

**CITY OF COLUMBUS
2018 - 2019 BUDGET
BUDGET OVERVIEW**

Budget Overview from Finance Director

Abbreviations



MEMORANDUM

DATE: July 30, 2018

TO: Tara Vasicek, City Administrator

FROM: Heather Lindsley, Finance Director

SUBJECT: Fiscal Year 2018 – 2019 Budget Overview

Budget Overview

Staff is presenting the proposed 2018-2019 Budget to the Mayor and Council at the July 30, 2018 Committee of the Whole meeting, where you will review next year's Capital Improvement Program and the Budget. The approved Budget for fiscal year 2017-2018 was \$74,008,285. The proposed Budget for fiscal year 2018-2019 is \$92,041,296. In the proposed Budget for fiscal year 2018-2019 are \$52,089,485 of capital items, which can be compared to \$30,449,750 for the 2017-2018 Budget. As you know, voters approved the construction of the Public Safety Facilities which equates to \$16,000,000.00 of this difference.

Capital

There is a tremendous amount of data associated with the Budget. We have provided you with a 5 year Capital Plan by Department, that lays out each project, by department, identifies the funding source, and the proposed expense each year for the next five years. This is a condensed version of all of the proposed projects. However, if you have questions, regarding a specific project, we've also included each individual CIP project, which entails greater detail for each of the projects.

Property Tax

Last year the City Council kept the property tax levy the same. Staff has prepared this Budget using this same assumption. When the assessed valuation is available on August 20, 2018, the numbers will be adjusted to keep the levy rate the same and compute the calculation of the amount of property taxes attributed to growth within the City of Columbus.

For 2017-2018 the City share of property tax for a house with a \$100,000 assessed value was \$315.19. For the same \$100,000 house, the property tax in the proposed Budget would be the same at \$315.19.

An early estimate from the Platte County Assessor of the City's assessed valuation is \$1,561,475,000. Using that number at a levy rate of 31.5186 cents per hundred of valuation means each cent change in levy rate is equal to \$208,182 of property taxes to the City.

We are continuing to use property taxes to make the debt service payment of \$513,240 on the Drainage Bonds for the Loup Levee improvements, rather than sales tax. The General Fund balance continues to be good, so we have decreased the amount of property taxes going into the General Fund and increased the amount of property taxes going to the Debt Service Fund.

Sales Tax

Both the 1.0% and the 0.5% sales taxes were reauthorized at the May 10, 2016 Primary Election. The 1.0% is in effect for a ten year period, April 1, 2017 through April 1, 2027 and can be used for drainage, street and capital improvements, paying indebtedness incurred for these types of projects and funding of aquatic operating costs. The 0.5% sales tax started January 1, 2017, is for funding Police and Fire facilities and the Library/Cultural Arts Center, remaining in effect until bonds issued for these projects are retired.

Sales tax receipts for 2016-2017 amounted to \$7,149,252. For 2017-2018 we budgeted \$6,880,000 of sales tax receipts and have proposed \$7,100,000 for the 2018-2019 fiscal year. In addition to the current sales tax receipts, we are proposing to spend an additional \$3,449,149.00 of reserved sales tax money.

Capital Improvements, including Streets	\$6,519,900
Pawnee Plunge Operations/Capital	542,030
Aquatic Center Operations/Capital	384,719
Progress & Jobs Growth	1,000,000
E 911 Facility	1,202,500
Fiber Optic Project	500,000
Accounting Software	400,000

Receipts Other Than Property Taxes

The City receives Motor Vehicle Tax from the personal property tax paid when licensing vehicles. It is used to support the General Fund. I have anticipated that the City will receive \$475,000 for 2018-2019 based upon historical numbers. This is a number that may not be totally realized, as driving habits and vehicle purchases may be changing.

Motor Vehicle Fuel Tax is used to support the Street Fund. Due to a law change in 2008 this source of revenue was down for a few years, but this seems to have worked its way through the system and the Nebraska Department of Roads told us to anticipate \$2,420,500 of assistance in 2018-2019.

Over the last several years the State of Nebraska has eliminated quite a few State Aid programs. For next year we will receive no State Aid or Municipal Equalization Aid.

Expenditure Assumptions

In the proposed Budget we did not use the same percentage increase across the board for very many items, as department needs were handled more on an individual basis. In the Executive Budget Summary document, Salaries and Wages, Group Insurance and Workers Compensation are included in "Personnel Services", Insurance is included in "Contractual Services" and Fuel, Natural Gas, and Electricity are included in the group titled "Supplies/Other".

We would like to thank the Mayor, City Council Members, and all Staff for the many hours that were devoted to the budget process. We appreciate your continued support as Staff works to focus on the levels of services that are being provided with these budgeted dollars.

ABBREVIATIONS

ADA	Americans with Disabilities Act
AED	Automated External Defibrillator
AFG	Assistance to Firefighters Grant
ALS	Advanced Life Support
AMR	Automated Meter Reading
APWA	American Public Works Association
ATV	All-Terrain Vehicle
AVL	Automatic Vehicle Location
AWWA	American Water Works Association
AYSO	American Youth Soccer Organization
BAN	Bond Anticipation Notes
BKMB	Bookmobile
BLS	Basic Life Support
BMP	Best Management Practice
BOD	Biological Oxygen Demand
CA	Constitutional Amendment
CAD	Computer Aided Drafting
CAD	Computer Aided Dispatch
CAT	Columbus Area Transit
CAMFO	Columbus Area Midget Football Organization
CART	Columbus Area Recreational Trails
CBA	Columbus Baseball Association
CCC	Central Community College
CCR	Consumer Confidence Report
CCTV	Closed Circuit Television
CD	Certificate of Deposit
CDA	Community Development Agency
CDBG	Community Development Block Grant
CE	Construction Engineering
CIP	Capital Improvement Projects/Program
CIP	Cured-in Place
CMMS	Computerized Maintenance Management System
CMS	Construction Manager at Risk
CPM	Critical Path Method
COPS	Community Oriented Policing Services
CPL	Columbus Public Library
CPS	Columbus Public Schools
CR	Community Revitalization
CSA	Columbus Softball Association
CTA	Columbus Tennis Association

CYBL	Columbus Youth Baseball League
CYSA	Columbus Youth Softball Association
DB	Design Build
DHHS	Department Health & Human Services
DHS	Department Homeland Security
DPW	Department of Public Works
EA	Environmental Assessment
EMS	Emergency Medical Services
EPA	Environmental Protection Agency
FAA	Federal Aviation Association
FBI	Federal Bureau of Investigation
FBO	Fixed Base Operator
FCC	Federal Communications Commission
FEMA	Federal Emergency Management Agency
FFPP	Federal Funds Purchase Program
FHWA	Federal Highway Administration
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Governmental Finance Officers Association
GIS	Geographic Information Systems
GMP	Guarenteed Maximum Price
GPS	Global Positioning System
HAZMAT	Hazardous Materials
HHW	Household Hazardous Waste
HOME	Home Investment Partnership Act
HUD	Housing and Urban Development
HVAC	Heating Ventilating and Air Conditioning
IRS	Internal Revenue Service
IS	Information Systems
ISO	Insurance Service Organization
IT	Information Technology
KW	Kilowatt
LA	Lift Assist
LARM	League Association of Risk Management
LB	Legislative Bill
LC	LID Computation
LDH	Large Diameter Hose

LDO	Land Development Ordinance
LED	Liquid Emitting Diodes
LEOP	Local Emergency Operations Plan
LLC	Limited Liability Corporation
LLNRD	Lower Loup Natural Resources District
LMI	Low to Moderate Income
LOMA	Letter of Map Amendment
LPA	Local Public Agency
LR	Legislative Resolution
L RTP	Long Range Transportation Plan
LS	Lift Station
MIS	Management of Information Systems
MSA	Mine Safety Appliances
MS4`	Municipal Separate Storm Sewer System
MG	Million Gallons
MGD	Million Gallons per Day
MOU	Memorandum of Understanding
MUTCD	Manual on Uniform Traffic Control Devices
NDA	Nebraska Department of Aeronautics
NDED	Nebraska Department of Economic Development
NDEQ	Nebraska Department of Environmental Quality
NDHHS	Nebraska Department of Health and Human Services
NDOT	Nebraska Department of Transportation
NEMA	Nebraska Emergency Management Agency
NENAAA	Northeast Nebraska Area Agency on Aging
NENEDD	Northeast Nebraska Economic Development District
NENSWC	Northeast Nebraska Solid Waste Coalition
NEPA	National Environmental Protection Act
NFPA	National Fire Protection Association
NIMS	National Incident Management System
NPDES	National Pollutant Discharge Elimination System
NRIN	Nebraska Regional Interoperability Network
NPPD	Nebraska Public Power District
NRD	Natural Resources District
NWS	National Weather Service
OMB	Office of Management and Budget
OPAC	Online Public Access Catalogues
PC	Personal Computer
PCA	Production Credit Association
PCA	Platte County Attorney
PCLS	Platte County Library Service
PSAP	Public Safety Answering Point

PVHS	Platte Valley Humane Society
PVLA	Platte Valley Literacy Association
RC	Responsible Charge
RFI	Request for Informaiton
RFID	Radio Frequency Identification
RFP	Request for Proposal
ROW	Right-Of-Way
RPZ	Runway Protection Zone
S&ID	Sanitary and Improvement District
SCADA	Supervisory Control and Data Acquisition
SCBA	Self-Contained Breathing Apparatus
SID	Street Improvement District
SNARE	Specialized Narcotics Abuse Reduction Effort
SOG	Standard Operating Guideline
SOP	Standard Operating Procedure
SRP	Summer Reading Program
SS	Suspended Solids
STP	Surface Transportation Program
SUV	Sport Utility Vehicle
TIF	Tax Increment Financing
VoIP	Voice over Internet Protocol
UPRR	Union Pacific Railroad
USACE	United States Army Corps of Engineers
USGS	United States Geological Survey
UTV	Utility Vehicle
WPOC	Wilderness Park Operating Committee
WWTF	Wastewater Treatment Facility