	**(1,279,248)**	**(1,279,248)**	**(925,146)**	**(1,352,889)**	**1,700,000**	**—**	**—**	**—**	**—**
Change In Fund Balance	**(1,344,159)**	**(858,909)**	**(744,068)**	**(1,060,246)**	**683,073**	**(1,083,145)**	**199,596**	**(383,091)**	**83,640**
Ending Fund Balance	**815,037**	**2,387,220**	**1,705,161**	**1,326,974**	**2,010,047**	**926,902**	**1,126,498**	**743,408**	**827,047**

Operating Reserve	**18 %**	**52 %**	**36 %**	**28 %**	**40 %**	**18 %**	**21 %**	**13 %**	**14 %**
Target Operating Reserve %	**25 %**	**25 %**	**25 %**	**25 %**	**25 %**	**25 %**	**25 %**	**25 %**	**25 %**
Over (Under) Target	**(7)%**	**27 %**	**11 %**	**3 %**	**15 %**	**(7)%**	**(4)%**	**(12)%**	**(11)%**

Sewer Expenditure Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Personnel Services									
0101 - Salaries - Full Time	569,492	526,063	613,182	613,182	603,162	606,673	630,940	656,177	682,424
0102 - Salaries - Part Time	28,377	21,444	29,796	29,796	30,981	32,221	33,509	34,850	36,244
0103 - Salaries - Overtime	14,579	14,938	15,126	15,126	28,345	30,975	17,015	17,695	18,403
0104 - FICA	44,538	40,663	47,973	47,973	48,196	50,121	52,123	53,995	55,772
0105 - Insurance Charges	65,244	98,523	124,904	124,904	118,433	130,251	143,251	157,551	173,281
0107 - Pension	33,229	32,460	35,838	35,838	35,942	37,377	38,870	40,422	42,036
0110 - Phone Allowance	900	900	900	900	1,080	1,080	1,080	1,080	1,080
Subtotal	**756,360**	**734,991**	**867,719**	**867,719**	**866,139**	**888,698**	**916,787**	**961,771**	**1,009,241**
Commodities									
0201 - Office Supplies	241	12	241	241	248	248	258	269	281
0203 - Food Supplies	89	15	89	89	92	92	96	100	104
0204 - Wearing Apparel	1,834	4,286	1,834	4,100	4,889	4,889	5,324	5,548	5,781
0205 - Motor Vehicle Supplies & Fuel	29,068	20,257	29,068	22,068	29,940	29,940	31,197	32,508	33,873
0206 - Maint/Lab/ Medical Tool Supply	1,252	2,479	1,252	1,252	1,290	1,290	1,344	1,401	1,459
0207 - Janitorial Supply	258	—	258	258	266	266	277	289	301
0208 - Chemical Supply	4,274	4,938	4,274	4,098	7,402	7,402	7,713	8,037	8,374
0209 - Welding Supplies	1,344	669	1,344	1,344	1,384	1,384	1,442	1,503	1,566
Subtotal	**38,360**	**32,657**	**38,360**	**33,450**	**45,511**	**45,511**	**47,652**	**49,654**	**51,739**
Contractual Services									
0301 - Postage	46	13	46	46	47	47	51	55	59
0302 - Telephone Expense	1,033	960	1,033	1,033	1,064	1,064	1,149	1,241	1,340
0303 - Other-Professional Service	56,288	9,900	56,288	56,288	57,587	57,587	62,194	67,169	72,543
0304 - Utilities	7,343	5,949	7,637	7,637	7,151	7,335	7,619	7,914	8,223
0305 - Insurance And Bonds	175,607	164,884	175,607	175,607	180,875	180,875	195,345	210,973	227,850
0308 - Legal Advertising	36	—	39	39	40	40	44	48	52
0309 - Printing	—	—	—	—	—	—	—	—	—
0310 - Dues And Subscriptions	239	—	239	239	246	246	266	287	310
0311 - Travel	11,690	3,373	11,815	11,815	9,305	9,305	10,049	10,853	11,722
0312 - G&A-Towel/ Uniform Clean-Other	1,404	197	1,404	1,404	2,920	2,920	3,154	3,406	3,678
0313 - Training	3,084	1,695	3,084	3,084	3,177	3,177	3,431	3,706	4,002

Sewer Expenditure Summary (Continued)

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Contractual Services (Continued)									
0314 - Other Contractual Services	3,377,050	3,536,927	3,517,841	3,517,841	3,688,985	3,899,807	4,018,365	4,194,314	4,377,981
0320 - Audit-Professional Service	15,000	17,625	15,000	15,000	15,450	15,450	16,686	18,021	19,463
0321 - Legal-Professional Service	—	481	—	—	—	—	—	—	—
Subtotal	**3,648,820**	**3,742,005**	**3,790,033**	**3,790,033**	**3,966,847**	**4,177,853**	**4,318,352**	**4,517,987**	**4,727,223**
Maintenance									
0401 - Buildings & Grounds	41,880	1,841	41,880	35,000	42,236	42,236	44,010	45,858	47,784
0405 - Sanitary Sewer R & M	5,685	—	5,685	3,100	5,856	5,856	6,102	6,358	6,625
0409 - R & M-Mach/ Equip/Computer/Tool	6,280	8,638	6,280	6,280	6,468	6,468	6,740	7,023	7,318
0410 - Motor Vehicle Maintenance	11,541	24,021	11,541	25,100	20,887	20,887	21,764	22,678	23,631
0411 - Radio R & M	2,240	229	2,240	2,240	2,307	2,307	2,404	2,505	2,610
Subtotal	**67,626**	**34,729**	**67,626**	**71,720**	**77,754**	**77,754**	**81,020**	**84,422**	**87,968**
Other Charges									
0505 - Other Charges	19,976	13,825	19,976	19,976	20,575	20,977	23,067	24,036	25,046
Subtotal	**19,976**	**13,825**	**19,976**	**19,976**	**20,575**	**20,977**	**23,067**	**24,036**	**25,046**
Capital Outlay									
0613 - Motor Vehicles	—	—	—	—	363,000	750,000	100,000	—	300,000
0618 - Other Capital Outlay	—	—	—	—	—	—	—	426,000	—
Subtotal	**—**	**—**	**—**	**—**	**363,000**	**750,000**	**100,000**	**426,000**	**300,000**
Debit Service									
0502 - Bond / Interest Expense	—	—	—	—	—	178,342	171,608	164,671	157,524
0514 - Financial/ Lending/Bond Fees	—	—	—	—	—	—	—	—	—
Subtotal	**—**	**—**	**—**	**—**	**—**	**401,125**	**401,125**	**401,125**	**401,125**
Capital Improvement Program									
Central Park West Design	—	—	25,000	25,000	250,000	—	—	—	—
Expansion - Sewer	—	—	—	—	533,334	5,333,334	—	—	—
Heartwood Rd Storm Sewer Rehabilitation	—	—	—	—	650,000	—	—	—	—
Subtotal	**820,000**	**770,191**	**525,000**	**525,000**	**1,433,334**	**6,683,334**	**100,000**	**350,000**	**—**
Total Expenditures	**5,351,142**	**5,328,397**	**5,308,714**	**5,307,898**	**6,773,160**	**12,644,127**	**5,586,878**	**6,413,870**	**6,201,217**
Transfers In (Out)									
Lottery Fund	—	—	—	—	—	—	—	—	—
Sewer Reserve	—	—	—	—	1,700,000	—	—	—	—
(Sewer Reserve Fund)	(1,279,248)	(1,279,248)	(925,146)	(1,352,889)	—	—	—	—	—
Net Transfers	**(1,279,248)**	**(1,279,248)**	**(925,146)**	**(1,352,889)**	**1,700,000**	**—**	**—**	**—**	**—**

SEWER RESERVE

FUND

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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 a $1.7M anticipated transfer to the Sewer Fund in FY27, the Sewer Reserve Fund balance is expected to be $3.5M. There is no transfer anticipated into the Sewer Reserve Fund from the Sewer Fund in FY28, bringing the ending fund balance to approximately $3.5M.

Reserve Fund Budget Summary

					Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	**2,768,537**	**2,358,543**	**3,712,537**	**3,735,300**	**5,166,366**	**3,491,366**	**3,516,366**	**3,556,366**	**3,596,366**
Operating									
Revenue	74,746	97,509	75,657	78,177	25,000	25,000	40,000	40,000	40,000
Expenditures	—	—	—	—	—	—	—	—	—
Surplus/(deficit)	74,746	97,509	75,657	78,177	25,000	25,000	40,000	40,000	40,000
Non-Operating									
Transfers-In	1,279,248	1,279,248	925,146	1,352,889	—	—	—	—	—
Transfers-Out	—	—	—	—	(1,700,000)	—	—	—	—
Surplus/(deficit)	1,279,248	1,279,248	925,146	1,352,889	(1,700,000)	—	—	—	—
Net Activity	1,353,994	1,376,757	1,000,803	1,431,066	(1,675,000)	25,000	40,000	40,000	40,000
Ending Fund Balance	**4,122,531**	**3,735,300**	**4,713,340**	**5,166,366**	**3,491,366**	**3,516,366**	**3,556,366**	**3,596,366**	**3,636,366**

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DEBT SERVICE FUND

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The City of La Vista issues long-term debt to finance major capital purchases, to construct, improve or expand City facilities and infrastructure, and for major capital equipment purchases. 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, one-half of one percent of the local option sales tax, and a transfer of Highway Allocation Funds from the General Fund.

Budget Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	**1,498,474**	**1,397,167**	**2,086,749**	**2,262,254**	**3,735,178**	**4,047,355**	**3,739,784**	**2,899,968**	**1,525,784**
Operating									
Revenue	4,507,837	5,230,758	4,860,473	5,296,704	5,126,141	4,885,890	4,920,186	5,105,212	5,343,413
Expenditures	4,669,315	4,665,671	4,330,553	4,123,780	5,113,964	4,493,461	5,060,002	4,779,396	5,135,560
Surplus/(deficit)	(161,478)	565,087	529,920	1,172,924	12,177	392,429	(139,816)	325,816	207,853
Non-Operating									
Transfers-In	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Transfers-Out	—	—	—	—	—	(1,000,000)	(1,000,000)	(2,000,000)	(2,000,000)
Surplus/(deficit)	300,000	300,000	300,000	300,000	300,000	(700,000)	(700,000)	(1,700,000)	(1,700,000)
Net Activity	138,522	865,087	829,920	1,472,924	312,177	(307,571)	(839,816)	(1,374,184)	(1,492,147)
Ending Fund Balance	**1,636,996**	**2,262,254**	**2,916,669**	**3,735,178**	**4,047,355**	**3,739,784**	**2,899,968**	**1,525,784**	**33,637**

FY26 Financial Performance

The City maintained a bond rating of Aa2 from Moody's Investor Services

The FY26 YEE Debt Service Coverage Ratio is expected to be at 1.41; the target is 1.0.

Revenues

The FY26 YEE currently totals approximately $5.3M. This will be updated in August and reflected in the budget adoption process. The current estimate is an approximate 9.0% increase ($436K) from the FY26 budgeted amount of $4.9M due to increased sales tax estimates being at $502K over budget.

Expenditures

FY26 expenditures are projected to be nearly $4.1M, which are slightly less than the budget. Expenditures consist primarily of principal and interest as outlined by the bond amortization schedules.

Transfers

In

- From General Fund ($300K) – Highway Allocation Bond Debt Service

Fund Balance

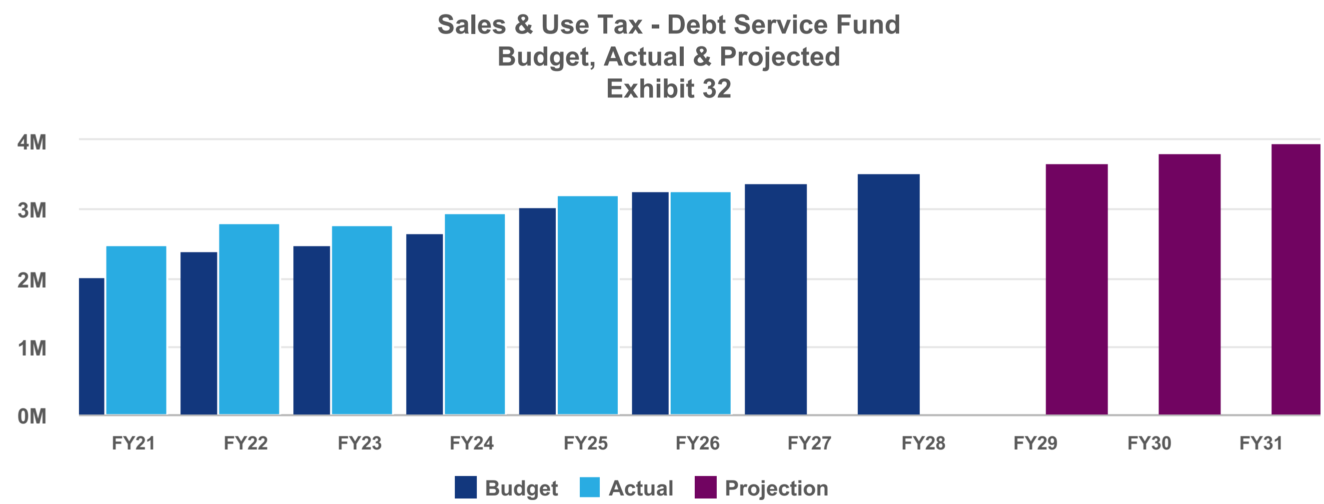
The FY26 fund balance is estimated at $3.7M. This is a 28.1% increase from the FY26 budget resulting from the increase in sales tax of $502K and a reduction in bond principle and interest payment due to the city not issuing a budgeted bond in FY26.

Debt Service Fund

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, 2008, and 2022. The current tax sunsets on July 1, 2055. The sales tax generates approximately 70% of the Debt Service Fund's annual revenue, which is projected at $3.6M in FY27 and $3.7M in FY28.



Sales & Use Tax Projections - Debt Service Fund

Exhibit 33

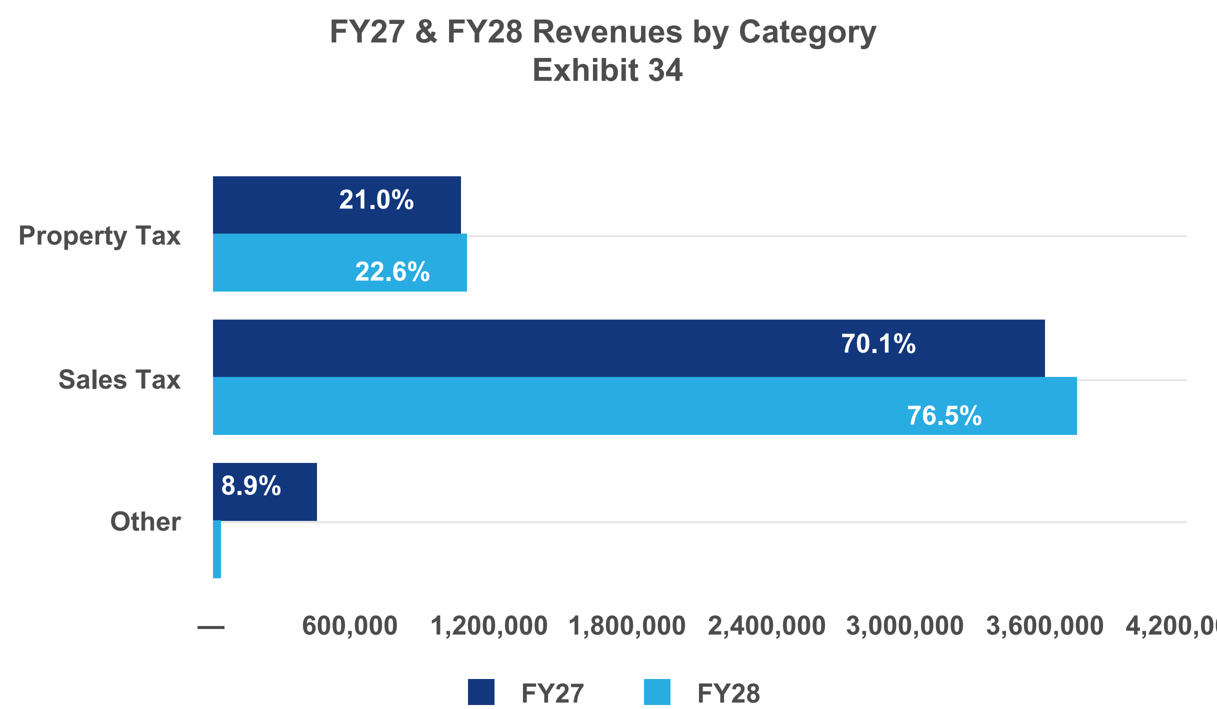
Revenues	% Change	Debt Service Sales & Use Tax (.5%)
FY24	5.4 %	**2,936,482**
FY25	9 %	**3,198,911**
*FY26	2 %	**3,260,771**
FY27	4 %	**3,391,202**
FY28	4 %	**3,526,850**
FY29	4 %	**3,667,924**
FY30	4 %	**3,814,641**
FY31	4 %	**3,967,227**

*FY26 is a year-end estimate

Property Tax Levy

Property tax accounts for approximately 21% of the Debt Service Fund's revenue and is projected to generate $1.1K in FY27 and $1.1M in FY28.

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



Debt Service Fund

Budget					Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	**1,498,474**	**1,397,167**	**2,086,749**	**2,262,254**	**3,735,178**	**4,047,356**	**3,739,784**	**2,899,969**	**1,525,785**
Revenues									
Property Tax	973,149	932,536	1,016,061	977,729	1,078,409	1,105,547	1,192,969	1,223,190	1,300,285
Sales Tax	3,034,776	3,955,784	3,352,446	3,854,464	3,593,668	3,735,889	3,702,031	3,856,080	4,016,408
Special Assessments - Principal	—	338	—	—	—	—	—	—	—
Interest Income	90,178	(65,059)	77,614	50,159	40,000	20,000	—	—	—
Bond Proceeds	—	—	—	—	—	—	—	—	—
Miscellaneous	409,734	407,158	414,352	414,352	414,064	24,453	25,187	25,942	26,720
Total Revenues	**4,507,837**	**5,230,758**	**4,860,473**	**5,296,704**	**5,126,141**	**4,885,890**	**4,920,186**	**5,105,212**	**5,343,413**
Expenditures									
Debt Service - Bond Principal	3,150,000	3,150,000	2,555,000	2,555,000	3,052,603	2,518,744	2,818,254	2,622,085	2,913,282
Debt Service - Bond Interest	1,340,030	1,340,029	1,455,932	1,249,159	1,855,616	1,756,487	2,010,264	1,911,755	1,961,780
County Treasurer Fees	8,248	8,610	8,870	8,870	8,870	9,242	9,630	10,035	10,456
Debt Payment - PFD	163,037	163,032	160,751	160,751	186,875	198,088	209,973	222,571	235,925
Financial/Legal Fees	8,000	4,000	150,000	150,000	10,000	10,900	11,881	12,950	14,116
Total Expenditures	**4,669,315**	**4,665,671**	**4,330,553**	**4,123,780**	**5,113,964**	**4,493,461**	**5,060,002**	**4,779,396**	**5,135,560**
Revenues Less Expenditures	**(161,478)**	**565,087**	**529,920**	**1,172,925**	**12,177**	**392,429**	**(139,816)**	**325,816**	**207,853**
Transfers In (Out)									
General Fund	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
(Capital Improvement Fund)	—	—	—	—	—	(1,000,000)	(1,000,000)	(2,000,000)	(2,000,000)
(Off Street Parking Fund)	—	—	—	—	—	—	—	—	—
Net Transfers In (Out)	**300,000**	**300,000**	**300,000**	**300,000**	**300,000**	**(700,000)**	**(700,000)**	**(1,700,000)**	**(1,700,000)**
Change In Fund Balance	**138,522**	**865,087**	**829,920**	**1,472,925**	**312,177**	**(307,571)**	**(839,816)**	**(1,374,184)**	**(1,492,147)**
Ending Fund Balance	**1,636,996**	**2,262,254**	**2,916,669**	**3,735,178**	**4,047,356**	**3,739,784**	**2,899,969**	**1,525,785**	**33,638**
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	(1,363,004)	(737,746)	(83,331)	735,178	1,047,356	739,784	(100,032)	(1,474,215)	(2,966,362)

Debt Service Coverage Ratio					Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Debt Service Coverage Ratio	1.03	1.19	1.24	1.41	1.06	1.16	1.04	1.14	1.10
Target Coverage Ratio	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Over (Under) Target	0.03	0.19	0.24	0.41	0.06	0.16	0.04	0.14	0.10

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 FY27 and FY28 are 1.06 and 1.16, respectively. The ratio remains at slightly over 1.0 in FY29 - FY31.

Interest rates on new bonds are expected to remain high, increasing borrowing costs over the near term. The first opportunity to refinance bonds is generally five years into the life of the bond. As interest rates begin to decline we will investigate refinancing our higher interest rate bonds.

FY27 Budget

Revenues

The recommended FY27 budget revenues are estimated at $5.1M, which reflects a 5% increase from FY26. Property tax shows a 6% increase related to valuations. Sales tax shows a 7% growth due to new activity.

Expenditures

Expenditures for FY27 are projected to be $5.1M, reflecting an increase of 18% ($783K) from FY26. The increase reflects updated bond amortization schedules associated with new bonds.

Fund Balance

An ending fund balance of $4.0M is projected for FY27. This is a $1.1K increase over the FY26 budget and a result of increased revenue.

FY28 Budget

Revenues

The recommended FY28 budget revenues are estimated at $4.9M, which reflect a (5)% decrease from FY27. This decrease is primarily due to the payoff of the Bond on the Fire Station that was being reimbursed to the City from the MFO.

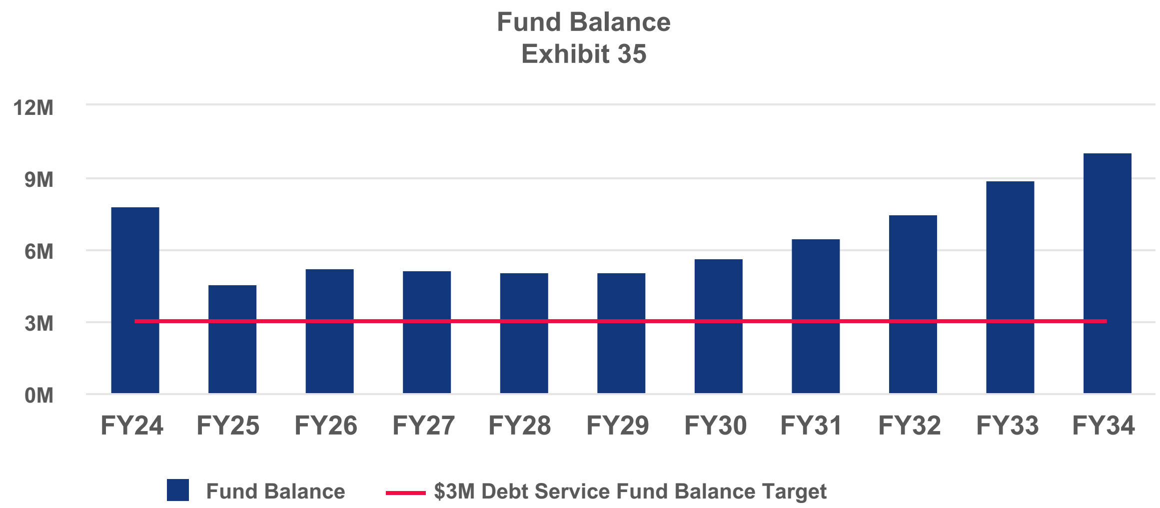
Expenditures

The recommended FY28 budget expenditures are anticipated to be approximately $4.5M, reflecting a decrease of 12% over FY27. This is due to the bond amortization schedules.

Fund Balance

The ending fund balance for FY28 is projected to be $3.7M. This is a $392K increase over the FY27 budget due to positive net activity where revenues exceed expenditures. This contributes to the increase in the DSCR from FY27 to FY28.

Debt Service Fund



Transfers

The General Fund transfers highway allocation funds to the Debt Service Fund to support any highway allocation bonds issued.

FY27

In

- From General Fund ($300K) - Highway Allocation Bond Debt Service

FY28

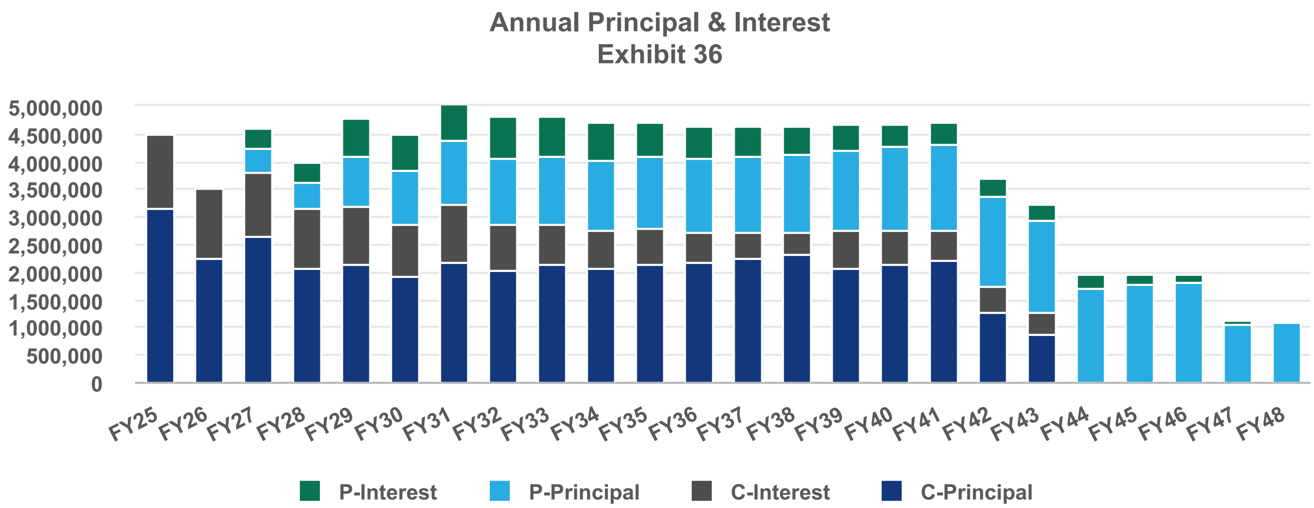
In

- From General Fund ($300K) - Highway Allocation Bond Debt Service

Summary

A summary of the principal and interest payments that will be paid from the Debt Service fund for current and proposed bonds from FY25 through FY48 is highlighted in the following chart. *(Please note that the City also has debt in the Redevelopment and Economic Development Funds).* The trend shows that current debt obligations are at their highest level in FY31 and progressively decline as the current bonds near their pay-off dates.

A $12M bond is planned in late FY26 and again in FY28 based on construction projects scheduled in the Capital Improvement Program Fund. Debt service appears in the Debt Service Fund.



Keeping in mind that the CIP is not programmed after FY31, capacity for debt in FY30 is an additional $5M.

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CAPITAL IMPROVEMENT FUND

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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 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

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	**11,389,273**	**9,425,156**	**3,641,465**	**3,308,248**	**13,634,897**	**11,730,114**	**3,465,776**	**2,187,776**	**4,066,326**
Operating									
Revenue	65,219	470,571	12,007,728	13,985,346	7,936,164	726,264	225,000	5,225,000	225,000
Expenditures	9,868,817	7,022,106	5,464,047	4,053,697	10,471,102	10,515,602	2,953,000	5,346,450	3,950,000
Surplus/(deficit)	(9,803,598)	(6,551,536)	6,543,681	9,931,649	(2,534,938)	(9,789,338)	(2,728,000)	(121,450)	(3,725,000)
Non-Operating									
Transfers-In	752,230	434,628	425,000	395,000	630,155	1,525,000	1,450,000	2,000,000	2,000,000
Transfers-Out	—	—	—	—	—	—	—	—	—
Surplus/(deficit)	752,230	434,628	425,000	395,000	630,155	1,525,000	1,450,000	2,000,000	2,000,000
Net Change	(9,051,368)	(6,116,908)	6,968,681	10,326,649	(1,904,783)	(8,264,338)	(1,278,000)	1,878,550	(1,725,000)
Ending Fund Balance	**2,337,905**	**3,308,248**	**10,610,146**	**13,634,897**	**11,730,114**	**3,465,776**	**2,187,776**	**4,066,326**	**2,341,326**

FY26 CIP Progress Summary

Approximately $1.2M (22%) of the $5.5M budget has been spent to date. Projects include Giles Road Widening, Harrison St. I80 overpass, Harrison St. Bridge, City Park Playground and Shelter, Library Remodel and annual street resurfacing projects.

The FY26 year-end estimate will be updated in August for the construction season.

Transfers

FY27

In

- From Lottery Fund: $480K - Park Projects/Wayfinding

FY28

In

- From Lottery Fund: $375K - Park Projects/Wayfinding
- From Debt Service $1M - Excess Sales Tax

Expenditures

A total of 28 CIP projects are slated for FY27 and FY28 in the Capital Improvement Fund totaling $21M; twenty projects are in FY27 at a cost of $10.5M, and 15 projects are in FY28 at a cost of $10.5M.

Capital Improvement Fund

	Budget								
					Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	**11,389,273**	**9,425,156**	**3,641,465**	**3,308,248**	**13,634,897**	**11,730,114**	**3,465,776**	**2,187,776**	**4,066,326**
Revenues									
Bond Proceeds	—	—	12,000,000	13,900,000	6,900,000	—	—	5,000,000	—
Interest Income	65,219	445,571	7,728	85,346	20,000	20,000	25,000	25,000	25,000
Grant Income	—	—	—	—	1,016,164	706,264	200,000	200,000	200,000
Total Revenues	**65,219**	**470,571**	**12,007,728**	**13,985,346**	**7,936,164**	**726,264**	**225,000**	**5,225,000**	**225,000**
Expenditures									
Parks	454,000	370,973	554,000	554,000	1,964,086	1,256,286	708,000	175,000	100,000
Public Facilities & Other	1,651,587	1,428,855	894,029	233,679	1,190,350	1,493,000	200,000	150,000	—
Sewer	2,110,000	993,342	500,000	500,000	266,666	2,666,666	—	—	—
Streets	5,653,230	4,228,937	3,516,018	2,766,018	7,050,000	5,099,650	2,045,000	5,021,450	3,850,000
Total Expenditures	**9,868,817**	**7,022,106**	**5,464,047**	**4,053,697**	**10,471,102**	**10,515,602**	**2,953,000**	**5,346,450**	**3,950,000**
Revenues Less Expenditures	**(9,803,598)**	**(6,551,536)**	**6,543,681**	**9,931,649**	**(2,534,938)**	**(9,789,338)**	**(2,728,000)**	**(121,450)**	**(3,725,000)**
Transfers In (Out)									
General Fund	277,230	—	—	—	—	—	—	—	—
Debt Service Fund	—	—	—	—	—	1,000,000	1,000,000	2,000,000	2,000,000
Lottery	375,000	422,530	325,000	295,000	480,155	375,000	300,000	—	—
Redevelopment Fund	—	—	—	—	—	—	—	—	—
Qualified Sinking Fund	100,000	12,098	100,000	100,000	150,000	150,000	150,000	—	—
(Debt Service Fund)	—	—	—	—	—	—	—	—	—
Net Transfers In (Out)	**752,230**	**434,628**	**425,000**	**395,000**	**630,155**	**1,525,000**	**1,450,000**	**2,000,000**	**2,000,000**
Change In Fund Balance	**(9,051,368)**	**(6,116,908)**	**6,968,681**	**10,326,649**	**(1,904,783)**	**(8,264,338)**	**(1,278,000)**	**1,878,550**	**(1,725,000)**
Ending Fund Balance	**2,337,905**	**3,308,248**	**10,610,146**	**13,634,897**	**11,730,114**	**3,465,776**	**2,187,776**	**4,066,326**	**2,341,326**

Projects	Funding Source	Recommended FY27	FY28
Public Facilities & Other			
Wayfinding Implementation	Cash-Lottery	205,000	275,000
Lvpd Roof Replacement	Cash-CIF	180,000	—
Lvpd Facility Upgrade	Cash-CIF	175,000	—
City Hall/Rec Building System Upgrades	Cash-CIF	—	100,000
Library Remodel	Cash-CIF/Grant	630,350	—
Public Works Truck Storage Expansion Building	Bond-CIF	—	900,000
Public Works Building Expansion - Sewer Div Bldg	Bond-CIF	266,666	2,666,666
Subtotal		**1,457,016**	**3,941,666**
Parks			
Thompson Creek 72Nd To Edgewood Trail	Bond-CIF/Grant	613,776	613,776
Holiday Lights	Cash-QSF	150,000	150,000
Camenzind Playground Project	Cash-Lottery/Grant	350,310	—
Park Matrix Projects	Cash-Lottery	100,000	100,000
Central Park Boardwalk Ramp	Bond-CIF	350,000	—
Central Park Clubhouse Parking Lot Reconstruction	Bond-CIF	400,000	—
Sports Complex Maintenance/Storage Bulding	Bond-CIF	—	218,000
Giles Rd & Applewood Creek Trail Connection	Bond-CIF	—	62,000
Ardmore Park Playground	Cash-Lottery/Grant	—	330,510
Subtotal		**1,964,086**	**1,474,286**
Streets			
Giles Rd Wide M376 (230)	Bond-CIF	3,000,000	3,000,000
Bridge Deck Maintenance	Bond-CIF	900,000	—
West Giles Road Viaduct	Bond-CIF	100,000	—
Harrison St Bridge M376	Bond-CIF	500,000	—
Hell Creek Rehab - Olive Street	Bond CIR	250,000	—
Ubas Street Rehabilitation - West Of 72Nd St	Bond-CIF	250,000	—
Asphalt Overlay - Grandville East	Bond-CIF	750,000	—
Concrete Panel Replacement - Giles Rd	Bond-CIF	1,250,000	—
Storm Sewer Outfall Rehab	Bond-CIF	50,000	100,000
Ubas Street Rehab - Brook Valley	Bond-CIF	—	700,000
Concrete Panel Replacement - Ardmore Neighborhood	Bond-CIF	—	1,100,000
West Papio Southport Connector	Bond-CIF	—	199,650
Subtotal		**7,050,000**	**5,099,650**
Total Capital Improvement Projects		**10,471,102**	**10,515,602**

Capital Improvement Fund

Expenditures by Funding Sources		
Cash	1,135,350	250,000
Bond	8,680,442	9,560,092
Lottery Fund	655,310	705,510
Total Expenditures from Funding Sources	**10,471,102**	**10,515,602**

LOTTERY
FUND

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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

					Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	**5,355,081**	**5,480,845**	**5,564,462**	**5,658,866**	**5,450,465**	**4,668,339**	**4,062,583**	**3,437,916**	**3,027,918**
Operating									
Revenue	1,344,830	1,319,277	1,190,287	1,027,230	993,782	927,007	902,567	883,545	864,934
Expenditures	1,029,378	735,627	1,011,411	940,631	450,962	336,613	363,752	394,894	420,838
Surplus/(deficit)	315,452	583,650	178,876	86,599	542,820	590,394	538,815	488,651	444,096
Non-Operating									
Transfers-In	—	16,900	—	—	—	—	—	—	—
Transfers-Out	(375,000)	(422,530)	(325,000)	(295,000)	(1,324,946)	(1,196,150)	(1,163,482)	(898,649)	(935,767)
Surplus/(deficit)	(375,000)	(405,630)	(325,000)	(295,000)	(1,324,946)	(1,196,150)	(1,163,482)	(898,649)	(935,767)
Net Revenue	(59,548)	178,021	(146,124)	(208,401)	(782,126)	(605,756)	(624,667)	(409,998)	(491,671)
Ending Fund Balance	**5,295,533**	**5,658,866**	**5,418,338**	**5,450,465**	**4,668,339**	**4,062,583**	**3,437,916**	**3,027,918**	**2,536,247**

FY26 Financial Performance

The FY26 year-end estimates indicate a revenue decrease of $292K (or 22%) over FY25 year-end actuals. The decrease is attributed to the opening of a Casino in Omaha in FY25. FY26 budget interest projection was $100K; however, the year-end estimate is $180K, a $79K increase (or 79% increase). Expenditures for the FY26 year-end estimate are projected to come in slightly under budget at $941K.

FY27 - FY28 Biennial Budget

Revenue

La Vista's estimated lottery revenue for the fiscal year 2026 is around $634K, that is a 19% reduction from FY25. Given recent history, projected revenues decline 2% year over year. This continuing decline makes it vital that the city seek other sources of revenue in the form of sponsorships and donations to fund City Wide events.

In FY27, the City made the decision to move event expenditures from the Lottery Fund to the General Fund. State statute does not allow the co-mingling of revenue within the Lottery Fund, meaning sponsorships and donations related to events cannot be recorded in that fund. By moving event operations to the General Fund, the City is better able to properly record, track, and report both the related revenues and expenditures. At the end of each fiscal year, the net cost of the Events Department, including any revenues generated to offset expenditures, will be transferred from the Lottery Fund to the General Fund.

Expenditures

FY27

Library Community Room IT Upgrade – $36,000

The goal is to transform the library community room space into a high-functioning "Plug-and-Play" environment with large screen monitors, a computer, and a control system. By centralizing control into a single touch interface, we eliminate the need for remote controls and manual cable swapping, ensuring that even non-technical staff and the public can host successful meetings, events, presentations, and training.

Lottery Fund

Parks Master Plan – $150,000

The current plan was last updated in 2002, and industry best practice recommends updates every 10 years to remain aligned with evolving community needs, population growth, and recreation trends. This plan will provide a data-driven roadmap that incorporates community input, evaluates current levels of service, and ensures the City is providing the right mix and number of amenities to serve residents now and into the future. It is to guide short and long-term vision, investment, and sustainability of our parks, facilities, and recreation services. The Parks Master Plan will include a full assessment of parks, facilities, programs, and operations, identifying gaps in service, evaluating staffing and organizational structure, and analyzing participation trends. It will result in prioritized Capital Improvement Program (CIP) recommendations, including project costs, timelines, and sequencing to guide decision-making over the next 5–10 years. Additionally, the plan will strengthen the City's ability to pursue grants and justify future investments by demonstrating a clear, community-supported strategy for growth and service delivery. This is part of the FY25-27 Strategic Plan 1.3 City-wide marketing/branding is recommended to continue at $30K per year to allow for the marketing strategy for additional brand implementation costs that haven't been achieved.

FY28

Banners – $20,000

The City is long overdue for new street banners along our major thoroughfares, and with the major 84th Street construction wrapping up and more visitors to our community, it is time to resurrect our banner program. Funding ($20,000) is being requested in the Lottery Fund for approximately 100 banners to be placed along 84th and 72nd Streets, Harrison Street to Giles Road as well as Giles Road from 120th Street to Interstate.

	Budget								
					Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	**5,355,081**	**5,480,845**	**5,564,462**	**5,658,866**	**5,450,465**	**4,668,339**	**4,062,583**	**3,437,916**	**3,027,918**
Revenue									
Community Betterment	900,000	781,358	800,000	634,000	621,320	608,894	596,716	584,782	573,086
Interest Income	119,830	227,693	100,287	179,635	150,000	100,000	97,000	94,090	91,267
Taxes - Form 51	315,000	298,076	280,000	209,220	217,462	213,113	208,851	204,674	200,580
Miscellaneous Income	10,000	12,150	10,000	4,375	5,000	5,000	—	—	—
Total Revenues	**1,344,830**	**1,319,277**	**1,190,287**	**1,027,230**	**993,782**	**927,007**	**902,567**	**883,545**	**864,934**
Expenditures									
Personnel Services	110,154	41,545	118,081	118,081	—	—	—	—	—
Commodities	287,700	275,070	307,200	307,200	5,000	5,000	5,210	5,429	5,657
Contractual Services	266,524	85,184	536,130	465,350	445,962	331,613	358,542	389,465	415,181
Other Charges	365,000	333,828	50,000	50,000	—	—	—	—	—
Total Expenditures	**1,029,378**	**735,627**	**1,011,411**	**940,631**	**450,962**	**336,613**	**363,752**	**394,894**	**420,838**
Transfers In (Out)									
(General Fund)	—	—	—	—	(694,791)	(671,150)	(713,482)	(748,649)	(785,767)
(Debt Service Fund)	—	—	—	—	—	—	—	—	—
(Sewer Fund)	—	—	—	—	—	—	—	—	—
(Capital Improvement Fund)	(375,000)	(422,530)	(325,000)	(295,000)	(480,155)	(375,000)	(300,000)	—	—
(Redevelopment Fund)	—	—	—	—	—	—	—	—	—
(Qualified Sinking Fund)	—	—	—	—	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Total Transfers (Out)	**(375,000)**	**(405,630)**	**(325,000)**	**(295,000)**	**(1,324,946)**	**(1,196,150)**	**(1,163,482)**	**(898,649)**	**(935,767)**
Change In Fund Balance	**(59,548)**	**178,021**	**(146,124)**	**(208,401)**	**(782,126)**	**(605,756)**	**(624,667)**	**(409,998)**	**(491,671)**
Ending Fund Balance	**5,295,533**	**5,658,866**	**5,418,338**	**5,450,465**	**4,668,339**	**4,062,583**	**3,437,916**	**3,027,918**	**2,536,247**

Lottery Fund

Transfers

FY27

<u>Out</u>

- To General Fund ($695K) – Community Events
- To Capital Improvement Fund ($480K) - Wayfinding, Parks Matrix Project and Camenzind Park Playground
- To Qualified Sinking Fund ($150K) - Holiday Lights

FY28

<u>Out</u>

- To General Fund ($671K) – Community Events
- To Capital Improvement Fund ($375K) – Wayfinding, Park Matrix and Ardmore Park Playground
- To Qualified Sinking Fund ($150K) - Holiday Lights

Fund Balance

The Lottery Fund balance in FY26 is projected to be $32K over budget. As discussed earlier future revenue has been conservatively estimated to account for the opening of the Casino in Omaha in 2025. As a result the fund balance for FY27 is budgeted at $4.7M which is a decrease of 14% over projected FY26 fund balance. Another decline of 13% to $4.1M is budgeted for FY28.

ECONOMIC DEVELOPMENT
FUND

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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 (EDP) 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 October 1, 2029. On May 6th 2026 the voters approved an a continuation of the program through September 30, 2054.

FY26 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 $3M 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. All monies were paid to City Centre by the end of FY23. City Centre has paid interest through FY26 and began paying principle in FY25.

On October 19, 2021, the City Council received and approved an application from the Omaha Multi-Sport Complex, Inc., dba Nebraska MultiSport Complex (NMSC) for a $3M grant for the construction of a premier multisport complex and related facilities in the vicinity of Southport East. These monies were paid to NMSC in FY23.

FY25 - FY26 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 and principle payments in FY27 & FY28. Payment projections for FY27 are principal payments of $37K and interest payment of $214K and for FY28 principal payments of $40K and interest payments of $211K.

Expenditures

The City’s total bond principal and interest payments for FY27 & FY28 will be $1.15M and $1.15M respectively.

Exhibit 37

Bond Principal & Interest Payments		
	FY25	**FY26**
The Astro	**$740,018**	**$740,617**
NE MultiSport Complex	**$408,589**	**$407,536**

Transfers

FY27

In

- From the General Fund ($900K) - Bond Debt Service

FY28

In

- From General Fund ($897K) - Bond Debt Service

Economic Development Fund

	Budget								
					Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	**118,158**	**194,965**	**37,645**	**20,912**	**3,366**	**5,713**	**5,714**	**1,431,239**	**(1)**
Revenue									
Bond Proceeds	—	—	—	—	—	—	—	—	—
Grantee Principal Payments	500,000	23,523	33,629	33,629	36,718	40,091	2,368,729	—	—
Grantee Interest Payments	199,461	221,042	217,324	217,325	214,236	210,863	207,180	—	—
Interest Income	—	44	—	—	—	—	—	—	—
Total Revenues	**699,461**	**244,609**	**250,953**	**250,954**	**250,954**	**250,954**	**2,575,909**	**—**	**—**
Expenditures									
Debt Service - Bond Principal	1,060,000	1,060,000	1,075,000	1,075,000	1,085,000	1,100,000	1,120,000	1,140,000	—
Debt Service - Bond Interest	86,694	86,694	76,449	76,449	63,607	48,153	30,384	10,440	—
Grants	—	—	—	—	—	—	—	—	—
Financial Fees	860	800	925	925	—	—	—	—	—
Total Expenditures	**1,147,554**	**1,147,494**	**1,152,374**	**1,152,374**	**1,148,607**	**1,148,153**	**1,150,384**	**1,150,440**	**—**
Transfers In (Out)									
General Fund Transfer - Sales Tax	330,912	728,876	878,874	883,874	900,000	897,200	—	—	—
Total Transfers In	**330,912**	**728,832**	**878,874**	**883,874**	**900,000**	**897,200**	**—**	**(280,800)**	**—**
Change In Fund Balance	**(117,181)**	**(174,053)**	**(22,547)**	**(17,546)**	**2,347**	**1**	**1,425,525**	**(1,431,240)**	**—**
Ending Fund Balance	**977**	**20,912**	**15,098**	**3,366**	**5,713**	**5,714**	**1,431,239**	**(1)**	**(1)**

REDEVELOPMENT
FUND

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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 also acquired property and has constructed various public improvements in the development, and in Central Park. Improvements include public streets, three off-street parking facilities, public plaza spaces, a restroom and concession facility, lighting, 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 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	**5,413,927**	**5,819,583**	**6,174,338**	**6,649,202**	**7,667,118**	**17,732,152**	**5,248,821**	**2,748,536**	**2,704,579**
Operating									
Revenue	14,070,890	4,415,691	15,883,240	16,523,421	17,535,297	5,628,918	4,133,481	4,294,353	4,461,884
Expenditures	8,175,769	3,586,072	16,981,675	15,505,505	7,470,263	18,112,249	6,633,766	4,338,310	4,358,042
Surplus/(deficit)	5,895,121	829,619	(1,098,435)	1,017,916	10,065,034	(12,483,331	(2,500,285)	(43,957)	103,842
Non-Operating									
Transfers-In	—	—	—	—	—	—	—	—	—
Transfers-Out	—	—	—	—	—	—	—	—	—
Surplus/(deficit)	—	—	—	—	—	—	—	—	—
Net Change	5,895,121	829,619	(1,098,435)	1,017,916	10,065,034	(12,483,331	(2,500,285)	(43,957)	103,842
Ending Fund Balance	**11,309,048**	**6,649,202**	**5,075,903**	**7,667,118**	**17,732,152**	**5,248,821**	**2,748,536**	**2,704,579**	**2,808,421**

Redevelopment Fund

FY26 Financial Performance

The FY26 budget included funding for ongoing public infrastructure costs associated with the City Centre redevelopment project and Central Park. Projects included 84th St. Trail Giles to Harrison and design of Bartmettler Square in City Center.

Debt service payments totaling $3.2M will also be paid out in FY26. The estimated year-end fund balance for FY26 is $7.7M. Other projects listed below are in various stages of completion.

FY26 Project List

- 84th St Trail-Giles to Harrison $ 11,000,000
- Swimming Pool Design $ 850,000
- Bartmettler Square $ 1,500,000
- Central Park West Infrastructure Design $ 120,000
- Bike Share Station $ 66,000

FY27 - FY28 Biennial Budget

Revenues

Sales and use tax revenue is anticipated to be approximately $3.6M in FY27 and $3.7M in FY28. Sales tax growth is expected to increase due to additional economic activity associated with City Centre, the CHI Health MultiSport Complex Nebraska and continued development. The sales and use tax projections are shown in the chart below.

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

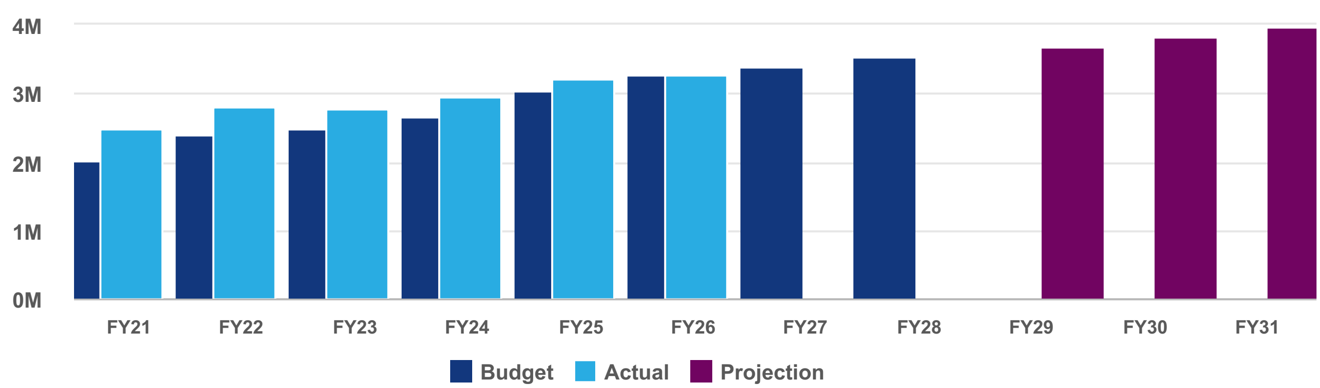


Exhibit 39

Sales & Use Tax Projections - Redevelopment Fund

Fiscal Year	% Change	Redevelopment Fund Sales & Use Tax (.5%)
FY24	5.4 %	**2,936,482**
FY25	9 %	**3,198,911**
*FY26	2 %	**3,260,771**
FY27	4 %	**3,391,202**
FY28	4 %	**3,526,850**
FY29	4 %	**3,667,924**
FY30	4 %	**3,814,641**
FY31	4 %	**3,967,227**

***FY26 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%. The Astro opened in late 2023, and other businesses are expected to follow. As such, the 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

FY25 Actual	183,838
*FY26 Year-End Estimate	318,000
FY27	318,600
FY28	320,000
FY29	334,450
FY30	344,184
FY31	354,209
Total	**$2,173,281**

* FY26 is a year-end estimate.

In FY27 & FY28, CIP projects associated with the Redevelopment Fund include Thompson Creek 72nd to Edgewood Trail, Central Park West Infrastructure, Design of Lighting along 84th St Trail, Design of 84th Street Underpass Aesthetics.

FY27 Bond Issue for $12 M to fund:

- Swimming Pool Construction — $10,500,000 (FY28 thru FY29)
- Thompson Creek 72nd to Edgewood Trail — $1,900,000 (FY27 thru FY28)

Redevelopment Fund

Expenditures

The FY27 & FY28 budget includes funding for public infrastructure projects within the 84th Street Redevelopment Area as outlined above. Debt service payments are expected to be $3.2M in FY27 and $4.2M in FY28.

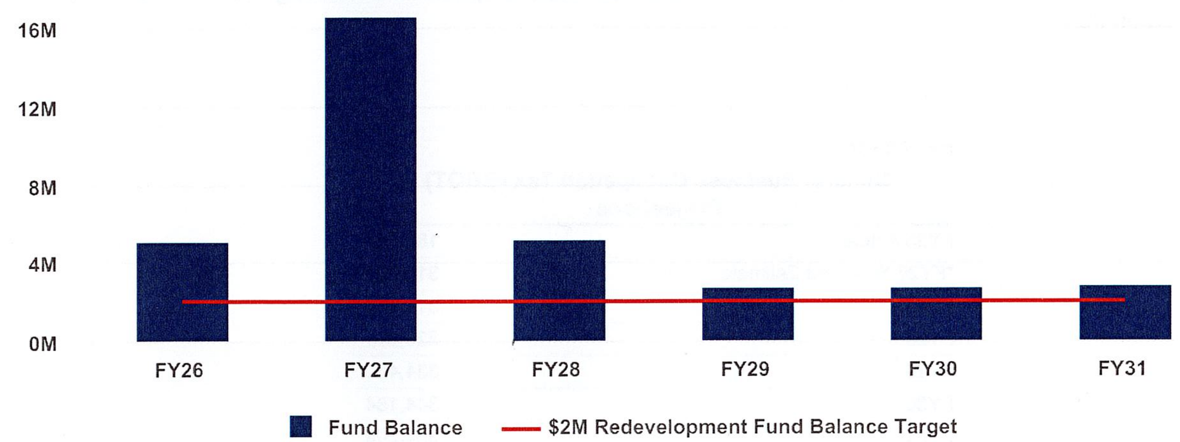
Fund Balance

The YEE fund balance for FY26 is $7.7M. The estimated year end fund balance for FY27 is $17.7M and $5.2M in FY28. 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 FY29. 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 remain high, increasing borrowing costs over the near term. The first opportunity to refinance bonds is generally five years into the life of the bond. As interest rates decline we will investigate opportunities to refinance high interest bonds into lower interest rates.

Fund Balance
Exhibit 41



Debt Capacity

In the five year outlook there is debt capacity in FY27 with a projected $12M bond for the completion of the current programmed projects. Beyond FY29 there will be debt capacity available for future construction bonds.

Budget					Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	**5,413,927**	**5,819,583**	**6,174,338**	**6,649,202**	**7,667,119**	**17,732,153**	**5,248,823**	**2,748,538**	**2,704,581**
Revenues									
Sales Tax	3,034,776	3,955,784	3,352,446	3,883,564	3,593,668	3,735,889	3,702,031	3,856,080	4,016,408
GBOT - Retail Sales	37,500	2,932	75,000	3,000	3,600	5,000	10,000	10,000	10,000
GBOT - Event Sales	157,500	180,906	315,000	315,000	315,000	315,000	324,450	334,184	344,209
Bond Proceeds	7,000,000	—	7,000,000	7,105,670	12,000,000	—	—	—	—
Grant Income	3,500,000	—	4,922,164	4,922,164	1,473,029	1,473,029	—	—	—
Interest Income	341,114	276,036	218,630	294,023	150,000	100,000	97,000	94,090	91,267
Total Revenues	**14,070,890**	**4,415,691**	**15,883,240**	**16,523,421**	**17,535,297**	**5,628,918**	**4,133,481**	**4,294,353**	**4,461,884**
Expenditures									
Professional Services	230,000	84,703	232,500	232,500	160,000	162,900	166,632	171,263	184,653
Debt Service - Bond Principal	1,587,500	1,425,000	1,699,038	1,699,038	1,775,000	2,190,520	2,268,772	2,352,947	2,448,093
Debt Service - Bond Interest	1,556,441	1,256,962	1,512,171	1,512,171	1,416,484	1,974,830	1,895,457	1,810,934	1,721,845
Capital Improvement Projects	4,800,000	818,107	13,536,000	12,059,830	4,116,334	13,781,334	2,300,000	—	—
Financial/Legal Fees	1,828	1,300	1,966	1,966	2,445	2,665	2,905	3,166	3,451
Total Expenditures	**8,175,769**	**3,586,072**	**16,981,675**	**15,505,505**	**7,470,263**	**18,112,249**	**6,633,766**	**4,338,310**	**4,358,042**
Revenues Less Expenditures	**5,895,121**	**829,619**	**(1,098,435)**	**1,017,916**	**10,065,034**	**(12,483,330**	**(2,500,285)**	**(43,956)**	**103,842**
Change In Fund Balance	**5,895,121**	**829,619**	**(1,098,435)**	**1,017,916**	**10,065,034**	**(12,483,330**	**(2,500,285)**	**(43,956)**	**103,842**
Ending Fund Balance	**11,309,048**	**6,649,202**	**5,075,903**	**7,667,119**	**17,732,153**	**5,248,823**	**2,748,538**	**2,704,581**	**2,808,424**

Debt Service Coverage Ratio					Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Debt Service Coverage Ratio	1.14	1.65	1.23	1.4	1.27	1	0.99	1.03	1.07
Target Coverage Ratio	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Over (Under) Target	0.14	0.65	0.23	0.4	0.27	—	(0.01)	0.03	0.07

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Internal Service
FUND

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In FY25 the City made the decision to move to self-funded health insurance. The goal of this change was to be able to keep premiums from increasing by the historical rate that the City has seen and to have more flexibility with our health benefits. In order to accommodate this change, the City added an Internal Services Fund as a holding and pass through fund. Both the employee and employer premiums are transferred into this fund each month and the fees and claims are paid out of this fund. This fund is budgeted to have a zero balance at the end of each fiscal year. Any excess funds at the end of the fiscal year will be transferred back into the General Fund. We are not anticipating any excess funds in FY27 or FY28.

Fund Balance

FY27

The FY26 YEE fund balance is $0. The estimated premiums for FY27 are $3M, and the estimated expenses are $3M. The estimated premiums include a 10% increase over FY26.

FY28

FY28 is projected at $3.2M in revenues from premiums and $3.2M in estimated expenses. The revenues include a 10% increase over FY27. This will leave an Internal Services Fund balance of $0.

Budget

					Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	—	—	—	71,311	—	—	—	—	—
Revenues									
ER Health Premium	—	1,301,378	1,873,626	2,124,845	2,294,421	2,534,005	2,815,434	3,105,008	3,423,539
EE Health Premium	—	284,041	412,800	412,800	444,608	489,069	537,976	591,774	650,951
Pharmacy Rebate	—	24,543	—	61,729	64,000	64,000	64,000	64,000	64,000
Stop Loss Recovery	—	119,132	—	150,000	150,000	150,000	150,000	150,000	150,000
Interest	—	1,000	—	800	600	600	600	600	600
Total Revenue	—	1,730,093	2,286,426	2,750,174	2,953,629	3,237,674	3,568,010	3,911,382	4,289,090
Expenditures									
Health Claims	—	1,837,489	2,620,962	2,620,962	2,953,629	3,237,674	3,568,010	3,911,382	4,289,090
Total Expenditures	—	1,837,489	2,620,962	2,620,962	2,953,629	3,237,674	3,568,010	3,911,382	4,289,090
Revenues Less Expenditures	1	(107,395)	(334,536)	129,212	—	—	1	—	—
Transfers In (Out)									
Transfers-In	—	178,706	334,536	200,000	—	—	—	—	—
Transfers-Out	—	—	—	(400,523)	—	—	—	—	—
Net Transfer In or (Out)	—	178,706	334,536	(200,523)	—	—	—	—	—
Change in Fund Balance	1	71,311	—	(71,311)	—	—	1	—	—
Ending Fund Balance	1	71,311	—	—	—	—	—	—	—

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TAX INCREMENT FINANCING
FUND

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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.

FY26 Financial Performance

A 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. 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 interfaces with Central Park 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. The project also includes a 56,157 sq. ft. music venue building and surrounding outdoor live music venue. The music venue handles approximately 2,500 indoor seats and approximately 5,000 outdoor seats and provides up to 150 events (music, comedy and other live entertainment) per year.

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.

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.

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 completed 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 also completed.

Tax Increment Financing Funds

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.

TIF City Centre – Phase 1D

TIF Phase 1D Notice to Divide Tax for Community Redevelopment Project was filed June 15, 2021. This notice to divide incorporates Lot 3, La Vista City Centre Replat 4 was replatted from the original City Centre Plat. The project is the music venue building and surrounding outdoor live music venue.

FY27 & FY28 Budgets

Revenues

- The TIF Project Phase 1A estimated annual revenues for FY27 are $442K and FY28 are $455K.
- The TIF Project Phase 1B estimated annual revenues for FY27 are $671K and FY28 are $692K.
- The TIF Project Phase 1C estimated annual revenues for FY27 are $64K and FY28 are $66K.
- The TIF Project Phase 1D estimated annual revenues for FY27 are $276K and FY28 are $284K

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.

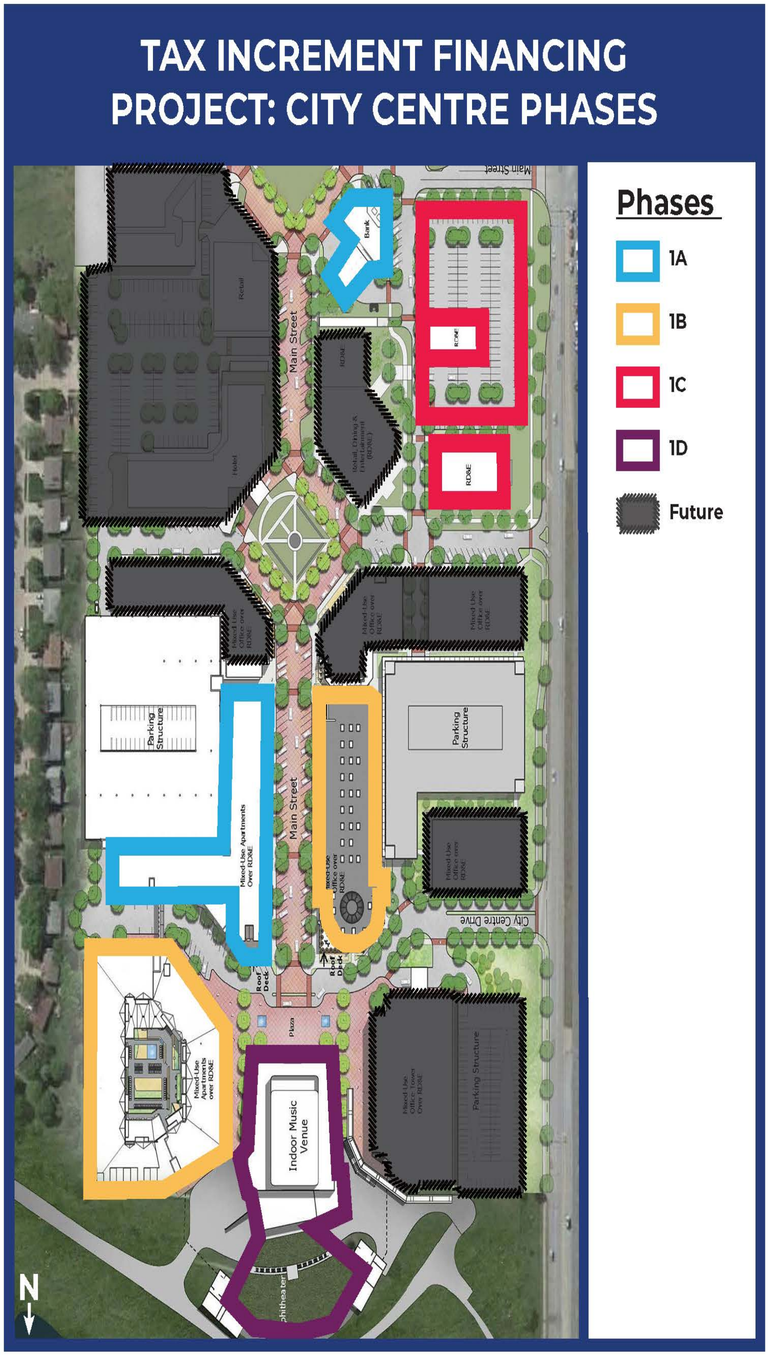
Transfers

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. 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

Exhibit 42


TAX INCREMENT FINANCING
PROJECT: CITY CENTRE PHASES
Phases
1A
1B
1C
1D
Future
Main Street
Parking Structure
Mixed-Use Apartments Over RD&E
Indoor Music Venue
Plaza
Parking Structure
City Centre Drive
N

Tax Increment Financing Funds

TIF 1A Fund Budget

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	—	—	—	—	—	—	—	—	—
Revenues									
Property Tax	426,173	456,940	439,226	439,226	441,754	455,296	468,955	483,024	497,514
Total Revenues	**426,173**	**456,940**	**439,226**	**439,226**	**441,754**	**455,296**	**468,955**	**483,024**	**497,514**
Expenditures									
TIF Approved Expenses	421,911	452,920	434,834	434,834	437,336	450,743	464,266	478,194	492,539
Subtotal	**421,911**	**452,920**	**434,834**	**434,834**	**437,336**	**450,743**	**464,266**	**478,194**	**492,539**
Other Charges									
County Treasurer Fee	4,262	4,021	4,392	4,392	4,418	4,553	4,689	4,830	4,975
Subtotal	**4,262**	**4,021**	**4,392**	**4,392**	**4,418**	**4,553**	**4,689**	**4,830**	**4,975**
Total Expenditures	**426,173**	**456,940**	**439,226**	**439,226**	**441,754**	**455,296**	**468,955**	**483,024**	**497,514**
Surplus/(deficit)	—	—	—	—	—	—	—	—	—
Ending Fund Balance	—	—	—	—	—	—	—	—	—

TIF 1B Fund Budget

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	—	—	(1)	(1)	—	—	—	—	—
Revenues									
Property Tax	647,702	690,799	667,460	667,460	671,259	691,694	712,445	733,818	755,833
Total Revenues	**647,702**	**690,799**	**667,460**	**667,460**	**671,259**	**691,694**	**712,445**	**733,818**	**755,833**
Expenditures									
TIF Approved Expenses	641,225	684,726	660,785	660,785	664,546	684,777	705,321	726,480	748,275
Subtotal	**641,225**	**684,726**	**660,785**	**660,785**	**664,546**	**684,777**	**705,321**	**726,480**	**748,275**
Other Charges									
County Treasurer Fee	6,478	6,074	6,675	6,675	6,713	6,917	7,124	7,338	7,558
Subtotal	**6,478**	**6,074**	**6,675**	**6,675**	**6,713**	**6,917**	**7,124**	**7,338**	**7,558**
Total Expenditures	**647,703**	**690,800**	**667,460**	**667,460**	**671,259**	**691,694**	**712,445**	**733,818**	**755,833**
Surplus/(deficit)	(1)	(1)	—	—	—	—	—	—	—
Ending Fund Balance	**(1)**	**(1)**	**(1)**	**(1)**	—	—	—	—	—

TIF 1C Fund Budget

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	—	—	—	—	—	—	—	(0.22)	(0.15)
Revenues									
Property Tax	67,061	64,989	69,581	69,581	63,704	66,126	68,110	70,153	72,258
Total Revenues	**67,061**	**64,989**	**69,581**	**69,581**	**63,704**	**66,126**	**68,110**	**70,153**	**72,258**
Expenditures									
TIF Approved Expenses	66,390	64,424	68,885	68,885	63,067	65,465	67,429	69,452	71,536
Subtotal	**66,390**	**64,424**	**68,885**	**68,885**	**63,067**	**65,465**	**67,429**	**69,452**	**71,536**
Other Charges									
County Treasurer Fee	671	565	696	696	637	661	681	701	722
Subtotal	**671**	**565**	**696**	**696**	**637**	**661**	**681**	**701**	**722**
Total Expenditures	**67,061**	**64,989**	**69,581**	**69,581**	**63,704**	**66,126**	**68,110**	**70,153**	**72,258**
Surplus/(deficit)	—	—	—	—	—	—	(0.22)	0.07	(0.34)
Ending Fund Balance	—	—	—	—	—	—	—	—	—

TIF 1D Fund Budget

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	—	—	—	—	—	—	—	—	—
Revenues									
Property Tax	91,626	265,016	94,698	94,698	275,520	284,110	292,633	301,412	310,455
Total Revenues	**91,626**	**265,016**	**94,698**	**94,698**	**275,520**	**284,110**	**292,633**	**301,412**	**310,455**
Expenditures									
TIF Approved Expenses	90,710	262,493	93,751	93,751	272,765	281,269	289,707	298,398	307,351
Subtotal	**90,710**	**262,493**	**93,751**	**93,751**	**272,765**	**281,269**	**289,707**	**298,398**	**307,351**
Other Charges									
County Treasurer Fee	916	2,524	947	951	2,755	2,841	2,926	3,014	3,104
Subtotal	**916**	**2,524**	**947**	**951**	**2,755**	**2,841**	**2,926**	**3,014**	**3,104**
Total Expenditures	**91,626**	**265,016**	**94,698**	**94,702**	**275,520**	**284,110**	**292,633**	**301,412**	**310,455**
Surplus/(deficit)	—	—	—	(4)	—	—	—	—	—
Ending Fung Balance	—	—	—	**(4)**	—	—	—	—	—

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QUALIFIED SINKING FUND

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Under the Nebraska Budget Act, the City Council passed Resolution 98-145 authorizing the creation of a QSF to pay for the acquisition or replacement of tangible personal property with a useful life of five years or more. The QSF 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 large capital equipment.

Interfund transfers provide the revenue. Funds have been accumulating since FY20 with no transfers out for expenditures.

FY27 - FY28

Revenue

Transfers from the Lottery Fund to the QSF for the Holiday Lights initiative have been ongoing since FY19. Currently, $352K is available for funding. The City will transfer in from the lottery fund $150K in FY27 and again in FY28.

In the past, the City had to borrow money to fund large capital equipment purchases, leading to an average annual payment of $130K over a 5-year financing period from the General Fund. However, as of FY22, we have completed the last payment on our previous borrowing. To be more proactive and to advance our asset management planning, we recognized the need to establish a reserve fund to eliminate the need for short-term borrowing and associated interest and costs when larger purchases are necessary. Currently we transfer $200K annually from the General Fund to the Qualified Sinking Fund reserved for large capital purchases.

By the end of FY26, $1.3M will be available in the Qualified Sinking Fund for large equipment purchases.

Expenditures

Holiday Lights expenditures are projected at $150K in FY27 and $150K FY28 and are planned through FY29. In FY27 we will purchase a single axle dump truck for $385K. In FY28 we will purchase a Street Sweeper for $350K.

Fund Balance — The estimated year-end fund balance for FY27 is $1.7M and for FY28 is $1.6M. The earmarked balances in FY27 is $352K for holiday lights and $1.1M for capital outlay. In FY28 the earmark balances are proposed to be $352K for holidays lights and $0.9M for capital outlay.

FY27 Proposed Changes

Currently there is $238K in accumulated interest in the Qualified Sinking fund. The City is recommending that that money be earmarked for Police Fleet Purchase. The City is also recommending that beginning in FY26 any Police Department Budget savings at the end of each Fiscal year be transferred in the Qualified Sinking Fund for Police Fleet Purchases.

During each budget cycle the Police Fleet Manager will assess vehicles based on a combination of age, mileage and maintenance records and will recommend any necessary purchase from this Fund.

Qualified Sinking Fund

Budget Summary

	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	Recommended FY27 Budget	Recommended FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	**1,825,115**	**2,039,884**	**1,933,713**	**2,040,380**	**1,870,380**	**1,735,380**	**1,625,380**	**1,862,980**	**2,248,324**
Revenue									
Interest Revenue	25,504	82,594	23,551	80,000	50,000	40,000	37,600	35,344	33,223
Transfers In									
General Fund	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Lottery Fund	—	—	—	—	150,000	150,000	150,000	150,000	150,000
Subtotal	200,000	200,000	200,000	200,000	350,000	350,000	350,000	350,000	350,000
Transfers Out									
(General Fund)	(270,000)	(270,000)	(350,000)	(350,000)	(385,000)	(350,000)	—	—	—
(Capital Fund)	(100,000)	(12,098)	(100,000)	(100,000)	(150,000)	(150,000)	(150,000)	—	—
Subtotal	(370,000)	(282,098)	(450,000)	(450,000)	(535,000)	(500,000)	(150,000)	—	—
Net Activity	(144,496)	496	(226,449)	(170,000)	(135,000)	(110,000)	237,600	385,344	383,223
Ending Fund Balance	**1,680,619**	**2,040,380**	**1,707,264**	**1,870,380**	**1,735,380**	**1,625,380**	**1,862,980**	**2,248,324**	**2,631,547**
Earmarked Balances									
General Fund - Capital Outlay	1,202,733	1,430,000	1,280,000	1,280,000	1,095,000	945,000	1,145,000	1,345,000	1,545,000
Lottery Fund – Holiday Lights	452,382	452,382	352,382	352,382	352,382	352,382	352,382	502,382	652,382
Accumulated Interest	25,504	157,998	181,549	237,998	287,998	327,998	365,598	400,942	434,165
Total	**1,680,619**	**2,040,380**	**1,813,931**	**1,870,380**	**1,735,380**	**1,625,380**	**1,862,980**	**2,248,324**	**2,631,547**

POLICE ACADEMY
FUND

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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 and Bellevue Police & Sarpy and Douglas County Sheriffs) are now being trained locally. As the designated Fiscal Agent, La Vista hired the Police Academy Director and Training Instructor to facilitate the Academy. Funding for these positions is made possible through annual participation fees required from member agencies. The Director and Instructor are housed at the La Vista Police Department and are supervised by the Chief of Police.

Highlights for FY25 & FY26

- Recruit Class 2024-01: completed 14 of 20 weeks / 1 recruit from LVPD
- Recruit Class 2024-02: should be starting a new recruit class on July 01, 2024
- Recruit Class 2025-01: 11 Recruits started, 10 Recruits Graduated, no LVPD Recruits
- Recruit Class 2025-02: 15 Recruits started, 10 Recruits Graduated, 2 LVPD Recruits started with 1 graduating
- Recruit Class 2026-01: 18 Recruits started, 15 Recruits Graduated, 1 LVPD Recruits started with 0 graduating
- Recruit Class 2026-02: 17 Recruits are anticipated to start, no LVPD Recruits

Budget Summary

					Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	**142,955**	**189,489**	**224,784**	**232,530**	**247,719**	**244,923**	**231,513**	**191,151**	**123,898**
Operating									
Revenue	247,745	275,634	270,245	270,723	269,800	269,600	267,300	267,300	267,300
Expenditures	234,947	232,593	255,534	255,534	272,596	283,010	307,662	334,553	363,891
Surplus/(deficit)	12,798	43,041	14,711	15,189	(2,796)	(13,410)	(40,362)	(67,253)	(96,591)
Non-Operating									
Transfers-In	—	—	—	—	—	—	—	—	—
Transfers-Out	—	—	—	—	—	—	—	—	—
Surplus/(deficit)	—	—	—	—	—	—	—	—	—
Net Change	12,798	43,041	14,711	15,189	(2,796)	(13,410)	(40,362)	(67,253)	(96,591)
Ending Fund Balance	**155,753**	**232,530**	**239,495**	**247,719**	**244,923**	**231,513**	**191,151**	**123,898**	**27,307**

FY26 Financial Performance

Revenue

The FY26 YEE is a $478 (0%) increase over the budget due to enrollment volume and related individual tuition payments.

Expenditures

The FY26 YEE is projected to come in at budget

Police Academy Fund

Fund Balance

The FY26 YEE anticipated to come in above budget by $8.2K, resulting in a YEE fund balance of $248K.

FY27 Budget

Revenue

FY27 is a $445K (0%) decrease over the FY26 budget as a result of expected lower interest rates.

Expenditures

FY27 is a $17.1K (7%) increase over the FY26 budget. This is driven by increases in salary and insurance.

Fund Balance

FY27 is a $5.4K (2%) increase from the FY26 budget. However, that is a $2.8K decrease to fund balance from FY26 actual Fund balance. FY27 fund balance is $245K.

FY28 Budget

Revenue

FY28 is unchanged from the FY27 budget. Pricing stayed the same in both years.

Expenditures

FY28 is a $10.4K (4%) increase over the FY27 budget. This is driven by increases in salary and insurance.

Fund Balance

FY28 is a $13.4K (5%) decrease from the FY27 budget. The $13.4K FY28 decrease to fund balance leads to a fund balance of $231.5K.

	Budget				Recommended				
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Year-End Estimate	FY27 Budget	FY28 Budget	FY29 Projected	FY30 Projected	FY31 Projected
Beginning Fund Balance	**142,955**	**31,776**	**224,784**	**232,530**	**247,718**	**244,922**	**231,512**	**191,150**	**123,898**
Revenues									
Police Academy - Agency Contribution	172,500	130,000	195,000	195,000	195,000	195,000	195,000	195,000	195,000
Police Academy - Tuition	72,000	31,500	72,000	72,000	72,000	72,000	72,000	72,000	72,000
Interest Income	300	94	300	778	300	100	300	300	300
Police Academy - Reimbursement	2,945	5,358	2,945	2,945	2,500	2,500	—	—	—
Total Revenues	**247,745**	**166,952**	**270,245**	**270,723**	**269,800**	**269,600**	**267,300**	**267,300**	**267,300**
Expenditures Personnel Services									
0101 - Salaries - Full Time	156,200	72,092	164,018	164,018	188,014	196,009	213,458	232,497	253,273
0104 - FICA	12,013	5,019	12,611	12,611	14,407	15,058	16,393	17,850	19,439
0105 - Insurance Charges	24,587	16,389	28,749	28,749	31,687	34,850	38,328	42,155	46,365
0107 - Pension	9,422	4,326	9,891	9,891	11,331	11,811	12,857	14,000	15,246
0110 - Phone Allowance	1,913	780	7,913	7,913	1,913	1,913	1,913	1,913	1,913
Subtotal	**204,135**	**98,605**	**223,183**	**223,183**	**247,351**	**259,640**	**282,950**	**308,415**	**336,236**
Commodities									
0201 - Office Supplies	1,238	1,537	1,331	1,331	1,500	1,500	1,563	1,629	1,697
0202 - Book & Periodical-Net Dam/ Loss	—	—	—	—	—	—	—	—	—
0204 - Wearing Apparel	1,996	1,142	2,146	2,146	2,000	2,000	2,084	2,172	2,263
0205 - Motor Vehicle Supplies & Fuel	166	—	178	178	—	—	—	—	—
Subtotal	**3,399**	**2,679**	**3,655**	**3,655**	**3,500**	**3,500**	**3,647**	**3,800**	**3,960**
Contractual Services									
0301 - Postage	250	1	265	265	—	—	—	—	—
0309 - Printing	1,500	504	1,591	1,591	—	—	—	—	—
0310 - Dues And Subscriptions	786	774	786	786	795	795	859	927	1,001
0311 - Travel	3,650	1,419	3,650	3,650	4,000	4,000	4,320	4,666	5,039
0313 - Training	1,100	2,876	1,100	1,100	1,450	1,475	1,593	1,720	1,858
0314 - Other Contractual Services	5,585	2,981	6,006	6,006	3,200	3,200	3,456	3,732	4,031
Subtotal	**12,871**	**8,555**	**13,398**	**13,398**	**9,445**	**9,470**	**10,228**	**11,046**	**11,929**
Other Charges									
0505 - Other Charges	14,543	9,007	15,299	15,299	12,300	10,400	10,837	11,292	11,766
Subtotal	**14,543**	**9,007**	**15,299**	**15,299**	**12,300**	**10,400**	**10,837**	**11,292**	**11,766**
Total Expenditures	**234,947**	**118,846**	**255,534**	**255,534**	**272,596**	**283,010**	**307,662**	**334,553**	**363,891**
Change In Fund Balance	**12,798**	**43,041**	**14,711**	**15,189**	**(2,796)**	**(13,410)**	**(40,362)**	**(67,253)**	**(96,591)**
Ending Fund Balance	**155,753**	**232,530**	**239,495**	**247,718**	**244,922**	**231,512**	**191,150**	**123,898**	**27,306**

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APPENDIX

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Appendix

All Funds Financial Overview (FY27 - FY36) →

Revenue & Expenditures - All Funds

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenue						
General	28,168,238	30,108,256	30,181,584	31,217,858	32,098,657	33,585,400
Sewer	5,489,793	5,756,233	11,962,107	6,187,600	6,431,905	6,685,982
Debt Service	4,860,473	5,126,141	4,885,890	4,920,186	5,105,212	5,343,413
Capital Improvement	12,007,728	7,936,164	726,264	225,000	5,225,000	225,000
Lottery	1,190,287	993,782	927,007	902,567	883,545	864,934
Economic Development	250,953	250,954	250,954	2,575,909	—	—
Internal Service	2,286,426	2,953,629	3,237,674	3,568,010	3,911,382	4,289,090
Redevelopment	15,883,240	17,535,297	5,628,918	4,133,481	4,294,353	4,461,884
Police Academy	270,245	269,800	269,600	267,300	267,300	267,300
TIF - City Centre Phase 1A	439,226	441,754	455,296	468,955	483,024	497,514
TIF - City Centre Phase 1B	667,460	671,259	691,694	712,445	733,818	755,833
Sewer Reserve	75,657	25,000	25,000	40,000	40,000	40,000
Qualified Sinking Fund	23,551	50,000	40,000	37,600	35,344	33,223
TIF - City Centre Phase 2	69,581	63,704	66,126	68,110	70,153	72,258
TIF - City Centre Phase 3	94,698	275,520	284,110	292,633	301,412	310,455
Total Revenue	**71,777,555**	**72,457,493**	**59,632,224**	**55,617,653**	**59,881,106**	**57,432,285**
Expenditure						
General	28,185,680	30,831,370	31,429,872	33,490,226	35,134,259	37,209,446
Sewer	5,308,714	6,773,160	13,045,252	5,988,003	6,814,995	6,602,342
Debt Service	4,330,553	5,113,964	4,493,461	5,060,002	4,779,396	5,135,560
Capital Improvement	5,464,047	10,471,102	10,515,602	2,953,000	5,346,450	3,950,000
Lottery	1,011,411	450,962	336,613	363,752	394,894	420,838
Economic Development	1,152,374	1,148,607	1,148,153	1,150,384	1,150,440	—
Internal Service	2,620,962	2,953,629	3,237,674	3,568,010	3,911,382	4,289,090
Redevelopment	16,981,675	7,470,263	18,112,249	6,633,766	4,338,310	4,358,042
Police Academy	255,534	272,596	283,010	307,662	334,553	363,891
TIF - City Centre Phase 1A	439,226	441,754	455,296	468,955	483,024	497,514
TIF - City Centre Phase 1B	667,460	671,259	691,694	712,445	733,818	755,833
Sewer Reserve	—	—	—	—	—	—
Qualified Sinking Fund	—	—	—	—	—	—
TIF - City Centre Phase 2	69,581	63,704	66,126	68,110	70,153	72,258
TIF - City Centre Phase 3	94,698	275,520	284,110	292,633	301,412	310,455
Total Expenditures	**66,581,915**	**66,937,890**	**84,099,112**	**61,056,948**	**63,793,086**	**63,965,269**

Continued

Revenue & Expenditures - All Funds

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Revenue					
General	35,462,880	36,481,650	37,669,364	38,972,761	40,131,429
Sewer	6,950,222	7,225,031	7,510,834	7,808,068	8,117,190
Debt Service	5,617,761	5,828,496	6,058,034	6,302,327	6,540,761
Capital Improvement	225,000	225,000	225,000	225,000	225,000
Lottery	846,722	828,903	811,466	794,403	777,707
Economic Development	—	—	—	—	—
Internal Service	4,458,100	4,882,450	5,349,235	5,862,698	6,427,508
Redevelopment	4,636,337	4,817,986	5,007,116	5,204,024	5,409,021
Police Academy	267,300	267,300	267,300	267,300	267,300
TIF - City Centre Phase 1A	512,440	527,813	543,647	559,957	576,755
TIF - City Centre Phase 1B	778,508	801,863	825,919	850,696	876,217
Sewer Reserve	40,000	40,000	40,000	40,000	40,000
Qualified Sinking Fund	31,230	29,356	27,595	25,939	24,383
TIF - City Centre Phase 2	74,425	76,658	78,958	81,327	83,766
TIF - City Centre Phase 3	319,768	329,361	339,242	349,419	359,902
Total Revenue	**60,220,692**	**62,361,867**	**64,753,708**	**67,343,920**	**69,856,940**
Expenditure					
General	40,141,870	41,818,210	44,110,209	46,233,891	48,820,852
Sewer	6,578,860	6,869,332	7,174,522	7,492,398	7,829,518
Debt Service	5,140,697	5,164,462	5,072,674	5,095,990	5,049,043
Capital Improvement	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Lottery	454,679	465,124	550,382	567,588	584,978
Economic Development	—	—	—	—	—
Internal Service	4,643,194	5,107,513	5,618,265	6,180,091	6,798,100
Redevelopment	4,375,120	4,378,395	4,394,336	4,428,405	4,439,560
Police Academy	395,907	430,851	468,994	509,487	552,986
TIF - City Centre Phase 1A	512,439	527,813	543,647	559,956	576,755
TIF - City Centre Phase 1B	778,508	801,863	825,919	850,697	876,218
Sewer Reserve	—	—	—	—	—
Qualified Sinking Fund	—	—	—	—	—
TIF - City Centre Phase 2	74,426	76,659	78,958	81,327	83,767
TIF - City Centre Phase 3	319,769	329,362	339,243	349,420	359,902
Total Expenditures	**64,665,469**	**67,219,584**	**70,427,150**	**73,599,250**	**77,221,678**

All Funds Financial Overview (FY27 - FY36) →

Transfers In And Transfers Out - All Funds

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Transfers Out						
General	(1,713,410)	(1,400,000)	(1,397,200)	(500,000)	(500,000)	(500,000)
Sewer	(925,146)	—	—	—	—	—
Debt Service	—	—	(1,000,000)	(1,000,000)	(2,000,000)	(2,000,000)
Capital Improvement	—	—	—	—	—	—
Lottery	(325,000)	(1,324,946)	(1,196,150)	(1,163,482)	(898,649)	(935,767)
Economic Development	—	—	—	—	(280,800)	—
Internal Service	—	—	—	—	—	—
Redevelopment	—	—	—	—	—	—
Police Academy	—	—	—	—	—	—
TIF - City Centre Phase 1A	—	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—	—
Sewer Reserve	—	(1,700,000)	—	—	—	—
Qualified Sinking Fund	(450,000)	(535,000)	(500,000)	(150,000)	—	—
Total Transfers Out	**(3,413,556)**	**(4,959,946)**	**(4,093,350)**	**(2,813,482)**	**(3,679,449)**	**(3,435,767)**
Transfers In						
General	350,000	1,079,791	1,021,150	713,482	1,029,449	785,767
Sewer	—	1,700,000	—	—	—	—
Debt Service	300,000	300,000	300,000	300,000	300,000	300,000
Capital Improvement	425,000	630,155	1,525,000	1,450,000	2,000,000	2,000,000
Lottery	—	—	—	—	—	—
Economic Development	878,874	900,000	897,200	—	—	—
Internal Service	334,536	—	—	—	—	—
Redevelopment	—	—	—	—	—	—
Police Academy	—	—	—	—	—	—
TIF - City Centre Phase 1A	—	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—	—
Sewer Reserve	925,146	—	—	—	—	—
Qualified Sinking Fund	200,000	350,000	350,000	350,000	350,000	350,000
Total Transfers In	**3,413,556**	**4,959,946**	**4,093,350**	**2,813,482**	**3,679,449**	**3,435,767**

Continued

Transfers In And Transfers Out - All Funds

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Transfers Out					
General	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Sewer	—	—	—	—	—
Debt Service	(2,000,000)	(2,500,000)	(2,500,000)	(3,000,000)	(3,000,000)
Capital Improvement	—	—	—	—	—
Lottery	(935,767)	(935,767)	(935,767)	(935,767)	(935,767)
Economic Development	—	—	—	—	—
Internal Service	—	—	—	—	—
Redevelopment	—	—	—	—	—
Police Academy	—	—	—	—	—
TIF - City Centre Phase 1A	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—
Sewer Reserve	—	—	—	—	—
Qualified Sinking Fund	—	—	—	—	—
Total Transfers Out	**(3,435,767)**	**(3,935,767)**	**(3,935,767)**	**(4,435,767)**	**(4,435,767)**
Transfers In					
General	785,767	785,767	785,767	785,767	785,767
Sewer	—	—	—	—	—
Debt Service	300,000	300,000	300,000	300,000	300,000
Capital Improvement	2,000,000	2,500,000	2,500,000	3,000,000	3,000,000
Lottery	—	—	—	—	—
Economic Development	—	—	—	—	—
Internal Service	—	—	—	—	—
Redevelopment	—	—	—	—	—
Police Academy	—	—	—	—	—
TIF - City Centre Phase 1A	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—
Sewer Reserve	—	—	—	—	—
Qualified Sinking Fund	350,000	350,000	350,000	350,000	350,000
Total Transfers In	**3,435,767**	**3,935,767**	**3,935,767**	**4,435,767**	**4,435,767**

All Funds Financial Overview (FY27 - FY36) →

Net Transfers - All Funds

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Net Transfers						
General	(1,363,410)	(320,209)	(376,050)	213,482	529,449	285,767
Sewer	(925,146)	1,700,000	—	—	—	—
Debt Service	300,000	300,000	(700,000)	(700,000)	(1,700,000)	(1,700,000)
Capital Improvement	425,000	630,155	1,525,000	1,450,000	2,000,000	2,000,000
Lottery	(325,000)	(1,324,946)	(1,196,150)	(1,163,482)	(898,649)	(935,767)
Economic Development	878,874	900,000	897,200	—	(280,800)	—
Internal Service	334,536	—	—	—	—	—
Redevelopment	—	—	—	—	—	—
Police Academy	—	—	—	—	—	—
TIF - City Centre Phase 1A	—	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—	—
Sewer Reserve	925,146	(1,700,000)	—	—	—	—
Qualified Sinking Fund	(250,000)	(185,000)	(150,000)	200,000	350,000	350,000
Net Transfers	**—**	**—**	**—**	**—**	**—**	**—**
Fund Balance						
General	16,443,531	17,574,452	15,950,114	13,891,228	11,385,075	8,046,796
Sewer	1,705,161	2,010,047	926,902	1,126,498	743,408	827,047
Debt Service	2,916,669	4,047,356	3,739,784	2,899,969	1,525,785	33,638
Capital Improvement	10,610,146	11,730,114	3,465,776	2,187,776	4,066,326	2,341,326
Lottery	5,418,338	4,668,339	4,062,583	3,437,916	3,027,918	2,536,247
Economic Development	15,098	5,713	5,714	1,431,239	(1)	(1)
Internal Service	—	—	—	—	—	—
Redevelopment	5,075,903	17,732,153	5,248,823	2,748,538	2,704,581	2,808,424
Police Academy	239,495	244,922	231,512	191,150	123,898	27,306
TIF - City Centre Phase 1A	—	—	—	—	—	—
TIF - City Centre Phase 1B	(1)	—	—	—	—	—
Sewer Reserve	4,713,340	3,491,366	3,516,366	3,556,366	3,596,366	3,636,366
Qualified Sinking Fund	1,707,264	1,735,380	1,625,380	1,862,980	2,248,324	2,631,547
Total City Fund Balance	**48,844,944**	**63,239,842**	**38,772,954**	**33,333,659**	**29,421,680**	**22,888,695**

Continued

Net Transfers - All Funds

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Net Transfers					
General	285,767	285,767	285,767	285,767	285,767
Sewer	—	—	—	—	—
Debt Service	(1,700,000)	(2,200,000)	(2,200,000)	(2,700,000)	(2,700,000)
Capital Improvement	2,000,000	2,500,000	2,500,000	3,000,000	3,000,000
Lottery	(935,767)	(935,767)	(935,767)	(935,767)	(935,767)
Economic Development	—	—	—	—	—
Internal Service	—	—	—	—	—
Redevelopment	—	—	—	—	—
Police Academy	—	—	—	—	—
TIF - City Centre Phase 1A	—	—	—	—	—
TIF - City Centre Phase 1B	—	—	—	—	—
Sewer Reserve	—	—	—	—	—
Qualified Sinking Fund	350,000	350,000	350,000	350,000	350,000
Net Transfers	**—**	**—**	**—**	**—**	**—**
Fund Balance					
General	3,653,573	(1,397,219)	(7,552,298)	(14,527,660)	(22,931,317)
Sewer	1,198,409	1,554,108	1,890,420	2,206,090	2,493,762
Debt Service	(1,189,298)	(2,725,264)	(3,939,904)	(5,433,567)	(6,641,849)
Capital Improvement	3,316,326	4,791,326	6,266,326	8,241,326	10,216,326
Lottery	1,992,523	1,420,534	745,851	36,900	(706,137)
Economic Development	(1)	(1)	(1)	(1)	(1)
Internal Service	(185,094)	(410,157)	(679,187)	(996,580)	(1,367,172)
Redevelopment	3,069,640	3,509,230	4,122,010	4,897,629	5,867,090
Police Academy	(101,300)	(264,852)	(466,546)	(708,733)	(994,419)
TIF - City Centre Phase 1A	—	1	1	1	1
TIF - City Centre Phase 1B	(1)	(1)	(1)	(2)	(2)
Sewer Reserve	3,676,366	3,716,366	3,756,366	3,796,366	3,836,366
Qualified Sinking Fund	3,012,777	3,392,133	3,769,728	4,145,667	4,520,050
Total City Fund Balance	**18,443,919**	**13,586,203**	**7,912,762**	**1,657,433**	**(5,707,304)**

Fund Ten-Year Summaries (FY27 - FY36) →

General Fund Summary

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenues						
Property Tax	13,171,344	13,952,882	14,308,411	15,412,586	15,807,647	16,789,135
Sales Tax	6,704,892	7,187,336	7,471,779	7,404,062	7,712,159	8,032,816
Payments in Lieu of Taxes	221,811	228,465	235,319	242,379	249,650	257,139
State Revenue	2,421,656	2,286,898	2,329,770	2,378,981	2,423,586	2,469,082
Occupation and Franchise Taxes	898,311	809,463	819,302	835,394	845,832	856,583
Hotel Occupation Tax	1,224,106	1,373,446	1,400,915	1,428,933	1,457,512	1,486,662
Licenses and Permits	389,137	426,890	452,290	385,729	385,729	385,729
Interest Income	372,417	375,000	250,000	10,000	10,000	10,000
Recreation Fees	196,181	223,616	223,616	409,881	418,211	426,890
Special Services	20,500	28,654	28,654	28,000	28,000	28,000
Grant Income	834,000	1,481,414	848,688	681,120	684,365	687,739
Restaurant Tax	1,030,518	1,092,349	1,157,890	1,227,363	1,301,005	1,379,065
Parking Garage Fees	466,846	438,398	445,731	448,000	448,000	448,000
Miscellaneous	216,519	203,444	209,220	325,430	326,962	328,558
Total Revenues	**28,168,238**	**30,108,256**	**30,181,584**	**31,217,858**	**32,098,657**	**33,585,400**
Expenditures						
Personnel Services	17,254,764	18,443,026	19,306,144	20,631,499	21,660,853	23,056,020
Commodities	762,800	1,106,579	1,131,191	1,193,850	1,256,977	1,296,210
Contractual Services	7,258,550	7,804,349	8,109,356	8,644,238	9,207,415	9,834,112
Maintenance	1,254,371	1,374,126	1,337,583	1,357,631	1,419,350	1,475,634
Other Charges	433,600	477,124	452,538	478,219	499,950	522,748
Capital Outlay	1,221,594	1,626,166	1,093,060	1,184,789	1,089,714	1,024,722
Total Expenditures	**28,185,680**	**30,831,370**	**31,429,872**	**33,490,226**	**35,134,259**	**37,209,446**
Transfers In (Out)						
Lottery Fund	—	694,791	671,150	713,482	748,649	785,767
Economic Development Fund	—	—	—	—	280,800	—
Internal Service Fund	—	—	—	—	—	—
Qualified Sinking Fund	350,000	385,000	350,000	—	—	—
SID Transfer	—	—	—	—	—	—
(Debt Service Fund)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
(Capital Improvement Fund)	—	—	—	—	—	—
Lottery Fund	—	—	—	—	—	—
(Economic Development Fund)	(878,874)	(900,000)	(897,200)	—	—	—
Internal Service Fund	(334,536)	—	—	—	—	—
(Qualified Sinking Fund)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Net Transfers In (Out)	**(1,363,410)**	**(320,209)**	**(376,050)**	**213,482**	**529,449**	**285,767**
Prior Year Fund Balance	**18,997,968**	**18,617,776**	**17,574,452**	**15,950,114**	**13,891,228**	**11,385,075**
Change In Fund Balance	**(1,380,851)**	**(1,043,324)**	**(1,624,338)**	**(2,058,886)**	**(2,506,153)**	**(3,338,279)**
Ending Fund Balance	**16,443,531**	**17,574,452**	**15,950,114**	**13,891,228**	**11,385,075**	**8,046,796**

Continued

General Fund Summary

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Revenues					
Property Tax	18,140,998	18,612,902	19,231,574	19,942,783	20,485,101
Sales Tax	8,366,545	8,713,882	9,075,384	9,451,631	9,843,228
Payments in Lieu of Taxes	264,854	272,799	280,983	289,413	298,095
State Revenue	2,515,489	2,562,824	2,611,105	2,660,353	2,710,585
Occupation and Franchise Taxes	867,657	879,062	890,810	902,911	915,374
Hotel Occupation Tax	1,516,395	1,546,723	1,577,658	1,609,211	1,641,395
Licenses and Permits	385,729	385,729	385,729	385,729	385,729
Interest Income	10,000	10,000	10,000	10,000	10,000
Recreation Fees	435,934	445,358	455,177	465,409	476,071
Special Services	28,000	28,000	28,000	28,000	28,000
Grant Income	691,249	694,899	698,695	702,643	706,748
Restaurant Tax	1,461,809	1,549,518	1,642,489	1,741,038	1,845,501
Parking Garage Fees	448,000	448,000	448,000	448,000	448,000
Miscellaneous	330,221	331,954	333,760	335,641	337,602
Total Revenues	**35,462,880**	**36,481,650**	**37,669,364**	**38,972,761**	**40,131,429**
Expenditures					
Personnel Services	25,060,600	26,262,444	27,626,639	28,942,092	30,381,962
Commodities	1,368,135	1,407,347	1,483,439	1,528,014	1,604,173
Contractual Services	10,766,082	11,478,665	12,215,292	12,990,775	13,859,531
Maintenance	1,542,599	1,604,021	1,676,695	1,743,724	1,822,615
Other Charges	546,672	571,782	598,144	625,928	655,006
Capital Outlay	857,782	493,952	510,000	403,359	497,564
Total Expenditures	**40,141,870**	**41,818,210**	**44,110,209**	**46,233,891**	**48,820,852**
Transfers In (Out)					
Lottery Fund	785,767	785,767	785,767	785,767	785,767
Economic Development Fund	—	—	—	—	—
Internal Service Fund	—	—	—	—	—
SID Transfer	—	—	—	—	—
(Debt Service Fund)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
(Capital Improvement Fund)	—	—	—	—	—
(Economic Development Fund)	—	—	—	—	—
Internal Service Fund	—	—	—	—	—
(Qualified Sinking Fund)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Net Transfers In (Out)	**285,767**	**285,767**	**285,767**	**285,767**	**285,767**
Prior Year Fund Balance	**8,046,796**	**3,653,573**	**(1,397,219)**	**(7,552,298)**	**(14,527,660)**
Change In Fund Balance	**(4,393,223)**	**(5,050,792)**	**(6,155,078)**	**(6,975,363)**	**(8,403,656)**
Ending Fund Balance	**3,653,573**	**(1,397,219)**	**(7,552,298)**	**(14,527,660)**	**(22,931,317)**

Fund Ten-Year Summaries (FY27 - FY36) →

Sewer Fund Summary

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenues						
Sewer Service Charges	24,979	7,394	7,394	24,979	24,979	24,979
Sewer User Fees	5,429,653	5,646,839	5,872,713	6,107,621	6,351,926	6,606,003
Sales Tax Collection Fee	—	—	—	—	—	—
Sewer Hookup Fee	12,000	12,000	12,000	50,000	50,000	50,000
Other Income	—	—	—	—	—	—
Interest Income	23,161	90,000	70,000	5,000	5,000	5,000
Grant Income	—	—	—	—	—	—
Bond Proceeds	—	—	6,000,000	—	—	—
Total Revenue	**5,489,793**	**5,756,233**	**11,962,107**	**6,187,600**	**6,431,905**	**6,685,982**
Expenditures						
Personnel Services	867,719	866,139	888,698	916,787	961,771	1,009,241
Commodities	38,360	45,511	45,511	47,652	49,654	51,739
Contractual Services	3,790,033	3,966,847	4,177,853	4,318,352	4,517,987	4,727,223
Maintenance	67,626	77,754	77,754	81,020	84,422	87,968
Other Charges	19,976	20,575	20,977	23,067	24,036	25,046
Capital Outlay	—	363,000	750,000	100,000	426,000	300,000
Debt Service	—	—	401,125	401,125	401,125	401,125
Capital Improvement Program	525,000	1,433,334	6,683,334	100,000	350,000	—
Total Expenditures	**5,308,714**	**6,773,160**	**13,045,252**	**5,988,003**	**6,814,995**	**6,602,342**
Transfers In (Out)						
Lottery Fund	—	—	—	—	—	—
Sewer Reserve Fund	—	1,700,000	—	—	—	—
(Sewer Reserve Fund)	(925,146)	—	—	—	—	—
Net Transfers In (Out)	**(925,146)**	**1,700,000**	**—**	**—**	**—**	**—**
Prior Year Fund Balance	**2,387,220**	**1,326,974**	**2,010,047**	**926,902**	**1,126,498**	**743,408**
Change In Fund Balance	**(744,068)**	**683,073**	**(1,083,145)**	**199,596**	**(383,091)**	**83,640**
Ending Fund Balance	**1,705,161**	**2,010,047**	**926,902**	**1,126,498**	**743,408**	**827,047**

Continued

Sewer Fund Summary

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Revenues					
Sewer Service Charges	24,979	24,979	24,979	24,979	24,978
Sewer User Fees	6,870,243	7,145,053	7,430,855	7,728,089	8,037,212
Sales Tax Collection Fee	—	—	—	—	—
Sewer Hookup Fee	50,000	50,000	50,000	50,000	50,000
Other Income	—	—	—	—	—
Interest Income	5,000	5,000	5,000	5,000	5,000
Grant Income	—	—	—	—	—
Bond Proceeds	—	—	—	—	—
Total Revenue	**6,950,222**	**7,225,031**	**7,510,834**	**7,808,068**	**8,117,190**
Expenditures					
Personnel Services	1,059,514	1,112,842	1,169,433	1,226,667	1,290,479
Commodities	53,912	56,176	58,536	60,994	63,556
Contractual Services	4,946,549	5,176,482	5,417,568	5,670,381	5,935,532
Maintenance	91,663	95,513	99,524	103,704	108,060
Other Charges	26,098	27,194	28,336	29,526	30,766
Capital Outlay	—	—	—	—	—
Debt Service	401,125	401,125	401,125	401,125	401,125
Capital Improvement Program	—	—	—	—	—
Total Expenditures	**6,578,860**	**6,869,332**	**7,174,522**	**7,492,398**	**7,829,518**
Transfers In (Out)					
Lottery Fund	—	—	—	—	—
Sewer Reserve Fund	—	—	—	—	—
(Sewer Reserve Fund)	—	—	—	—	—
Net Transfers In (Out)	**—**	**—**	**—**	**—**	**—**
Prior Year Fund Balance	**827,047**	**1,198,409**	**1,554,108**	**1,890,420**	**2,206,090**
Change In Fund Balance	**371,362**	**355,699**	**336,311**	**315,670**	**287,672**
Ending Fund Balance	**1,198,409**	**1,554,108**	**1,890,420**	**2,206,090**	**2,493,762**

Fund Ten-Year Summaries (FY27 - FY36) →

Sewer Reserve Fund Summary

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenues						
Interest Income	75,657	25,000	25,000	40,000	40,000	40,000
Total Revenue	**75,657**	**25,000**	**25,000**	**40,000**	**40,000**	**40,000**
Expenditures						
Other Charges	—	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**	**—**
Transfers In (Out)						
Sewer Fund	925,146	—	—	—	—	—
(Sewer Fund)	—	(1,700,000)	—	—	—	—
Net Transfers In (Out)	**925,146**	**(1,700,000)**	**—**	**—**	**—**	**—**
Prior Year Fund Balance	**3,735,300**	**5,166,366**	**3,491,366**	**3,516,366**	**3,556,366**	**3,596,366**
Change In Fund Balance	**1,000,803**	**(1,675,000)**	**25,000**	**40,000**	**40,000**	**40,000**
Ending Fund Balance	**4,713,340**	**3,491,366**	**3,516,366**	**3,556,366**	**3,596,366**	**3,636,366**

Continued

Sewer Reserve Fund Summary

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Revenues					
Interest Income	40,000	40,000	40,000	40,000	40,000
Total Revenue	**40,000**	**40,000**	**40,000**	**40,000**	**40,000**
Expenditures					
Other Charges	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Transfers In (Out)					
Sewer Fund	—	—	—	—	—
(Sewer Fund)	—	—	—	—	—
Net Transfers In (Out)	**—**	**—**	**—**	**—**	**—**
Prior Year Fund Balance	**3,636,366**	**3,676,366**	**3,716,366**	**3,756,366**	**3,796,366**
Change In Fund Balance	**40,000**	**40,000**	**40,000**	**40,000**	**40,000**
Ending Fund Balance	**3,676,366**	**3,716,366**	**3,756,366**	**3,796,366**	**3,836,366**

Fund Ten-Year Summaries (FY27 - FY36) →

Debt Service Fund Summary

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenues						
Property Tax	1,016,061	1,078,409	1,105,547	1,192,969	1,223,190	1,300,285
Sales Tax	3,352,446	3,593,668	3,735,889	3,702,031	3,856,080	4,016,408
Special Assessments - Principal	—	—	—	—	—	—
Special Assessments - Interest	—	—	—	—	—	—
Interest Income	77,614	40,000	20,000	—	—	—
Bond Proceeds	—	—	—	—	—	—
Miscellaneus	414,352	414,064	24,453	25,187	25,942	26,720
Total Revenues	**4,860,473**	**5,126,141**	**4,885,890**	**4,920,186**	**5,105,212**	**5,343,413**
Expenditures						
Debt Service - Bond Principal	2,555,000	3,052,603	2,518,744	2,818,254	2,622,085	2,913,282
Debt Service - Bond Interest	1,455,932	1,855,616	1,756,487	2,010,264	1,911,755	1,961,780
County Treasurer Fees	8,870	8,870	9,242	9,630	10,035	10,456
Debt Payment - PFD	160,751	186,875	198,088	209,973	222,571	235,925
Financial/Legal Fees	150,000	10,000	10,900	11,881	12,950	14,116
Total Expenditures	**4,330,553**	**5,113,964**	**4,493,461**	**5,060,002**	**4,779,396**	**5,135,560**
Transfers In (Out)						
General Fund	300,000	300,000	300,000	300,000	300,000	300,000
Capital Improvement Fund	—	—	—	—	—	—
Lottery Fund	—	—	—	—	—	—
(Capital Improvement Fund)	—	—	(1,000,000)	(1,000,000)	(2,000,000)	(2,000,000)
(Off Street Parking Fund)	—	—	—	—	—	—
Net Transfers In (Out)	**300,000**	**300,000**	**(700,000)**	**(700,000)**	**(1,700,000)**	**(1,700,000)**
Prior Year Fund Balance	**2,262,254**	**3,735,178**	**4,047,356**	**3,739,784**	**2,899,969**	**1,525,785**
Change In Fund Balance	**829,920**	**312,177**	**(307,571)**	**(839,816)**	**(1,374,184)**	**(1,492,147)**
Ending Fund Balance	**2,916,669**	**4,047,356**	**3,739,784**	**2,899,969**	**1,525,785**	**33,638**

Continued

Debt Service Fund Summary

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Revenues					
Property Tax	1,406,966	1,443,207	1,491,144	1,546,437	1,588,171
Sales Tax	4,183,272	4,356,941	4,537,692	4,725,816	4,921,614
Special Assessments - Principal	—	—	—	—	—
Special Assessments - Interest	—	—	—	—	—
Interest Income	—	—	—	—	—
Bond Proceeds	—	—	—	—	—
Miscellaneus	27,522	28,348	29,198	30,074	30,976
Total Revenues	**5,617,761**	**5,828,496**	**6,058,034**	**6,302,327**	**6,540,761**
Expenditures					
Debt Service - Bond Principal	3,011,235	3,131,248	3,138,424	3,262,866	3,319,684
Debt Service - Bond Interest	1,853,099	1,740,004	1,623,149	1,503,021	1,379,074
County Treasurer Fees	10,896	11,353	11,830	12,327	12,845
Debt Payment - PFD	250,081	265,086	280,991	297,850	315,721
Financial/Legal Fees	15,386	16,771	18,280	19,926	21,719
Total Expenditures	**5,140,697**	**5,164,462**	**5,072,674**	**5,095,990**	**5,049,043**
Transfers In (Out)					
General Fund	300,000	300,000	300,000	300,000	300,000
Capital Improvement Fund	—	—	—	—	—
Lottery Fund	—	—	—	—	—
(Capital Improvement Fund)	(2,000,000)	(2,500,000)	(2,500,000)	(3,000,000)	(3,000,000)
(Off Street Parking Fund)	—	—	—	—	—
Net Transfers In (Out)	**(1,700,000)**	**(2,200,000)**	**(2,200,000)**	**(2,700,000)**	**(2,700,000)**
Prior Year Fund Balance	**33,638**	**(1,189,298)**	**(2,725,264)**	**(3,939,904)**	**(5,433,567)**
Change In Fund Balance	**(1,222,936)**	**(1,535,966)**	**(1,214,640)**	**(1,493,663)**	**(1,208,282)**
Ending Fund Balance	**(1,189,298)**	**(2,725,264)**	**(3,939,904)**	**(5,433,567)**	**(6,641,849)**

Fund Ten-Year Summaries (FY27 - FY36) →

Capital Improvement Fund Summary

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenues						
Bond Proceeds	12,000,000	6,900,000	—	—	5,000,000	—
Interest Income	7,728	20,000	20,000	25,000	25,000	25,000
Grant Income	—	1,016,164	706,264	200,000	200,000	200,000
Miscellaneous	—	—	—	—	—	—
Total Revenues	**12,007,728**	**7,936,164**	**726,264**	**225,000**	**5,225,000**	**225,000**
Expenditures						
Administration	263,679	205,000	1,175,000	200,000	—	—
Buildings and Grounds	630,350	630,350	—	—	—	—
Community Development	—	—	—	—	—	—
Information Technology	—	—	—	—	—	—
Parks	554,000	1,564,086	1,256,286	708,000	175,000	100,000
Sewer	500,000	266,666	2,666,666	—	—	—
Sports Complex	—	—	218,000	—	150,000	—
Streets	3,516,018	7,450,000	5,099,650	2,045,000	5,021,450	3,850,000
Financial Fees	—	—	—	—	—	—
Total Expenditures	**5,464,047**	**10,116,102**	**10,415,602**	**2,953,000**	**5,346,450**	**3,950,000**
Transfers In (Out)						
General Fund	—	—	—	—	—	—
Debt Service Fund	—	—	1,000,000	1,000,000	2,000,000	2,000,000
Lottery	325,000	480,155	375,000	300,000	—	—
Redevelopment Fund	—	—	—	—	—	—
Qualified Sinking Fund	100,000	150,000	150,000	150,000	—	—
(Debt Service Fund)	—	—	—	—	—	—
Net Transfers In (Out)	**425,000**	**630,155**	**1,525,000**	**1,450,000**	**2,000,000**	**2,000,000**
Prior Year Fund Balance	**3,308,248**	**10,610,146**	**12,085,114**	**3,920,776**	**2,642,776**	**4,521,326**
Change In Fund Balance	**6,968,681**	**(1,549,783)**	**(8,164,338)**	**(1,278,000)**	**1,878,550**	**(1,725,000)**
Ending Fund Balance	**10,610,146**	**12,085,114**	**3,920,776**	**2,642,776**	**4,521,326**	**2,796,326**

Continued

Capital Improvement Fund Summary

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Revenues					
Bond Proceeds	—	—	—	—	—
Interest Income	25,000	25,000	25,000	25,000	25,000
Grant Income	200,000	200,000	200,000	200,000	200,000
Miscellaneous	—	—	—	—	—
Total Revenues	**225,000**	**225,000**	**225,000**	**225,000**	**225,000**
Expenditures					
Administration	—	—	—	—	—
Buildings and Grounds	—	—	—	—	—
Community Development	—	—	—	—	—
Information Technology	—	—	—	—	—
Parks	—	—	—	—	—
Sewer	—	—	—	—	—
Sports Complex	—	—	—	—	—
Streets	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Financial Fees	—	—	—	—	—
Total Expenditures	**1,250,000**	**1,250,000**	**1,250,000**	**1,250,000**	**1,250,000**
Transfers In (Out)					
General Fund	—	—	—	—	—
Debt Service Fund	2,000,000	2,500,000	2,500,000	3,000,000	3,000,000
Lottery	—	—	—	—	—
Redevelopment Fund	—	—	—	—	—
Qualified Sinking Fund	—	—	—	—	—
(Debt Service Fund)	—	—	—	—	—
Net Transfers In (Out)	**2,000,000**	**2,500,000**	**2,500,000**	**3,000,000**	**3,000,000**
Prior Year Fund Balance	**2,796,326**	**3,771,326**	**5,246,326**	**6,721,326**	**8,696,326**
Change In Fund Balance	**975,000**	**1,475,000**	**1,475,000**	**1,975,000**	**1,975,000**
Ending Fund Balance	**3,771,326**	**5,246,326**	**6,721,326**	**8,696,326**	**10,671,326**

Fund Ten-Year Summaries (FY27 - FY36) →

Lottery Fund Summary

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenue						
Community Betterment	800,000	621,320	608,894	596,716	584,782	573,086
Interest Income	100,287	150,000	100,000	97,000	94,090	91,267
Taxes - Form 51	280,000	217,462	213,113	208,851	204,674	200,580
Miscellaneous Income	10,000	5,000	5,000	—	—	—
Total Revenues	**1,190,287**	**993,782**	**927,007**	**902,567**	**883,545**	**864,934**
Expenditures						
Personnel Services	118,081	—	—	—	—	—
Commodities	307,200	5,000	5,000	5,210	5,429	5,657
Contractual Services	536,130	445,962	331,613	358,542	389,465	415,181
Other Charges	50,000	—	—	—	—	—
Total Expenditures	**1,011,411**	**450,962**	**336,613**	**363,752**	**394,894**	**420,838**
Transfers In (Out)						
(General Fund)	—	(694,791)	(671,150)	(713,482)	(748,649)	(785,767)
(Sewer Fund)	—	—	—	—	—	—
(Debt Service Fund)	—	—	—	—	—	—
(Capital Improvement Fund)	(325,000)	(480,155)	(375,000)	(300,000)	—	—
(Redevelopment Fund)	—	—	—	—	—	—
(Qualified Sinking Fund)	—	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Total Transfers In (Out)	**(325,000)**	**(1,324,946)**	**(1,196,150)**	**(1,163,482)**	**(898,649)**	**(935,767)**
Prior Year Fund Balance	**5,658,866**	**5,450,465**	**4,668,339**	**4,062,583**	**3,437,916**	**3,027,918**
Change In Fund Balance	**(146,124)**	**(782,126)**	**(605,756)**	**(624,667)**	**(409,998)**	**(491,671)**
Ending Fund Balance	**5,418,338**	**4,668,339**	**4,062,583**	**3,437,916**	**3,027,918**	**2,536,246**

Continued

Lottery Fund Summary

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Revenue					
Community Betterment	561,624	550,392	539,384	528,596	518,025
Interest Income	88,529	85,873	83,297	80,798	78,374
Taxes - Form 51	196,569	192,637	188,784	185,009	181,309
Miscellaneous Income	—	—	—	—	—
Total Revenues	**846,722**	**828,903**	**811,466**	**794,403**	**777,707**
Expenditures					
Personnel Services	—	—	—	—	—
Commodities	5,894	6,142	6,400	6,669	6,949
Contractual Services	448,785	458,982	543,982	560,919	578,029
Other Charges	—	—	—	—	—
Total Expenditures	**454,679**	**465,124**	**550,382**	**567,588**	**584,978**
Transfers In (Out)					
(General Fund)	(785,767)	(785,767)	(785,767)	(785,767)	(785,767)
(Sewer Fund)	—	—	—	—	—
(Debt Service Fund)	—	—	—	—	—
(Capital Improvement Fund)	—	—	—	—	—
(Redevelopment Fund)	—	—	—	—	—
(Qualified Sinking Fund)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Total Transfers In (Out)	**(935,767)**	**(935,767)**	**(935,767)**	**(935,767)**	**(935,767)**
Prior Year Fund Balance	**2,536,246**	**1,992,523**	**1,420,534**	**745,851**	**36,899**
Change In Fund Balance	**(543,724)**	**(571,989)**	**(674,683)**	**(708,951)**	**(743,037)**
Ending Fund Balance	**1,992,523**	**1,420,534**	**745,851**	**36,899**	**(706,138)**

Fund Ten-Year Summaries (FY27 - FY36) →

Economic Development Fund Summary

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenue						
Bond Proceeds	—	—	—	—	—	—
Grantee Payments	250,953	250,954	250,954	2,575,909	—	—
Interest Income	—	—	—	—	—	—
Total Revenues	**250,953**	**250,954**	**250,954**	**2,575,909**	**—**	**—**
Expenditures						
Debt Service - Bond Principal	1,075,000	1,085,000	1,100,000	1,120,000	1,140,000	—
Debt Service - Bond Interest	76,449	63,607	48,153	30,384	10,440	—
Grants	—	—	—	—	—	—
Financial Fees	925	—	—	—	—	—
Total Expenditures	**1,152,374**	**1,148,607**	**1,148,153**	**1,150,384**	**1,150,440**	**—**
Transfers In (Out)						
General Fund Transfer - Sales Tax	878,874	900,000	897,200	—	—	—
General Fund Transfer	—	—	—	—	(280,800)	—
Total Transfers In	**878,874**	**900,000**	**897,200**	**—**	**(280,800)**	**—**
Prior Year Fund Balance	**20,912**	**3,366**	**5,713**	**5,713**	**1,431,239**	**(2)**
Change In Fund Balance	**(22,547)**	**2,347**	**1**	**1,425,525**	**(1,431,240)**	**—**
Ending Fund Balance	**15,098**	**5,713**	**5,713**	**1,431,239**	**(2)**	**(2)**

Continued

Economic Development Fund Summary

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Revenue					
Bond Proceeds	—	—	—	—	—
Grantee Payments	—	—	—	—	—
Interest Income	—	—	—	—	—
Total Revenues	**—**	**—**	**—**	**—**	**—**
Expenditures					
Debt Service - Bond Principal	—	—	—	—	—
Debt Service - Bond Interest	—	—	—	—	—
Grants	—	—	—	—	—
Financial Fees	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Transfers In (Out)					
General Fund Transfer - Sales Tax	—	—	—	—	—
General Fund Transfer	—	—	—	—	—
Total Transfers In	**—**	**—**	**—**	**—**	**—**
Prior Year Fund Balance	**(2)**	**(2)**	**(2)**	**(2)**	**(2)**
Change In Fund Balance	**—**	**—**	**—**	**—**	**—**
Ending Fund Balance	**(2)**	**(2)**	**(2)**	**(2)**	**(2)**

Fund Ten-Year Summaries (FY27 - FY36) →

Internal Service Fund Summary

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenues						
Bond Proceeds	2,286,426	2,953,029	3,237,074	3,567,410	3,910,782	4,288,490
Interest Income	—	600	600	600	600	600
Total Revenues	**2,286,426**	**2,953,629**	**3,237,674**	**3,568,010**	**3,911,382**	**4,289,090**
Expenditures						
Commodities	2,620,962	2,953,629	3,237,674	3,568,010	3,911,382	4,289,090
Contractual Services	—	—	—	—	—	—
Maintenance	—	—	—	—	—	—
Other	—	—	—	—	—	—
Debt Service	—	—	—	—	—	—
Capital Improvement	—	—	—	—	—	—
Total Expenditures	**2,620,962**	**2,953,629**	**3,237,674**	**3,568,010**	**3,911,382**	**4,289,090**
Transfers In (Out)						
General Fund	334,536	—	—	—	—	—
Debt Service Fund	—	—	—	—	—	—
Redevelopment Fund	—	—	—	—	—	—
(General Fund)	—	—	—	—	—	—
Net Transfers In (Out)	**334,536**	**—**	**—**	**—**	**—**	**—**
Prior Year Fund Balance	**71,310**	**—**	**—**	**1**	**1**	**1**
Change In Fund Balance	**—**	**—**	**—**	**1**	**—**	**—**
Ending Fund Balance	**71,310**	**—**	**1**	**1**	**1**	**1**

Continued

Internal Service Fund Summary

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Revenues					
Bond Proceeds	4,457,500	4,881,850	5,348,635	5,862,098	6,426,908
Interest Income	600	600	600	600	600
Total Revenues	**4,458,100**	**4,882,450**	**5,349,235**	**5,862,698**	**6,427,508**
Expenditures					
Commodities	4,643,194	5,107,513	5,618,265	6,180,091	6,798,100
Contractual Services	—	—	—	—	—
Maintenance	—	—	—	—	—
Other	—	—	—	—	—
Debt Service	—	—	—	—	—
Capital Improvement	—	—	—	—	—
Total Expenditures	**4,643,194**	**5,107,513**	**5,618,265**	**6,180,091**	**6,798,100**
Transfers In (Out)					
General Fund	—	—	—	—	—
Debt Service Fund	—	—	—	—	—
Redevelopment Fund	—	—	—	—	—
(General Fund)	—	—	—	—	—
Net Transfers In (Out)	**—**	**—**	**—**	**—**	**—**
Prior Year Fund Balance	**1**	**(185,093)**	**(410,157)**	**(679,187)**	**(996,580)**
Change In Fund Balance	**(185,094)**	**(225,064)**	**(269,030)**	**(317,393)**	**(370,592)**
Ending Fund Balance	**(185,093)**	**(410,157)**	**(679,187)**	**(996,580)**	**(1,367,172)**

Fund Ten-Year Summaries (FY27 - FY36) →

Redevelopment Fund Summary

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenues						
Sales Tax	3,352,446	3,593,668	3,735,889	3,702,031	3,856,080	4,016,408
GBOT - Retail Sales	75,000	3,600	5,000	10,000	10,000	10,000
GBOT - Event Sales	315,000	315,000	315,000	324,450	334,184	344,209
Bond Proceeds	7,000,000	12,000,000	—	—	—	—
Grant Income	4,922,164	1,473,029	1,473,029	—	—	—
Interest Income	218,630	150,000	100,000	97,000	94,090	91,267
Total Revenues	**15,883,240**	**17,535,297**	**5,628,918**	**4,133,481**	**4,294,353**	**4,461,884**
Expenditures						
Professional Services	232,500	160,000	162,900	166,632	171,263	184,653
Debt Service - Bond Principal	1,699,038	1,775,000	2,190,520	2,268,772	2,352,947	2,448,093
Debt Service - Bond Interest	1,512,171	1,416,484	1,974,830	1,895,457	1,810,934	1,721,845
Land/Construction	13,536,000	4,116,334	13,781,334	2,300,000	—	—
Financial/Legal Fees	1,966	2,445	2,665	2,905	3,166	3,451
Total Expenditures	**16,981,675**	**7,470,263**	**18,112,249**	**6,633,766**	**4,338,310**	**4,358,042**
Transfers In (Out)						
Lottery Fund	—	—	—	—	—	—
Off Street Parking Fund	—	—	—	—	—	—
(Capital Improvement Fund)	—	—	—	—	—	—
(Off Street Parking Fund)	—	—	—	—	—	—
Net Transfers In (Out)	**—**	**—**	**—**	**—**	**—**	**—**
Prior Year Fund Balance	**6,649,202**	**7,667,119**	**17,732,153**	**5,248,823**	**2,748,538**	**2,704,581**
Change In Fund Balance	**(1,098,435)**	**10,065,034**	**(12,483,330)**	**(2,500,285)**	**(43,956)**	**103,842**
Ending Fund Balance	**5,075,903**	**17,732,153**	**5,248,823**	**2,748,538**	**2,704,581**	**2,808,424**

Continued

Redevelopment Fund Summary

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Revenues					
Sales Tax	4,183,272	4,356,941	4,537,692	4,725,816	4,921,614
GBOT - Retail Sales	10,000	10,000	10,000	10,000	10,000
GBOT - Event Sales	354,535	365,171	376,126	387,410	399,033
Bond Proceeds	—	—	—	—	—
Grant Income	—	—	—	—	—
Interest Income	88,529	85,873	83,297	80,798	78,374
Total Revenues	**4,636,337**	**4,817,986**	**5,007,116**	**5,204,024**	**5,409,021**
Expenditures					
Professional Services	199,103	214,696	231,524	249,685	269,284
Debt Service - Bond Principal	2,544,259	2,636,497	2,734,860	2,854,406	2,955,195
Debt Service - Bond Interest	1,627,997	1,523,102	1,423,483	1,319,443	1,209,771
Land/Construction	—	—	—	—	—
Financial/Legal Fees	3,762	4,100	4,469	4,871	5,310
Total Expenditures	**4,375,120**	**4,378,395**	**4,394,336**	**4,428,405**	**4,439,560**
Transfers In (Out)					
Lottery Fund	—	—	—	—	—
Off Street Parking Fund	—	—	—	—	—
(Capital Improvement Fund)	—	—	—	—	—
(Off Street Parking Fund)	—	—	—	—	—
Net Transfers In (Out)	**—**	**—**	**—**	**—**	**—**
Prior Year Fund Balance	**2,808,424**	**3,069,640**	**3,509,230**	**4,122,010**	**4,897,629**
Change In Fund Balance	**261,217**	**439,590**	**612,779**	**775,619**	**969,461**
Ending Fund Balance	**3,069,640**	**3,509,230**	**4,122,010**	**4,897,629**	**5,867,090**

Fund Ten-Year Summaries (FY27 - FY36) →

Police Academy Fund Summary

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenues						
Police Academy - Agency Contribution	195,000	195,000	195,000	195,000	195,000	195,000
Police Academy - Tuition	72,000	72,000	72,000	72,000	72,000	72,000
Interest Income	300	300	100	300	300	300
Police Academy - Reimbursement	2,945	2,500	2,500	—	—	—
Total Revenues	**270,245**	**269,800**	**269,600**	**267,300**	**267,300**	**267,300**
Expenditures						
Personnel Services	223,183	247,351	259,640	282,950	308,415	336,236
Commodities	3,655	3,500	3,500	3,647	3,800	3,960
Contractual Services	13,398	9,445	9,470	10,228	11,046	11,929
Other Charges	15,299	12,300	10,400	10,837	11,292	11,766
Total Expenditures	**255,534**	**272,596**	**283,010**	**307,662**	**334,553**	**363,891**
Transfers In (Out)						
General Fund	—	—	—	—	—	—
Net Transfers	**—**	**—**	**—**	**—**	**—**	**—**
Prior Year Fund Balance	**232,530**	**247,718**	**244,922**	**231,512**	**191,150**	**123,898**
Change In Fund Balance	**14,711**	**(2,796)**	**(13,410)**	**(40,362)**	**(67,253)**	**(96,591)**
Ending Fund Balance	**239,495**	**244,922**	**231,512**	**191,150**	**123,898**	**27,306**

Continued

Police Academy Fund Summary

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Revenues					
Police Academy - Agency Contribution	195,000	195,000	195,000	195,000	195,000
Police Academy - Tuition	72,000	72,000	72,000	72,000	72,000
Interest Income	300	300	300	300	300
Police Academy - Reimbursement	—	—	—	—	—
Total Revenues	**267,300**	**267,300**	**267,300**	**267,300**	**267,300**
Expenditures					
Personnel Services	366,636	399,862	436,175	474,718	516,140
Commodities	4,126	4,299	4,480	4,668	4,864
Contractual Services	12,884	13,915	15,028	16,230	17,528
Other Charges	12,260	12,775	13,312	13,871	14,454
Total Expenditures	**395,907**	**430,851**	**468,994**	**509,487**	**552,986**
Transfers In (Out)					
General Fund	—	—	—	—	—
Net Transfers	**—**	**—**	**—**	**—**	**—**
Prior Year Fund Balance	**27,306**	**(101,300)**	**(264,852)**	**(466,546)**	**(708,733)**
Change In Fund Balance	**(128,607)**	**(163,551)**	**(201,694)**	**(242,187)**	**(285,686)**
Ending Fund Balance	**(101,300)**	**(264,852)**	**(466,546)**	**(708,733)**	**(994,419)**

Fund Ten-Year Summaries (FY27 - FY36) →

TIF 1A Fund Summary

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenues						
Property Taxes	439,226	441,754	455,296	468,955	483,024	497,514
Total Revenues	**439,226**	**441,754**	**455,296**	**468,955**	**483,024**	**497,514**
Expenditures						
TIF Approved Expenses	434,834	437,336	450,743	464,266	478,194	492,539
County Treasurer Fees	4,392	4,418	4,553	4,689	4,830	4,975
Total Expenditures	**439,226**	**441,754**	**455,296**	**468,955**	**483,024**	**497,514**
Prior Year Fund Balance	**—**	**—**	**—**	**—**	**—**	**(1)**
Change In Fund Balance	—	—	—	—	—	—
Ending Fund Balance	**—**	**—**	**—**	**—**	**(1)**	**—**

TIF 1B Fund Summary

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenues						
Property Taxes	667,460	671,259	691,694	712,445	733,818	755,833
Total Revenues	**667,460**	**671,259**	**691,694**	**712,445**	**733,818**	**755,833**
Expenditures						
TIF Approved Expenses	660,785	664,546	684,777	705,321	726,480	748,275
County Treasurer Fees	6,675	6,713	6,917	7,124	7,338	7,558
Total Expenditures	**667,460**	**671,259**	**691,694**	**712,445**	**733,818**	**755,833**
Prior Year Fund Balance	**(1)**	**(1)**	**(1)**	**(1)**	**(1)**	**(1)**
Change In Fund Balance	—	—	—	—	—	—
Ending Fund Balance	**(1)**	**(1)**	**(1)**	**(1)**	**(1)**	**(1)**

Continued

TIF 1A Fund Summary

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Revenues					
Property Taxes	512,440	527,813	543,647	559,957	576,755
Total Revenues	**512,440**	**527,813**	**543,647**	**559,957**	**576,755**
Expenditures					
TIF Approved Expenses	507,315	522,535	538,211	554,357	570,988
County Treasurer Fees	5,124	5,278	5,436	5,599	5,767
Total Expenditures	**512,439**	**527,813**	**543,647**	**559,956**	**576,755**
Prior Year Fund Balance	**—**	**—**	**—**	**—**	**1**
Change In Fund Balance	**—**	**—**	**—**	**—**	**—**
Ending Fund Balance	**—**	**—**	**—**	**1**	**1**

TIF 1B Fund Summary

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Revenues					
Property Taxes	778,508	801,863	825,919	850,696	876,217
Total Revenues	**778,508**	**801,863**	**825,919**	**850,696**	**876,217**
Expenditures					
TIF Approved Expenses	770,723	793,845	817,660	842,190	867,456
County Treasurer Fees	7,785	8,018	8,259	8,507	8,762
Total Expenditures	**778,508**	**801,863**	**825,919**	**850,697**	**876,218**
Prior Year Fund Balance	**(1)**	**(2)**	**(2)**	**(2)**	**(3)**
Change In Fund Balance	**—**	**—**	**—**	**—**	**—**
Ending Fund Balance	**(2)**	**(2)**	**(2)**	**(3)**	**(3)**

Fund Ten-Year Summaries (FY27 - FY36) →

TIF 1C Fund Summary

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenues						
Property Taxes	69,581	63,704	66,126	68,110	70,153	72,258
Total Revenues	**69,581**	**63,704**	**66,126**	**68,110**	**70,153**	**72,258**
Expenditures						
TIF Approved Expenses	68,885	63,067	65,465	67,429	69,452	71,536
County Treasurer Fees	696	637	661	681	701	722
Total Expenditures	**69,581**	**63,704**	**66,126**	**68,110**	**70,153**	**72,258**
Prior Year Fund Balance	**—**	**—**	**—**	**—**	**—**	**—**
Change In Fund Balance	—	—	—	—	—	—
Ending Fund Balance	**—**	**—**	**—**	**—**	**—**	**—**

TIF 1D Fund Summary

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenues						
Property Taxes	94,698	275,520	284,110	292,633	301,412	310,455
Total Revenues	**94,698**	**275,520**	**284,110**	**292,633**	**301,412**	**310,455**
Expenditures						
TIF Approved Expenses	93,751	272,765	281,269	289,707	298,398	307,351
County Treasurer Fees	947	2,755	2,841	2,926	3,014	3,104
Total Expenditures	**94,698**	**275,520**	**284,110**	**292,633**	**301,412**	**310,455**
Prior Year Fund Balance	**—**	**(4)**	**(4)**	**(4)**	**(4)**	**(3)**
Change In Fund Balance	—	—	—	—	—	—
Ending Fund Balance	**—**	**(4)**	**(4)**	**(4)**	**(3)**	**(4)**

Continued

TIF 1C Fund Summary

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Revenues					
Property Taxes	74,425	76,658	78,958	81,327	83,766
Total Revenues	**74,425**	**76,658**	**78,958**	**81,327**	**83,766**
Expenditures					
TIF Approved Expenses	73,682	75,893	78,169	80,514	82,930
County Treasurer Fees	744	766	789	813	837
Total Expenditures	**74,426**	**76,659**	**78,958**	**81,327**	**83,767**
Prior Year Fund Balance	**—**	**(1)**	**(1)**	**(2)**	**(2)**
Change In Fund Balance	**—**	**—**	**—**	**—**	**—**
Ending Fund Balance	**(1)**	**(1)**	**(2)**	**(2)**	**(2)**

TIF 1D Fund Summary

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Revenues					
Property Taxes	319,768	329,361	339,242	349,419	359,902
Total Revenues	**319,768**	**329,361**	**339,242**	**349,419**	**359,902**
Expenditures					
TIF Approved Expenses	316,572	326,069	335,851	345,926	356,304
County Treasurer Fees	3,197	3,293	3,392	3,494	3,598
Total Expenditures	**319,769**	**329,362**	**339,243**	**349,420**	**359,902**
Prior Year Fund Balance	**(4)**	**(4)**	**(4)**	**(5)**	**(5)**
Change In Fund Balance	**—**	**—**	**—**	**—**	**—**
Ending Fund Balance	**(4)**	**(4)**	**(5)**	**(5)**	**(6)**

Fund Ten-Year Summaries (FY27 - FY36) →

Qualified Sinking Fund Budget Summary

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenues						
Interest Revenue	23,551	50,000	40,000	37,600	35,344	33,223
Total Revenues	**23,551**	**50,000**	**40,000**	**37,600**	**35,344**	**33,223**
Expenditures						
Capital Outlay	—	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**	**—**
Transfers In (Out)						
General Fund	200,000	200,000	200,000	200,000	200,000	200,000
Lottery Fund	—	150,000	150,000	150,000	150,000	150,000
(General Fund)	(350,000)	(385,000)	(350,000)	—	—	—
(Capital Fund)	(100,000)	(150,000)	(150,000)	(150,000)	—	—
Total Transfers In (Out)	**(250,000)**	**(185,000)**	**(150,000)**	**200,000**	**350,000**	**350,000**
Prior Year Fund Balance	**2,040,380**	**1,870,380**	**1,735,380**	**1,625,380**	**1,862,980**	**2,248,324**
Change in Fund Balance	**(226,449)**	**(135,000)**	**(110,000)**	**237,600**	**385,344**	**383,223**
Ending Fund Balance	**1,707,264**	**1,735,380**	**1,625,380**	**1,862,980**	**2,248,324**	**2,631,547**

Continued

Qualified Sinking Fund Budget Summary

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Revenues					
Interest Revenue	31,230	29,356	27,595	25,939	24,383
Total Revenues	**31,230**	**29,356**	**27,595**	**25,939**	**24,383**
Expenditures					
Capital Outlay	—	—	—	—	—
Total Expenditures	**—**	**—**	**—**	**—**	**—**
Transfers In (Out)					
General Fund	200,000	200,000	200,000	200,000	200,000
Lottery Fund	150,000	150,000	150,000	150,000	150,000
(General Fund)	—	—	—	—	—
(Capital Fund)	—	—	—	—	—
Total Transfers In (Out)	**350,000**	**350,000**	**350,000**	**350,000**	**350,000**
Prior Year Fund Balance	**2,631,547**	**3,012,777**	**3,392,133**	**3,769,728**	**4,145,667**
Change in Fund Balance	**381,230**	**379,356**	**377,595**	**375,939**	**374,383**
Ending Fund Balance	**3,012,777**	**3,392,133**	**3,769,728**	**4,145,667**	**4,520,050**

Summaries by Category (FY27 - FY36) →

All Funds Revenues By Category

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Revenue						
Property Tax	14,187,405	15,031,291	15,413,958	16,605,554	17,030,838	18,089,420
Sales Tax	13,409,784	14,374,673	14,943,557	14,808,123	15,424,319	16,065,631
Payments in Lieu of Taxes	243,991	251,754	259,772	267,565	275,592	283,860
State Revenue	2,421,656	2,286,898	2,329,770	2,378,981	2,423,586	2,469,082
Occupation and Franchise Taxes	1,288,311	1,128,063	1,139,302	1,169,844	1,190,016	1,210,792
Hotel Occupation Tax	1,224,106	1,373,446	1,400,915	1,428,933	1,457,512	1,486,662
Licenses and Permits	389,137	426,890	452,290	385,729	385,729	385,729
Interest Income	899,345	900,900	625,700	312,500	304,424	296,658
Recreation Fees	196,181	223,616	223,616	409,881	418,211	426,890
Special Services	20,500	28,654	28,654	28,000	28,000	28,000
Grant Income	5,756,164	3,970,607	3,027,981	881,120	884,365	887,739
Restaurant Tax	1,030,518	1,092,349	1,157,890	1,227,363	1,301,005	1,379,065
Miscellaneous	618,691	599,219	214,220	325,430	326,962	328,558
Bond Proceeds	19,000,000	18,900,000	6,000,000	—	5,000,000	—
Sewer Charges	5,466,632	5,666,233	5,892,107	6,182,600	6,426,905	6,680,982
Special Assessments - Principal	—	—	—	—	—	—
Special Assessments - Interest	—	—	—	—	—	—
Community Betterment	800,000	621,320	608,894	596,716	584,782	573,086
Taxes - Form 51	280,000	217,462	213,113	208,851	204,674	200,580
Loan Payments	250,953	250,954	250,954	2,575,909	—	—
Police Academy	269,945	269,500	269,500	267,000	267,000	267,000
Tax Increment Financing	1,270,965	1,452,237	1,497,226	1,542,143	1,588,407	1,636,059
Parking Garage Fees	466,846	438,398	445,731	448,000	448,000	448,000
Total Revenues	**71,777,555**	**72,457,493**	**59,632,224**	**55,617,653**	**59,881,106**	**57,432,285**

Continued

All Funds Revenues By Category

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Revenue					
Property Tax	19,547,964	20,056,110	20,722,718	21,489,220	22,073,272
Sales Tax	16,733,090	17,427,763	18,150,767	18,903,262	19,686,456
Payments in Lieu of Taxes	292,376	301,147	310,181	319,487	329,071
State Revenue	2,515,489	2,562,824	2,611,105	2,660,353	2,710,585
Occupation and Franchise Taxes	1,232,192	1,254,234	1,276,937	1,300,321	1,324,406
Hotel Occupation Tax	1,516,395	1,546,723	1,577,658	1,609,211	1,641,395
Licenses and Permits	385,729	385,729	385,729	385,729	385,729
Interest Income	289,189	282,003	275,089	268,436	262,031
Recreation Fees	435,934	445,358	455,177	465,409	476,071
Special Services	28,000	28,000	28,000	28,000	28,000
Grant Income	891,249	894,899	898,695	902,643	906,748
Restaurant Tax	1,461,809	1,549,518	1,642,489	1,741,038	1,845,501
Miscellaneous	330,221	331,954	333,760	335,641	337,602
Bond Proceeds	—	—	—	—	—
Sewer Charges	6,945,222	7,220,031	7,505,834	7,803,068	8,112,190
Special Assessments - Principal	—	—	—	—	—
Special Assessments - Interest	—	—	—	—	—
Community Betterment	561,624	550,392	539,384	528,596	518,025
Taxes - Form 51	196,569	192,637	188,784	185,009	181,309
Loan Payments	—	—	—	—	—
Police Academy	267,000	267,000	267,000	267,000	267,000
Tax Increment Financing	1,685,141	1,735,695	1,787,766	1,841,399	1,896,641
Parking Garage Fees	448,000	448,000	448,000	448,000	448,000
Total Revenues	**60,220,692**	**62,361,867**	**64,753,708**	**67,343,920**	**69,856,940**

Summaries by Category (FY27 - FY36) →

All Funds Expenditures By Category

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
Expenditures						
Personnel Services	21,084,709	22,510,145	23,692,155	25,399,246	26,842,421	28,690,587
Commodities	1,112,016	1,160,590	1,185,202	1,250,359	1,315,860	1,357,565
Contractual Services	11,830,610	12,386,603	12,791,193	13,497,992	14,297,175	15,173,098
Maintenance	1,321,997	1,451,880	1,415,337	1,438,651	1,503,772	1,563,603
Other Charges	693,345	545,836	521,694	551,960	577,312	603,942
Debt Service	9,792,596	10,872,899	11,670,201	12,280,952	12,044,381	11,301,752
Capital Outlay	1,221,594	1,989,166	1,843,060	1,284,789	1,515,714	1,324,722
Capital Improvement	19,525,047	16,020,770	30,980,270	5,353,000	5,696,450	3,950,000
Total Expenditures	**66,581,915**	**66,937,890**	**84,099,112**	**61,056,948**	**63,793,086**	**63,965,269**
Other Financing Sources						
Transfers In	(3,413,556)	(4,959,946)	(4,093,350)	(2,813,482)	(3,679,449)	(3,435,767)
Transfers Out	3,413,556	4,959,946	4,093,350	2,813,482	3,679,449	3,435,767
Transfer from Annexation	—	—	—	—	—	—
Total Other Uses Of Funds	**—**	**—**	**—**	**—**	**—**	**—**
Beginning Fund Balance	**20,537,687**	**33,294,258**	**38,813,861**	**14,346,973**	**8,907,679**	**4,995,698**
Change In Fund Balance	**5,195,641**	**5,519,603**	**(24,466,888)**	**(5,439,294)**	**(3,911,980)**	**(6,532,984)**
Ending Fund Balance	**25,733,327**	**38,813,861**	**14,346,973**	**8,907,679**	**4,995,698**	**(1,537,285)**

Continued

All Funds Expenditures By Category

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
Expenditures					
Personnel Services	31,129,944	32,882,661	34,850,512	36,823,567	38,986,681
Commodities	1,432,068	1,473,964	1,552,855	1,600,345	1,679,542
Contractual Services	16,373,402	17,342,739	18,423,393	19,487,991	20,659,904
Maintenance	1,634,262	1,699,533	1,776,219	1,847,428	1,930,675
Other Charges	631,923	661,331	692,248	724,861	759,064
Debt Service	11,356,088	11,415,403	11,371,923	11,461,699	11,458,248
Capital Outlay	857,782	493,952	510,000	403,359	497,564
Capital Improvement	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Total Expenditures	**64,665,469**	**67,219,584**	**70,427,150**	**73,599,250**	**77,221,678**
Other Financing Sources					
Transfers In	(3,435,767)	(3,935,767)	(3,935,767)	(4,435,767)	(4,435,767)
Transfers Out	3,435,767	3,935,767	3,935,767	4,435,767	4,435,767
Transfer from Annexation	—	—	—	—	—
Total Other Uses Of Funds	**—**	**—**	**—**	**—**	**—**
Beginning Fund Balance	**(1,537,285)**	**(5,982,062)**	**(10,839,779)**	**(16,513,220)**	**(22,768,550)**
Change In Fund Balance	**(4,444,776)**	**(4,857,717)**	**(5,673,441)**	**(6,255,330)**	**(7,364,739)**
Ending Fund Balance	**(5,982,062)**	**(10,839,779)**	**(16,513,220)**	**(22,768,550)**	**(30,133,289)**

Department Financial Overview (FY27 - FY36) →

Department Expenditure Summary Including Capital

	FY26 Budget	FY27 Recommended Budget	FY28 Recommended Budget	FY29 Projected	FY30 Projected	FY31 Projected
General Fund						
City Clerk	1,249,780	1,325,840	1,416,243	1,496,288	1,591,611	1,693,685
Mayor and Council	283,500	283,639	270,248	282,326	294,593	307,832
Boards and Commissions	7,079	22,359	7,359	7,932	8,550	9,219
Building Maintenance	918,170	891,492	904,702	924,347	977,171	1,033,400
City Administration	947,765	861,373	900,874	1,125,918	1,183,381	1,244,080
Police	9,011,168	9,864,660	9,878,571	10,727,496	11,456,277	11,689,373
Animal Control	62,598	66,500	66,500	71,845	77,620	83,859
Fire	3,032,748	3,264,731	3,409,282	3,613,124	3,829,170	4,184,296
Community Development	936,150	1,080,023	1,113,575	1,074,337	1,134,494	1,198,662
Public Works Administration	583,038	673,925	628,691	660,093	693,085	727,557
Streets	3,121,350	3,322,569	3,515,003	3,174,239	3,425,538	3,564,897
Senior Services	118,287	131,855	138,672	145,934	153,648	161,846
Parks	2,196,081	2,351,643	2,372,996	2,757,868	2,609,682	3,079,711
Recreation	863,891	1,116,595	1,041,673	1,019,366	1,038,175	1,070,693
Sports Complex	—	—	—	—	—	—
Library	1,221,110	1,279,502	1,296,776	1,368,506	1,433,042	1,501,058
Information Technology	1,027,723	974,585	1,030,245	1,099,039	1,099,879	1,170,220
Swimming Pool	—	—	—	366,276	375,117	384,114
Human Resources	608,690	675,572	712,796	764,921	810,871	940,090
Public Transportation	8,182	10,600	10,600	11,045	11,509	11,992
Special Services Bus	146,578	186,445	193,197	201,315	209,796	218,656
Finance	883,966	915,084	953,336	942,081	989,399	1,039,472
Communication	417,709	438,477	458,940	495,189	526,448	642,616
The Link	193,297	118,839	120,459	126,363	132,582	139,131
Community Events		637,350	648,853	690,292	724,532	760,685
Total General Fund	**28,185,680**	**30,831,370**	**31,429,872**	**33,490,226**	**35,134,259**	**37,209,446**
Sewer Fund						
Operating Expenditures	5,252,714	6,716,770	12,988,460	5,927,123	6,751,024	6,535,108
Storm Water Management	56,000	56,390	56,792	60,881	63,971	67,234
Total Sewer Fund	**5,308,714**	**6,773,160**	**13,045,252**	**5,988,003**	**6,814,995**	**6,602,342**
Keno Fund						
Community Events	519,332	—	—	—	—	—
Lottery Admin	492,079	450,962	336,613	363,752	394,894	420,838
Total Keno Fund	**1,011,411**	**450,962**	**336,613**	**363,752**	**394,894**	**420,838**
Police Academy Fund						
Police Academy	255,534	272,596	283,010	307,662	334,553	363,891
Total Police Academy Fund	**255,534**	**272,596**	**283,010**	**307,662**	**334,553**	**363,891**

Continued

Department Expenditure Summary Including Capital

	FY32 Projected	FY33 Projected	FY34 Projected	FY35 Projected	FY36 Projected
General Fund					
City Clerk	1,803,020	1,920,169	2,045,719	2,179,967	2,324,192
Mayor and Council	330,122	345,549	362,204	371,562	390,982
Boards and Commissions	9,941	10,722	11,567	12,479	13,466
Building Maintenance	1,093,276	1,157,063	1,225,036	1,296,745	1,374,004
City Administration	1,308,499	1,376,910	1,449,590	1,526,174	1,608,361
Police	12,264,809	12,483,726	13,219,161	13,862,324	14,462,254
Animal Control	90,600	97,884	105,753	114,255	123,441
Fire	4,710,006	4,991,772	5,290,411	5,606,933	5,942,410
Community Development	1,267,080	1,339,811	1,417,535	1,499,692	1,588,628
Public Works Administration	763,985	802,632	843,647	886,629	932,913
Streets	3,814,872	3,990,649	4,158,428	4,243,573	4,649,545
Senior Services	170,564	179,842	189,720	200,245	211,470
Parks	2,984,908	3,133,546	3,291,187	3,451,875	3,629,419
Recreation	1,165,006	1,200,289	1,281,818	1,323,881	1,407,552
Sports Complex	—	—	—	—	—
Library	1,572,774	1,648,438	1,727,934	1,811,835	1,900,516
Information Technology	1,217,747	1,314,046	1,399,720	1,483,572	1,600,669
Swimming Pool	1,262,906	1,293,231	1,324,470	1,355,901	1,389,046
Human Resources	996,235	1,056,548	1,121,368	1,190,766	1,265,751
Public Transportation	12,496	13,021	13,568	14,138	14,732
Special Services Bus	227,915	237,593	247,712	258,242	269,159
Finance	1,092,515	1,148,736	1,208,348	1,271,594	1,338,745
Communication	680,950	722,090	766,129	803,941	854,301
The Link	159,177	167,001	175,242	183,923	193,070
Community Events	785,730	825,536	867,625	912,147	959,271
Total General Fund	**40,141,870**	**41,818,210**	**44,110,209**	**46,233,891**	**48,820,852**
Sewer Fund					
Operating Expenditures	6,508,180	6,795,011	7,096,354	7,410,163	7,742,982
Storm Water Management	70,680	74,321	78,168	82,235	86,536
Total Sewer Fund	**6,578,860**	**6,869,332**	**7,174,522**	**7,492,398**	**7,829,518**
Keno Fund					
Community Events	—	—	—	—	—
Lottery Admin	454,679	465,124	550,382	567,588	584,978
Total Keno Fund	**454,679**	**465,124**	**550,382**	**567,588**	**584,978**
Police Academy Fund					
Police Academy	395,907	430,851	468,994	509,487	552,986
Total Police Academy Fund	**395,907**	**430,851**	**468,994**	**509,487**	**552,986**

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Budget Assumptions

REVENUE ASSUMPTIONS					
Category	**Explanation**	**FY27**	**FY28**	**FY29**	**FY30-FY36**
Sales & Use Taxes					
Sales & Use Tax	Sales & use tax growth has trended at 6% over the past 5 years.	4%	4%	4%	4%
Sales Tax Refunds	Based on Historical Trends	750,000	750,000	1,500,000	1,500,000
Motor Vehicle Sales Tax	FY27-FY36 is 50% of the 5 year average	5%	5%	5%	5%
Property Tax					
Property Tax	Conservative Projections	6.5%	2.5%	2.5%	2.5%
General Fund Levy	Current Approved Levy	0.50	0.50	0.50	0.50
Debt Service Fund Levy	Current Approved Levy	0.04	0.04	0.04	0.04
In Lieu of Tax	Based on Historical Trends	3%	3%	3%	3%
Franchise Fees					
Natural Gas	Investors projections are for 3% year over year increase for the next 10 years.	3%	3%	3%	3%
Cable	Cable revenue has declined over the past several years	—	—	—	—
Occupation Taxes					
Phone	Phone revenue has declined over the past several years	140,000	120,000	100,000	100,000
Restaurant		6 %	6 %	6 %	6 %
Hotel		2%	2%	2%	2%
General Business (GBOT)	Based on ticket sales projections from owner and other projected sales	3 %	3 %	2 %	2 %
Water Utility Payment					
Metropolitan Utility District Payment		—%	—%	—%	—%
State Payments					
Highway Allocation	Increased based on 50% of 5 year annual trend. State NE is projected FY26 at a 0% increase	2%	2%	2%	2%
Sewer Use Fee					
Sewer Revenue	Increase based sewer rate study.	4%	4%	4%	4%

Budget Assumptions

EXPENDITURE ASSUMPTIONS

Category	Explanation	FY27	FY28	FY29	FY30-FY36
Personnel Services					
Civilian Salaries	Average annual growth	4 %	4 %	4 %	4 %
Health & Dental Insurance	Higher insurance rate increases are anticipated	10 %	10 %	10 %	10 %
Commodities					
Commodities	3 year average to remove covid years.	4.2 %	4.2 %	4.2 %	4.2 %
Contractual Services					
Electric	OPPD's annual Rate increase is 2.5%. Accordingly, a 5% to 9% annual increase is projected through 2030.	5 %	5 %	5 %	5 %
Water	MUD suggests 3-5%	4 %	4 %	4 %	4 %
Natural Gas	5 Year average is includes FY22 and FY23 which had significant rate increase. Investor predictions are for a 3% year over Year for the next 10 year. However, Black Hills long term earning growth is 4%-6%	5 %	5 %	5 %	5 %
Contracts	Contract expenditures will increase at historical rate	8 %	8 %	8 %	8 %
Services (Legal, Other)	Consumer Price Index 5-year avg. increase has been 3.7% current CIP is 4.5%	9 %	9 %	9 %	9 %
GF Papillion Fire	La Vista portion of the MFO expense is declining as the valuations in Papillion and the Rural District have increased. However, a new Station in FY28 we will assume a 6% increase year over year	6 %	6 %	6 %	6 %
DSP Papillion Fire	Increase in FY27 and beyond for new station	218,000	218,000	218,000	218,000
Maintenance					
Maintenance	5 year average has been normalized	4.2 %	4.2 %	4.2 %	4.2%
Other Charges					
Other Charges	5-year avg. increase is 1.03%. Not including grant &loan payments. Use CPI for 25-34	4.2 %	4.2 %	4.2 %	4.2%

Contract List

Contracts & Purchasing Agreements			
Department	**Vendor**	**Description**	**Amount**
Administration			
	American Legal Publishing	Municipal Code Book Updates	200
	Bishop Business	Copy Machine Service Agreement	7,380
	Great America	Copier Leases	7,800
	Moss Adams	Development of Business Continuity and Disaster Recovery Plan	62,360
	Theatrical Medica Services (TMS) Council Chambers Technology Update		150,500
Administration Total			**228,240**
City Clerk			
	American Legal Publishing	Online Hosting of the La Vista Municipal Code and onetime conversion searchable online format	1,190
	Bishop Business	Copy Machine Service Agreement	7,380
	Great America	Copier Leases	7,800
City Clerk Total			**16,370**
Animal Control			
	Sarpy County	Nebraska Humane Society	53,952
Animal Control Total			**53,952**
Building Maintenance			
	Cummins Central Power	Generator Maint. - CD & FS #4	1,250
	Cummins Central Power	Generator Maint. - LVPD & FS #1	2,000
	Data Shield	Shredding	1,200
	RTG Building Services	Janitorial Service (Monthly)	7,331
	General Fire	Fire Alarm Inspection	1,600
	General Fire	Fire Extinguisher Inspection	1,600
	General Fire	Fire Sprinkler Inspection	1,600
	General Fire	Restaurant Hood Inspection	1,600
	Metro Community College	Facility & Grounds Mtce - Library	179,027
	NMC Exchange	Scissor Lift Inspection	300
	Papillion Sanitation - Premier	Trash Service	3,650
	Per Mar Security	Alarm Monitoring	1,700
	State of NE - Dept of Labor	Boiler Inspection	350
	Maintain X	CMMS	1,800
	Schindeler Elevator	Garage 2	4,560
	TK Elevator	G Stanley 72nd St. Pedestrian Crossing	5,000
Building Maintenance Total			**214,568**
Community Development			
	Bishop Business	Toshiba/TF5055C Copier	1,656
	OPPD	Charging Stations	141,078
	ROAM Share d/b/a Heartland Bike Share	Ten-dock bike share station with electric-assist bicycles	10,730
	Sketchup Software Maintenance	Software Maintenance	125
	Verizon	Wireless Date for Tough Pads	1,200
	Verizon	Wireless Date for iPads for Building Inspectors	5,760
Community Development Total			**160,549**
Communication			
	Cox Communications	Cox Communications - Cable TV	
	PrintCo Graphics	Community Event Guide - Printing	
	PrintCo Graphics	Newsletters Printing	
Communication Total			**—**

Contracts & Purchasing Agreements

Department	Vendor	Description	Amount
Finance			
	Bergan/KDV	Audit Services/Financial Statements	82,500
	(Workiva) SHI International Corp.	Financial Document Preparation Software	30,626
	(Questica) Enua Solutions	Budgeting Software	23,870
Finance Total			**136,996**
Fire			
	Papillion Rural Fire	Fire/Rescue Service	2,841,390
Fire Total			**2,841,390**
Human Resources			
	CHI	Employee Assistance Program (Paid Annual)	3,600
	Strada (fka Comp Choice)	Pre-Employment Examinations & Drug Testing; DOT Consortium	9,000
	Essential Screens	Background Checks	3,200
	Success Factors	Performance Evaluation Tool	13,850
	Point C Health FSA	Flexible Plan Administration	6,780
	HRIS System - ADP	HR Software System	47,000
	ADP	Pre-Employment Screening Solutions	2,137
	ICMA-RC (dba MissionSquare Retirement)	Administration	—
	D.A. Davidson	Administration	29,000
Human Resources Total			**114,567**
Information Technology			
	BS & A Software	Enterprise Software	60,000
	Civic Plus	City Website Hosting and Support	28,997
	Civic Plus	SeeClickFix	18,000
	Cox	Internet Service - City Hall Public Wi-Fi	1,437
	Cox	Internet Service - City Secondary	2,471
	Cox	Internet Service - Library Primary	2,086
	Cox	Internet Service - Police Public Wi-Fi	1,437
	Cox	Internet Service - Public Works Public Wi-Fi	1,437
	Cox	Internet Service - The Link Public Wi-Fi	9,000
	ESRI	ESRI for ArcGIS Maintenance	7,210
	Great Plains Communications	Internet Service - City Primary	9,331
	Great Plains Communications	Internet and Phone Service - Parking Garage #2	3,686
	Microfilm Imaging Systems	Laserfische Software Agreement	5,154
	Microsoft	Microsoft Products and Services Agreement (MPSA)	50,000
	Unite Private Networks	Dark Fiber - City	46,200
	Unite Private Networks	Dark Fiber - Parking Garages	6,600
	Unite Private Networks	Dark Fiber - The Link	6,600
	Unite Private Networks	Ethernet Internet Access (EIA) - Clubhouse	6,912
Information Technology Total			**266,558**
Library			
	Bibliotheca	Library Gate Security & Maintenance	6,943
	AWE	Learning Stations Extended Warranty and Maintenance	20,540
	Biblionix	Apollo On-Line Public Access Catalog	4,465
	Bishop Business	Copy Machine Service Agreement	3,184
	Databases	Databases	23,300
	OCLC	Cataloging and Interlibrary Loan	2,311
	Subscriptions	Subscriptions	10,164
	Symantec	Endpoint Antivirus Software (32 PC's)	113
	Centurion Technologies	Smartshield	317
	Amazon	Supplies	130

Contracts & Purchasing Agreements			
Department	**Vendor**	**Description**	**Amount**
Library Total			**71,467**
Lottery			
	LVK Holdings	Keno Operations	—
Lottery Total			**—**
Mayor & Council			
	League of Nebraska Municipalities	Membership	48,905
Mayor & Council Total			**48,905**
Off Street Parking			
	ABM	Parking	157,312
Off Street Parking Total			**157,312**
Parks			
	Per Mar	Security Monitoring - City Park	1,483
	Per Mar	Security Monitoring - Hupp Drive Parks	432
	Plan it Geo/Tree Plotter Software	Tree Inventory Software	4,025
	Landscape Design Software	Software to design and layout landscaping beds and annual gardens	1,000
	Papillion Sanitation	Trash Service	6,922
	City of Papillion	Spring & Fall Clean up days	32,000
	Midwest Turf & Irrigation	Mowers	73,470
	Don't know the company	Bike Share Stations	4,000
Parks Total			**123,332**
Police			
	Cellebrite	License Fee	6,450
	Bishop Business	Studio 3055 Copier S7AF-81178	1,529
	Bishop Business	Copy Machine Service Agreement	600
	Comp Choice	Pre-Employment Testing	1,000
	Cox Cable	ICAC	600
	Cox Cable	Subpoena	600
	UNMC	Forensics/DUI/DNA/Narcotics	1,000
	Douglas County Crime Lab	Forensic Lab Services	1,000
	Methodist Hospital	Sexual Assault Processing	1,000
	Project Harmony	Child Abuse (LB 1186)	750
	Sarpy County	Maintenance and storage fee for LRMS	53,200
	US Cellular	Cell Phones for Detectives & UPB Sgt	22,800
	Val Verde Animal Hospital	Vet care	400
	Great America Financial	Toshiba e-Studio3040c Copier	2,688
	Sarpy County Sheriff's Office	Joint SWAT	5,000
	Sarpy Douglas Law Enforcement Academy	Annual	32,500
	Trans Union Risk	Investigations tool	12,000
	Voiance Language Services	Interpretations	300
	Leads On Line	Investigation Tool	4,500
	Wireless CCTV	Traffic Sign	3,100
	Nebraska State Patrol	MACH & TraCS Programs	3,000
	Zoom	Annually	2,400
	Motorola	Body Work Camera	22,380
	Lefta Systems	Yearly	6,510
	AXON	TASER X	33,340
	Motorola	In-Car Video System	46,110
	Quality Auto Repair	Towing Services	
	Nebraska Notoary	Notary Services / renewals	400

Contracts & Purchasing Agreements			
Department	**Vendor**	**Description**	**Amount**
	GreyKey / City of Papillion	Phone Forensics	12,000
	FAA Drone Zone	Police Drone Registrations	10
	AirData UAV	Data sharing / streaming for Drones	1,300
	Guardian Alliance	Platform for background investigations	3,200
	Porter Lee	BEAST - Property Module addon for RMS	1,375
	TAP Program	subscription for TAP instructors / officers	5,000
Police Total			**288,042**
Public Works Administration			
	Bishop Business	Copy Machine Service Agreement	2,200
	Great America Financial	Toshiba e-Studio3040C Copier	1,008
	Papillion Creek Watershed partnership		9,500
	Henningston, Durham and Richardson (HDR) Engineering, Inc.	NEPA Pre-Scoping Agreement - Thompson Creek Trail	10,741
	Henningston, Durham and Richardson (HDR) Engineering, Inc.	Pre-Scoping Agreement - Thompson Creek Trail	40,166
	Schemmer Associates Inc.	Construction Engineering Services - 84th Street Trail, Giles to Harrison	903,191
	Nebraska Department of Transportation (NDOT)	Thompson Creek hiking/biking trail	382,200
Public Works Administration Total			**1,349,005**
Recreation			
	ASCAP	Music Copyright Access	473
	BMI	Music	336
	Merrymakers	Music	2,500
	SESAC	Stage Actors/Music	641
	A.L. Vending & Concessions	Concessions	3,300
	State of Nebraska	Department of Transportation	69,336
	Water's Edge Aquatic Design, LLC	Engineering services for the construction design of the Municipal Pool	464,100
	Triple Crown Sports	Field Rentals	10,400
	Cintas	Janitorial services	3,000
	ActiveNet	Registration software	3,150
	ActiveNet	P2PE monitoring services for payment device	120
Recreation Total			**557,356**
Sewer Operations			
	League of NE Municipalities	Utility Section Annual Fees	950
	Sub Surface	GPS Mapping	300
	Locates	Utility Locates	1,500
	RTG	Janitorial Service (Yearly)	87,970
	Bishop Business Equipment	Copier usage and supplies	1,215
	Jebro Inc.	Oil Pumping	1,052
Sewer Operations Total			**92,987**
Streets			
	All Data Repair Software	Service Manuals	1,500
	Spencer Management	On-Call City Wide Paving Repairs	1,109,500
	Bobcat of Omaha	Skid Steer	5,000
	City of Omaha	Harrison St 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

Contracts & Purchasing Agreements			
Department	**Vendor**	**Description**	**Amount**
	City of Papillion	Fall Leaf Collection	800
	Commercial Driver License	MCC CDL Training (2 Employees)	1,600
	Cummins Central Power	Emergency Generator Insp 7 Mtce	1,300
	Danielson	Hoist Inspections	1,280
	HGM	Bridge Inspections	6,000
	Johnson Fire Control	Fire Alarm & Sprinkler Insp & Mtce	1,200
	League of NE Municipalities	Annual Dues	1,550
	RTA Fleet Management	City Vehicles and Equipment	21,803
	MCAnany Construction, Inc.	2026 UBAS Street Maintenance Project	660,000
	StreetLogix	Pavement Software	5,000
	Mitchell Software	Wiring manual	3,300
	Mobotrex	Monitor Testing	3,200
	Nebraska Dept of Labor	Elevator Inspections	200
	One Call Concepts	Locates	3,200
	Papillion Sanitation	Trash Service	8,092
	River City Recycling	Tires	1,000
	Ron Turley Associates	Vehicle Maintenance Tracking	3,400
	RTG	Janitorial Service (Yearly)	87,970
	Snap on Software	Yearly updates	1,208
	T.K. Elevator	Inspection & Phone Monitoring	2,018
	Samsara	AVL System	7,400
Streets Total			**1,953,706**
Grand Total			**8,675,302**

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General Fund Grants

Grants Detail						
Department	**Agency**	**Account**		**FY27 Total Grant Revenue**		**FY28 Total Grant Revenue**
Library	Nebraska Library Commission	State aid - GED Program Supplies		2,362		2,310
	Three Rivers Library System	Humanities Nebraska fee		75		75
	Papillion Area Lions Foundation	Parade - Literacy: books for children		250		250
	Papillion Area Lions Foundation	Parade - Literacy: books for children		300		300
Subtotal Library			**$**	**2,987**	**$**	**2,935**
Administration	La Vista Community Foundation	Coat Drive		1,000		1,000
Subtotal Administration			**$**	**1,000**	**$**	**1,000**
Special Services Bus	State of NE Transit Assistance	Special bus expenditures		87,648		87,648
Subtotal Special Services Bus				**87,648**	**$**	**87,648**
Senior Services	La Vista Community Foundation	Prizes for Carnival		150		150
Subtotal Senior Services				**$150**		**$150**
Information Technology				—		—
Subtotal Information Technology			**$**	**—**	**$**	**—**
Police	Department of Justice	Ballistic Vest Reimbursement		4,800		4,800
	CALEA	Training		37,500		37,500
	COPS	0101		220,000		78,000
Subtotal Police			**$**	**262,300**	**$**	**120,300**

General Fund Grants

Grants Detail				
Department	**Agency**	**Account**	**FY23 Total Grant Revenue**	**FY24 Total Grant Revenue**
Parks	Papio NRD Celebrate Trees	Botanical Supplies	3,000	3,000
	Papio NRD Urban Cost Share	CIP	50,000	50,000
Subtotal Parks			**$ 53,000**	**$ 53,000**
Total General Fund Grants			**$ 406,935**	**$ 264,883**

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.

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).

Glossary of Budget Terms

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.

Glossary of Budget Terms

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.

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.

Glossary of Budget Terms

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.

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).

Glossary of Budget Terms

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.

Glossary of Budget Terms

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.

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).

Glossary of Budget Terms

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.

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Interlocal List

Parties to Agreement	Agreement Period	Description	FY27	FY28
Omaha-Council Bluffs Metropolitan Area Planning Agency (MAPA) and the City La Vista	05/05/2023 to at least three years from the date of the final cost settlement under MAPA's agreement with the Nebraska Department of Transportation (NDOT)	La Vista Active Mobility Plan	—	—
The City of LaVista and Sarpy County Economic Development Corporation (SDEDC)	01/2019 to yearly renewals not to exceed ten years	Provide funds for promotion, marketing, and advertising of the City	8,500	8,500
City of La Vista, Sarpy County, and Sarpy County Treasurer	2023 - 2027	Sarpy County PILOT	—	—
Cities of Papillion, La Vista, Holdrege, and Hastings	03/20/2014 to indefinite	Insurance Service Group	—	—
Sarpy County, Cities of La Vista and Papillion	01/00/1900 to indefinite	Compressed Natural Gas Funding	—	—
City of La Vista, and Metropolitan Utilities District	06/05/1996 to 06/04/2021; 06/05/2021 to 06/04/2046 with automatic 25 year renewal to 2071	Water Franchise Agreement with Metropolitan Utilities District	—	—
Sarpy County and the City of La Vista	October 1, 2025 - September 30, 2029	GIS Interlocal Agreement and Annual Photo Share	13,020	13,020
Sarpy County and the City of La Vista	October 1, 2025 - September 30, 2028	Public Safey Software Interlocal Agreement	19,000	19,000
City of La Vista and Sarpy County	10/02/2018 - Renews Annually	Hosted Server and Backup	23,900	56,100
City of La Vista, and Sarpy County	October 1, 2025 - September 30, 2028	Information Technology Services & Public Safety Software	48,415	59,000
Sarpy County and Cities of Bellevue, Gretna, La Vista, Papillion, Springfield, and the Papio-Missouri River Natural Resources District	09-02-2025 -	GIS Development and Management	7,500	7,500
City of La Vista and Omaha Public Power District	04/18/2017 to indefinite	Electric system removals in the 84th Street Redevelopment Area	—	—
City of La Vista and Metropolitan Utilities District	09/19/2017 to indefinite	Installation of Water Mains associated with public infrastructure redevelopment project	—	—
City of La Vista and 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.	—	—
Cities of La Vista and Gretna	01/19/2021 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 and Metropolitan Community College	01/00/1900 to indefinite	Sarpy Center - La Vista Public Library facility shared services	750,000	750,000
City of La Vista, SID 237	12/19/2023 to indefinite	Library Cards	8,460	9,330
Cities of La Vista, Papillion and Ralston	01/00/1900 to indefinite	Public Transportation services with MAT	10,600	10,600
Cities of La Vista and Ralston	10/01/2007 to indefinite	Special Services Bus	24,295	24,295
City of La Vista, Papillion School District 0027	10/15/2013 to indefinite	School District		
Sarpy County School District 0027 and the City of La Vista	04/13/2015 to indefinite	School District - PLSD and City of La Vista Field Use Cooperative	—	—
City of La Vista and Sarpy County	03/21/2017 to indefinite	Establish the Nebraska Multisport Agency	—	—
Cities of La Vista, Papillion, Gretna and Springfield	10/01/2017 to 09/30/2026	United Cities of Sarpy County lobbyist	10,506	10,506
Sarpy County, Cities of Bellevue, Gretna, La Vista, Papillion, Springfield, and Ralston, Nebraska	01/00/1900 to indefinite	Nebraska Humane Society - Animal Control Services	55,524	55,524
Cites of Bellevue, La Vista, Omaha, Papillion, Ralston, Valley, Waterloo, Bennington, and Sarpy and Douglas Counties	01/00/1900 to indefinite	Tri-Mutual Aid Agreement for Fire and EMS Services	2,959,147	3,195,879
Sarpy County, Douglas County, Cities of La Vistas, Papillion, Bellevue, Omaha, and Ralston	01/00/1900 to indefinite	Law Enforcement		
Cities of Bellevue, La Vista, Omaha, Papillion, Ralston, Valley, Waterloo, Bennington, Village of Boys Town, Sarpy County, and Douglas County	07/17/2020 to indefinite	Law Enforcement Mutual Aid		—
Cities of La Vista, Papillion, Bellevue and Sarpy County	01/28/2020 to indefinite	Curbing traffic law violations and traffic crashes	—	—

Appendix - I

Parties to Agreement	Agreement Period	Description	FY27	FY28
City of La Vista and Sarpy County All Law Enforcement	01/00/1900 to indefinite	Curb Drunk Drivers	—	—
City of La Vista and HIDA	01/00/1900 to indefinite	Curbing Drug Dealers	—	—
City of La Vista and ICE	01/00/1900 to indefinite	Immigration	—	—
City of La Vista and US Marshalls	01/00/1900 to indefinite	Law Enforcement	—	—
City of La Vista and Department of Justice - FBI	01/00/1900 to indefinite	Law Enforcement	—	—
City of La Vista and Sarpy County	01/00/1900 to indefinite	Police Tow Lot	(10,000)	(10,000)
Sarpy County, Cities of La Vista, Papillion, Bellevue, Gretna and Springfield	01/00/1900 to indefinite	Public Safety Communications - 800 MGHTZ	—	—
Sarpy County Sheriff, Cities of La Vista, Bellevue and Papillion Chief of Polices, and Sarpy County Attorney	08/10/2021 to indefinite	Memorandum of Understanding - Law Enforcement - Sarpy County Force Investigation Team (SCFIT)	—	—
Cities of La Vista, Papillion, Bellevue, Ralston, and Plattsmouth	04/01/2019 to 03/31/2022 with automatic renewal for additional two-year terms	Sarpy County Special Weapons and Tactics and Crisis Negotiation Unit Teams (SWAT and CNU)	—	—
Sarpy County, Douglas County, Cities of La Vista, Papillion, Bellevue; DEA, FBI, IRS, and NSP	01/00/1900 to indefinite	Metro Drug Task Force Narcotic Investigations	—	—
Douglas County Sheriff and the City of La Vista	09-02-2025 to 02/18/2028	Douglas County CSI Forensic Services	—	—
Sarpy County, Cities of Bellevue, La Vista and Papillion	09/01/1999 to indefinite	Law Records Management System (LRMS-ProPhoenix)	78,466	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	—	—
Sarpy County, Douglas County, Cities of La Vista, Papillion, Bellevue	04/04/2017 to indefinite	Law Enforcement Training Academy (SDLEA)	32,500	32,500
City of Lavista, Papillion LaVista Community Schools	05/16/2017 to indefinite	Provide School Resource Officer (SRO) position at La Vista Middle School	—	—
Cities of La Vista, Papillion; Sarpy County	03/19/2019 to indefinite	Sarpy Tactical Medic (STacMed) Team	—	—
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, Bellevue, Papillion; Sarpy County	8/3/2021 to indefinite	Memorandum of Understanding - Sarpy County Force Investigation Team (FIT)	—	—
Sarpy County and the City of La Vista	01/16/2024 to indefinite	Memorandum of Understanding - Improvements to the outdoor warning sirens	—	—
Sarpy County Drone Team				
Cities of La Vista and Omaha and The Papio - Missouri River Natural Resources District	07/05/2017 to 06/30/2018	West Papio Trail - Giles Road to Millard		—
City of La Vista and Metropolitan Community College	07/06/2021 - May 31, 2022	Operation of public dog park on jointly owned property	—	—
City of La Vista, HGAC Houston Galveston Area Council	04/07/2015 to indefinite	HGACBuy Purchasing Program	—	—
Sarpy County, Cities of La Vista, Papillion, SID 286	01/00/1900 to indefinite	66th & Giles (Federal Aid Project)	—	—
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.	—	—
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 County, Cities of La Vista, Papillion, Gretna, Springfield	12/15/2015 to indefinite	Southern Ridge Wastewater Treatment Study	—	—
Sarpy County and the Cities of the Wastewater Agencies, Cities of Papillion, Bellevue, Springfield, La Vista, and Gretna	09/19/2017 to indefinite	Create the Sarpy County and Cities Wastewater Agencies	—	—
	07/01/2024 to 07/31/2029	Papio Missouri River Watershed Coalition (Papillion Creek Watershed)	5,000	9,500
Cities of La Vista and Papillion	06/15/2015 to indefinite	Salt Storage Facility and Fueling Island	43,645	43,646
City of LaVista and Sarpy County	01/00/1900 to indefinite	132nd Street and West Giles Road	—	—
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	—	—

Parties to Agreement	Agreement Period	Description	FY27	FY28
Cities of La Vista, Omaha, Papio-Missouri River NRD	10/20/2015 to indefinite	Hell Creek Grade Control Structure	—	—
Cities of La Vista, Papillion, Bellevue, Ralston, Plattsmouth	01/00/1900 to indefinite	Jurisdictional Bound - Papio/Bellevue	—	—
Cities of La Vista, Papillion	01/00/1900 to indefinite	72nd & Giles Pedestrian Signal Heads	—	—
Sarpy County, Cities of La Vista, Papillion, Ralston, Bellevue	04/28/2016 to 12/31/2024	84th St Adaptive Signal Control Technology (ACST) ongoing and future operations and maintenance obligations	—	—
City of La Vista, Nebraska Department of Transportation	01/00/1900 to indefinite	84th St Maintenance	—	—
Sarpy County, Douglas County, Cities of La Vista, Omaha, Bellevue, Ralston	01/00/1900 to indefinite	Harrison Street Maintenance	—	—
City of La Vista, Sarpy County	01/00/1900 to indefinite	NPDES Illicit Discharge Monitoring	—	—
Sarpy County, Cities of La Vista, Papillion	01/00/1900 to indefinite	Sharing of Municipal Equipment	—	—
Cities of La Vista, Papillion	01/00/1900 to indefinite	Construction Sharing 50/50 Maintenance Giles & Rogers Traffic Signal	—	—
Papio-Missouri River Natural Resources District, Cities of La Vista, Papillion	11/15/2016 to indefinite	Portal Road Drainageway PWSE-17-001	—	—
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	—	—
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, Papillion	01/00/1900 to indefinite	Construction Sharing 50/50 Maintenance Giles & 85th Traffic Signal	—	—
Sarpy County, Cities of La Vista, Papillion, Bellevue, Ralston	01/00/1900 to indefinite	Pavement Striping	—	—
Cities of La Vista, Ralston	01/00/1900 to indefinite	Crosswalk Striping on Harrison	—	—
Cities of La Vista and Papillion	01/02/2019 to indefinite	Memorandum of Understanding - Operation & Maintenance Responsibilities for Giles Road - East 66th Street to West ROW Line of Portal Road	—	—
City of La Vista and SID 104	01/07/2025 -01/07/2045	Millard Highlands South 1 & II Right of Ways and Streets		—
City of La Vista and SID 111	01/18/2025 -01/18/2045	StonyBrook South Right of Ways and Streets		—
City of La Vista and SID #133 (SouthRidge)	01/18/2025 -01/18/2045	SouthRidge Right of Ways and Streets		—
City of La Vista and #SID 172 (Centech Business Park)	12/03/2024 - 12-03-2044	Centech Business Park and Chalco Bus Park Right of Way and Streets		—
City of La Vista and SID #237 (Cimarron Woods)	12/03/2024 - 12-03-2044	Cimmaron Woods Right of Ways and Streets		—
City of La Vista and #SID 276 (Portal Ridge)	12/03/2024 - 12-03-2044	Portal Ridge Right of Ways and Street		—
Total			**$4,088,478**	**$4,373,366**

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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.

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.

Line Item Descriptions

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.

212. Media. Includes all purchases of media for city business and marketing.

213. Library Summer Reading Program. Includes all purchases of materials and books for the city's library summer reading program.

216. Computer/Tech Equipment. Includes all purchases of computer hardware for city business.

217. Event Supplies. Includes all purchases of supplies for City events.

218. Police Equipment. All Issued equipment

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.

Line Item Descriptions

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.

315. Inter-Library Expense. Includes all library internet catalog expenses

316. Marketing. Includes all city marketing expenses including print and digital.

317. Lottery Tax. Lottery tax commissions

318. Background Check Volunteer. Background checks for city volunteers.

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.

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

500. Memorials/Donations.

501. Bond/Principal Expense. Includes all principal bond payments

502. Bond Interest Expense. Includes all interest bond payments

505. Other Charges. Includes all expenses which will not logically fall into any of the scheduled accounts.

509. K9 Expenses. Includes all K9 related expenses.

Line Item Descriptions

510. County Treasurer Fees. Includes all county treasurer payments.

514. Financial/Lending/Bond Fees. Includes all expenses related to bond fees.

516. Bad Debt/Uncollectable Accounts. Includes all bad debt expenses.

517. DARE Expenses. DARE subscriptions.

518. Medical Equipment. All medical equipment purchases.

Capital Outlay

Capital Outlay includes the purchase of furniture, fixtures, equipment, machinery, and improvements which have an original cost of over $10,000 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 $10,000 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 FY22 FT	Authorized FY22 PT	Authorized FY23 FT	Authorized FY23 PT	Authorized FY24 FT	Authorized FY24 PT	Proposed FY25 FT	Proposed FY25 PT	Proposed FY26 FT	Proposed FY26 PT	Proposed Positions
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	4	0	4	0	5	0	5	0	Grant Writer/Purchasing Manager added in FY26
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	1	0	2	0	2	0	2	0	2	0	
Administration											
City Administrator's Office	6	0	6	0	6	0	6	0	6	0	
Intern (Paid)	0	0	0	0	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)	47	0	47	0	47	0	47	0	47	0	
Police (Civilian)	4	1	4	1	4	1	5	1	5	1	
Public Works											
Public Works Administration	6	0	6	0	6	0	6	0	6	0	Add New Engineer & Move Administrative Assistant II to City Clerk
Intern (Paid)	0	0	0	0	0	0	0	0	0	0	
Streets Operating	17	3	17	3	17	3	16	4	16	4	
Streets PT and Seasonal	0	3	0	3	0	3	0	1	0	1	
Parks	13	0	13	0	13	0	16	2	16	2	Merged with sports complex
Parks Seasonal	0	7	0	7	0	7	0	5	0	5	
Building Maintenance	3	0	3	0	3	0	3	0	3	0	
Sports Complex	3	1	3	1	3	1					Merged with sports complex
Sports Complex Seasonal	0	3	0	3	0	3					Merged with sports complex

Personnel Summary Continued on Next Page

Personnel Summary

Personnel Summary - Position Count	Authorized FY24		Authorized FY25		Authorized FY26		Proposed FY27		Proposed FY28		
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	Proposed Positions
Library											
Library Director's Office	7	1	7	1	**7**	1	7	1	7	1	
Circulation Clerks	0	13	0	13	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	15	0	15	
Senior Bus	0	3	0	3	0	3	0	4	0	4	
Swimming Pool (Seasonal)	0	17	0	17	0	17	0	0	0	0	
Recreation Attendants - Events			**1**	**0**	**1**	**0**	0	0	0	0	
General Fund Total											
Sewer Fund											
Sewer											
Sewer Division	6	1	6	1	6	1	6	1	6	1	
Sewer Fund Total											
Police Academy Fund											
Police Academy											
Director	1	0	1	0	1	0	1	0	1	0	
Instructor	1	0	1	0	1	0	1	0	1	0	
Police Academy Total											
Lottery Fund											
Community Events											
Community Events Coordinator	1	0	1	0	1	0	2	0	2	0	
Lottery Fund Total											
All Funds Total	**137**	**68**	**139**	**68**	**139**	**68**	**141**	**50**	**141**	**50**	

Note: Shaded box indicates a proposed change in staffing

Personnel Summary

Personnel Summary - Full Time Equivalent (FTE)

											Proposed	
	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
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	1.00	1.00
Finance	2.50	3.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	5.00	5.00	5.00
City Clerk	2.00	2.50	3.50	3.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Human Resources	2.50	2.00	2.00	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	2.00	2.00	2.00
Administration												
City Administrator's Office	4.88	4.88	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00
Intern (Unpaid; FY21 Paid)	0.25						0.70	0.70	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	1.00	1.00
Planning	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Inspection	3.50	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Intern (Paid)	0.50	0.50	0.72	0.72								
Public Safety												
Police (Sworn)	34.00	34.00	34.00	36.00	38.00	39.00	40.00	40.00	45.00	47.00	47.00	47.00
Police (Civilian)	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.70	5.70
Public Works												
Public Works Administration	4.00	4.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Intern (Paid)	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70			
Streets Operating	15.62	15.62	15.62	15.62	16.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
Streets PT and Seasonal	1.88	1.88	1.88	1.88	1.88	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Parks	8.00	8.00	9.00	9.00	11.00	11.00	11.00	11.00	11.00	11.00	16.00	16.00
Parks Seasonal	3.98	3.98	5.13	3.13	3.38	3.38	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	2.00	2.00	2.50	3.00	3.00	3.00
Sports Complex	4.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00		
Sports Complex Seasonal	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	6.00	6.00	7.00	7.00	7.00	7.50	7.50
Circulation Clerks	6.00	6.70	6.88	6.88	6.88	7.38	7.38	6.88	6.80	6.80	4.50	4.50
Library Seasonal	0.25	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.30	0.30

Personnel Summary Continued on Next Page

Personnel Summary

Personnel Summary - Full Time Equivalent (FTE)

	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	Proposed FY27	FY28
Recreation												
Recreation Director's Office	5.00	5.00	6.00	6.00	6.00	6.50	6.50	6.50	5.00	5.00	5.50	5.50
Recreation Attendants	3.30	3.30	3.34	3.34	3.34	3.33	3.33	3.33	3.33	3.33	5.00	5.00
Senior Bus	1.83	1.83	1.84	1.84	1.80	1.80	1.80	1.80	1.80	1.80	2.80	2.80
Swimming Pool (Seasonal)	3.99	3.99	4.00	4.00	4.03	4.03	4.03	4.03	4.03	4.03	—	—
Recreation Attendants - Events									1.00	1.00	—	—
General Fund Total	126.52	125.82	130.79	131.83	139.81	144.02	146.72	147.22	152.16	157.26	155.30	155.30
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	1.34	1.34	1.34	0.07	0.07	0.07	0.07	0.07	0.07	0.07
Sewer Fund Total	8.08	8.08	7.34	7.34	7.34	6.07	6.07	6.07	6.07	6.07	6.07	6.07
Police Academy Fund												
Police Academy												
Director				1.00	1.00	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	1.00	1.00	2.00	2.00	2.00
Lottery Fund												
Community Events												
Community Events Coordinator										1.00	2.00	2.00
Lottery Fund Total	—	—	—	—	—	—	—	—	—	1.00	2.00	2.00
All Funds Total	134.60	133.90	138.13	140.17	148.15	151.09	153.79	154.29	159.23	166.33	165.37	165.37

Note: Shaded box indicates a proposed change in staffing.

Property Tax History Detail

Property Tax History Detail

Assessed Year	% Growth	Assessed Valuation	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
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	11.14%	2,220,556,943	0.0540	0.5000	0.04	$ 11,991,007	$ 11,102,785	$ 888,223	$ 222,056
2023	2.90%	2,284,893,092	0.0540	0.5000	0.04	$ 12,338,423	$ 11,424,465	$ 913,957	$ 228,489
2024	5.23%	2,404,341,954	0.0540	0.5000	0.04	$ 12,983,447	$ 12,021,710	$ 961,737	$ 240,434
2025	4.46%	2,511,621,618	0.0540	0.5000	0.04	$ 13,562,757	$ 12,558,108	$ 1,004,649	$ 251,162
2026	6.24%	2,668,321,816 *	0.0540	0.5000	0.04	$ 14,408,938	$ 13,341,609	$ 1,067,329	$ 266,832
2027	2.50%	2,735,029,861 *	0.0540	0.5000	0.04	$ 14,769,161	$ 13,675,149	$ 1,094,012	$ 273,503
2028	2.50%	2,803,405,608 *	0.0540	0.5000	0.04	$ 15,138,390	$ 14,017,028	$ 1,121,362	$ 280,341
2029	2.50%	2,873,490,748 *	0.0540	0.5000	0.04	$ 15,516,850	$ 14,367,454	$ 1,149,396	$ 287,349
2030	2.50%	2,945,328,017 *	0.0540	0.5000	0.04	$ 15,904,771	$ 14,726,640	$ 1,178,131	$ 294,533
2031	2.50%	3,018,961,217 *	0.0540	0.5000	0.04	$ 16,302,391	$ 15,094,806	$ 1,207,584	$ 301,896

*** 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.)

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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
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	$ 2,220,556,943	$ 0.50	$ 0.04	$ 0.54	$ 11,102,785	$ 888,223	$ 11,991,007
FY24	$ 2,284,893,092	$ 0.50	$ 0.04	$ 0.54	$ 11,424,465	$ 913,957	$ 12,338,423
FY25	$ 2,404,341,954	$ 0.50	$ 0.04	$ 0.54	$ 12,021,710	$ 961,737	$ 12,983,447
FY26	$ 2,511,621,618	$ 0.50	$ 0.04	$ 0.54	$ 12,558,108	$ 1,004,649	$ 13,562,757
FY27	**$ 2,581,947,023**	**$ 0.50**	**$ 0.04**	**$ 0.54**	**$ 12,909,735**	**$ 1,032,779**	**$ 13,942,514**
FY28	**$ 2,654,241,540**	**$ 0.50**	**$ 0.04**	**$ 0.54**	**$ 13,271,208**	**$ 1,061,697**	**$ 14,332,904**
FY29	$ 2,728,560,303	$ 0.50	$ 0.04	$ 0.54	$ 13,642,802	$ 1,091,424	$ 14,734,226
FY30	$ 2,804,959,992	$ 0.50	$ 0.04	$ 0.54	$ 14,024,800	$ 1,121,984	$ 15,146,784
FY31	$ 2,883,498,871	$ 0.50	$ 0.04	$ 0.54	$ 14,417,494	$ 1,153,400	$ 15,570,894

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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	11.14%	2,220,556,943	
2023	2.90%	2,284,893,092	
2024	5.23%	2,404,341,954	
2025	4.46%	2,511,621,618	
2026	6.24%	2,668,321,816	
2027	2.50%	2,735,029,861	
2028	2.50%	2,803,405,608	
2029	2.50%	2,873,490,748	
2030	2.50%	2,945,328,017	
2031	2.50%	3,018,961,217	

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Sales Tax Incentive Reserve

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	—	—	1,135,289	—	—	—	—	—	—	—	—	—	1,135,289
FY25			37,781										37,781
FY26	14,826		213,868										228,694
FY27			106,126										106,126
Total Refund	2,529,566	1,580,364	7,742,552	1,220,691	265,342	461,758	225,032	8,209	98,498	36,915	189,919	94,501	**$14,788,167**

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Travel & Training

Travel & Training Detail

Department	Name of Conference	Attending	# of Attendees	Event Location	FY27 Travel	FY27 Training	FY28 Travel	FY28 Training
Mayor And Council	League Mid Winter Conference	2 Elected	2	Lincoln, NE	725	820	725	840
	League Annual Conference	2 Elected	2	Lincoln, NE	745	856	745	1,000
	NLC City Summitt - Nashville	2 Elected	2	Nashville, TN	4,800	1,520	—	—
	NLC City Summitt - Houston	3 Elected	3	Houston, TX	—	—	7,575	2,310
	NLC Congressional Conference	Mayor	1	Washington, DC	3,080	770	3,080	780
	Misc Mileage/ Parking		2	TBD / TBD	340	—	340	—
Subtotal Mayor And Council					**9,690**	**3,966**	**12,465**	**4,930**
Boards & Commissions	NPZA	TBD	3	Kearney, NE	2,504	705	2,504	705
	Misc. Training	TBD	4	TBD	100	800	100	800
Subtotal Boards & Commissions					**2,604**	**1,505**	**2,604**	**1,505**
City Administration	ICMA Annual Conference Oct. 2026	CA, ACA	2	Long Beach, CA	4,800	2,500	—	—
	ICMA Annual Conference Sept. 2027	CA, ACA, A2CA?	3	Toronto, CN	7,200	4,000	—	—
	LNM Mid Winter Conference	CA, ACA	2	Lincoln, NE	565	750	565	750
	LNM Fall Conference	CA, ACA			565	750	565	750
	NCMA Annual Conference	CA,ACA			845		845	300
	CAPM Course & Exam	EA			—	800	—	300
	MAPA, SCEDC, Grow Sarpy	Various			400	—	400	—
	ICMA Webinar Access	Various			—	700	—	700
	Executive Coaching/ Management	Various			—	7,500		7,500
	Management Training/ Retreat	Various		Local	—	7,250	—	7,250
Subtotal City Administration					**14,375**	**24,550**	**2,375**	**17,550**
Communication	3CMA Annual Conference	Department	2	New Orleans /TBA	3,550	2,000	3,550	2,000
	Government Social Media Conference	Department	2	Virtual	—	1,140	—	1,140
	Digital Accessibility Training	Department	2	Virtual	—	2,000	—	2,000
Subtotal Communication					**3,550**	**5,140**	**3,550**	**5,140**
City Clerk	2026 ICMA Conference	DAS	1	Long Beach, CA	1,800	750	—	—
	2027 ICMA Conference	DAS	1	Toronto, Ontario, Canada	3,300	750	—	—

Travel & Training Detail

Department	Name of Conference	Attending	# of Attendees	Event Location	FY27 Travel	FY27 Training	FY28 Travel	FY28 Training
	BS&A Engage Conferance	Admin Spec. / Admin Spec.	1	TBD / TBD	1,680	750	1,680	750
	2028 IIMC Conference	CC / DCC	2	Bellevue, WA	—	—	3,600	1,600
	PRIMA IA-NE-SD Chapter Conference	DAS / CC	2	TBD / TBD	1,463	300	1,463	300
	LNM MId Winter Conference	TBD	2	TBD / TBD	290	800	290	800
	LNM Fall Conference & Pre-Conference	TBD	2	TBD / TBD	435	1,040	435	1,040
	GP GFOA (Fall)	DAS	1	Metro Area or Lincoln	70	150	70	150
	NMCA Municipal Clerk's Academy	CC / DCC	2	La Vista, NE / TBD	—	700	1,614	750
	Misc. Seminars/ Training	TBD	TBD	Local / Online	—	2,800	—	2,800
	MAPA, Grow Sarpy, etc.	TBD	TBD	Metro Area	300	—	300	—
	iCAN Conference	CC / DCC / Admin Spec.	5	Omaha, NE	—	1,600	—	1,600
Subtotal City Clerk					**9,338**	**9,640**	**9,452**	**9,790**
Finance	BS&A Engage Conferance	Grnt Mngr/TBD	1	Ponte Vedra Beach/TBD	1,836	750	1,836	750
	GFOA in-person Training	TBD	2	TBD	3,716	1,000	3,716	1,000
	GFOA Webminar	TBD	4	Online	—	600	—	600
	GPGFOA Conference	Fin Dir/ Dep Fin Dir	2	UNO	—	300	—	300
	League of Nebraska Municipalities Seminar	Fin Dir/ Dep Fin Dir	2	Lincoln	234	950	234	950
Subtotal Finance					**5,786**	**3,600**	**5,786**	**3,600**
Human Resources	HR Nebraska	HR Director, Generalist, Managing Director	3	La Vista, NE	—	2,100	—	2,100
	Baird Holm Annual	HR Director, Generalist, Managing Director	3	Omaha, NE	75	1,200	75	1,200
	PSHRA	HR Generalist	1	TBD	1,760	1,200	1,760	1,200
	ADP	HR DIrector	1	TBD	1,760	1,200	1,760	1,200
	PHR Certification	HR Generalist, HR DIrector renew	2		—	1,500	—	500
	PSHRA-CP Certification	HR Director renew	1		—	200	—	—
	Tuition Reimbursement	HR Director	1		—	5,250	—	5,250
	Leadership Training	Organization				3,204		28,432
Subtotal Human Resources					**6,799**	**39,065**	**7,004**	**39,882**

Travel & Training Detail

Department	Name of Conference	Attending	# of Attendees	Event Location	FY27 Travel	FY27 Training	FY28 Travel	FY28 Training
Information Technology	Advanced Technology Training	City Employees	All	Virtual	—	2,500	—	2,500
	Security Awareness Traning	City Employees	All	Virtual	—	2,500	—	2,500
	ITPro.TV IT Training	IT Manager & IT Technician	2	Virtual	—	960	—	1,000
	IACP Technology Conference	IT Technician	1	TBD	1,990	700	2,210	700
	CES Technology Conference	IT Manager	1	Las Vegas, NV	2,415	1,500	2,635	1,500
	National Conference TBD	IT Manager/IT Technician	1	TBD	2,275	1,000	2,500	1,000
	Local Conference TBD	IT Manager/IT Technician	1	TBD	54	500	54	500
Subtotal Information Technology					**6,734**	**9,660**	**7,399**	**9,700**
Community Development	Nebraska Planning Conference March 2027 / March 2028	CD Director, CD Deputy Director, Senior Planner	3	Kearney, NE - 2027 & 2028	2,658	705	2,658	705
	APA National Planning Conference May 2027 / April or May 2028	CD Director, CD Deputy Director, Senior Planner	3	Houston, TX - 2027 / probably Miami, FL or Seattle, WA - 2028 (TBD)	7,885	2,520	8,095	2,520
	Quad State APA Conference (NE, IA, MO, KS) October 2026	CD Deputy Director or Senior Planner	1	Kansas City, MO	1,220	250	—	—
	ICC National Conference October 2026 / September 2027	Chief Building Official (CBO)	1	Nashville, TN - Oct. 2026 Reno, NV - Sept. 2027	4,180	1,600	—	—
	ICC Edu-Code Training	Building Inspector, Permit Tech - 2027; CBO, Building Inspector - 2028	2	Las Vegas, NV	2,735	2,400	2,735	2,400
	NE Code Officials Fall Training		3	Omaha Region	150	450	150	450
	NE Code Officials Spring/Summer Training		2	NE communities - TBD	450	300	450	300
	BS&A Annual Training Conference October 2026 / FY28 TBD	CBO, Permit Tech CD Deputy Director - TBD	1	Ponte Vedra Beach - 2027 / TBD - 2028	670	—	2,390	800
	NE APA Fall Workshop	CD Director, CD Deputy Director, Senior Planner	3	Omaha, NE	—	—	—	150
	Oklahoma University Economic Development Institute	CD DIrector	1	on-line FY27; in person FY28	—	635	2,635	1,945
	ICC Certified Permit Exam	Permit Tech	1		—	255	—	—

Travel & Training Detail

Department	Name of Conference	Attending	# of Attendees	Event Location	FY27 Travel	FY27 Training	FY28 Travel	FY28 Training
	ICC Edu-Code Exams	Building Inspector	1		—	255	—	255
	UNO Leadership Supervisor Courses	CBO, Senior Planner	2	Omaha, NE	—	400	—	400
	Leadership Sarpy Program	CBO	1	Sarpy County, NE	—	—	—	1,500
	Virtual On-Line Training Opportunities	All Staff	6	on-line	—	1,230	—	1,000
Subtotal Community Development					**19,948**	**11,000**	**19,113**	**12,425**
Library	NLA/MPLA Annual Conference (1 day)	Rachel Bachman, Ashley Wemhoff, Jodi Norton	3	La Vista, Nebraska	—	450	—	—
	NLA/MPLA Annual Conference (2 day)	Jean Hurst, Rose Barcal	2	La Vista, Nebraska	—	500	—	—
	National Association for the Education of Young Children	Rachel Bachman	1	Washington, DC	2,128	395	—	—
	National Conference on the Value of Play	Jodi Norton	1	Bloomington Indiana	1,723	510	—	—
	Tabletop Scholars Conference	Ashley Wemhoff	1	Rochester, NY	1,610	450	—	—
	Three Rivers Library System: Kaleidoscope	Jean Hurst, Jodi Norton	2	Nebraska library - undetermined	290	40	—	—
	Future Ready Conference	Jean Hurst, Jodi Norton	2	Lincoln, Nebraska	127	—	—	—
	Apollo Workshop	Jean Hurst	1	Seward, Nebraska	116	—	—	—
	Association for Rural & Small Libraries	Rose Barcal	1	Milwaukee, WI	1,910	450	—	—
	ALSC Reunified National Institute (ALSC & Youth Media Awards combined)	Jodi Norton, Ashley Wemhoff	2	Chicago, IL	—	—	3,761	1,090
	Three Rivers Library System: Kaleidoscope	Jean Hurst, Jodi Norton	2	Nebraska library - undetermined	—	—	290	40
	Future Ready Conference	Jean Hurst, Jodi Norton	2	Lincoln, Nebraska	—	—	127	—
	Apollo Workshop	Jean Hurst	1	Seward, Nebraska	—	—	116	—
	Public Library Association	Maddie Hayko, Rose Barcal	2	San Francisco, CA	—	—	4,344	1,000
Subtotal Library					**7,904**	**2,795**	**8,638**	**2,130**
Recreation								
	National Recreation & Parks Association Conference	Recreation Director, Recreation Manager	2	Houston, TX	4,750	1,500	1,814	750
	Nebraska Recreation & Parks Association State Conference	Assistant Recreation Director, 2 Recreation Managers	3	Nebraska	1,814	750	4,150	1,600
Subtotal Recreation					**6,564**	**2,250**	**5,964**	**2,350**

Travel & Training Detail

Department	Name of Conference	Attending	# of Attendees	Event Location	FY27 Travel	FY27 Training	FY28 Travel	FY28 Training
Police	IACP Tech	1 from Command Staff	1	TBD	2,300	600	2,300	600
	IACP Conference	Command Staff	2	TBD	3,400	1,000	3,400	1,000
	FBI-LEEDA Conference	Supervisory Staff	2	TBD	3,400	1,000	3,400	1,000
	FBINA Conference	Major, Sergeant	2	TBD	2,800	1,200	2,800	1,200
	Axon Week Conference	TBD Instructors	2	TBD	—	—	3,400	1,000
	Northwestern Staff and Command	Sergeant	1	Northwestern	—	—	1,000	10,000
	SMIP	Command Staff	1	Boston, MA		—	11,750	—
	FBI-LEEDA 5 Star Executive Training	Command Staff	2	TBD	2,500	2,500	5,000	5,000
	FBI-LEEDA SLI Training	Sergeants and Officers	10	La Vista	—	8,000	—	—
	FBI-LEEDA CLI Training	Sergeants	5	La Vista	—	4,000	—	—
	FBI-LEEDA ELI Training	Sergeant	5	La Vista	—	4,000	—	—
	Leading Edge Mindset	Chief, Captain, Major, Sergeants, and Officers	11	La Vista	—	6,600	—	—
	Patrol Officer Response to Street Drugs	Officer	2	Des Moines	1,500	—	—	—
	Mastering Proactive Policing For Patrol	Officers	4	TBD	900	1,000	—	—
	Tactical Medicine	Officers	1	Des Moines	450	—	—	—
	Adv Crash Inv	Officers	2	Grand Island	1,200	—	—	—
	Intermediate Crash Inv	Officers	2	Grand Island	1,200	—	—	—
	Agency Response to Critical Incidents	Officers	1	Online	—	150	—	—
	Supervising Patrol Critical Incidents	Officers	3	Online	—	825	—	—
	Physical Surveillance for Counternarcotics	Officer	1	Des Moines	—	—	1,000	—
	Interview & Interrogation	Officers	5	Des Moines	4,500	—	—	—
	Basic Narcotics Investigations	Officers	2	Des Moines	1,000	—	1,000	—
	Writing Narcotics Search Warrants	Officers	2	Des Moines	950	—	—	—
	Police RMS vendor Conference	Records Personnel	2	TBD	5,000	2,400	5,000	2,400
	FBINAA Leadership Certification	Sergeant	1	TBD	3,000	3,500	—	—
	Crimes Against Women Conference	Detective	1	Dallas, TX	2,300	700	—	—
	Crimes Against Children Conference	Detective	1	Dallas, TX	2,300	900	—	—
	Nebraska Association of Women Police Conference	Detective	3	Grand Island	600	525	600	525
	Blue to Gold Training	Officers	1	ONLINE	—	3,000	—	3,000

Travel & Training Detail

Department	Name of Conference	Attending	# of Attendees	Event Location	FY27 Travel	FY27 Training	FY28 Travel	FY28 Training
	Basic Detective Training	Detectives		TBD	1,500	—	—	—
	SANS FOR498 Digital Acquisition & Rapid Triage	Officers	1	TBD	—	750	—	—
	CISM Conference	Officers	3	TBD	1,500	750	1,500	750
	CISM Training	Officers	1	Local	—	225	—	—
	CNU Level I	new CNU member		TBD	775	625	—	—
	CNU Level II	Officers		TBD	775	625	—	—
	CNU Level III	Officers	1	TBD	—	—	1,200	600
	CNU Conference (Annual)	Officers	1	TBD	2,000	325	2,000	325
	IACA Conference	Crime Analyst	1	TBD	3,000	600	—	—
	IACA 12 week training	Crime Analyst	8	ONLINE	—	3,600	—	—
	NASRO Conference	Officers	1	TBD	2,300	600	2,300	600
	Special Event Safety Training	Officers	1	TBD	—	—	1,250	900
	EVOC Instructor course	Detective/ Officers	2	Grand Island	1,500	500	—	—
	Carbine Armorer Course	Officers	1	TBD	—	350	—	—
	Glock Amorer Course	Officers	3	TBD	—	900	—	—
	Shotgun Armorer Course	TBD Instructor	1	TBD	—		—	600
	Agency Response to Critical Incidents	Sergeant	1	Online	—	—	—	50
	School Safety & Security Trilogy	Sergeant	1	Online	—	—	—	110
	Active Threat Instructor Course	TBD Instructors	2	Grey Group	—	—	—	1,790
	3 Day Less Lethal ICP	Officer	1	CTS	—	895	—	895
	Low Light Instructor Course	TBD Instructors	2	Colorado	—	—	2,500	1,800
	Active Killer Interdiction Instructor	TBD Instructors	2	TBD	—	1,500	—	1,500
	Honor Guard Training	TBD Members	2	Elmhurst Honor Guard Academy	1,000	1,000	—	—
	Washington DC Police Week	TBD Members	2		—		5,500	—
	PepperBall Instructor/ Armor Recerti	Officers	2	TBD	—	1,300	—	—
	Advanced Human Tracking	Officers	2	Mission Critical Concepts	2,000	2,000	—	—
	Advanced Sniper Class	Officers	2	TACFLOW	—	—	3,000	2,400
	Public Order Basic Command Cert	Sergeant, Command	2	NTOA	—	1,448	—	—
					—	—	—	—
	Force Science De-escalation Training	Sergeant	1	TBD	364	495	—	—
	Force Science Certification Course	Sergeants	1	TBD	400	1,700	—	—

Travel & Training Detail

Department	Name of Conference	Attending	# of Attendees	Event Location	FY27 Travel	FY27 Training	FY28 Travel	FY28 Training
	Managing & Conducting Internal Affairs Investigations	Sergeant	1		400	800	—	—
	Crisis Negotiations Skills for 1st Responders	Officer	1		—	250	—	—
	Force Encounters Course	Sergeant	1	TBD	—	350	—	—
	EMT Training - cont ed	Sergeants	2	TBD	—	—	—	500
	CPR Instructor Certification	Sergeants	2	TBD	—	300	—	—
	FRM Train the Trainer	Sergeant	1	TBD	—	—	—	—
	Instructor Development	Officers	2	LVPD	—	2,200	—	—
	Instructor Development	Officer	1	LVPD	—	—	—	1,100
	Supervising Patrol Critical Incidents	Sergeant	1	ONLINE	—	—	—	325
	Criminal Street Gangs	Officer	1	Des Moines	—	300	—	—
	Sleep Recovery	Officer	1	TBD	—	—	—	150
					—	—	—	80
	Force Encounters Course	Officer	1	TBD	—	—	250	500
	Peer Support/Assist in Crisis	Officer	1	TBD	—	—	—	110
Subtotal Police					**56,814**	**66,288**	**60,150**	**40,810**
Public Works Administration	APWA Expo (PWX)	Dir, DD, CE, CVE, EA	5	Phoenix, AZ (27) Minneapolis, MN (28)	10,620	4,500	10,620	4,500
	NE APWA Fall Conference	Dir, DD, CE, CVE, EA	5	Kearney, NE	2,368	1,000	2,368	1,000
	NE Concrete Paving Association	DD, CE, CVE, EA	4	Lincoln, NE	58	600	58	600
	NE APWA Spring Conference	Dir, DD, CE, CVE, EA	5	La Vista, NE	—	1,000	—	1,000
	Erosion Control Conference	DD, CE, CVE, EA	4	Omaha, NE	—	400	—	400
	MOVITE Transportation Conference	DD, CE, CVE, EA	4	Omaha, NE	—	400	—	400
	NLM Utility Conference	DD, CE, CVE, EA	2	Lincoln, NE	—	450	—	450
	Asphalt Paving Conference	DD, CE, CVE, EA	4	Kearney, NE	1,203	600	1,203	600
	Local Roads Conference	CE, CVE, EA	3	Sioux Falls, SD	1,866	450	1,866	450
	MINK Conference	CE, CVE, EA	3	St. Joseph, MO	1,585	300	1,585	300
	Various Prof. Lunches/Webinars	Dir, DD, CE, CVE, EA	5	Omaha-Lincoln-Metro Area	—	1,000	—	1,000
	APWA MAX Conference	Dir, DD, CE, CVE, EA		Every 3-years next conference 2029	—	—	—	—

Travel & Training Detail

Department	Name of Conference	Attending	# of Attendees	Event Location	FY27 Travel	FY27 Training	FY28 Travel	FY28 Training
Subtotal Public Works Administration					**17,700**	**10,700**	**17,700**	**10,700**
Building Maintenance	NFMT	Building Superintendent and One Staff	2	Las Vegas	2,650	500	2,650	500
Subtotal Building Maintenance					**2,650**	**500**	**2,650**	**500**
Parks	NE APWA Fall Conference	PS	1	Kearney, NE	450	200	450	200
	Local 1 day conferences	All Staff	TBD	TBD	—	1,000	—	1,300
	NRPA National Conference	PS,PS, MW2	2	Philadephia, PN	3,720	1,200	3,820	1,300
	NALP Elevate National Conference	LG	1	Tampa Bay, Florida	1,995	600	2,045	700
	Nebrakska Turfgass Conference	PS,PS,MW2,MW1	5	Embassy Suites La Vista	75	1,500	75	1,700
	STMA National Conference	PS,PS, MW2	2	Tampa Bay, Florida	3,920	1,200	4,120	1,300
	NAA Conference	Arborists, PS, MW2	3	Lincoln, NE			—	900
	CDL Training	MW1,MW2	TBD	Omaha, NE	—	850	—	850
Subtotal Parks					**10,160**	**7,450**	**10,510**	**8,250**
Streets	APWA PWX	Superintendent	1	Phoinex AZ, Minneapolis MN	2,675	900	2,675	900
	Asphalt Conference	Superintendent/ Foreman	2	Kearney	706	600	706	600
	APWA Spring Conference	Superintendent/ Foreman	3	La Vista NE	—	1,200	—	1,200
	APWA Fall Conference	Superintendent/ Foreman	2	Kearney Ne	706	600	—	600
	APWA Snow Conference	Foreman/MW	2	Des Miones IA, TBT	3,228	2,000	4,950	2,000
	Nebrasksa Concrete Conferencee	Superintendent/ Foreman	2	Lincoln	73	1,000	73	1,000
	Vision Training Mechanics	Foreman/ Machanics	3	Overland Park Kanas City KS	4,218	2,445	4,218	2,445
	Traffic Light Training	Signal Tech/ MW	2	Spencer IA, Davenport IA	1,394	1,000	2,324	1,000
	Commerical Drivers license	MW	2	Omaha NE	—	1,600	—	1,600
Subtotal Streets					**13,000**	**11,345**	**14,946**	**11,345**
Community Events	PCMA Convening Leaders	Event Planner	1	Miami	1,675	1,999	1,726	2,059
Community Events Subtotal					**1,675**	**1,999**	**1,726**	**2,059**
Total General Fund					**195,291**	**211,453**	**192,032**	**182,666**
Police Academy	TSAC Annual Training conference	Officer	1	TBD	1,850	850	1,850	875
	IADLEST Annual Conference	Officer	1	TBD	2,150	600	2,150	600
Total Police Academy Fund					**4,000**	**1,450**	**4,000**	**1,475**

Travel & Training Detail

Department	Name of Conference	Attending	# of Attendees	Event Location	FY27 Travel	FY27 Training	FY28 Travel	FY28 Training
Total Community Events					**—**	**—**	**—**	**—**
Sewer	APWA/AWWA/NWEA Fall Conference	MW, Foreman	6	Kearney,NE	3,014	870	3,014	870
	LNM Snowball Conference	MW, Foreman	6	Kearney,NE	2,564	1,020	2,564	1,020
	WWETT Conference	TBD	2	Indianapolis, IN	3,727	567	3,727	567
	Pesticide Applicator Training	MW, Foreman	6	Omaha,NE	—	720	—	720
Total Sewer Fund					**9,305**	**3,177**	**9,305**	**3,177**

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

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Debt Amortization Schedule

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
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	10,873	430,000	2.000	121,000
FY31	50,000	3.450	9,148	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						
FY44						
FY45						
FY46						
FY47						
	515,000		**96,330**	**8,145,000**		**1,415,150**

Debt Service Fund

Current Debt Amortization

Fiscal Year	$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
FY26	5,000	3.0000	75	375,000	3.0000	17,175
FY27				385,000	3.0000	5,775
FY28						
FY29						
FY30						
FY31						
	5,000		**75**	**760,000**		**22,950**

Debt Amortization Schedule

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
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
FY34						
FY35						
FY36						
FY37						
	455,000		**9,150**	**1,615,000**		**145,125**

Debt Amortization Schedule

Debt Service Fund

Current Debt Amortization

Fiscal Year	**$11.5M Highway Allocation Bond Series 2023**		
	PRINCIPAL	COUPON	INTEREST
FY26	385,000	5.0000	540,500
FY27	405,000	5.0000	521,250
FY28	425,000	5.0000	501,000
FY29	445,000	5.0000	479,750
FY30	465,000	5.0000	457,500
FY31	490,000	5.0000	434,250
FY32	515,000	5.0000	409,750
FY33	540,000	5.0000	384,000
FY34	570,000	5.0000	357,000
FY35	595,000	5.0000	328,500
FY36	625,000	5.0000	298,750
FY37	655,000	5.0000	267,500
FY38	690,000	5.0000	**234,750**
FY39	725,000	5.0000	200,250
FY40	760,000	5.0000	164,000
FY41	800,000	5.0000	126,000
FY42	840,000	5.0000	86,000
FY43	880,000	5.0000	44,000
	10,810,000		**5,834,750**

Appendix Q

Debt Amortization Schedule

Economic Development Fund

Current Debt Amortization

Fiscal Year	$5.6M 2021 Series Economic Development Fund Bond Dated July 1, 2021			$3.08M 2021B Series Economic Development Fund Bond Dated Nov 22, 2021		
	PRINCIPAL	COUPON	INTEREST	PRINCIPAL	COUPON	INTEREST
FY26	695,000		47,484	380,000	1	28,965
FY27	700,000	1.195	40,018	385,000	2	23,589
FY28	710,000	1.470	30,617	390,000	2	17,536
FY29	720,000	1.640	19,494	400,000	2	10,890
FY30	735,000	1.849	6,795	405,000	2	3,645
FY31						
FY32						
FY33						
FY34						
	3,560,000		**144,408**	**1,960,000**		**84,625**

Debt Amortization Schedule

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
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
FY39						
FY40						
FY41						
FY42						
	—		—	3,545,000		936,760

Debt Amortization Schedule

Off-Street Parking Fund Current Debt Amortization

Fiscal Year	$12.675M 2022 Series GO Bond - Off Street Parking Dated Jan 5, 2022		
	PRINCIPAL	COUPON	INTEREST
FY26	545,000	4.00000	345,900
FY27	565,000	4.00000	324,100
FY28	590,000	3.00000	301,500
FY29	605,000	3.00000	283,800
FY30	625,000	3.00000	265,650
FY31	645,000	3.00000	246,900
FY32	660,000	3.00000	227,550
FY33	680,000	3.00000	207,750
FY34	700,000	3.00000	187,350
FY35	725,000	3.00000	166,350
FY36	745,000	3.00000	144,600
FY37	765,000	3.00000	122,250
FY38	790,000	3.00000	99,300
FY39	815,000	3.00000	75,600
FY40	840,000	3.00000	51,150
FY41	865,000	3.00000	25,950
FY42			
FY41			
	11,160,000		**3,075,700**

Debt Amortization Schedule

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
FY27	—	—	136,338	710,000	0.39500	246,926
FY28	—	—	136,338	715,000	0.61500	244,121
FY29	—	—	136,338	720,000	0.97800	239,724
FY30	—	—	136,338	725,000	1.17800	232,683
FY31	—	—	136,338	740,000	1.49500	224,142
FY32	—	—	136,338	750,000	1.69500	213,079
FY33	—	—	136,338	760,000	1.92800	200,367
FY34	—	—	136,338	775,000	2.02800	185,714
FY35	—	—	136,338	795,000	2.12800	169,997
FY36	—	—	136,338	815,000	2.22800	153,079
FY37	—	—	136,338	825,000	2.32800	134,921
FY38	—	—	136,338	845,000	2.37800	115,715
FY39	—	—	136,338	875,000	2.47800	95,621
FY40	—	—	136,338	890,000	2.52800	73,938
FY41	—	—	136,338	915,000	2.77300	51,439
FY42	—	—	136,338	940,000	2.77300	26,066
FY43	1,000,000	3.25000	136,338	—		—
FY44	1,030,000	3.25000	103,838	—		—
FY45	1,065,000	3.25000	70,363	—		—
FY46	1,100,000	3.25000	35,750	—		—
	4,195,000		**2,527,697**	**12,795,000**		**2,607,532**

Debt Amortization Schedule

Redevelopment Fund Current Debt Amortization			
Fiscal Year	$20.7M Tax Supported Improvement Bond Dated July 7, 2022		
	PRINCIPAL	COUPON	INTEREST
FY27	705,000	5.00000	880,900
FY28	745,000	5.00000	845,650
FY29	780,000	5.00000	808,400
FY30	820,000	5.00000	769,400
FY31	860,000	5.00000	728,400
FY32	905,000	5.00000	685,400
FY33	950,000	5.00000	640,150
FY34	995,000	5.00000	592,650
FY35	1,045,000	4.00000	542,900
FY36	1,085,000	4.00000	501,100
FY37	1,130,000	4.00000	457,700
FY38	1,175,000	5.00000	412,500
FY39	1,235,000	5.00000	353,750
FY40	1,295,000	—	292,000
FY41	1,350,000	—	238,300
FY42	1,405,000	—	182,300
FY43	1,465,000	—	124,050
FY44	1,525,000	—	63,250
FY45			
FY46			
	19,470,000		**9,118,800**

Redevelopment Fund Current Debt Amortization			
Fiscal Year	$7.03M Tax Supported Improvement Bond Dated December 3, 2025		
	PRINCIPAL	COUPON	INTEREST
FY27	255,000	2.80000	267,605
FY28	260,000	2.85000	260,465
FY29	270,000	2.85000	253,055
FY30	275,000	2.90000	245,360
FY31	285,000	2.90000	237,385
FY32	295,000	5.00000	229,120
FY33	305,000	5.00000	214,370
FY34	320,000	5.00000	199,120
FY35	340,000	5.00000	183,120
FY36	355,000	3.60000	166,120
FY37	365,000	3.60000	153,340
FY38	380,000	4.00000	140,200
FY39	395,000	4.00000	125,000
FY40	410,000	4.00000	109,200
FY41	430,000	4.00000	92,800
FY42	445,000	4.00000	75,600
FY43	465,000	4.00000	57,800
FY44	480,000	4.00000	39,200
FY45	500,000	4.00000	20,000
FY46			
	6,830,000		**3,068,860**

Staffing Justifications

Recommended Staffing Additions (Salaries & Benefits)					
Position	**Department / Division**	**Request**	**Grade**	**FY27**	**FY28**
Building Inspector 2	Comm Dev	FY27 Add a 2nd Building Inspector 2	K	47,402	94,804
Recreation Manager	Recreation	FY27 move existing part time position to Full Time	K	45,549	47,371
Special Services Bus Driver II	Bus	FY27 New Position (Part Time)	E	31,100	32,344
		Cost		**76,649**	**79,715**

Recreation Department

Title: Recreation Manager

The Recreation Department is requesting the reclassification of the Assistant Events Coordinator (PT) to a Recreation Manager - Recreation (FT) to meet rapidly growing community needs and to strategically position the department for continued success.

From FY23 to FY25, the department experienced extraordinary growth in community participation and service utilization:

- Community Center attendance: increased from 20,258 to 34,781, a 72% increase
- Recreation activities & events: expanded from 10 to 74, a 640% increase
- Park shelter rental hours: increased from 13 to 138 hours, a 961% increase

Annual community surveys over the last three years consistently indicate strong demand for additional teen and young adult programming, particularly flexible, onetime, drop-in activities. To keep up with this demand, responsibilities for recreation programming, events, and classes have been stretched across the Recreation Director, Assistant Recreation Director, and part time Recreation Attendants, limiting their ability to focus on the operational, leadership, and strategic duties of their roles.

In July 2025, the Department introduced a part time Assistant Events Coordinator, but participation growth and community expectations have now exceeded what can be effectively and sustainably managed through part time staffing.

Special Services Bus

Title: Bus Driver II

The Recreation Department is requesting the addition of a Bus Driver II (PT) to strengthen and expand the Special Services Bus program, a vital resource for seniors and residents with special needs in La Vista and Ralston. Community reliance on this service continues to grow, and the demand for accessible, reliable transportation directly impacts residents' ability to remain independent, engaged, and connected.

Currently, responsibilities for operating and managing the program are divided across several staff positions, including the Recreation Director, Recreation Manager–Seniors, Bus Driver I, and Administrative Specialist. While this shared model has supported the program to date, it has also stretched staff capacity and limited our ability to enhance or expand services. As community needs increase, this structure is no longer sustainable. The Bus Driver II position provides dedicated leadership and operational focus the program needs. Centralizing day-to-day oversight under one role will:

- Improve service reliability, responsiveness, and scheduling efficiency.

Staffing Justifications

- Allow the department to proactively adapt to rider needs and program growth.
- Support staff retention and engagement by reducing workload fragmentation and clarifying responsibilities.

Adding a dedicated Bus Driver II, the Department anticipates the capacity to provide approximately 80 additional rides per month. This translates into more residents attending medical appointments, accessing essential services, engaging in social programs, and maintaining independence.

The Bus Driver II position strengthens the long-term sustainability and impact of a critical community service, ensuring that residents who rely on the Special Services Bus can continue to travel safely and affordably.

Community Development

The Community Development Department is requesting to budget for an additional Building Inspector position to support the continued growth and sustainability of the Rental Inspection Program, while also addressing increasing demands associated with new development activity. As the number of rental units within the community has steadily increased, so too has the demand for regular inspections, re-inspections, and enforcement activities. At the same time, the City has experienced an uptick in commercial and multi-family residential development, significantly increasing the volume and complexity of plan reviews and construction inspections required. Current staffing levels are no longer sufficient to maintain these combined responsibilities at their intended level of service, necessitating the addition of dedicated personnel to ensure programs remain effective, responsive, and aligned with community expectations.

General Fund Expenditure Summary by Department

General Fund Expenditure Summary By Department (Including Capital)

					Recommended			
	FY25 Budget	FY25 Actual	FY26 Budget	FY26 Estimated Year End	FY27 Budget	% Change	FY28 Budget	% Change
Mayor and Council	264,957	224,689	283,500	303,500	283,639	—%	270,248	(5%)
Boards and Commissions	7,079	5,820	7,079	7,079	22,359	216%	7,359	(67%)
City Administration	1,107,749	710,362	947,765	586,233	861,373	(9%)	900,874	5%
Communication	369,861	359,960	417,709	417,709	438,477	5%	458,940	5%
City Clerk	1,215,647	1,130,876	1,249,780	1,254,596	1,325,840	6%	1,416,243	7%
Finance	732,372	780,277	883,966	845,019	915,084	4%	953,336	4%
Human Resources	665,191	490,939	608,690	508,690	675,572	11%	712,796	6%
Information Technology	1,010,775	776,026	1,027,723	1,027,723	974,585	(5%)	1,030,245	6%
Community Development	959,955	944,305	936,150	933,921	1,080,023	15%	1,113,575	3%
Library	1,202,910	1,127,810	1,221,110	1,202,929	1,279,502	5%	1,296,776	1%
Recreation	880,804	812,555	863,891	862,095	1,116,595	29%	1,041,673	(7%)
Senior Services	111,269	106,842	118,287	118,287	131,855	11%	138,672	5%
Swimming Pool	—	81	—	—	—	—%	—	—%
The Link	210,673	149,054	193,297	193,297	118,839	(39%)	120,459	1%
Public Transportation	8,182	8,971	8,182	8,182	10,600	30%	10,600	—%
Special Services Bus	145,738	166,856	146,578	146,578	186,445	27%	193,197	4%
Animal Control	60,833	57,742	62,598	62,598	66,500	6%	66,500	—%
Fire	2,833,939	2,826,358	3,032,748	3,032,747	3,264,731	8%	3,409,282	4%
Police	8,011,313	7,924,624	9,011,168	8,093,561	9,864,660	9%	9,878,571	—%
Public Works Administration	520,390	502,525	583,038	554,537	673,925	16%	628,691	(7%)
Building Maintenance	986,031	913,015	918,170	918,170	891,492	(3%)	904,702	1%
Streets	2,842,124	2,757,060	3,121,350	3,050,695	3,322,569	6%	3,515,003	6%
Parks	2,150,753	2,225,510	2,196,081	1,988,099	2,351,643	7%	2,372,996	1%
Sports Complex	—	—	—	—	—	—%	—	—%
Off Street Parking	336,834	309,323	346,820	342,081	337,712	(3%)	340,281	1%
Community Events	—	—	—	—	637,350	—%	648,853	2%
Total	**26,635,379**	**25,311,579**	**28,185,680**	**26,458,327**	**30,831,370**	**353%**	**31,429,872**	**(26%)**