

Bellevue City Council Meeting Special Budget Hearing

Tuesday, September 17, 2024 Immediately following the Regular Council Meeting

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 on the rear wall of the Council Chambers

4. APPROVAL OF AGENDA, CONSENT AGENDA, CLAIMS, AND ADVISORY COMMITTEE REPORTS:

a. Approval of the Agenda

5. SPECIAL PRESENTATIONS:

a. Presentation on the proposed FY 2024-2025 Budget

6. ORDINANCES FOR PUBLIC HEARING (2nd reading):

a. Ordinance No. 4163: Annual Appropriations Bill. (Budget Committee)

1. Resolution No. 2024-27: A resolution to set the 2024-2025 property tax request.

(Budget Committee) **(Public Hearing Required - No Action Taken)**

7. ADJOURNMENT

CITY OF BELLEVUE, NEBRASKA
AGENDA ITEM COVER SHEET

COUNCIL MEETING DATE: September 17, 2024		SUBMITTED BY: Budget Committee	
AGENDA ITEM:	CONSENT AGENDA <input type="checkbox"/>	SPECIAL PRESENTATION <input type="checkbox"/>	
LIQUOR LICENSE <input type="checkbox"/>	ORDINANCE <input checked="" type="checkbox"/>	PUBLIC HEARING <input checked="" type="checkbox"/>	
RESOLUTION <input type="checkbox"/>	CURRENT BUSINESS <input type="checkbox"/>	OTHER <input type="checkbox"/>	

SUBJECT:

Administration's 2024-2025 Budget (Fiscal Year Ending September 30, 2025).

SYNOPSIS/BACKGROUND:

This budget proposes appropriating expenditures of \$198.5 million in fiscal year 2024-25 This is an increase of \$42.9 million from the 2023-24 budgeted expenditures (due primarily to the increased Capital expenditures of \$27.8 million that includes spending on the Bellevue Bay Indoor Waterpark of \$26.2 million). This budget provides funding for the City's operations and capital improvements. The General Fund will use bonding and existing cash reserves to fund certain capital expenditures. The Wastewater Fund may use bonding of new projects to preserve its cash reserve. All other funds balance expenditures with revenues.

2024-2025 Budgeted Resources Available (Revenues and Cash Balances) of \$229,281,295 and Expenditures of \$198,504,005 leave a cash balance of \$30,777,290, an increase of \$6,408,190 in cash reserves primarily due to the proceeds of the waterpark bonds of \$40 million of which \$28 million is anticipated to be spent in FYE2025 and \$12 million carried over and spent in early FYE2026. Other Capital and operating expenditures will use \$15 million of existing cash reserves.

FISCAL IMPACT: BUDGETED FUNDS?: GRANT/MATCHING FUNDS?:

TRACKING INFORMATION FOR CONTRACTS AND PROJECTS:

IS THIS A CONTRACT?: COUNTER-PARTY: INTERLOCAL AGREEMENT:

CONTRACT DESCRIPTION:

CONTRACT EFFECTIVE DATE: CONTRACT TERM: CONTRACT END DATE:

PROJECT NAME:

START DATE: END DATE: PAYMENT DATE: INSURANCE REQUIRED:

CIP PROJECT NAME: CIP PROJECT NUMBER:

STREET DISTRICT NAME (S): STREET DISTRICT NUMBER (S):

ACCOUNTING DISTRIBUTION CODE: ACCOUNT NUMBER:

RECOMMENDATION:

Second reading of Ordinance No. 4163 to adopt the 2024-2025 fiscal year budget. Budget Hearing/Public Hearing follows the City Council Meeting.

ATTACHMENTS:

- | | | |
|---|--|-------------------------|
| 1. <input type="text" value="Ordinance"/> | 2. <input type="text" value="Bellevue FYE2025 State Budget Form"/> | 3. <input type="text"/> |
| 4. <input type="text"/> | 5. <input type="text"/> | 6. <input type="text"/> |

SIGNATURES:

LEGAL APPROVAL AS TO FORM: _____

FINANCE APPROVAL AS TO FORM: _____

ADMINISTRATOR APPROVAL AS TO FORM: _____

Handwritten signatures in blue ink over the signature lines.

ORDINANCE NO. 4163

AN ORDINANCE TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATIONS BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; AND 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, 2024, through September 30, 2025. 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 ____ day of September, 2024.

APPROVED AS TO FORM:

City Attorney

Rusty Hike, Mayor

ATTEST:

Susan Kluthe, City Clerk

<u>First Reading:</u>	<u>08/20/2024</u>
<u>Second Reading:</u>	<u>09/17/2024</u>
<u>Special Budget Hearing:</u>	<u>09/17/2024</u>
<u>Joint Public Hearing:</u>	<u>09/19/2024</u>
<u>Third Reading:</u>	<u>09/24/2024</u>

**2024-2025
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, 2024 through September 30, 2025

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

<p>The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; text-align: right;">\$ 28,643,238.90</td> <td>Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td style="text-align: right;">\$ 8,532,028.62</td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td style="text-align: right;">\$ 37,175,267.52</td> <td>Total Personal and Real Property Tax Required</td> </tr> </table>	\$ 28,643,238.90	Property Taxes for Non-Bond Purposes	\$ 8,532,028.62	Principal and Interest on Bonds	\$ 37,175,267.52	Total Personal and Real Property Tax Required	<p>Projected Outstanding Bonded Indebtedness as of October 1, 2024 <i>(As of the Beginning of the Budget Year)</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Principal</td> <td style="text-align: right;">\$ 74,400,000.00</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">\$ 11,669,705.35</td> </tr> <tr> <td>Total Bonded Indebtedness</td> <td style="text-align: right;">\$ 86,069,705.35</td> </tr> </table>	Principal	\$ 74,400,000.00	Interest	\$ 11,669,705.35	Total Bonded Indebtedness	\$ 86,069,705.35
\$ 28,643,238.90	Property Taxes for Non-Bond Purposes												
\$ 8,532,028.62	Principal and Interest on Bonds												
\$ 37,175,267.52	Total Personal and Real Property Tax Required												
Principal	\$ 74,400,000.00												
Interest	\$ 11,669,705.35												
Total Bonded Indebtedness	\$ 86,069,705.35												
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; text-align: right;">\$ 6,094,306,149</td> <td>Total Certified Valuation (All Counties)</td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p>	\$ 6,094,306,149	Total Certified Valuation (All Counties)	<p align="center">Report of Joint Public Agency & Interlocal Agreements</p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024?</p> <p align="center"> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO </p> <p align="center"><i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p>										
\$ 6,094,306,149	Total Certified Valuation (All Counties)												
County Clerk's Use ONLY	<p align="center">Report of Trade Names, Corporate Names & Business Names</p> <p>Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2023 through June 30, 2024?</p> <p align="center"> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO </p> <p align="center"><i>If YES, Please submit Trade Name Report by September 30th.</i></p>												
APA Contact Information	Submission Information												
<p align="center">Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509</p> <p>Telephone: (402) 471-2111 FAX: (402) 471-3301</p> <p align="center">Website: auditors.nebraska.gov</p> <p>Questions - E-Mail: Jeff.Schreier@nebraska.gov</p>	<p align="center">Budget Due by 9-30-2024</p> <p>Submit budget to:</p> <ol style="list-style-type: none"> 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 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	Adopted Budget 2024 - 2025 (Column 3)
1	Net Cash Balance	\$ 40,979,694.53	\$ 41,410,223.13	\$ 33,777,290.41
2	Investments			
3	County Treasurer's Balance	\$ 293,549.92		
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)			\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 41,273,244.45	\$ 41,410,223.13	\$ 33,777,290.41
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 30,396,523.22	\$ 34,465,416.51	\$ 36,807,195.56
7	Federal Receipts	\$ 98,755.27	\$ 219,696.82	\$ 50,000.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 65,132.47	\$ 67,294.63	\$ 101,100.00
9				
10	State Receipts: Highway Allocation and Incentives	\$ 7,348,627.55	\$ 7,723,066.10	\$ 7,689,041.00
11	State Receipts: Motor Vehicle Fee	\$ 507,146.06	\$ 685,256.29	\$ 705,600.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	\$ 1,671,035.00	\$ 1,817,797.09	\$ 1,840,398.49
14	State Receipts: Other	\$ 318,534.69	\$ 418,249.49	\$ 13,600.00
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
17	Local Receipts: Motor Vehicle Tax	\$ 1,474,087.65	\$ 1,410,821.80	\$ 2,542,100.00
18	Local Receipts: Local Option Sales Tax	\$ 17,463,015.05	\$ 17,870,799.32	\$ 20,248,400.00
19	Local Receipts: In Lieu of Tax	\$ 1,204,560.67	\$ 441,535.32	\$ 280,000.00
20	Local Receipts: Other	\$ 29,791,946.90	\$ 72,834,490.81	\$ 124,019,569.49
21	Transfers In of Surplus Fees	\$ -	\$ -	\$ -
22	Transfers In Other Than Surplus Fees	\$ 1,197,000.00	\$ 1,207,000.00	\$ 1,207,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)			\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 132,809,608.98	\$ 180,571,647.31	\$ 229,281,294.95
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 91,399,385.85	\$ 146,794,356.90	\$ 198,504,004.54
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 41,410,223.13	\$ 33,777,290.41	\$ 30,777,290.41
27	Cash Reserve Percentage			32%
PROPERTY TAX RECAP		Tax from Line 6		\$ 36,807,195.56
		County Treasurer Commission at 1%		\$ 368,071.96
		Total Property Tax Requirement		\$ 37,175,267.52

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	\$	28,643,238.90
Bond Fund	\$	8,532,028.62
_____ Fund		
_____ Fund		
Total Tax Request	** \$	37,175,267.52

** 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.

<u>Special Reserve Fund Name</u>		<u>Amount</u>
Wastewater/Economic Development	\$	7,083,367.54
Debt Service/Community Betterment	\$	9,927,052.54
Waterpark-Restricted Bond Proceeds	\$	885,940.00
Total Special Reserve Funds	\$	17,896,360.08
Total Cash Reserve	\$	30,777,290.41
Remaining Cash Reserve	\$	12,880,930.33
Remaining Cash Reserve %		13%

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.	2024-2025 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	\$ 9,617,862.85	\$ 1,000,000.00	\$ 60,000.00	\$ 13,025,464.08	\$ 110,042.74	\$ 160,000.00	\$ 23,973,369.67
3	Public Safety - Police	\$ 23,040,938.59	\$ -	\$ 1,062,173.00	\$ -	\$ -		\$ 24,103,111.59
3a	Public Safety - Fire	\$ 15,301,743.71	\$ -	\$ 2,408,333.00	\$ -	\$ -		\$ 17,710,076.71
4	Public Safety - Other	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
5	Public Works - Streets	\$ 6,568,328.62	\$ 37,090,000.00	\$ 3,220,000.00	\$ 1,323,821.93	\$ (110,000.00)		\$ 48,092,150.55
6	Public Works - Other	\$ 5,089,222.15	\$ 18,792,000.00	\$ 110,000.00	\$ -	\$ -		\$ 23,991,222.15
7	Public Health and Social Services	\$ 1,229,340.86	\$ -	\$ 500,152.00	\$ -	\$ -		\$ 1,729,492.86
8	Culture and Recreation	\$ 6,419,413.35	\$ 29,308,289.60	\$ -	\$ -	\$ -	\$ 755,000.00	\$ 36,482,702.95
9	Community Development	\$ 601,200.00	\$ -	\$ -	\$ -	\$ -		\$ 601,200.00
10	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
11	Business-Type Activities:							
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
15	Electric Utility	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
16	Solid Waste	\$ 4,658,198.00	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 4,670,198.00
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
18	Wastewater	\$ 9,768,086.06	\$ 6,795,000.00	\$ -	\$ 307,394.00	\$ -	\$ 280,000.00	\$ 17,150,480.06
19	Water	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
20	Other	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
21	Proprietary Function Funds (Page 6)					\$ -		\$ -
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 82,294,334.19	\$ 92,985,289.60	\$ 7,360,658.00	\$ 14,656,680.01	\$ 42.74	\$ 1,207,000.00	\$ 198,504,004.54

- (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.	2023-2024 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	\$ 8,707,660.99	\$ 3,021,854.51	\$ 340,242.66	\$ 16,352,992.23	\$ 10,886,774.69	\$ 160,000.00	\$ 39,469,525.08
3	Public Safety - Police	\$ 20,023,151.36	\$ -	\$ 542,722.82	\$ -	\$ (5,182.84)		\$ 20,560,691.34
3a	Public Safety - Fire	\$ 13,258,352.19	\$ 10,300.00	\$ 495,436.52	\$ -	\$ -		\$ 13,764,088.71
4	Public Safety - Other	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
5	Public Works - Streets	\$ 6,301,728.53	\$ 7,435,245.66	\$ 1,284,570.00	\$ 1,153,782.23	\$ (411,080.00)		\$ 15,764,246.42
6	Public Works - Other	\$ 4,655,347.80	\$ 25,671,095.00	\$ 364,847.66	\$ -	\$ (11,324,768.75)		\$ 19,366,521.71
7	Public Health and Social Services	\$ 1,086,010.00	\$ -	\$ -	\$ -	\$ -		\$ 1,086,010.00
8	Culture and Recreation	\$ 4,384,595.72	\$ 13,348,040.69	\$ 287,274.80	\$ -	\$ -	\$ 755,000.00	\$ 18,774,911.21
9	Community Development	\$ 1,019,749.80	\$ 36,604.63	\$ -	\$ 47,541.00	\$ -		\$ 1,103,895.43
10	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
11	Business-Type Activities:							
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
15	Electric Utility	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
16	Solid Waste	\$ 4,574,323.18	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 2,000.00	\$ 4,586,323.18
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
18	Wastewater	\$ 9,335,409.10	\$ 1,025,000.00	\$ 1,376,255.82	\$ 304,410.00	\$ (2,931.10)	\$ 280,000.00	\$ 12,318,143.82
19	Water	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
20	Other	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
21	Proprietary Function Funds							\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 73,346,328.67	\$ 50,548,140.49	\$ 4,691,350.28	\$ 17,858,725.46	\$ (847,188.00)	\$ 1,197,000.00	\$ 146,794,356.90

- (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.	2022-2023 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	\$ 6,997,102.08	\$ 1,113,706.06	\$ 142,251.00	\$ 6,173,895.52	\$ 1,523,482.03	\$ 160,000.00	\$ 16,110,436.69
3	Public Safety - Police	\$ 18,133,285.44	\$ -	\$ 722,036.00	\$ -	\$ -		\$ 18,855,321.44
3a	Public Safety - Fire	\$ 12,756,190.22	\$ -	\$ 669,250.00	\$ -	\$ -		\$ 13,425,440.22
4	Public Safety - Other	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
5	Public Works - Streets	\$ 8,500,144.09	\$ 3,626,142.92	\$ 197,546.70	\$ 728,040.00	\$ 148,487.80		\$ 13,200,361.51
6	Public Works - Other	\$ 4,110,025.20	\$ 537,327.98	\$ -	\$ -	\$ -		\$ 4,647,353.18
7	Public Health and Social Services	\$ 1,393,369.06	\$ 281,566.46	\$ -	\$ -	\$ -		\$ 1,674,935.52
8	Culture and Recreation	\$ 3,508,467.81	\$ 300,284.81	\$ 109,455.70	\$ -	\$ (746,566.23)	\$ 755,000.00	\$ 3,926,642.09
9	Community Development	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
10	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
11	Business-Type Activities:							
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
15	Electric Utility	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
16	Solid Waste	\$ 4,438,270.32	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 4,440,270.32
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
18	Wastewater	\$ 9,579,012.03	\$ 4,885,353.74	\$ -	\$ 305,747.50	\$ 68,511.61	\$ 280,000.00	\$ 15,118,624.88
19	Water	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
20	Other	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
21	Proprietary Function Funds							\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 69,415,866.25	\$ 10,744,381.97	\$ 1,840,539.40	\$ 7,207,683.02	\$ 993,915.21	\$ 1,197,000.00	\$ 91,399,385.85

- (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 \checkmark one): Contact will be via email if supplied.

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

City of Bellevue in Sarpy County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	37,175,267.52
Motor Vehicle Pro-Rate	(2)	\$	101,100.00
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))		\$	21,500,000.00
LESS: Amount Spent During 2023-2024	(4)	\$	20,000,000.00
LESS: Amount Expected to be Spent in Future Budget Years	(5)	\$	1,500,000.00
Amount to be included as Restricted Funds (<i>Cannot Be A Negative Number</i>)	(6)	\$	-
Motor Vehicle Tax	(7)	\$	2,542,100.00
Local Option Sales Tax	(8)	\$	20,248,400.00
Transfers of Surplus Fees	(9)	\$	-
Highway Allocation and Incentives	(10)	\$	7,689,041.00
Motor Vehicle Fee	(11)	\$	705,600.00
Municipal Equalization Fund	(12)	\$	1,840,398.49
Insurance Premium Tax	(13)	\$	-
Nameplate Capacity Tax	(14)	\$	-
TOTAL RESTRICTED FUNDS (A)	(15)	\$	70,581,907.01

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	45,675,000.00
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>)	(17)		
Agrees to Line (6).		\$	1,500,000.00
Allowable Capital Improvements	(18)	\$	44,175,000.00
Bonded Indebtedness	(19)		
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(20)		
Interlocal Agreements/Joint Public Agency Agreements	(21)	\$	9,686,751.80
Public Safety Communication Project (Statute 86-416)	(22)		
Benefits Paid Under the Firefighter Cancer Benefits Act	(23)		
Local Option Sales and Use Tax within Good Life District	(23a)		
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(23b)		
Judgments	(24)		
Refund of Property Taxes to Taxpayers	(25)		
Repairs to Infrastructure Damaged by a Natural Disaster	(26)		
	(27)		
TOTAL LID EXCEPTIONS (B)	(28)	\$	53,861,751.80

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)		\$	16,720,155.21
<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

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

<u>Description of Capital Improvement</u>	<u>Amount Budgeted</u>
Library Improvement (Building)	\$ 250,000.00
Street Improvements	\$ 36,425,000.00
Water Main Extension	\$ 9,000,000.00

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

\$ 45,675,000.00

Municipality Levy Limit Form

City of Bellevue in Sarpy County

Municipality Levy

Personal and Real Property Tax Request	(1)		37,175,267.52
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	8,532,028.62	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		8,532,028.62
Tax Request Subject to Levy Limit	(8)		28,643,238.90
Valuation	(9)		6,094,306,149
Municipality Levy Subject to Levy Authority	(10)		0.470000
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)		0.470000 (A)

Levy Authority

Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)	9,686,751.80	0.050000
Total Municipality Levy Authority	(20)		0.500000 (B)
Voter Approved Levy Override	(21)		0.000000 (C)

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

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

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

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

City of Bellevue in Sarpy County

2024-2025 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) \$ 34,414,880.46
(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

$$\frac{43,510,325.00}{2024 \text{ Real Growth Value per Assessor}} \div \frac{5,561,302,807.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.78} \% (3)$$

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) 2.78 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 956,733.68

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 35,371,614.14

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) \$ 37,175,267.52
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision **MUST complete the postcard notification requirements, and 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 information to the County Assessor electronically by September 4th. 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 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 17th day of September 2024, immediately following the 6:00 P.M. City Council meeting 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.

2022-2023 Actual Disbursements & Transfers	<u>\$ 91,399,385.85</u>
2023-2024 Actual/Estimated Disbursements & Transfers	<u>\$ 146,794,356.90</u>
2024-2025 Proposed Budget of Disbursements & Transfers	<u>\$ 198,504,004.54</u>
2024-2025 Necessary Cash Reserve	<u>\$ 30,777,290.41</u>
2024-2025 Total Resources Available	<u>\$ 229,281,294.95</u>
Total 2024-2025 Personal & Real Property Tax Requirement	<u>\$ 37,175,267.52</u>
Unused Budget Authority Created For Next Year	<u>\$ 43,861,191.59</u>

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	<u>\$ 28,643,238.90</u>
Personal and Real Property Tax Required for Bonds	<u>\$ 8,532,028.62</u>

JOINT PUBLIC HEARING

In compliance with the provisions of State Statute Section 77-1633, a Joint Public Hearing will be held on the 19th day of September 2024, at 6:30 P.M. at Aspen Creek Middle School in Grtna, 18414 Summit Dr, Omaha, NE 68136 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers related to setting the final tax request.

	<u>2023</u>	<u>2024</u>	<u>Change</u>
Operating Budget	<u>155,630,091.96</u>	<u>198,504,004.54</u>	<u>28%</u>
Property Tax Request	<u>\$ 34,414,880.46</u>	<u>\$ 37,175,267.52</u>	<u>8%</u>
Valuation	<u>5,641,783,683</u>	<u>6,094,306,149</u>	<u>8%</u>
Tax Rate	<u>0.610000</u>	<u>0.610000</u>	<u>0%</u>
Tax Rate if Prior Tax Request was at Current Valuation	<u>0.564705</u>		

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

City of Bellevue

Sarpy County

SUBDIVISION NAME		COUNTY	Amount Used as Lid Exemption (Column 4)
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
Bellevue, Sarpy County	13-15-22 to 3-15-24	Animal Control Services with the Nebraska Humane Society	\$ 172,200.00
Bellevue, Sarpy County	10-1-22 to 9-30-25	IT Services	\$ 116,813.00
Bellevue, Sarpy County, Gretna, Papillion, LaVista, and Springfield	7-1-11 until terminated	800 MHZ System (E-911)	\$ -
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	\$ -
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
		Amount From Page 2 of 4	\$ 32,500.00
		Amount From Page 3 of 4	\$ 161,824.00
		Amount From Page 4 of 4	\$ 9,000,000.00
Total Amount used as Lid Exemption			\$ 9,686,751.80

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

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 PMRNRD	
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	5-1-22 to 4-30-23 5-1-23 to 4-30-24	Sharing of costs of ProPhoenix, an integrated Public Safety Software System (Law Records mgmt)	\$ 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	

Total Amount used as Lid Exemption

\$ 32,500.00

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

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)	
Douglas County and Cooperating Agencies	7-21-20 to 7-21-25	Backup to other agencies & to grant authority beyond primary jurisdiction	
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 1-	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 / City of Bellevue	5-18-2021 until terminated	SCCWWA - Operation of Bellevue sewer services located within the Agency's jurisdiction	
Sarpy County	Ongoing	GIS& Aerial	\$ 36,824.00

Total Amount used as Lid Exemption

\$ 161,824.00

RESOLUTION NO. 2024-27

6a.1
9/17/24

WHEREAS, Nebraska Revised Statutes Section 77-1632 and 77-1633 provide that the Governing Body of the City of Bellevue pass, 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; 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 2024-2025 property tax request be set at:

General Fund	\$28,643,238.90
<u>Bond Fund</u>	<u>\$ 8,532,028.62</u>
Total Property Tax Request	\$37,175,267.52
2. The total assessed value of property differs from last year’s total assessed value by 8.02 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 0.564705 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 0.610000 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 27.55 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by _____, seconded by _____ to adopt Resolution #2024-27.

Voting yes were:

Voting no were:

PASSED AND APPROVED this 24th day of September, 2024.

Rusty Hike, Mayor

ATTEST:

Susan Kluthe, City Clerk