

City of Columbus Budget Hearing 2023-2024
Monday, September 18, 2023 5:15 PM
Columbus Community Building/Community Room
2500 14 Street
Columbus, NE 68601

The Mayor and City Council reserve the right to go into closed session as per Section 84-1410 of the Nebraska Revised Statutes. A current agenda is on file at City Hall, 2500 14 Street, Columbus, Nebraska. For more information, call 402-562-4224 or visit our website at www.columbusne.us.

{{Name: Agenda Item Name}}

1. Public hearing - 2023-2024 Budget

City of Columbus
IN
Platte County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 18 day of September 2023, at 5:15 o'clock P.M., at City Council Chambers for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2021-2022 Actual Disbursements & Transfers	\$	100,238,307.00
2022-2023 Actual/Estimated Disbursements & Transfers	\$	107,253,824.00
2023-2024 Proposed Budget of Disbursements & Transfers	\$	89,958,549.00
2023-2024 Necessary Cash Reserve	\$	63,719,074.00
2023-2024 Total Resources Available	\$	153,677,623.00
Total 2023-2024 Personal & Real Property Tax Requirement	\$	6,701,493.42
Unused Budget Authority Created For Next Year	\$	240,007.22

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	6,701,493.42
Personal and Real Property Tax Required for Bonds	\$	-

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

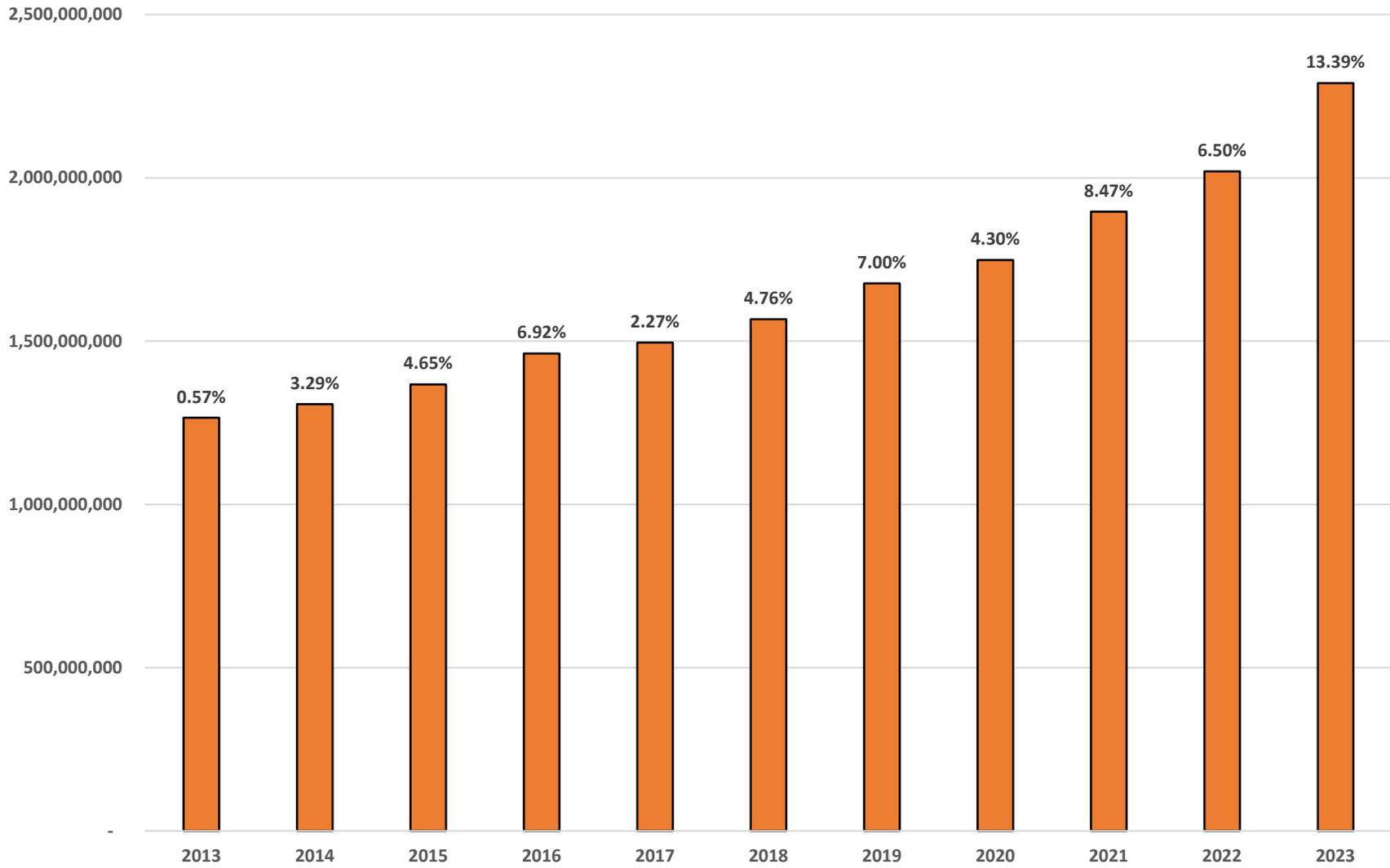
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 18 day of September 2023, at 6:00 o'clock P.M., at City Council Chambers for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2022	2023	Change
Operating Budget	126,562,743.00	89,958,549.00	-29%
Property Tax Request	\$ 6,366,005.08	\$ 6,701,493.42	5%
Valuation	2,019,761,372	2,290,193,749	13%
Tax Rate	0.315186	0.292617	-7%
Tax Rate if Prior Tax Reque	0.277968		

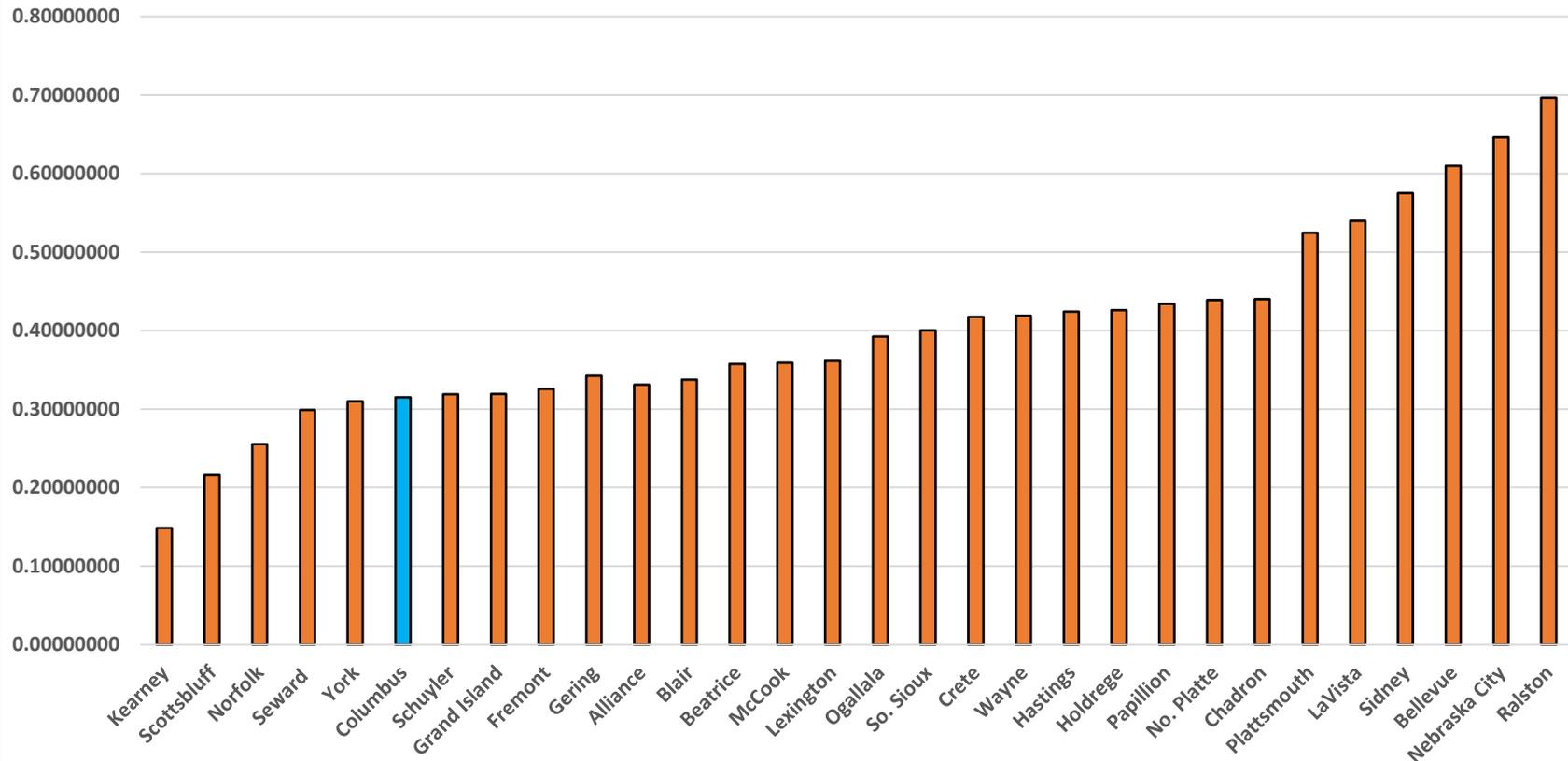
2022-2023 Fiscal Year Project Progress and Accomplishments

- Community Building project, consisting of the Library, City Hall, and non-city operated Columbus Art Council, Children's Museum and a coffee shop. The facility is a new pillar of downtown providing traffic, entertainment, and opportunities for the entire community.
- NDOT is on schedule to substantially complete the first of three phases of the 23rd Street Reconstruction project from East 11th Avenue to 16th Avenue by the end of this calendar year. It is the longest segment of the three phases.
- Start of the FEMA Building Resilient Infrastructure and Cities grant evaluating and studying flood protection opportunities and mitigation projects to further protect the community and assist in keeping flood insurance rates lower.
- Replacement of the Pawnee Park Memorial Stadium football turf which was years over its projected lifespan thanks in part to the maintenance work by the Parks Department.
- Completion of the Fire Station No. 2/Charlie Louis major renovations resulting in amenities for future 24-hour operations and alternate command center.
- Completion of the grain bin simulator at the Fire Department Training Center. It is unique in the state allowing not only the Columbus departments but others in the region to practice and learn.
- Completion of the Pawnee Park Legion Baseball Field Lighting replacement project. Downward directional LED lights will provide a better and safer play experience.
- Senior Center front entry relocation and reconstruction is on schedule to be completed by the end of the year. It will provide a safer and easy access in the building and includes a heated concrete apron and automatic doors.
- Pawnee Plunge family slide allowing even more features, fun, and value at the water park.
- Pawnee and Gerrard Park master plan study including renovation and addition to Memorial Stadium making it more patron friendly and enhanced environment.
- Gerrard Park Tennis and Pickleball Courts construction is on schedule for the end of this calendar year. The City's first public dedicated pickleball courts and replacing the old tennis courts which can be converted into pickleball courts for a tournament.
- Beginning of the Lost Creek Parkway sanitary sewer trunk main and water transmission main construction which when completed will further open development in and around the corridor.
- Equipment and vehicle purchases supporting the Police and Fire Departments providing enhanced 24/7 protection.
- Aquatic Center pool and deck lighting replacement to LEDs to be brighter and more efficient.
- Completed the last phase of 48th Avenue pavement rehabilitation from Lost Creek Parkway to Bradshaw Park which was a high priority.
- School and pedestrian actuator signal placement began by the Street Department and will continue into next year. The actuated signals replace decade old systems and provides a safer crossing for school children, pedestrians, and bicyclists.
- Major arterial and collector roadways were reconstructed providing safer and better flow of traffic throughout the community.

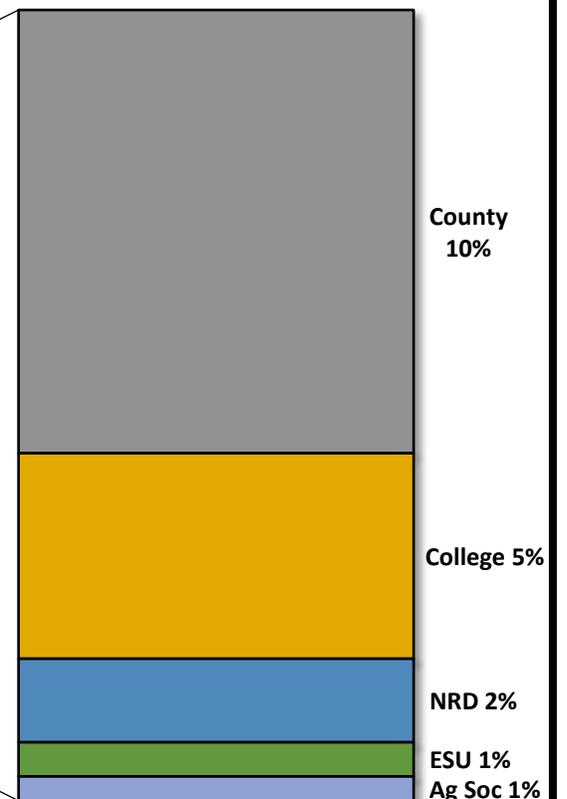
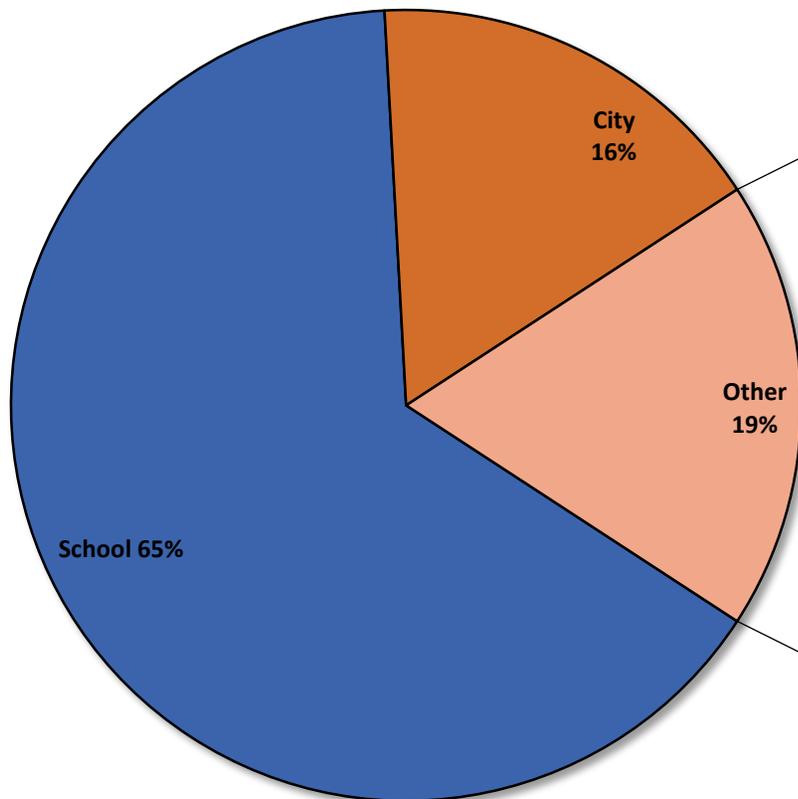
FY 2023 - 2024
Assessed Valuation



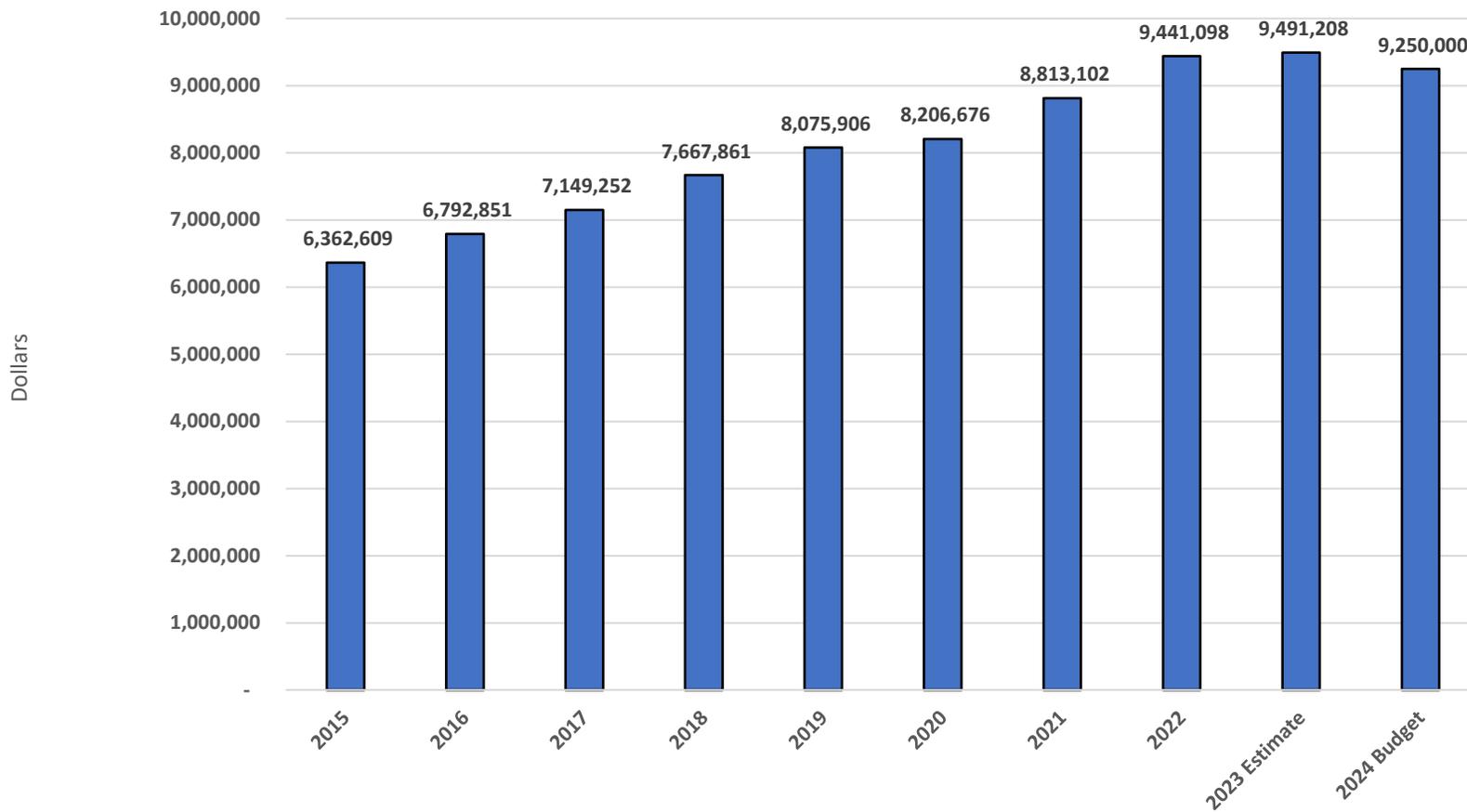
FY 2022 - 2023
Levy Rate Comparison



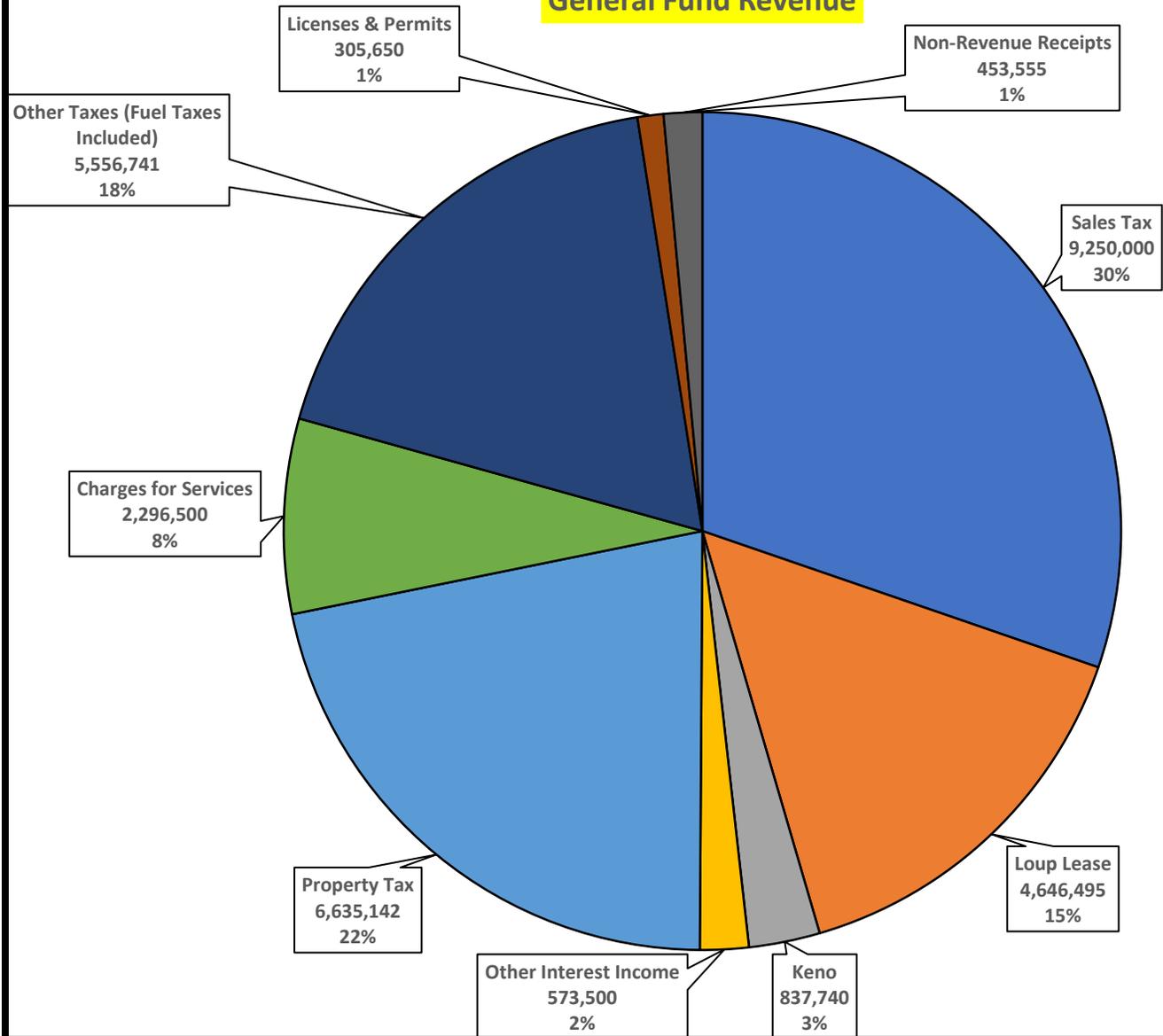
**City of Columbus
2022 Property Tax Levy**



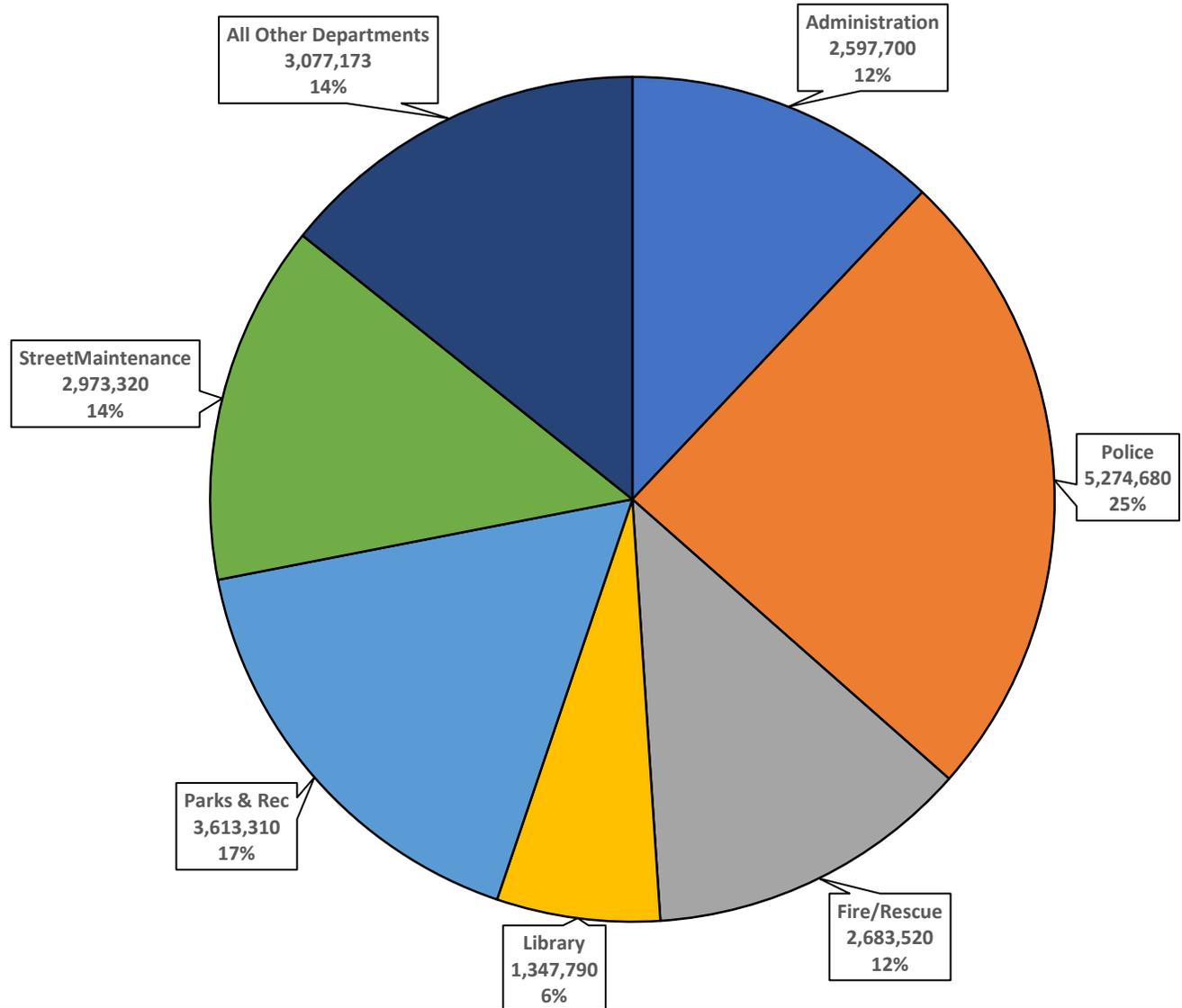
City of Columbus Sales Tax



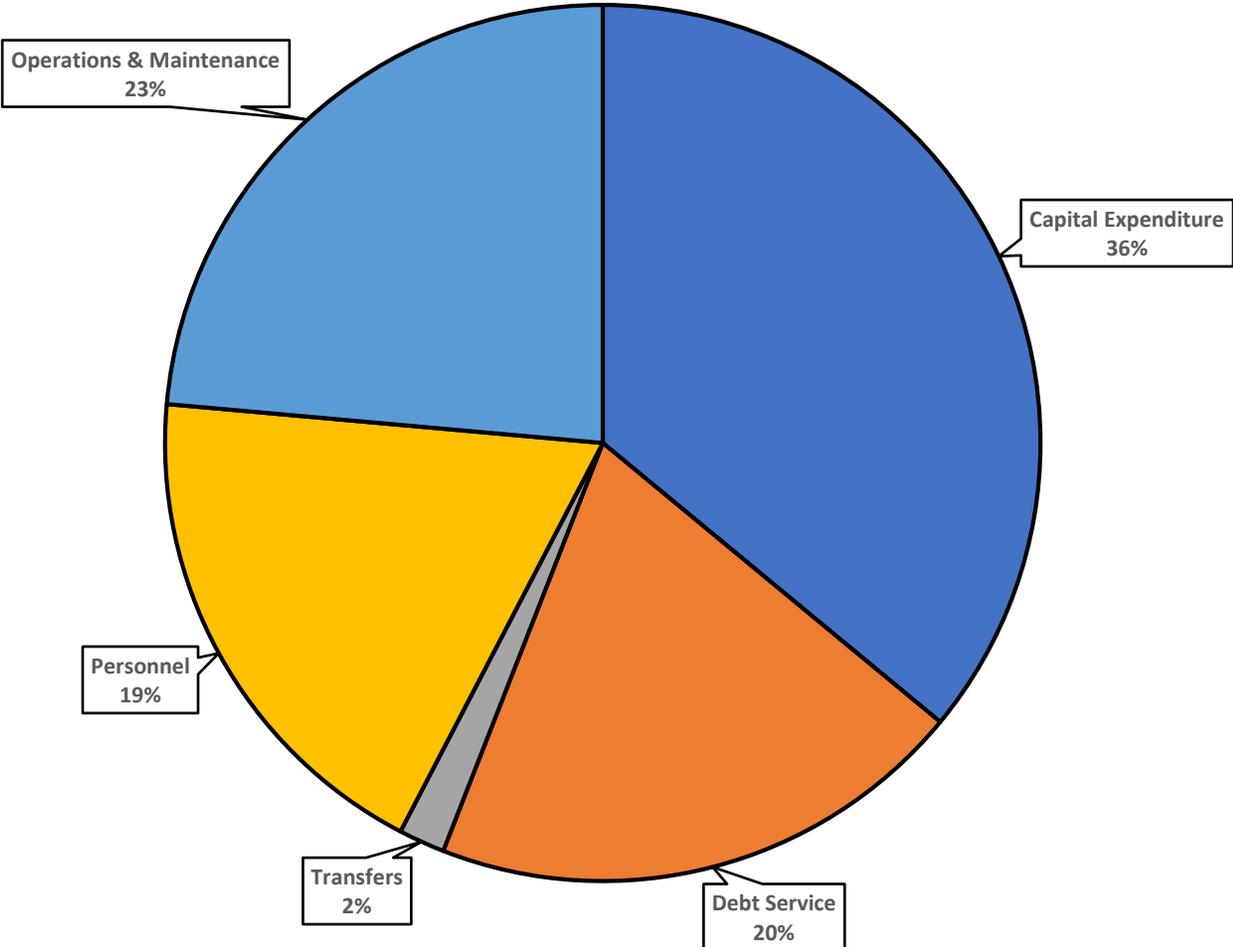
**FY 2023 - 2024
General Fund Revenue**



**FY 2023 - 2024
General Fund Operating Expenditures
Division/Function**



FY 2023 - 2024
Enterprise Fund Expenditures



2023-2024 Fiscal Year Project Look Ahead

- Continuation of placing Wi-Fi in many of the City parks and facilities providing a better experience for the public and efficiencies within various City departments.
- Initial start of workforce/affordable housing subdivision design and construction to assist those in need as identified in the City's last housing study.
- Continuation of the school and pedestrian crossing actuators will begin to be replaced resulting in added safety of pedestrians and vehicle drivers.
- Start of construction of an addition Airport hangar due to the high demands.
- Continuation and completion of the Lost Creek Parkway sanitary sewer trunk main and water transmission main to allow additional commercial and residential expansion throughout the corridor.
- Joint Communications Center state radio system equipment upgrade to ensure communications not only in the area, but with other agencies in the region.
- Continuation of the FEMA Building Resilient Infrastructure and Cities grant evaluating and studying flood protection opportunities and mitigation projects to further protect the community and assist in keeping flood insurance rates lower.
- Rehabilitation of the 3 million gallon north water storage tank in order to maintain the volume, pressure, fire protection, and water quality throughout the community.
- The Nebraska Department of Transportation will construct the second of three phases of the 23rd Street Reconstruction project between 16th Avenue and 25th Avenue. The City infrastructure will be replaced along with the addition of several trees and other aesthetic amenities providing an enhanced visual appearance for guests and the community.
- Expansion of the Community Building east parking lot to the north providing additional connected parking to the facility and use for other downtown functions.
- Reconstruction and enhancements of the parking lot located south of the Community Building. Includes a walkway directly across 14th Street which will also provide a vehicle speed table for added safety.
- Construction of the Community Building adjacent playground within the green space in a softer and safer downtown environment.
- Van Berg Golf Course clubhouse renovations creating a space for golf simulators.
- Creation of a post-construction storm water treatment bank system to lessen the need for individual development systems and will also allow additional space for within these developments.
- Continuation of the annual pavement rehabilitation program replacing old concrete due to chemical reactions or which have been broken causing potential further damages.



MEMORANDUM

DATE: September 18, 2022
TO: Tara Vasicek, City Administrator
FROM: Heather Lindsley, Finance Director
SUBJECT: 2023-2024 Budget Hearing

RECOMMENDATION:

Staff recommends that in accord with state statute any support, opposition, criticism, suggestions or observations from taxpayers relating to the 2023-2024 proposed Budget be heard. Then the Budget Hearing should be closed.

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

DISCUSSION:

The proposed Budget includes receipts of \$84,373,169, which includes \$6,701,493 of property taxes and expenditures of \$89,958,549. For comparisons last year's approved Budget of expenditures is \$126,562,743. In the proposed Budget for fiscal 2023-2024 are \$22,536,053 of capital items, which can be compared to \$43,118,206 for the 2022-2023 Budget.

The only change incorporated into the final numbers since the preliminary budget was presented at the Committee of the Whole meeting was an increase to the quote for the 16' mower. Staff discovered that the initial machine would not meet the needs of the department. They received a quote for the proper machine and it is at \$128,000.00. If one wants to review the changes to the Capital Improvement Plan, the pages have been updated on the Columbus website at <http://www.columbusne.us/index.aspx?nid=430>

The Council's goal from the 2006 Strategic Planning Session was, "Seek to control property tax income to grow no faster than cost-of-living plus growth due to new construction." The proposed budget has been prepared dropping the levy rate from .315186 per \$100 of assessed valuation to .292617. This is .0226 lower than last year. For this year the City's share of tax on a \$100,000 home was \$315.19, and will drop to \$292.62 on that same property.

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

There is an Ordinance and a Resolution on the Agenda that are part of the Budget, as follows:

- Ordinance to adopt 2023-2024 Budget
- Resolution approving Property Tax Request

FISCAL IMPACT:

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

ALTERNATIVES:

There are no practical alternatives at this time.

SIGNATURE:

DEPARTMENT HEAD: Heather Lindsley

CITY ADMINISTRATOR APPROVAL: [Signature]

2023-2024
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

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

This budget is for the Period October 1, 2023 through September 30, 2024

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:

\$ 6,701,493.42	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
\$ 6,701,493.42	Total Personal and Real Property Tax Required

Projected Outstanding Bonded Indebtedness as of October 1, 2023
(As of the Beginning of the Budget Year)

Principal	\$ 70,915,000.00
Interest	\$ 17,593,457.77
Total Bonded Indebtedness	\$ 88,508,457.77

\$ 2,290,193,749	Total Certified Valuation (All Counties)
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*(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, 2022 through June 30, 2023?

YES NO

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

County Clerk's Use ONLY

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, 2022 through June 30, 2023?

YES NO

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

APA Contact Information

Auditor of Public Accounts
 PO Box 98917
 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 9-30-2023

Submit budget to:

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