

**CITY OF COLUMBUS
2020 - 2021 BUDGET
BUDGET OVERVIEW**

Budget Overview from Finance Director

Abbreviations



MEMORANDUM

DATE: August 03, 2020

TO: Tara Vasicek, City Administrator

FROM: Heather Lindsley, Finance Director

SUBJECT: Fiscal Year 2020 – 2021 Budget Overview

Budget Overview

Staff is presenting the proposed 2020-2021 Budget to the Mayor and Council at the August 03, 2020 Committee of the Whole meeting, where you will review next year's Capital Improvement Program and the Budget. The approved Budget for fiscal year 2019-2020 was \$105,214,783. The proposed Budget for fiscal year 2020-2021 is \$99,745,760. In the proposed Budget for fiscal year 2020-2021 are \$29,329,900 of capital items, which can be compared to \$46,066,768 for the 2019-2020 Budget.

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, 2020, 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 2019-2020 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.

I have been unable to get an early estimate from the Platte County Assessor of the City's assessed valuation.

We are continuing to use property taxes to make the debt service payment of \$511,700 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. In 2018 voters agreed to fund 1/10th of 1% of the sales tax, with a cap at \$425,000.00 for economic development. This started April 1, 2019. 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 2018-2019 amounted to \$8,075,906. For 2019-2020 we budgeted \$7,100,000 of sales tax receipts and have proposed \$7,100,000 for the 2020-2021 fiscal year. Conservative budgeting has paid off and we have been able to withstand the COVID 19 financial impact. We have no idea how long this will prevail, so I feel good about keeping the budget numbers the same. In addition to the current sales tax receipts, we are proposing to spend an additional \$8,432,490.00 of reserved sales tax money.

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| Capital Improvements, including Streets | \$9,127,200 |
| Pawnee Plunge Operations/Capital | 300,690 |
| Aquatic Center Operations/Capital | 429,600 |
| Progress & Jobs Growth | 500,000 |

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 2020-2021 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. This is another area that has also been impacted by COVID 19. Nebraska Department of Roads told us to anticipate \$2,409,240 of assistance in 2020-2021. This is a decrease of \$264,210 from 2019-2020.

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.

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 |

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| 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 |
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| 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 |
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| IRS | Internal Revenue Service |
| IS | Information Systems |
| ISO | Insurance Service Organization |
| IT | Information Technology |
| | |
| KW | Kilowatt |
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| LA | Lift Assist |
| LARM | League Association of Risk Management |
| LB | Legislative Bill |
| LC | LID Computation |
| LDH | Large Diameter Hose |

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|---------------|---|
| 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 |
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| 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 |
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| OMB | Office of Management and Budget |
| OPAC | Online Public Access Catalogues |
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| PC | Personal Computer |
| PCA | Production Credit Association |
| PCA | Platte County Attorney |
| PCLS | Platte County Library Service |
| PSAP | Public Safety Answering Point |

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| 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 |