

**CITY OF PAPILLION
MAYOR AND CITY COUNCIL REPORT
AUGUST 20, 2019 AGENDA**

Subject:	Type:	Submitted By:
Ordinance 1850 – Amendment to 2018/2019 Fiscal Budget	Public Hearing	Nancy Hypse, Finance Director

SYNOPSIS

The purpose of the hearing is to consider an \$11,373,707 net increase to the current expenditures and a \$16,554,295 increase to revenues to the City’s 2018/2019 budget. The amendment also decreases beginning cash by \$1,543 to actual cash and investments at September 30, 2018. The amendment increases the necessary cash reserve by \$3,302,775. There are four major components of the revenue increase: 1) \$4,725,000 of the increase is for the refunding of bonds to save on future interest costs, 2) \$5,997,300 increase to commercial building permits and reviews, 3) \$2,749,605 cash and investments to be received from annexed SIDs, and 4) \$2,739,000 of transfer in other than surplus fees between the General Fund and the Capital Improvement Fund. The other increases are various grants and donations, other fees and interest income. The major expenditure increases are a result of annexation, including the refunding of outstanding bonds received at annexation for a future savings on interest expense, costs associated with grants and donations being received, and various street projects. The net result of the changes increased the necessary cash reserve by \$5,178,743. The items in the amendment were unforeseen and unanticipated at the time the previous budget was adopted.

FISCAL IMPACT

Please refer to the information above, the attached public hearing notice which contains a summary of the currently adopted budget and the detail spreadsheet.

RECOMMENDATION

Public hearing

Items included

- Cc report
- Ordinance 1850 & State Budget Form
- Public Hearing Notice
- Detailed Spreadsheet of Changes

ORDINANCE NO. 1850

AN ORDINANCE TO AMEND THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL, WHICH WAS ADOPTED ON JUNE 4, 2019, BY ORDINANCE 1843; 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 PAPIILLION, NEBRASKA:

Section 1: That after complying with all procedures required by law, the amended budget presented and set forth in the budget statement is hereby approved as the Annual Appropriation Bill for the fiscal year beginning October 1, 2018 through September 30, 2019. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities of the City of Papillion. A copy of the budget document shall be forwarded as provided by law to the Auditor of Public Accounts, State Capital, Lincoln, Nebraska, and to the County Clerk of Sarpy County, Nebraska, for use by the levying authority.

Section 2: This ordinance shall be in full force and effect fifteen (15) days after its passage. The city clerk is directed to effectuate the publishing of this Ordinance for at least one (1) week in a newspaper published within the City of Papillion, which publication must take place within fifteen (15) days of the passage of the ordinance by the city council.

PASSED AND APPROVED this ____ day of September, 2019.

CITY OF PAPIILLION,

David P. Black, Mayor

Attest:

Nicole Brown, City Clerk

(Seal)

First Reading: August 6, 2019

Second Reading & public hearing: August 20, 2019

Third Reading:

**2018-2019
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM**

City or Village of Papillion
TO THE COUNTY BOARD AND COUNTY CLERK OF
Sarpy County

This budget is for the Period October 1, 2018 through September 30, 2019

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:

\$	4,354,336.00	Property Taxes for Non-Bond Purposes
\$	4,165,012.00	Principal and Interest on Bonds
\$	8,519,348.00	Total Personal and Real Property Tax Required

Projected Outstanding Bonded Indebtedness as of October 1, 2018
(As of the Beginning of the Budget Year)

Principal	\$	97,530,000.00
Interest	\$	36,486,363.00
Total Bonded Indebtedness	\$	134,016,363.00

\$	1,885,132,625	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, 2017 through June 30, 2018?

YES NO

If YES, Please submit Interlocal Agreement Report by September 20, 2018.

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, 2017 through June 30, 2018?

YES NO

If YES, Please submit Trade Name Report by September 20, 2018.

APA Contact Information

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

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

Website: www.auditors.nebraska.gov

Questions - E-Mail: Deann.Haeffner@nebraska.gov

Submission Information

Budget Due by 9-20-2018

Submit budget to:

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

City or Village of Papillion in Sarpy County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2016 - 2017 (Column 1)	Actual/Estimated 2017 - 2018 (Column 2)	Adopted Budget 2018 - 2019 (Column 3)
1	Net Cash Balance	\$ 23,911,190.00	\$ 47,496,881.00	\$ 76,372,500.00
2	Investments	\$ 14,058,559.00	\$ 13,425,629.00	\$ 14,121,000.00
3	County Treasurer's Balance	\$ 60,716.00	\$ 54,468.00	\$ 55,000.00
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)			\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 38,030,465.00	\$ 60,976,978.00	\$ 90,548,500.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 6,609,541.00	\$ 7,175,598.00	\$ 8,434,998.02
7	Federal Receipts	\$ 823,070.00	\$ 420,669.00	\$ 1,406,977.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 18,846.00	\$ 18,365.00	\$ 17,500.00
9	State Receipts: MIRF			
10	State Receipts: Highway Allocation and Incentives	\$ 1,803,546.00	\$ 1,914,615.00	\$ 2,183,577.00
11	State Receipts: Motor Vehicle Fee	\$ 145,973.00	\$ 158,519.00	\$ 146,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid			
14	State Receipts: Other	\$ 263,404.00	\$ 611,542.00	\$ 472,624.00
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 488,741.00	\$ 515,733.00	\$ 510,000.00
18	Local Receipts: Local Option Sales Tax	\$ 11,498,102.00	\$ 14,682,026.00	\$ 14,291,553.00
19	Local Receipts: In Lieu of Tax	\$ 236,090.00	\$ 233,134.00	\$ 228,000.00
20	Local Receipts: Other	\$ 57,502,329.00	\$ 73,357,284.00	\$ 64,032,917.98
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	\$ 826,564.00	\$ 3,202,560.00	\$ 10,664,571.00
23	Proprietary Function Funds (Only if Page 6 is Used)			\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 118,246,671.00	\$ 163,267,023.00	\$ 192,937,218.00
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 57,269,693.00	\$ 72,718,523.00	\$ 142,192,864.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 60,976,978.00	\$ 90,548,500.00	\$ 50,744,354.00
27	Cash Reserve Percentage			72%
PROPERTY TAX RECAP		Tax from Line 6		\$ 8,434,998.02
		County Treasurer's Commission at 1% of Line 6		\$ 84,349.98
		Total Property Tax Requirement		\$ 8,519,348.00

City or Village of Papillion 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	\$ 4,165,476.00
Bond Fund	\$ 4,165,012.00
Capital Improvement Fund	\$ 188,860.00
_____ Fund	_____
Total Tax Request	** \$ 8,519,348.00

** 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
Water Fund, Sewer Fund, Golf Fund	\$ 17,350,931.00
Restricted 1/2 cent sales tax	\$ 4,161,736.00
Debt Service Fund & Keno Fund	\$ 7,423,600.00
Papillion Landing Fund	\$ 56,659.00
Total Special Reserve Funds	\$ 28,992,926.00
Total Cash Reserve	\$ 50,744,354.00
Remaining Cash Reserve	\$ 21,751,428.00
Remaining Cash Reserve %	31%

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 or Village of Papillion in Sarpy County

Line No.	2018-2019 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 2,596,590.00	\$ 758,546.00	\$ 93,600.00	\$ 13,649,259.00	\$ 1,187,121.00	\$ 18,285,116.00
3	Public Safety - Police and Fire	\$ 15,415,890.00	\$ -	\$ 1,812,854.00	\$ 509,251.00		\$ 17,737,995.00
4	Public Safety - Other	\$ 835,888.00	\$ -	\$ 36,000.00	\$ -		\$ 871,888.00
5	Public Works - Streets	\$ 3,526,259.00	\$ 10,037,787.00	\$ 1,165,744.00	\$ 2,616,420.00	\$ 4,565,484.00	\$ 21,911,694.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation	\$ 4,797,884.00	\$ 41,915,302.00	\$ 369,786.00	\$ 3,251,343.00	\$ 3,430,355.00	\$ 53,764,670.00
9	Community Development	\$ 892,990.00	\$ 731,750.00	\$ 16,500.00	\$ -	\$ 1,214,046.00	\$ 2,855,286.00
10	Miscellaneous						\$ -
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste						\$ -
17	Transportation						\$ -
18	Wastewater	\$ 5,755,976.00	\$ 171,397.00	\$ 57,250.00	\$ 650,000.00	\$ -	\$ 6,634,623.00
19	Water	\$ 4,347,603.00	\$ 3,012,856.00	\$ 158,390.00	\$ 9,530,380.00	\$ -	\$ 17,049,229.00
20	Other	\$ 2,295,595.00	\$ 23,000.00	\$ 232,638.00	\$ 263,565.00	\$ 267,565.00	\$ 3,082,363.00
21	Proprietary Function Funds (Page 6)					\$ -	\$ -
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 40,464,675.00	\$ 56,650,638.00	\$ 3,942,762.00	\$ 30,470,218.00	\$ 10,664,571.00	\$ 142,192,864.00

- (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, Transfers, Transfers of Surplus Fees, and Proprietary Function Funds if a separate budget is filed.

City or Village of Papillion in Sarpy County

Line No.	2017-2018 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 1,607,502.00	\$ 144,018.00	\$ -	\$ 4,343,006.00	\$ 1,089,232.00	\$ 7,183,758.00
3	Public Safety - Police and Fire	\$ 14,244,467.00	\$ 14,028.00	\$ 234,087.00	\$ 1,144,644.00	\$ -	\$ 15,637,226.00
4	Public Safety - Other	\$ 707,013.00	\$ -	\$ 53,398.00	\$ -	\$ -	\$ 760,411.00
5	Public Works - Streets	\$ 2,413,100.00	\$ 6,767,489.00	\$ 490,424.00	\$ 1,838,479.00	\$ 429,474.00	\$ 11,938,966.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation	\$ 4,112,950.00	\$ 16,080,011.00	\$ 186,723.00	\$ 1,353,453.00	\$ 1,372,805.00	\$ 23,105,942.00
9	Community Development	\$ 831,376.00	\$ -	\$ 2,695.00	\$ -	\$ 43,755.00	\$ 877,826.00
10	Miscellaneous						\$ -
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste						\$ -
17	Transportation						\$ -
18	Wastewater	\$ 4,491,185.00	\$ 68,603.00	\$ -	\$ 283,198.00	\$ -	\$ 4,842,986.00
19	Water	\$ 3,952,313.00	\$ 264,019.00	\$ 199,148.00	\$ 1,075,665.00	\$ -	\$ 5,491,145.00
20	Other	\$ 2,124,731.00	\$ 64,535.00	\$ 157,933.00	\$ 265,770.00	\$ 267,294.00	\$ 2,880,263.00
21	Proprietary Function Funds						\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 34,484,637.00	\$ 23,402,703.00	\$ 1,324,408.00	\$ 10,304,215.00	\$ 3,202,560.00	\$ 72,718,523.00

- (A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
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- (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, Transfers, Transfers of Surplus Fees, and Proprietary Function Funds if a separate budget is filed.

City or Village of Papillion in Sarpy County

Line No.	2016-2017 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 1,583,328.00	\$ 177,128.00	\$ 139,945.00	\$ 3,097,421.00		\$ 4,997,822.00
3	Public Safety - Police and Fire	\$ 13,934,760.00	\$ 64,269.00	\$ 195,253.00	\$ 1,143,876.00		\$ 15,338,158.00
4	Public Safety - Other	\$ 604,078.00					\$ 604,078.00
5	Public Works - Streets	\$ 2,296,880.00	\$ 7,438,979.00	\$ 301,952.00	\$ 1,520,563.00		\$ 11,558,374.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation	\$ 3,864,397.00	\$ 6,141,290.00	\$ 60,796.00	\$ 329,513.00	\$ 362,146.00	\$ 10,758,142.00
9	Community Development	\$ 702,264.00		\$ 2,591.00		\$ 200,564.00	\$ 905,419.00
10	Miscellaneous						\$ -
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste						\$ -
17	Transportation						\$ -
18	Wastewater	\$ 4,392,716.00			\$ 393,170.00		\$ 4,785,886.00
19	Water	\$ 3,529,457.00	\$ 701,497.00	\$ 116,333.00	\$ 967,014.00		\$ 5,314,301.00
20	Other	\$ 2,159,866.00	\$ 3,019.00	\$ 161,247.00	\$ 419,527.00	\$ 263,854.00	\$ 3,007,513.00
21	Proprietary Function Funds						\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 33,067,746.00	\$ 14,526,182.00	\$ 978,117.00	\$ 7,871,084.00	\$ 826,564.00	\$ 57,269,693.00

- (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, Transfers, Transfers of Surplus Fees, and Proprietary Function Funds if a separate budget is filed.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	City of Papillion
ADDRESS	122 East Third Street
CITY & ZIP CODE	Papillion 68046
TELEPHONE	402-827-1111
WEBSITE	www.papillion.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	David Black	Nancy Hypse	
TITLE /FIRM NAME	Mayor	Treasurer	
TELEPHONE	402-827-1111	402-597-2039	
EMAIL ADDRESS	dblack@papillion.org	nhypse@papillion.org	

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 or Village of Papillion in Sarpy County

2018-2019 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	8,519,348.00
Motor Vehicle Pro-Rate	(2)	\$	17,500.00
In-Lieu of Tax Payments	(3)	\$	228,000.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From 2017-2018 Lid Support, Line (17))		\$	1,100,534.00
LESS: Amount Spent During 2017-2018	(4)	\$	731,782.00
LESS: Amount Expected to be Spent in Future Budget Years	(5)	\$	347,306.00
Amount to be included as Restricted Funds (Cannot Be A Negative Number)	(6)	\$	21,446.00
Motor Vehicle Tax	(7)	\$	510,000.00
Local Option Sales Tax	(8)	\$	14,291,553.00
Transfers of Surplus Fees	(9)	\$	-
Highway Allocation and Incentives	(10)	\$	2,183,577.00
MIRF	(11)	\$	-
Motor Vehicle Fee	(12)	\$	146,000.00
Municipal Equalization Fund	(13)	\$	-
Insurance Premium Tax	(14)	\$	-
Nameplate Capacity Tax	(15a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(16)	\$	25,917,424.00

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	1,241,996.00
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).		\$	347,306.00
Allowable Capital Improvements	(18)	\$	894,690.00
Bonded Indebtedness	(19)	\$	7,919,252.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(20)		
Interlocal Agreements/Joint Public Agency Agreements	(21)	\$	6,959,094.00
Public Safety Communication Project (Statute 86-416)	(22)		
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(23)		
Judgments	(24)		
Refund of Property Taxes to Taxpayers	(25)		
Repairs to Infrastructure Damaged by a Natural Disaster	(26)		
	(27)		
TOTAL LID EXCEPTIONS (B)	(28)	\$	15,773,036.00

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)	\$	10,144,388.00
<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.

LID COMPUTATION FORM

City or Village of Papillion
IN
Sary County

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>11.84</u> % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>1,188,839.26</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>11,229,711.39</u> (8)
Less: Restricted Funds from Lid Supporting Schedule	<u>10,144,388.00</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>1,085,323.39</u> (10)

**LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR
YOU ARE IN VIOLATION OF THE LID LAW.**

**THE AMOUNT OF UNUSED RESTRICTED FUNDS AUTHORITY ON LINE (10)
MUST BE PUBLISHED IN THE NOTICE OF BUDGET HEARING.**

Municipality Levy Limit Form

City or Village of Papillion in Sarpy County

Political Subdivision	Personal and Real Property Tax Request <i>(Column A)</i>	Judgments (Not Paid by Liability Insurance) <i>(Column B)</i>	Pre-Existing Lease - Purchase Contracts-7/98 <i>(Column C)</i>	* Bonded Indebtedness <i>(Column D)</i>	Interest Free Financing (Public Airports) <i>(Column E)</i>	Tax Request Subject to Levy Limit <i>(Column F)</i> [(Column A) MINUS (Columns B, C, D, E)]	Valuation <i>(Column G)</i>	Calculated Levy <i>(Column H)</i> [(Column F) DIVIDED BY (Column G) MULTIPLIED BY 100]
City/Village -	8,519,348.00			4,154,818.00		4,364,530.00	1,885,132,625	0.231524

Others subject to allocation-

						-		-
						-		-
						-		-
						-		-

Off-Street Parking District						-		
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Calculated Levy for Off-Street Parking District = (Column F) **DIVIDED BY** (Column G) **MULTIPLIED BY** 100 **MULTIPLIED BY** (Column G) **DIVIDED BY** (Column G {City/Village Line})

-

NOTE:

Municipality Levy Limit is 45 cents plus 5 cents for interlocal agreements. (77-3442)

Total Calculated Levy can ONLY be greater than 45 cents if there is Interlocal Agreements.

The Calculated Levy for Interlocal Agreements should be the maximum of **5 cents OR LESS**.

Others subject to allocation may include airport authorities, community redevelopment authorities, off-street parking districts, and transit authorities.

Total Calculated Levy
[Total of (Column H)]

0.231524 (Box 1)

Tax Request to Support Interlocal Agreements

942,566.00 (Box 2)

Calculated Levy for Interlocal Agreements
[(Box 2) **DIVIDED BY** (Column G {City/Village Line}) **MULTIPLIED BY** 100]

0.050000 (Box 3) 5 Cents or LESS

* Tax Request to Support Public Safety Communication Projects

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(Box 5)

Calculated Levy For Levy Limit Compliance
[(Box 1) **MINUS** (Box 3)]

0.181524 (Box 4)

* Tax Request to Support Public Facilities Construction Projects

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(Box 6)

* 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 in Bonded Indebtedness above. Please indicate the amount specifically used for the communication project in Box 5 and the Construction Projects in Box 6. Board minutes documenting the approval of the taxes must be included.

City or Village of Papillion in Sarpy County

2018-2019 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
Concrete Road Improvements	\$ 1,041,996.00
Major Asphalt Overlay	\$ 200,000.00
Total - Must agree to Line 17 on Lid Support Page 8	<u>\$ 1,241,996.00</u>

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018

City or Village of Papillion

SarpyCounty

SUBDIVISION NAME		COUNTY	Amount Used as Lid Exemption (Column 4)
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
<i>Douglas County</i>		<i>Crime Scene and Lab Services</i>	\$ 9,500.00
Nebraska Liquid Asset Fund	7/21/2106 - N/A	Nebraska Liquid Asset Fund Participation	\$ -
Papillion LaVista Community Schools	10/6/2015 to project completion	Trail along 108th Street	\$ -
Sarpy County, City of Bellevue, City of La Vista, City of Gretna, City of Springfield	10/1/2015 to project completion	Transit Feasibility Study	\$ -
City of La Vista, City of Holdrege, City of Hastings	3/20/2014 - to Mutual Agreement	Insurance Service Group	\$ 356,768.00
City of La Vista, Papillion Rural Fire District	4/1/2014 to 9/30/2033	Fire Services and Emergency Medical Service	\$ 2,497,626.00
Omaha Public Power District	9/6/2011 until terminated by either party	Street lighting & electricity	\$ 868,400.00
City of Bellevue, Boystown, Gretna, La Vista, Omaha, Ralston, Sarpy County, Papio-Missouri River Natural	7/1/2014 to 6/30/2019	Papillion Creek Watershed Partnership	\$ 7,000.00
City of Bellevue, La Vista, Gretna, Springfield, Sarpy County	7/1/2017 to 6/30/2027	Post Agency Sarpy County Communications System (911 Services)	\$ 229,756.00
City of Papillion, Columbus, Scottsbluff, Norfolk, Schuyler, Wayne, Northeast community College, Central Community	12/5/2017-2020	OneLibrary Consortium	\$ 1,167,355.00
City of Bellevue, Gretna, Springfield, Sarpy County, Papio-Missouri River Natural Resources District	10/13/2016 to 7/1/2019	Southern Sarpy Watershed Partnership	\$ 16,000.00
Sarpy County	6/7/2016 until terminated	911 Backup Center Fire Station 2	\$ -
Nebraska Department of Environmental Quality	12/1/2016- 6/30/2018	2016 Storm water Management Program	\$ -
Sarpy County	11/1/11 to 10/31/2021	Nebraska Humane Society Animal Control Services	\$ 69,393.00
Papillion LaVista Community Schools	2/8/2017 to last day of school for the 2037-2038 school year	School Resource Officers	\$ 480,089.00
City of Omaha, Douglas County, Sarpy County, Nebraska State Patrol, City of Bellevue, City of La Vista	3/1/2016 to 3/1/2021 with renewal options	Omaha/East Central Nebraska Metropolitan area drug Trask force	\$ -
Amount from Interlocal page 2			\$ 1,257,207.00
Total Amount used as Lid Exemption			<u>\$ 6,959,094.00</u>

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2017 THROUGH JUNE 30, 2018

City or Village of Papillion

SarpyCounty

SUBDIVISION NAME		COUNTY	Amount Used as Lid Exemption (Column 4)
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
PAGE 2			
Sarpy County	7/1/2014 - 9/30/2018	Information Technology Services	\$ 306,684.00
Sarpy County, Gretna, Bellevue, LaVista, Springfield	7/16/2013-6/30/2019	Geographic Information System	\$ 24,731.00
City of LaVista	8/14/2007 - until terminated with a 90day notice by either	Sharing of Municipal Equipment	\$ 600,000.00
City of LaVista	6/16/2015 - 1/6/2036	Salt Storage Facility and Fueling Island	\$ 161,500.00
Sarpy County	3/16/2004 with automatic annual renewals	County Tow Lot	
Bellevue, LaVista, Omaha, Ralston, Sarpy County and Douglas County	4/15/1997 - 30day written notice to other agencies	allows officers to act in other jurisdictions	\$ 107,234.00
Bellevue, LaVista, Ralston, Plattsmouth	2/6/2007 - 30 day notice to terminate by any agency	law enforcement cooperating agency agreement (SWAT)	\$ 27,058.00
Bellevue, LaVista, Sarpy County and Douglas County	5/16/2017 - termination by an agency during the	Law enforcement training center	\$ 20,000.00
Gretna, LaVista, Springfield	10/1/2014 until terminated by a party	Joint lobbyist	\$ 10,000.00
Papillion - LaVista School District	9/1/2011 - until 90 days written notice by either party	use of City baseball and softball fields	
Papio-Missouri Natural Resource District	permanent	Walnut Creel Lake and Restoration Area Dam Site Maintenance Interlocal Agreement	
Papio-Missouri Natural Resource District	permanent	Prairie Queen Lake and Restoration Area Dam Site Maintenance Interlocal Agreement	
Springfield, Sarpy County	10/4/2016 - Until mutually rescinded	Boundary Agreement	
Gretna	1/19/2010 - Until mutually rescinded	Boundary Agreement	
LaVista. Bellevue	3/19/1991- Until mutually rescinded	Boundary Agreement (Bellevue added 6/8/1992)	
City of Grand Island, Holdrege, Lincoln, St. Paul	8/2/11 to 1/1/2018	Pioneer Consortium - Koha Integrated Library System	

Total Amount used as Lid Exemption

\$ 1,257,207.00

NOTICE OF PUBLIC HEARING

Notice is hereby given that the Papillion City Council will hold a public hearing on the 20th day of August 2019 at 7:00 PM at City Hall. The purpose of the hearing is to consider an \$11,373,707 net increase to the current expenditures and a \$16,554,295 increase to revenues to the City's 2018/2019 budget. The amendment also decreases beginning cash by \$1,543 to actual cash and investments at September 30, 2018. The amendment increases the necessary cash reserve by \$3,302,775. There are four major components of the revenue increase: 1) \$4,725,000 of the increase is for the refunding of bonds to save on future interest costs, 2) \$5,997,300 increase to commercial building permits and reviews, 3) \$2,749,605 cash and investments to be received from annexed SIDs, and 4) \$2,739,000 of transfer in other than surplus fees between the General Fund and the Capital Improvement Fund. The other increases are various grants and donations, other fees and interest income. The major expenditure increases are a result of annexation, including the refunding of outstanding bonds received at annexation for a future savings on interest expense, costs associated with grants and donations being received, and various street projects. The net result of the changes increased the necessary cash reserve by \$5,178,743. The items in the amendment were unforeseen and unanticipated at the time the previous budget was adopted. A detailed listing of the specific amendments for this action shall be kept continually current and available with Nancy Hypse, Director of Finance, for public inspection upon request.

Current Adopted Budget, Adopted June 4, 2019

2016-2017 Actual Disbursements & Transfers	\$	57,269,693.00
2017-2018 Actual/Estimated Disbursements & Transfers	\$	72,718,523.00
2018-2019 Proposed Budget of Disbursements & Transfers	\$	130,819,157.00
2018-2019 Necessary Cash Reserve	\$	45,565,309.00
2018-2019 Total Resources Available	\$	176,384,466.00
Total 2018-2019 Personal & Real Property Tax Requirement	\$	8,519,348.00
Unused Budget Authority Created For Next Year	\$	1,085,323.39

Breakdown of Property Tax:

Personal and Real Property Tax Required for Bonds	\$	4,165,012.00
Personal and Real Property Tax Required for All Other Purposes	\$	4,354,336.00

City of Papillion
Fourth Amendment for 2018/2019

<u>Account Title</u>	<u>Department</u>	<u>Account Number</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Notes/Explanation</u>
General Fund					
Building Permits Commercial	Building	R18 10-0029-3183	\$ 15,000		
Building Maintenance	Library	8A 10-0340-4000		\$ 15,000	To allow for miner building renovation at the library
Building Permits Commercial	Building	R18 10-0029-3183	\$ 35,000		
Office Equipment/Furniture	Library	8C 10-0360-7500		\$ 35,000	To allow the purchasing of office furniture at the library.
Commercial Plan Review	Building	R18 10-0029-3182	\$ 2,611,700		
Building Permits Commercial	Building	R18 10-0029-3183	\$ 3,385,600		
(Increase to ending cash & investments)	Admin	xxx xxxxx	\$ (5,997,300)		Increase to commercial plan review and commercial building permits based on collections.
Cash and investments from SIDs	Admin	R18 10-0000-1011	\$ 709,600		
Interest Income	interest	R18 10-0033-3520	\$ 10,425		
Transfer to CIP Fund	Street	5E 10-0039-3730		\$ 250,000	
Warrants & interest and expenditures prior to annexation	Admin	2A 10-0140-5195		\$ 470,025	To allow for the payment of warrants and interest thereon and other expenses incurred by the SIDs prior to annexation and reflect the receipt of the SIDs cash and investments, including transfer to CIP for dump truck
Royals Grant	Admin	R18 10-0030-3419	\$ 5,000		
Interest Income	Admin	R18 10-0033-3520	\$ 6,000		
Fencing	Park	8B 10-0460-7600		\$ 11,000	To allow for the funding of outfield fencing at Fricke Field.
Nebraska Office of Highway Safety	Police	R18 10-0031-3669	\$ 1,900		
Police Overtime	Police	3A 10-0550-6020		\$ 1,900	Unanticipated grant revenue -- traffic grants reimbursing overtime.
Bulletproof Vest Program	Police	R7 10-0031-3670	\$ 400		
Uniforms	Police	3A 10-0550-6090		\$ 400	Unanticipated grant funding for bulletproof vests.
Nebraska Crime Commission Grant	Police	R14 10-0032-3674	\$ 23,552		
Mobile Data Computers	Police	3A 10-0560-7052		\$ 23,552	E-citation TRACs Grant for MDCs. A change in technology has resulted in the need to update MDCs
DARE	Police	R18 10-0030-3621	\$ 50		
Special DARE	Police	3A 10-0540-4517		\$ 50	Special donation to be used for DARE.
Police - Miscellaneous Federal	Police	R7 10-0031-3673	\$ 4,309		
Police Overtime	Police	3A 10-0550-6020		\$ 4,309	Additional child exploitation task force and OCDTF funds as a result of police overtime.
Police Federal Forfeiture	Police	R7 10-0031-3673	\$ 522		
Federal Forfeiture	Police	3A 10-0540-5075		\$ 522	Drug forfeiture money received.
EMS Billing	Fire	R18 10-0028-3432	\$ 12,000		
Equipment Certification	Fire	3A 10-0640-4002		\$ 12,000	To allow for additional equipment to be certified
EMS Billing	Fire	R18 10-0028-3432	\$ 78,000		
Salaries- Overtime	Fire	3A 10-0650-6020		\$ 78,000	To fund additional overtime.
Interest Income	Admin	R18 10-0033-3520	\$ 15,212		
Wages and benefits	Recreation	8A 10-0850-6000		\$ 15,212	To allow funding of related to staff changes including change in health insurance coverage.

City of Papillion
Fourth Amendment for 2018/2019

<u>Account Title</u>	<u>Department</u>	<u>Account Number</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Notes/Explanation</u>
Building Permits Commercial	Building	R18 10-0029-3183	\$ 60,000		To allow for the funding of the City's portion of the interlocal agreement for the I-80 Interchange Planning & Environmental Linkages Study.
I-80 Interchange PEL Study	Street	5A 10-0740-4835		\$ 60,000	
Use of Reserves	Street	xxx XXXXX	\$ 142,000.00		Change cycle for Salt ordering. Pre-order and have deliveries completed during the off season, when demand is lower. Allow for improved preparedness for the upcoming snow plow season.
Salt	Street	5A 10-0740-4850		\$ 142,000.00	
Use of Reserves	Street	xxx XXXXX	\$ 35,000.00		Funds for electricity for the remainder of the 2018-2019 budget year. Additional funding required for the street lights, traffic signals and civil defense sirens being absorbed by the approved annexation.
Street lighting	Street	5A 10-0740-5030		\$ 35,000.00	
Building Permits -Commercial	Building	R18 10-0029-3183	\$ 30,000.00		Assessment of additional line miles.
Pavement Assessment	Street	5A 10-0740-4394		\$ 30,000.00	
Use of Reserves	Street	xxx XXXXX	\$ 26,982.00		Emergency repair of 72nd St and Settlers Creek Dr traffic signal cabinet, following auto accident. The insurance reimbursement from the responsible party is pending. Once it is received the funds will be transferred to reserves.
Traffic signal supplies/materials	Street	5A 10-0740-5032		\$ 26,982.00	
Salaries, full time	Street	5A 10-0750-6000		\$ (25,000.00)	Additional over time funds required due to increased snow plow operations this past winter, Clean-Up Days, Papillion Day, and race event. There is available funds from a full-time position that was not filled until latter part of year.
Salaries, overtime	Street	5A 10-0750-6020		\$ 25,000.00	
Use of Reserves	Admin	xxx XXXXX	\$ 2,489,000.00		To Transfer reserves to the CIP Fund for the projects as specified below.
Transfer to CIP Fund	Street	5E 10-0039-3730		\$ 2,160,000	
Transfer to CIP Fund	Admin	2E 10-0039-3730		\$ 150,000	
Transfer to CIP Fund	Park	8E 10-0039-3730		\$ 179,000	
		Check	\$ 3,699,952	\$ 3,699,952	

**City of Papillion
Fourth Amendment for 2018/2019**

<u>Account Title</u> <u>CIP Fund</u>	<u>Department</u>	<u>Account Number</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Notes/Explanation</u>
City Hall Renovations	Admin	2B 11-0160-7200		\$ 150,000	To allow the renovations of City Hall to proceed.
Transfer in from the General Fund	Admin	R20 11-0039-3734	\$ 150,000		
Transfer in from the General Fund	Admin	R20 11-0039-3734	\$ 115,000		To allow for the downtown sound system project to move forward.
Downtown Sound System Project	Parks	8B		\$ 115,000	
Transfer in from the General Fund	Admin	R20 11-0039-3734	\$ 250,000		Purchase of plow truck ahead of the 2019-2020 budget year. Truck lead time is 6-8 months. Initiating the process now will to have it ready to roll-out for the upcoming snow plow season to accommodate the additional lane miles added by the annexation.
Tandem dump truck	Street	5C 11-0160-7260		\$ 250,000	
Transfer in from the General Fund	Admin	R20 11-0039-3734	\$ 64,000		To allow for the purchase of one time equipment related to the annexation approved in July 2019.
Mower	Park	8C		\$ 64,000	
Transfer in from the General Fund	Admin	R20 11-0039-3734	\$ 1,055,000		Reconstruction of the street for Downtown Adams from Jackson to south property line of Fire Station 3
Adams from Jackson to south property line of Fire Station 3	Street	5B		\$ 1,055,000	
Transfer in from the General Fund	Admin	R20 11-0039-3734	\$ 505,000		Reconstruction of the street for Downtown West 2nd Street: Adams to Washington
West 2nd Street: Adams to Washington	Street	5B		\$ 505,000	
Transfer in from the General Fund	Admin	R20 11-0039-3734	\$ 190,000.00		Design and bidding documents for 90th Street Project.
90TH STREET	Street	5B		\$ 190,000.00	
Transfer in from the General Fund	Admin	R20 11-0039-3734	\$ 160,000.00		Reimbursement share for urbanized standard improvements on Capehart Road West.
CAPEHART RD	Street	5B 11-0160-7162		\$ 160,000.00	
Transfer in from the General Fund	Admin	R20 11-0039-3734	\$ 250,000.00		Downtown Demolition in preparation for Redevelopment. Allows for area to be ready for developers.
DOWN TOWN REDEVELOPMENT	Street	5B 11-0160-7040		\$ 250,000.00	
		Check	\$ 2,739,000	\$ 2,739,000	

Papillion Landing Fieldhouse

Wages and benefits	<u>PL Fiieldhouse</u>	8A 72-5150-6000		\$ 41,602	To allow for the hiring of Program Coordinator for Aquatics, Maintenance Supervisor, Marketing/Event Manager and Admin Assistant/Accounting Manager to start the programming and related administrative work prior to the opening of the Community Center.
Decrease to projected year one profit	PL Fiieldhouse	xxx XXXXX	\$ 41,602		
		Check	\$ 41,602	\$ 41,602	

City of Papillion
Fourth Amendment for 2018/2019

<u>Account Title</u>	<u>Department</u>	<u>Account Number</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Notes/Explanation</u>
<u>Golf Fund</u>					
Sale of Merchandise	Tara Hills	R18 30-0037-3840	\$ 14,820		To allow for additional purchases of merchandise to be sold to customers.
Sale of Merchandise	Eagle Hills	R18 31-0037-3840	\$ 31,200		
Merchandise purchases	Tara Hills	20A 30-3140-4700		\$ 11,400	
Merchandise purchases	Eagle Hills	20A 31-3140-4700		\$ 24,000	
(Increase to gross income)	golf	xxx XXXXX	\$ (10,620)		
		Check	\$ 35,400	\$ 35,400	

<u>Bond Fund</u>					
Cash and investments from SIDs	Bond Fund	R18 XXXXX	\$ 2,040,005		To record cash and investment balances of bond funds being received.
SID 184 Series 2015 Refunding	Bond Fund	2D 60-0100-9000		\$ 130,000	
SID 184 Series 2015 Refunding - interest	Bond Fund	2D 60-0100-9005		\$ 2,753	
(Increase to ending cash & investments)	Bond Fund	xxx XXXXX	\$ (1,907,252)	\$ -	
Bond proceeds from refunding of eligible SID bonds outstanding	Bond Fund	R18 60-0038-3592	\$ 4,725,000		This would allow for the potential refunding of SID bonds at a lower rate of interest to allow for savings over the life of the bonds.
Principal and interest	Bond Fund	2D 60-0100-8166		\$ 4,638,621	
Cost of issuance	Bond Fund	2A 60-0100-8164		\$ 86,379	
		Check	\$ 4,857,753	\$ 4,857,753	
		control total	\$ 11,373,707	\$ 11,373,707	