

**CITY OF KEARNEY
TABLE OF CONTENTS
2017-2018 BUDGET**

	<u>PAGE</u>
A GUIDE TO UNDERSTANDING THE BUDGET.....	1
TRANSMITTAL LETTER.....	7
ORGANIZATIONAL CHARTS	
Organizational Structure	11
ORDINANCES	
Annual Appropriation Bill.....	21
SUMMARIES	
Budget Policy Statement and Procedures	22
Financial Policy Statement	28
Major Revenue Source Descriptions.....	43
Comprehensive Fee Schedule.....	57
Recapitulation of Capital Outlay.....	66
All Funds Revenue and Expense Reconciliation.....	72
All Funds Combined.....	73
Lid Computation Calculation.....	75
Comparative Valuations, Taxes and Levies.....	76
Fund Balance Requirement.....	77
Revenues by Source Graph	78
Tax Revenues by Source Graph.....	79
Expenditures by Object Graph	88
Budget by Function.....	81
Kearney City Tax Distribution Graph.....	82
GOVERNMENTAL FUNDS	
General Fund	
General Fund Summary	83
General Fund Revenues.....	84
General Fund Account Expenditure Summary.....	86
Administrative Services.....	87
Finance.....	89
Information Technology.....	91
Police - Services	93
Police - Records	95
Police - Data Processing	97
Police - Evidence.....	99
Police - Building.....	101

**CITY OF KEARNEY
TABLE OF CONTENTS
2017-2018 BUDGET**

	<u>PAGE</u>
Fire.....	103
Emergency Management.....	105
Development Services.....	107
Public Works – Administration/Eng. Support.....	109
Public Works - Facilities Maintenance.....	111
Cemetery.....	113
Peterson Senior Activity Center.....	115
Library.....	117
Park & Recreation - Administration.....	119
Recreation.....	121
Park.....	123
Aquatics.....	125
Cottonmill Lake.....	127
Forestry.....	129
 Special Revenue Funds	
Transportation	132
Economic Development Grant.....	137
Lottery Trust.....	141
Natural Disaster.....	145
Offstreet Parking District No. 1	149
 Capital Projects Funds	
Police Reserve.....	153
Fire Reserve.....	157
Cemetery Reserve.....	161
Park and Recreation Development.....	165
Street Improvement	169
Special Sales Tax – Capital Improvements/Equipment.....	173
Restaurant Occupation Tax Project.....	177
 Debt Service Funds	
Public Safety TAB's.....	181
Various Purpose Bonds	187
 PROPRIETARY FUNDS	
 Enterprise Funds	
Golf	197
Sanitation	204
SWDF Operation & Maintenance.....	209

**CITY OF KEARNEY
TABLE OF CONTENTS
2017-2018 BUDGET**

	<u>PAGE</u>
Sanitary Sewer Operation & Maintenance.....	213
Sanitary Sewer Retained Revenues.....	222
Sewer Revenue Bonds.....	226
Sewer Bond Reserve.....	233
Water Operations & Maintenance.....	237
Water Retained Revenues.....	246
Water Revenue Bonds.....	250
Water Bond Reserve.....	258
Storm Water Utility.....	258
Kearney Regional Airport	266
 Internal Service Funds	
Health Insurance.....	270
Property & Casualty Insurance.....	274
Workers Compensation Insurance.....	278
Central Stores	282
Vehicle Maintenance.....	286
 FIDUCIARY FUNDS	
Pension (And Other Employee Benefit) Trust Funds	
Police Pension	290
 Agency Funds	
Sales and Use Tax.....	294
 PERSONNEL SUMMARY	
Pay Policy	298
Personnel Schedule.....	305
 ACCOUNTING SUMMARY	
Fund Codes and Account Codes.....	311
Classification of Revenues by Source Code, Classification Code and Explanation	314
Classification of Expenditures by Object Code, Classification Code and Explanation	319
Account Number Description.....	325
 GLOSSARY.....	 326

**CITY OF KEARNEY
TABLE OF CONTENTS
2017-2018 BUDGET**

	<u>PAGE</u>
COMMISSION & ADVISORY BOARD MEMBERS	333