

Budget Hearing 2021-2022  
Tuesday, September 7, 2021 5:30 PM  
Council Chambers  
1369 25 Avenue  
Columbus, NE 68601

**1. Public hearing: 2021-2022 Budget**

City of Columbus  
IN  
Platte County, Nebraska

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 7 day of September 2021, at 5:30 o'clock P.M., at City Council Chambers for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2019-2020 Actual Disbursements & Transfers	\$ 79,091,434.00
2020-2021 Actual/Estimated Disbursements & Transfers	\$ 78,140,559.00
2021-2022 Proposed Budget of Disbursements & Transfers	\$ 126,991,931.00
2021-2022 Necessary Cash Reserve	\$ 56,271,792.00
2021-2022 Total Resources Available	\$ 183,263,723.00
Total 2021-2022 Personal & Real Property Tax Requirement	\$ 5,977,541.00
Unused Budget Authority Created For Next Year	\$ 7,732,314.78

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 5,477,289.00
Personal and Real Property Tax Required for Bonds	\$ 500,252.00

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 7 day of September 2021, at 7:00 o'clock P.M., at City Council Chambers for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2020	2021	Change
Operating Budget	102,694,150.00	126,991,931.00	24%
Property Tax Request	\$ 5,510,908.00	\$ 5,977,541.00	8%
Valuation	1,748,462,132	1,896,512,219	8%
Tax Rate	0.315186	0.315186	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.290581		



## MEMORANDUM

DATE: September 07, 2021  
TO: Tara Vasicek, City Administrator  
FROM: Heather Lindsley, Finance Director  
SUBJECT: 2021-2022 Budget Hearing

### RECOMMENDATION:

Staff recommends that in accord with state statute any support, opposition, criticism, suggestions or observations from taxpayers relating to the 2021-2022 proposed Budget be heard. Then the Budget Hearing should be closed.

Included in the packet is a draft of the forms that will be filed with Platte County and the Nebraska Auditor of Public Accounts. These forms are more of a big picture look at City finances than the individual fund pages that were discussed at the Committee of the Whole meetings. If there are any changes, based upon suggestions from the public that the Council wants to amend into the Budget, staff should so be directed by a motion to amend them into the Budget and then make a motion to pass the amended Budget.

## DISCUSSION:

The proposed Budget includes receipts of \$101,318,093, which includes \$5,918,357 of property taxes and expenditures of \$126,991,931. For comparisons last year's approved Budget of expenditures is \$102,694,150. In the proposed Budget for fiscal 2021-2022 are \$45,483,150 of capital items, which can be compared to \$30,995,400 for the 2020-2021 Budget.

There are a few changes incorporated into the final numbers since the preliminary budget was presented at the Committee of the Whole meetings. If one wants to review the changes to the Capital Improvement Plan, the pages have been updated on the Columbus website at <http://www.columbusne.us/index.aspx?nid=430>

The Council's goal from the 2006 Strategic Planning Session was, "Seek to control property tax income to grow no faster than cost-of-living plus growth due to new construction." The proposed budget has been prepared keeping the levy rate at .315186 per \$100 of assessed valuation, which is the same as last year. For this year the City's share of tax on a \$100,000 home was \$315.19, and will remain \$315.19 on that same property, if the assessed valuation of the property remains the same.

We believe this budget reflects the needs of the City, its citizens and the services we are required to provide.

There are several Ordinances and Resolutions on the Agenda that are part of the Budget, as follows:

- Resolution approving Schedule of Fees
- Ordinance to adopt 2021-2022 Pay Plan, which includes a 5.0% adjustment to the pay scale
- Ordinance to adopt 2021-2022 Budget
- Resolution approving Property Tax Request

FISCAL IMPACT:

The Budget is a legally required plan of expenditures balanced by projected revenues that requests the levy of property taxes and authorizes the expenditure of all funds.

ALTERNATIVES:

There are no practical alternatives at this time.

SIGNATURE:

DEPARTMENT HEAD: \_\_\_\_\_

CITY ADMINISTRATOR APPROVAL: \_\_\_\_\_

Please Complete this **Basic Data Input Area** -It will put informat

		INPUT ↓
Name of <i>City or Village</i>		City of Columbus
Name of County in which Subdivision resides:		Platte
First Date of Fiscal Year:		October 1, 2021
Last Date of Fiscal Year:		September 30, 2022
Current Valuation		1,896,512,219
Prior Year Valuation		1,748,462,132
Prior Year Property Tax Request		5,510,908.00
Prior Year Operating Budget Amount		102,694,150.00
Prior Year Tax Levy Rate		0.315186
Outstanding Bond Principal on Last Day of Fiscal Year		68,245,000.00
Outstanding Bond Interest on Last Day of Fiscal Year		18,058,006.00
Prior Year Capital Improvement Exemption		14,631,800.00
Amount spent on Capital Improvements during last year		10,126,899.00
Amount still expected to be spent on Capital Improvements.		0.00
Budget Hearing Held On:	Month	September
	Day of month	7
	Year	2021
	Time	5:30
	A.M. or P.M.	P.M.
	Location	City Council Chambers
Final Tax Request Hearing Held On:	Month	September
	Day of month	7

Year	2021
Time	7:00
A.M. or P.M.	P.M.
Location	City Council Chambers

**2021-2022  
STATE OF NEBRASKA  
CITY/VILLAGE BUDGET FORM**

**City of Columbus  
TO THE COUNTY BOARD AND COUNTY CLERK OF  
Platte County**

**This budget is for the Period October 1, 2021 through September 30, 2022**

**Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:**

<p>The following <b>PERSONAL AND REAL PROPERTY TAX</b> is requested for the ensuing year:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;">\$</td> <td style="width:15%; text-align: right;">5,477,289.00</td> <td>Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td style="text-align: center;">\$</td> <td style="text-align: right;">500,252.00</td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td style="text-align: center;">\$</td> <td style="text-align: right;">5,977,541.00</td> <td><b>Total Personal and Real Property Tax Required</b></td> </tr> </table>	\$	5,477,289.00	Property Taxes for Non-Bond Purposes	\$	500,252.00	Principal and Interest on Bonds	\$	5,977,541.00	<b>Total Personal and Real Property Tax Required</b>	<p><b>Projected Outstanding Bonded Indebtedness as of October 1, 2021</b> <i>(As of the Beginning of the Budget Year)</i></p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">Principal</td> <td style="width:40%; text-align: right;">\$ 68,245,000.00</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">\$ 18,058,006.00</td> </tr> <tr> <td><b>Total Bonded Indebtedness</b></td> <td style="text-align: right;"><b>\$ 86,303,006.00</b></td> </tr> </table>	Principal	\$ 68,245,000.00	Interest	\$ 18,058,006.00	<b>Total Bonded Indebtedness</b>	<b>\$ 86,303,006.00</b>
\$	5,477,289.00	Property Taxes for Non-Bond Purposes														
\$	500,252.00	Principal and Interest on Bonds														
\$	5,977,541.00	<b>Total Personal and Real Property Tax Required</b>														
Principal	\$ 68,245,000.00															
Interest	\$ 18,058,006.00															
<b>Total Bonded Indebtedness</b>	<b>\$ 86,303,006.00</b>															
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;">\$</td> <td style="width:15%; text-align: right;">1,896,512,219</td> <td><b>Total Certified Valuation (All Counties)</b></td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor <b>MUST</b> be attached)</i></p>	\$	1,896,512,219	<b>Total Certified Valuation (All Counties)</b>	<p align="center"><b>Report of Joint Public Agency &amp; Interlocal Agreements</b></p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2020 through June 30, 2021?</p> <p align="center"> <input checked="" type="checkbox"/> YES         <span style="margin-left: 200px;"><input type="checkbox"/> NO</span> </p> <p align="center"><i>If YES, Please submit Interlocal Agreement Report by September 20th.</i></p>												
\$	1,896,512,219	<b>Total Certified Valuation (All Counties)</b>														
<p align="center"><b>County Clerk's Use ONLY</b></p>	<p align="center"><b>Report of Trade Names, Corporate Names &amp; Business Names</b></p> <p>Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2020 through June 30, 2021?</p> <p align="center"> <input checked="" type="checkbox"/> YES         <span style="margin-left: 200px;"><input type="checkbox"/> NO</span> </p> <p align="center"><i>If YES, Please submit Trade Name Report by September 20th.</i></p>															
<p align="center"><b>APA Contact Information</b></p> <p align="center">Auditor of Public Accounts State Capitol, Suite 2303 Lincoln, NE 68509</p> <p><b>Telephone:</b> (402) 471-2111      <b>FAX:</b> (402) 471-3301</p> <p><b>Website:</b> <a href="http://www.auditors.nebraska.gov">www.auditors.nebraska.gov</a></p> <p><b>Questions - E-Mail:</b> <a href="mailto:Jeff.Schreier@nebraska.gov">Jeff.Schreier@nebraska.gov</a></p>	<p align="center"><b>Submission Information</b></p> <p align="center"><b>Budget Due by 9-20-2021</b></p> <p><b>Submit budget to:</b></p> <ol style="list-style-type: none"> <li>1. Auditor of Public Accounts -Electronically on Website or Mail</li> <li>2. County Board (SEC. 13-508), C/O County Clerk</li> </ol>															

City of Columbus in Platte County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2019 - 2020 (Column 1)	Actual/Estimated 2020 - 2021 (Column 2)	Adopted Budget 2021 - 2022 (Column 3)
1	Net Cash Balance	\$ 68,910,794.00	\$ 62,375,312.00	\$ 81,945,630.00
2	Investments	Included Above		
3	County Treasurer's Balance	Included Above		
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			\$ -
5	<b>Subtotal of Beginning Balances (Lines 1 thru 4)</b>	<b>\$ 68,910,794.00</b>	<b>\$ 62,375,312.00</b>	<b>\$ 81,945,630.00</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 5,273,044.00	\$ 5,510,910.00	\$ 5,918,357.00
7	Federal Receipts	\$ 757,195.00	\$ 5,308,790.00	\$ 1,173,200.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 13,890.00	\$ 15,000.00	\$ 11,500.00
9				
10	State Receipts: Highway Allocation and Incentives	\$ 2,588,871.00	\$ 2,972,970.00	\$ 2,661,056.00
11	State Receipts: Motor Vehicle Fee	\$ 192,566.00	\$ 202,990.00	\$ 211,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid			
14	State Receipts: Other	\$ 2,534,975.00	\$ 208,753.00	\$ 1,789,270.00
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 585,716.00	\$ 637,830.00	\$ 625,000.00
18	Local Receipts: Local Option Sales Tax	\$ 8,206,676.00	\$ 8,619,620.00	\$ 7,900,000.00
19	Local Receipts: In Lieu of Tax	\$ 262,855.00	\$ 254,870.00	\$ 260,000.00
20	Local Receipts: Other	\$ 30,680,107.00	\$ 50,643,429.00	\$ 38,280,142.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	\$ 21,460,057.00	\$ 23,335,715.00	\$ 42,488,568.00
23	Proprietary Function Funds (Only if Page 6 is Used)			\$ -
24	<b>Total Resources Available (Lines 5 thru 23)</b>	<b>\$ 141,466,746.00</b>	<b>\$ 160,086,189.00</b>	<b>\$ 183,263,723.00</b>
25	<b>Total Disbursements &amp; Transfers (Line 22, Pg 3, 4 &amp; 5)</b>	<b>\$ 79,091,434.00</b>	<b>\$ 78,140,559.00</b>	<b>\$ 126,991,931.00</b>
26	<b>Balance Forward/Cash Reserve (Line 24 MINUS Line 25)</b>	<b>\$ 62,375,312.00</b>	<b>\$ 81,945,630.00</b>	<b>\$ 56,271,792.00</b>
27	Cash Reserve Percentage			144%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 5,918,357.00
		County Treasurer Commission at 1%		\$ 59,183.57
		<b>Total Property Tax Requirement</b>		<b>\$ 5,977,541.00</b>

## City of Columbus in Platte County

### To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:		Property Tax Request
General Fund	\$	5,477,289.00
Bond Fund	\$	500,252.00
_____ Fund		
_____ Fund		
<b>Total Tax Request</b>	<b>** \$</b>	<b>5,977,541.00</b>

\*\* This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1.

### Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

American Rescue Plan Act (ARPA)	\$	2,076,774.22
Combined Utility Funds	\$	27,955,662.02
Library Foundation & Endowment	\$	1,987,435.23
Debt Service & Other Reserves	\$	16,907,146.44
Total Special Reserve Funds	\$	48,927,017.91
Total Cash Reserve	\$	56,271,792.00
Remaining Cash Reserve	\$	7,344,774.09
Remaining Cash Reserve %		19%

### Documentation of Transfers of Surplus Fees:

*(Only complete if Transfers of Surplus Fees Were Budgeted)*

Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.

Transfer From:	Transfer To:
Amount:	
Reason:	

Transfer From:	Transfer To:
Amount:	
Reason:	

Transfer From:	Transfer To:
Amount:	
Reason:	

City of Columbus in Platte County

Line No.	2021-2022 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	\$ 2,189,677.00	\$ 6,013,000.00	\$ 131,500.00			\$ 10,317,197.00	\$ 18,651,374.00
3	Public Safety - Police and Fire	\$ 7,628,443.00	\$ 1,601,350.00	\$ 1,166,820.00	\$ 1,227,807.00		\$ 21,785,286.00	\$ 33,409,706.00
4	Public Safety - Other	\$ 8,000.00						\$ 8,000.00
5	Public Works - Streets	\$ 3,673,656.00	\$ 10,980,000.00	\$ 242,480.00				\$ 14,896,136.00
6	Public Works - Other				\$ 576,552.00		\$ 561,552.00	\$ 1,138,104.00
7	Public Health and Social Services	\$ 1,411,975.00	\$ 250,000.00	\$ 106,500.00				\$ 1,768,475.00
8	Culture and Recreation	\$ 5,452,113.00	\$ 16,780,000.00	\$ 567,000.00			\$ 4,904,833.00	\$ 27,703,946.00
9	Community Development	\$ 2,405,940.00			\$ 276,050.00			\$ 2,681,990.00
10	Miscellaneous	\$ 15,100.00					\$ 580,000.00	\$ 595,100.00
11	Business-Type Activities:							
12	Airport	\$ 374,770.00	\$ 60,000.00					\$ 434,770.00
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility						\$ 4,021,440.00	\$ 4,021,440.00
16	Solid Waste	\$ 1,999,230.00	\$ 67,500.00	\$ 122,000.00	\$ 231,440.00		\$ 60,440.00	\$ 2,480,610.00
17	Transportation							\$ -
18	Wastewater	\$ 3,056,470.00	\$ 5,939,000.00	\$ 145,000.00	\$ 2,920,030.00		\$ 120,000.00	\$ 12,180,500.00
19	Water	\$ 2,120,770.00	\$ 845,000.00	\$ 216,000.00	\$ 375,690.00		\$ 120,000.00	\$ 3,677,460.00
20	Other	\$ 3,094,320.00	\$ 250,000.00					\$ 3,344,320.00
21	Proprietary Function Funds (Page 6)					\$ -		\$ -
22	<b>Total Disbursements &amp; Transfers (Lns 2 thru 21)</b>	<b>\$ 33,430,464.00</b>	<b>\$ 42,785,850.00</b>	<b>\$ 2,697,300.00</b>	<b>\$ 5,607,569.00</b>	<b>\$ -</b>	<b>\$ 42,470,748.00</b>	<b>\$ 126,991,931.00</b>

- (A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

City of Columbus in Platte County

Line No.	2020-2021 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	\$ 1,964,776.00	\$ 1,133,450.00	\$ 63,390.00			\$ 12,786,576.00	\$ 15,948,192.00
3	Public Safety - Police and Fire	\$ 6,805,989.00	\$ 763,360.00	\$ 1,209,040.00	\$ 1,153,550.00		\$ 5,060,060.00	\$ 14,991,999.00
4	Public Safety - Other	\$ 15,000.00						\$ 15,000.00
5	Public Works - Streets	\$ 2,446,204.00	\$ 7,345,612.00					\$ 9,791,816.00
6	Public Works - Other				\$ 573,940.00		\$ 545,950.00	\$ 1,119,890.00
7	Public Health and Social Services	\$ 1,317,439.00						\$ 1,317,439.00
8	Culture and Recreation	\$ 5,835,770.00	\$ 5,117,549.00	\$ 92,547.00			\$ 59,660.00	\$ 11,105,526.00
9	Community Development	\$ 1,643,126.00		\$ 37,505.00	\$ 212,380.00			\$ 1,893,011.00
10	Miscellaneous	\$ 14,600.00					\$ 594,410.00	\$ 609,010.00
11	Business-Type Activities:							
12	Airport	\$ 344,530.00	\$ 64,000.00					\$ 408,530.00
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility						\$ 3,995,100.00	\$ 3,995,100.00
16	Solid Waste	\$ 1,687,580.00	\$ 7,000.00	\$ 28,500.00	\$ 235,360.00		\$ 49,000.00	\$ 2,007,440.00
17	Transportation							\$ -
18	Wastewater	\$ 2,845,205.00	\$ 2,138,804.00	\$ 115,000.00	\$ 2,662,233.00		\$ 120,000.00	\$ 7,881,242.00
19	Water	\$ 1,967,120.00	\$ 836,000.00	\$ 207,050.00	\$ 864,939.00		\$ 120,000.00	\$ 3,995,109.00
20	Other	\$ 2,866,255.00	\$ 145,000.00	\$ 50,000.00				\$ 3,061,255.00
21	Proprietary Function Funds							\$ -
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>\$ 29,753,594.00</b>	<b>\$ 17,550,775.00</b>	<b>\$ 1,803,032.00</b>	<b>\$ 5,702,402.00</b>	<b>\$ -</b>	<b>\$ 23,330,756.00</b>	<b>\$ 78,140,559.00</b>

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

City of Columbus in Platte County

Line No.	2019-2020 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	\$ 2,035,284.00	\$ 191,881.00	\$ 177,549.00			\$ 10,730,950.00	\$ 13,135,664.00
3	Public Safety - Police and Fire	\$ 7,376,210.00	\$ 7,289,527.00	\$ 632,492.00	\$ 1,128,671.00		\$ 4,956,132.00	\$ 21,383,032.00
4	Public Safety - Other	\$ 4,118.00						\$ 4,118.00
5	Public Works - Streets	\$ 2,734,827.00	\$ 5,379,416.00	\$ 315,189.00				\$ 8,429,432.00
6	Public Works - Other				\$ 727,870.00		\$ 699,342.00	\$ 1,427,212.00
7	Public Health and Social Services	\$ 1,336,249.00		\$ 15,987.00				\$ 1,352,236.00
8	Culture and Recreation	\$ 4,371,362.00	\$ 712,008.00	\$ 310,867.00			\$ 246,642.00	\$ 5,640,879.00
9	Community Development	\$ 2,525,536.00		\$ 18,635.00	\$ 135,480.00		\$ 172,983.00	\$ 2,852,634.00
10	Miscellaneous	\$ 19,885.00					\$ 512,000.00	\$ 531,885.00
11	Business-Type Activities:							
12	Airport	\$ 314,078.00	\$ 647,093.00	\$ 23,673.00				\$ 984,844.00
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility	\$ -					\$ 3,955,540.00	\$ 3,955,540.00
16	Solid Waste	\$ 1,669,728.00		\$ 267,793.00	\$ 258,658.00		\$ 113,956.00	\$ 2,310,135.00
17	Transportation							\$ -
18	Wastewater	\$ 3,249,452.00	\$ 4,309,463.00	\$ 297,475.00	\$ 3,060,427.00		\$ 120,000.00	\$ 11,036,817.00
19	Water	\$ 1,856,026.00	\$ 191,382.00	\$ 175,261.00	\$ 818,737.00		\$ 120,000.00	\$ 3,161,406.00
20	Other	\$ 2,859,449.00	\$ 26,151.00					\$ 2,885,600.00
21	Proprietary Function Funds							\$ -
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>\$ 30,352,204.00</b>	<b>\$ 18,746,921.00</b>	<b>\$ 2,234,921.00</b>	<b>\$ 6,129,843.00</b>	<b>\$ -</b>	<b>\$ 21,627,545.00</b>	<b>\$ 79,091,434.00</b>

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

City of Columbus in Platte County

2021-2022 LID SUPPORTING SCHEDULE

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	5,977,541.00
Motor Vehicle Pro-Rate	(2)	\$	11,500.00
In-Lieu of Tax Payments	(3)	\$	260,000.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (17))		\$	14,631,800.00
<b>LESS:</b> Amount Spent During 2020-2021	(4)	\$	10,126,899.00
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	(5)	\$	-
Amount to be included as Restricted Funds ( <b>Cannot Be A Negative Number</b> )	(6)	\$	4,504,901.00
Motor Vehicle Tax	(7)	\$	625,000.00
Local Option Sales Tax	(8)	\$	7,900,000.00
Transfers of Surplus Fees	(9)	\$	-
Highway Allocation and Incentives	(10)	\$	2,661,056.00
	(11)		
	(12)		
Motor Vehicle Fee	(13)	\$	211,000.00
Municipal Equalization Fund	(14)	\$	-
Insurance Premium Tax	(15)	\$	-
Nameplate Capacity Tax	(15a)	\$	-
<b>TOTAL RESTRICTED FUNDS (A)</b>	(16)	\$	<b>22,150,998.00</b>

**Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)		\$	16,263,350.00
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )	(17)		
Agrees to Line (6).	(18)	\$	-
Allowable Capital Improvements	(19)	\$	16,263,350.00
Bonded Indebtedness	(20)	\$	1,627,392.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)		
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$	-
Public Safety Communication Project (Statute 86-416)	(23)		
Benefits Paid Under the Firefighter Cancer Benefits Act	(23a)		
Payments to Retire Interest-Free Loans from the Department of Aeronautics ( <b>Public Airports Only</b> )	(24)		
Judgments	(25)		
Refund of Property Taxes to Taxpayers	(26)		
Repairs to Infrastructure Damaged by a Natural Disaster	(27)		
<b>TOTAL LID EXCEPTIONS (B)</b>	(28)	\$	<b>17,890,742.00</b>

<b>TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)</b> <i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i>	<b>\$ 4,260,256.00</b>
---	------------------------

Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

**Page 8 Line 20**

Bonded indebtedness includes:

\$500,252.00 for GO Bonds paid for by Property Tax  
\$1,127,140.00 for Sales Tax Bonds paid for by Sales Tax

**City of Columbus**

IN

**Platte County**

**LID COMPUTATION FORM FOR FISCAL YEAR 2021-2022**

**PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2**

**OPTION 1**

2020-2021 Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 11,587,024.91  
Option 1 - (Line 1)

**OPTION 2**

*Only use if a vote was taken at a townhall meeting to exceed Lid for one year*

Line (1) of Prior Year Lid Computation Form Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) Option 2 - (B) %

Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B) -

Calculated 2020-2021 Restricted Funds Authority (Base Amount) Line (A) Plus Line (C) Option 2 - (C)  
Option 2 - (Line 1)

**CURRENT YEAR ALLOWABLE INCREASES**

**1** BASE LIMITATION PERCENT INCREASE (2.5%) 2.50 %  
(2)

**2** ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% - %  
(3)

$\frac{38,919,535.00}{2021 \text{ Growth per Assessor}} \div \frac{1,748,462,132.00}{2020 \text{ Valuation}} = \frac{2.23}{\text{Multiply times 100 To get \%}}$

**3** ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE 1.00 %  
(4)

$\frac{8}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{8}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least 75\% (.75) of the Governing Body}}$

**ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.**

**4** SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE                      %  
(5)

**Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting**

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 3.50 %  
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 405,545.87  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 11,992,570.78  
(8)

**Less:** Restricted Funds from Lid Supporting Schedule 4,260,256.00  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 7,732,314.78  
(10)

**LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.**

City of Columbus in Platte County

**2021-2022 CAPITAL IMPROVEMENT LID EXEMPTIONS**

Description of Capital Improvement	Amount Budgeted
City Hall/Library Project	\$ 8,400,000.00
Downtown Study	\$ 42,000.00
Fiber Optic Network	\$ 600,000.00
Entryway Renovation	\$ 50,000.00
Training Tower Concrete	\$ 25,000.00
Charlie Louis Addition/Repair	\$ 1,576,350.00
Maintenance Shop	\$ 250,000.00
Baeball Field Lights	\$ 280,000.00
Drainage & Concrete at Gerrard Park	\$ 100,000.00
Armour Coat 3 Parking Lots	\$ 85,000.00
Powerhouse Trail Phase 1	\$ 490,000.00
Bleacher Shad Covers	\$ 50,000.00
Pool Deck LED Lighting	\$ 25,000.00
Flood Damage Course Repair	\$ 750,000.00
Downtown Parking Improvements & UPRR Grade SEP Study	\$ 425,000.00
Loup River Levee Recert & Levee Piping Inspection	\$ 225,000.00
33rd Ave Viaduct Up Lighting	\$ 180,000.00
School/Pedestrian Crossing Signal Upgrades	\$ 150,000.00
City Wide Pavement Rehabilitation	\$ 2,500,000.00
Aerial Applicator Plan Update	\$ 30,000.00
Hangar 1406 Repair	\$ 30,000.00

Total - Must agree to Line 17 on Lid Support Page 8

\$ 16,263,350.00

# Municipality Levy Limit Form

## City of Columbus in Platte County

### Municipality Levy

Personal and Real Property Tax Request	(1)		5,977,541.00
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	500,252.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		500,252.00
Tax Request Subject to Levy Limit	(8)		5,477,289.00
Valuation	(9)		1,896,512,219
Municipality Levy Subject to Levy Authority	(10)		0.288809
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.000000
Community Redevelopment Authority	(12)		0.000000
Transit Authority	(13)		0.000000
Off Street Parking District Valuation	(14)		
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000
Other	(16)		0.000000
Total Levy for Compliance Purposes	(17)		0.288809 (A)
 <b>Levy Authority</b>			
Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)		0.000000
Total Municipality Levy Authority	(20)		0.450000 (B)
 Voter Approved Levy Override	(21)		 0.000000 (C)

**Note: (A) must be less than the greater of (B) or (C) to be in compliance with the Statutes**

This Form is to be completed to ensure compliance with the levy limits established in State Statute Section 77-3442. The levy limit applicable to municipalities is 45 cents plus 5 cents for interlocal agreements.

State Statute Section 86-416 allows for a special tax to fund Public Safety Communication projects, the tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included as Bonded Indebtedness on Line 7 above.

A municipality may exceed the limits in State Statute Section 77-3442 by completing the requirements of State Statute Section 77-3444 (Election or Townhall Meeting). **If an amount is entered on Line 21, a sample ballot and election results MUST be submitted with budget. If voter approved override was completed at a Townhall Meeting, minutes of that meeting, and a list of registered voters in the municipality must be submitted. Please refer to the statutes to ensure all requirements are met.**

City of Columbus  
IN  
Platte County, Nebraska

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 7 day of September 2021, at 5:30 o'clock P.M., at City Council Chambers for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2019-2020 Actual Disbursements & Transfers	<u>\$ 79,091,434.00</u>
2020-2021 Actual/Estimated Disbursements & Transfers	<u>\$ 78,140,559.00</u>
2021-2022 Proposed Budget of Disbursements & Transfers	<u>\$ 126,991,931.00</u>
2021-2022 Necessary Cash Reserve	<u>\$ 56,271,792.00</u>
2021-2022 Total Resources Available	<u>\$ 183,263,723.00</u>
Total 2021-2022 Personal & Real Property Tax Requirement	<u>\$ 5,977,541.00</u>
Unused Budget Authority Created For Next Year	<u>\$ 7,732,314.78</u>

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	<u>\$ 5,477,289.00</u>
Personal and Real Property Tax Required for Bonds	<u>\$ 500,252.00</u>

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 7 day of September 2021, at 7:00 o'clock P.M., at City Council Chambers for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	<u>2020</u>	<u>2021</u>	<u>Change</u>
Operating Budget	102,694,150.00	126,991,931.00	24%
Property Tax Request	<u>\$ 5,510,908.00</u>	<u>\$ 5,977,541.00</u>	8%
Valuation	1,748,462,132	1,896,512,219	8%
Tax Rate	0.315186	0.315186	0%
Tax Rate if Prior Tax Request was at Current Valuation	<u>0.290581</u>		

**REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**  
**REPORTING PERIOD JULY 1, 2020 THROUGH JUNE 30, 2021**

**City of Columbus**

**Platte**

SUBDIVISION NAME

COUNTY

Parties to Agreement  
(Column 1)

Agreement Period  
(Column 2)

Description  
(Column 3)

Columbus, Platte County, Colfax County, Humphrey, Duncan Rural Fire District, Creston, Creston Rural Fire District, Polk County, Platte Center, Stanton County, Monroe Fire District, Madison County, Lindsay, Lindsay Rural Fire Board, Platte Center Rescue, R02-150 R04-25, R04-38	N/A	E-911-Columbus is the Public Safety Answering Point for 911 for Platte County
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Columbus, Columbus Rural Fire Protection District, R13-131	01-01-19 to 12-31-20	Sharing of fire equipment and manpower
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<u>Big 8 Mutual Aid</u> Columbus, Bellwood, David City, Rising City, Shelby, Osceola, Stromsburg, Duncan	02-01-90 to present	Sharing of fire equipment and manpower
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<u>Mid-Nebraska Mutual Aid</u> Albion, Belgrade, Cedar Rapids, Creston, Columbus City and Rural, Duncan, Fullerton, Genoa, Humphrey, Leigh, Lindsay, Madison, Monroe, Newman Grove, Platte Center, Primrose, Silver Creek and St. Edward R-14-53	02-01-85 to present	Sharing of fire equipment and manpower
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Columbus, Platte County, R00-146, R03-130	N/A	Law enforcement inside and outside of City limits
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Columbus, Columbus Public Schools	N/A	School Resource Officer in schools provided by Columbus
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Columbus, Platte County, R12-26, R16-29	03-16-20 to 03-16-24	Prosecuting Attorney services are provided by Platte County for the City of Columbus
Columbus, Counties of Boone, Butler, Merrick, Nance, Polk and Saunders, R13-111	10-1-13 to 9-30-20	East Central Region 911 Emergency Communications Equipment sharing for installation of new E-911 equipment.
Columbus, East Central District Health Department, R06-100	N/A	Regulations to prevent the spread of communicable diseases, illnesses or poisoning.
Columbus, Platte County, R16-174	N/A	Approve the Columbus portion of the 2016 Platte County LEOP in an effort to provide for a coordinated response to disaster or emergency conditions.
Columbus, Platte County, R01-66	N/A	Agreement to participate in joint traffic selective enforcement.
Columbus, Platte County, Nebraska Regional Interoperability Network R15-144	1-1-16 to 12-31-25	Provides for Columbus participation in Nebraska Interoperability Network
Columbus, Platte County, Law Enforcement Services R18-35	N/A	Provides County Law Enforcement Services for Property Maintenance within the City's Zoning Jurisdiction.
Columbus, Platte County, East District Health Department, R06-100	N/A	Provides County Law Enforcement Services for

Columbus, Platte County, Joint Dispatch Services R17-132, R17-133, R18-75	N/A	Property Maintenance within the City's Zoning Jurisdiction.
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End-Public Safety

Columbus, Norfolk, Fremont and many surrounding small communities, R98-82	N/A	Service agreement for disposal of solid waste at the Northeast Nebraska Solid Waste Coalition landfill
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Columbus, Fremont R06-34	Program automatically renews	Used oil collection and Reuse program
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Columbus, Platte County, R04-74, R04-113, and R09-66	06-07-04 to 06-07-29	Construction and paving of City's North Arterial Project including maintenance responsibilities, traffic regulation and enforcement
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Columbus, Village of Silver Creek, R97-46	N/A	Allow disposal of waste at Transfer Station
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Columbus, Village of Duncan, R97-41	N/A	Allow disposal of waste at Transfer Station
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Columbus, Platte County, R98-04	N/A	Allow disposal of waste at Transfer Station
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Columbus, Lower Loup Natural Resources District	N/A	Contribution by Lower Loup Natural Resource District toward the construction of recreational trails
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Columbus, Platte County Agricultural Society	99 years	Rental of land where the Aquatic Center is located for \$1 per year
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Columbus, Beatrice, Fremont, Grand		Cooperation with one another to facilitate the management of storm water required
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Island, Hastings, Kearney, Lexington, Norfolk, North Platte, Scottsbluff	Continuous	by the State of Nebraska and the United States of America
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Columbus, Nebraska Dept. of Roads, Schuyler, Bellwood, Richland, Platte County, Colfax County, Butler County, Polk County, R09-88	N/A	Regional Transportation Planning Study
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Columbus, Platte County, R12-96	N/A	Engineering assessment to address drainage issues in the Columbus Industrial
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Columbus, Nebraska Department of Environmental Quality R16-64	Ends 12-31-16	Storm Water Management Plan Program
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Columbus, Central Community College R08-17		Extension of Water Service to College
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Columbus, MAPA, counties and cities in eastern Nebraska and Western Iowa	2016-2017	Aerial photography services
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Columbus, Lower Loup NRD, R97-11	N/A	Lost Creek Flood Control Improvement Project with City to mow and maintain area within City limits.
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Columbus, Platte County R-5209	7/7/83 Forward	Construction and connection to City sewer system by Sanitary and Improvement District No. 7 of Platte County
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End-Public Works

Columbus, Cornhusker Public Power District, R03-69	N/A	Permission to erect and maintain a "Welcome to Columbus" sign
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Columbus, Loup River Power District, R00-93	N/A	Permission to erect and maintain a "Welcome to Columbus" sign
Columbus, Loup Power District R15-129	12-2-15 to 12-31-40	Distribution system lease and franchise agreement allowing District to operate an electric system within the City of Columbus
Columbus, Norfolk, Fremont, Northeast Nebraska Economic Development District, R99-01	N/A	Cooperate with cities, villages and counties in northeast Nebraska for creating and implementing economic development programs
Columbus, Norfolk, Fremont and many northeast Nebraska Communities, Northeast Nebraska Area Agency on Aging, Resolution No. 4524	N/A	Board represents 50 senior centers in 22 counties in rural northeast Nebraska
Columbus, Nebraska Cooperative Lottery and many Nebraska cities, counties and villages, R94-123	N/A	Cooperative Lottery provides Keno for many Nebraska locations
Columbus, East Central District Health Department, R06-100	N/A	Regulation to prevent the spread of communicable disease, illnesses or poisoning
End-General		
Columbus, Platte County, R14-57, R17-85	7-1-20 to 6-30-23	Bookmobile and walk-in library services for Platte County residents outside of Columbus
Columbus, Norfolk , Northeast Community College, Central Community College, Wayne, Schulyer and Scottsbluff, R17-85	Continuous	OneLibrary Nebraska provides a cloud based shared on-line catalog and circulation system for member libraries

Columbus, Columbus Area governments and non-profits R09-33		Hiring Consultant to develop alternatives for Joint Use and sharing space for Quality of Life Centers
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End-Library

Columbus, Columbus Public Schools, R07-75, R14-145	08-01-07 to 07-31-10 extendable in one years increments, Extended 8-1-18 to 7-31-22	Use of Aquatic Center by Columbus High School swim team
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Columbus, Columbus Public Schools, R00-24	N/A	Use of Pawnee Park baseball field by Columbus Public School
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Columbus, Columbus Public Schools, R01-135	N/A	Use of Bradshaw Park softball fields by Columbus Public Schools
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Columbus, Central Community College, R09-84	N/A	Use of Gerrard Park Softball Fields by the College
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Columbus, Columbus Public Schools and East Central District Health Department, R11-104, R12-54 and R13-65	N/A	Subdivision Agreement for cost sharing for the installation of paving, storm sewer, water and sewer in the Discoverer Addition
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Columbus, Columbus Public Schools R16-131	N/A	Design and specifications for Fiber Optic Network
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Columbus, Columbus Public Schools R09-21	N/A	Construct and maintain infrastructure development at East 14th Ave and 29th St
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Columbus, Columbus Public Schools, R09-20	N/A	Cost sharing for reconstruction of tennis courts in Pawnee Park and maintenance by the City
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**REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES**  
**REPORTING PERIOD JULY 1, 2020 THROUGH JUNE 30, 2021**

**City of Columbus**

**Platte County**

SUBDIVISION NAME

COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

Columbus Area Transit

Columbus Municipal Airport

Columbus Cemetery

Roselawn Cemetery

Columbus Community Center

Qual Run Golf Course

Van Berg Golf Course

Columbus Aquatic Center

Pawnee Plunge Water Park