

SUMMARIES



CITY OF KEARNEY BUDGET POLICY STATEMENT AND PROCEDURES

The City of Kearney follows the Statutes of the State of Nebraska (Article 5, et. seq., Nebraska Budget Act) in the preparation of the budget and audit for each fiscal year. An outline of the general accounting and budgeting principles and procedures follows and includes both the statutory requirements and the unique customs of the City of Kearney.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES FOR GOVERNMENTS

Generally Accepted Accounting Principles (GAAP) are the accounting rules followed by most accountants in both business and government. GAAP provides a set of uniform minimum standards and guidelines for financial accounting and reporting; therefore, all financial statements prepared on a GAAP basis for similar entities are comparable. GAAP for business and GAAP for governments are different. GAAP for governments emphasizes fund accounting and reporting, "financial flow" operating data (revenues and expenditures), and compliance with finance-related legal and contractual provisions. GAAP for business enterprises emphasize accounting and financial reporting for a business as a whole and the "capital maintenance" operating data (revenues and expenses). GAAP for governments is established by the Governmental Accounting Standards Board, which assumed responsibility from the National Council on Governmental Accounting in 1984.

Since the primary objective of a government is to provide services to its constituents within the guidelines of financial constraints, the purpose of the budget is to indicate where the money to operate the government comes from and how it will be spent. An audit by an independent Certified Public Accountant at the end of the budget year is essential to demonstrate the accountability of the government use of the public resources.

The use of fund accounting is one of the major differences between governmental and commercial accounting. It requires a separate record keeping for each individual fund. Each fund operates as a self-contained entity with its own revenue sources, expenses, assets, liabilities and fund balance. Even though the actual cash is contained in one bank account, a "separate accounting" is kept of all funds by the use of the computerized accounting system. Funds are segregated for the purpose of carrying on a particular activity. Governments try to maintain a minimum number of funds. The accounting rules that governments follow are applied differently to each fund, and relate to the basis of accounting and measurement focus of each fund type (a glossary of terms is presented near the back of the budget document).

THE ANNUAL BUDGET

The Mayor and Council establish the program priorities and the guidelines within which the budget for the next fiscal year is to be prepared. The City Manager distributes the budget information and guidelines to department heads. The department heads submit their budget requests to the City Manager and the Director of Finance and Administration. The Director of Finance and Administration prepares estimates of revenues. The City Manager checks the accuracy and validity of departmental requests for both operational and capital expenditures. The department heads prepare the schedule for vehicle and/or equipment due for replacement from the five-year Long Range Goals and Capital Improvement Program. The City Manager and the staff prepare a proposed budget by consolidating the budget requests for the current year and the five-year Long Range Goals and Capital Improvement Program. This is reviewed with the department heads and the final draft is prepared.

Budgets are prepared this year for **Governmental Funds** (General Fund - General; Special Revenue Funds - Transportation, Economic Development Grant, Lottery Trust, Natural Disaster, Off-Street Parking District No. 1; Capital Projects Funds - Police Reserve, Fire Reserve, Cemetery Reserve, Park & Recreation Development, Street Improvement, and Special Sales Tax – Capital Improvements/Equipment; Debt Service Funds - Public Safety Tax Anticipation Bond, and Various Purpose Bond), **Proprietary Funds** (Enterprise Funds - Golf, Sanitation, S.W.D.F. Operation & Maintenance, S.W.D.F. Retained Revenue, Sanitary Sewer Operation & Maintenance, Sanitary Sewer Retained Revenues, Sanitary Sewer Revenue Bond, Sanitary Sewer Revenue Bond Reserve, Water Operation & Maintenance, Water Retained Revenues, Water Revenue Bond, Water Revenue Bond Reserve, and Kearney Regional Airport; Internal Service Funds - Health Insurance, Property & Casualty Insurance, Workers Compensation Insurance, Central Stores, and Vehicle Maintenance), and **Fiduciary Funds** (Pension (And Other Employee Benefit) Trust Funds - Police Pension; Agency Funds - Sales & Use Tax).

A legal notice is published to announce the availability of the proposed budget for review by the general public. This notice also specifies the time, date and place of the public hearing on the budget and the proposed property tax requirement. The public hearing is held on the proposed budget and proposed property tax requirement.

The Mayor and Council adopts, or amends and adopts, the budget and sets the tax requirement for the next fiscal year. The adopted budget is filed with the State Auditor, County Clerk and City Clerk and is placed at the Kearney Public Library and Information Center for check-out. The budgeted figures are entered into the accounting system and the departments are informed of the amount of funds allocated to them.

The new fiscal year begins on October 1.

The legal level of control for the budget is the fund level. The ordinance adopting the budget permits the City Manager to transfer funds as needed to prevent over expenditure of an account. However, if additional expenditures are required or

additional revenues are anticipated, the City staff prepares a proposed budget amendment. Proposed amendments are presented to the Mayor and Council for consideration and adoption at the end of the fiscal year during a public hearing.

INTERIM FINANCIAL STATEMENTS AND THE ANNUAL REPORT

Monthly reports of revenues and expenditures and their relation to the budgeted amounts, cash balances, balance sheets for each fund and register of expenditures made are prepared for the City's permanent records and copies are distributed to department heads. The register of expenditures (claims) are included for approval by the Mayor and Council at the regular City Council meetings.

Statements of revenues and expenditures are prepared and presented to the Mayor and Council monthly for their review.

A certified public accountant conducts the annual audit of the City's financial records and presents the audit report to the Mayor and Council.

ORGANIZATION OF FUNDS

The City of Kearney uses the following fund classifications:

- Governmental Funds
 - General Fund
 - Special Revenue Funds
 - Capital Projects Funds
 - Debt Service Funds
- Proprietary Funds
 - Enterprise Funds
 - Internal Service Funds
- Fiduciary Funds
 - Pension Trust Funds
 - Agency Funds

To assist in the actual day-to-day administration of the City and to determine the true cost of providing each service, the major functions of the City are divided into departments. Salaries and other personnel costs, office and other types of supplies, maintenance and repair costs, as well as the unique expenditures of the department are listed in each department to provide further control of costs. Each department will contain expenditures of only one fund. The departments programs are grouped into divisions. The organizational chart shows the City administration and the organization of departments.

GENERAL FUND

The General Fund is used to account for all financial resources not covered under another fund which are traditionally considered governmental functions. The General Fund receives its revenues from the following major sources:

1. Taxes, i.e. Ad Valorem Tax on Real and Personal Property; Sales Tax; In Lieu of Tax on gross receipts (by utilities) for use of City streets and alleys.
2. Charges for Services, including the 12% lease payment by Nebraska Public Power District for the use of the City's electrical distribution system.
3. Intergovernmental-state, including state aid payments.

The expenditures of the General Fund are divided into the following accounts:

Administrative Services
Finance
Information Technology
Police - Services
Police - Records
Police - Data Processing
Police - Evidence
Police - Building
Fire
Emergency Management
Development Services
Public Works – Administration/Engineering Support
Public Works - Facilities Maintenance
Cemetery
Peterson Senior Activity Center
Library
Park & Recreation - Administration
Recreation
Park
Aquatics
Cottonmill
Forestry

SPECIAL REVENUE FUNDS

Special Revenue Funds operate the same as the General Fund except the revenue is derived from different sources and must be used for a specific purpose. These funds include Transportation, Economic Development Grant, Lottery Trust, Natural Disaster, and Off-Street Parking District No. 1.

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for all resources for the construction or acquisition of designated fixed assets. This budget has six Capital Projects Funds: Police Reserve, Fire Reserve, Cemetery Reserve, Park and Recreation Development, Street Improvement, and Special Sales Tax – Capital Improvements/Equipment.

DEBT SERVICE FUNDS

Monies accumulated to pay bond principal and interest are accounted for in the Debt Service Funds. There are two Debt Service Funds, the Public Safety Tax Anticipation Bond, and the Various Purpose Bond. The Public Safety Tax Anticipation Bonds are supported by a special property tax levy and the Various Purpose General Obligation Bonds are supported by sales tax revenues, special assessments, and highway allocation funds.

ENTERPRISE FUNDS

Funds that operate in a similar fashion to a private business and which, in most cases, operate predominantly on user charges are Enterprise Funds. Spending associated with Enterprise Funds services is controlled by isolating the accounting for them into separate funds and by matching the total cost of providing each service with the user charge revenues generated by it. The City of Kearney operates six Enterprise Funds: Golf, Sanitation, Solid Waste Disposal Facility (SWDF), Sanitary Sewer, Water, and Kearney Regional Airport. The budgets presented for Enterprise Funds are the best estimation of management under average use conditions. To facilitate management, the Water Fund is divided into two divisions: Water Production and Water Distribution and are placed under the Utilities Department for administrative supervision. Sanitary Sewer is divided into two divisions also: Wastewater Collection and Wastewater Treatment and are placed under the Utilities Department for administrative supervision. Solid Waste Collection and SWDF are also a responsibility of the Utilities Department. The Municipal Golf Course is responsible to the Park & Recreation Director. The Kearney Regional Airport is responsible to the Airport Manager.

INTERNAL SERVICE FUNDS

An Internal Service Fund operates in a manner similar to Enterprise Funds but the "customers" of the Internal Service Fund are other departments. The budgets prepared for these funds are flexible budgets using the best estimations of management, taking into consideration both the historical costs as well as trends in the industry. Each of the City funds and departments are assessed a share of the cost to operate these funds. Revenue to the funds are the contributions from the other funds and programs; expenses of the funds are the same as any other operating budget. The City operates five Internal Service Funds: Health Insurance, Property & Casualty Insurance, Workers Compensation, Central Stores and Vehicle Maintenance.

PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUNDS

Pension (And Other Employee Benefit) Trust Funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans. The City has one Pension (And Other Employee Benefit) Trust Fund, which is the Police Pension.

AGENCY FUNDS

Agency Funds are used to account for situations where the government's role is purely custodial, such as the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. The City has one Agency Fund, which is the Sales and Use Tax Fund.

CITY OF KEARNEY FINANCIAL POLICY STATEMENT

Overview

It is the expectation and the general understanding of the City Council and the citizens of Kearney that the City conducts its financial affairs in a thoughtful and prudent manner. The following financial policies are established to provide the direction and limits within which the City is to fulfill its fiscal responsibilities. The following financial policies are established to provide direction in the fulfilling of the duties and responsibilities in the City of Kearney, Nebraska.

Fiscal Policy Management Statements

To establish and document a policy framework for fiscal decision-making, the Finance Director will develop and maintain a comprehensive set of Financial Management Policy Statements. The aim of these policies is to ensure that financial resources are available to meet the present and future needs of the citizens of Kearney. Specifically this policy framework mandates the pursuit of the following fiscal objectives:

1. **Financial Planning Policies:** Procedures to submit a balanced budget, long term financial planning for meeting future needs of the city and asset inventory and condition assessment procedures to determine asset needs of the city.
2. **Revenues:** Design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.
3. **Debt Capacity, Issuance, and Management:** Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.
4. **Expenditures:** Identify priority services, establish appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.
5. **Fund Balance:** Maintain the fund balance of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position for emergencies.
6. **Capital Expenditures and Improvements:** Annually review and monitor the state of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.
7. **Investments:** Invest the City's operating cash to ensure its safety, provide for necessary liquidity and optimize yield.
8. **Intergovernmental Relations:** Coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support favorable legislation at the state and federal level.

9. **Grants**: Seek, apply for and effectively administer federal, state and foundation grants-in-aid which address the City's current priorities and policy objectives.
10. **Economic Development**: Initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy.
11. **Fiscal Monitoring**: Prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.
12. **Financial Consultants**: With available resources, seek out and employ the assistance of qualified financial advisors and consultants in the management and administration of the City's financial functions.
13. **Accounting, Auditing and Financial Reporting**: Comply with prevailing federal, state and local statutes and regulations, as well as current professional principles and practices.
14. **Retirement System**: Ensure that the Employees' Retirement Fund is adequately funded and operated for the exclusive benefit of the participants and their beneficiaries.
15. **Internal Controls**: Maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

1. Financial Planning Policies

Balanced Budget

The City Manager shall present a budget of proposed expenditures which do not exceed the estimated opening fund balance and anticipated income of the city.

While the City does not intend to use fund balance as a resource to balance the budget, fund balance should not and cannot be used as a long-term approach to balancing the budget. Planned uses of fund balances should be limited. It is appropriate to use fund balances when there is a severe economic downturn. This provides the City additional time to make the necessary structural changes to bring the budget into alignment on a long-term basis.

It is also appropriate to use fund balance when fund balances have increased beyond the reserve requirements due to higher than anticipated revenues. In this circumstance, the use of fund balances will be used for one-time expenditures, not on-going operating costs. Normally the one time expenditures result from accumulation of reserves for several years in anticipation of a project. In all circumstances, it is important to retain sufficient undesignated fund balance for unforeseen circumstances.

The City shall propose a balanced budget that complies with state statute and local polices:

- **Local Budget Policies:**

- All budgets are created using the cash basis.
- Interest on investments are estimated based on an average annual return on investments.
- In the governmental and agency funds, expenditures are budgeted based on past history and anticipate increases in line items.
- Principal and interest on debt is budgeted when due.
- Compensated absences are considered expenditures when paid to employees. Salary expenditures are budgeted based on full time equivalency.
- The objective of the operating budget policies is to maintain adequate service levels at reasonable costs by following sound financial management practices.
- Each department prepares their own budget for review by the City Manager. Current Departments are required to submit documentation substantiating increases in line items within the department's total budget.
- The operating budgets for the City shall be balanced. For each fund, ongoing costs are to not exceed ongoing revenues plus available fund balances used in accordance with reserve policies.
- It is a policy that the City shall not use debt or bond financing to fund current operating expenditures.
- The City shall attempt to maintain both essential service levels and a constant or reduced burden on taxpayers. Changes in service levels shall be governed by the following:
 - Budget Process -- The annual budget process is intended to weigh all competing requests for City resources, within expected fiscal constraints.
 - Personnel Expenses -- To the extent feasible, any personnel cost reductions shall be achieved through attrition. Additional personnel should only be requested to meet program initiatives and policy directives, after service needs have been thoroughly documented or it is substantiated that the new employees will result in increased revenue or enhanced operating efficiencies.
 - Grant Funded Programs -- Programs financed with grant monies shall be budgeted in special revenue funds, and the service program shall be adjusted to reflect the level of available grant funding. In the event of reduced funding, City resources shall be substituted only after all program priorities are considered during the annual budget process.
- One-time revenues will be used for one-time expenditures and not for ongoing expenditures. By definition, one-time revenues cannot be relied on in future budget years.
- City Council goals shall be considered within the annual budget.
- The City Manager has the authority to transfer budgeted amounts within departments in any fund, but changes in the total appropriations level for any given fund can only be enacted by the City Council.
- The budget is approved in the form of an appropriations ordinance after the City Council has held advertised public hearings. During the year, it is the responsibility of the City Manager to administer the budget.

- City Council may elect to use cash reserves to replace capital assets if current cash reserves are not available.

Long-Range Planning

The City needs to have the ability to anticipate future challenges in revenue and expenditure imbalances so that corrective action can be taken before a crisis develops. In order to provide City officials with pertinent data to make decisions for multi-year direction, the Finance Director and City Manager shall semi-annually develop, with the assistance of the Utilities Department, a five year Sewer, Water, Sanitation, and Solid Waste Agency Funds revenue and expenditure forecasts. These forecasts will identify changes in revenues and expenditures due to projected new development in the City, program changes, and capital projects coming on line.

Departments are required to assess and report annually on needed capital improvement projects for the subsequent five years.

During the budgeting process, all capital improvement projects are analyzed to determine if they reduce, maintain, or increase operating and maintenance costs.

The Finance Director and City Manager shall participate in the evaluation of private development projects that utilized Tax Increment Financing to determine the long-term impact on the City.

The Finance Director and City Manager shall review grant applications to determine whether matching funds are available and whether the City will be responsible for funding a program after grant funding cease. The grant application shall be forwarded to the City Council for their approval.

Asset Inventory and Condition Assessment

The City of Kearney inventories all major capital assets. Each department shall develop a system and processes to assess the condition of the capital assets that they are responsible for maintaining. This condition assessment shall be updated on an annual basis.

Capitalization Threshold

If the acquisition cost of a piece of capital equipment is \$10,000.00 or more and the anticipated life of said capital equipment is more than one year, the equipment shall be capitalized and recorded as capital equipment and charged as Capital Outlay. All capital equipment meeting this definition should be recorded on the City of Kearney's equipment inventory and should be tagged with a control number for tracking purposes.

If the acquisition cost of the piece of equipment is less than \$10,000.00 or its useful life is less than one year regardless of cost, the equipment shall be treated and

recorded as materials or inventory and charged to Supplies, Materials and Contractual Services.

Capital equipment means an article of non-expendable, tangible, personal property, which stands alone, is complete in itself, does not lose its identity, and has a useful life of more than one year. Acquisition cost is the net invoice price of the capital equipment including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the capital equipment operable. Other charges such as the cost of installation, transportation, and taxes, shall be included in determining the acquisition cost.

2. Revenue Policies

The City of Kearney's revenue policies are meant to furnish guidelines for determining the revenues necessary to provide basic municipal services to the community. To guard against the possibility of wide variations in any of its revenue sources, a primary goal of the City is to maintain a diversified, yet consistent revenue system. An important factor in the City's ability to preserve a strong, uniform revenue stream is the diversity and growth of its tax base, which is largely dependent on the vitality of the area's economy. Thus, the City resolutely encourages economic development through the implementation of financial policies that create a favorable tax climate, while meeting service demands of businesses and residents.

- Balance and Diversification in Revenue Sources - The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in local economic conditions which adversely impact that source.
- User Fees - For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. The City Council shall determine the appropriate cost recovery level and establish the fees. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.
- Property Tax Revenues/Tax Burden – Tax dollars should support essential City services that benefit and are available to everyone in the community (such as parks, police, and fire protection) The City shall strive to minimize the property tax burden on Kearney citizens.
- Utility (Enterprise) Funds User Fees - Utility (enterprise funds) user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital.
- Revenue Collection and Administration - The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since revenue should exceed the cost of producing it, the City shall strive to control and reduce administrative costs. The

City shall pursue to the full extent allowed by state law all delinquent taxpayers and others overdue in payments to the City.

3. Debt Capacity, Issuance, and Management

Planning and Conditions of Issuance of Obligations

The Finance Director, City Manager and City Fiscal Agent shall evaluate and consider the following factors in analyzing, reviewing and recommending the issuance of obligations:

- Use of Debt Financing - Debt financing, to include general obligation bonds, revenue bonds, lease/purchase agreements, and other obligations permitted to be issued or incurred under Nebraska law, shall only be used to purchase capital assets that cannot be acquired from either current revenues or fund balance and to fund infrastructure improvements and additions. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes.
- Assumption of Additional Debt - The City shall not assume more tax-supported general purpose debt without conducting an objective analysis as to the community's ability to assume and support additional debt service payments.
- Affordability Targets
 - General Obligation Bonds - The City shall use an objective analytical approach to determine whether it can afford to assume new general purpose debt beyond what it retires each year. This process shall compare generally accepted standards of affordability to the current values for the City. These standards shall include debt per capita, debt as a percent of taxable value, debt service payments as a percent of current revenues and current expenditures, and the level of overlapping net debt of all local taxing jurisdictions. The process shall also examine the direct costs and benefits of the proposed expenditures. The decision on whether or not to assume new debt shall be based on these costs and benefits, the current conditions of the municipal bond market, and the City's ability to "afford" new debt as determined by the aforementioned standards. The City shall strive to achieve and/or maintain these standards at a low to moderate classification.
 - Revenue Bonds - For the City to issue new revenue bonds, revenues, as defined in the ordinance authorizing the revenue bonds in question, shall be a minimum of 125% of the average annual debt service. Fiscal Agent recommendation is a goal of 150% to 200% of the average annual debt service.
- Debt Structure - The City shall normally issue bonds with an average life of 20 years or less for general obligation bonds and 20 to 25 years for revenue bonds. The structure should approximate level principal on general obligation bonds and level debt service for revenue bonds. There shall be no debt structures which include increasing debt service levels in subsequent years, with the first and second year of a bond payout schedule the exception. There shall always be at

least interest paid in the first fiscal year after a bond sale and principal starting generally no later than the second fiscal year after the bond issue.

- Call Provisions - Call provisions for bond issues shall be made as short as possible consistent with the lowest interest cost to the City. When possible, all bonds shall be callable only at par.
- Sale Process - The City shall use the Fiscal Agent for the sale of debt.
- Debt Refunding - City staff and the Fiscal Agent shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 3.5% of the refunded maturities.
- Issuance of Reimbursement Resolution - A resolution declaring an issuer's official intent to reimburse an original expenditure with proceeds of an obligation. Under federal tax laws, an issuer may reimburse itself with proceeds of tax-exempt bonds for certain expenditures made up to 60 days prior to the date of the reimbursement resolution
 - **Capital Expenditure:** The project financed must consist of capital expenditures or issuance costs.
 - **Intent:** The resolution is evidence of the organization's intent to reimburse itself for expenditures made prior to the financing.
 - **Reimbursement Period:** The reimbursement must take place within 18 months after the project is "placed in service," and in no event later than 3 years from the date of the expenditure for which the borrower seeks reimbursement.
- Interest Earnings - Interest earnings received on the investment of bond proceeds shall be used to assist in paying the interest due on bond issues, to the extent permitted by law.
- Arbitrage regulations - Finance Director shall review, monitor, and file appropriate paper work to comply with existing arbitrage regulations for City bond issues.

Special Districts

Local Public Improvement Districts may be created to enable assessing the costs of constructing public improvements. The financing of such costs can be accomplished through the issuance of bonds. Accordingly, the benefited properties will be assessed a proportionate share of the whole cost of the improvement in order to repay the principal of and interest due on any such funds advanced and any costs associated thereto.

- The improvement must enhance the value of the property against which the assessment is levied in an amount at least equal to the amount of the assessment
- The term for repayment of the funds advanced should not exceed 20 years.

Tax Increment Financing Districts

The City Manager administers the Tax Increment Financing Districts. New districts are created only upon analysis demonstrating that the future revenue benefits exceed the aggregate tax increment to be pledged for debt service. The Community Development Authority and the City Council approve the Tax Increment Financing Districts. (State Statute requires areas to be blighted and substandard to be eligible for TIF.)

Interfund Borrowing

Interfund borrowing, to the extent permitted by applicable laws, will only be allowed subsequent to City Council authorization of a predetermined repayment schedule, including the payment of interest.

4. Expenditure Policies

Operating expenditures must meet the City's requirements to provide services within the framework of available revenues. Fiscal control and long range financial planning are necessary to guarantee that the City's current and future finances will remain sound. The following operating expenditure policies guide the evaluation and control of the City's appropriations and expenditures.

- Current Funding Basis - The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior year savings. (The use of fund balance shall be guided by the Fund Balance Policy Statements.)
- Avoidance of Operating Deficits - The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit (i.e., projected expenditures in excess of projected revenues) is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of fund balance within the Fund Balance Policy. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided to balance the budget.
- Maintenance of Capital Assets - Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue service levels.
- Periodic Program Reviews - The City Manager shall undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternative approaches to service delivery. Programs which are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.
- Purchasing - The City shall make every effort to maximize any discounts offered by creditors/vendors. Staff shall also use competitive bidding to attain the best possible price on goods and services.

5. Fund Balance

The establishment and maintenance of adequate cash balances and reserves allows the City financial flexibility and security and is recognized as an important factor considered by bond rating agencies and the underwriting community when reviewing City debt issuance. Along with maintaining the City's credit worthiness, such cash balances and reserves provide the means to handle economic uncertainties, local disasters and other unanticipated financial hardships, as well as, to meet cash flow requirements. In addition to the designations noted below, fund balance levels will be sufficient to meet funding requirements for projects approved in prior years that are carried forward into the new year; debt service reserve requirements; and other reserves or designations required by contractual obligations or generally accepted accounting principles.

- General Fund - The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the General Fund.
- Special Revenue Funds
 - Transportation Fund - The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Transportation Fund.
 - Economic Development Grant Fund - There is no minimum fund balance requirement for the Economic Development Grant Fund.
 - Lottery Trust Fund – The City shall strive to maintain the fund balance at a minimum of the proposed budget gross handle, less state taxes, less audit fees, less legal fees, less community betterment expenditures, plus interest income for the Lottery Trust Fund.
 - Natural Disaster Fund – There is no minimum fund balance requirement for the Natural Disaster Fund.
 - Offstreet Parking District No. 1 - The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Offstreet Parking District No. 1 Fund.
- Capital Project Funds – There is no minimum fund balance requirement for the Capital Project Funds.
- Debt Service Funds - The City shall maintain sufficient reserves in its debt service funds which shall equal or exceed the reserve fund balances required by bond ordinances. These reserves shall also be adequate to cover future debt service.
- Enterprise Funds - The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Enterprise Funds. Fund balance may also include funds equal to the projected cost of the replacement and additions of existing capital assets financed on a “pay as you go” basis.
- Internal Service Funds

- Health Insurance Fund - The City shall strive to maintain the fund balance at no less than 35% to 45% of the proposed operating budget expenditures for the Health Insurance Fund.
- Property & Casualty Insurance Fund - The City shall strive to maintain the fund balance at no less than 35% to 45% of the proposed operating budget expenditures for the Property & Casualty Insurance Fund.
- Workers Compensation Insurance Fund - The City shall strive to maintain the fund balance at no less than 35% to 45% of the proposed operating budget expenditures for the Workers Compensation Insurance Fund.
- Central Stores Fund - The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Central Stores Fund.
- Vehicle Maintenance Fund - The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Central Stores Fund.
- Pension Trust Funds – The City shall strive to maintain the fund balance in an amount no less than required by the State of Nebraska Retirement Systems for Police Officers of First Class Cities statutes for the Pension Trust Fund.
- Agency Funds - There is no minimum fund balance requirement for the Sales Tax Fund.
- Use of Fund Balance - Fund Balance shall be used only for emergencies, non-recurring expenditures, or major capital purchases that can not be accommodated through current year savings. Should such use reduce the balance below the appropriate level set as the objective for that fund as indicated above, restoration recommendations will accompany the decision to utilize said fund balance.

6. Capital Expenditures and Improvements

Policies for the capital improvements program are intended to encourage planning for future growth and infrastructure repair within the framework of the City's financial policies.

- Capital Improvement Planning Program - The City shall annually review the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, and potential new projects. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every capital project, all operation, maintenance and replacement costs shall be fully considered.
- Replacement of Capital Assets on a Regular Schedule - The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets. Within the resources available each fiscal year, the City shall replace these assets according to the aforementioned schedule.
- Capital Expenditure Financing - The City recognizes that there are three basic methods of financing its capital requirements. It can budget the funds from current revenues; it can take the funds from fund balance as allowed by the Fund

Balance Policy; or it can borrow money through debt. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements, and other obligations permitted to be issued or incurred under Nebraska law. Guidelines for assuming debt are set forth in the Debt Policy Statements.

7. Investments

The City may only invest in the following pursuant to Nebraska Statute 77, Article 23:

- U.S. government obligations, U.S. government agency obligations, and U.S. government instrumentality obligations, which have a liquid market value with a readily determinable market value.
- Certificates of deposit and other evidences of deposit at institutions, bankers' acceptances, and commercial paper, rated in the highest tier (e.g., A-1, P-1) by a nationally recognized rating agency.
- Investment-grade obligations of state and local governments.
- Repurchase agreements whose underlying purchased securities consist of the foregoing.
- Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of dollar-denominated securities and securities as described above.
- Local government investment pools, either state-administered or through interlocal agreement legislation, whose portfolios consist of securities as described above.

8. Intergovernmental Relations

To coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing government services on an equitable basis, and support favorable legislation at the state and federal levels.

- Inter-local Cooperation in Delivering Services - In order to promote the effective and efficient delivery of services, the City shall actively seek to work with other local jurisdictions in joint purchasing consortia, sharing facilities, sharing equitably the costs of service delivery, and developing joint programs to improve service to its citizens.
- Legislative Program - The City shall cooperate with other jurisdictions to actively oppose any state or federal regulation or proposal that mandates additional City programs or services and does not provide the funding to implement them. Conversely, as appropriate, the City shall support legislative initiatives that provide more funds for priority local programs.

9. Grants

To seek, apply for and effectively administer federal, state and foundation grants-in-aid that address the City's current priorities and policy objectives.

- Grant Guidelines - The City shall apply, and facilitate the application by others, for only those grants that are consistent with the objectives and high priority needs previously identified by the City Council. The potential for incurring ongoing costs, to include the assumption of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.
- Indirect Costs - The City shall recover full indirect costs unless the funding agency does not permit it. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.
- Grant Review - All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the City's policy objectives. Departments shall seek City Council approval prior to submission of a grant application. When time constraints under the grant program make this impossible, the department shall obtain approval to submit a grant application from the City Manager. At the earliest feasible time, Department head shall seek formal City Council approval for the application. If there are cash match requirements, the source of funding shall be identified prior to application. An annual report on the status of grant programs and their effectiveness shall also be prepared. Sub recipients will be monitored if required by grant guidelines
- Grant Program Termination - The City shall terminate grant-funded programs and associated positions when grant funds are no longer available unless alternate funding is identified.

10. Economic Development

To initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy.

- Positive Business Environment - The City shall endeavor, through its regulatory and administrative functions, to provide a positive business environment in which local businesses can grow, flourish and create jobs. The City Council and city staff will be sensitive to the needs, concerns and issues facing local businesses.
- Commitment to Business Expansion, Diversification, and Job Creation - The City shall encourage and participate in economic development efforts to expand Kearney's economy and tax base and to increase local employment. These efforts shall not only focus on newly developing areas but on all areas of the city, the Central Business District, and other established sections of Kearney where development can generate additional jobs and other economic benefits.
- Coordinate Efforts with Other Jurisdictions - The City's economic development program shall encourage close cooperation with other local jurisdictions, chambers of commerce, Kearney Area Economic Development, Kearney Industries, and groups interested in promoting the economic well-being of this area.

- Use of Other Incentives - The City shall coordinate with state and federal agencies on offering any incentive programs they may provide for potential economic expansion.

11. Fiscal Monitoring

To prepare and present regular reports that analyzes, evaluate and forecast the City's financial performance and economic condition.

- Financial Status and Performance Reports - Monthly reports comparing expenditures and revenues to current budget shall be available for review by the City Manager and the City Council.
- Forecast of Revenues and Expenditures - A forecast of revenues and expenditures, to include a discussion of major trends affecting the City's financial position, shall be prepared in anticipation of the annual budget process. The forecast shall also examine critical issues facing the City, economic conditions, and the outlook for the upcoming budget year.
- Compliance with City Council Policy Statements - The Financial Management Policy Statements will be reviewed annually by the City staff and updated, revised or refined as deemed necessary. Policy statements developed by city staff are guidelines, and occasionally, exceptions may be appropriate and required. However, exceptions to stated policies will be specifically identified, and the need for the exception will be documented and fully explained.

12. Financial Consultants

To employ the assistance of qualified financial advisors and consultants as needed in the management and administration of the City's financial functions. These areas include but are not limited to investments, debt administration, financial accounting systems, program evaluation, and financial impact modeling. Advisors shall be selected using objective questionnaires and requests for qualifications/proposals based upon demonstrated expertise relative to the scope of work to be performed and appropriately competitive fees.

13. Accounting, Auditing, And Financial Reporting

To comply with prevailing local, state, and federal regulations, as well as current professional principles and practices relative to accounting, auditing, and financial reporting.

Conformance to Accounting Principles

The City's accounting practices and financial reporting shall conform to generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

Reporting:

The City should establish and maintain a high standard of accounting practices. To that end, the City will continue to use the latest edition of Governmental Accounting, Auditing, and Financial Reporting (GAAFR) as its source of Generally Accepted Accounting Principles (GAAP).

Independent certified public accounting firm – Every five years, the City shall request proposals from qualified firms, including the current auditors if their past performance has been satisfactory, and the Finance Director shall make a recommendation to the City Council for the appointment of an independent firm of certified public accountants to perform an annual audit of the accounting records and prepare the annual financial statements of the City.

The City will adhere to a policy of full and open public disclosure of all financial activity and information.

- The City will produce an Annual Financial Report in accordance with GAAP.
- The City will maintain a budgetary control system and will produce interim financial reports that measure actual revenues and expenditures compared to budgeted revenues and expenditures.
- Regular monthly and annual reports should present a summary of financial information by major fund and activity type.
- Monthly reports should be provided presenting actual cash position and investment performance.
- Each year, the City will employ an independent public accounting firm to perform the annual audit, and will make the audit available to all interested parties.
- The City will comply with all federal and state audit and review regulations, including OMB A-133 single audit and (SPOC) Single Point of Contact review requirements.

14. Retirement System

The City shall ensure that the Employee Retirement Funds are adequately funded and operated for the exclusive benefit of the participants and their beneficiaries.

- Benefit Improvements - The City Council will insure that sufficient funding will be available to pay for the liabilities created by benefit improvements and other plan changes. Improvements should generally be designed to benefit the membership of the Retirement System as a whole.
- Qualified Plan - The City will maintain the qualified status of the Retirement System. As deemed necessary from time to time, the City will request a "determination letter" from the IRS relative to whether or not the City's retirement system conforms to the Internal Revenue Code in order to assure the tax-exempt

status of the income earned on the Retirement Fund's investments, the retiree pension payments and the accrued benefits for active employees.

15. Internal Controls

The City shall establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

- Proper Authorizations - Procedures shall be designed, implemented and maintained to ensure that financial transactions and activities are properly reviewed and authorized.
- Separation of Duties - Job duties will be adequately separated to reduce to an acceptable level the opportunities for any person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of assigned duties.
- Proper Recording - Procedures shall be developed and maintained that will ensure financial transactions and events are properly recorded and that all financial reports may be relied upon as accurate, complete and up-to-date.
- Access to Assets and Records - Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to and use of financial assets and records.
- Independent Checks - Independent checks and audits will be made on staff performance to ensure compliance with established procedures and proper valuation of recorded amounts.
- Costs and Benefits - Internal control systems and procedures must have an apparent benefit in terms of reducing and/or preventing losses. The cost of implementing and maintaining any control system should be evaluated against the expected benefits to be derived from that system.

**CITY OF KEARNEY
MAJOR REVENUE SOURCE DESCRIPTIONS
2014-15 BUDGET**

Account Number	Amount	Description
GENERAL FUND		
100031115	\$360,000.00	<u>Cable TV occupation tax</u> - For the privilege of a cablevision company to construct, install, operate or maintain in or along streets, alleys and public right of ways or elsewhere within the corporate limits of the City, the cablevision company is required to pay the City an occupation tax of five percent of gross revenues of the company from all sources of operations within the City. The amount budgeted is based on past trends and experience relative to this revenue source.
100031118	\$475,000.00	<u>Hotel Occupation tax</u> - Hotels, motels, tourist hotels, campgrounds, courts, lodging houses, inns and nonprofit hotels operating within the City of Kearney are required to pay an occupation tax to the City of Kearney in the amount of two percent of the basic rental rates charged per occupied room. The occupation taxes collected are remitted to the Kearney Visitors Bureau for the purposes set forth in Neb. Rev. Stat. (13-305). The amount budgeted is based on past trends and experience relative to this revenue source.
100031120	\$488,250.00	<u>In lieu of tax</u> - Includes amounts paid to the City by certain entities that are exempt from property taxes. These entities include the City's Water and Sewer Departments, Nebraska Public Power District and the City of Kearney Housing Authority. The City's Water and Sewer Departments pay the City an amount of five percent of the Water and Sewer Division's gross revenue. Nebraska Public Power District pays the City an amount as required by Nebraska Statutes.
100031127	\$590,000.00	<u>Motor vehicle tax</u> - Section 60-3003, Reissue Revised Statutes of Nebraska, 1943, as amended, provides that the City shall receive 18% of the motor vehicle tax proceeds collected by the County

Treasurer. The county and the local school system each receive 22% and 60% respectively of the motor vehicle tax.

100031128 \$380,000.00

Natural gas occupation tax - For the privilege of natural gas companies to construct, install, operate or maintain in or along streets, alleys and public right of ways or elsewhere within the corporate limits of the City, natural gas companies doing business in the City are required to pay an occupation tax to the City in an amount equal to \$0.035 per therm for gas delivered to residential and commercial customers within the City on the natural gas company's distribution system. The amount budgeted is based on past trends and experience relative to this revenue source.

100031130 \$2,597,244.00

Property tax - Section 16-702, Reissue Revised Statutes of Nebraska, 1943, as amended, provides that the City shall have the power to levy and collect taxes for all municipal purposes on all real estate and personal property within the corporate limits of the City, which is taxable according to Nebraska law. State law further provides that the maximum tax which may be levied for the City's municipal purposes shall not exceed \$0.4500 on each \$100 of taxable value on all the taxable property within the City. The City's tax levy for municipal purposes as described herein for the 2014-15 fiscal year is estimated at \$0.13204 based on an certified taxable value of \$1,978,017,842 on all taxable property within the City. Property valuations are established by the Buffalo County Board of Supervisors by August 20 of each year. Taxes are then levied by the Buffalo County Board of Supervisors in September. First installments of real estate taxes are due the following May 1 and the second installment is due September 1. Personal property taxes are due December 1 and July 1.

100031135 \$6,186,666.00

Sales tax - The sales tax is imposed upon the gross receipts from all sales, leases or rentals of tangible personal property, warranties, guarantees, or service maintenance agreements made at retail in Nebraska, the gross receipts of every person providing telephone, gas, electricity, sewer and water service, the gross receipts from the sale of admissions, and

the gross receipts from renting or furnishing accommodations or lodging for periods of less than thirty days. Major exemptions from sales tax include motor vehicle fuels, prescription medicines and food, but not meals, for human consumption. Sales tax revenues are collected by the Nebraska Department of Revenue and remitted to each City levying the tax on a monthly basis. City voters approved a sales tax of one percent in 1990 for the purpose of property tax relief. Eighty percent of the total sales tax collected each year is allocated to the General Fund and twenty percent of the total sales tax collected each year is allocated to the Various Purpose Bond Fund and the Street Improvement Fund.

100031140	\$830,000.00	<u>Telecommunication occupation tax</u> - For the privilege of telephone companies to construct, install, operate or maintain in or along streets, alleys and public right of ways or elsewhere within the corporate limits of the City, telephone companies doing business in the City are required to pay an occupation tax to the City in an amount equal to six and one quarter percent of the gross receipts from legally established monthly basic charges collected for local exchange telephone service to subscribers within the City. The amount budgeted is based on past trends and experience relative to this revenue source.
101732115	\$400,000.00	<u>Building permits</u> - The amount budgeted is based on building permit fees as provided in the Comprehensive Fee Schedule and trends that have developed over the last several years.
105033177	\$229,298.00	<u>County-bookmobile</u> - Buffalo County has contracted with the City to provide bookmobile library services for Buffalo County. Buffalo County has agreed to reimburse the City for all expenses incurred in connection with the operation of the bookmobile, including operation, maintenance and repair of the bookmobile. The amount included in the budget for reimbursement from Buffalo County has been agreed to by Buffalo County and the City.
105533184	\$200,330.00	<u>County-Cottonmill</u> - The City and Buffalo County jointly fund the operation of Cottonmill Park. Buffalo County contributes one half of the revenues and the

City contributes one half of the revenues required to operate and maintain Cottonmill Park. The amount included in the budget for reimbursement from Buffalo County has been agreed to by Buffalo County and the City.

101233185 \$116,932.00

County-Data Processing Services - The City and Buffalo County jointly fund the operation of the Law Enforcement Facility Data Processing Division. The Buffalo County Sheriff's Office contributes one third of the revenues plus an additional \$10,000.00 for hardware depreciation to operate the Law Enforcement Facility Data Processing Division. Additionally, the Buffalo County Attorney's Office contributes \$6,000.00 for hardware depreciation to operate the Law Enforcement Facility Data Processing Division. The amount included in the budget for reimbursement from Buffalo County has been agreed to by Buffalo County and the City

101133195 \$168,280.00

County-Police Records Services - The City and Buffalo County jointly fund the operation of the Law Enforcement Facility Records Division. Buffalo County contributes one third of the revenues and the City contributes two thirds of the revenues required to operate the Law Enforcement Facility Records Division. The amount included in the budget for reimbursement from Buffalo County has been agreed to by Buffalo County and the City.

100137103 \$211,700.00

Admin. Fee – Utility Department – The Utility Department is charged an annual administrative fee to cover a portion of the costs of the City Manager's Office, City Clerk's Office, and City Attorney's Office. The annual operating costs of the three offices are prorated to the Utilities Department based on the number of employees.

SPECIAL REVENUE FUNDS

200038110 \$2,678,798.00

Transportation:

Highway use fee - The City is allocated a share of revenues derived from the Nebraska Department of Roads Highway User Revenue Fund each year. The Nebraska Department of Roads calculates the City's share of the revenue each year and provides the City

an estimated amount that the City should receive for highway user revenue. The City receives payments on a monthly basis from the Nebraska Department of Revenue. The Highway use fee is currently allocated between the Transportation Fund and the Various Purpose Bond Fund.

200038127 \$230,000.00

Motor vehicle fee – The City receives a motor vehicle fee on a quarterly basis from the State of Nebraska. The fee ranges from \$15.00 on new vehicles to \$5.00 on older vehicles. The fee is collected by all Nebraska counties at the time the vehicles are licensed and submitted to the State of Nebraska for subsequent distribution back to counties and municipalities based on the Highway Allocation formula and are to be used only for road, bridge, and street purposes.

210038100 \$538,000.00

Economic Development Grant:

Community development grants – The City applies for various Community Revitalization Block Grants each year. This is an estimate of the amount of CDBG grant funding the City could receive.

210039100 \$1,000,000.00

Transfers – This line item includes a \$600,000 transfer from the General Fund, a \$200,000 transfer from the Sanitary Sewer Fund, and a \$200,000 transfer from the Water Fund to pay for costs related to Project Honor.

220037150 \$420,000.00

Lottery Trust:

Gross handle - The City contracted with Kearney Gaming, Inc. to operate a keno-type lottery on behalf of the City. The operator is required to make prize pay-outs in an amount not less than seventy-two percent of the total amount wagered. The operator is also entitled to fourteen percent of the total amount wagered to cover operating expenses. The City receives the difference between the total amount wagered and the prize pay-outs and operators commission which is deposited to this line item. The amount budgeted is based on past trends and experience relative to this revenue source.

CAPITAL PROJECTS FUNDS

610037105	\$655,000.00	<p><u>Fire Reserve:</u> <u>Bond proceeds</u> - This line item includes bond proceeds received by the City from the issuance of Public Safety Tax Anticipation Bonds. The bond proceeds will be used for the purpose of paying for the cost of replacing 1983 pumper truck.</p>
640031135	\$1,145,852.00	<p><u>Street Improvement:</u> <u>Sales tax</u> - The sales tax is imposed upon the gross receipts from all sales, leases or rentals of tangible personal property, warranties, guarantees, or service maintenance agreements made at retail in Nebraska, the gross receipts of every person providing telephone, gas, electricity, sewer and water service, the gross receipts from the sale of admissions, and the gross receipts from renting or furnishing accommodations or lodging for periods of less than thirty days. Major exemptions from sales tax include motor vehicle fuels, prescription medicines and food, but not meals, for human consumption. Sales tax revenues are collected by the Nebraska Department of Revenue and remitted to each City levying the tax on a monthly basis. City voters approved a sales tax of one percent in 1990 for the purpose of property tax relief. Eighty percent of the total sales tax collected each year is allocated to the General Fund and twenty percent of the total sales tax collected each year is allocated to the Various Purpose Bond Fund and the Street Improvement Fund.</p>
640037105	\$6,242,160.00	<p><u>Bond proceeds</u> - This line item includes bond proceeds received by the City from the issuance of General Obligation Various Purpose Bonds. The bond proceeds will be used for the purpose of paying for the cost of the Central Avenue (12th St to 16st St) Project, the 29th Street (6th Ave to 8th Ave) Project, the 4th St (3rd Ave to 6th Ave) Project, the Bearcat Corner Project, and the Ave N (25th St to 28th St) Project.</p>
650031135	\$3,866,667.00	<p><u>Special Sales Tax – Capital Impr./Equipment:</u> <u>Sales tax</u> - The sales tax is imposed upon the gross receipts from all sales, leases or rentals of tangible personal property, warranties, guarantees, or service maintenance agreements made at retail in Nebraska, the gross receipts of every person providing telephone, gas, electricity, sewer and water service,</p>

the gross receipts from the sale of admissions, and the gross receipts from renting or furnishing accommodations or lodging for periods of less than thirty days. Major exemptions from sales tax include motor vehicle fuels, prescription medicines and food, but not meals, for human consumption. Sales tax revenues are collected by the Nebraska Department of Revenue and remitted to each City levying the tax on a monthly basis. City voters approved a sales tax of one percent in 2005 for capital improvement/equipment purchases.

652438145	\$153,000.00	<u>State grants</u> - The City applies for various Community Revitalization Block Grants each year. This is an estimate of the amount of CDBG-CR grant funding the City will receive for Phase II of the 2013 grant.
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DEBT SERVICE FUNDS

710031130	\$318,276.00	<p><u>Public Safety Tax Anticipation Bond:</u> <u>Property tax</u> - Pursuant to Section 18-1201, Reissue Revised Statutes of Nebraska, 1943, as amended, the City may levy a special tax of not more than \$.05 per \$100.00 of taxable value on all the taxable property within the City for the purpose of making principal and interest payments on the Public Safety Tax Anticipation Bonds. In 2014, the City will levy approximately \$0.01625 per \$100.00 of taxable value, which will generate \$318,276.00 of special tax revenue based on an estimated taxable value of \$1,978,017,842.</p>
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720035110	\$400,814.85	<p><u>Various Purpose Bond:</u> <u>Sales tax</u> - The sales tax is imposed upon the gross receipts from all sales, leases or rentals of tangible personal property, warranties, guarantees, or service maintenance agreements made at retail in Nebraska, the gross receipts of every person providing telephone, gas, electricity, sewer and water service, the gross receipts from the sale of admissions, and the gross receipts from renting or furnishing accommodations or lodging for periods of less than thirty days. Major exemptions from sales tax include motor vehicle fuels, prescription medicines and food, but not meals, for human consumption. Sales tax revenues are collected by the Nebraska Department</p>
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of Revenue and remitted to each City levying the tax on a monthly basis. City voters approved a sales tax of one percent in 1990 for the purpose of property tax relief. Eighty percent of the total sales tax collected each year is allocated to the General Fund and twenty percent of the total sales tax collected each year is allocated to the Various Purpose Bond Fund and the Street Improvement Fund.

720037170 \$166,646.00 Lottery trust fund - The City issued Series 2011 Highway Allocation Fund Pledge Bonds for the purpose of providing funds for the construction of the Cherry Avenue Bypass – Phase I Project. The annual debt service is funded by the Lottery Trust Fund.

720038110 \$188,020.00 Highway use fee - The City is allocated a share of revenues derived from the Nebraska Department of Roads Highway User Revenue Fund each year. The Nebraska Department of Roads calculates the City's share of the revenue each year and provides the City an estimated amount that the City should receive for highway user revenue. The City receives payments on a monthly basis from the Nebraska Department of Revenue. The Highway use fee is currently allocated between the Transportation Fund and the Various Purpose Bond Fund.

ENTERPRISE FUNDS

300033130 \$238,384.00 Golf:
Cart rental – Cart rental fees can be found in the City of Kearney Comprehensive Fee Schedule. The City anticipates that 10,581 18 hole rounds and 8,657 9 hole rounds will be played using golf carts during the fiscal year.

300033150 \$155,010.00 Concessions – Meadowlark Hills Golf Course provides concession services at the clubhouse. The City anticipates that \$5.15 will be spent per round for concessions. The City anticipates that 30,099 rounds will be played during the fiscal year.

300033210 \$430,166.00 Greens fee - Green fees can be found in the City of Kearney Comprehensive Fee Schedule. The City anticipates that 30,099 rounds will be played during the fiscal year.

300037157	\$190,000.00	<u>Lease proceeds</u> – This line item includes proceeds from a lease-purchase contract which will be used to fund the replacement existing golf carts.
300037170	\$183,354.00	<u>Lottery trust fund</u> - The City accepts applications for grants from the Lottery Trust Fund on an annual basis. The grant awards must be used for community betterment purposes as defined in Nebraska Statutes. Meadowlark Hills Golf Course applied for, and was awarded \$183,354.00 from the Lottery Trust Fund. The grant monies are needed to subsidize Meadowlark Hills Golf Course due to an anticipated revenue shortfall during this fiscal year.
310033145	\$998,400.00	<u>Sanitation Collection:</u> <u>Commercial charges</u> - Section 5-212 of the City Code requires that all commercial and industrial businesses pay \$50.00 per container/per pickup each month for 2 & 3 cubic yard containers or \$100.00 per container/per pickup each month for a 6 & 8 cubic yard container. A reduced fee of \$30.70 per container each month for once a week pickup for containers that include cardboard refuse only is available. The City collects approximately 2,000 commercial containers each week.
310033225	\$499,200.00	<u>Multi family charges</u> - Section 5-212 of the City Code requires that all multiple residential units pay \$12.30 per month per apartment for weekly refuse collection. The City collects approximately 2,400 multiple residential unit containers each week.
310033255	\$1,196,000.00	<u>Residential charges</u> - Section 5-212 of the City Code requires that all residential units pay \$12.30 per month for weekly refuse collection. The City collects approximately 8,500 containers each week.
320033265	\$535,000.00	<u>Solid Waste Disposal Facilities Operation & Maintenance Fund:</u> <u>Tipping fee-Kearney</u> - The Kearney Area Solid Waste Agency was formed by the City and Buffalo County in a cooperative manner to provide solid waste disposal facilities to the citizens of Kearney and Buffalo County. The following rate schedule has been implemented by the Agency: Tipping fee - \$27.50 per

ton for compacted waste (\$4.00 minimum) or \$32.50 per ton for uncompacted waste (\$4.00 minimum). Tires - \$125.00 per ton. Ten or less tires - \$1.00 each. Appliances - \$10.00 each. Wood pallets - \$1.00 each. Clean concrete - \$10.00 per ton. Clean asphalt - \$10.00 per ton. Trees - \$4.00 per pickup. Trees - \$10.00 per ton. Special waste - \$46.00 per ton. This line item includes the revenues generated from refuse charges assessed against the City Sanitation Division. It is estimated that 20,000 tons of refuse will be delivered by the City's Sanitation Division during the fiscal year.

320033270 \$750,000.00

Tipping fee-others - The Kearney Area Solid Waste Agency was formed by the City and Buffalo County in a cooperative manner to provide solid waste disposal facilities to the citizens of Kearney and Buffalo County. The following rate schedule has been implemented by the Agency: Tipping fee - \$27.50 per ton for compacted waste (\$4.00 minimum) or \$32.50 per ton for uncompacted waste (\$4.00 minimum). Tires - \$125.00 per ton. Ten or less tires - \$1.00 each. Appliances - \$10.00 each. Wood pallets - \$1.00 each. Clean concrete - \$10.00 per ton. Clean asphalt - \$10.00 per ton. Trees - \$4.00 per pickup. Trees - \$10.00 per ton. Special waste - \$46.00 per ton. This line item includes the revenues generated from refuse charges assessed against all haulers except the City Sanitation Division. It is estimated that 22,000 tons of refuse will be delivered by haulers other than the City's Sanitation Division during the fiscal year.

350033145 \$875,500.00

Sanitary Sewer Retained Revenue:

Commercial charges - Section 10-207 of the City Code states that each and every commercial user shall be billed a minimum monthly charge of \$3.60 plus \$1.77 per 100 cubic feet of water used.

350033200 \$2,825,000.00

Electrical dist. system - The City is provided retail electric service by Nebraska Public Power District (NPPD). The City's electric system is leased to NPPD under the terms and provisions of a Professional Retail Operations Agreement. The current leasing agreement or Professional Retail Operations Agreement between NPPD and the City continues

until January 1, 2029. The agreement requires NPPD to pay the City an amount equal to twelve percent of the retail revenues from the City's electric distribution system. Fifty percent of the lease payment is deposited into this line item and the remaining fifty percent is deposited into the Water Retained Revenues Fund. The amount budgeted is based on past trends and experiences relative to this revenue source.

350033225 \$571,650.00

Multi family charges - Section 10-207 of the City Code states that each and every multiple residential unit or apartment house user shall be billed a minimum monthly charge of \$3.60 per meter plus \$2.00 per 100 cubic feet of water consumed based on the average water usage for the months of January, February and March.

350033255 \$1,442,000.00

Residential charges - Section 10-207 of the City Code states that each and every residential user shall be billed a minimum monthly charge of \$3.60 plus \$2.00 per 100 cubic feet of water consumed based on the average water usage for the months of January, February and March.

370033140 \$678,400.00

Water Retained Revenue:

Commercial charges - Section 10-317 of the City Code states that each and every commercial user shall be billed a minimum monthly charge ranging from \$6.34 for a 5/8" meter to \$119.51 for a 12" meter plus an additional \$1.26 for each 100 cubic feet of water metered.

370033200 \$2,825,000.00

Electrical dist. system - The City is provided retail electric service by Nebraska Public Power District (NPPD). The City's electric system is leased to NPPD under the terms and provisions of a Professional Retail Operations Agreement. The current leasing agreement or Professional Retail Operations Agreement between NPPD and the City continues until January 1, 2029. The agreement requires NPPD to pay the City an amount equal to twelve percent of the retail revenues from the City's electric distribution system. Fifty percent of the lease payment is deposited into this line item and the remaining fifty percent is deposited into the Sewer Retained

Revenues Fund. The amount budgeted is based on past trends and experiences relative to this revenue source.

3700331225 \$530,000.00 Multi family charges - Section 10-317 of the City Code states that each and every multi family user shall be billed a minimum monthly charge of \$7.30 per meter plus an additional \$1.30 for each 100 cubic feet of water metered.

370033255 \$2,332,000.00 Residential charges - Section 10-317 of the City Code states that each and every residential user shall be billed a minimum monthly charge of \$7.67 plus an additional \$1.37 for each 100 cubic feet of water metered.

370037180 \$120,000.00 Miscellaneous - Section 10-305 of the City Code requires that a tap fee be paid to the City whenever an application for water service is presented to the City. For the tap fee, the City will furnish all material and labor to bring the water service from the commercial main to a point at or near the curb line where the stop box is placed. The tap fee includes tapping the main, running the service to the curb stop at the property line, and setting an outside meter pit or installing an inside meter. The charge for a 1" service is \$1,150.00 for residential purposes. The cost of commercial water services vary widely depending on meter size and the time involved installing the meter. The amount budgeted is based on past trends and experiences relative to this revenue source.

390033300 \$285,206.00 **Kearney Regional Airport:**
Agriculture lands & leases - The primary source of revenue for the Kearney Municipal Airport is provided from agriculture lease payments. The Airport currently leases approximately 1,400 acres of crop land to six different tenants. All of the cash farm rent received from the lease arrangements is deposited to this line item.

390037125 \$1,122,750.00 FAA & NDA proceeds - The Kearney Municipal Airport Corporation budget includes a Federal Aviation Administration (FAA) grant of \$677,250 for an ARFF truck, and a grant of \$445,500 for a terminal parking lot expansion.

INTERNAL SERVICE FUNDS

400037107	\$3,926,020.00	<u>Health Insurance:</u> <u>City & employee contr.</u> - On January 26, 1988, the City Council authorized the establishment of a self-funded health and dental plan. The plan is in compliance with the Nebraska Political Subdivision Self-Funding Act. The revenues included within this line item represent employee and employer contributions to the plan. Employees currently contribute \$327.12 for family or \$138.60 for employee health insurance each month. The City currently contributes \$1,308.53 for family or \$554.47 for employee health insurance each month. Employees currently contribute \$21.00 for family or \$7.75 for employee dental insurance each month. The City currently contributes \$83.93 for family or \$31.11 for employee dental insurance each month. The health and dental premiums are adjusted as of January 1 of each year in order to ensure adequate funding of the Health Insurance Fund. The amount budgeted in this line item is determined based on the number of employees covered by insurance and the coverage selected by the employees.
410037111	\$479,072.19	<u>Property & Casualty Insurance:</u> <u>Charges for internal services</u> - All City Departments and Divisions are charged for their proportionate share for property and casualty insurance. The amount budgeted is based on past trends and experiences relative to the cost of property and casualty insurance.
420037111	\$484,652.66	<u>Workers Compensation Insurance:</u> <u>Charges for internal services</u> - All City Departments and Divisions are charged for their proportionate share for workers compensation insurance. The amount budgeted is based on past trends and experiences relative to the cost of workers compensation insurance.
450037220	\$1,458,481.90	<u>Central Stores:</u> <u>Sale of shop supplies</u> - All City Departments and Divisions are charged for maintenance and repair to their vehicles and equipment. Charges include costs

for parts and fuel. No overhead costs are included in the charge. The amount budgeted is based on past trends and experiences relative to this revenue source.

460033215 \$406,376.06

Vehicle Maintenance:

Labor charges for service - All City Departments and Divisions are charged for maintenance and repair to their vehicles and equipment. Charges include labor and overhead costs. The amount budgeted is based on past trends and experiences relative to this revenue source.

AGENCY FUNDS

520037230 \$550,000.00

Sales and Use Tax:

Sales tax collected - The revenues included within this line item include sales tax collected at the City's golf course, from water and sewer bills, and other miscellaneous taxable transactions. The City is required to collect a five and one half percent sales tax on taxable transactions on behalf of the State of Nebraska as well as a one and one half percent sales tax on the same transactions on behalf of the City. The amount budgeted in this line item is determined by taking the sales tax rates times the estimated taxable sales that the City will have during the fiscal year.

**CITY OF KEARNEY
COMPREHENSIVE FEE SCHEDULE**

Administration City Code Section	Fee Description	Last Fee Change Resolution	Date	Fee For Fiscal Year Beginning	
				2012	2013
3-1816	Copying fee:				
	Audio tape (per. tape)	2007-108	10/01/07	6.00	6.00
	Video tape (per. tape)	2007-108	10/01/07	25.00	25.00
	Written documents or records (per double sided page)	1999-152	07/27/99	.25	.25
	Liquor occupation tax to manufacture alcohol and spirits		04/12/05	2,000.00	2,000.00
	Liquor occupation tax to manufacture beer and wine or to operate a farm winery or craft brewery (annual):				
	Manufacture of beer, excluding beer produced by a craft brewery:				
3-1816	1 to 100 barrel daily capacity		04/12/05	200.00	200.00
3-1816	100 to 150 barrel daily capacity		04/12/05	400.00	400.00
3-1816	150 to 200 barrel daily capacity		04/12/05	700.00	700.00
3-1816	200 to 300 barrel daily capacity		04/12/05	1,000.00	1,000.00
3-1816	300 to 400 barrel daily capacity		04/12/05	1,300.00	1,300.00
3-1816	400 to 500 barrel daily capacity		04/12/05	1,600.00	1,600.00
3-1816	500 barrel daily capacity, or more		04/12/05	500.00	500.00
3-1816	Manufacture of a craft brewery		04/12/05	500.00	500.00
3-1816	Manufacture of wines		04/12/05	500.00	500.00
3-1816	Operation of a farm winery		04/12/05	500.00	500.00
3-1816	Alcoholic liquor wholesale license		04/12/05	1,500.00	1,500.00
3-1816	Beer wholesale license		04/12/05	1,000.00	1,000.00
3-1816	Liquor occupation tax - retail (annual):				
3-1816	Class A retail beer, on sale		04/12/05	200.00	200.00
3-1816	Class B retail beer, off sale		04/12/05	200.00	200.00
3-1816	Class C retail liquor, on/off sale		04/12/05	600.00	600.00
3-1816	Class D retail liquor/beer, off sale		04/12/05	400.00	400.00
3-1816	Class I retail liquor, on sale		04/12/05	500.00	500.00
3-1816	Special designated liquor license (per day)		04/12/05	80.00	80.00
1-111	Advertisement fee for all liquor license applications			13.00	13.00
1-112	City code violation (misdeamener) - no other specific penalty		02/13/79	300.00	300.00
1-112	City code violation (infraction) - no other specific penalty - first offense		09/26/89	100.00	100.00
1-112	City code violation (infraction) - no other specific penalty - second offense		09/26/89	100.00 - 300.00	100.00 - 300.00
3-1817	City code violation (infraction) - no other specific penalty - third offense		09/26/89	200.00 - 500.00	200.00 - 500.00
3-1817	Auctioneers occupation tax (annual)		04/25/78	100.00	100.00
3-1817	Auctioneers occupation tax (per day)		04/25/78	10.00	10.00
3-1818	Auction permit for sales in residential areas		04/25/78	15.00	15.00
3-1819	Billboard occupation tax (per year)	2007-108	10/01/07	100.00	100.00
3-1821	Cable occupation tax (on gross revenues)		07/28/87	5%	5%
3-1405	Circus/carnival permit		10/28/97	25.00	25.00
3-1822	Circus/carnival concession occupation tax (per day)		10/28/97	150.00	150.00
3-1823	Circus/carnival occupation tax (per day)		10/28/97	50.00	50.00
3-1824	Carnivals		10/28/97	150.00	150.00
3-1824	Exhibitions		10/28/97	50.00	50.00
3-1824	Exhibitions as defined in section 3-1401 of the City Code		10/28/97	100.00	100.00
3-1824	Exhibitions of inanimate objects		10/28/97	100.00	100.00
3-1824	Other public amusements or exhibitions		10/28/97	100.00	100.00
3-1826	Junk dealer occupation tax (per year)		08/22/78	25.00	25.00
3-2001	Telecommunications services companies occupation tax		09/11/12	6.23%	6.23%
3-1830	Hotel occupation tax (on basic rental rates)	2012-154	08/27/12	2%	2%
3-2101	Natural gas company occupation tax (per therm of gas delivered)		09/09/11	0.350	0.350
3-2304	Pawbroker occupation tax (annual)	2011-91	07/28/99	50.00	50.00
3-2502	Tattoo license application fee		12/23/91	25.00	25.00
3-2503	Tattoo license fee (annual)		12/23/91	100.00	100.00
3-2867	Telecommunications:				
3-2867	Registration fee to be paid at the time of the filing of registration information		12/08/98	100.00	100.00
3-2867	License application fee to be paid at the time of filing a license application		12/08/98	1,000.00	1,000.00
3-2867	Franchise application fee to be paid at the time of filing a franchise application		12/08/98	1,000.00	1,000.00
3-2867	License or franchise amendment fee to be paid at the time of filing a supplementary application		12/08/98	1,000.00	1,000.00
3-2867	Permit and plan review fee to be paid at the time of the filing of an application for permit to construct telecommunications facilities subject to adjustment upon completion of plan review (per foot based on total length of the project)		12/08/98	.07	.07
3-2867	Public right-of-way access fee (one time only) to be paid prior to installation of construction of telecommunications facilities on a public way		12/08/98	100.00	100.00
3-2867	Right-of-way for arterial or collector streets defined by City Code and shown on the State Functional Classification Map (per foot, one time)		12/08/98	5.00	5.00
3-2867	All other street rights-of-way or paved alleys (per foot)		12/08/98	2.00	2.00
3-2867	All public utility easements (per foot)		12/08/98	1.00	1.00
3-2867	Permit fee to be paid annually for installing and operating telecommunications facilities on or				

Fee Description	City Code Section	Last Fee Change Resolution	Date	Fee For Fiscal Year Beginning October 1	
				2012	2013
Weed removal administrative fee - Residential	5-604 and 5-607	2007-108	10/01/07	50.00	50.00
Weed removal (per hour with a minimum of \$250.00) - Commercial	5-604 and 5-607	2007-108	10/01/07	250.00	250.00
Weed removal administrative fee - Commercial	5-604 and 5-607	2007-108	10/01/07	50.00	50.00
Weed removal repeat offense fee (for each additional removal) - Commercial	5-604 and 5-607	2007-108	10/01/07	100.00	100.00
Loading zone fee (per space/year)	8-927		02/24/81	100.00	100.00
Disabled or handicapped person parking space violation	8-943		12/12/95	50.00	50.00
Parking within 20 feet of a fire hydrant or crosswalk	8-943	2008-158	09/09/08	30.00	30.00
Parking within 15 feet of a fire hydrant violation	8-943	2008-158	09/09/08	30.00	30.00
Standing in any place where the vehicle would block the use of a driveway	8-943	2008-158	09/09/08	30.00	30.00
Standing or nonmoving violation	8-943	2008-158	09/09/08	25.00	25.00
If paid within 15 days	8-943	2008-158	09/09/08	30.00	30.00
If paid after 15 days	8-943	2008-158	09/09/08	30.00	30.00
Fire					
Fireworks occupation tax (annually)	4-605	2007-108	10/01/07	150.00	150.00
Excessive raise alarms (after 3 per year)	3-1206	2007-108	10/01/07	150.00	150.00
Permit to sell fireworks (annually)	4-603	2007-108	06/20/06	200.00	250.00
Development Services					
Building permit fee:					
Residential & accessory buildings:					
First floor (per square foot)	9-301, 108.2	2013-179	09/10/13	17	18
Floors above the first floor (per square foot)	9-301, 108.2	2013-179	09/10/13	10	11
Other buildings or structures:					
0 to 10,000 square feet (per square foot)	9-301, 108.2	2013-179	09/10/13	22	23
Above 10,000 square feet (per square foot)	9-301, 108.2	2013-179	09/10/13	17	18
Minimum permit fee	9-301, 108.2	2013-179	09/10/13	44.00	46.00
Antennas, radio towers (per \$100.00 of total cost of work)	9-301, 108.2	2010-174	09/14/10	3.00	3.00
Foundation permits (per square foot)	9-301, 108.2	2013-179	09/10/13	11	11
Public space storage fee (per square foot/month)	9-301, 108.2	2013-179	09/10/13	27	28
Demolition permit:					
Business or commercial buildings	9-301, 108.2	2013-179	09/10/13	108.00	113.00
Residential & accessory buildings	9-301, 108.2	2013-179	09/10/13	44.00	46.00
Remodeling fee:					
\$100.00 to \$999.00 valuation	9-301, 108.2	2013-179	09/10/13	55.00	58.00
\$1,000.00 to \$20,000.00 valuation	9-301, 108.2	2013-179	09/10/13	59.00 + 5.20/1,000	62.00 + 5.70/1,000
\$20,000.00 to \$50,000.00 valuation	9-301, 108.2	2013-179	09/10/13	173.00 + 10.80/1,000	182.00 + 11.30/1,000
\$50,000.00 and above valuation	9-301, 108.2	2013-179	09/10/13	490.00 + 2.70/1,000	515.00 + 2.80/1,000
Plumbing remodeling fee	9-301, 108.2	2013-179	09/10/13	55.00	55.00
Fence permit fee	9-301, 108.2	2013-179	09/10/13	22.00	23.00
Plan review fee:					
Percent of building permit fee - for buildings Groups R, Division 3, and M occupancies	9-301, 108.5			50%	50%
Percent of building permit fee - all other buildings	9-301, 108.5			65%	68%
Re-inspection fee	9-301, 108.3.7	2013-179	09/10/13	54.00	58.00
Board of Appeals:					
Interpretation of any provision of Code, except the Administrative provisions	9-301, 112	2013-179	09/10/13	135.00	142.00
Relating to the suitability of alternate materials or methods of construction	9-301, 112	2013-179	09/10/13	135.00	142.00
Manufactured home park license fee (first 10 spaces)	3-1827/9-916	2013-179	09/10/13	108.00	113.00
Manufactured home park license fee (each additional space over 10 spaces)	3-1827/9-916	2011-91	06/09/11	8.00	8.00
Planned district development plan approval	38-105/F 8 & 38-107/C	2013-179	09/10/13	135.00	142.00
Conditional use permit	59-103, C.5	2013-179	09/10/13	216.00	227.00
Zoning map amendment	59-104, B.4 & 59-104, C.5	2013-179	09/10/13	216.00	227.00
Ordinance amendment	59-104, B.2	2013-179	09/10/13	135.00	142.00
Board of Adjustment	59-108, A.4	2013-179	09/10/13	135.00	142.00
Minor subdivision	53-102, B.3	2013-179	09/10/13	108.00	113.00
Preliminary plat	53-103, D.1	2013-179	09/10/13	81.00 + \$1.00/lot	84.00 + \$1.00/lot
Final plat	53-103, E.1	2013-179	09/10/13	135.00 + \$1.00/lot	142.00 + \$1.00/lot
Vacation plat (ROW, streets, alleys, plits, & easements)	53-104, A	2013-179	09/10/13	81.00	85.00
Sign installer registration fee (per year)	3-401	2013-179	09/10/13	37.00	39.00
Sign permit - signs from 0 to 100 square feet	3-506	2013-179	09/10/13	33.00	35.00
Sign permit - signs over 100 square feet	3-506	2013-179	09/10/13	38.00	40.00
Temporary sign permit	3-506	2013-179	09/10/13	27.00	28.00
Moving a building permit	9-501	2013-179	09/10/13	271.00	285.00
Electrician registration fee (every two years)	9-719	2013-179	09/10/13	216.00	227.00
Electrical permit fee:					
Commercial construction:					
Less than \$100.00	9-732	2013-179	09/10/13	30.00	32.00
\$75.00 to \$500.00	9-732	2013-179	09/10/13	59.00	62.00
\$501.00 to \$1,500.00	9-732	2013-179	09/10/13	104.00	109.00
\$1,501.00 to \$5,000.00	9-732	2013-179	09/10/13	297.00	312.00
\$5,001.00 to \$10,000.00	9-732	2013-179	09/10/13	520.00	546.00
\$10,001.00 to \$25,000.00	9-732	2013-179	09/10/13	744.00	781.00
\$25,001.00 to \$50,000.00	9-732	2013-179	09/10/13	1,042.00	1,094.00

City Code Section	Last Fee Change Resolution	Date	Fee For Fiscal Year Beginning October 1		
			2012	2013	2014
\$50,001.00 to \$100,000.00	9-732	09/10/13	1,487.00	1,561.00	1,561.00
More than \$100,001.00	9-732	09/10/13	2,231.00	2,343.00	2,343.00
Residential construction:					
New residences, per family unit (entrance and interior wiring)	2013-179	09/10/13	119.00	125.00	125.00
Service entrance only	2013-179	09/10/13	59.00	62.00	62.00
Remodel jobs, etc., minimum	2013-179	09/10/13	32.00	34.00	34.00
Manufactured home hookup fee:					
Electrical hookup	9-732	09/10/13	27.00	28.00	28.00
Temporary electrical service	9-732	09/10/13	32.00	34.00	34.00
Reinspection fee:	9-732	09/10/13	54.00	57.00	57.00
Plumbing permit fee:					
Residential construction:					
Single family - 0 to 2,800 square feet	9-1035	09/10/13	121.00	127.00	127.00
Single family - 2,801 to 2,800 square feet	9-1035	09/10/13	158.00	166.00	166.00
Single family - 2,801 to 3,500 square feet	9-1035	09/10/13	210.00	221.00	221.00
Single family - 3,501 to 4,500 square feet	9-1035	09/10/13	263.00	276.00	276.00
Single family - above 4,500 square feet	9-1035	09/10/13	315.00	331.00	331.00
Duplex - 0 to 2,000 square feet	9-1035	09/10/13	121.00	127.00	127.00
Duplex - 2,001 to 2,800 square feet	9-1035	09/10/13	158.00	166.00	166.00
Duplex - 2,801 to 3,500 square feet	9-1035	09/10/13	210.00	221.00	221.00
Duplex - 3,501 to 4,500 square feet	9-1035	09/10/13	263.00	276.00	276.00
Duplex - above 4,500 square feet	9-1035	09/10/13	315.00	331.00	331.00
Three or more living units - 3 to 4 units	9-1035	09/10/13	158.00	166.00	166.00
Three or more living units - 5 to 8 units	9-1035	09/10/13	263.00	276.00	276.00
Three or more living units - 9 to 12 units	9-1035	09/10/13	368.00	386.00	386.00
Three or more living units - more than 12 units	9-1035	02/10/09	Comm Fee Schedule	Comm Fee Schedule	Comm Fee Schedule
Commercial construction:					
Project cost \$0.00 to \$1,000.00	9-1035	2013-179	53.00	56.00	56.00
Project cost \$1,001.00 to \$50,000.00	9-1035	02/10/09	5% of project cost	5% of project cost	5% of project cost
Project cost above \$50,000.00	9-1035	09/10/13	2,783.00	2,922.00	2,922.00
For each relocated or replaced water heater	9-1035	2013-179	27.00	28.00	28.00
For each domestic water connection to a boiler	9-1035	2013-179	54.00	57.00	57.00
For change in location of a plumbing fixture	9-1035	2013-179	27.00 + 7.50/fixture	28.00 + 8.00/fixture	28.00 + 8.00/fixture
For each sanitary sewer connection to a public sanitary sewer main without a street cut	9-1035	2013-179	54.00	57.00	57.00
For each sanitary sewer connection to a public sanitary sewer main which requires a street cut	9-1035	2013-179	108.00	113.00	113.00
For each storm sewer tap and inspection	9-1035	2013-179	54.00	57.00	57.00
For each commercial or industrial interceptor, including trap and vent	9-1035	2013-179	27.00	28.00	28.00
For each manufactured home court tap and inspection for connection to the public sanitary sewer system	9-1035	2013-179	108.00	113.00	113.00
For each individual manufactured home sanitary sewer connection to the manufactured home court sewer system	9-1035	2013-179	27.00	28.00	28.00
For each individual manufactured home water service connection from the manufactured home court water distribution system	9-1035	2013-179	27.00	28.00	28.00
For each underground lawn sprinkling system on any one meter, including backflow protection devices	9-1035	2013-179	43.00	45.00	45.00
For each residential swimming pool, including water and sewer connection inspections	9-1035	2013-179	54.00	57.00	57.00
For each commercial swimming pool, including water and sewer connection inspections	9-1035	2013-179	106.00	113.00	113.00
For each water cooled air conditioner or refrigeration condensate equipment connection	9-1035	2013-179	27.00	28.00	28.00
For each installation of water treatment equipment such as filtration or chlorination equipment	9-1035	2013-179	27.00	28.00	28.00
For each water conditioning equipment installation	9-1035	09/10/13	27.00	28.00	28.00
For gas piping	9-1035	09/10/13	27.00	28.00	28.00
For backflow preventers except as previously exempted	9-1035	09/10/13	27.00 + 3.00/opening	28.00 + 3.00/opening	28.00 + 3.00/opening
Re-inspection fee	9-1035	2013-179	27.00	28.00	28.00
Master plumbers license (two year license)	9-1043	2013-179	243.00	255.00	255.00
Journeyman plumbers license (two year license)	9-1043	2013-179	54.00	57.00	57.00
Apprentice plumbers license (two year license)	9-1043	2013-179	32.00	34.00	34.00
Specialty contractor plumbers license (two year license)	9-1043	2013-179	243.00	255.00	255.00
Specialty installer plumbers license (two year license)	9-1043	2013-179	54.00	57.00	57.00
Plumber registration fee (every two years)	9-1044	2013-179	216.00	227.00	227.00
Plumbing, curb, or sidewalk cut or grind permit	9-1210	2013-179	43.00	45.00	45.00
Plumbing, curb, or sidewalk cuts by City (per lineal foot)	9-1210	2013-179	11.00	12.00	12.00
Plumbing, curb, or sidewalk cuts by City deposit (per lineal foot)	9-1210	2013-179	11.00	12.00	12.00
Library					
Overdue charge on Library materials (per item per day)	2011-91	08/09/11	.25	.25	.25
Interlibrary loan per item (covers postage)	2012-154	09/11/12	2.75	2.75	2.75
Photocopy/computer print (mono)	2006-156	08/22/06	.10	.10	.10
Microfilm prints (mono)	2007-108	10/01/07	.10	.10	.10
Computer prints (color)	2006-156	08/22/06	.50	.50	.50
Replacement fee for lost ID card	2008-158	09/09/08	5.00	5.00	5.00
Processing fee for lost material (per item)	2006-156	08/22/06	5.00	5.00	5.00

Fee Description	City Code Section	Corresponding City Code Section	Last Fee Change Resolution	Date	Fee For Fiscal Year Beginning October 1,		
					2012 actual cost	2013 actual cost	2014 actual cost
Lost materials			2006-166	08/22/06			
Collection Agency fee			2006-166	08/22/06	10.00	10.00	10.00
Single CD for audiobook			2013-179	09/10/13	7.00	10.00	10.00
Artwork for media			2006-166	08/22/06	1.00	1.00	0.00
DVD case (case, barcode, and artwork)			2010-174	09/14/10	3.00	3.00	3.00
Audiobook case replacement for single disc			2006-166	08/22/06	1.00	1.00	1.00
Audiobook case replacement for multi discs			2006-166	08/22/06	5.00	5.00	5.00
Missing barcode			2010-174	09/14/10	1.00	1.00	1.00
Magazine			2006-166	08/22/06	8.00	8.00	8.00
Missing booklet in music CD			2006-166	08/22/06	3.00	3.00	3.00
Purchase of CD			2007-108	10/01/07	1.00	1.00	1.00
Cemetery							
Columbarium - opening	7-301		2012-154	09/11/12	125.00	125.00	125.00
County opening	7-301		2011-91	08/09/11	500.00	500.00	550.00
Deed transfer fees	7-301		2011-91	08/09/11	25.00	25.00	25.00
Disinterment - infant	7-301		2011-91	08/09/11	750.00	750.00	800.00
Disinterment - cremation	7-301		2011-91	08/09/11	350.00	350.00	350.00
Flower delivery - adult	7-301		2011-91	08/09/11	275.00	275.00	325.00
Grave opening - adult	7-301		2012-154	09/11/12	5.00	5.00	5.00
Grave opening - infant	7-301		2009-141	09/08/09	125.00	125.00	125.00
Grave opening - cremation	7-301		2011-91	08/09/11	300.00	300.00	300.00
Grave space - adult	7-301		2011-91	08/09/11	500.00	500.00	525.00
Grave space - infant	7-301		2009-141	09/08/09	125.00	125.00	125.00
Grave space - cremation	7-301		2009-141	09/08/09	150.00	150.00	150.00
Grave space in new addition	7-301		2011-91	08/09/11	550.00	550.00	575.00
Late weekday overtime (after 3:30 p.m. Monday through Friday)	7-301		2012-154	09/11/12	200.00	200.00	200.00
Marker rental	7-301		2011-91	08/09/11	25.00	25.00	25.00
Mausoleum cremation niche - single	7-301		2012-154	09/11/12	875.00	875.00	875.00
Mausoleum cremation niche - double	7-301		2012-154	09/11/12	1,225.00	1,225.00	1,225.00
Mausoleum opening	7-301		2007-108	10/01/07	250.00	250.00	250.00
Mausoleum crypt - level one single space	7-301				2,250.00	2,250.00	2,250.00
Mausoleum crypt - level one double space	7-301				4,600.00	4,600.00	4,600.00
Mausoleum crypt - level two single space	7-301				3,750.00	3,750.00	3,750.00
Mausoleum crypt - level two double space	7-301				6,600.00	6,600.00	6,600.00
Mausoleum crypt - level three single space	7-301				3,250.00	3,250.00	3,250.00
Mausoleum crypt - level three double space	7-301				6,000.00	6,000.00	6,000.00
Mausoleum crypt - level four double space	7-301				2,750.00	2,750.00	2,750.00
Mausoleum #1 space - single (south)	7-301				5,200.00	5,200.00	5,200.00
Mausoleum #1 space - double (south)	7-301				475.00	475.00	475.00
Columbarium #2 space - single (south)	7-301				650.00	650.00	650.00
Columbarium #2 space - double (north)	7-301				600.00	600.00	600.00
Columbarium #2 space - double (south)	7-301				700.00	700.00	700.00
Columbarium #2 space - double (north)	7-301				900.00	900.00	900.00
Perpetual care - 8 spaces	7-301				1,000.00	1,000.00	1,000.00
Saturday morning funeral overtime	7-301				65.00	65.00	65.00
Thanksgiving Friday & Christmas Eve burial overtime fee	7-301				200.00	200.00	200.00
String line for markers	7-301				0.00	0.00	200.00
Tent and chair setup	7-301		2011-91	08/09/11	25.00	25.00	25.00
Transfer space from existing cemetery to new addition	7-301		2011-91	08/09/11	150.00	150.00	150.00
Picture of deceased on kiosk					50.00	50.00	50.00
Cemetery house rent - per month			2013-179	09/10/13	0.00	15.00	15.00
Credit card/ACH convenience fee					500.00	500.00	500.00
			2011-91	08/09/11	1.5%	1.5%	1.5%
Recreation							
The Park, Recreation, Cemetery, and Golf Director shall establish fees for miscellaneous merchandise sales, tournaments and league play, and special events and promotions							
Outdoor volleyball set - per day/weekend					5.00	5.00	5.00
Disc golf discs - per day/weekend					1.00	1.00	1.00
Horseshoe set - per day/weekend					1.00	1.00	1.00
Tee cover - per day/weekend					5.00	5.00	5.00
Field rental - adult/youth league not sponsored by a Kearney Youth Sport Assoc. or Kearney School System (per game)			2013-179	09/10/13	0.00	25.00	25.00
Field rental - adult/youth tournament not sponsored by a Kearney Youth Sport Assoc. or Kearney School System (per team, per day)			2013-179	09/10/13	0.00	10.00	10.00
Field rental - adult/youth camps/events not sponsored by a Kearney Youth Sport Assoc. or Kearney School System (per field 4 hour period)			2013-179	09/10/13	0.00	25.00	25.00
Court rental - adult or youth tournament not sponsored by a Kearney Youth Sport Assoc. or Kearney School System (per player, per day)			2013-179	09/10/13	0.00	1.00	1.00
Court rental - private tennis lessons/camps not sponsored by a Kearney Youth Sport Assoc. or Kearney School System (per ct. per hour)			2013-179	09/10/13	0.00	5.00	5.00
Recreation program fee - adult athletic associations - per game			2013-179	09/10/13	3.00	3.00	3.00
Recreation program fee - youth and adult tournaments - team sports - per team			2013-179	09/10/13	10.00	10.00	10.00
Concessions - per concessionaire per year			2004-19		25.00	25.00	25.00

Corresponding City Code Section

Fee Description

Fee For Fiscal Year Beginning October 1, 2014

Resolution	Date	2013	2014
2013-179	09/10/13	35.00	0.00
2013-179	09/10/13	20.00	0.00
2013-179	09/10/13	20.00	0.00
2013-179	09/10/13	0.00	25.00
2004-19		150.00	170.00
2009-141	09/08/09	40.00	40.00
2009-141	09/08/09	80.00	80.00
2013-179	09/10/13	30.00	35.00
2004-19		5.00	5.00
2004-19		9.00	9.00

Golf Note - changes to golf fees are effective January 1, 2014)

Elite pass - single 7-day		0.00	1,600.00
Elite pass - couple 7-day		0.00	2,100.00
Elite pass - single 5-day		0.00	1,430.00
Elite pass - couple 5-day		0.00	1,930.00
Season pass - single 7-day	2006-24	615.00	615.00
Season pass - senior/student 7-day	2006-24	583.00	583.00
Season pass - single additional 7-day	2006-24	268.00	268.00
Season pass - senior/student 5-day	2006-24	401.00	401.00
Season pass - single 5-day	2006-24	455.00	475.00
Season pass - single additional 5-day	2006-24	214.00	225.00
Season pass - junior 5-day	2006-24	803.00	845.00
Season pass - family 5-day	2006-24	125.00	130.00
Green fee - weekday 9-holes	2011-91	16.00	16.00
Green fee - weekend/holiday 9-holes (replay rate)	2012-154	8.00	8.00
Green fee - weekend/holiday 9-holes	2011-91	20.00	20.00
Green fee - junior (Monday through Friday) 9-holes	2006-24	10.00	10.00
Green fee - senior/student (Monday through Friday) 9-holes	2006-24	13.00	13.00
Cart fee - riding carts 9-holes	2011-91	11.00/riders	11.00/riders
Cart fee - push carts 9-holes	2006-24	5.50/riders	5.50/riders
Green fee - weekday 18-holes	2011-91	21.00	21.00
Green fee - weekend/holiday 18-holes (replay rate)	2012-154	10.50	10.50
Green fee - weekend/holiday 18-holes	2011-91	25.00	25.00
Green fee - junior (Monday through Friday) 18-holes	2006-24	14.00	14.00
Green fee - senior/student (Monday through Friday) 18-holes	2006-24	18.00	18.00
Cart fee - riding carts 18-holes	2011-91	14.00/riders	14.00/riders
Cart fee - push carts 18-holes	2006-24	7.00/riders	7.00/riders
Driving range - small bucket (with cart)	2011-91	4.00	4.00
Driving range - extra large bucket (about 30 balls)	2006-24	22.00	22.00
Driving range - extra large bucket (about 60 balls)	2006-24	4.00	4.00
Green fee punch card - 9-holes (10 9-hole rounds)	2011-91	9.00	9.00
Green fee punch card - 18-holes (10 18-hole rounds)	2011-91	144.00	144.00
Green fee punch card - 9-holes (25 9-hole rounds)	2011-91	189.00	189.00
Green fee punch card - 18-holes (25 18-hole rounds)	2011-91	320.00	320.00
Cart punch card - 9-holes (10 1/2 carts for 9-holes)	2011-91	420.00	420.00
Cart punch card - 18-holes (10 1/2 carts for 18-holes)	2011-91	99.00	99.00
Cart punch card - 9-holes (25 1/2 carts for 9-holes)	2011-91	126.00	126.00
Cart punch card - 18-holes (25 1/2 carts for 18-holes)	2011-91	220.00	220.00
Cart punch card - 9-holes (50 1/2 carts for 9-holes)	2011-91	280.00	280.00
Cart punch card - 18-holes (50 1/2 carts for 18-holes)	2011-91	418.00	418.00
Range punch card - small bucket (25 punches)	2006-24	532.00	532.00
Range punch card - large bucket (25 punches)	2006-24	80.00	80.00
Range punch card - extra large bucket (25 punches)	2006-24	120.00	120.00
Tournament rate - 18-holes (per player) (April 1 to August 31)	2008-158	180.00	180.00
Tournament rate - 18-holes (per player) (September 1 to March 31)	2008-158	45.00	45.00
Clubhouse rental (0-40 people)	2008-158	37.00	37.00
Clubhouse rental (41-80 people)	2008-158	125.00	125.00
Clubhouse rental - daytime meeting	2008-158	150.00	150.00
Junior golf lesson program	2008-158	75.00	75.00
Head professional golf lesson - private lesson (45 minutes)	2009-141	200.00	200.00
Head professional golf lesson - private series of six lessons (45 minutes)	2006-24	30.00	30.00
Head professional golf lesson - couple (1 hour)	2006-24	30.00	30.00
Head professional golf lesson - couple series of six lessons (1 hour)	2006-24	150.00	150.00
Head professional golf lesson - group series of four lessons (1 hour)	2006-24	0.00	0.00
Head professional golf lesson - playing lesson (3-holes)	2006-24	50.00	50.00
Assistant professional golf lesson - private lesson (45 minutes)	2011-91	30.00	30.00

City Code Section	Last Fee Change Resolution	Date	Fee For Fiscal Year Beginning October 1,	
			2012	2013
Assistant professional golf lesson - private series of six lessons (45 minutes)	2011-91	08/09/11	150.00	150.00
Assistant professional golf lesson - tune up (15-20 minutes)			0.00	0.00
Assistant professional golf lesson - couple (1 hour)	2006-24	02/14/06	200.00	200.00
Assistant professional golf lesson - group series of four lessons (1 hour)	2006-24	02/14/06	60.00	60.00
Assistant professional golf lesson - playing lesson (3-holes)	2006-24	02/14/06	50.00	50.00
GIS				
GIS CD				
Aerial photos:				
Photo copy			10.00	10.00
Color photo			20.00	20.00
Photo on disk			30.00	30.00
Contours on disk			10.00	10.00
Solid Waste - Collection				
Single family unit (50 gallon container) (25% rate surcharge for outside city limits/50% rate surcharge for outside Buffalo County)	5-212	2013-179	11.35	11.80
Multi-family unit (90 gallon container) (25% rate surcharge for outside city limits/50% rate surcharge for outside Buffalo County)	5-212	2013-179	11.35	11.80
Multi-family unit (shared container) or, if less, the commercial rate listed below (25% rate surcharge for outside city limits/ 50% rate surcharge for outside Buffalo County)				
Commercial (2 or 3 yard container)	5-212	2013-179	10.00	10.40
Commercial (6 or 8 yard container)	5-212	2013-179	46.00	48.00
Commercial cardboard (3 yard container)	5-212	2013-179	92.00	96.00
Yard waste	5-212	2013-179	28.35	29.50
Yard waste - Senior Citizen Program (first container no charge/additional containers normal yard waste charge)	5-212	2013-179	11.35	11.80
Nebraska Advantage/Economic Development Rate (new commercial/industrial customers after January 1, 2012)			50% of comm/ind rate	50% of comm/ind rate
Residential curbside recycling (free with paid sanitation service)			0.00	0.00
Late charge	5-212	2006-141	0.00	0.00
Roll-off box service (per pull)	5-212	10/01/06	5%	5%
Roll-off box rent (per day)	5-212	2013-179	103.80	108.00
Special project container (3 yard container):			2.00	2.00
Empty fee	5-212	2013-179	27.85	29.00
Daily rental	5-212	2013-179	27.85	29.00
Deposit required before container delivery	5-212	2013-179	1.15	1.20
Special project container (6 yard container):			53.50	55.63
Empty fee	5-212	2013-179	27.85	29.00
Daily rental	5-212	2013-179	50.30	52.50
Deposit required before container delivery	5-212	2013-179	1.15	1.20
Ninety-gallon trash container (new or replacement)	2008-198	09/10/13	76.00	79.00
Ninety-gallon recycling or yardwaste container - additional or replacement	2008-141	09/09/08	100.00	100.00
Commercial trash container (new or replacement)			100.00	100.00
Retrieval fee for containers left at curb	5-213	08/14/90	actual cost	actual cost
Yard waste container delivery fee for starting/restoring service (per event)	5-213/5-224	09/10/13	22.70	23.60
Recycling collection/transport permit fee (per year)	5-228	08/09/11	10.00	10.00
		09/10/13	113.45	118.00
Solid Waste - Disposal				
Tipping fee - compacted waste (per ton)			27.50	27.50
Tipping fee - uncompacted waste (per ton)			32.50	32.50
Special waste (per ton)			65.00	65.00
Contaminated soils (per ton)			46.00	46.00
Clean concrete/asphalt (per ton)			10.00	10.00
Tires (no rims) (per ton)			125.00	125.00
Tree debris (per ton)			10.00	10.00
Wood pallets (per ton)			10.00	10.00
Small loads - minimum			4.00	4.00
Car tires (less than 10, no rims) (each)			1.00	1.00
Appliances (each)			10.00	10.00
Wood pallets (each)			1.00	1.00
Unsecured load penalty - commercial			20.00	20.00
Unsecured load penalty - residential			10.00	10.00
The above rates are double for refuse being hauled from outside the service area.				
Wastewater Treatment/Collection				
Residential:				
Per 748 gallons (based on average of Jan/Feb/Mar water consumption with a minimum of one unit consumption) (25% rate surcharge for outside city limits/50% rate surcharge for outside Buffalo County)	10-207	2013-179	1.80	1.90
Monthly base (25% rate surcharge for outside city limits/50% rate surcharge for outside Buffalo County)	10-207	2013-179	3.30	3.45
Monthly charge when water metering does not allow the establishment of rate (25% rate surcharge for outside city limits/ 50% rate surcharge for outside Buffalo County)	10-207	2013-179	17.70	18.65
Commercial/Industrial:				
Per 748 gallons	10-207	2013-179	1.65	1.70
				1.74

Fee Description	Corresponding City Code Section	Last Fee Change				Fee For Fiscal Year Beginning October 1			
		Resolution	Date	2012	2013	2014			
Water from fire hydrant during construction	10-318	2012-154	09/11/12	30.00/trip+ usage fee 4.00 min. usage cost of 8" main	30.00/trip+ usage fee 4.00 min. usage cost of 8" main	30.00/trip+ usage fee 4.00 min. usage cost of 8" main			
Hook-up fee for unassessed properties			03/2/96						
Airport									
T-hanger (Series A - per month)		2013-179	09/10/13	60.00	100.00	100.00			
T-hanger (Series B - per month)		2013-179	09/10/13	120.00	130.00	130.00			
T-hanger (Series C - per month)		2013-179	09/10/13	120.00	130.00	130.00			
Non-airport owned hangars (per square foot)		2013-179	09/10/13	.50	.55	.55			
Fuel flowage fee (per gallon transferred to aircraft)		2013-179	09/10/13	.07	.08	.08			
Ramp fee for airlines and freight carriers (per year)		2013-179	09/10/13	1,500.00	1800.00	1800.00			
Landing fee (per 1,000 pounds certified gross weight of aircraft, per landing)		2013-179	09/10/13	.75	1.00	1.00			
Center pivot irrigated cropland (per acre)		2013-179	09/10/13	256.00	291.00	260.00			
Dryland cropland (per acre)		2013-179	09/10/13	110.00	116.00	110.00			
Gravelly irrigated cropland (per acre)		2013-179	09/10/13	230.00	253.00	250.00			
Other farmland (per acre)		2012-154	09/11/12	60.00	60.00	60.00			
Oil airport surveying fee		2011-91	08/09/11	500.00	500.00	500.00			

**CITY OF KEARNEY
RECAPITULATION OF CAPITAL OUTLAY
2014-15 BUDGET**

	Account Number	Amount
<i>General Fund</i>		
Information Technology		
Personal computers (32)	100544157	\$22,400.00
Miscellaneous software/hardware	100544157	\$14,500.00
I.T. – replace servers	100544157	\$16,000.00
Police – MDT’s	100544157	\$15,000.00
Police – tablet project	100544157	\$5,000.00
Police – Pepwave patrol car routers	100544157	\$10,000.00
Fire – alerting system for Fire Station 1	100544157	\$5,000.00
Fire – training door access system	100544157	\$9,500.00
Fire – Toughbook addition	100544157	\$5,000.00
Police - Services		
Four patrol vehicles	101044157	\$180,000.00
Investigator vehicles	101044157	\$34,000.00
Automated citation system	101044157	\$10,000.00
Radar equipment	101044157	\$8,000.00
Light bar replacements	101044157	\$9,000.00
In-car mobile video equipment	101044157	\$12,000.00
Police – Records (County = 33%)		
Replace shredder	101144157	\$8,000.00
Police – Data Processing (County = 33% + \$10,000)		
OSSI project	101244170	\$380,000.00
Police – Building (County = 33%)		
Replace building heating units	101444100	\$26,000.00
Lobby & exterior camera upgrade	101444157	\$16,000.00
Replace & update office furnishings	101444157	\$8,000.00
Fire		
Training grounds improvements	101544100	\$35,000.00
Exhaust fan sys. – north storage building	101544100	\$8,500.00
Remodel training room (Station 1)	101544100	\$25,000.00
Traffic light controller	101544157	\$5,000.00

E380 ISG thermal imager	101544157	\$10,200.00
Misc. firefighting equipment	101544157	\$15,000.00
Emergency Management		
Replace electronic siren	101644157	\$20,000.00
Development Services		
Building permit software (Year 1 of 3)	101744157	\$30,000.00
Public Works – Administration/Engineering Support		
Right of way improvements	102144100	\$5,000.00
Public Works – Facilities Maintenance		
Replace 2004 ¾ ton pickup	102344157	\$35,000.00
Cemetery		
Concrete parking around house	104044100	\$15,500.00
Replace 2008 Grasshopper mower	104044157	\$11,000.00
Replace 1992 ton truck	104044157	\$45,000.00
Replace 1997 Mule	104044157	\$11,500.00
Replace 1998 sod cutter	104044157	\$5,000.00
Peterson Senior Activity Center		
Exercise equipment	104944157	\$4,000.00
Library		
3M self-checkout unit	105044157	\$23,000.00
Save for bookmobile (10 of 10)	105044170	\$100,000.00
Recreation		
Harmon Activity Center concrete	105244100	\$17,000.00
Harmon Activity Center HVAC	105244100	\$6,500.00
Park		
Playground parts	105344100	\$5,000.00
Harmon Park rock garden repairs	105344100	\$20,000.00
Baldwin fencing behind goals (fields 1/4)	105344100	\$15,000.00
Field lights (Memorial)	105344100	\$5,000.00
Outdoor fitness units (Yanney Park)	105344100	\$20,000.00
Planter replacement (Harmon)	105344100	\$7,500.00
Centennial Park shop addition	105344100	\$30,000.00
Construct take-outs NPPD/Turkey Creek	105344100	\$5,000.00
3-point tractor equipment	105344157	\$5,000.00
Replace picnic tables/benches	105344157	\$10,000.00
Yanney marina boat replacement	105344157	\$7,000.00
Phase 10 row bleacher replacements	105344157	\$10,000.00

Replace 2006 J.D. 1435 Series II (Cent)	105344157	\$27,000.00
Replace 2005 Kawasaki Mule 3000 (Cent)	105344157	\$12,000.00
Push mowers/trimmers	105344157	\$5,000.00
Cottonmill (County = 50%)		
Convert marina septic system	105544100	\$8,000.00
Nature Barn exterior upgrade	105544100	\$15,000.00
Facility improvements	105544100	\$7,000.00
Boat replacement	105544157	\$7,000.00
Replace 2009 1435 J.D. mower	105544157	\$25,000.00
Total General Fund		\$1,466,100.00

Special Revenue Funds

Transportation		
¾ ton pickup	202044157	\$28,500.00
Front-end loader (lease)	202044157	\$230,000.00
Replace Bobcat skid loader	202044157	\$9,000.00
Salt spreader	202044157	\$20,000.00
2011 Vac-Con lease (4 of 5)	202044135	\$53,598.00
Offstreet Parking District No. 1		
FY15 exterior improvements grant	250044100	\$10,000.00
Miscellaneous improvements	250044100	\$20,000.00
Total Special Revenue Funds		\$371,098.00

Capital Projects Funds

Fire Reserve		
Replace 1983 pumper (bond)	635844050	\$550,000.00
Park and Recreation Development		
Harmon pool 3 meter board staircase	635844050	\$40,000.00
Utility "Round-Up" projects	635844145	\$10,186.00
Street Improvement		
Remington Heights (infrastructure reimb)	642444105	\$31,993.00
Fountain Hills 7 th (infrastructure reimb)	642444105	\$8,646.00
Sunrise Estates (infrastructure reimb)	642444105	\$5,562.00
Meadowlark Ridge Estates (infra reimb)	642444105	\$4,198.00
Good Samaritan Society (infra reimb)	642444105	\$6,500.00
Miscellaneous paving districts	642444105	\$500,000.00
Habitat for Humanity – Phase 1	642444105	\$143,543.00
Aspen Meadows 3 rd Addition	642444105	\$454,551.00

Good Samaritan Society, Kearney Village	642444105	\$404,000.00
East Kearney Bypass – Phase II	642444105	\$514,084.00
Central Ave, 12 th St to 16 th St (bond)	642444105	\$2,441,250.00
29 th St, 6 th Ave to 8 th Ave (bond)	642444105	\$407,200.00
4 th St, 3 rd Ave to 6 th Ave (bond)	642444105	\$760,000.00
4 th St, 2 nd Ave to Central Ave	642444105	\$260,000.00
27 th Ave & 30 th Ave (bond)	642444105	\$1,133,104.00
Left turn lane, 11 th St at 27 th Ave (bond)	642444105	\$95,606.00
Traffic signal, 11 th St & 30 th Ave (bond)	642444105	\$250,000.00
Avenue N, 25 th St to 28 th St (bond)	642444105	\$1,155,000.00

Special Sales Tax – Capital Improvements/Equipment

Budgeted/unallocated	650144100	\$193,333.00
Project Honor	650144100	\$1,600,000.00
RYDE bus	650144157	\$33,700.00
Transfer – General Fund (data center land)	650149165	\$345,117.00
Dump truck, plow	652044157	\$155,000.00
CDBG – 12CR (year 2 of 3)	652444100	\$306,000.00
ADA curb/ramp/sidewalk improvements	652444100	\$75,000.00
Miscellaneous street improvements	652444100	\$270,000.00
Asphalt street replacement projects	652444100	\$280,000.00
Talmadge St, west of 2 nd Ave	652444100	\$237,000.00
8 th St, 2 nd Ave to 3 rd Ave bridge	652444100	\$606,375.00
31 st St & A Ave intersection impr	652444100	\$450,000.00
29 th St, 6 th Ave to 8 th Ave (design)	652445110	\$30,650.00
Central Ave, 12 th to 16 th St (design)	652445110	\$183,750.00
Park sidewalks	655344100	\$50,000.00

Total Capital Project Funds \$13,991,348.00

Enterprise Funds

Golf – Maintenance

Replace 1999 greens mower	305644157	\$35,000.00
Replace 1997 greens mower	305644157	\$35,000.00
Replace 1997 tee mower	305644157	\$33,000.00
Replace 2000 tee mower	305644157	\$33,000.00

Golf – Services

Replace golf carts (lease purchase)	305744157	\$190,000.00
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Sanitation – Collection

Concrete	313044100	\$40,000.00
Household hazardous waste building	313044100	\$300,000.00
Replace 2003 Freightliner truck	313044157	\$250,000.00

Replace 1987 Ford pickup	313044157	\$30,000.00
Fiber to recycling center	313044157	\$5,000.00
SWDF - Operating and Maintenance		
Cell construction sinking fund	323144100	\$900,000.00
Household hazardous waste building	323144100	\$150,000.00
Replace 2006 John Deere loader	323144157	\$280,000.00
Hook lift truck	323144157	\$180,000.00
Sanitary Sewer - Operating and Maintenance		
Repave WWTP roads	346044100	\$30,000.00
Lift station control panels	346044100	\$50,000.00
Highway view landscaping	346044100	\$25,000.00
Lift station number 5 rehabilitation	346044100	\$29,000.00
Lift Station number 8 rehabilitation	346044100	\$20,000.00
Replace 1994 Chevrolet pickup	346044157	\$35,000.00
Flow monitoring flow meters	346044157	\$29,000.00
GIS aerial photography (1/2 of cost)	346144157	\$6,000.00
Sewer jet truck lease (1 of 5)	346145135	\$87,770.00
Administration building carpet (1/2)	346244100	\$7,000.00
Sanitary Sewer – Retained Revenues		
Miscellaneous sewer districts	356344110	\$300,000.00
Aspen Meadows 3 rd Addition	356344110	\$167,123.00
Habitat for Humanity – Phase 1	356344110	\$72,566.00
4 th St, 6 th Ave to Ave M (SRF loan)	356344110	\$4,125,000.00
Bearcat Corner (SRF loan)	356344110	\$580,000.00
University Dr, NRR to Hwy 30 (bond)	356344110	\$580,000.00
Water - Operating and Maintenance		
Northwest wellfield fencing	366444100	\$15,000.00
SCDA upgrade	366444157	\$45,000.00
Replace 2002 Chevrolet pickup	366444157	\$35,000.00
GIS aerial photography (1/2 of cost)	366544157	\$6,000.00
Replace 1991 Case backhoe	366544157	\$100,000.00
Administration building carpet (1/2)	366644100	\$7,000.00
Water – Retained Revenues		
Miscellaneous water districts	376744110	\$200,000.00
Ultra violet disinfection upgrade (SRF loan)	376744110	\$1,620,142.00
Remington Heights 2 nd (infra reimb)	376744110	\$93,358.00
Sunrise Estates (infrastructure reimb)	376744110	\$11,666.00
Fountain Hills 7 th – I (infra reimb)	376744110	\$39,494.00
Meadowlark Ridge Estates (infra reimb)	376744110	\$11,492.00
Good Samaritan Society (infra reimb)	376744110	\$40,300.00
Habitat for Humanity – Phase 1	376744110	\$45,858.00

Aspen Meadows 3 rd Addition	376744110	\$206,588.00
Airport water system impr (bond)	376744110	\$370,000.00
Bearcat Corner (SRF loan)	376744110	\$427,000.00
University Dr, NRR to Hwy 30 (bond)	376744110	\$430,000.00
Irrig sys – Dryden, Collins, Centennial	376744110	\$30,000.00
Kearney Regional Airport		
ARFF signage	396944100	\$15,000.00
Terminal parking lot expansion	396944100	\$495,000.00
56 th St/Cherry Ave signage/landscaping	396944100	\$100,000.00
Landscaping/irrigation ARRF station	396944100	\$40,000.00
ARFF truck	396944157	\$752,500.00
Total Enterprise Funds		\$13,740,857.00
<i>Internal Service Funds</i>		
Central stores		
10,000 gallon fuel tank - airport	450344157	\$17,500.00
Total Internal Service Funds		\$17,500.00
Total Capital Outlay – All Funds		\$29,586,903.00

**CITY OF KEARNEY
ALL FUNDS REVENUE AND EXPENSE RECONCILIATION
2014 - 2015 BUDGET**

FUND	Actual Fund Balance 9-30-13	Estimated Fund Balance 9-30-14	Budgeted Revenues 2014 - 2015	Budgeted Expenditures 2014 - 2015	Intra-City Transfer In	Intra-City Transfer Out	Budgeted Fund Balance 9-30-15
<u>GOVERNMENTAL FUNDS</u>							
General Fund	7,724,598.39	7,626,874.39	14,588,402.00	21,510,717.00	5,995,117.00	667,114.00	6,032,562.39
Special Revenue Funds:							
Transportation	1,319,890.51	1,155,892.51	3,022,137.00	3,187,630.00	0.00	0.00	990,399.51
Economic Development Grant	296,954.25	192,302.25	594,000.00	1,786,302.25	1,000,000.00	0.00	0.00
Lottery Trust	670,521.89	689,596.89	421,500.00	816,991.00	0.00	0.00	294,105.89
Natural Disaster	225,316.48	220,316.48	0.00	220,316.48	0.00	0.00	0.00
Offstreet Parking District No. 1	55,838.14	64,278.14	58,003.00	105,031.14	0.00	0.00	17,250.00
Capital Projects Funds:							
Police Reserve	159,829.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire Reserve	223,772.29	(105,000.00)	655,000.00	550,000.00	0.00	0.00	0.00
Cemetery Reserve	78,255.17	81,555.17	3,300.00	17,246.78	0.00	0.00	67,608.39
Park & Recreation Development	230,244.42	121,479.42	32,940.00	154,419.42	50,877.00	50,877.00	(0.00)
Street Improvement	2,156,694.17	1,089,192.17	7,890,604.00	8,979,796.17	0.00	0.00	0.00
Special Sales Tax - Capital Impr./Equi	3,034,576.09	2,107,152.09	4,033,115.00	5,160,582.00	0.00	345,117.00	634,568.09
Debt Service Funds:							
Public Safety TAB's	106,379.29	98,822.29	318,276.00	328,158.00	0.00	0.00	88,940.29
Various Purpose Bonds	1,657,146.15	1,466,829.15	981,613.85	1,448,443.00	0.00	0.00	1,000,000.00
<u>PROPRIETARY FUNDS</u>							
Enterprise Funds:							
Golf	77,779.10	40,133.10	1,332,126.00	1,299,852.00	0.00	0.00	72,407.10
Sanitation	1,126,888.76	1,206,479.76	3,951,720.00	4,011,680.00	0.00	0.00	1,146,519.76
SWDF Operation & Maintenance	2,445,070.64	2,482,354.64	1,292,000.00	3,131,930.64	0.00	0.00	642,424.00
Sanitary Sewer O. & M.	0.00	0.00	0.00	2,358,806.00	2,358,806.00	0.00	0.00
Sanitary Sewer Retained Revenues	1,804,593.30	1,515,044.30	11,579,771.00	5,856,390.00	0.00	5,937,117.19	1,301,308.11
Sanitary Sewer Revenue Bonds	545,980.53	368,059.33	2,273.00	439,882.00	553,311.19	0.00	483,761.52
Sanitary Sewer Bond Reserve	756,221.37	311,636.78	0.00	0.00	0.00	0.00	311,636.78
Water Operation & Maintenance	0.00	0.00	0.00	3,293,191.00	3,293,191.00	0.00	0.00
Water Retained Revenues	3,842,526.77	3,104,949.77	9,942,178.00	3,557,341.00	50,877.00	7,356,780.78	2,183,882.99
Water Revenue Bonds	652,836.79	528,545.62	2,427.00	831,306.00	1,038,589.78	0.00	738,256.40
Water Bond Reserve	844,560.22	834,937.98	0.00	0.00	0.00	0.00	834,937.98
Kearney Regional Airport	800,123.85	366,347.85	2,061,353.00	2,100,256.00	0.00	0.00	327,444.85
Internal Service Funds:							
Health Insurance	1,066,985.22	1,231,585.22	4,265,420.00	4,238,660.00	0.00	0.00	1,258,345.22
Property & Casualty Insurance	141,057.46	161,285.46	479,072.19	474,339.00	0.00	0.00	166,018.65
Workers Compensation Insurance	153,107.74	3,971.74	484,652.66	361,944.00	0.00	0.00	126,680.40
Central Stores	16,299.35	16,299.35	1,460,981.90	1,460,125.00	0.00	0.00	17,156.25
Vehicle Maintenance	84,855.19	84,855.19	406,376.06	393,225.00	0.00	0.00	98,006.25
<u>FIDUCIARY FUNDS</u>							
Pension Trust Funds:							
Police Pension	42,660.89	331,027.89	0.00	16,237.00	16,237.00	0.00	331,027.89
Agency Funds:							
Sales & Use Tax	7,435.39	7,435.39	550,000.00	550,000.00	0.00	0.00	7,435.39
BALANCE ALL FUNDS	32,348,998.81	27,404,240.32	70,409,241.66	78,640,797.88	14,357,005.97	14,357,005.97	19,172,684.10

**CITY OF KEARNEY
ALL FUNDS COMBINED
2014 - 2015 BUDGET**

	Actual 2011 - 12	Actual 2012 - 13	Budget 2013 - 14	Estimated Actual 2013 - 14	Proposed Budget 2014 - 15
EXPENDITURES					
Administration	3,298,280.21	1,440,707.63	1,830,483.00	1,813,312.00	2,135,973.00
Finance	804,455.34	866,405.11	865,957.00	878,730.00	891,081.00
Information Technology	692,671.48	582,475.16	559,916.00	543,263.00	514,091.00
Police - Services	5,917,641.72	6,322,966.07	6,760,019.00	6,760,029.00	7,177,583.00
Police - Records	492,887.96	525,060.78	516,363.00	523,183.00	514,939.00
Police - Data Processing	254,528.20	254,832.41	532,423.00	291,890.00	682,797.00
Police - Evidence	44,580.65	47,434.01	61,589.00	61,622.00	96,468.00
Police - Building	108,378.35	158,791.42	137,600.00	137,600.00	162,504.00
Fire	1,379,238.08	1,545,233.49	1,765,435.00	1,755,330.00	1,860,418.00
Emergency Management	5,594.10	7,310.63	27,470.00	27,457.00	27,449.00
Development Services	609,245.56	748,185.60	1,022,691.00	942,920.00	957,959.00
P.W. - Admin./Engineering Support	556,701.96	412,866.86	563,965.00	602,077.00	580,729.00
P.W. - Facilities Maintenance	301,114.34	262,863.19	274,727.00	334,082.00	474,862.00
Cemetery	417,883.58	492,778.84	532,450.00	532,247.00	508,590.00
Peterson Senior Activity Center	273,318.63	279,932.06	372,942.00	377,770.00	413,526.00
Library	1,323,125.66	1,395,127.84	1,606,657.00	1,500,066.00	1,668,980.00
Park & Recreation - Admin.	412,921.86	427,444.98	457,440.00	460,803.00	488,391.00
Recreation	460,778.22	461,256.63	514,175.00	509,285.00	557,527.00
Park	1,501,050.62	1,475,189.87	1,710,710.00	1,591,257.00	1,764,384.00
Aquatics	179,978.23	188,912.65	219,980.00	219,525.00	215,007.00
Cottonmill	358,010.47	351,785.93	470,720.00	465,580.00	415,300.00
Forestry	0.00	54,758.92	68,365.00	65,808.00	69,273.00
Transportation	2,672,200.60	2,771,546.99	3,070,048.00	3,067,400.00	3,187,630.00
Economic Development Grant	1,822,307.00	1,300,838.00	1,342,702.25	234,410.00	1,786,302.25
Lottery Trust	579,521.07	505,831.82	711,830.00	601,620.00	816,991.00
Natural Disaster	164,275.99	16,514.30	211,830.78	5,000.00	220,316.48
Offstreet Parking District No. 1	51,343.30	89,916.13	93,950.00	57,240.00	105,031.14
Police Reserve	0.00	304,171.00	0.00	159,829.00	0.00
Fire Reserve	0.00	980,112.00	848,521.74	328,910.00	550,000.00
Cemetery Reserve	38,806.12	760.00	16,769.00	0.00	17,246.78
Park & Recreation Development	65,984.25	112,119.00	280,131.83	195,820.00	205,296.42
Street Improvement	1,930,853.57	3,515,092.43	7,497,860.34	5,203,663.00	8,979,796.17
Special Sales Tax - Capital Impr./Equip	4,599,031.58	3,874,346.45	4,871,620.00	5,725,834.00	5,505,699.00
Public Safety TAB's	394,327.50	1,417,409.83	327,933.00	327,933.00	328,158.00
Various Purpose Bonds	949,927.53	3,742,047.27	2,521,990.00	7,922,597.00	1,448,443.00
Golf	1,323,819.90	947,600.78	1,120,740.00	1,096,912.00	1,299,852.00
Sanitation	3,099,208.88	3,912,416.47	3,786,350.00	3,587,409.00	4,011,680.00
SWDF Operation & Maintenance	1,282,952.96	1,559,609.97	2,041,950.00	1,254,716.00	3,131,930.64
Sanitary Sewer Op. & Maint.	1,803,431.23	1,861,969.59	2,498,278.00	2,445,317.00	2,358,806.00
Sanitary Sewer Retained Revenues	6,389,406.12	6,227,845.36	8,983,105.00	8,917,169.00	11,793,507.19
Sanitary Sewer Revenue Bonds	1,339,067.29	1,336,144.42	1,359,067.00	3,256,993.00	439,882.00
Sanitary Sewer Bond Reserve	0.00	0.00	0.00	604,524.80	0.00
Water Operation & Maintenance	2,748,519.89	2,892,596.19	3,075,386.00	3,027,452.00	3,293,191.00
Water Retained Revenues	7,161,564.14	7,773,773.27	8,622,676.00	8,972,996.00	10,914,121.78
Water Revenue Bonds	8,419,783.66	905,707.86	1,206,725.00	3,146,861.00	831,306.00
Water Bond Reserve	0.00	0.00	0.00	201,473.83	0.00
Kearney Regional Airport	1,497,300.22	1,470,053.92	3,651,222.00	2,930,983.00	2,100,256.00
Health Insurance	3,762,461.35	3,299,112.17	4,211,300.00	4,040,400.00	4,238,660.00
Property & Casualty Insurance	390,817.66	418,513.92	452,245.00	449,245.00	474,339.00
Workers Compensation Insurance	220,478.87	245,446.43	307,920.00	411,720.00	361,944.00
Central Stores	1,158,239.08	1,171,268.56	1,546,500.00	1,546,483.00	1,460,125.00
Vehicle Maintenance	392,075.10	410,448.22	378,050.00	377,958.00	393,225.00
Police Pension	16,236.48	16,236.48	16,237.00	16,237.00	16,237.00
Sales & Use Tax	545,608.36	535,210.79	520,000.00	520,000.00	550,000.00
TOTAL EXPENDITURES	74,211,934.92	71,916,979.70	86,445,014.94	91,028,941.63	92,997,803.85

**CITY OF KEARNEY
ALL FUNDS COMBINED
2014 - 2015 BUDGET**

	Actual 2011 - 12	Actual 2012 - 13	Budget 2013 - 14	Estimated Actual 2013 - 14	Proposed Budget 2014 - 15
REVENUES					
Taxes	15,806,537.80	16,767,925.24	16,906,599.00	17,513,282.00	17,765,772.85
Licenses and Permits	398,688.73	574,474.10	357,450.00	487,650.00	460,150.00
Charges for Services	20,181,145.88	20,810,047.39	20,334,114.31	20,725,956.00	21,417,088.06
Fines	92,508.35	74,142.75	78,600.00	77,600.00	77,600.00
Special Assessments	3,364,221.34	921,597.50	1,566,640.00	2,058,577.00	845,500.00
Interest	150,303.55	151,336.85	80,424.00	94,737.71	94,948.00
Miscellaneous	19,721,620.19	15,539,626.68	19,880,890.20	25,858,310.80	25,606,626.75
Intergovernmental - State	4,245,750.23	3,926,588.82	4,770,158.00	4,298,704.00	4,141,556.00
Transfers	14,105,494.21	13,613,060.97	14,164,262.00	14,969,365.63	14,357,005.97
TOTAL REVENUES	78,066,270.28	72,378,800.30	78,139,137.51	86,084,183.14	84,766,247.63
Beginning fund balance	27,905,378.31	31,763,289.83	27,641,292.21	32,201,346.60	27,271,240.32
County Treasurer's balance	127,464.54	123,888.38	126,000.00	147,652.21	133,000.00
Total cash available	106,099,113.13	104,265,978.51	105,906,429.72	118,433,181.95	112,170,487.95
Less total expenditures	74,211,934.92	71,916,979.70	86,445,014.94	91,028,941.63	92,997,803.85
Ending fund balance	31,887,178.21	32,348,998.81	19,461,414.78	27,404,240.32	19,172,684.10

CITY OF KEARNEY LID COMPUTATION CALCULATION

	2013-2014 Budget	2014-2015 Budget
Calculation of "Restricted Funds":		
"Restricted Funds":		
Property Tax	2,734,567.00	2,944,675.00
Motor Vehicle Tax	575,000.00	590,000.00
In-Lieu of Tax Payments	473,250.00	488,250.00
Sales Tax	11,100,000.00	11,600,000.00
Transfers of Surplus Fees	0.00	400,000.00
Pro-Rate Motor Vehicle Tax	8,000.00	8,500.00
Highway Allocation	2,500,000.00	2,866,818.00
Municipal Infrastructure Redevelopment Fund (M.I.R.F.)	0.00	0.00
Motor Vehicle Fee	218,000.00	230,000.00
State Aid	0.00	0.00
Prior-year capital expenditures budgeted, but not spent	0.00	125,000.00
Subtotal	17,608,817.00	19,253,243.00
Less: "Restricted Funds" budgeted for		
Capital Improvements (real property acquisition, constr., or extensions)	(4,402,110.00)	(4,672,922.00)
Retiring bonded indebtedness	(1,545,468.00)	(1,600,068.00)
Supporting an Interlocal Cooperative Agreement	(1,812,778.00)	(2,001,956.00)
Interest-free loan payments to Department of Aeronautics	(5,220.00)	(5,220.00)
Natural disaster repairs (infrastructure only)	0.00	0.00
Judgements	0.00	0.00
Subtotal	(7,765,576.00)	(8,280,166.00)
Total "Restricted Funds"	9,843,241.00	10,973,077.00
Calculation of "Total Budget Authority"		
2013-2014 "Restricted Funds"	9,843,241.00	
Plus:		
Unused "Budget Authority" carryover from prior years	2,645,855.36	
Subtotal - 2013-2014 "Restricted Funds"	12,489,096.36	
Allowable Increases:		
2 1/2% increase allowed for "Base Limitation"	312,227.41	
1% increase allowed by governing body (75% vote of governing body)	124,890.96	
Increase for "Allowable Growth" (real prop., new constr., annex.) (2.11% - 2.5%)	-	
Special election increase	-	
Total "Budget Authority" for 2014-2015	12,926,214.73	12,926,214.73
Unused "Budget Authority" carryover to 2015-2016		1,953,137.73
<hr/>		
Unused "Budget Authority" carryover history:	Annual Change	Cummulative Balance
1995-1996	22,618.75	22,618.75
1996-1997	322,711.56	345,330.31
1997-1998	614,853.57	960,183.88
1998-1999	462,084.99	1,422,268.87
1999-2000	(289,594.30)	1,132,674.57
2000-2001	(340,128.54)	792,546.03
2001-2002	(480,511.05)	312,034.98
2002-2003	(179,709.02)	132,325.96
2003-2004	141,377.61	273,703.57
2004-2005	917,631.99	1,191,335.56
2005-2006	1,451,504.41	2,642,839.97
2006-2007	394,629.24	3,037,469.21
2007-2008	(943,746.52)	2,093,722.69
2008-2009	(22,383.80)	2,071,338.89
2009-2010	262,946.05	2,334,284.94
2010-2011	128,681.08	2,462,966.02
2011-2012	170,111.28	2,633,077.30
2012-2013	(269,914.58)	2,363,162.72
2012-2013	282,692.64	2,645,855.36
2012-2013	(692,717.63)	1,953,137.73

**CITY OF KEARNEY
COMPARATIVE VALUATIONS, TAXES AND LEVIES
2014 - 2015 BUDGET**

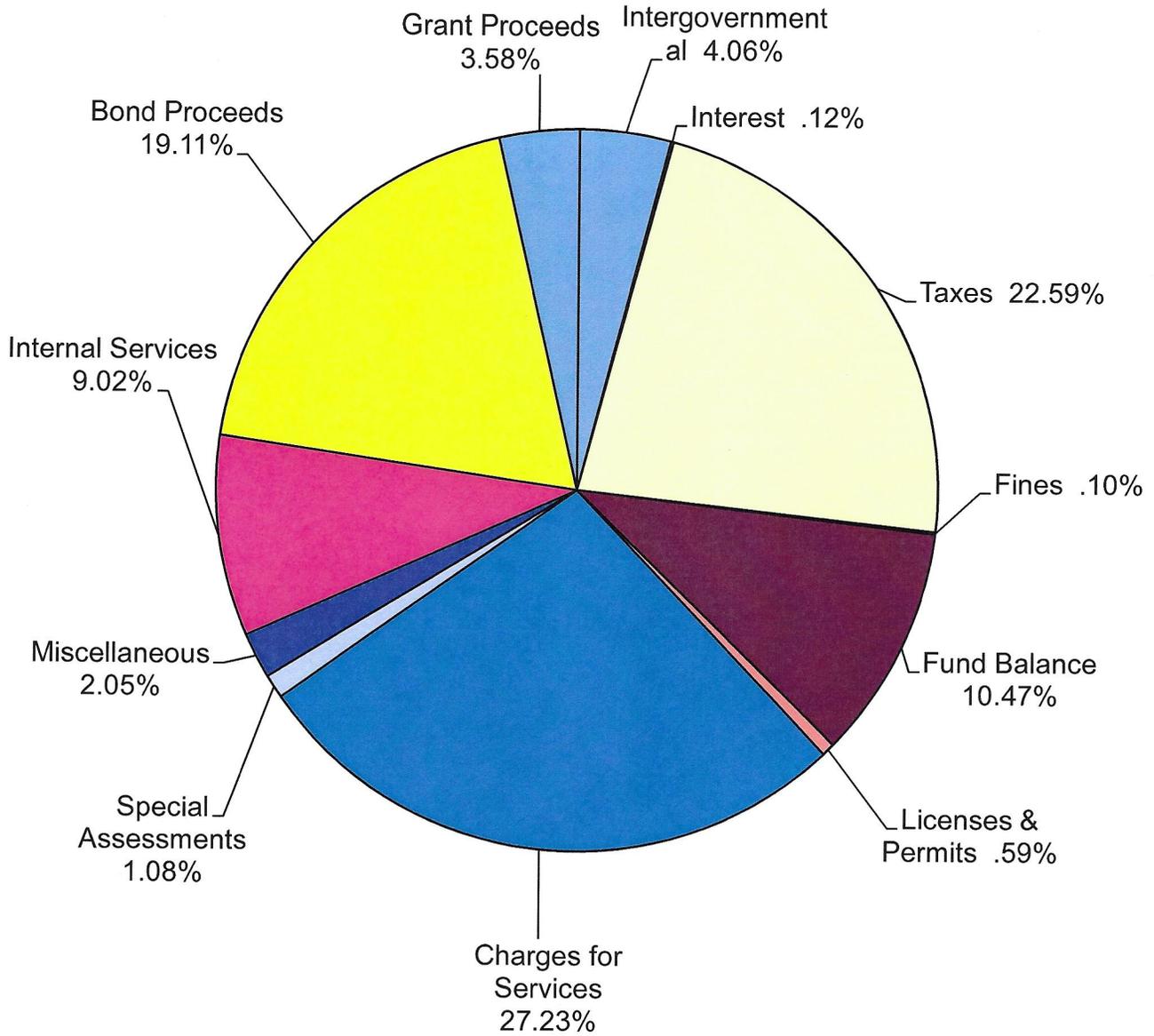
	Adopted 2007 - 08	Adopted 2008 - 09	Adopted 2009 - 10	Adopted 2010 - 11	Adopted 2011 - 12	Adopted 2012 - 13	Adopted 2013 - 14	Proposed 2014 - 15	Change Over Previous Year Amount
City of Kearney Valuation	1,448,419,770	1,528,309,659	1,594,936,569	1,656,391,874	1,710,436,874	1,728,884,664	1,836,849,877	1,978,017,842	141,167,965
(percent change)	#DIV/0!	5.52%	4.36%	3.85%	3.26%	1.08%	6.24%	7.65%	
GENERAL FUND									
Taxes	1,850,605	1,885,168	1,983,197	2,074,472	2,156,039	2,348,244	2,412,886	2,623,216	210,330
(percent change)	11.10%	1.87%	5.20%	4.60%	3.93%	8.91%	2.75%	8.72%	
Levy (per \$100.00) (Allowed .45 per \$1C)	0.12777	0.12335	0.12434	0.12524	0.12605	0.13582	0.13136	0.13262	0.00126
(percent change)	3.15%	-3.46%	0.81%	0.72%	0.65%	7.75%	-3.29%	0.96%	
PUBLIC SAFETY TAB FUND									
Taxes	305,712	390,027	391,185	391,398	390,288	225,547	321,681	321,459	(222)
(percent change)	2.33%	27.58%	0.30%	0.05%	-0.28%	-42.21%	42.62%	-0.07%	
Levy (per \$100.00) (Allowed .05 per \$1C)	0.02111	0.02552	0.02453	0.02363	0.02282	0.01305	0.01751	0.01625	(0.00126)
(percent change)	-4.99%	20.91%	-3.89%	-3.66%	-3.43%	-42.83%	34.24%	-7.20%	
TOTAL PROPERTY TAXES									
Taxes	2,156,316	2,275,195	2,374,382	2,465,871	2,546,327	2,573,791	2,734,567	2,944,675	210,108
(percent change)	9.77%	5.51%	4.36%	3.85%	3.26%	1.08%	6.25%	7.68%	
Levy (per \$100.00)	0.14887	0.14887	0.14887	0.14887	0.14887	0.14887	0.14887	0.14887	(0.00000)
(percent change)	1.91%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Taxes on a \$150,000 home:									
General Fund	191.65	185.02	186.51	187.86	189.08	203.74	197.04	198.93	1.89
(percent change)	3.15%	-3.46%	0.81%	0.72%	0.65%	7.75%	-3.29%	0.96%	
Public Safety TAB Fund	31.66	38.28	36.79	35.44	34.23	19.57	26.27	24.38	(1.89)
(percent change)	-4.99%	20.91%	-3.89%	-3.66%	-4.23%	-42.83%	34.24%	-7.20%	
Total	223.34	223.27	223.31	223.31	223.31	223.38	223.28	223.31	(0.00)
(percent change)	1.89%	-0.03%	0.02%	0.00%	0.00%	0.03%	-0.05%	0.02%	

It has been assumed that the 2015 valuation will increase by four percent over the 2014 valuation.

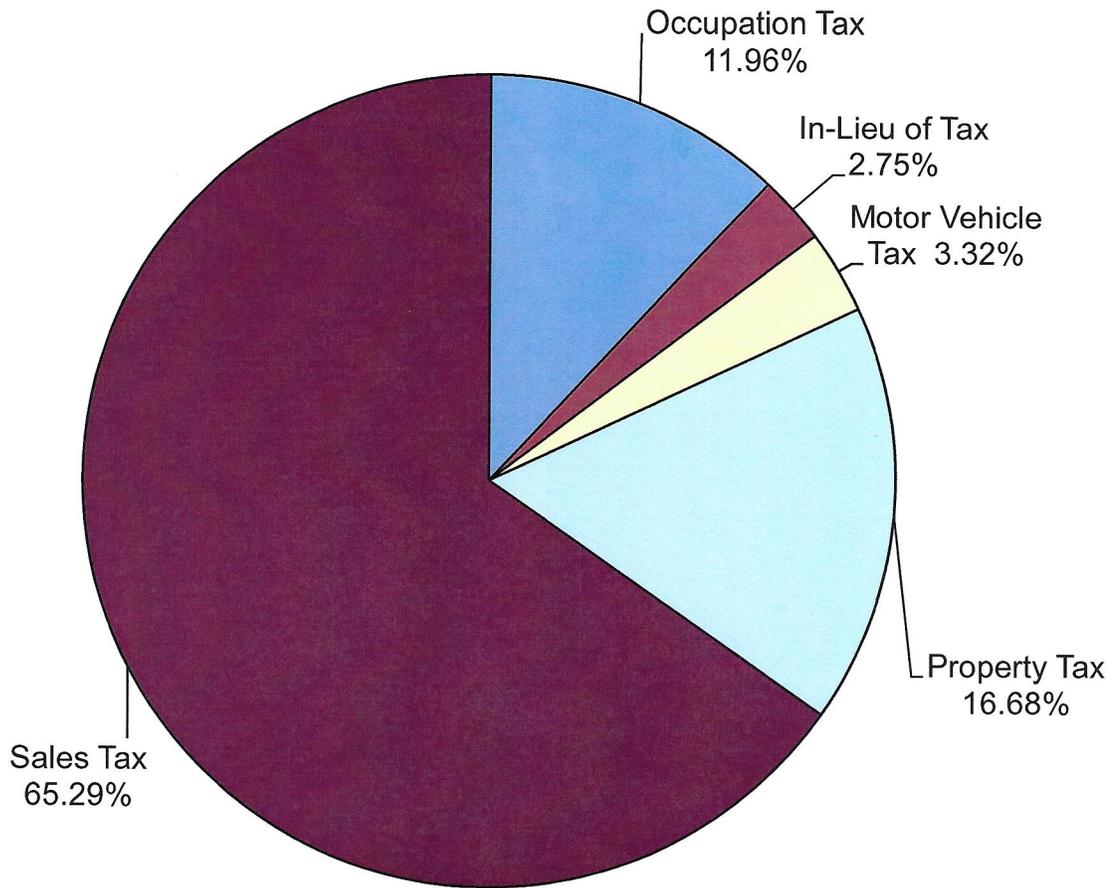
**CITY OF KEARNEY
FUND BALANCE REQUIREMENT
2014-2015 BUDGET**

FUND	Fund Balance Requirement			Total Fund Balance Requirement	Total Budgeted Fund Balance	Fund Balance Surplus (Deficit)
	Operating Reserves	Capital Fund Balance	Debt Fund Balance			
<u>GOVERNMENTAL FUNDS</u>						
General Fund						
General	4,976,604.25	1,055,958.14	0.00	6,032,562.39	6,032,562.39	0.00
Special Revenue Funds:						
Transportation	710,383.00	280,016.51	0.00	990,399.51	990,399.51	0.00
Lottery Trust	0.00	294,105.89	0.00	294,105.89	294,105.89	0.00
Offstreet Parking District No. 1	8,625.00	8,625.00	0.00	17,250.00	17,250.00	0.00
Capital Projects Funds:						
Police Reserve	0.00	0.00	0.00	0.00	0.00	0.00
Fire Reserve	0.00	0.00	0.00	0.00	0.00	0.00
Cemetery Reserve	0.00	67,608.39	0.00	67,608.39	67,608.39	0.00
Park & Recreation Development	0.00	0.00	0.00	0.00	0.00	0.00
Street Improvement	0.00	0.00	0.00	0.00	0.00	0.00
Special Sales Tax - Capital Impr./Equi	0.00	634,568.09	0.00	634,568.09	634,568.09	0.00
Debt Service Funds:						
Public Safety TAB's	0.00	0.00	88,940.29	88,940.29	88,940.29	0.00
Various Purpose Bonds	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
<u>PROPRIETARY FUNDS</u>						
Enterprise Funds:						
Golf	243,163.00	0.00	0.00	243,163.00	72,407.10	(170,755.90)
Sanitation	846,370.00	300,149.76	0.00	1,146,519.76	1,146,519.76	0.00
Solid Waste Disposal Facility	321,212.25	321,211.75	0.00	642,424.00	642,424.00	0.00
Sanitary Sewer	506,155.75	795,152.36	0.00	1,301,308.11	1,301,308.11	0.00
Sewer Revenue Bonds	0.00	0.00	483,761.52	483,761.52	483,761.52	0.00
Sewer Bond Reserve	0.00	0.00	311,636.78	311,636.78	311,636.78	0.00
Water	765,385.25	1,418,497.74	0.00	2,183,882.99	2,183,882.99	0.00
Water Revenue Bonds	0.00	0.00	738,256.40	738,256.40	738,256.40	0.00
Water Bond Reserve	0.00	0.00	834,937.98	834,937.98	834,937.98	0.00
Airport Corporation	173,329.00	154,115.85	0.00	327,444.85	327,444.85	0.00
Internal Service Funds:						
Health Insurance	1,483,531.00	0.00	0.00	1,483,531.00	1,258,345.22	(225,185.78)
Property & Casualty Insurance	166,018.65	0.00	0.00	166,018.65	166,018.65	0.00
Workers Compensation Insurance	126,680.40	0.00	0.00	126,680.40	126,680.40	0.00
Central Stores	17,156.25	0.00	0.00	17,156.25	17,156.25	0.00
Vehicle Maintenance	98,006.25	0.00	0.00	98,006.25	98,006.25	0.00
<u>FIDUCIARY FUNDS</u>						
Pension Trust Funds:						
Police Pension	331,027.89	0.00	0.00	331,027.89	331,027.89	0.00
Agency Funds:						
Sales Tax	7,435.39	0.00	0.00	7,435.39	7,435.39	0.00
Totals	10,781,083.33	5,330,009.48	3,457,532.97	19,568,625.78	19,172,684.10	(395,941.68)

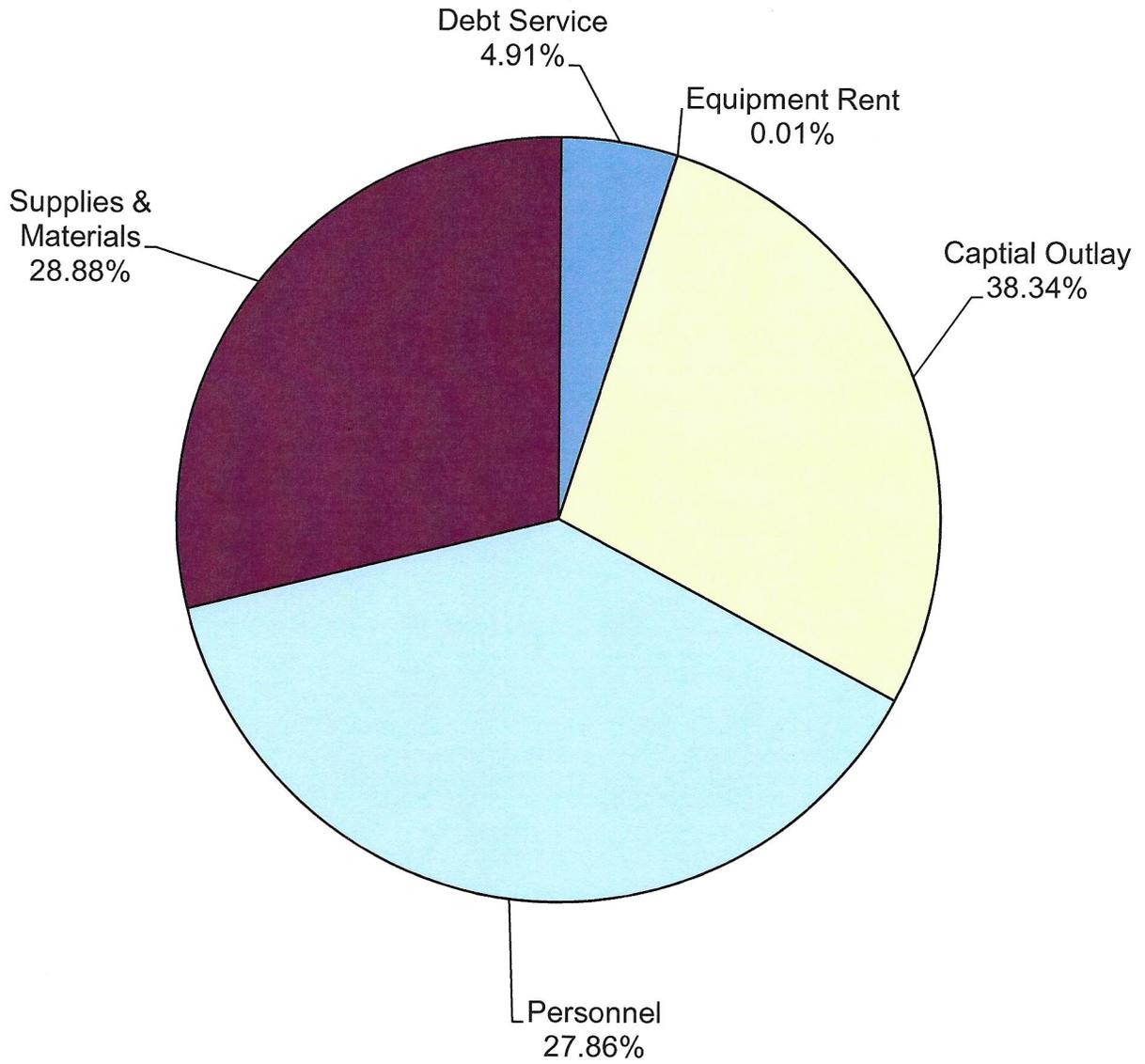
City of Kearney All Funds by Source 2014-15



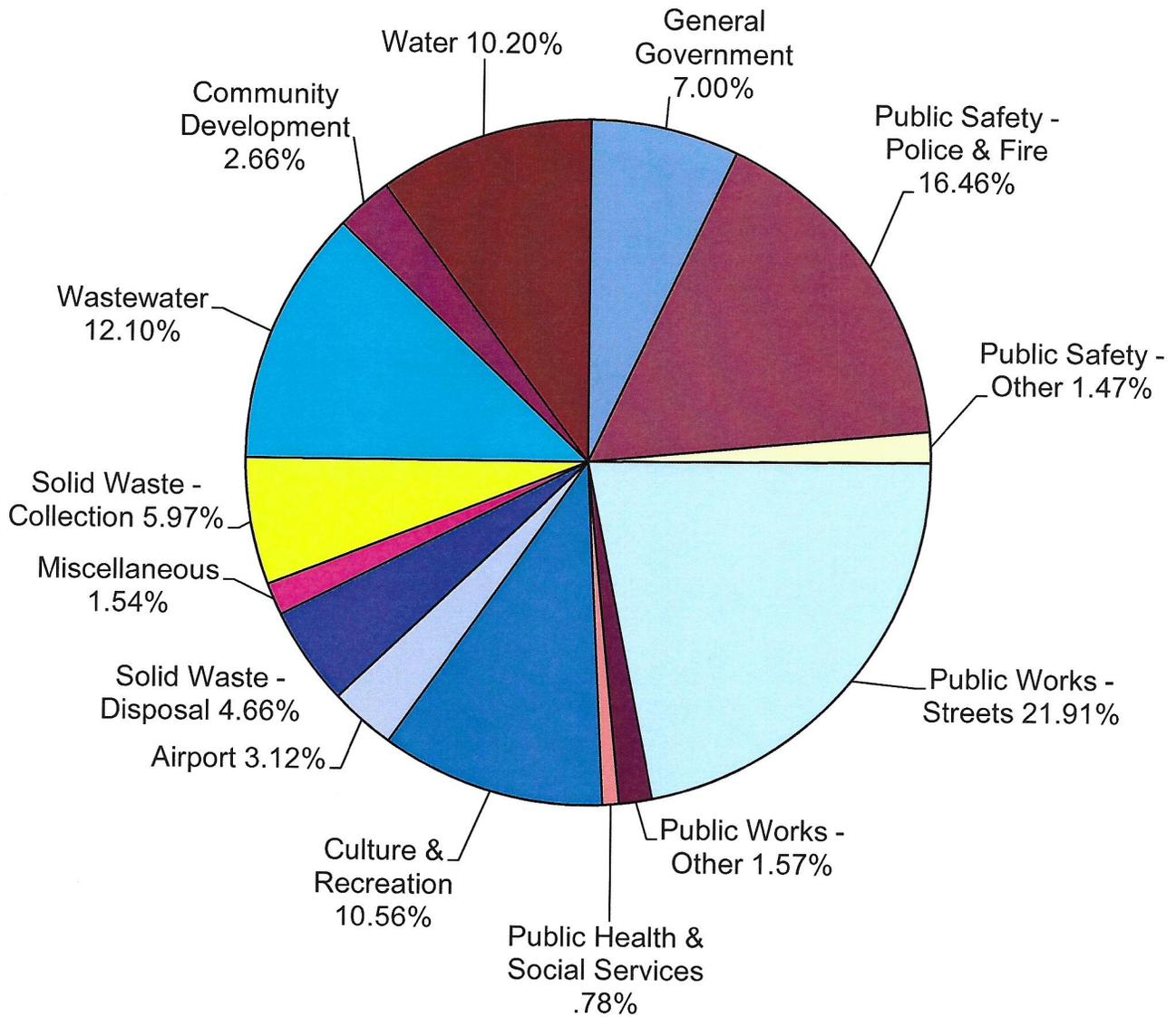
City of Kearney Tax Revenues by Source
2014-2015



City of Kearney All Funds by Object
2014-15



City of Kearney Budget by Function 2014-15



Kearney City Property Tax Distribution 2013

