

# ORDINANCE RECORD

No. 728-REFIELD & COMPANY INC., OMAHA

## ORDINANCE NO. 1314

AN ORDINANCE OF THE CITY OF LA VISTA, SARPY COUNTY, NEBRASKA, TO AMEND THE LA VISTA MUNICIPAL CODE SECTIONS 35.46, 35.47 AND 35.48 REGARDING BUDGETS; TO REPEAL CONFLICTING ORDINANCES PREVIOUSLY ENACTED; TO PROVIDE FOR SEVERABILITY; AND TO PROVIDE FOR THE EFFECTIVE DATE HEREOF.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF LA VISTA, SARPY COUNTY, NEBRASKA:

**SECTION 1.** Section 35.46 of the La Vista Municipal Code is amended to read as follows:

### **§ 35.46 PROPOSED BUDGET STATEMENT; CONTENTS; FILING.**

(A) The City Council shall annually or biennially, as the case may be, prepare a proposed budget statement on forms prescribed and furnished by the Auditor of Public Accounts. The proposed budget statement shall be made available to the public by the City prior to publication of the notice of the hearing on the proposed budget statement pursuant to Nebraska Statutes, section 13-506. A proposed budget statement shall contain the following information, except as provided by state law:

(1) For the immediately preceding fiscal year or biennial period, the revenue from all sources, including motor vehicle taxes, other than revenue received from personal and real property taxation, allocated to the funds and separately stated as to each such source: The unencumbered cash balance at the beginning and end of the year or biennial period; the amount received by taxation of personal and real property allocated to each fund; and the amount of actual expenditures;

(2) For the current fiscal year or biennial period, actual and estimated revenue from all sources, including motor vehicle taxes, allocated to the funds and separately stated as to each such source: The actual unencumbered cash balance available at the beginning of the year or biennial period; the amount received from personal and real property taxation; and the amount of actual and estimated expenditure, whichever is applicable. Such statement shall contain the cash reserve for each fiscal year or biennial period and shall note whether or not such reserve is encumbered. Such cash reserve projections shall be based upon the actual experience of prior years or biennial periods. The cash reserve shall not exceed 50% of the total budget adopted exclusive of capital outlay items;

(3) For the immediately ensuing fiscal year or biennial period, an estimate of revenue from all sources, including motor vehicle taxes, other than revenue to be received from taxation of personal and real property, separately stated as to each such source: The actual or estimated unencumbered cash balances, whichever is applicable, to be available at the beginning of the year or biennial period; the amounts proposed to be expended during the year or biennial period; and the amount of cash reserve, based on actual experience of prior years or biennial periods, which cash reserve shall not exceed 50% of the total budget adopted exclusive of capital outlay items;

(4) A statement setting out separately the amount sought to be raised from the levy of a tax on the taxable value of real property:

(a) For the purpose of paying the principal or interest on bonds issued by the City Council; and

(b) For all other purposes;

(5) A uniform summary of the proposed budget statement, including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act and a grand total of all funds maintained by the City Council; and

(6) A list of the proprietary functions which are not included in the budget statement. Such proprietary functions shall have a separate budget statement which is approved by the City Council as provided in the Municipal Proprietary Function Act.

(Neb. RS 13-504(1))

(B) The actual or estimated unencumbered cash balance of each fund required to be included in the budget statement by this section shall include deposits and investments of the city as well as any funds held by the County Treasurer for the city and shall be accurately stated on the proposed budget statement.

(Neb. RS 13-504(2))

(C) The city shall correct any material errors in the budget statement detected by the Auditor of Public Accounts or by other sources.

(Neb. RS 13-504(3))

(D) The estimated expenditures plus the required cash reserve for the ensuing fiscal year or biennial period less all estimated and actual unencumbered balances at

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the beginning of the year or biennial period and less the estimated income from all sources, including motor vehicle taxes, other than taxation of personal and real property shall equal the amount to be received from taxes, and such amount shall be shown on the proposed budget statement in accordance with requirements of Nebraska Statutes. The amount to be raised from taxation of personal and real property, as determined above, plus the estimated revenue from other sources, including motor vehicle taxes, and the unencumbered balances shall equal the estimated expenditures, plus the necessary required cash reserve, for the ensuing year or biennial period.  
(Neb. 13-505) ('79 Code, § 1-902) (Am. Ord. 381, passed 2-5-85; Am. Ord. 602, passed 1-3-95; Am. Ord. 701, passed 10-21-97) □

**SECTION 2.** Section 35.47 of the La Vista Municipal Code is amended to read as follows:

**§ 35.47 PROPOSED BUDGET STATEMENT; HEARING; ADOPTION; CERTIFICATION OF AMOUNT TO BE RECEIVED FROM TAXATION.**

(A) (1) After the filing of the proposed budget statement with the City Clerk, the City Council shall each year or biennial period conduct a public hearing on the proposed budget statement. Notice of the place and time of the hearing, together with a summary of the proposed budget statement, shall be published at least four calendar days prior to the date set for the hearing in a newspaper of general circulation within the city. For purposes of such notice, the four calendar days shall include the day of publication but not the day of hearing.

(2) When the total operating budget, not including reserves, does not exceed \$10,000 per year or \$20,000 per biennial period, the proposed budget summary may be posted at the City Council's principal headquarters.

(3) After the hearing, the proposed budget statement shall be adopted or amended and adopted as amended, and a written record shall be kept of such hearing. The amount to be received from personal and real property taxation shall be certified to the levying board after the proposed budget statement is adopted or is amended and adopted as amended. The certification of the amount to be received from personal and real property taxation shall specify separately:

(a) The amount to be applied to the payment of principal or interest on bonds issued by the City Council, and

(b) The amount to be received for all other purposes.

(3) If the adopted budget statement reflects a change from that shown in the published proposed budget statement, a summary of such changes shall be published within 20 days after its adoption in the manner provided in this section, but without provision for hearing, setting forth the items changed and the reasons for such changes.  
(Neb. RS 13-506(1))

(B) Upon approval by the City Council, the budget shall be filed with the Auditor of Public Accounts. The Auditor of Public Accounts may review the budget for errors in mathematics, improper accounting, and noncompliance with the provisions of the Nebraska Budget Act or Neb. RS 13-518 to 13-522. If the Auditor of Public Accounts detects such errors, he or she shall immediately notify the City Council of such errors. The City Council shall correct any such error as provided in Neb. RS 13-511. Warrants for the payment of expenditures provided in the budget adopted under this section shall be valid notwithstanding any errors or non-compliance for which the Auditor of Public Accounts has notified the City Council.

(Neb. RS 13-506(2))

(C) When a levy increase has been authorized by vote of the electors, the adopted budget statement shall indicate the amount of the levy increase.

(Neb. RS 13-507) ('79 Code, § 1-903) □

**SECTION 3.** Section 35.48 of the La Vista Municipal Code is amended to read as follows:

**§ 35.48 ADOPTED BUDGET STATEMENT; FILING; CERTIFICATION OF AMOUNT TAXED; REVISION.**

(A) (1) After publication and hearing on the proposed budget statement and within the time prescribed by law, the City Council shall file with and certify to the levying board or boards on or before September 20 of each year or September 20 of the final year of a biennial period and file with the Auditor of Public Accounts a copy of the adopted budget statement which complies with Neb. RS 13-518 to 13-522, together with amount of the tax required to fund the adopted budget, setting out separately:

(a) The amount to be levied for the payment of principal or interest on bonds issued by the City Council; and

(b) The amount to be levied for all other purposes.

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(2) Proof of publication shall be attached to the statements.

(B) If the prime rate published by the Federal Reserve Board is ten percent or more at the time of the filing and certification required under this subsection, the City Council, in certifying the amount required, may make allowance for delinquent taxes not exceeding 5% of the amount required plus the actual percentage of delinquent taxes for the preceding tax year or biennial period and for the amount of estimated tax loss from any pending or anticipated litigation which involves taxation and in which tax collections have been or can be withheld or escrowed by court order. For purposes of this section, anticipated litigation shall be limited to the anticipation of an action being filed by a taxpayer who or which filed a similar action for the preceding year or biennial period which is still pending. Except for such allowances, the City Council shall not certify an amount of tax more than 1% greater or lesser than the amount determined under Neb. RS 13-505.

(C) The City Council shall use the certified taxable values as provided by the County Assessor pursuant to Neb. RS 13-509 for the current year in setting or certifying the levy. The City Council may designate one of its members to perform any duty or responsibility required of the Council by this section.

(Neb. RS 13-508; 13-511) ('79 Code, § 1-904) (Am. Ord. 603, passed 1-3-95; Am. Ord. 670, passed 6-17-97; Am. Ord. 702, passed 10-21-97; Am. Ord. 1030, passed 5-1-07; Am. Ord. 1121, passed 4-20-10)

(D) A previously adopted budget statement may be revised in accordance with applicable Nebraska statutes, as enacted, amended, or superseded from time to time.

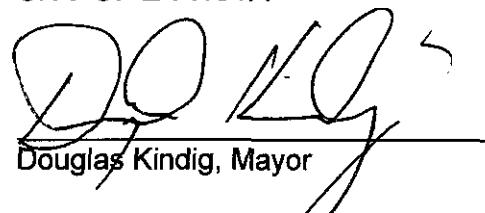
**SECTION 4. Repeal of Conflicting Ordinances.** La Vista Municipal Code Sections 35.46, 35.47, and 35.48 and all ordinances and parts of ordinances as previously enacted that are in conflict with this Ordinance or any part hereof are hereby repealed.

**SECTION 5. Severability.** If any section, subsection, sentence, clause or phrase of this Ordinance is, for any reason, held to be unconstitutional or invalid, such unconstitutionality or invalidity shall not affect the validity or constitutionality of the remaining portions of this Ordinance. The Mayor and City Council of the City of La Vista hereby declare that it would have passed this Ordinance and each section, subsection, sentence, clause or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

**SECTION 6. Effective Date.** This Ordinance shall be in full force and effect from and after passage, approval and publication in pamphlet form as provided by law.

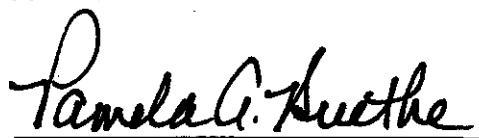
PASSED AND APPROVED THIS 15TH DAY OF AUGUST, 2017.

CITY OF LA VISTA



Douglas Kindig, Mayor

ATTEST:



Pamela A. Buethe

Pamela A. Buethe, CMC  
City Clerk

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