

Bellevue City Council Meeting Special

Tuesday, August 9, 2022 5:30 PM

Bellevue City Hall

1500 Wall Street

Bellevue, NE 68005

1. PLEDGE OF ALLEGIANCE
2. CALL TO ORDER AND ROLL CALL
3. OPEN MEETINGS ACT - Posted in the Entry to the Council Chambers
4. APPROVAL OF AGENDA, CONSENT AGENDA, CLAIMS, AND ADVISORY COMMITTEE REPORTS:
 - a. Approval of the Agenda
5. Presentation of the proposed FY 2022-2023 Budget. (Finance Director)
6. ORDINANCES FOR PUBLIC HEARING (2nd reading):
 - a. Ordinance No. 4106: An ordinance to adopt the Annual Appropriations Bill (Finance Director) **(Special Hearing on 2022-2023 Budget Required per State Statute)**
 1. Resolution No. 2022-23: A resolution to set the 2022-2023 property tax request. (Finance Director) **(No Action Required at this Meeting)**
7. ADJOURNMENT



The City of Bellevue

The Fiscal Year 2022-2023 Annual Budget

City of Bellevue
Annual Budget
For The Fiscal Year
October 1, 2022
Through
September 30, 2023

City of Bellevue

Mayor and City Council

Mayor

Rusty Hike

City Council

| | | |
|--------------|----------|-------------------|
| Thomas Burns | Ward 1 | |
| Rich Casey | Ward 2 | |
| Paul Cook | Ward 3 | Council President |
| Kathy Welch | Ward 4 | |
| Don Preister | Ward 5 | |
| Jerry McCaw | At Large | |

City of Bellevue Management Team

City Administrator's Office

Jim Ristow, City Administrator

Since 2018

Appointees

Susan Kluthe, City Clerk

Since 2019

Bree Robbins, City Attorney

Since 2019

Rich Severson, Treasurer

Since 2013

Directors

Doug Clark, Public Works Director

Since 2020

Julie Dinville, Library Director

Since 2015

Ken Clary, Police Chief

Since 2021

Perry Guido, Fire Chief

Since 2009

Ashley Decker, Human Resources Director

Since 2020

Mark Elbert, Community Development Director

Since 2019

Rich Severson, Finance Director

Since 2010

City of Bellevue

Budget Proposal's Key Points

- **No Increase In Property Tax Rate (Mil Levy)**
 - No change from 61¢ since 2014
- **Budgeted Expenditures Rise \$2 Million To \$109 Million, Up 1%**
 - Increased Personnel Spending Offset with Lower Bond Refundings And Capital Spending
- **Budgeted Resources Available Will Be \$152 Million, Down \$5 Million, Down 3%**
 - Total Cash Reserves Will Decrease By \$3 Million From The Prior Year
- **Increases the Budget for Public Safety**
 - Increases Sworn Police Officers by 6 to 111 and the associated operational budget by 30%
 - Increases Fire Protection Services' operational budget by 18%
- **No Increases in the Budget for Other City Services**

City of Bellevue

Budget Proposal's Key Points-continued

- City Maintaining a AA+ Bond Rating from S&P
- Provides Continued Infrastructure Improvements
 - Library Renovation/Improvements
 - Street Improvements, Including 36th Street
- Anticipates Economic Development Activities
 - Funding LB840 - \$750,000
 - Catalyst for new business and continued enhancement of Olde Towne

History of Bellevue's Valuations and Tax Levies

| Tax Year | Valuation in billions of dollars | Tax Levy expressed as cents per hundred dollars of assessed value |
|-----------------|---|--|
| 2022 | \$4.96 | 0.610000 |
| 2021 | \$4.58 | 0.610000 |
| 2020 | \$4.38 | 0.610000 |
| 2019 | \$3.39 | 0.610000 |
| 2018 | \$3.10 | 0.610000 |
| 2017 | \$2.99 | 0.610000 |
| 2016 | \$2.76 | 0.610000 |
| 2015 | \$2.72 | 0.610000 |
| 2014 | \$2.70 | 0.610000 |
| 2013 | \$2.76 | 0.600000 |
| 2012 | \$2.70 | 0.554876 |
| 2011 | \$2.70 | 0.554876 |
| 2010 | \$2.68 | 0.554876 |
| 2009 | \$2.69 | 0.554876 |

City of Bellevue
Fund Balance Cash Roll-Forward
2022-23 Annual Budget

| | |
|--|----------------------|
| Beginning Cash at 09-30-22 (Forecasted) | \$ 46,076,996 |
| Revenues | 106,052,942 |
| Resources Available | 152,129,938 |
| Expenditures | (109,052,942) |
| Ending Cash at 09-30-22 | \$ 43,076,996 |

**City of Bellevue
Fund Balance Cash Roll-Forward
2022-23 Annual Budget**

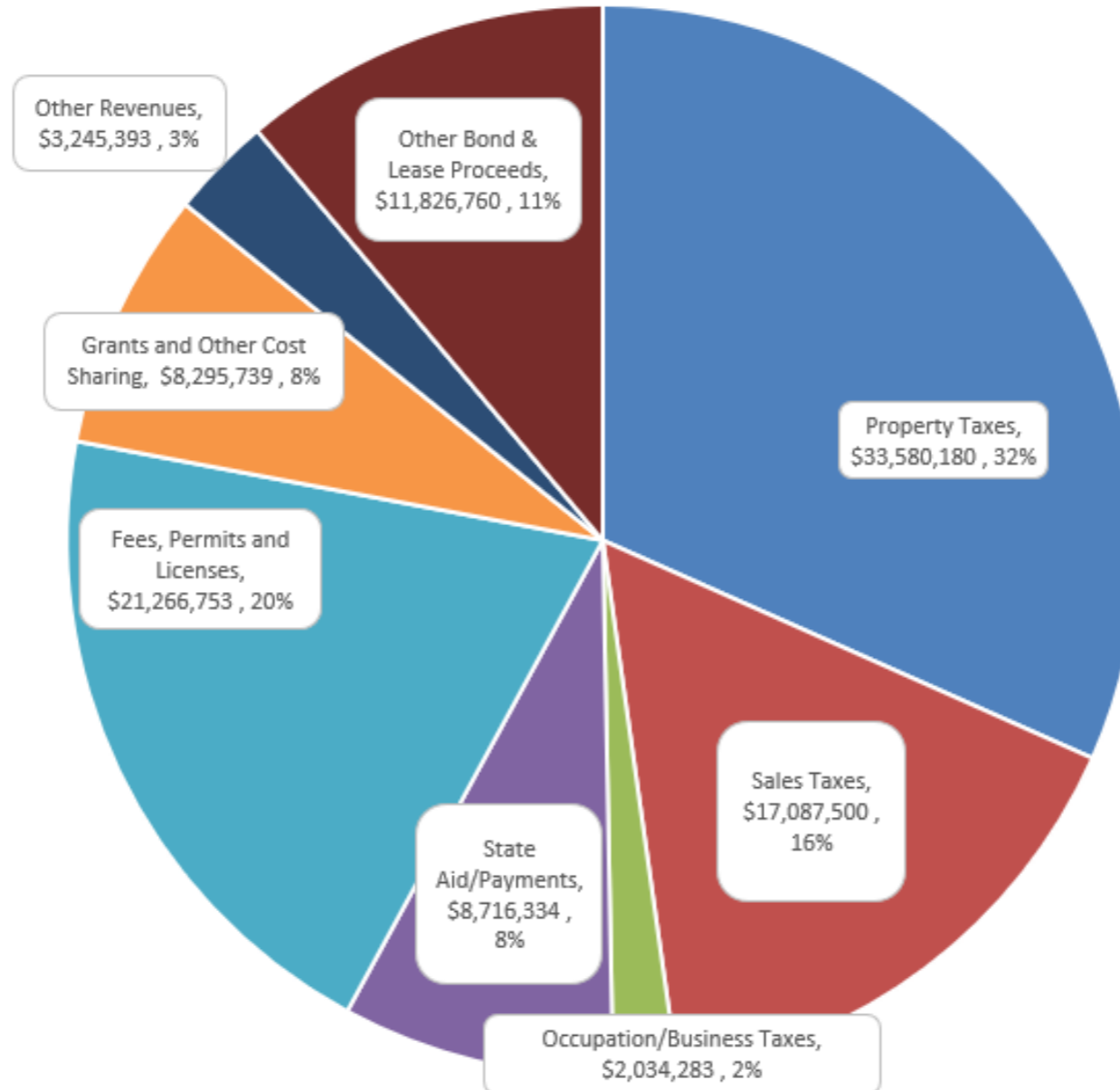
| | Fund | | | | | | | |
|---|--------------------------|--------------------------|------------------------|--------------------------------|--------------------------------|---------------------------------|---------------------------|--------------------------|
| | Total | F10 General | F20 Wastewater | F50 Community Betterment | F55 Economic Development | F60 Community Development | F80 & F81 Police Funds | F95 Debt Service |
| Fund Balance (Cash) at 09-30-21 | \$ 41,273,244.45 | \$ 20,760,592.77 | \$ 4,913,015.48 | \$ 4,237,516.23 | \$ 3,042,041.70 | \$ 196,163.71 | \$ 116,907.58 | \$ 8,007,006.98 |
| Forecast Revenues | \$ 115,840,307.63 | \$ 85,436,665.55 | \$ 13,696,763.84 | \$ 1,125,346.21 | \$ 750,150.96 | \$ 424,874.06 | \$ 54,798.47 | \$ 14,351,708.54 |
| Forecast Expenditures | \$ 111,036,555.71 | \$ 74,318,831.55 | \$ 12,602,473.47 | \$ 1,806,890.00 | \$ 3,196,253.62 | \$ 424,874.06 | \$ 52,999.74 | \$ 18,634,233.27 |
| <i>Rounding</i> | - | | | | | | | |
| Forecast Net increase / (decrease) | \$ 4,803,751.92 | \$ 11,117,834.00 | \$ 1,094,290.37 | \$ (681,543.79) | \$ (2,446,102.66) | \$ 0.00 | \$ 1,798.73 | \$ (4,282,524.73) |
| <i>Rounding</i> | | | | | | | | |
| Forecasted Fund Balance (Cash) at 09-30-22 | \$ 46,076,996.37 | \$ 31,878,426.77 | \$ 6,007,305.85 | \$ 3,555,972.44 | \$ 595,939.04 | \$ 196,163.71 | \$ 118,706.31 | \$ 3,724,482.25 |
| Budgeted Revenues | \$ 106,052,941.63 | \$ 78,730,998.91 | \$ 16,765,873.30 | \$ 1,181,790.00 | \$ 750,120.00 | \$ 1,046,616.78 | \$ 53,000.00 | \$ 7,524,542.64 |
| Budgeted Expenditures | \$ 109,052,941.63 | \$ 81,730,998.91 | \$ 16,765,873.30 | \$ 1,181,790.00 | \$ 750,120.00 | \$ 1,046,616.78 | \$ 53,000.00 | \$ 7,524,542.64 |
| <i>Rounding</i> | | - | - | - | - | - | - | - |
| Budgeted Net increase / (decrease) | \$ (3,000,000.00) | \$ (3,000,000.00) | - | - | - | - | - | - |
| <i>Rounding</i> | | | | | | | | |
| Budgeted Fund Balance (Cash) at 09-30-23 | \$ 43,076,996.37 | \$ 28,878,426.77 | \$ 6,007,305.85 | \$ 3,555,972.44 | \$ 595,939.04 | \$ 196,163.71 | \$ 118,706.31 | \$ 3,724,482.25 |
| % increase / decrease in cash | | | | | | | | |
| 9/30/23 vs 9/30/21 | 4.4% | 39.1% | 22.3% | (16.1%) | (80.4%) | - | 1.5% | (53.5%) |
| 9/30/23 vs 9/30/22 | (6.5%) | (9.4%) | - | - | - | - | - | - |

**City of Bellevue
2022-23 Annual Budget
Bonded Indebtedness**

| | Total Debt | Total Debt to Valuation | Lease- Purchase Debt | Wastewater Bonds | GO Debt | G.O. Debt to Valuation |
|--|----------------------------|--|---------------------------------|-----------------------------|----------------|---------------------------------------|
| Beginning Bonded Indebtedness at 10-01-21 | \$ 78,645,000 | 1.72% | \$ 10,295,000 | \$ 1,925,000 | \$ 66,425,000 | 1.45% |
| Principal Payments During Year | (7,950,000) | | \$ (890,000) | \$ (255,000) | \$ (6,805,000) | |
| New Debt Issued | 3,910,000 | | \$ 3,910,000 | \$ - | | |
| Ending Bonded Indebtedness at 09-30-22 | 74,605,000 | 1.50% | \$ 13,315,000 | \$ 1,670,000 | \$ 59,620,000 | 1.20% |
| Principal Payments During Year | (5,420,000) | | \$ (1,100,000) | \$ (260,000) | \$ (4,060,000) | |
| New Debt To Be Issued | 11,701,250 | | \$ - | \$ 5,300,000 | \$ 6,401,250 | |
| Ending Bonded Indebtedness at 09-30-23 | \$ 80,886,250 | 1.63% | \$ 12,215,000 | \$ 6,710,000 | \$ 61,961,250 | 1.25% |
| | Valuation: \$4,960,206,000 | | | | | |

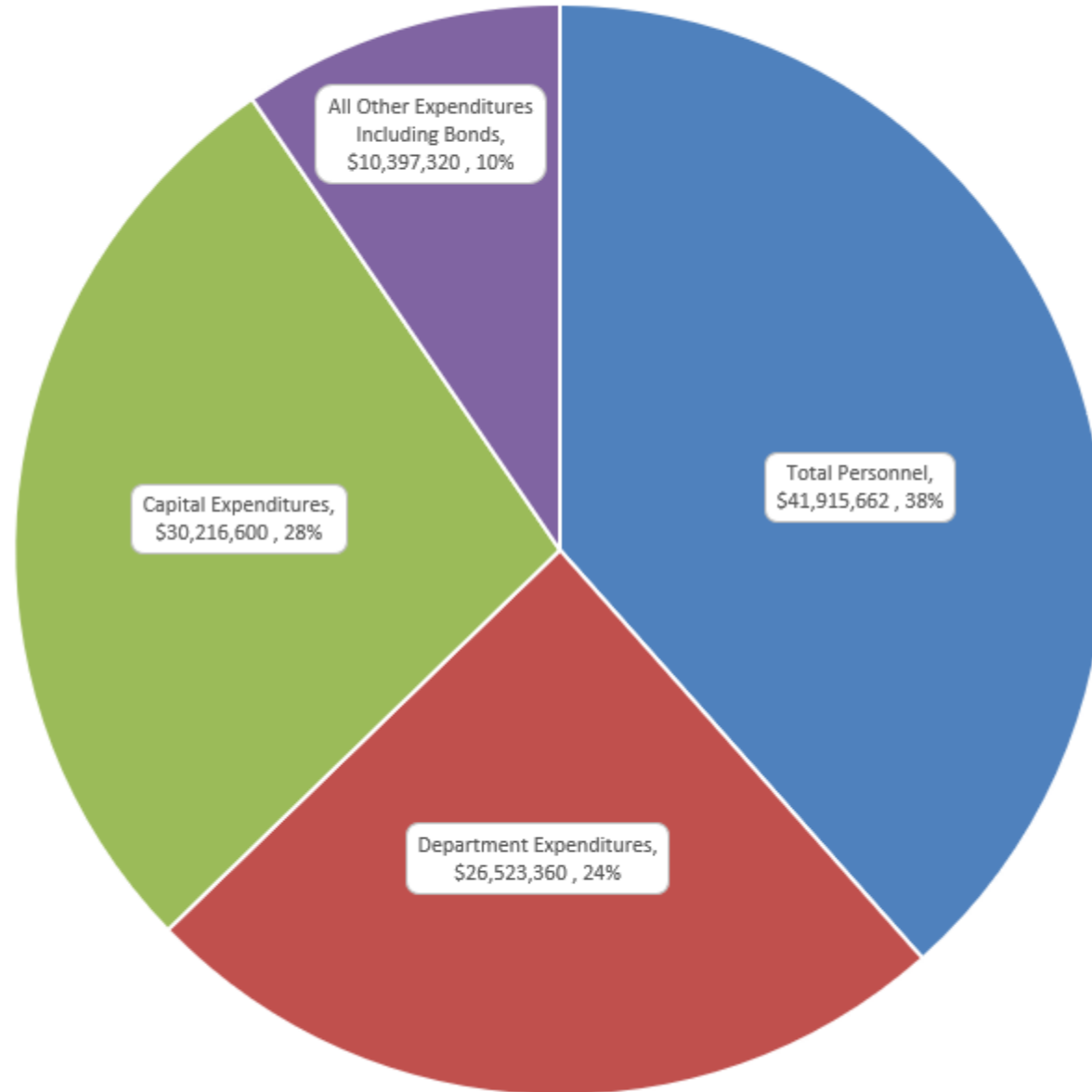
City of Bellevue

FYE2023 Budgeted Revenues - City-Wide



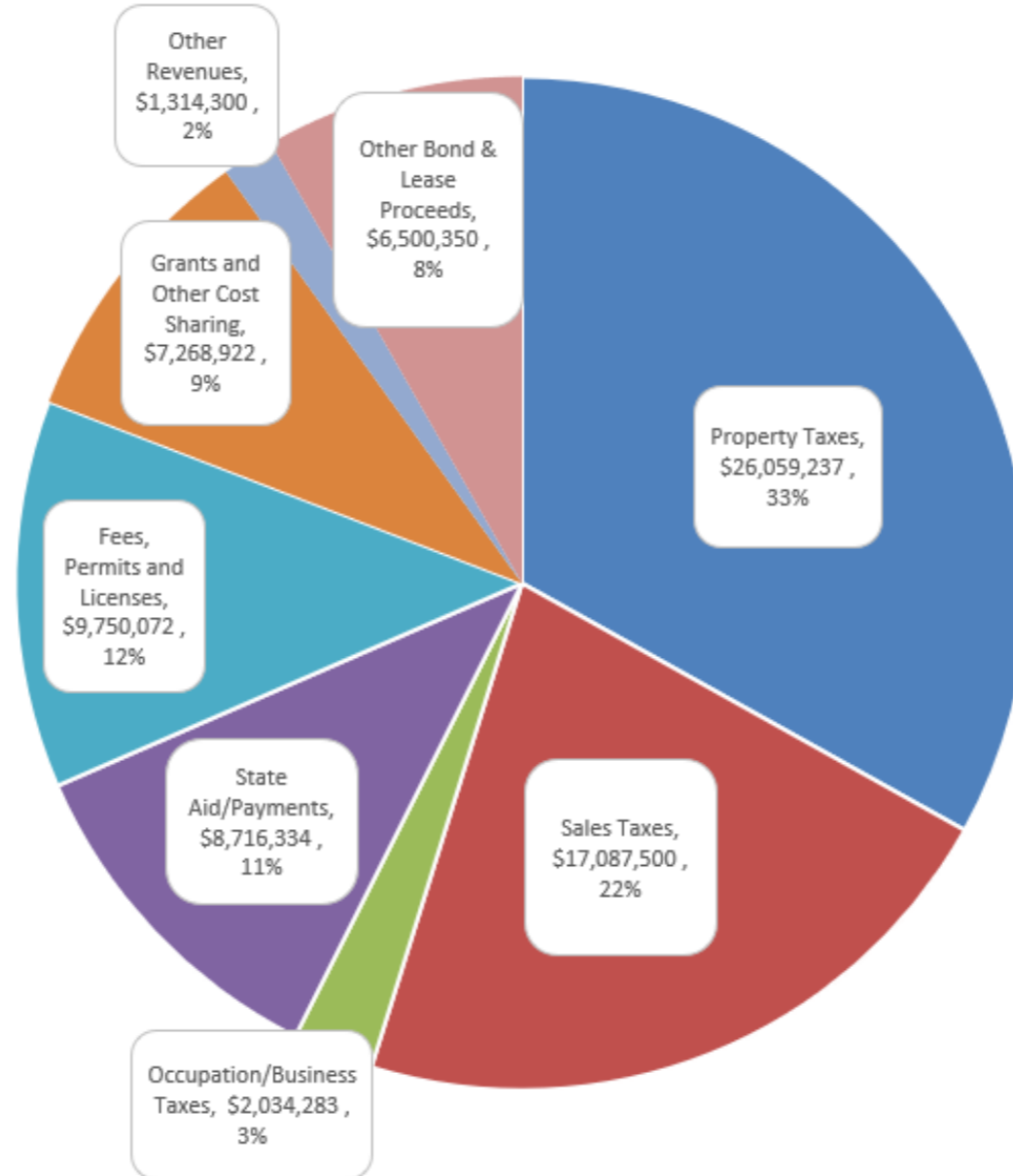
City of Bellevue

FYE2023 Budgeted Expenditures - City-Wide



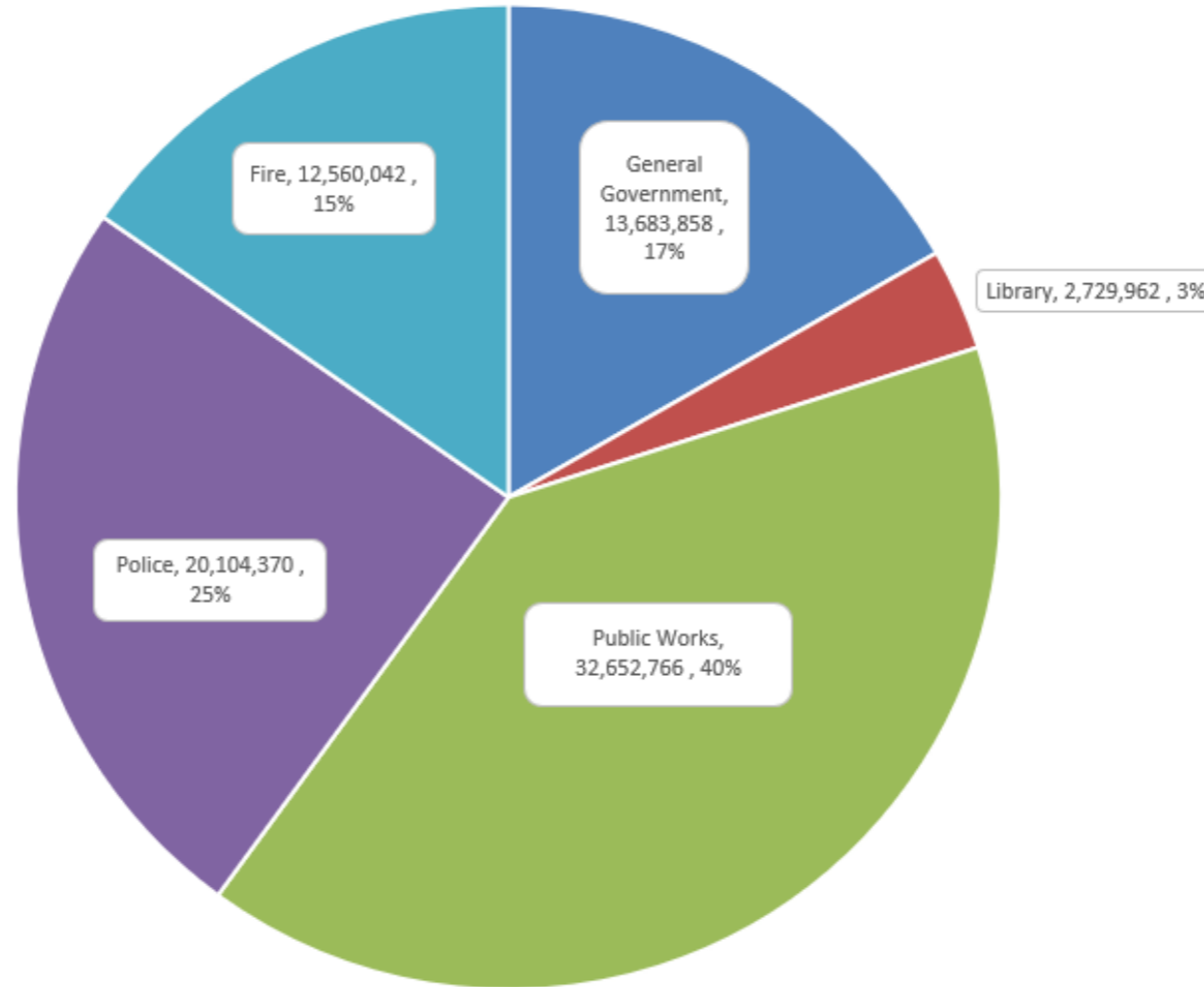
City of Bellevue

Sources of General Fund Revenue



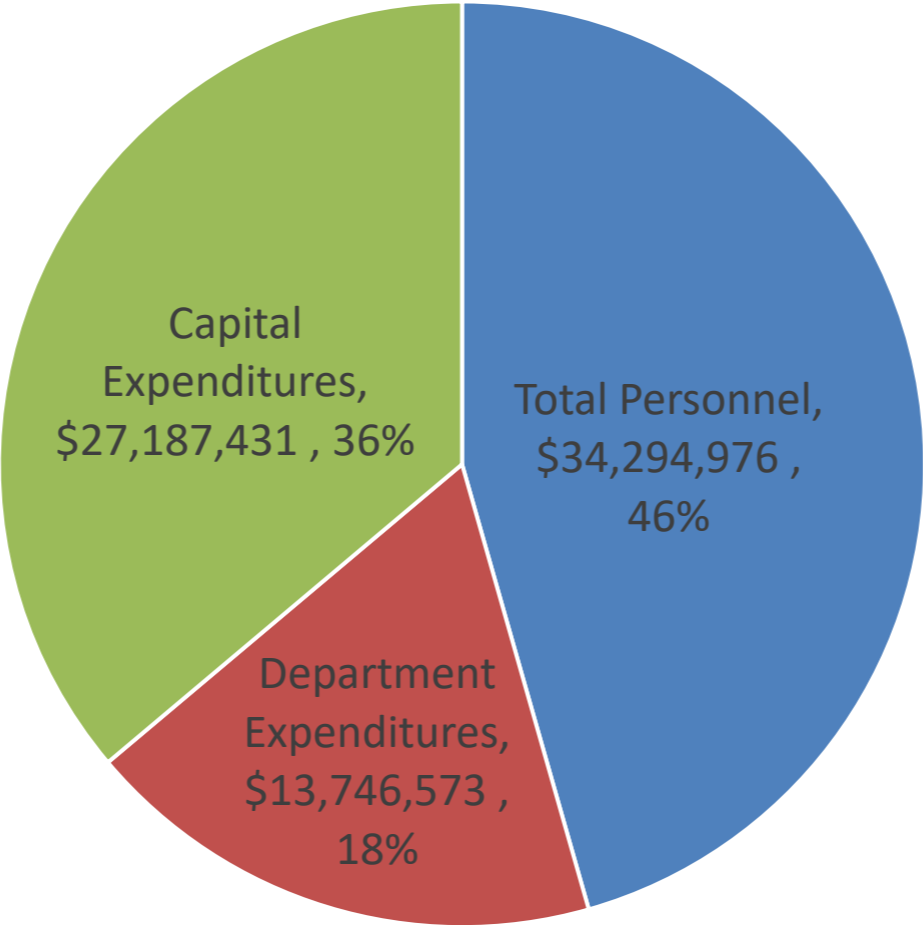
City of Bellevue

How the General Fund Money is Allocated in this Budget



City of Bellevue

Major Categories of General Fund Spending



■ Total Personnel ■ Department Expenditures ■ Capital Expenditures

City of Bellevue
Statement of Revenues and Expenditures All Funds
2022-23 Annual Budget
All Funds

| | Total Budget All Funds | F10 & F99 General Fund | F60 Community Development (CDBG) | F50 Community Betterment (Keno) | F95 Debt Service | F55 Economic Development | F80 & F81 Police Funds | F20 Wastewater |
|---------------------------------------|------------------------------|---------------------------|--|---------------------------------------|---------------------|--------------------------------|---------------------------|----------------------|
| Revenues | | | | | | | | |
| Property Taxes | 33,580,180.06 | 26,059,237.42 | - | - | 7,520,942.64 | - | - | - |
| Sales Taxes | 17,087,500.00 | 17,087,500.00 | - | - | - | - | - | - |
| Occupation/Business Taxes | 2,034,283.07 | 2,034,283.07 | - | - | - | - | - | - |
| State Aid/Payments | 8,716,334.00 | 8,716,334.00 | - | - | - | - | - | - |
| Fees, Permits and Licenses | 21,266,753.10 | 9,750,072.42 | - | - | - | - | 53,000.00 | 11,463,680.68 |
| Other Revenues | 23,367,891.40 | 15,083,572.00 | 1,046,616.78 | 1,181,790.00 | 3,600.00 | 750,120.00 | - | 5,302,192.62 |
| Total Operating Revenue | 106,052,941.63 | 78,730,998.91 | 1,046,616.78 | 1,181,790.00 | 7,524,542.64 | 750,120.00 | 53,000.00 | 16,765,873.30 |
| Expenditures | | | | | | | | |
| Total Personnel | 41,915,661.93 | 40,886,519.42 | - | - | - | - | - | 1,029,142.51 |
| Department Expenditures | 27,389,858.87 | 18,002,463.72 | 1,046,616.78 | 426,790.00 | 368,267.54 | 120.00 | 53,000.00 | 7,492,600.83 |
| Capital Leases | 230,077.45 | 161,565.84 | - | - | - | - | - | 68,511.61 |
| Total Operational Expenditures | 69,535,598.25 | 59,050,548.98 | 1,046,616.78 | 426,790.00 | 368,267.54 | 120.00 | 53,000.00 | 8,590,254.95 |
| Total Capital Expenditures | 30,216,600.00 | 21,876,600.00 | - | - | - | 750,000.00 | - | 7,590,000.00 |
| Other | 9,300,743.38 | 803,849.93 | - | 755,000.00 | 7,156,275.10 | - | - | 585,618.35 |
| Total Expenditures | 109,052,941.63 | 81,730,998.91 | 1,046,616.78 | 1,181,790.00 | 7,524,542.64 | 750,120.00 | 53,000.00 | 16,765,873.30 |
| Net Revenues / (Expenditures) | (3,000,000.00) | (3,000,000.00) | - | - | - | - | - | - |

Proposed Budget Approval Timeline

- 1st Reading – August 2
- Special Public Hearing – August 9
- 2nd Reading (Public Hearing) – August 16
- 3rd Reading (Adoption) – September 6
- Submission – September 30
- **Tax Levy Effective 12/31/2022**

**2022-2023
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM**

**City of Bellevue
TO THE COUNTY BOARD AND COUNTY CLERK OF
Sarpy County**

This budget is for the Period October 1, 2022 through September 30, 2023

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

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

| | |
|-------------------------|--|
| \$ 22,816,947.79 | Property Taxes for Non-Bond Purposes |
| \$ 7,440,309.07 | Principal and Interest on Bonds |
| \$ 30,257,256.86 | Total Personal and Real Property Tax Required |

Projected Outstanding Bonded Indebtedness as of October 1, 2022
(As of the Beginning of the Budget Year)

| | |
|----------------------------------|-------------------------|
| Principal | \$ 74,605,000.00 |
| Interest | \$ 13,213,960.37 |
| Total Bonded Indebtedness | \$ 87,818,960.37 |

\$ 4,960,206,043 **Total Certified Valuation (All Counties)**
*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2021 through June 30, 2022?

YES NO

If YES, Please submit Interlocal Agreement Report by September 30th.

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2021 through June 30, 2022?

YES NO

If YES, Please submit Trade Name Report by September 30th.

County Clerk's Use ONLY

APA Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2022

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

City of Bellevue in Sarpy County

| Line No. | Beginning Balances, Receipts, & Transfers | Actual 2020 - 2021 (Column 1) | Actual/Estimated 2021 - 2022 (Column 2) | Adopted Budget 2022 - 2023 (Column 3) |
|---------------------------|---|---------------------------------------|---|---|
| 1 | Net Cash Balance | \$ 21,516,313.75 | \$ 40,979,694.53 | \$ 45,776,996.37 |
| 2 | Investments | | | |
| 3 | County Treasurer's Balance | \$ 261,479.08 | \$ 293,549.92 | \$ 300,000.00 |
| 4 | Beginning Balance Proprietary Function Funds (Only If Page 6 is Used) | | | \$ - |
| 5 | Subtotal of Beginning Balances (Lines 1 thru 4) | \$ 21,777,792.83 | \$ 41,273,244.45 | \$ 46,076,996.37 |
| 6 | Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines) | \$ 26,892,520.89 | \$ 27,882,515.14 | \$ 29,957,680.06 |
| 7 | Federal Receipts | \$ 97,143.11 | \$ 89,436.95 | \$ 50,000.00 |
| 8 | State Receipts: Motor Vehicle Pro-Rate | \$ 66,033.52 | \$ 77,548.37 | \$ 108,800.00 |
| 9 | | | | |
| 10 | State Receipts: Highway Allocation and Incentives | \$ 6,587,723.50 | \$ 6,203,391.98 | \$ 7,069,320.00 |
| 11 | State Receipts: Motor Vehicle Fee | \$ 453,429.21 | \$ 491,600.00 | \$ 501,300.00 |
| 12 | State Receipts: State Aid | | | |
| 13 | State Receipts: Municipal Equalization Aid | \$ 2,906,537.46 | \$ 1,412,440.62 | \$ 1,632,914.00 |
| 14 | State Receipts: Other | \$ 918,416.46 | \$ 448,489.86 | \$ 13,352.00 |
| 15 | State Receipts: Property Tax Credit | | | |
| 16 | Local Receipts: Nameplate Capacity Tax | \$ - | \$ - | \$ - |
| 17 | Local Receipts: Motor Vehicle Tax | \$ 1,441,599.48 | \$ 1,559,877.05 | \$ 2,680,100.00 |
| 18 | Local Receipts: Local Option Sales Tax | \$ 15,197,239.16 | \$ 16,274,644.35 | \$ 17,087,500.00 |
| 19 | Local Receipts: In Lieu of Tax | \$ 764,792.42 | \$ 1,023,311.09 | \$ 280,000.00 |
| 20 | Local Receipts: Other | \$ 40,714,371.48 | \$ 59,080,052.22 | \$ 45,474,975.57 |
| 21 | Transfers In of Surplus Fees | \$ - | \$ - | \$ - |
| 22 | Transfers In Other Than Surplus Fees | \$ 1,168,000.00 | \$ 1,297,000.00 | \$ 1,197,000.00 |
| 23 | Proprietary Function Funds (Only if Page 6 is Used) | | | \$ - |
| 24 | Total Resources Available (Lines 5 thru 23) | \$ 118,985,599.52 | \$ 157,113,552.08 | \$ 152,129,938.00 |
| 25 | Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5) | \$ 77,712,355.07 | \$ 111,036,555.71 | \$ 109,052,941.63 |
| 26 | Balance Forward/Cash Reserve (Line 24 MINUS Line 25) | \$ 41,273,244.45 | \$ 46,076,996.37 | \$ 43,076,996.37 |
| 27 | Cash Reserve Percentage | | | 55% |
| PROPERTY TAX RECAP | | Tax from Line 6 | | \$ 29,957,680.06 |
| | | County Treasurer Commission at 1% | | \$ 299,576.80 |
| | | Total Property Tax Requirement | | \$ 30,257,256.86 |

City of Bellevue in Sarpy 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 | \$ 22,816,947.79 |
| Bond Fund | \$ 7,440,309.07 |
| _____ Fund | |
| _____ Fund | |
| Total Tax Request | ** \$ 30,257,256.86 |

** 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.

| Special Reserve Fund Name | Amount |
|--|------------------|
| American Rescue Plan Act | \$ 8,395,637.00 |
| Wastewater-Sewer/Community Betterment-Keno | \$ 6,007,305.85 |
| Debt Service/Economic Development-LB840 | \$ 7,876,393.73 |
| Total Special Reserve Funds | \$ 22,279,336.58 |
| Total Cash Reserve | \$ 43,076,996.37 |
| Remaining Cash Reserve | \$ 20,797,659.79 |
| Remaining Cash Reserve % | 27% |

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 Bellevue in Sarpy County

| Line No. | 2022-2023 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 | \$ 8,182,222.09 | \$ - | \$ 50,000.00 | \$ 6,923,362.52 | \$ 160,000.00 | | \$ 15,315,584.61 |
| 3 | Public Safety - Police and Fire | \$ 31,595,662.28 | \$ 750,000.00 | \$ 318,750.00 | \$ - | \$ - | | \$ 32,664,412.28 |
| 4 | Public Safety - Other | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 5 | Public Works - Streets | \$ 3,816,672.35 | \$ 15,156,250.00 | \$ 1,600,000.00 | \$ 962,661.92 | \$ - | | \$ 21,535,584.27 |
| 6 | Public Works - Other | \$ 5,942,984.40 | \$ 2,120,000.00 | \$ - | \$ - | \$ - | | \$ 8,062,984.40 |
| 7 | Public Health and Social Services | \$ 1,184,078.25 | \$ - | \$ 130,000.00 | \$ - | \$ - | | \$ 1,314,078.25 |
| 8 | Culture and Recreation | \$ 4,726,166.74 | \$ 1,751,600.00 | \$ - | \$ - | \$ 755,000.00 | | \$ 7,232,766.74 |
| 9 | Community Development | \$ 1,046,616.78 | \$ - | \$ - | \$ - | \$ - | | \$ 1,046,616.78 |
| 10 | Miscellaneous | \$ 53,120.00 | \$ 750,000.00 | \$ - | \$ - | \$ - | | \$ 803,120.00 |
| 11 | Business-Type Activities: | | | | | | | |
| 12 | Airport | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 13 | Nursing Home | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 14 | Hospital | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 15 | Electric Utility | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 16 | Solid Waste | \$ 4,309,921.00 | \$ - | \$ - | \$ - | \$ 2,000.00 | | \$ 4,311,921.00 |
| 17 | Transportation | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 18 | Wastewater | \$ 8,521,743.34 | \$ 6,310,000.00 | \$ 1,280,000.00 | \$ 374,129.96 | \$ 280,000.00 | | \$ 16,765,873.30 |
| 19 | Water | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 20 | Other | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 21 | Proprietary Function Funds (Page 6) | | | | | \$ - | | \$ - |
| 22 | Total Disbursements & Transfers (Lns 2 thru 21) | \$ 69,379,187.23 | \$ 26,837,850.00 | \$ 3,378,750.00 | \$ 8,260,154.40 | \$ 1,197,000.00 | \$ - | \$ 109,052,941.63 |

- (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.
- (F) **Transfers** should include Transfers and Transfers of Surplus Fees

City of Bellevue in Sarpy County

| Line No. | 2021-2022 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 | \$ 7,135,729.06 | \$ 726,723.49 | \$ 181,625.55 | \$ 12,904,334.51 | \$ 2,147,059.96 | | \$ 23,095,472.57 |
| 3 | Public Safety - Police and Fire | \$ 27,912,645.47 | \$ - | \$ 1,943,510.00 | \$ - | \$ - | | \$ 29,856,155.47 |
| 4 | Public Safety - Other | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 5 | Public Works - Streets | \$ 5,364,588.68 | \$ 15,223,586.69 | \$ 189,007.00 | \$ 1,038,342.32 | \$ - | | \$ 21,815,524.69 |
| 6 | Public Works - Other | \$ 4,070,156.87 | \$ 147,197.50 | \$ 139,559.00 | \$ - | \$ - | | \$ 4,356,913.37 |
| 7 | Public Health and Social Services | \$ 1,053,518.73 | \$ - | \$ - | \$ - | \$ - | | \$ 1,053,518.73 |
| 8 | Culture and Recreation | \$ 5,208,432.00 | \$ 4,374,009.92 | \$ 29,724.00 | \$ - | \$ 855,000.00 | | \$ 10,467,165.92 |
| 9 | Community Development | \$ 424,874.06 | \$ - | \$ - | \$ - | \$ - | | \$ 424,874.06 |
| 10 | Miscellaneous | \$ 86,224.74 | \$ 3,163,028.62 | \$ - | \$ - | \$ - | | \$ 3,249,253.36 |
| 11 | Business-Type Activities: | | | | | | | |
| 12 | Airport | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 13 | Nursing Home | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 14 | Hospital | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 15 | Electric Utility | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 16 | Solid Waste | \$ 4,113,204.07 | \$ - | \$ - | \$ - | \$ 2,000.00 | | \$ 4,115,204.07 |
| 17 | Transportation | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 18 | Wastewater | \$ 8,232,921.11 | \$ 3,616,666.13 | \$ 75,000.00 | \$ 397,886.23 | \$ 280,000.00 | | \$ 12,602,473.47 |
| 19 | Water | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 20 | Other | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 21 | Proprietary Function Funds | | | | | | | \$ - |
| 22 | Total Disbursements & Transfers (Ln 2 thru 21) | \$ 63,602,294.79 | \$ 27,251,212.35 | \$ 2,558,425.55 | \$ 14,340,563.06 | \$ 3,284,059.96 | \$ - | \$ 111,036,555.71 |

(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.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees

City of Bellevue in Sarpy County

| Line No. | 2020-2021 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 | \$ 2,536,869.34 | \$ 10,871.00 | \$ 353,318.13 | \$ 13,951,917.01 | \$ 929,996.00 | | \$ 17,782,971.48 |
| 3 | Public Safety - Police and Fire | \$ 23,418,542.73 | \$ 83,229.60 | \$ 1,679,362.35 | \$ 66,137.80 | \$ - | | \$ 25,247,272.48 |
| 4 | Public Safety - Other | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 5 | Public Works - Streets | \$ 5,185,168.06 | \$ 4,292,016.32 | \$ 575,379.18 | \$ 971,363.56 | \$ - | | \$ 11,023,927.12 |
| 6 | Public Works - Other | \$ 3,421,734.49 | \$ 121,111.00 | \$ 112,932.76 | \$ - | \$ (29,996.00) | | \$ 3,625,782.25 |
| 7 | Public Health and Social Services | \$ 1,001,413.76 | \$ - | \$ - | \$ - | \$ - | | \$ 1,001,413.76 |
| 8 | Culture and Recreation | \$ 3,948,716.54 | \$ 1,742,757.10 | \$ 110,216.00 | \$ - | \$ 3,000.00 | | \$ 5,804,689.64 |
| 9 | Community Development | \$ 349,130.57 | \$ - | \$ - | \$ - | \$ - | | \$ 349,130.57 |
| 10 | Miscellaneous | \$ 148,946.17 | \$ - | \$ - | \$ - | \$ - | | \$ 148,946.17 |
| 11 | Business-Type Activities: | | | | | | | |
| 12 | Airport | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 13 | Nursing Home | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 14 | Hospital | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 15 | Electric Utility | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 16 | Solid Waste | \$ 3,991,915.50 | \$ - | \$ - | \$ - | \$ 1,000.00 | | \$ 3,992,915.50 |
| 17 | Transportation | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 18 | Wastewater | \$ 7,801,953.13 | \$ 271,165.49 | \$ - | \$ 398,187.48 | \$ 264,000.00 | | \$ 8,735,306.10 |
| 19 | Water | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 20 | Other | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 21 | Proprietary Function Funds | | | | | | | \$ - |
| 22 | Total Disbursements & Transfers (Ln 2 thru 21) | \$ 51,804,390.29 | \$ 6,521,150.51 | \$ 2,831,208.42 | \$ 15,387,605.85 | \$ 1,168,000.00 | \$ - | \$ 77,712,355.07 |

(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.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

| | |
|-----------------|---------------------------|
| NAME | Mayor Rusty Hike |
| ADDRESS | 1500 Wall Street |
| CITY & ZIP CODE | Bellevue, NE 68005 |
| TELEPHONE | (402) 293-3000 |
| WEBSITE | bellevue.net |

| | BOARD CHAIRPERSON | CLERK/TREASURER/SUPERINTENDENT/OTHER | PREPARER |
|------------------|-------------------------|--------------------------------------|----------------------------|
| NAME | Rusty Hike | Rich Severson | Rich Severson |
| TITLE /FIRM NAME | Mayor | Treasurer | Treasurer |
| TELEPHONE | (402) 293-3000 | (402) 293-3088 | (402) 293-3088 |
| EMAIL ADDRESS | rusty.hike@bellevue.net | rich.severson@bellevue.net | rich.severson@bellevue.net |

For Questions on this form, who should we contact (please one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

City of Bellevue in Sarpy County

2022-2023 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

| | | | |
|--|-------|----|----------------------|
| Total Personal and Real Property Tax Requirements | (1) | \$ | 30,257,256.86 |
| Motor Vehicle Pro-Rate | (2) | \$ | 108,800.00 |
| In-Lieu of Tax Payments | (3) | \$ | 280,000.00 |
| 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)) | | \$ | 12,660,000.00 |
| LESS: Amount Spent During 2021-2022 | (5) | \$ | 6,368,000.00 |
| LESS: Amount Expected to be Spent in Future Budget Years | (6) | \$ | 6,292,000.00 |
| Amount to be included as Restricted Funds (Cannot Be A Negative Number) | (7) | \$ | - |
| Motor Vehicle Tax | (8) | \$ | 2,680,100.00 |
| Local Option Sales Tax | (9) | \$ | 17,087,500.00 |
| Transfers of Surplus Fees | (10) | \$ | - |
| Highway Allocation and Incentives | (11) | \$ | 7,069,320.00 |
| | (12) | | |
| Motor Vehicle Fee | (13) | \$ | 501,300.00 |
| Municipal Equalization Fund | (14) | \$ | 1,632,914.00 |
| Insurance Premium Tax | (15) | \$ | - |
| Nameplate Capacity Tax | (15a) | \$ | - |
| TOTAL RESTRICTED FUNDS (A) | (16) | \$ | 59,617,190.86 |

Lid Exceptions

| | | | |
|---|-------|----|---------------------|
| Capital Improvements (Real Property and Improvements on Real Property) | | \$ | 7,535,000.00 |
| LESS: 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>) | | | |
| Agrees to Line (6). | (18) | \$ | 6,292,000.00 |
| Allowable Capital Improvements | (19) | \$ | 1,243,000.00 |
| Bonded Indebtedness | (20) | \$ | 7,440,309.07 |
| Public Facilities Construction Projects (Statutes 72-2301 to 72-2308) | (21) | | |
| Interlocal Agreements/Joint Public Agency Agreements | (22) | \$ | 807,047.80 |
| 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 (Public Airports Only) | (24) | | |
| Judgments | (25) | | |
| Refund of Property Taxes to Taxpayers | (26) | | |
| Repairs to Infrastructure Damaged by a Natural Disaster | (27) | | |
| TOTAL LID EXCEPTIONS (B) | (28) | \$ | 9,490,356.87 |

| | |
|---|-------------------------|
| TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) | \$ 50,126,833.99 |
| <i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i> | |

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

City of Bellevue in Sarpy County

2022-2023 CAPITAL IMPROVEMENT LID EXEMPTIONS

| Description of Capital Improvement | Amount Budgeted | |
|------------------------------------|-----------------|--------------|
| Library Improvement (Building) | \$ | 1,500,000.00 |
| Street Improvements | \$ | 6,035,000.00 |

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

\$ 7,535,000.00

Municipality Levy Limit Form

City of Bellevue in Sarpy County

Municipality Levy

| | | | |
|---|------|--------------|---------------|
| Personal and Real Property Tax Request | (1) | | 30,257,256.86 |
| Judgments (Not Paid by Liability Insurance) | (2) | 0.00 | |
| Pre-Existing Lease - Purchase Contracts-7/98 | (3) | 0.00 | |
| Bonded Indebtedness | (4) | 7,440,309.07 | |
| Interest Free Financing (Public Airports) | (5) | 0.00 | |
| Benefits Paid Under Firefighter Cancer Benefits Act | (6) | 0.00 | |
| Total Levy Exemptions | (7) | | 7,440,309.07 |
| Tax Request Subject to Levy Limit | (8) | | 22,816,947.79 |
| Valuation | (9) | | 4,960,206,043 |
| Municipality Levy Subject to Levy Authority | (10) | | 0.460000 |
| 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) | | 0.460000 (A) |

Levy Authority

| | | | |
|--|------|------------|--------------|
| Municipality Levy Limit | (18) | | 0.450000 |
| Municipality property taxes designated for interlocal agreements | (19) | 807,047.80 | 0.016270 |
| Total Municipality Levy Authority | (20) | | 0.466270 (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.

2022-2023 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES This budget is for a VILLAGE; therefore the allowable growth provisions of the Property Tax Request Act DO NOT apply.

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 27,876,618.00
(Total Personal and Real Property Tax Required from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

$$\frac{300,000,000.00}{\text{2022 Real Growth Value per Assessor}} \div \frac{4,569,937,377.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{6.56} \% (3)$$

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 8.56 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 2,386,238.50

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 30,262,856.50

ACTUAL PROPERTY TAX REQUEST

2022-2023 ACTUAL Total Property Tax Request (7) \$ 30,257,256.86
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your proposed property tax request and telephone number to the County Clerk by September 5th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

City of Bellevue
IN
Sarpy County, Nebraska

NOTICE OF SPECIAL 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 9th day of August 2022, at 6:00 o'clock P.M., at 1500 Wall Street, Bellevue, Nebraska 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.

| | |
|--|-------------------|
| 2020-2021 Actual Disbursements & Transfers | \$ 77,712,355.07 |
| 2021-2022 Actual/Estimated Disbursements & Transfers | \$ 111,036,555.71 |
| 2022-2023 Proposed Budget of Disbursements & Transfers | \$ 109,052,941.63 |
| 2022-2023 Necessary Cash Reserve | \$ 43,076,996.37 |
| 2022-2023 Total Resources Available | \$ 152,129,938.00 |
| Total 2022-2023 Personal & Real Property Tax Requirement | \$ 30,257,256.86 |
| Unused Budget Authority Created For Next Year | \$ 8,644,922.19 |

Breakdown of Property Tax:

| | |
|---|------------------|
| Personal and Real Property Tax Required for Non-Bond Purposes | \$ 22,816,947.79 |
| Personal and Real Property Tax Required for Bonds | \$ 7,440,309.07 |

| | 2021 | 2022 | Change |
|--|------------------|------------------|--------|
| Operating Budget | 107,632,939.24 | 109,052,941.63 | 1% |
| Property Tax Request | \$ 27,876,618.00 | \$ 30,257,256.86 | 9% |
| Valuation | 4,569,937,377 | 4,960,206,043 | 9% |
| Tax Rate | 0.610000 | 0.610000 | 0% |
| Tax Rate if Prior Tax Request was at Current Valuation | 0.562005 | | |

Notes:

(1) The example publications included here are solely to hear taxpayer input at the budget hearing and tax request hearing. No action should be taken at these hearings. Action items should be completed at a regular meeting, ensuring that all requirements of the Open Meetings Act are followed.

(2) These sample publications are intended to assist subdivisions in meeting the publication requirements related to the Budget Hearing and Tax Request Hearing. They are sample forms only - they are not required forms. Each subdivision is responsible for ensuring their publications include all information required by the statutes. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.

(3) For Cities only: If your subdivision is increasing the Property Tax request above the allowable growth percentage (2% plus real growth percentage), you are subject to the postcard notification and joint public hearing requirements of the Property Tax Request Act (§ 77-1633). You are required to attend the Joint Public Hearing outlined in § 77-1633. You are not required to hold the Special Hearing to Set the Final Tax Request as outlined in § 77-1632. You are still required to hold the Budget Hearing, regardless. Villages are not subject to the allowable growth provisions of the Property Tax Request

City of Bellevue
IN
Sarpy 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 16th day of August 2022, at 5:30 o'clock P.M., at 1500 Wall Street, Bellevue, Nebraska 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.

| | |
|--|-------------------|
| 2020-2021 Actual Disbursements & Transfers | \$ 77,712,355.07 |
| 2021-2022 Actual/Estimated Disbursements & Transfers | \$ 111,036,555.71 |
| 2022-2023 Proposed Budget of Disbursements & Transfers | \$ 109,052,941.63 |
| 2022-2023 Necessary Cash Reserve | \$ 43,076,996.37 |
| 2022-2023 Total Resources Available | \$ 152,129,938.00 |
| Total 2022-2023 Personal & Real Property Tax Requirement | \$ 30,257,256.86 |
| Unused Budget Authority Created For Next Year | \$ 8,644,922.19 |

Breakdown of Property Tax:

| | |
|---|------------------|
| Personal and Real Property Tax Required for Non-Bond Purposes | \$ 22,816,947.79 |
| Personal and Real Property Tax Required for Bonds | \$ 7,440,309.07 |

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 6th day of September 2022, at 6:00 o'clock P.M., at 1500 Wall Street, Bellevue, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

| | 2021 | 2022 | Change |
|--|------------------|------------------|--------|
| Operating Budget | 107,632,939.24 | 109,052,941.63 | 1% |
| Property Tax Request | \$ 27,876,618.00 | \$ 30,257,256.86 | 9% |
| Valuation | 4,569,937,377 | 4,960,206,043 | 9% |
| Tax Rate | 0.610000 | 0.610000 | 0% |
| Tax Rate if Prior Tax Request was at Current Valuation | 0.562005 | | |

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the City of Bellevue passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of the City of Bellevue resolves that:

1. The 2022-2023 property tax request be set at:

General Fund: \$ 22,816,947.79

Bond Fund: \$ 7,440,309.07

2. The total assessed value of property differs from last year's total assessed value by 8.54 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.562005 per \$100 of assessed value.

4. The City of Bellevue proposes to adopt a property tax request that will cause its tax rate to be 0.61 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Bellevue will increase (or decrease) last year's budget by 1.32 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2022.

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2022

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

City of Bellevue

Sarpy County

| SUBDIVISION NAME | COUNTY | | |
|---|--|--|---|
| Parties to Agreement (Column 1) | Agreement Period (Column 2) | Description (Column 3) | Amount Used as Lid Exemption (Column 4) |
| Bellevue, Sarpy County | 11-1-11 to 10-31-16 Amended to 10-31-21 3-15-22 to 3/15/24 | Animal Control Services with the Nebraska Humane Society | \$ 172,200.00 |
| Bellevue, Sarpy County | 10-1-18 to 9-30-19 10-1-19 to 9-30-22 10-1-22 to 9-30-25 | IT Services | \$ 119,184.00 |
| Bellevue, Sarpy County, Gretna, Papillion, LaVista, and Springfield | 7-1-11 until terminated | 800 MHZ System (E-911) | \$ 65,925.00 |
| Bellevue, Gretna, Papillion, LaVista, and Springfield | 4-10-2017 until terminated | United Cities of Sarpy County. Interlocal Cooperation Agreement to promote common legislative interests. | \$ 9,014.80 |
| Bellevue, Gretna, Papillion, LaVista, Springfield, Papio-Missouri River NRD & Sarpy County | 7-1-2013 to 6-30-2019 7-1-2019 to 6-30-2025 | Geographic Information System (GIS) | \$ 72,000.00 |
| Sarpy County and City of Bellevue | 7-28-14 until terminated | Cost sharing the professional services agreement with Burns & McDonnell & the software update & support services agreement with Azteca Systems | |
| Bellevue, Boys Town, Gretna, Lavista, Omaha, Papillion, Ralston, Sarpy County, Papio- Missouri NRD | 7-1-14 to 6-30-19 7-1-19 to 6-30-24 | Papillion Creek Watershed Partnership (Storm Water Management | \$ 36,400.00 |
| Bellevue, Papio-Missouri River Natural Resources District | 6-26-2016 until terminated | Bellevue/Offutt Drainage Maintenance | \$ 60,000.00 |
| Bellevue Public Schools | 10-13-14 Apprv'd Continue Annually unless terminated by | Two School Resource Officers; one for Bellevue West High School and one for Bellevue East High School | |
| Cities of Papillion and Bellevue (Fire Departments) | 12-30-09 to N/A | Purchase & Maintenance of records management hardware, software, training, travel & deployment | |
| Cities of Papillion and Bellevue (Fire Departments) | 3-2-11 to N/A | Purchase & Maintenance of fax utility server for electronic patient care report project (ePCR) | |
| Douglas County Sheriff's Office | 11/2014 - 11/19 12-1-19 to 11-30-24 | Forensic Services | |
| Eastern Sarpy County Fire Protection District | 7-23-12 to 7-22-17 and automatically renewed for 5 year | To provide fire and rescue services | |
| Gretna, Springfield, Bellevue, Papillion, Sarpy County, Papio-Missouri River Natural Resources District | 10-13-16 to 7/1/19 6-18-19 to 6/30/24 | Southern Sarpy County Watershed Partnership | \$ 26,000.00 |
| Gretna, Springfield, Bellevue, Papillion, Sarpy County, Papio-Missouri River Natural Resources District | 10-13-16 to 7/1/19 6-18-19 to 6/30/2024 | Southern Sarpy County Watershed Partnership | \$ 26,000.00 |
| | | Amount from Interlocal Form 2 of 3 | \$ 32,500.00 |
| | | Amount from Interlocal Form 3 of 3 | \$ 187,824.00 |

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

City of Bellevue

SarpyCounty

| SUBDIVISION NAME | COUNTY | Amount Used as Lid Exemption (Column 4) | |
|--|---|--|--------------|
| Parties to Agreement (Column 1) | Agreement Period (Column 2) | Description (Column 3) | |
| LaVista, Omaha, Papillion, Ralston, Sarpy County, Douglas County, and State of Nebraska | 4-28-97 to N/A | Extraterritorial Law Enforcement Authority | |
| Metro Area Planning Agency (MAPA), all Cities and Counties in Omaha Meropolitan Area | 1-8-74 to N/A | Regional Council of Government | |
| Nebraska Community Energy (NCEA) South Sioux City, Bellevue, Nebraska City, Central City, Seward, Lexington, | Amended & Restated June 2014 continuing for 60 years | Interlocal Agreement to receive grant funds for electric vehicles & electric charging stations | |
| Omaha | 4-22-86 to 4-28-2011 Renewed 4-25-11 to 4-24-2036 | Omaha Public Power District (OPPD) Franchise to provide electric distribution | |
| Omaha | 10-31-73 to N/A | Metropolitan Area Transit (MAT) | |
| Omaha | 5-29-12 to N/A | Crime Lab Services | |
| Omaha and Bellevue | 7/20/21 Until terminated | Cost Sharing Harrison Street Project | |
| Omaha Fire Department | 2-13-12 to N/A | Operational Response of Automatic Aid for Service Memorandum of Understanding for assistance in certain "zones" | |
| Omaha Public Schools | 10-1-16 to 7-31-19 8-1-19 to 6-1-2022 6-1-22 to 6-1-24 | School Resource Officers for Bryan Middle & High Schools | |
| Papillion Fire Department | 2-3-12 until terminated | Operational Response of Automatic Aid for Service Memorandum of Understanding for assistance in certain "zones" (Amended 9-22-14) | |
| Papillion, LaVista, and Bellevue | 6-8-92 to N/A | Jurisdictional Boundries | |
| Papio- Missouri Natural Resource District (PMNRD) | 11-01-00 to N/A | Bellevue Trail Management | |
| Papio-Missouri River Natural Resources District | 5-14-12 for 50 years following completion of construction | Special Operations & Maintenance Agreement for city to maintain restrooms in Jewell Park & McCann Park (part of \$20,000 grant from PMNRD) | |
| Eastern NE Clean Energy Assessment District; City of Omaha; Bellevue; Bellevue Clean Energy Assessment | Initial term 10 yrs; Renewal of 5 yrs for 3 consecutive periods; 9- | City of Omaha - Clean Energy Assessment Program | |
| Sarpy County, Bellevue, LaVista, and Papillion | 5-1-18 to 4-30-19 5-1-19 to 4-30-20 5-1-20 to 4-30-21 | Sharing of costs of ProPhoenix, an integrated Public Safety Software System | \$ 32,500.00 |
| 55th Wing, Offutt Air Force Base | 1-19-21 to 6-19-26 | Fire & emergency services during a pandemic or other State of Emergency | |
| Douglas County and Cooperating Agencies | 7-21-20 to 7-21-25 | Backup to other agencies & to grant authority beyond primary jurisdiction | |

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

City of Bellevue

SarpyCounty

| SUBDIVISION NAME | | COUNTY | Amount Used as Lid Exemption (Column 4) |
|---|---|--|---|
| Parties to Agreement (Column 1) | Agreement Period (Column 2) | Description (Column 3) | |
| Papio-Missouri River Natural Resources District | 1/14/13 with permanent duration | Missouri River Floodway Purchase Program for purchase of 1600 Bluff Street | |
| Papio-Missouri River Natural Resources District and Sarpy County | 5-27-12 with permanent duration | Missouri River Floodway Purchase Program | |
| Plattsmouth | 4-19-04 until terminated | South Metro SWAT Team services | |
| Sarpy County | 1-27-09 Automatically renews for 3-year terms unless either | Agreement to charge and be billed by Sarpy County for use of landfill by Papillion Sanitation for trash service in the City of Bellevue | |
| Sarpy County | Apprv'd 8-27-12 Ongoing | Construction of a Wastewater System for Southeast Sarpy County (First Amended Agreement apprv'd 10-28-13) | |
| Sarpy County | 1-1-17 to 12-31-36 | Interlocal Lease for 911 Tower Sites | |
| Sarpy County | 8-24-10 to N/A | Mutual Law Enforcement Assistant Agreement for Joint Jurisdiction Area to include Harlan Lewis Road and the Columban Fathers Property | |
| State of NE - Dept. of Roads | Annually 1-1-20 to 12-31-20 1-1-21 to 12-31-21 | Highway 370 Maintenance Agreement | |
| Sarpy County, Papillion, LaVista, and Bellevue | 4-1-19 to 3-31-22 4-1-22 to 3-31-24 | Interlocal Agreement for Special Weapons, Tactics Teams and Crisis Negotiations | |
| Sarpy County, Bellevue, Springfield, LaVista, Gretna, Papillion | 9-25-19 until terminated by mutual agreement | Contribution and Allocation of OPPD in lieu of taxes | |
| Papio Missouri River Resource District | 1-21-2020 until terminated | Interlocal Agreement for placement of a permanent pumping station near the Offutt ditch | |
| Sarpy County and City of Bellevue | 9-17-2019 to end of obligations of project | Cost Share Preliminary Design for 36th Street from 370N to Cornhusker - 50/50 Cost Share | \$ 125,000.00 |
| Sarpy County and Cities | 5-1-21 to 4-30-22 Yearly Automatic Renewal | Regarding jail facilities, prosecutorial functions, and other services | |
| Sarpy County and Cities Wastewater Agency (Bellevue Sewer Services) | 5-18-2021 until terminated | Operation of Bellevue sewer services located within the Agency's jurisdiction | |
| Southern Sarpy Watershed Partnership | 7-1-2019 to 6-30-2024 and remain in effect until continuation | Watershed fees from new development within the Southern Sarpy Watershed will be collected specifically for development of Southern Sarpy | \$ 26,000.00 |
| Sarpy County | Ongoing | GIS& Aerial | \$ 36,824.00 |
| | | | |



The City of Bellevue

The Fiscal Year 2022-2023 Annual Budget

City of Bellevue
Annual Budget
For The Fiscal Year
October 1, 2022
Through
September 30, 2023

City of Bellevue

Mayor and City Council

Mayor

Rusty Hike

City Council

| | | |
|--------------|----------|-------------------|
| Thomas Burns | Ward 1 | |
| Rich Casey | Ward 2 | |
| Paul Cook | Ward 3 | Council President |
| Kathy Welch | Ward 4 | |
| Don Preister | Ward 5 | |
| Jerry McCaw | At Large | |

City of Bellevue Management Team

City Administrator's Office

Jim Ristow, City Administrator

Since 2018

Appointees

Susan Kluthe, City Clerk

Since 2019

Bree Robbins, City Attorney

Since 2019

Rich Severson, Treasurer

Since 2013

Directors

Doug Clark, Public Works Director

Since 2020

Julie Dinville, Library Director

Since 2015

Ken Clary, Police Chief

Since 2021

Perry Guido, Fire Chief

Since 2009

Ashley Decker, Human Resources Director

Since 2020

Mark Elbert, Community Development Director

Since 2019

Rich Severson, Finance Director

Since 2010

City of Bellevue

Budget Proposal's Key Points

- **No Increase In Property Tax Rate (Mil Levy)**
 - No change from 61¢ since 2014
- **Budgeted Expenditures Rise \$2 Million To \$109 Million, Up 1%**
 - Increased Personnel Spending Offset with Lower Bond Refundings And Capital Spending
- **Budgeted Resources Available Will Be \$152 Million, Down \$5 Million, Down 3%**
 - Total Cash Reserves Will Decrease By \$3 Million From The Prior Year
- **Increases the Budget for Public Safety**
 - Increases Sworn Police Officers by 6 to 111 and the associated operational budget by 30%
 - Increases Fire Protection Services' operational budget by 18%
- **No Increases in the Budget for Other City Services**

City of Bellevue

Budget Proposal's Key Points-continued

- **City Maintaining a AA+ Bond Rating from S&P**
- **Provides Continued Infrastructure Improvements**
 - Library Renovation/Improvements
 - Street Improvements, Including 36th Street
- **Anticipates Economic Development Activities**
 - Funding LB840 - \$750,000
 - Catalyst for new business and continued enhancement of Olde Towne

History of Bellevue's Valuations and Tax Levies

| Tax Year | Valuation in billions of dollars | Tax Levy expressed as cents per hundred dollars of assessed value |
|-----------------|---|--|
| 2022 | \$4.96 | 0.610000 |
| 2021 | \$4.58 | 0.610000 |
| 2020 | \$4.38 | 0.610000 |
| 2019 | \$3.39 | 0.610000 |
| 2018 | \$3.10 | 0.610000 |
| 2017 | \$2.99 | 0.610000 |
| 2016 | \$2.76 | 0.610000 |
| 2015 | \$2.72 | 0.610000 |
| 2014 | \$2.70 | 0.610000 |
| 2013 | \$2.76 | 0.600000 |
| 2012 | \$2.70 | 0.554876 |
| 2011 | \$2.70 | 0.554876 |
| 2010 | \$2.68 | 0.554876 |
| 2009 | \$2.69 | 0.554876 |

City of Bellevue
Fund Balance Cash Roll-Forward
2022-23 Annual Budget

| | |
|--|----------------------|
| Beginning Cash at 09-30-22 (Forecasted) | \$ 46,076,996 |
| Revenues | 106,052,942 |
| Resources Available | 152,129,938 |
| Expenditures | (109,052,942) |
| Ending Cash at 09-30-22 | \$ 43,076,996 |

**City of Bellevue
Fund Balance Cash Roll-Forward
2022-23 Annual Budget**

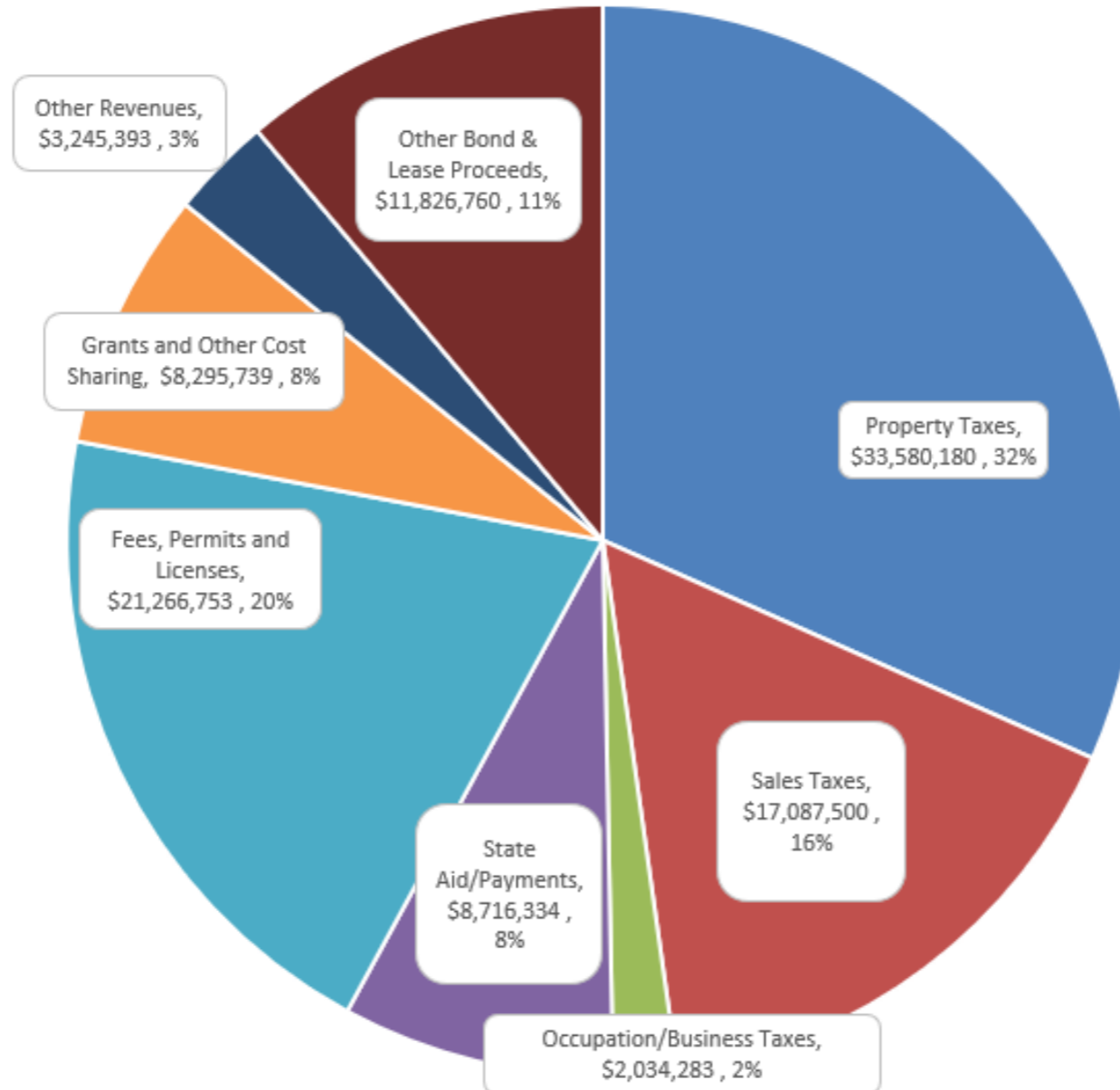
| | Fund | | | | | | | |
|---|--------------------------|--------------------------|------------------------|--------------------------------|--------------------------------|---------------------------------|---------------------------|--------------------------|
| | Total | F10 General | F20 Wastewater | F50 Community Betterment | F55 Economic Development | F60 Community Development | F80 & F81 Police Funds | F95 Debt Service |
| Fund Balance (Cash) at 09-30-21 | \$ 41,273,244.45 | \$ 20,760,592.77 | \$ 4,913,015.48 | \$ 4,237,516.23 | \$ 3,042,041.70 | \$ 196,163.71 | \$ 116,907.58 | \$ 8,007,006.98 |
| Forecast Revenues | \$ 115,840,307.63 | \$ 85,436,665.55 | \$ 13,696,763.84 | \$ 1,125,346.21 | \$ 750,150.96 | \$ 424,874.06 | \$ 54,798.47 | \$ 14,351,708.54 |
| Forecast Expenditures | \$ 111,036,555.71 | \$ 74,318,831.55 | \$ 12,602,473.47 | \$ 1,806,890.00 | \$ 3,196,253.62 | \$ 424,874.06 | \$ 52,999.74 | \$ 18,634,233.27 |
| <i>Rounding</i> | - | - | - | - | - | - | - | - |
| Forecast Net increase / (decrease) | \$ 4,803,751.92 | \$ 11,117,834.00 | \$ 1,094,290.37 | \$ (681,543.79) | \$ (2,446,102.66) | \$ 0.00 | \$ 1,798.73 | \$ (4,282,524.73) |
| <i>Rounding</i> | - | - | - | - | - | - | - | - |
| Forecasted Fund Balance (Cash) at 09-30-22 | \$ 46,076,996.37 | \$ 31,878,426.77 | \$ 6,007,305.85 | \$ 3,555,972.44 | \$ 595,939.04 | \$ 196,163.71 | \$ 118,706.31 | \$ 3,724,482.25 |
| Budgeted Revenues | \$ 106,052,941.63 | \$ 78,730,998.91 | \$ 16,765,873.30 | \$ 1,181,790.00 | \$ 750,120.00 | \$ 1,046,616.78 | \$ 53,000.00 | \$ 7,524,542.64 |
| Budgeted Expenditures | \$ 109,052,941.63 | \$ 81,730,998.91 | \$ 16,765,873.30 | \$ 1,181,790.00 | \$ 750,120.00 | \$ 1,046,616.78 | \$ 53,000.00 | \$ 7,524,542.64 |
| <i>Rounding</i> | - | - | - | - | - | - | - | - |
| Budgeted Net increase / (decrease) | \$ (3,000,000.00) | \$ (3,000,000.00) | - | - | - | - | - | - |
| <i>Rounding</i> | - | - | - | - | - | - | - | - |
| Budgeted Fund Balance (Cash) at 09-30-23 | \$ 43,076,996.37 | \$ 28,878,426.77 | \$ 6,007,305.85 | \$ 3,555,972.44 | \$ 595,939.04 | \$ 196,163.71 | \$ 118,706.31 | \$ 3,724,482.25 |
| % increase / decrease in cash | | | | | | | | |
| 9/30/23 vs 9/30/21 | 4.4% | 39.1% | 22.3% | (16.1%) | (80.4%) | - | 1.5% | (53.5%) |
| 9/30/23 vs 9/30/22 | (6.5%) | (9.4%) | - | - | - | - | - | - |

**City of Bellevue
2022-23 Annual Budget
Bonded Indebtedness**

| | Total Debt | Total Debt to Valuation | Lease- Purchase Debt | Wastewater Bonds | GO Debt | G.O. Debt to Valuation |
|--|----------------------|--|---------------------------------|-----------------------------|----------------|---------------------------------------|
| Beginning Bonded Indebtedness at 10-01-21 | \$ 78,645,000 | 1.72% | \$ 10,295,000 | \$ 1,925,000 | \$ 66,425,000 | 1.45% |
| Principal Payments During Year | (7,950,000) | | \$ (890,000) | \$ (255,000) | \$ (6,805,000) | |
| New Debt Issued | 3,910,000 | | \$ 3,910,000 | \$ - | | |
| Ending Bonded Indebtedness at 09-30-22 | 74,605,000 | 1.50% | \$ 13,315,000 | \$ 1,670,000 | \$ 59,620,000 | 1.20% |
| Principal Payments During Year | (5,420,000) | | \$ (1,100,000) | \$ (260,000) | \$ (4,060,000) | |
| New Debt To Be Issued | 11,701,250 | | \$ - | \$ 5,300,000 | \$ 6,401,250 | |
| Ending Bonded Indebtedness at 09-30-23 | \$ 80,886,250 | 1.63% | \$ 12,215,000 | \$ 6,710,000 | \$ 61,961,250 | 1.25% |
| Valuation: \$4,960,206,000 | | | | | | |

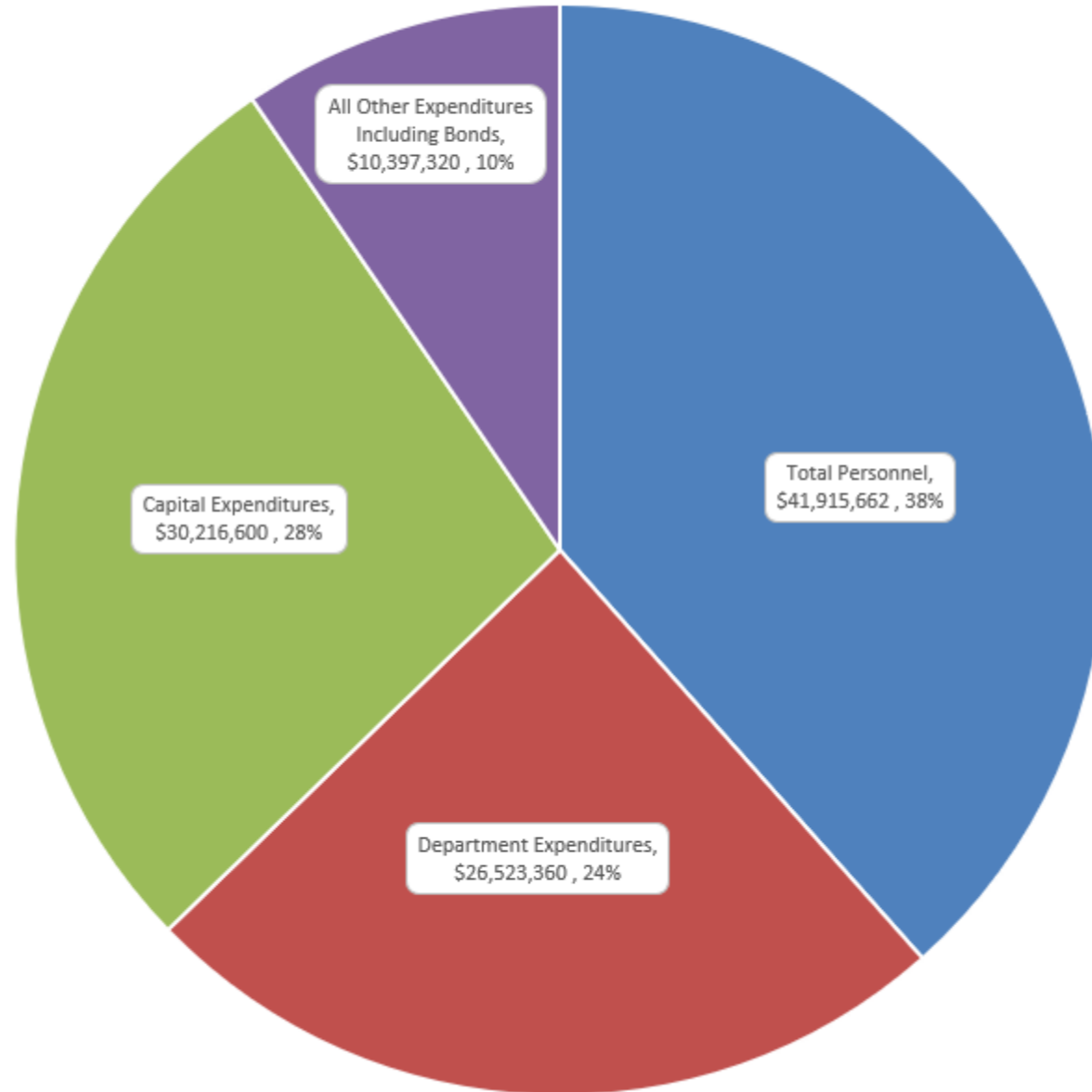
City of Bellevue

FYE2023 Budgeted Revenues - City-Wide



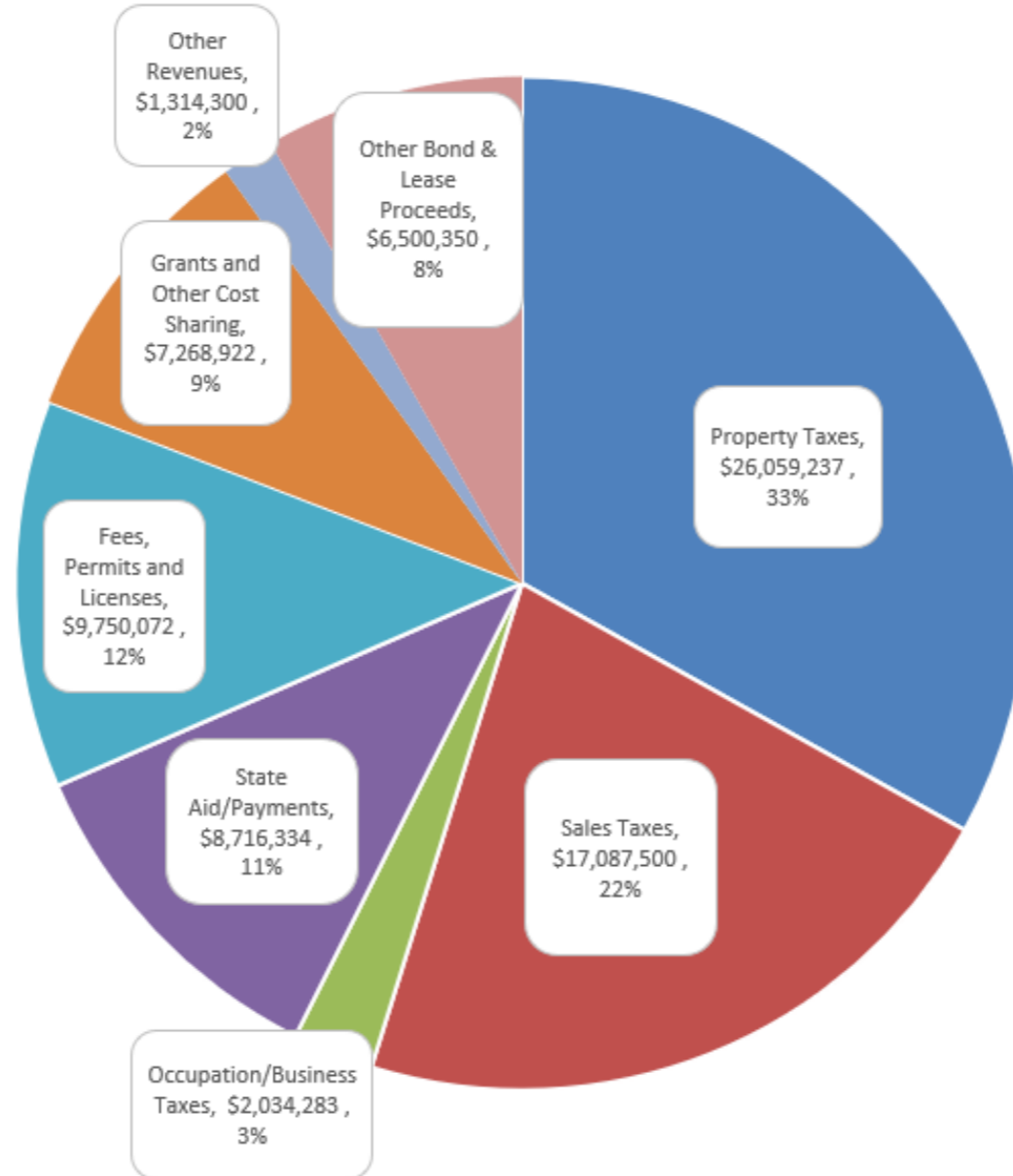
City of Bellevue

FYE2023 Budgeted Expenditures - City-Wide



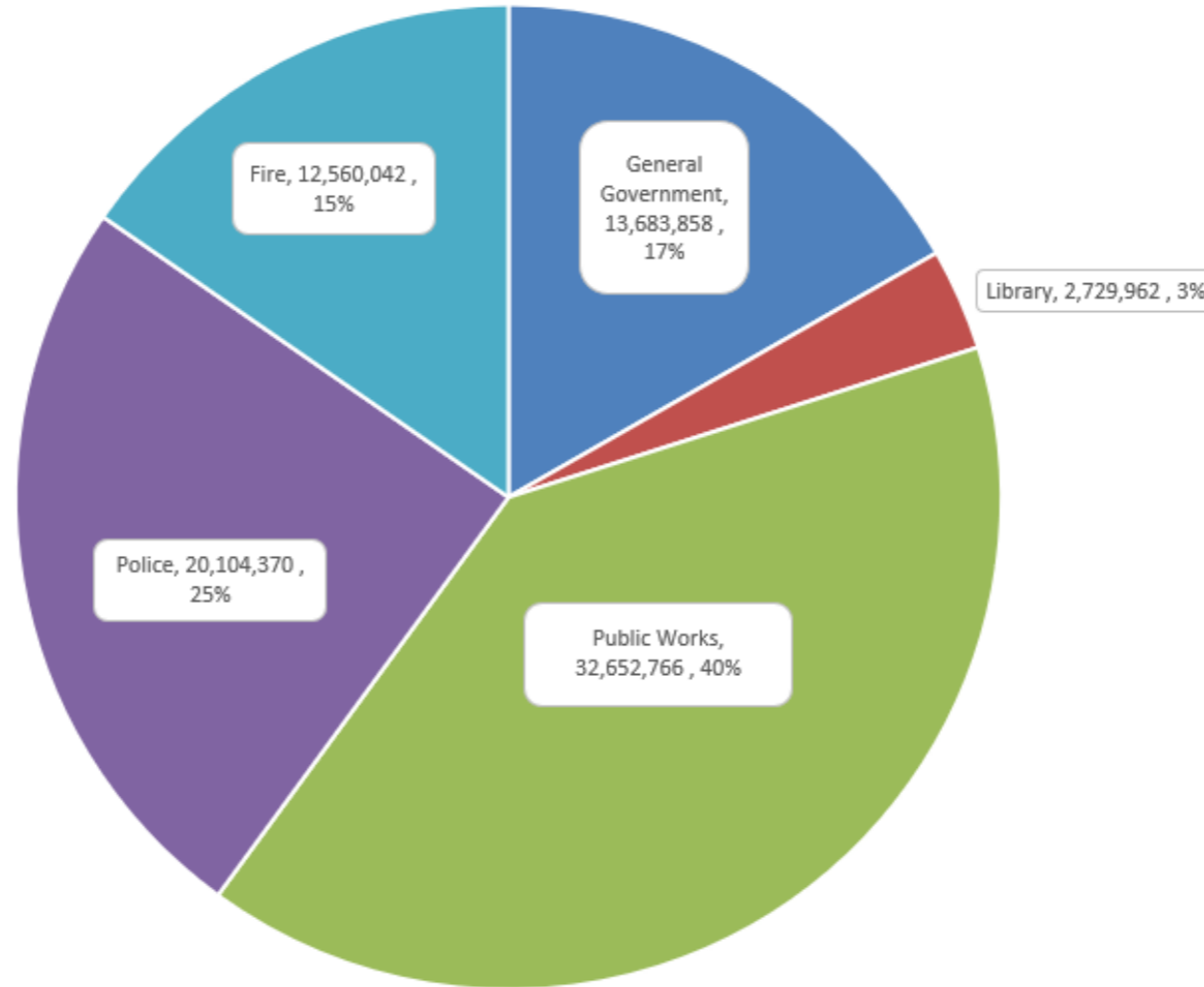
City of Bellevue

Sources of General Fund Revenue



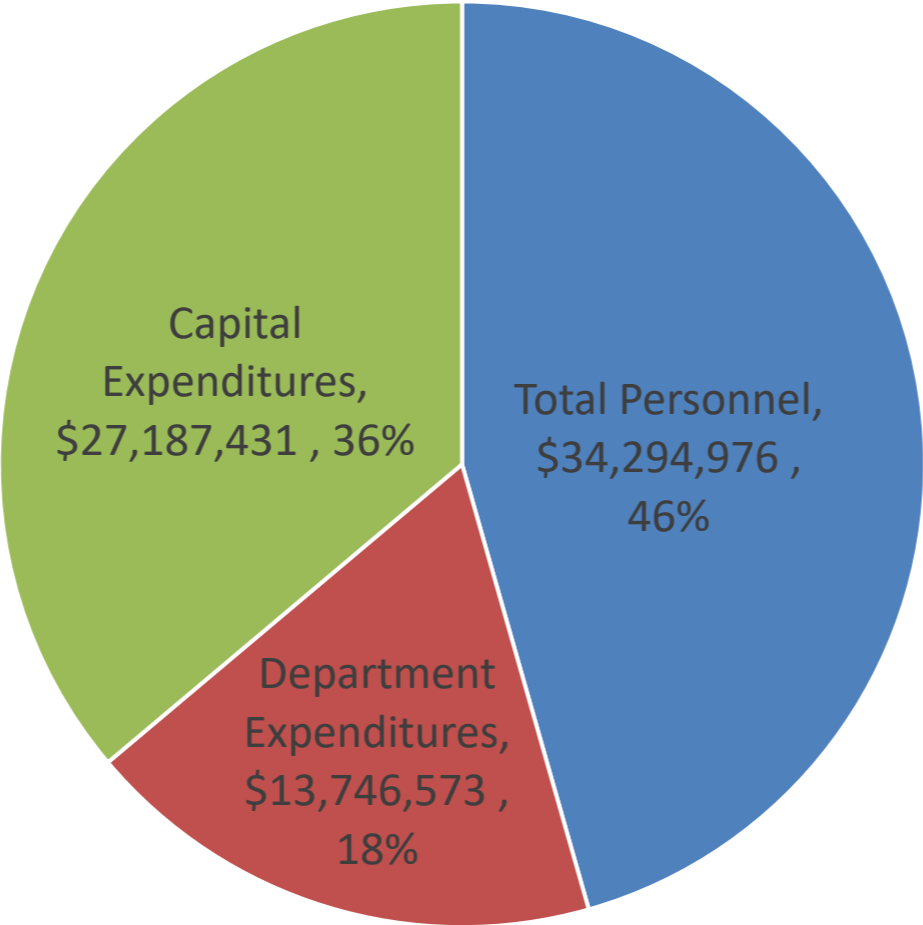
City of Bellevue

How the General Fund Money is Allocated in this Budget



City of Bellevue

Major Categories of General Fund Spending



■ Total Personnel ■ Department Expenditures ■ Capital Expenditures

City of Bellevue
Statement of Revenues and Expenditures All Funds
2022-23 Annual Budget
All Funds

| | Total Budget All Funds | F10 & F99 General Fund | F60 Community Development (CDBG) | F50 Community Betterment (Keno) | F95 Debt Service | F55 Economic Development | F80 & F81 Police Funds | F20 Wastewater |
|---------------------------------------|------------------------------|---------------------------|--|---------------------------------------|---------------------|--------------------------------|---------------------------|----------------------|
| Revenues | | | | | | | | |
| Property Taxes | 33,580,180.06 | 26,059,237.42 | - | - | 7,520,942.64 | - | - | - |
| Sales Taxes | 17,087,500.00 | 17,087,500.00 | - | - | - | - | - | - |
| Occupation/Business Taxes | 2,034,283.07 | 2,034,283.07 | - | - | - | - | - | - |
| State Aid/Payments | 8,716,334.00 | 8,716,334.00 | - | - | - | - | - | - |
| Fees, Permits and Licenses | 21,266,753.10 | 9,750,072.42 | - | - | - | - | 53,000.00 | 11,463,680.68 |
| Other Revenues | 23,367,891.40 | 15,083,572.00 | 1,046,616.78 | 1,181,790.00 | 3,600.00 | 750,120.00 | - | 5,302,192.62 |
| Total Operating Revenue | 106,052,941.63 | 78,730,998.91 | 1,046,616.78 | 1,181,790.00 | 7,524,542.64 | 750,120.00 | 53,000.00 | 16,765,873.30 |
| Expenditures | | | | | | | | |
| Total Personnel | 41,915,661.93 | 40,886,519.42 | - | - | - | - | - | 1,029,142.51 |
| Department Expenditures | 27,389,858.87 | 18,002,463.72 | 1,046,616.78 | 426,790.00 | 368,267.54 | 120.00 | 53,000.00 | 7,492,600.83 |
| Capital Leases | 230,077.45 | 161,565.84 | - | - | - | - | - | 68,511.61 |
| Total Operational Expenditures | 69,535,598.25 | 59,050,548.98 | 1,046,616.78 | 426,790.00 | 368,267.54 | 120.00 | 53,000.00 | 8,590,254.95 |
| Total Capital Expenditures | 30,216,600.00 | 21,876,600.00 | - | - | - | 750,000.00 | - | 7,590,000.00 |
| Other | 9,300,743.38 | 803,849.93 | - | 755,000.00 | 7,156,275.10 | - | - | 585,618.35 |
| Total Expenditures | 109,052,941.63 | 81,730,998.91 | 1,046,616.78 | 1,181,790.00 | 7,524,542.64 | 750,120.00 | 53,000.00 | 16,765,873.30 |
| Net Revenues / (Expenditures) | (3,000,000.00) | (3,000,000.00) | - | - | - | - | - | - |

Proposed Budget Approval Timeline

- 1st Reading – August 2
- Special Public Hearing – August 9
- 2nd Reading (Public Hearing) – August 16
- 3rd Reading (Adoption) – September 6
- Submission – September 30
- **Tax Levy Effective 12/31/2022**

City of Bellevue
IN
Sarpy County, Nebraska

NOTICE OF SPECIAL 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 9th day of August 2022, at 5:30 P.M., at 1500 Wall Street, Bellevue, Nebraska 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.

| | |
|--|-------------------|
| 2020-2021 Actual Disbursements & Transfers | \$ 77,712,355.07 |
| 2021-2022 Actual/Estimated Disbursements & Transfers | \$ 111,036,555.71 |
| 2022-2023 Proposed Budget of Disbursements & Transfers | \$ 109,052,941.63 |
| 2022-2023 Necessary Cash Reserve | \$ 43,076,996.37 |
| 2022-2023 Total Resources Available | \$ 152,129,938.00 |
| Total 2022-2023 Personal & Real Property Tax Requirement | \$ 30,257,256.86 |
| Unused Budget Authority Created For Next Year | \$ 8,644,922.19 |

Breakdown of Property Tax:

| | |
|---|------------------|
| Personal and Real Property Tax Required for Non-Bond Purposes | \$ 22,816,947.79 |
| Personal and Real Property Tax Required for Bonds | \$ 7,440,309.07 |

| | 2021 | 2022 | Change |
|--|------------------|------------------|--------|
| Operating Budget | 107,632,939.24 | 109,052,941.63 | 1% |
| Property Tax Request | \$ 27,876,618.00 | \$ 30,257,256.86 | 9% |
| Valuation | 4,569,937,377 | 4,960,206,043 | 9% |
| Tax Rate | 0.610000 | 0.610000 | 0% |
| Tax Rate if Prior Tax Request was at Current Valuation | 0.562005 | | |

ORDINANCE NO. 4106

AN ORDINANCE TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATIONS BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; TO PROVIDE FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF BELLEVUE, NEBRASKA:

Section 1. That after complying with all procedures required by law, the budget, Exhibit A, as presented and set forth in the budget statement, is hereby approved as the Annual Appropriations Bill for the fiscal year beginning October 1, 2022, through September 30, 2023. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities of the City of Bellevue. A copy of the budget document, Exhibit A, shall be forwarded as provided by law to the Auditor of Public Accounts, State Capitol, Lincoln, Nebraska, and to the County Clerk of Sarpy County, Nebraska, for use by the levying authority.

Section 2. This ordinance shall take effect and be in full force from and after its passage, approval, and publication as required by law.

PASSED AND ADOPTED THIS 6th day of September, 2022.

APPROVED AS TO FORM:

City Attorney

Rusty Hike, Mayor

ATTEST:

Susan Kluthe, City Clerk

| | |
|--------------------------------|-------------------|
| <u>First Reading:</u> | <u>08/02/2022</u> |
| <u>Special Budget Hearing:</u> | <u>08/09/2022</u> |
| <u>Second Reading:</u> | <u>08/16/2022</u> |
| <u>Third Reading:</u> | <u>09/06/2022</u> |

**2022-2023
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM**

**City of Bellevue
TO THE COUNTY BOARD AND COUNTY CLERK OF
Sarpy County**

This budget is for the Period October 1, 2022 through September 30, 2023

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

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

| | |
|-------------------------|--|
| \$ 22,816,947.79 | Property Taxes for Non-Bond Purposes |
| \$ 7,440,309.07 | Principal and Interest on Bonds |
| \$ 30,257,256.86 | Total Personal and Real Property Tax Required |

Projected Outstanding Bonded Indebtedness as of October 1, 2022
(As of the Beginning of the Budget Year)

| | |
|----------------------------------|-------------------------|
| Principal | \$ 74,605,000.00 |
| Interest | \$ 13,213,960.37 |
| Total Bonded Indebtedness | \$ 87,818,960.37 |

\$ 4,960,206,043 **Total Certified Valuation (All Counties)**
*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2021 through June 30, 2022?

YES NO

If YES, Please submit Interlocal Agreement Report by September 30th.

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2021 through June 30, 2022?

YES NO

If YES, Please submit Trade Name Report by September 30th.

County Clerk's Use ONLY

APA Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2022

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

City of Bellevue in Sarpy County

| Line No. | Beginning Balances, Receipts, & Transfers | Actual 2020 - 2021 (Column 1) | Actual/Estimated 2021 - 2022 (Column 2) | Adopted Budget 2022 - 2023 (Column 3) |
|---------------------------|---|---------------------------------------|---|---|
| 1 | Net Cash Balance | \$ 21,516,313.75 | \$ 40,979,694.53 | \$ 45,776,996.37 |
| 2 | Investments | | | |
| 3 | County Treasurer's Balance | \$ 261,479.08 | \$ 293,549.92 | \$ 300,000.00 |
| 4 | Beginning Balance Proprietary Function Funds (Only If Page 6 is Used) | | | \$ - |
| 5 | Subtotal of Beginning Balances (Lines 1 thru 4) | \$ 21,777,792.83 | \$ 41,273,244.45 | \$ 46,076,996.37 |
| 6 | Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines) | \$ 26,892,520.89 | \$ 27,882,515.14 | \$ 29,957,680.06 |
| 7 | Federal Receipts | \$ 97,143.11 | \$ 89,436.95 | \$ 50,000.00 |
| 8 | State Receipts: Motor Vehicle Pro-Rate | \$ 66,033.52 | \$ 77,548.37 | \$ 108,800.00 |
| 9 | | | | |
| 10 | State Receipts: Highway Allocation and Incentives | \$ 6,587,723.50 | \$ 6,203,391.98 | \$ 7,069,320.00 |
| 11 | State Receipts: Motor Vehicle Fee | \$ 453,429.21 | \$ 491,600.00 | \$ 501,300.00 |
| 12 | State Receipts: State Aid | | | |
| 13 | State Receipts: Municipal Equalization Aid | \$ 2,906,537.46 | \$ 1,412,440.62 | \$ 1,632,914.00 |
| 14 | State Receipts: Other | \$ 918,416.46 | \$ 448,489.86 | \$ 13,352.00 |
| 15 | State Receipts: Property Tax Credit | | | |
| 16 | Local Receipts: Nameplate Capacity Tax | \$ - | \$ - | \$ - |
| 17 | Local Receipts: Motor Vehicle Tax | \$ 1,441,599.48 | \$ 1,559,877.05 | \$ 2,680,100.00 |
| 18 | Local Receipts: Local Option Sales Tax | \$ 15,197,239.16 | \$ 16,274,644.35 | \$ 17,087,500.00 |
| 19 | Local Receipts: In Lieu of Tax | \$ 764,792.42 | \$ 1,023,311.09 | \$ 280,000.00 |
| 20 | Local Receipts: Other | \$ 40,714,371.48 | \$ 59,080,052.22 | \$ 45,474,975.57 |
| 21 | Transfers In of Surplus Fees | \$ - | \$ - | \$ - |
| 22 | Transfers In Other Than Surplus Fees | \$ 1,168,000.00 | \$ 1,297,000.00 | \$ 1,197,000.00 |
| 23 | Proprietary Function Funds (Only if Page 6 is Used) | | | \$ - |
| 24 | Total Resources Available (Lines 5 thru 23) | \$ 118,985,599.52 | \$ 157,113,552.08 | \$ 152,129,938.00 |
| 25 | Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5) | \$ 77,712,355.07 | \$ 111,036,555.71 | \$ 109,052,941.63 |
| 26 | Balance Forward/Cash Reserve (Line 24 MINUS Line 25) | \$ 41,273,244.45 | \$ 46,076,996.37 | \$ 43,076,996.37 |
| 27 | Cash Reserve Percentage | | | 55% |
| PROPERTY TAX RECAP | | Tax from Line 6 | | \$ 29,957,680.06 |
| | | County Treasurer Commission at 1% | | \$ 299,576.80 |
| | | Total Property Tax Requirement | | \$ 30,257,256.86 |

City of Bellevue in Sarpy 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 | \$ 22,816,947.79 |
| Bond Fund | \$ 7,440,309.07 |
| _____ Fund | _____ |
| _____ Fund | _____ |
| Total Tax Request | ** \$ 30,257,256.86 |

** 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.

| Special Reserve Fund Name | Amount |
|--|------------------|
| American Rescue Plan Act | \$ 8,395,637.00 |
| Wastewater-Sewer/Community Betterment-Keno | \$ 6,007,305.85 |
| Debt Service/Economic Development-LB840 | \$ 7,876,393.73 |
| Total Special Reserve Funds | \$ 22,279,336.58 |
| Total Cash Reserve | \$ 43,076,996.37 |
| Remaining Cash Reserve | \$ 20,797,659.79 |
| Remaining Cash Reserve % | 27% |

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 Bellevue in Sarpy County

| Line No. | 2022-2023 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 | \$ 8,182,222.09 | \$ - | \$ 50,000.00 | \$ 6,923,362.52 | \$ 160,000.00 | | \$ 15,315,584.61 |
| 3 | Public Safety - Police and Fire | \$ 31,595,662.28 | \$ 750,000.00 | \$ 318,750.00 | \$ - | \$ - | | \$ 32,664,412.28 |
| 4 | Public Safety - Other | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 5 | Public Works - Streets | \$ 3,816,672.35 | \$ 15,156,250.00 | \$ 1,600,000.00 | \$ 962,661.92 | \$ - | | \$ 21,535,584.27 |
| 6 | Public Works - Other | \$ 5,942,984.40 | \$ 2,120,000.00 | \$ - | \$ - | \$ - | | \$ 8,062,984.40 |
| 7 | Public Health and Social Services | \$ 1,184,078.25 | \$ - | \$ 130,000.00 | \$ - | \$ - | | \$ 1,314,078.25 |
| 8 | Culture and Recreation | \$ 4,726,166.74 | \$ 1,751,600.00 | \$ - | \$ - | \$ 755,000.00 | | \$ 7,232,766.74 |
| 9 | Community Development | \$ 1,046,616.78 | \$ - | \$ - | \$ - | \$ - | | \$ 1,046,616.78 |
| 10 | Miscellaneous | \$ 53,120.00 | \$ 750,000.00 | \$ - | \$ - | \$ - | | \$ 803,120.00 |
| 11 | Business-Type Activities: | | | | | | | |
| 12 | Airport | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 13 | Nursing Home | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 14 | Hospital | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 15 | Electric Utility | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 16 | Solid Waste | \$ 4,309,921.00 | \$ - | \$ - | \$ - | \$ 2,000.00 | | \$ 4,311,921.00 |
| 17 | Transportation | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 18 | Wastewater | \$ 8,521,743.34 | \$ 6,310,000.00 | \$ 1,280,000.00 | \$ 374,129.96 | \$ 280,000.00 | | \$ 16,765,873.30 |
| 19 | Water | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 20 | Other | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 21 | Proprietary Function Funds (Page 6) | | | | | \$ - | | \$ - |
| 22 | Total Disbursements & Transfers (Lns 2 thru 21) | \$ 69,379,187.23 | \$ 26,837,850.00 | \$ 3,378,750.00 | \$ 8,260,154.40 | \$ 1,197,000.00 | \$ - | \$ 109,052,941.63 |

- (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.
- (F) **Transfers** should include Transfers and Transfers of Surplus Fees

City of Bellevue in Sarpy County

| Line No. | 2021-2022 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 | \$ 7,135,729.06 | \$ 726,723.49 | \$ 181,625.55 | \$ 12,904,334.51 | \$ 2,147,059.96 | | \$ 23,095,472.57 |
| 3 | Public Safety - Police and Fire | \$ 27,912,645.47 | \$ - | \$ 1,943,510.00 | \$ - | \$ - | | \$ 29,856,155.47 |
| 4 | Public Safety - Other | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 5 | Public Works - Streets | \$ 5,364,588.68 | \$ 15,223,586.69 | \$ 189,007.00 | \$ 1,038,342.32 | \$ - | | \$ 21,815,524.69 |
| 6 | Public Works - Other | \$ 4,070,156.87 | \$ 147,197.50 | \$ 139,559.00 | \$ - | \$ - | | \$ 4,356,913.37 |
| 7 | Public Health and Social Services | \$ 1,053,518.73 | \$ - | \$ - | \$ - | \$ - | | \$ 1,053,518.73 |
| 8 | Culture and Recreation | \$ 5,208,432.00 | \$ 4,374,009.92 | \$ 29,724.00 | \$ - | \$ 855,000.00 | | \$ 10,467,165.92 |
| 9 | Community Development | \$ 424,874.06 | \$ - | \$ - | \$ - | \$ - | | \$ 424,874.06 |
| 10 | Miscellaneous | \$ 86,224.74 | \$ 3,163,028.62 | \$ - | \$ - | \$ - | | \$ 3,249,253.36 |
| 11 | Business-Type Activities: | | | | | | | |
| 12 | Airport | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 13 | Nursing Home | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 14 | Hospital | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 15 | Electric Utility | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 16 | Solid Waste | \$ 4,113,204.07 | \$ - | \$ - | \$ - | \$ 2,000.00 | | \$ 4,115,204.07 |
| 17 | Transportation | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 18 | Wastewater | \$ 8,232,921.11 | \$ 3,616,666.13 | \$ 75,000.00 | \$ 397,886.23 | \$ 280,000.00 | | \$ 12,602,473.47 |
| 19 | Water | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 20 | Other | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 21 | Proprietary Function Funds | | | | | | | \$ - |
| 22 | Total Disbursements & Transfers (Ln 2 thru 21) | \$ 63,602,294.79 | \$ 27,251,212.35 | \$ 2,558,425.55 | \$ 14,340,563.06 | \$ 3,284,059.96 | \$ - | \$ 111,036,555.71 |

(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.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees

City of Bellevue in Sarpy County

| Line No. | 2020-2021 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 | \$ 2,536,869.34 | \$ 10,871.00 | \$ 353,318.13 | \$ 13,951,917.01 | \$ 929,996.00 | | \$ 17,782,971.48 |
| 3 | Public Safety - Police and Fire | \$ 23,418,542.73 | \$ 83,229.60 | \$ 1,679,362.35 | \$ 66,137.80 | \$ - | | \$ 25,247,272.48 |
| 4 | Public Safety - Other | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 5 | Public Works - Streets | \$ 5,185,168.06 | \$ 4,292,016.32 | \$ 575,379.18 | \$ 971,363.56 | \$ - | | \$ 11,023,927.12 |
| 6 | Public Works - Other | \$ 3,421,734.49 | \$ 121,111.00 | \$ 112,932.76 | \$ - | \$ (29,996.00) | | \$ 3,625,782.25 |
| 7 | Public Health and Social Services | \$ 1,001,413.76 | \$ - | \$ - | \$ - | \$ - | | \$ 1,001,413.76 |
| 8 | Culture and Recreation | \$ 3,948,716.54 | \$ 1,742,757.10 | \$ 110,216.00 | \$ - | \$ 3,000.00 | | \$ 5,804,689.64 |
| 9 | Community Development | \$ 349,130.57 | \$ - | \$ - | \$ - | \$ - | | \$ 349,130.57 |
| 10 | Miscellaneous | \$ 148,946.17 | \$ - | \$ - | \$ - | \$ - | | \$ 148,946.17 |
| 11 | Business-Type Activities: | | | | | | | |
| 12 | Airport | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 13 | Nursing Home | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 14 | Hospital | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 15 | Electric Utility | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 16 | Solid Waste | \$ 3,991,915.50 | \$ - | \$ - | \$ - | \$ 1,000.00 | | \$ 3,992,915.50 |
| 17 | Transportation | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 18 | Wastewater | \$ 7,801,953.13 | \$ 271,165.49 | \$ - | \$ 398,187.48 | \$ 264,000.00 | | \$ 8,735,306.10 |
| 19 | Water | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 20 | Other | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - |
| 21 | Proprietary Function Funds | | | | | | | \$ - |
| 22 | Total Disbursements & Transfers (Ln 2 thru 21) | \$ 51,804,390.29 | \$ 6,521,150.51 | \$ 2,831,208.42 | \$ 15,387,605.85 | \$ 1,168,000.00 | \$ - | \$ 77,712,355.07 |

(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.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

| | |
|-----------------|---------------------------|
| NAME | Mayor Rusty Hike |
| ADDRESS | 1500 Wall Street |
| CITY & ZIP CODE | Bellevue, NE 68005 |
| TELEPHONE | (402) 293-3000 |
| WEBSITE | bellevue.net |

| | BOARD CHAIRPERSON | CLERK/TREASURER/SUPERINTENDENT/OTHER | PREPARER |
|------------------|-------------------------|--------------------------------------|----------------------------|
| NAME | Rusty Hike | Rich Severson | Rich Severson |
| TITLE /FIRM NAME | Mayor | Treasurer | Treasurer |
| TELEPHONE | (402) 293-3000 | (402) 293-3088 | (402) 293-3088 |
| EMAIL ADDRESS | rusty.hike@bellevue.net | rich.severson@bellevue.net | rich.severson@bellevue.net |

For Questions on this form, who should we contact (please one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

City of Bellevue in Sarpy County

2022-2023 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

| | | | |
|--|-------|----|---------------|
| Total Personal and Real Property Tax Requirements | (1) | \$ | 30,257,256.86 |
| Motor Vehicle Pro-Rate | (2) | \$ | 108,800.00 |
| In-Lieu of Tax Payments | (3) | \$ | 280,000.00 |
| 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)) | | \$ | 12,660,000.00 |
| LESS: Amount Spent During 2021-2022 | (5) | \$ | 6,368,000.00 |
| LESS: Amount Expected to be Spent in Future Budget Years | (6) | \$ | 6,292,000.00 |
| Amount to be included as Restricted Funds (Cannot Be A Negative Number) | (7) | \$ | - |
| Motor Vehicle Tax | (8) | \$ | 2,680,100.00 |
| Local Option Sales Tax | (9) | \$ | 17,087,500.00 |
| Transfers of Surplus Fees | (10) | \$ | - |
| Highway Allocation and Incentives | (11) | \$ | 7,069,320.00 |
| | (12) | | |
| Motor Vehicle Fee | (13) | \$ | 501,300.00 |
| Municipal Equalization Fund | (14) | \$ | 1,632,914.00 |
| Insurance Premium Tax | (15) | \$ | - |
| Nameplate Capacity Tax | (15a) | \$ | - |

| | | | |
|-----------------------------------|------|----|----------------------|
| TOTAL RESTRICTED FUNDS (A) | (16) | \$ | 59,617,190.86 |
|-----------------------------------|------|----|----------------------|

Lid Exceptions

| | | | |
|---|-------|----|--------------|
| Capital Improvements (Real Property and Improvements on Real Property) | | \$ | 7,535,000.00 |
| LESS: 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>) | | | |
| Agrees to Line (6). | (18) | \$ | 6,292,000.00 |
| Allowable Capital Improvements | (19) | \$ | 1,243,000.00 |
| Bonded Indebtedness | (20) | \$ | 7,440,309.07 |
| Public Facilities Construction Projects (Statutes 72-2301 to 72-2308) | (21) | | |
| Interlocal Agreements/Joint Public Agency Agreements | (22) | \$ | 807,047.80 |
| 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 (Public Airports Only) | (24) | | |
| Judgments | (25) | | |
| Refund of Property Taxes to Taxpayers | (26) | | |
| Repairs to Infrastructure Damaged by a Natural Disaster | (27) | | |

| | | | |
|---------------------------------|------|----|---------------------|
| TOTAL LID EXCEPTIONS (B) | (28) | \$ | 9,490,356.87 |
|---------------------------------|------|----|---------------------|

| | |
|---|-------------------------|
| TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i> | \$ 50,126,833.99 |
|---|-------------------------|

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

City of Bellevue in Sarpy County

2022-2023 CAPITAL IMPROVEMENT LID EXEMPTIONS

| Description of Capital Improvement | Amount Budgeted | |
|------------------------------------|-----------------|--------------|
| Library Improvement (Building) | \$ | 1,500,000.00 |
| Street Improvements | \$ | 6,035,000.00 |

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

\$ 7,535,000.00

Municipality Levy Limit Form

City of Bellevue in Sarpy County

Municipality Levy

| | | | |
|--|------|--------------|---------------|
| Personal and Real Property Tax Request | (1) | | 30,257,256.86 |
| Judgments (Not Paid by Liability Insurance) | (2) | 0.00 | |
| Pre-Existing Lease - Purchase Contracts-7/98 | (3) | 0.00 | |
| Bonded Indebtedness | (4) | 7,440,309.07 | |
| Interest Free Financing (Public Airports) | (5) | 0.00 | |
| Benefits Paid Under Firefighter Cancer Benefits Act | (6) | 0.00 | |
| Total Levy Exemptions | (7) | | 7,440,309.07 |
| Tax Request Subject to Levy Limit | (8) | | 22,816,947.79 |
| Valuation | (9) | | 4,960,206,043 |
| Municipality Levy Subject to Levy Authority | (10) | | 0.460000 |
| 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) | | 0.460000 (A) |
| Levy Authority | | | |
| Municipality Levy Limit | (18) | | 0.450000 |
| Municipality property taxes designated for interlocal agreements | (19) | 807,047.80 | 0.016270 |
| Total Municipality Levy Authority | (20) | | 0.466270 (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.

2022-2023 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES This budget is for a VILLAGE; therefore the allowable growth provisions of the Property Tax Request Act DO NOT apply.

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 27,876,618.00
(Total Personal and Real Property Tax Required from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

$$\frac{300,000,000.00}{2022 \text{ Real Growth Value per Assessor}} \div \frac{4,569,937,377.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{6.56} \% (3)$$

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 8.56 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 2,386,238.50

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 30,262,856.50

ACTUAL PROPERTY TAX REQUEST

2022-2023 ACTUAL Total Property Tax Request (7) \$ 30,257,256.86
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your proposed property tax request and telephone number to the County Clerk by September 5th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

City of Bellevue
IN
Sarpy County, Nebraska

NOTICE OF SPECIAL 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 9th day of August 2022, at 6:00 o'clock P.M., at 1500 Wall Street, Bellevue, Nebraska 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.

| | |
|--|--------------------------|
| 2020-2021 Actual Disbursements & Transfers | \$ 77,712,355.07 |
| 2021-2022 Actual/Estimated Disbursements & Transfers | <u>\$ 111,036,555.71</u> |
| 2022-2023 Proposed Budget of Disbursements & Transfers | <u>\$ 109,052,941.63</u> |
| 2022-2023 Necessary Cash Reserve | <u>\$ 43,076,996.37</u> |
| 2022-2023 Total Resources Available | <u>\$ 152,129,938.00</u> |
| Total 2022-2023 Personal & Real Property Tax Requirement | <u>\$ 30,257,256.86</u> |
| Unused Budget Authority Created For Next Year | <u>\$ 8,644,922.19</u> |

Breakdown of Property Tax:

| | |
|---|-------------------------|
| Personal and Real Property Tax Required for Non-Bond Purposes | <u>\$ 22,816,947.79</u> |
| Personal and Real Property Tax Required for Bonds | <u>\$ 7,440,309.07</u> |

| | 2021 | 2022 | Change |
|--|-------------------------|-------------------------|--------|
| Operating Budget | 107,632,939.24 | 109,052,941.63 | 1% |
| Property Tax Request | <u>\$ 27,876,618.00</u> | <u>\$ 30,257,256.86</u> | 9% |
| Valuation | 4,569,937,377 | 4,960,206,043 | 9% |
| Tax Rate | 0.610000 | 0.610000 | 0% |
| Tax Rate if Prior Tax Request was at Current Valuation | <u>0.562005</u> | | |

Notes:

(1) The example publications included here are solely to hear taxpayer input at the budget hearing and tax request hearing. No action should be taken at these hearings. Action items should be completed at a regular meeting, ensuring that all requirements of the Open Meetings Act are followed.

(2) These sample publications are intended to assist subdivisions in meeting the publication requirements related to the Budget Hearing and Tax Request Hearing. They are sample forms only - they are not required forms. Each subdivision is responsible for ensuring their publications include all information required by the statutes. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.

(3) For Cities only: If your subdivision is increasing the Property Tax request above the allowable growth percentage (2% plus real growth percentage), you are subject to the postcard notification and joint public hearing requirements of the Property Tax Request Act (§ 77-1633). You are required to attend the Joint Public Hearing outlined in § 77-1633. You are not required to hold the Special Hearing to Set the Final Tax Request as outlined in § 77-1632. You are still required to hold the Budget Hearing, regardless. Villages are not subject to the allowable growth provisions of the Property Tax Request

City of Bellevue
IN
Sarpy 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 16th day of August 2022, at 5:30 o'clock P.M., at 1500 Wall Street, Bellevue, Nebraska 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.

| | |
|--|-------------------|
| 2020-2021 Actual Disbursements & Transfers | \$ 77,712,355.07 |
| 2021-2022 Actual/Estimated Disbursements & Transfers | \$ 111,036,555.71 |
| 2022-2023 Proposed Budget of Disbursements & Transfers | \$ 109,052,941.63 |
| 2022-2023 Necessary Cash Reserve | \$ 43,076,996.37 |
| 2022-2023 Total Resources Available | \$ 152,129,938.00 |
| Total 2022-2023 Personal & Real Property Tax Requirement | \$ 30,257,256.86 |
| Unused Budget Authority Created For Next Year | \$ 8,644,922.19 |

Breakdown of Property Tax:

| | |
|---|------------------|
| Personal and Real Property Tax Required for Non-Bond Purposes | \$ 22,816,947.79 |
| Personal and Real Property Tax Required for Bonds | \$ 7,440,309.07 |

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 6th day of September 2022, at 6:00 o'clock P.M., at 1500 Wall Street, Bellevue, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

| | 2021 | 2022 | Change |
|--|------------------|------------------|--------|
| Operating Budget | 107,632,939.24 | 109,052,941.63 | 1% |
| Property Tax Request | \$ 27,876,618.00 | \$ 30,257,256.86 | 9% |
| Valuation | 4,569,937,377 | 4,960,206,043 | 9% |
| Tax Rate | 0.610000 | 0.610000 | 0% |
| Tax Rate if Prior Tax Request was at Current Valuation | 0.562005 | | |

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the City of Bellevue passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of the City of Bellevue resolves that:

1. The 2022-2023 property tax request be set at:

General Fund: \$ 22,816,947.79

Bond Fund: \$ 7,440,309.07

2. The total assessed value of property differs from last year's total assessed value by 8.54 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.562005 per \$100 of assessed value.

4. The City of Bellevue proposes to adopt a property tax request that will cause its tax rate to be 0.61 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Bellevue will increase (or decrease) last year's budget by 1.32 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2022.

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2022

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

City of Bellevue

Sarpy County

| SUBDIVISION NAME | COUNTY | | |
|---|--|--|---|
| Parties to Agreement (Column 1) | Agreement Period (Column 2) | Description (Column 3) | Amount Used as Lid Exemption (Column 4) |
| Bellevue, Sarpy County | 11-1-11 to 10-31-16 Amended to 10-31-21 3-15-22 to 3/15/24 | Animal Control Services with the Nebraska Humane Society | \$ 172,200.00 |
| Bellevue, Sarpy County | 10-1-18 to 9-30-19 10-1-19 to 9-30-22 10-1-22 to 9-30-25 | IT Services | \$ 119,184.00 |
| Bellevue, Sarpy County, Gretna, Papillion, LaVista, and Springfield | 7-1-11 until terminated | 800 MHZ System (E-911) | \$ 65,925.00 |
| Bellevue, Gretna, Papillion, LaVista, and Springfield | 4-10-2017 until terminated | United Cities of Sarpy County. Interlocal Cooperation Agreement to promote common legislative interests. | \$ 9,014.80 |
| Bellevue, Gretna, Papillion, LaVista, Springfield, Papio-Missouri River NRD & Sarpy County | 7-1-2013 to 6-30-2019 7-1-2019 to 6-30-2025 | Geographic Information System (GIS) | \$ 72,000.00 |
| Sarpy County and City of Bellevue | 7-28-14 until terminated | Cost sharing the professional services agreement with Burns & McDonnell & the software update & support services agreement with Azteca Systems | |
| Bellevue, Boys Town, Gretna, Lavista, Omaha, Papillion, Ralston, Sarpy County, Papio- Missouri NRD | 7-1-14 to 6-30-19 7-1-19 to 6-30-24 | Papillion Creek Watershed Partnership (Storm Water Management) | \$ 36,400.00 |
| Bellevue, Papio-Missouri River Natural Resources District | 6-26-2016 until terminated | Bellevue/Offutt Drainage Maintenance | \$ 60,000.00 |
| Bellevue Public Schools | 10-13-14 Apprv'd Continue Annually unless terminated by | Two School Resource Officers; one for Bellevue West High School and one for Bellevue East High School | |
| Cities of Papillion and Bellevue (Fire Departments) | 12-30-09 to N/A | Purchase & Maintenance of records management hardware, software, training, travel & deployment | |
| Cities of Papillion and Bellevue (Fire Departments) | 3-2-11 to N/A | Purchase & Maintenance of fax utility server for electronic patient care report project (ePCR) | |
| Douglas County Sheriff's Office | 11/2014 - 11/19 12-1-19 to 11-30-24 | Forensic Services | |
| Eastern Sarpy County Fire Protection District | 7-23-12 to 7-22-17 and automatically renewed for 5 year | To provide fire and rescue services | |
| Gretna, Springfield, Bellevue, Papillion, Sarpy County, Papio-Missouri River Natural Resources District | 10-13-16 to 7/1/19 6-18-19 to 6/30/24 | Southern Sarpy County Watershed Partnership | \$ 26,000.00 |
| Gretna, Springfield, Bellevue, Papillion, Sarpy County, Papio-Missouri River Natural Resources District | 10-13-16 to 7/1/19 6-18-19 to 6/30/2024 | Southern Sarpy County Watershed Partnership | \$ 26,000.00 |
| | | Amount from Interlocal Form 2 of 3 | \$ 32,500.00 |
| | | Amount from Interlocal Form 3 of 3 | \$ 187,824.00 |

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

City of Bellevue

SarpyCounty

| SUBDIVISION NAME | COUNTY | Amount Used as Lid Exemption (Column 4) | |
|--|---|--|--------------|
| Parties to Agreement (Column 1) | Agreement Period (Column 2) | Description (Column 3) | |
| LaVista, Omaha, Papillion, Ralston, Sarpy County, Douglas County, and State of Nebraska | 4-28-97 to N/A | Extraterritorial Law Enforcement Authority | |
| Metro Area Planning Agency (MAPA), all Cities and Counties in Omaha Meropolitan Area | 1-8-74 to N/A | Regional Council of Government | |
| Nebraska Community Energy (NCEA) South Sioux City, Bellevue, Nebraska City, Central City, Seward, Lexington, Omaha | Amended & Restated June 2014 continuing for 60 years 4-22-86 to 4-28-2011 Renewed 4-25-11 to 4-24-2036 | Interlocal Agreement to receive grant funds for electric vehicles & electric charging stations | |
| Omaha | 4-22-86 to 4-28-2011 Renewed 4-25-11 to 4-24-2036 | Omaha Public Power District (OPPD) Franchise to provide electric distribution | |
| Omaha | 10-31-73 to N/A | Metropolitan Area Transit (MAT) | |
| Omaha | 5-29-12 to N/A | Crime Lab Services | |
| Omaha and Bellevue | 7/20/21 Until terminated | Cost Sharing Harrison Street Project | |
| Omaha Fire Department | 2-13-12 to N/A | Operational Response of Automatic Aid for Service Memorandum of Understanding for assistance in certain "zones" | |
| Omaha Public Schools | 10-1-16 to 7-31-19 8-1-19 to 6-1-2022 6-1-22 to 6-1-24 | School Resource Officers for Bryan Middle & High Schools | |
| Papillion Fire Department | 2-3-12 until terminated | Operational Response of Automatic Aid for Service Memorandum of Understanding for assistance in certain "zones" (Amended 9-22-14) | |
| Papillion, LaVista, and Bellevue | 6-8-92 to N/A | Jurisdictional Boundries | |
| Papio- Missouri Natural Resource District (PMNRD) | 11-01-00 to N/A | Bellevue Trail Management | |
| Papio-Missouri River Natural Resources District | 5-14-12 for 50 years following completion of construction | Special Operations & Maintenance Agreement for city to maintain restrooms in Jewell Park & McCann Park (part of \$20,000 grant from PMNRD) | |
| Eastern NE Clean Energy Assessment District; City of Omaha; Bellevue; Bellevue Clean Energy Assessment | Initial term 10 yrs; Renewal of 5 yrs for 3 consecutive periods; 9- | City of Omaha - Clean Energy Assessment Program | |
| Sarpy County, Bellevue, LaVista, and Papillion | 5-1-18 to 4-30-19 5-1-19 to 4-30-20 5-1-20 to 4-30-21 | Sharing of costs of ProPhoenix, an integrated Public Safety Software System | \$ 32,500.00 |
| 55th Wing, Offutt Air Force Base | 1-19-21 to 6-19-26 | Fire & emergency services during a pandemic or other State of Emergency | |
| Douglas County and Cooperating Agencies | 7-21-20 to 7-21-25 | Backup to other agencies & to grant authority beyond primary jurisdiction | |

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

City of Bellevue

SarpyCounty

| SUBDIVISION NAME | | COUNTY | Amount Used as Lid Exemption (Column 4) |
|---|---|--|---|
| Parties to Agreement (Column 1) | Agreement Period (Column 2) | Description (Column 3) | |
| Papio-Missouri River Natural Resources District | 1/14/13 with permanent duration | Missouri River Floodway Purchase Program for purchase of 1600 Bluff Street | |
| Papio-Missouri River Natural Resources District and Sarpy County | 5-27-12 with permanent duration | Missouri River Floodway Purchase Program | |
| Plattsmouth | 4-19-04 until terminated | South Metro SWAT Team services | |
| Sarpy County | 1-27-09 Automatically renews for 3-year terms unless either | Agreement to charge and be billed by Sarpy County for use of landfill by Papillion Sanitation for trash service in the City of Bellevue | |
| Sarpy County | Apprv'd 8-27-12 Ongoing | Construction of a Wastewater System for Southeast Sarpy County (First Amended Agreement appr'v'd 10-28-13) | |
| Sarpy County | 1-1-17 to 12-31-36 | Interlocal Lease for 911 Tower Sites | |
| Sarpy County | 8-24-10 to N/A | Mutual Law Enforcement Assistant Agreement for Joint Jurisdiction Area to include Harlan Lewis Road and the Columban Fathers Property | |
| State of NE - Dept. of Roads | Annually 1-1-20 to 12-31-20 1-1-21 to 12-31-21 | Highway 370 Maintenance Agreement | |
| Sarpy County, Papillion, LaVista, and Bellevue | 4-1-19 to 3-31-22 4-1-22 to 3-31-24 | Interlocal Agreement for Special Weapons, Tactics Teams and Crisis Negotiations | |
| Sarpy County, Bellevue, Springfield, LaVista, Gretna, Papillion | 9-25-19 until terminated by mutual agreement | Contribution and Allocation of OPPD in lieu of taxes | |
| Papio Missouri River Resource District | 1-21-2020 until terminated | Interlocal Agreement for placement of a permanent pumping station near the Offutt ditch | |
| Sarpy County and City of Bellevue | 9-17-2019 to end of obligations of project | Cost Share Preliminary Design for 36th Street from 370N to Cornhusker - 50/50 Cost Share | \$ 125,000.00 |
| Sarpy County and Cities | 5-1-21 to 4-30-22 Yearly Automatic Renewal | Regarding jail facilities, prosecutorial functions, and other services | |
| Sarpy County and Cities Wastewater Agency (Bellevue Sewer Services) | 5-18-2021 until terminated | Operation of Bellevue sewer services located within the Agency's jurisdiction | |
| Southern Sarpy Watershed Partnership | 7-1-2019 to 6-30-2024 and remain in effect until continuation | Watershed fees from new development within the Southern Sarpy Watershed will be collected specifically for development of Southern Sarpy | \$ 26,000.00 |
| Sarpy County | Ongoing | GIS& Aerial | \$ 36,824.00 |
| | | | |

RESOLUTION NO. 2022-23

WHEREAS, Nebraska Revised Statutes Section 77-1601.02 provides that the property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the Governing Body of the City of Bellevue passes by a majority vote a resolution or ordinance setting the tax request at a different amount;

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request; and

WHEREAS, it is in the best interests of the City of Bellevue that the property tax request for the current year be a different amount than the property tax request for the prior year.

NOW THEREFORE, the Governing Body of the City of Bellevue, Nebraska, by a majority vote, resolves that:

1. The 2022-2023 property tax request be set at:

| | |
|----------------------------|-----------------|
| General Fund | \$20,338,612.00 |
| Bond Fund | \$ 7,594,150.00 |
| Total Property Tax Request | \$27,932,762.00 |
2. The total assessed value of property differs from last year’s total assessed value by 4.66 percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.583448 per \$100 of assessed value.
4. The City of Bellevue proposes to adopt a property tax request that will cause its tax rate to be 0.610003 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Bellevue will increase last year’s budget by 10.41 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 13, 2022.

Motion by _____, seconded by _____ to adopt Resolution #2022-23.

Voting yes were:

Voting no were:

PASSED AND APPROVED this 6th day of September, 2022.

Rusty Hike, Mayor

ATTEST:

Susan Kluthe, City Clerk