

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 Rang 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, Special Sales Tax – Capital Improvements/Equipment, and Restaurant Occupation Tax Project; 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, Storm Water Utility, 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 12.5% 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
Tennis Center
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, Special Sales Tax – Capital Improvements/Equipment, and Restaurant Occupation Tax Project.

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 seven Enterprise Funds: Golf, Sanitation, Solid Waste Disposal Facility (SWDF), Sanitary Sewer, Water, Storm Water Utility and Kearney Regional Airport. The budgets presented for Enterprise Funds are the best estimation of management under average use conditions. To facilitate management, the Sanitary Sewer Fund is divided into two divisions: 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 Storm Water Utility is responsible to the Director of Public Works. 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 as determined by the City's health insurance actuary 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 cannot 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 forgoing.
- 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
2021-22 BUDGET**

Account Number	Amount	Description
GENERAL FUND		
100031115	\$310,000.00	<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	\$500,000.00	<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	\$585,719.00	<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	\$810,000.00	<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 \$525,000.00

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 \$0.045 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 \$3,982,388.00

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 2021-22 fiscal year is estimated at \$0.13636 based on an estimated certified taxable value of \$2,943,772,625 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 \$9,104,216.00

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	\$425,000.00	<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	\$350,000.00	<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	\$270,581.00	<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	\$236,385.00	<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 \$164,534.00

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 \$204,668.00

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 \$255,000.00

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 \$3,539,225.00

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 \$275,000.00

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.

220037150 \$560,000.00

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

630037115 \$3,983,834.00

Park & Recreation Development :

Donations - This line item includes private donations received by the City for the construction of a Tennis Recreation Facility.

640031135 \$815,767.00

Street Improvement:

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. Ninety-five percent of the total sales tax collected each year is allocated to the General Fund and five percent of the total sales tax collected each year is allocated to the Various Purpose Bond Fund and the Street Improvement Fund.

640037105 \$2,867,395.00

Bond proceeds – 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 Talmadge St to Yanney Ave Project (\$2,446,040) and the Yanney Ave north of Talmadge St Project (\$421,355).

640038109 \$523,379.00

Highway street buyback program – This is a payment by the State of STP funds which must be used solely for the cost of construction, reconstruction, maintenance, or repair of public highways, streets, roads, or bridges.

650031135 \$5,057,898.00

Special Sales Tax – Capital Impr./Equipment:

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 2005 for capital improvement/equipment purchases.

665331133 \$1,133,000.00

Restaurant Occupation Tax Project:
Restaurant occupation tax – Article 30 “Restaurant and Drinking Place Occupation Tax” of the Code of the City of Kearney imposes a 1% occupation tax on gross receipts resulting from the sale of food (whether solid, semisolid, or non-alcoholic liquid) within the corporate limits of the City which are subject to the sales and use tax imposed by the State of Nebraska Department of Revenue Act of 1967. The occupation tax terminates no later than January 31, 2025, and is used to pay the debt service of the Kearney Facilities Corporation Bonds issued for the Youth Baseball/Softball Complex Project.

DEBT SERVICE FUNDS

710031130 \$360,182.00

Public Safety Tax Anticipation Bond:
Property tax - 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 2021, the City will levy approximately \$0.01224 per \$100.00 of taxable value, which will generate \$360,182 of special tax revenue based on an estimated taxable value of \$2,943,772,625.

Various Purpose Bond:

720031135 \$195,812.22

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.

720037170	\$167,186.00	<u>Lottery trust fund</u> - 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.
720038109	\$119,053.00	<u>Highway street buyback program</u> – This is a payment by the State of STP funds which must be used solely for the cost of construction, reconstruction, maintenance, or repair of public highways, streets, roads, or bridges.

ENTERPRISE FUNDS

300033130	\$242,048.00	<u>Golf:</u> <u>Cart rental</u> – Cart rental fees can be found in the City of Kearney Comprehensive Fee Schedule. The City anticipates that 9,254 18-hole rounds and 7,571 9-hole rounds will be played using golf carts during the fiscal year.
300033150	\$198,359.00	<u>Concessions</u> – Meadowlark Hills Golf Course provides concession services at the clubhouse. The City anticipates that \$7.05 will be spent per round for concessions. The City anticipates that 28,136 rounds will be played during the fiscal year.
300033210	\$404,919.00	<u>Greens fee</u> - Green fees can be found in the City of Kearney Comprehensive Fee Schedule. The City anticipates that 25,885 rounds will be played during the fiscal year.
300037170	\$486,617.00	<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 \$486,617.00 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.

Sanitation Collection:

310033145 \$1,263,063.00 Commercial charges - Section 5-212 of the City Code requires that all commercial and industrial businesses pay \$59.67 per container/per pickup each month for 2 & 3 cubic yard containers or \$119.33 per container/per pickup each month for a 6 & 8 cubic yard container. A reduced fee of \$36.26 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 \$645,587.00 Multi family charges - Section 5-212 of the City Code requires that all multiple residential units pay \$14.50 per month per apartment for weekly refuse collection. The City collects approximately 2,400 multiple residential unit containers each week.

310033255 \$1,607,332.00 Residential charges - Section 5-212 of the City Code requires that all residential units pay \$14.50 per month for weekly refuse collection. The City collects approximately 8,500 containers each week.

Solid Waste Disposal Facilities Operation & Maintenance Fund:

320033265 \$560,000.00 Tipping fee-Kearney - 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 \$1,180,000.00

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 \$1,041,593.00

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 \$4.08 plus \$2.03 per 100 cubic feet of water used.

350033200 \$4,363,447.50

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 and one half 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	\$639,317.00	<u>Multi family charges</u> - 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 \$4.08 per meter plus \$2.25 per 100 cubic feet of water consumed based on the average water usage for the months of January, February and March.
350033255	\$1,745,930.00	<u>Residential charges</u> - Section 10-207 of the City Code states that each and every residential user shall be billed a minimum monthly charge of \$4.08 plus \$2.25 per 100 cubic feet of water consumed based on the average water usage for the months of January, February and March.
350037105	\$14,473,188.00	<u>Bond proceeds</u> - This line item includes loan proceeds received by the City from an SRF loan from the Nebraska Department of Environmental Quality. The loan proceeds will be used for the purpose of paying for the cost of WWTP Phase II Project.
		<u>Water Retained Revenue:</u>
370033140	\$796,196.00	<u>Commercial charges</u> - Section 10-317 of the City Code states that each and every commercial user inside city limits shall be billed a minimum monthly charge ranging from \$7.79 for a 5/8" meter to \$147.00 for a 12" meter plus an additional \$1.54 for each 100 cubic feet of water metered.
370033200	\$4,363,447.50	<u>Electrical dist. system</u> - 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 and one half 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 \$622,885.00 Multi family charges - Section 10-317 of the City Code states that each and every multi family user inside city limits shall be billed a minimum monthly charge of \$9.43 per meter plus an additional \$1.70 for each 100 cubic feet of water metered.

370033255 \$2,880,551.00 Residential charges - Section 10-317 of the City Code states that each and every residential user inside city limits shall be billed a minimum monthly charge of \$9.43 plus an additional \$1.70 for each 100 cubic feet of water metered.

370037180 \$180,000.00 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 \$1,300.00 plus the cost of concrete 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.

Storm Water Utility:

380033225 \$113,000.00 Multi Family charges - Section 10-504 of the City Code states that each and every multi family unit inside city limits shall be billed a monthly charge of \$2.00 per living unit.

380033255 \$213,000.00 Residential charges - Section 10-504 of the City Code states that each and every residential unit inside city limits shall be billed a monthly charge of \$2.00 per living unit.

Kearney Regional Airport:

390033300 \$195,053.00 Agriculture lands & leases - The primary source of revenue for the Kearney Municipal Airport is provided from agriculture lease payments. The Airport

currently leases approximately 1,500 acres of crop land to five different tenants. All of the cash farm rent received from the lease arrangements is deposited to this line item.

390033204 \$1,550,000.00 Fuel sales – On May 1, 2020, the Kearney Municipal Airport began operations as a Fixed Base Operator (FBO). The estimated sale of fuel is included in this line item.

390037125 \$9,255,345.00 FAA & NDA proceeds - The Kearney Municipal Airport Corporation budget includes a Federal Aviation Administration (FAA) grant of \$8,250,000 for the Terminal Project, \$80,000 for the preliminary design for the Apron Reconstruction Project and \$925,345 for eligible operating and capital project costs pursuant to the FAA CARES Act Grant.

INTERNAL SERVICE FUNDS

400037107 \$4,562,500.00 Health Insurance:
City & employee contr. - 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. 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 \$638,887.04 Property & Casualty Insurance:
Charges for internal services - 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 \$499,171.76 Workers Compensation Insurance:
Charges for internal services - 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 \$1,702,792.25

Central Stores:

Sale of shop supplies - 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 \$538,516.25

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.

Fee Description	Corresponding City Code Section	Last Fee Change Resolution	Date	2018	2019	2020	Beginning October 1, 2021
Bucket truck		2011-91	08/09/11	75.00	75.00	75.00	75.00
Cherry truck		2011-91	08/09/11	50.00	50.00	50.00	50.00
Flasher truck		2011-91	08/09/11	25.00	25.00	25.00	25.00
Flasher truck		2011-91	08/09/11	50.00	50.00	50.00	50.00
Forklift		2011-91	08/09/11	75.00	75.00	75.00	75.00
Hydraulic hammer		2011-91	08/09/11	50.00	50.00	50.00	50.00
Loader		2011-91	08/09/11	75.00	75.00	75.00	75.00
Motor grader		2011-91	08/09/11	150.00	150.00	150.00	150.00
Excavator/compressor		2011-91	08/09/11	25.00	25.00	25.00	25.00
Scissor lift		2011-91	08/09/11	25.00	25.00	25.00	25.00
Street sweeper		2011-91	08/09/11	150.00	150.00	150.00	150.00
Tractor		2011-91	08/09/11	75.00	75.00	75.00	75.00
Trailer		2011-91	08/09/11	25.00	25.00	25.00	25.00
Trencher		2011-91	08/09/11	50.00	50.00	50.00	50.00
Labor		2016-152	09/13/16	40.00	40.00	40.00	40.00
Stormwater ditch and detention cell mowing fee (per hour)		2007-108	10/01/07	0.00	0.00	0.00	100.00
Return check charge		2012-164	09/11/12	30.00	30.00	30.00	30.00
Special assessment administration fee (per lot)		2012-164	09/11/12	25.00	25.00	25.00	25.00
Police							
Graffiti fine - 1st offense	8-1628		10/09/01	150.00	150.00	150.00	150.00
Graffiti fine - 2nd offense	8-1628		10/09/01	250.00	250.00	250.00	250.00
Graffiti fine - each subsequent offense	8-1628		10/09/01	300.00	300.00	300.00	300.00
Photographs							
First photo		1999-152	07/27/99	5.00	5.00	5.00	5.00
Each additional photo		1999-152	07/27/99	1.00	1.00	1.00	1.00
Instant photo atk.				5.00	5.00	5.00	5.00
Reports							
Accident - internet on-line		2018-154	09/11/18	0.00	0.00	0.00	0.00
Accident - imperson at Law Enforcement Center		2018-154	09/11/18	5.00	5.00	5.00	5.00
Accident - mailed		2020-139	09/08/20	5.00	5.00	5.00	5.00
Incident - imperson at Law Enforcement Center		2019-152	09/09/09	3.00	3.00	3.00	3.00
Incident - mailed		2008-141	09/08/09	3.00	3.00	3.00	3.00
All other - first single-sided page (imperson at Law Enforcement Center)		2020-139	09/08/20	5.00	5.00	5.00	5.00
All other - first double-sided page (mailed)		2020-139	09/08/20	7.00	7.00	7.00	7.00
Each additional single-sided page		1999-152	07/27/99	25.00	25.00	25.00	25.00
Per single-sided page after the first 100 pages		2008-141	09/08/09	100.00	100.00	100.00	100.00
To scale drawing		2017-159	09/12/17	500.00	500.00	500.00	500.00
FARO scan request from public		2009-141	09/08/09	2.00	2.00	2.00	2.00
CAD printout per call		2007-108	10/01/07	25.00	25.00	25.00	25.00
Buffalo County Detention Center search charge file printout		1999-152	07/27/99	5.00	5.00	5.00	5.00
DVD cassette tape		1999-152	07/27/99	5.00	5.00	5.00	5.00
Shipping & handling		2017-159	09/12/17	500.00	500.00	500.00	500.00
FARO scan - court ordered (per scan)				5.00	5.00	5.00	5.00
Firearms permit		2007-108	10/01/07	20.00	20.00	20.00	20.00
Criminal records check		2019-152	09/10/19	100.00	100.00	100.00	100.00
Towing charge - passenger cars, trucks licensed 4 tons and less, trailers, snowmobiles, boats, motorcycles	8-1111	2019-152	09/10/19	200.00	200.00	200.00	200.00
Towing charge - straight trucks licensed over 4 tons, semi-trailers and house trailers	8-1111	2020-139	09/08/20	125.00	125.00	125.00	125.00
Towing charge - snow removal tows	8-1111	2013-179	09/10/13	65.00	65.00	65.00	65.00
Towing charge - rate per hour for moving vehicles in the Police Impound Lot	8-1111	2013-179	09/10/13	35.00	35.00	35.00	35.00
Towing charge - rate per hour for moving vehicles in the Police Impound Lot	8-1111	2020-139	09/08/20	35.00	35.00	35.00	35.00
Storage charge for towed vehicles (per day)	8-1111	2007-108	10/01/07	20.00	20.00	20.00	20.00
Storage administration fee	8-618			400.00 - 500.00	400.00 - 500.00	400.00 - 500.00	400.00 - 500.00
Alcohol test for DUI (each time)	8-618			1,000.00	1,000.00	1,000.00	1,000.00
Driving under the influence (first offense)	8-618			500.00	500.00	500.00	500.00
Driving under the influence (subsequent offenses)	8-618			1,000.00	1,000.00	1,000.00	1,000.00
Driving under the influence (subsequent offenses and tested over .15)	8-618			200.00 or less	200.00 or less	200.00 or less	200.00 or less
Driving under the influence (subsequent offenses and tested over .15)	8-618			300.00 or less	300.00 or less	300.00 or less	300.00 or less
Traffic infraction - no other specific penalty - first offense	1-113			400.00 or less	400.00 or less	400.00 or less	400.00 or less
Traffic infraction - no other specific penalty - third offense	1-113			200.00 or less	200.00 or less	200.00 or less	200.00 or less
Traffic infraction - no other specific penalty - third offense	1-113			300.00 or less	300.00 or less	300.00 or less	300.00 or less
Claimed impounded animal fee (collected by Kearney Area Animal Shelter)	8-1411			30.00	30.00	30.00	30.00
First time impounded	8-1411	2017-159	09/12/17	50.00	50.00	50.00	50.00
Second time impounded	8-1411	2017-159	09/12/17	75.00	75.00	75.00	75.00
Third time impounded	8-1411	2017-159	09/12/17	100.00	100.00	100.00	100.00
Fourth time impounded	8-1411	2017-159	09/12/17	15.00	15.00	15.00	15.00
Additional fee for rabies vaccine if not current	8-1411	2017-159	09/12/17	100.00	100.00	100.00	100.00
Additional fee for rabies vaccine if not current	8-1411	2017-159	09/12/17	100.00	100.00	100.00	100.00
Disabled or handicapped person parking space violation	8-943	2008-158	09/09/08	30.00	30.00	30.00	30.00
Parking within 20 feet of any intersection or crosswalk	8-943	2008-158	09/09/08	30.00	30.00	30.00	30.00
Parking within 15 feet of a fire hydrant violation	8-943	2008-158	09/09/08	30.00	30.00	30.00	30.00
Parking any place where the vehicle would block the use of a driveway	8-943	2008-158	09/09/08	30.00	30.00	30.00	30.00
Standing or nonmoving violation	8-943	2008-158	09/09/08	25.00	25.00	25.00	25.00
If paid within 15 days	8-943	2008-158	09/09/08	30.00	30.00	30.00	30.00
If paid after 15 days	8-943	2008-158	09/09/08	30.00	30.00	30.00	30.00
Fire							
Fireworks occupation tax (annually)	4-605			160.00	160.00	160.00	160.00
Excessive false alarms (after 4 per year)	3-1206			150.00	150.00	150.00	150.00
Permit to sell fireworks (annually)	4-603			250.00	250.00	250.00	250.00
Development Services							
Building permit fee:							
Residential & accessory buildings:							
First floor (per square foot)	9-301, 108-2	2018-154	09/11/18	22	24	24	27

Fee Description	Corresponding City Code Section	Last Fee Change		Fee For Fiscal Year Beginning October 1,			Beginning October 1,	
		Resolution	Date	2018	2019	2020	2021	
Floors above the first floor (per square foot)	9-301.108.2	2016-152	09/13/16	.12	.12	.12	.12	
Other buildings or structures:								
0 to 10,000 square feet (per square foot)	9-301.108.2	2017-159	09/12/17	.25	.25	.25	.25	
10,000 to 20,000 square feet (per square foot)	9-301.108.2	2017-159	09/12/17	.20	.20	.20	.20	
20,000 to 30,000 square feet (per square foot)	9-301.108.2	2017-159	09/12/17	49.00	49.00	49.00	49.00	
Minimum permit fee	9-301.108.2	2016-152	09/13/16	4.00	4.00	4.00	4.00	
Antennas, radio towers (per \$100.00 of total cost of work)	9-301.108.2	2016-152	09/13/16	.12	.12	.12	.12	
Foundation permits (per square foot)	9-301.108.2	2017-159	09/12/17	123.00	123.00	123.00	123.00	
Demolition permit:								
Business or commercial buildings	9-301.108.2	2017-159	09/12/17	49.00	49.00	49.00	49.00	
Residential & accessory buildings	9-301.108.2	2017-159	09/12/17	63.00	63.00	63.00	63.00	
Remodeling fees (per sq. ft. valuation)	9-301.108.2	2017-159	09/12/17	67.00 + 6.20/1,000	67.00 + 6.20/1,000	67.00 + 6.20/1,000	67.00 + 6.20/1,000	
\$1,000.00 to \$20,000.00 valuation	9-301.108.2	2017-159	09/12/17	197.00 + 12.40/1,000	197.00 + 12.40/1,000	197.00 + 12.40/1,000	197.00 + 12.40/1,000	
\$20,001.00 and above valuation	9-301.108.2	2017-159	09/12/17	551.00 + 3.10/1,000	551.00 + 3.10/1,000	551.00 + 3.10/1,000	551.00 + 3.10/1,000	
Plumbing remodeling fee	9-301.108.2	2017-159	09/12/17	60.00	60.00	60.00	60.00	
Fence permit fee	9-301.108.2	2017-159	09/12/17	26.00	26.00	26.00	26.00	
Plan review fee	9-301.108.5	2017-159	09/12/17	50%	50%	50%	50%	
Percent of building permit fee - for buildings Groups R, Division 3, and M occupancies	9-301.108.5	2017-159	09/12/17	63%	63%	63%	63%	
Percent of building permit fee - all other buildings	9-301.108.5	2017-159	09/12/17	55%	55%	55%	55%	
Replacement yellow card	3-182/7/9-916	2016-152	09/13/16	9.00	9.00	9.00	9.00	
Manufactured home park license fee (first 10 spaces)	38-105.F.8 & 38-107.C	2017-159	09/12/17	550.00	550.00	550.00	550.00	
Planned district development plan approval	59-103.C.5	2017-159	09/12/17	340.00	340.00	340.00	340.00	
Conditional use permit	59-104.B.4 & 59-104.C.5	2017-159	09/12/17	400.00	400.00	400.00	400.00	
Conditional use permit acknowledgment application	59-104.B.4 & 59-104.C.5	2017-159	09/12/17	153.00	153.00	153.00	153.00	
Ordinance amendment	53-102.B.3	2017-159	09/12/17	300.00	300.00	300.00	300.00	
Board of Adjustment	53-102.B.3	2017-159	09/12/17	300.00	300.00	300.00	300.00	
Minor subdivision	53-103.D.1	2020-139	09/08/20	300.00 + \$20.00/ft	300.00 + \$20.00/ft	300.00 + \$20.00/ft	300.00 + \$20.00/ft	
Preliminary plat	53-103.E.1	2017-159	09/12/17	300.00 + \$15.00/ft	300.00 + \$15.00/ft	300.00 + \$15.00/ft	300.00 + \$15.00/ft	
Final plat	53-104.A	2016-152	02/13/16	60.00	60.00	60.00	60.00	
Vacation plat (ROW, streets, alleys, pits, & easements)	3-108	2020-139	09/08/20	38.00	38.00	38.00	38.00	
Sign installer registration fee (two year)	3-108	2020-139	09/08/20	43.00	43.00	43.00	43.00	
Sign permit - single from 16 to 32 square feet	3-108	2020-139	09/08/20	31.00	31.00	31.00	31.00	
Sign permit - double from 16 to 32 square feet	3-108	2020-139	09/08/20	60.00	60.00	60.00	60.00	
Temporary sign permit	3-108 & 50-125	2020-139	09/08/20	310.00	310.00	310.00	310.00	
Master sign plan permit fee	9-501	2017-159	09/12/17	0.00	0.00	0.00	0.00	
Moving a building permit	9-719	2017-159	09/12/17	245.00	245.00	245.00	245.00	
Thermal imaging inspection (missed insulation inspection - first offense)								
Thermal imaging inspection (missed insulation inspection - second and third offense)								
Electrician registration fees (every two years)								
Electrical permit fee								
Construction:								
Three percent of project cost (subject to below minimum/maximum)				0.00	0.00	0.00	0.00	
Minimum fee				0.00	0.00	0.00	0.00	
Maximum fee				35.00	35.00	35.00	35.00	
Less than \$100.00	9-732	2017-159	09/12/17	0.00	0.00	0.00	0.00	
\$100.00 to \$500.00	9-732	2017-159	09/12/17	118.00	118.00	118.00	118.00	
\$501.00 to \$1,500.00	9-732	2017-159	09/12/17	338.00	338.00	338.00	338.00	
\$1,501.00 to \$3,000.00	9-732	2017-159	09/12/17	590.00	590.00	590.00	590.00	
\$3,001.00 to \$50,000.00	9-732	2017-159	09/12/17	845.00	845.00	845.00	845.00	
\$50,001.00 to \$100,000.00	9-732	2017-159	09/12/17	1,183.00	1,183.00	1,183.00	1,183.00	
\$100,001.00 to \$1,000,000.00	9-732	2017-159	09/12/17	1,688.00	1,688.00	1,688.00	1,688.00	
More than \$1,000,001.00	9-732	2017-159	09/12/17	2,534.00	2,534.00	2,534.00	2,534.00	
Residential construction:								
New residences, per family unit (entrance and interior wiring)	9-732	2017-159	09/12/17	67.00	67.00	67.00	67.00	
Service entrance only	9-732	2017-159	09/12/17	37.00	37.00	37.00	37.00	
Manufactured home hookups								
Electrical hookup	9-732	2017-159	09/12/17	30.00	30.00	30.00	30.00	
Temporary electrical service	9-732	2017-159	09/12/17	37.00	37.00	37.00	37.00	
Solar panel permit fee:								
Residential:								
Grid-tie				0.00	0.00	0.00	0.00	
Off-grid				0.00	0.00	0.00	0.00	
Commercial:								
2kw - 4.9kw				0.00	0.00	0.00	0.00	
5kw - 7.9 kw				0.00	0.00	0.00	0.00	
8kw - 14.9 kw				0.00	0.00	0.00	0.00	
15+kw				0.00	0.00	0.00	0.00	
Plumbing permit fee:								
Residential construction:								
Single family - 2,000 square feet	9-1035	2017-159	09/12/17	137.00	137.00	137.00	137.00	
Single family - 2,001 to 2,800 square feet	9-1035	2017-159	09/12/17	179.00	179.00	179.00	179.00	
Single family - 2,801 to 3,500 square feet	9-1035	2017-159	09/12/17	239.00	239.00	239.00	239.00	
Single family - 3,501 to 4,500 square feet	9-1035	2017-159	09/12/17	299.00	299.00	299.00	299.00	
Single family - above 4,500 square feet	9-1035	2017-159	09/12/17	358.00	358.00	358.00	358.00	
Duplex - 0 to 2,000 square feet	9-1035	2017-159	09/12/17	179.00	179.00	179.00	179.00	
Duplex - 2,001 to 2,800 square feet	9-1035	2017-159	09/12/17	239.00	239.00	239.00	239.00	
Duplex - 2,801 to 3,500 square feet	9-1035	2017-159	09/12/17	299.00	299.00	299.00	299.00	
Duplex - 3,501 to 4,500 square feet	9-1035	2017-159	09/12/17	358.00	358.00	358.00	358.00	
Duplex - above 4,500 square feet	9-1035	2017-159	09/12/17	358.00	358.00	358.00	358.00	

Fee Description	Corresponding City Code Section	Last Fee Change				Fee For Fiscal Year Beginning October 1,			
		Resolution	Date	2018	2019	2020	2021		
Grave opening - infant	7-301	2005-141	08/08/09	125.00	125.00	125.00	125.00		
Late weekday overtime & Saturday morning overtime - infant	7-301	2018-154	09/11/18	200.00	200.00	200.00	200.00		
Grave opening - cremation	7-301	2011-91	08/09/11	300.00	300.00	300.00	300.00		
Late weekday overtime & Saturday morning overtime - cremation	7-301	2018-154	09/11/18	200.00	200.00	200.00	200.00		
Grave space - adult	7-301	2020-139	09/08/20	575.00	575.00	600.00	600.00		
Grave space - infant	7-301	2009-141	09/08/09	125.00	125.00	125.00	125.00		
Grave space in new addition	7-301	2020-139	09/08/20	150.00	150.00	150.00	150.00		
Late weekday overtime (after 3:30 p.m. Monday through Friday)	7-301	2020-139	09/08/20	625.00	625.00	625.00	625.00		
Mausoleum cremation niche - single	7-301	2011-91	08/09/11	25.00	25.00	25.00	25.00		
Mausoleum cremation niche - double	7-301	2020-139	09/08/20	925.00	925.00	925.00	925.00		
Mausoleum opening	7-301	2020-139	09/08/20	1,275.00	1,275.00	1,275.00	1,275.00		
Late weekday overtime & Saturday morning overtime - mausoleum	7-301	2018-154	09/11/18	275.00	275.00	275.00	275.00		
Mausoleum crypt - level one double space	7-301	10/01/06	10/01/06	2,250.00	2,250.00	2,250.00	2,250.00		
Mausoleum crypt - level two single space	7-301	10/01/06	10/01/06	4,600.00	4,600.00	4,600.00	4,600.00		
Mausoleum crypt - level two double space	7-301	10/01/06	10/01/06	9,200.00	9,200.00	9,200.00	9,200.00		
Mausoleum crypt - level three single space	7-301	10/01/06	10/01/06	6,400.00	6,400.00	6,400.00	6,400.00		
Mausoleum crypt - level three double space	7-301	10/01/06	10/01/06	3,250.00	3,250.00	3,250.00	3,250.00		
Mausoleum crypt - level four single space	7-301	10/01/06	10/01/06	6,000.00	6,000.00	6,000.00	6,000.00		
Mausoleum crypt - level four double space	7-301	10/01/06	10/01/06	2,750.00	2,750.00	2,750.00	2,750.00		
Columbarium space - single	7-301	2020-139	09/08/20	5,200.00	5,200.00	5,200.00	5,200.00		
Columbarium space - double	7-301	2020-139	09/08/20	725.00	725.00	750.00	750.00		
West columbarium single space - east	7-301	2020-139	09/08/20	1,025.00	1,025.00	1,050.00	1,050.00		
West columbarium double space - east	7-301	2020-139	09/08/20	1,800.00	1,800.00	1,800.00	1,800.00		
West columbarium double space single depth - east	7-301	2020-139	09/08/20	0.00	0.00	975.00	975.00		
West columbarium double space double depth - east	7-301	2020-139	09/08/20	0.00	0.00	1,350.00	1,350.00		
West columbarium double space single depth - west	7-301	2020-139	09/08/20	0.00	0.00	1,300.00	1,300.00		
West columbarium double space double depth - west	7-301	2020-139	09/08/20	0.00	0.00	1,575.00	1,575.00		
West columbarium double space double depth - west	7-301	2020-139	09/08/20	0.00	0.00	1,525.00	1,525.00		
Perpetual care - 8 spaces	7-301	10/01/06	10/01/06	65.00	65.00	65.00	65.00		
Thanksgiving Friday & Christmas Eve burial overtime fee	7-301	2020-139	09/08/20	275.00	275.00	300.00	300.00		
Urn and chair setup	7-301	2018-154	09/11/18	35.00	35.00	35.00	35.00		
Urn and chair setup - new addition	7-301	2018-154	09/11/18	175.00	175.00	175.00	175.00		
Mausoleum vase	7-301	2020-139	09/08/20	50.00	50.00	50.00	50.00		
Columbarium vase	7-301	2020-139	09/08/20	250.00	250.00	275.00	275.00		
Credit card/ACH convenience fee	7-301	2011-91	08/09/11	525.00	525.00	550.00	550.00		
Kiosk obituary entry	7-301	2018-154	09/11/18	1.5%	1.5%	1.5%	1.5%		
Kiosk monument picture	7-301	2018-154	09/11/18	10.00	10.00	10.00	10.00		
				15.00	15.00	15.00	15.00		

Fee Description	Corresponding City Code Section	Resolution	Date	2018	2019	2020	2021
Recreation							
The Park, Recreation, Cemetery, and Golf Director shall establish fees for miscellaneous							
Concessions - per concessionaire per year				5.00	5.00	5.00	5.00
Digital limous clock - per day/weekend				75.00	75.00	75.00	75.00
Concessions - per concessionaire per year				25.00	25.00	25.00	25.00

Fee Description	Corresponding City Code Section	Resolution	Date	2018	2019	2020	2021
Tennis Center							
Daily admissions:							
Per person, 1 hour, without pass				0.00	0.00	0.00	0.00
Per person, 1.5 hour, without pass				0.00	0.00	0.00	0.00
Per person, 2 hours, without pass				0.00	0.00	0.00	0.00
Per person, 1 hour, with pass				0.00	0.00	0.00	0.00
Per person, 1.5 hour, with pass				0.00	0.00	0.00	0.00
Per person, 2 hours, with pass				0.00	0.00	0.00	0.00
Annual season pass (per 1-2 hour court times only) (can purchase anytime):				0.00	0.00	0.00	0.00
Child (age 12 and under)				0.00	0.00	0.00	0.00
Student (age 13-22)				0.00	0.00	0.00	0.00
Senior (age 65+)				0.00	0.00	0.00	0.00
Senior couple				0.00	0.00	0.00	0.00
Family (same household, minimum 3 people) (per adult)				0.00	0.00	0.00	0.00
Family cap (same household, 4 or more people)				0.00	0.00	0.00	0.00
Individual private lessons:							
Single participant - instructor, with or without pass				0.00	0.00	0.00	0.00
1 hour - instructor, with or without pass				0.00	0.00	0.00	0.00
1.5 hours - instructor, with or without pass				0.00	0.00	0.00	0.00
2 hours - instructor, with or without pass				0.00	0.00	0.00	0.00
30 minutes - participant, with pass				0.00	0.00	0.00	0.00
1 hour - participant, with pass				0.00	0.00	0.00	0.00
1.5 hours - participant, with pass				0.00	0.00	0.00	0.00
2 hours - participant, with pass				0.00	0.00	0.00	0.00
1 hour - participant, without pass				0.00	0.00	0.00	0.00
1.5 hours - participant, without pass				0.00	0.00	0.00	0.00
2 hours - participant, without pass				0.00	0.00	0.00	0.00
Small group private lessons (1 court):							
2-4 participants:				0.00	0.00	0.00	0.00
30 minutes - instructor, with or without pass				0.00	0.00	0.00	0.00

Fee Description	Corresponding City Code Section	Resolution	Date	2018	2019	2020	2021
Grave opening - infant	7-301	2005-141	08/08/09	125.00	125.00	125.00	125.00
Late weekday overtime & Saturday morning overtime - infant	7-301	2018-154	09/11/18	200.00	200.00	200.00	200.00
Grave opening - cremation	7-301	2011-91	08/09/11	300.00	300.00	300.00	300.00
Late weekday overtime & Saturday morning overtime - cremation	7-301	2018-154	09/11/18	200.00	200.00	200.00	200.00
Grave space - adult	7-301	2020-139	09/08/20	575.00	575.00	600.00	600.00
Grave space - infant	7-301	2009-141	09/08/09	125.00	125.00	125.00	125.00
Grave space in new addition	7-301	2020-139	09/08/20	150.00	150.00	150.00	150.00
Late weekday overtime (after 3:30 p.m. Monday through Friday)	7-301	2020-139	09/08/20	625.00	625.00	625.00	625.00
Mausoleum cremation niche - single	7-301	2011-91	08/09/11	25.00	25.00	25.00	25.00
Mausoleum cremation niche - double	7-301	2020-139	09/08/20	925.00	925.00	925.00	925.00
Mausoleum opening	7-301	2020-139	09/08/20	1,275.00	1,275.00	1,275.00	1,275.00
Late weekday overtime & Saturday morning overtime - mausoleum	7-301	2018-154	09/11/18	275.00	275.00	275.00	275.00
Mausoleum crypt - level one double space	7-301	10/01/06	10/01/06	2,250.00	2,250.00	2,250.00	2,250.00
Mausoleum crypt - level two single space	7-301	10/01/06	10/01/06	4,600.00	4,600.00	4,600.00	4,600.00
Mausoleum crypt - level two double space	7-301	10/01/06	10/01/06	9,200.00	9,200.00	9,200.00	9,200.00
Mausoleum crypt - level three single space	7-301	10/01/06	10/01/06	6,400.00	6,400.00	6,400.00	6,400.00
Mausoleum crypt - level three double space	7-301	10/01/06	10/01/06	3,250.00	3,250.00	3,250.00	3,250.00
Mausoleum crypt - level four single space	7-301	10/01/06	10/01/06	6,000.00	6,000.00	6,000.00	6,000.00
Mausoleum crypt - level four double space	7-301	10/01/06	10/01/06	2,750.00	2,750.00	2,750.00	2,750.00
Columbarium space - single	7-301	2020-139	09/08/20	5,200.00	5,200.00	5,200.00	5,200.00
Columbarium space - double	7-301	2020-139	09/08/20	725.00	725.00	750.00	750.00
West columbarium single space - east	7-301	2020-139	09/08/20	1,025.00	1,025.00	1,050.00	1,050.00
West columbarium double space - east	7-301	2020-139	09/08/20	1,800.00	1,800.00	1,800.00	1,800.00
West columbarium double space single depth - east	7-301	2020-139	09/08/20	0.00	0.00	975.00	975.00
West columbarium double space double depth - east	7-301	2020-139	09/08/20	0.00	0.00	1,350.00	1,350.00
West columbarium double space single depth - west	7-301	2020-139	09/08/20	0.00	0.00	1,300.00	1,300.00
West columbarium double space double depth - west	7-301	2020-139	09/08/20	0.00	0.00	1,575.00	1,575.00
West columbarium double space double depth - west	7-301	2020-139	09/08/20	0.00	0.00	1,525.00	1,525.00
Perpetual care - 8 spaces	7-301	10/01/06	10/01/06	65.00	65.00	65.00	65.00
Thanksgiving Friday & Christmas Eve burial overtime fee	7-301	2020-139	09/08/20	275.00	275.00	300.00	300.00
Urn and chair setup	7-301	2018-154	09/11/18	35.00	35.00	35.00	35.00
Urn and chair setup - new addition	7-301	2018-154	09/11/18	175.00	175.00	175.00	175.00
Mausoleum vase	7-301	2020-139	09/08/20	50.00	50.00	50.00	50.00
Columbarium vase	7-301	2020-139	09/08/20	250.00	250.00	275.00	275.00
Credit card/ACH convenience fee	7-301	2011-91	08/09/11	525.00	525.00	550.00	550.00
Kiosk obituary entry	7-301	2018-154	09/11/18	1.5%	1.5%	1.5%	1.5%
Kiosk monument picture	7-301	2018-154	09/11/18	10.00	10.00	10.00	10.00
				15.00	15.00	15.00	15.00

Fee Description	Corresponding City Code Section	Resolution	Date	2018	2019	2020	2021
Grave opening - infant	7-301	2005-141	08/08/09	125.00	125.00	125.00	125.00
Late weekday overtime & Saturday morning overtime - infant	7-301	2018-154	09/11/18	200.00	200.00	200.00	200.00
Grave opening - cremation	7-301	2011-91	08/09/11	300.00	300.00	300.00	300.00
Late weekday overtime & Saturday morning overtime - cremation	7-301	2018-154	09/11/18	200.00	200.00	200.00	200.00
Grave space - adult	7-301	2020-139	09/08/20	575.00	575.00	600.00	600.00
Grave space - infant	7-301	2009-141	09/08/09	125.00	125.00	125.00	125.00
Grave space in new addition	7-301	2020-139	09/08/20	150.00	150.00	150.00	150.00
Late weekday overtime (after 3:30 p.m. Monday through Friday)	7-301	2020-139	09/08/20	625.00	625.00	625.00	625.00
Mausoleum cremation niche - single	7						

Fee Description	Last Fee Change Resolution	Date	2018	2019	2020	Beginning October 1, 2021
Aquatics						
Adults & Centennial Park pools:						
Age 6 and over - per session (1:00 a.m. - 5:00 a.m., Monday-Friday and all day on weekends)	2017-159	09/12/17	4.00	4.00	4.00	4.00
Age 6 and over - per session (after 5:00 a.m., Monday-Friday)	2017-159	09/12/17	3.00	3.00	3.00	3.00
"Toddler Time", age 0-5 with parents/guardian, per morning session during non swim lesson weeks at Harmon Pool	2013-179	09/10/13	2.00	2.00	2.00	2.00
Small punch card (20 punches) - 1 punch = \$1.00 of session fee	2017-159	09/12/17	18.00	18.00	18.00	18.00
Large punch card (40 punches) - 1 punch = \$1.00 of session fee	2017-159	09/12/17	35.00	35.00	35.00	35.00
Water aerobics - per session	2020-139	09/08/20	3.00	3.00	4.00	4.00
Water walking & lap swimming - per session	2017-159	09/12/17	2.00	2.00	2.00	2.00
Season pass - family (5 to 4 people) (early purchase)	2017-159	09/12/17	150.00	150.00	150.00	150.00
Season pass - family (5 or more people) (late purchase)	2017-159	09/12/17	180.00	180.00	180.00	180.00
Season pass - large family (5 or more people) (early purchase)	2017-159	09/12/17	190.00	190.00	190.00	190.00
Season pass - large family (5 or more people) (late purchase)	2017-159	09/12/17	230.00	230.00	230.00	230.00
Season pass - individual (early purchase)	2017-159	09/12/17	70.00	70.00	70.00	70.00
Season pass - individual (late purchase)	2017-159	09/12/17	85.00	85.00	85.00	85.00
Senior pass - with the purchase of individual or family season pass	2017-159	09/12/17	35.00	35.00	35.00	35.00
Centennial Park Pool rental, Saturday & Sunday, 7:30 p.m. to 9:00 p.m. - up to 50 people	2008-141	09/08/09	80.00	80.00	80.00	80.00
Centennial Park Pool rental, Saturday & Sunday, 7:30 p.m. to 9:00 p.m. - up to 51 to 100 people	2013-179	09/10/13	105.00	105.00	105.00	105.00
Centennial Park Pool rental, Saturday & Sunday, 7:30 p.m. to 9:00 p.m. - over 100 people	2013-179	09/10/13	130.00	130.00	130.00	130.00
Amphitheater - per event						
Lodge:						
Lodge - (per hour, two hour minimum)	2013-170	09/10/13	25.00	25.00	25.00	25.00
Lodge - per day	2020-139	09/08/20	25.00	25.00	25.00	25.00
Lodge - Monday through Thursday, 8:00 a.m. to 5:00 p.m. (four hour period)	2020-139	09/08/20	170.00	170.00	0.00	0.00
Lodge - Monday through Thursday, 8:00 a.m. to 5:00 p.m. (eight hour period)	2020-139	09/08/20	45.00	45.00	50.00	50.00
Lodge - non-profit per year	2020-139	09/08/20	90.00	90.00	100.00	100.00
Event:						
Event - non-profit per year	2020-139	09/08/20	35.00	35.00	50.00	50.00
Marina paddleboats, canoes, kayaks, and rowboats - per one-half hour	2004-19	09/08/20	5.00	5.00	5.00	5.00
Marina paddleboats, canoes, kayaks, and rowboats - per hour	2020-139	09/08/20	9.00	9.00	10.00	10.00
Marina - Centennial picnic pack (per hour)	2020-139	09/08/20	0.00	0.00	10.00	10.00
Marina - volleyball, washers, ladder golf, base (per hour)	2020-139	09/08/20	0.00	0.00	2.00	2.00
Marina - disc golf disc (per hour)	2020-139	09/08/20	0.00	1.00	1.00	1.00
Key delivery fee (when staff delivers key to facility if not picked up by users during working hours)	2019-152	09/10/19	0.00	15.00	15.00	15.00
Go! Golf						
Go! Golf (Note - changes to golf fees are effective January 1, 2021)						
Elite pass - single 7-day	2014-186	09/09/14	1,600.00	1,600.00	1,600.00	1,600.00
Elite pass - family 7-day	2014-186	09/09/14	2,100.00	2,100.00	2,100.00	2,100.00
Elite pass - family 7-day	2016-152	09/13/16	2,500.00	2,500.00	2,500.00	2,500.00
Elite pass - single 5-day	2014-186	09/09/14	1,430.00	1,430.00	1,430.00	1,430.00
Elite pass - couple 5-day	2014-186	09/09/14	1,930.00	1,930.00	1,930.00	1,930.00
Elite pass - family 5-day	2016-152	09/13/16	2,330.00	2,330.00	2,330.00	2,330.00
Season pass - single 7-day	2014-186	09/09/14	645.00	645.00	645.00	645.00
Season pass - senior/student 7-day	2014-186	09/09/14	610.00	610.00	610.00	610.00
Season pass - single additional 7-day	2014-186	09/09/14	610.00	610.00	610.00	610.00
Season pass - senior/student 5-day	2014-186	09/09/14	430.00	430.00	430.00	430.00
Season pass - single 5-day	2014-186	09/09/14	420.00	420.00	420.00	420.00
Season pass - single additional 5-day	2014-186	09/09/14	475.00	475.00	475.00	475.00
Season pass - family 5-day	2014-186	09/09/14	225.00	225.00	225.00	225.00
Season pass - family 5-day	2014-186	09/09/14	845.00	845.00	845.00	845.00
Season pass - family 7-day	2014-186	09/09/14	1,300.00	1,300.00	1,300.00	1,300.00
Season pass - Monday through Thursday 9-holes	2014-186	09/09/14	1,070.00	1,070.00	1,070.00	1,070.00
Green fee - junior (13-18 years old) 9-holes	2018-154	09/11/18	18.00	18.00	18.00	18.00
Green fee - junior (13-18 years old) 9-holes	2018-154	09/11/18	20.00	20.00	20.00	20.00
Green fee - junior (13-18 years old) 9-holes	2018-154	09/11/18	22.00	22.00	22.00	22.00
Green fee - junior (13-18 years old) 9-holes	2018-154	09/11/18	10.00	10.00	10.00	10.00
Green fee - senior/student (Monday through Friday 9-holes)	2018-154	09/11/18	0.00	0.00	0.00	0.00
Green fee - senior/student (Monday through Friday 9-holes)	2020-139	09/08/20	17.00	17.00	15.00	15.00
Cart fee - riding carts 9-holes	2020-139	09/08/20	11.00/riders	11.00/riders	12.00/riders	12.00/riders
Cart fee - riding carts 9-holes	2020-139	09/08/20	5.50/riders	5.50/riders	6.00/riders	6.00/riders
Cart fee - push carts 9-holes	2014-186	09/09/14	5.00	5.00	5.00	5.00
Cart fee - push carts 9-holes	2018-154	09/11/18	5.00	5.00	5.00	5.00
Cart fee - push carts 9-holes	2018-154	09/11/18	12.50	12.50	12.50	12.50
Cart fee - push carts 9-holes	2018-154	09/11/18	29.00	29.00	29.00	29.00
Cart fee - junior (13-18 years old) 18-holes	2006-24	02/14/06	14.00	14.00	14.00	14.00
Cart fee - senior/student (Monday through Thursday) 18-holes	2018-154	09/11/18	20.00	20.00	20.00	20.00
Cart fee - riding carts 18-holes	2020-139	09/08/20	14.00/riders	14.00/riders	15.00/riders	15.00/riders
Cart fee - riding carts 18-holes	2020-139	09/08/20	7.00/riders	7.00/riders	7.50/riders	7.50/riders
Cart fee - push carts 18-holes	2018-154	09/11/18	28.00	28.00	28.00	28.00
Cart fee - push carts 18-holes	2018-154	09/11/18	30.00	30.00	30.00	30.00
Cart fee - push carts 18-holes	2018-154	09/11/18	6.00	6.00	6.00	6.00
Cart fee - push carts 18-holes	2018-154	09/11/18	9.00	9.00	9.00	9.00
Driving range - small bucket (about 60 balls)	2006-24	02/14/06	6.00	6.00	6.00	6.00
Driving range - extra large bucket (about 90 balls)	2006-24	02/14/06	9.00	9.00	9.00	9.00
Green fee punch card - 9-holes (10 9-hole rounds)	2018-154	09/11/18	162.00	162.00	162.00	162.00
Green fee punch card - 9-holes (10 9-hole rounds)	2018-154	09/11/18	225.00	225.00	225.00	225.00
Green fee punch card - 9-holes (25 9-hole rounds)	2018-154	09/11/18	360.00	360.00	360.00	360.00
Green fee punch card - 18-holes (25 18-hole rounds)	2018-154	09/11/18	500.00	500.00	500.00	500.00
Cart punch card - 9-holes (10 1/2 carts for 9-holes)	2020-139	09/08/20	99.00	99.00	108.00	108.00
Cart punch card - 9-holes (10 1/2 carts for 9-holes)	2020-139	09/08/20	100.00	100.00	108.00	108.00
Cart punch card - 18-holes (25 1/2 carts for 18-holes)	2020-139	09/08/20	220.00	220.00	240.00	240.00
Cart punch card - 18-holes (25 1/2 carts for 18-holes)	2020-139	09/08/20	280.00	280.00	300.00	300.00
Cart punch card - 18-holes (50 1/2 carts for 18-holes)	2020-139	09/08/20	418.00	418.00	456.00	456.00
Cart punch card - 18-holes (50 1/2 carts for 18-holes)	2020-139	09/08/20	532.00	532.00	570.00	570.00
Range punch card - small bucket (25 punches)	2006-24	02/14/06	80.00	80.00	80.00	80.00
Range punch card - large bucket (25 punches)	2006-24	02/14/06	120.00	120.00	120.00	120.00

Fee Description	Corresponding City Code Section	Last Fee Change		Fee For Fiscal Year Beginning October 1,		Beginning October 1,	
		Resolution	Date	2018	2019	2020	2021
Monthly bases - 3" meter	10-317	2020-139	09/08/20	34.23	35.26	36.32	37.41
Monthly bases - 4" meter	10-317	2020-139	09/08/20	43.03	44.10	45.18	46.29
Monthly bases - 6" meter	10-317	2020-139	09/08/20	63.01	64.19	65.38	66.60
Monthly bases - 8" meter	10-317	2020-139	09/08/20	83.01	84.30	85.60	86.92
Monthly bases - 10" meter	10-317	2020-139	09/08/20	112.83	114.21	115.60	117.00
Monthly bases - 12" meter	10-317	2020-139	09/08/20	134.51	136.00	137.50	139.00
Commercial/Industrial (services outside city limits - all service connections after 1-1-2018):							
Per 148 gallons 8 1/2" meter	10-317	2020-139	09/08/20	2.82	2.90	2.99	3.08
Monthly bases - 3/4" meter	10-317	2020-139	09/08/20	7.13	7.34	7.56	7.79
Monthly bases - 1" meter	10-317	2020-139	09/08/20	8.21	8.43	8.66	8.90
Monthly bases - 1 1/2" meter	10-317	2020-139	09/08/20	9.29	9.52	9.76	10.01
Monthly bases - 2" meter	10-317	2020-139	09/08/20	12.29	12.60	12.91	13.24
Monthly bases - 3" meter	10-317	2020-139	09/08/20	34.23	35.26	36.32	37.41
Monthly bases - 4" meter	10-317	2020-139	09/08/20	42.36	43.53	44.71	45.90
Monthly bases - 6" meter	10-317	2020-139	09/08/20	61.34	62.61	63.88	65.16
Monthly bases - 8" meter	10-317	2020-139	09/08/20	83.01	84.38	85.75	87.12
Monthly bases - 10" meter	10-317	2020-139	09/08/20	112.83	114.30	115.77	117.24
Monthly bases - 12" meter	10-317	2020-139	09/08/20	134.51	136.08	137.65	139.22
Nebraska Advantage/Economic Development Rate (new commercial/industrial customers after January 1, 2012):							
Late charge	10-317	2015-189	09/08/15	50% of amount billed rate	50% of amount billed rate	50% of amount billed rate	50% of amount billed rate
Credit for customers using utility eBill and bankdraft (per month)	10-317	2015-179	09/10/13	1.00	1.00	1.00	1.00
Reconnection fee (during normal working hours)	10-316	2007-108	10/01/07	50.00	50.00	50.00	50.00
Reconnection fee (not during normal working hours)	10-316	2007-108	10/01/07	75.00	75.00	75.00	75.00
Service charge (not during normal working hours)	10-316	2008-188	09/09/08	75.00	75.00	75.00	75.00
Construction account balance collected at account address)	10-316	2012-184	09/11/12	30.00	30.00	30.00	30.00
Deposit - residential (rentals only)	10-316	2007-108	10/01/07	100.00	100.00	100.00	100.00
Account activation fee - when "on-site" meter read needed	10-316	2007-108	10/01/07	30.00	30.00	30.00	30.00
Account transfer fee - when "on-site" meter read needed	10-316	2007-108	10/01/07	30.00	30.00	30.00	30.00
Account activation fee - when "on-site" meter read not needed	10-316	2018-154	09/11/18	15.00	15.00	15.00	15.00
Account transfer fee - when "on-site" meter read not needed	10-316	2018-154	09/11/18	15.00	15.00	15.00	15.00
Water service - other	10-316	2018-154	09/11/18	1,300.00 + concrete	1,300.00 + concrete	1,300.00 + concrete	1,300.00 + concrete
Meter and fittings for various sized meters (other than 1" water service)	10-316	2018-154	09/11/18	775.00	775.00	775.00	775.00
Frozen or damaged water meter repair or replacement	10-316	2018-154	09/11/18	37.00/trip + usage fee	37.00/trip + usage fee	37.00/trip + usage fee	37.00/trip + usage fee
Water from fire hydrant during construction	10-316	2018-154	09/11/18	4.00 min. usage	4.00 min. usage	4.00 min. usage	4.00 min. usage
Hook-up fee for unassessed properties	10-316	2018-152	03/12/16	cost of 8" main	cost of 8" main	cost of 8" main	cost of 8" main
Storm Water Utility							
Storm water fee (monthly per living unit)	10-504	2019-152	09/10/19	1.00	2.00	2.00	2.00
Non-residential surcharge fee (monthly)	10-504	2019-152	09/10/19	3.00	6.00	6.00	6.00
Airport							
Old Steel Hanger (T-385 - per month)	10-317	2020-139	09/08/20	100.00	100.00	115.00	115.00
T-hanger (Series B - per month)	10-317	2020-139	09/08/20	130.00	130.00	145.00	145.00
T-hanger (Series C - per month)	10-317	2020-139	09/08/20	130.00	130.00	145.00	145.00
Hanger T-913:							
Oversight (24 hours)							
Multi-engine station							
Turboprop (airaid dependent)							
Very light jet (V/LJ)							
Light jet							
Midsize jet							
Heavy jet							
Long-term storage (month to month):							
All city engine station							
All city engine station (square foot)							
Non-airport owned hangers (per square foot)							
Fuel flowage fee (per gallon transferred to aircraft)							
Ramp fee for airlines and freight carriers (per year)							
Landing fee (per 1,000 pounds certified gross weight of aircraft, per landing)							
Center pivot irrigated cropland (per acre)							
Drained cropland (per acre)							
Quantity irrigated cropland (per acre)							
Other drained (per acre)							

**CITY OF KEARNEY
 RECAPITULATION OF CAPITAL OUTLAY
 2021-22 BUDGET**

	Account Number	Amount
<i>General Fund</i>		
<u>Administration</u>		
Office furniture	100144157	\$5,000
<u>Finance</u>		
Office improvements	100244100	\$4,000
Miscellaneous office equipment/furniture	100244157	\$5,000
<u>Information Technology</u>		
Personal computers	100544157	\$55,150
Miscellaneous software/hardware	100544157	\$42,000
I.T. - replace servers	100544157	\$26,000
Police - MDT's	100544157	\$15,000
<u>Police - Services</u>		
Patrol vehicles	101044157	\$285,000
CSO vehicle	101044157	\$29,000
Radar equipment	101044157	\$10,000
In-car mobile video equipment (6 per year)	101044157	\$51,750
Body camera and data storage system	101044157	\$27,500
Taser replacement and annual cartridge replace	101044157	\$14,100
ESU rifle replacement	101044157	\$16,137
Mobile data terminals and mounts	101044157	\$20,000
Mobile data terminal software	101044157	\$6,050
Patrol shotgun replacement	101044157	\$6,000
Bullet proof vests	101044157	\$12,000
Sniper AR-10 platforms	101044157	\$13,022
Patrol motorcycle MDC	101044157	\$12,284
Fitness equipment	101044157	\$5,000
Investigations rifles	101044157	\$10,500
Special services rifles, K-9, SRO	101044157	\$7,250
Replace watch commander office furniture	101444157	\$14,600
Replace patrol sergeant office furniture	101444157	\$22,100

Police - Data Processing (County = 33% + \$10,000)

Equipment sinking fund 101244170 \$30,000

Police - Evidence (County = 33%)

Digital evidence data/image storage 101344157 \$18,000

Portable narcotics incenerator 101344157 \$5,000

EvidenceOnQ Evidence Management System 101344157 \$42,000

Police - Building (County = 33%)

Replace & update office furnishings 101444157 \$90,000

Epoxy flooring for crime lab and evidence 101444157 \$12,500

Fire

HVAC unit - Station 1 101544100 \$18,000

Training grounds improvements 101544100 \$35,000

Miscellaneous firefighting equipment 101544157 \$15,000

Access control - Station 1 101544157 \$20,000

Emergency Management

Siren replacement 101644157 \$15,000

Development Services

Replace 2009 Ford Escape 101744157 \$35,000

Public Works - Facilities Maintenance

Replace 3/4 ton pickup and service body 102344157 \$45,000

Cemetery

Replace roads 104044100 \$75,000

Build third columbarium 104044100 \$32,500

Replace 44th Avenue fence 104044157 \$58,000

Replace 2015 mower 104044157 \$17,000

Replace 2010 utility vehicle 104044157 \$18,000

Petersen Senior Activity Center

Motherboard for heating and air handler 104944157 \$12,000

Library

Moveable partition walls 105044157 \$24,000

Save for bookmobile 105044170 \$70,000

Recreation

Replace partition wall at Activity Center 105244157 \$24,000

Park

Concrete flat work (general concrete work) 105344100 \$45,000
Apollo Park fence 105344100 \$6,000
Harmon Park Rock garden repairs 105344100 \$10,000
Harvey Park & Centennial tennis resurfaced 105344100 \$37,000
Memorial Field facility improvements 105344100 \$10,000
Chateau Marteau open space development 105344100 \$25,000
Bleacher replacements/safety railings 105344157 \$5,000
3-point/hydraulic equipment attachments 105344157 \$6,000
Replace 1999 Dodge pickup 105344157 \$32,000
Replace 2003 New Holland tractor/loader 105344157 \$32,000
Replace 2013 Kawasaki Mule (Yanney) 105344157 \$22,000
Replace 2013 Toro countour mower (Baldwin) 105344157 \$32,000
Replace 2014 J.D. 1435 with snow attachments 105344157 \$30,000
Replace 2014 Kawasaki Mule (Baldwin) 105344157 \$22,000
Stand-on sprayer/spreader 105344157 \$8,500
Trailer (turf specialist) 105344157 \$8,500
Push mowers, trimmers, blowers 105344157 \$7,000
LandMark lease agreement (Patriot) 105344157 \$10,000
Replace picnic tables/benches 105344157 \$10,000
Yanney Marina boat replacement 105344157 \$7,000
Playground parts 105344157 \$10,000
Rental equipment 105344157 \$2,500
Replace ERC Building chairs/tables 105344157 \$500

Cottonmill (County = 50%)

Road asphalt replacement 105544100 \$50,000
Archery target replacement 105544100 \$3,000
Boat replacement 105544157 \$7,000
Replace picnic tables, benches, grills, etc. 105544157 \$5,000
Replace 2014 John Deere 1435 4x4 105544157 \$25,000

Forestry

Miscellaneous equipment 105944157 \$3,000
Dump trailer 105944157 \$12,000

Total General Fund

\$1,908,443

Special Revenue Funds

Transportation

Salt storage facility	202044100	\$150,000
Street sweeper	202044157	\$310,000
Replace Bobcat skid loader	202044157	\$14,000
Downtown traffic signal controller/cabinet	202044157	\$8,500
Pole mounted traffic signal cabinet	202044157	\$8,000
Replace NEMA traffic signal controller	202044157	\$20,000
Switch traffic wignal detection systems to radar	202044157	\$25,000
Concrete screed	202044157	\$10,000
3/4 ton pickup	202044157	\$32,000

Total Special Revenue Funds

\$577,500

Capital Project Funds

Park & Recreation Development

Tennis Recreation Facility	635844145	\$4,000,000
----------------------------	-----------	-------------

Street Improvement

Miscellaneous paving districts	642444105	\$500,000
Ave N, 28th St to 39th St	642444105	\$1,500,000
2nd Avenue overpass improvements	642444105	\$1,982,086
48th St, east of Ave N	642444105	\$323,340
30th Ave overpass	642444105	\$200,000
Talmadge St to Yanney Ave	642444105	\$2,446,040
Yanney Ave north of Talmadge St	642444105	\$421,355
31st St, Ave G to Ave L	642444106	\$870,000

Special Sales Tax - Capital Imprvemements/Equipment

Debt service - public safety radio project	651045110	\$213,078
Dump truck & accessories	652044157	\$252,895
11th St, Ave A to Ave F	652444100	\$1,500,000
56th St & 11th Ave traffic signal	652444100	\$250,000
56th St & Ave N left turn lanes	652444100	\$500,000
ADA curb/ramp/sidewalk improvements	652444100	\$75,000
Asphalt street replacement projects	652444100	\$350,000
Miscellaneous street improvements	652444100	\$340,000
Residential street curbs	652444100	\$25,000

YMCA road	652444100	\$250,000
Debt service - 06-03-21 BAN's	652445110	\$7,647
Debt service - 06-03-21 VP Bonds	652445110	\$89,193
Debt service - 06-1-10/05-15-17 Bonds	652445110	\$118,105
Debt service - 06-14-19 VP Bonds	652445110	\$195,188
Debt service - 06-15-20 VP Bonds	652445110	\$71,963
Debt service - 10-13-17 VP Bonds	652445110	\$364,621
Debt service - 10-29-18 VP Bonds	652445110	\$314,018
Cemetery North Addition	654044100	\$210,000
Yanney maintenance building addition	655344100	\$650,000
Millennial Park	655344100	\$400,000

Total Capital Project Funds

\$18,419,529

Enterprise Funds

Golf - Maintenance

Replace 1991 Greens King	305644157	\$38,000
Replace 2009 John Deere complex mower	305644157	\$33,400
Replace 2010 Toro complex mower	305644157	\$33,400
Replace 2003 John Deere tractor	305644157	\$50,000
Replace 2005 Toro greens mower	305644157	\$39,400

Sanitation - Collection

Replace concrete parking and driveways	313044100	\$20,000
Replace 2011 Peterbilt (FY21 carryover)	313044157	\$265,000
Replace 2001 Freightliner (FY21 carryover)	313044157	\$200,000
Replace 2001 Volvo front load	313044157	\$265,000
Replace 2010 Autocar curbtender	313044157	\$260,000
Routing software and hardware	313044157	\$40,000
GPS base station (1/3)	313044157	\$20,000
Aerosol can crusher for HHW building (50% grant)	313044157	\$40,000
Bobcat	313044157	\$35,000
Three open-top roll-off boxes	313044157	\$15,000
PC's	313044157	\$1,200

SWDF

Cell construction sinking fund	323144100	\$400,000
Litter control fencing	323144157	\$20,000
GPS base station (1/3)	323144157	\$20,000
Litter trash vacuum	323144157	\$40,000

Replace landfill scale	323144157	\$170,000
Replace John Deere 750K dozer	323144157	\$280,000

Sanitary Sewer - Operating and Maintenance

Lift station 13 rehabilitation	346044100	\$50,000
1 ton truck and crane	346044157	\$65,000
Portable generator trailer mount	346044157	\$45,000
Replace 2012 Scag Cheetah riding mower	346044157	\$15,000
Replace 2013 John Deere Gator	346044157	\$17,000
GIS aerial photography (1/2 of cost)	346144157	\$16,500
GPS base station (1/3 of cost)	346144157	\$10,000
Asset inventory project	346144157	\$20,000

Sanitary Sewer - Retained Revenues

Miscellaneous sewer districts	356344110	\$500,000
31st St, Ave G to Ave L sewer main	356344110	\$114,600
WWTP Phase II	356344110	\$14,473,188
Talmadge St to Yanney Ave sewer main	356344110	\$1,466,072
48th St, east of Ave N sewer main	356344110	\$165,168

Water - Operating and Maintenance

Miscellaneous improvements	366544100	\$5,000
GIS aerial photography (1/2 of cost)	366544157	\$16,500
4x4 flatbed dually pickup	366544157	\$40,000
GPS base station (1/3 of cost)	366544157	\$10,000
Replace 1984 boom truck (cab and chassis)	366544157	\$130,000
Auto-gate for Platte River well field	366544157	\$9,000
Miscellaneous equipment	366644157	\$3,000

Water - Retained Revenues

Miscellaneous water districts	376744110	\$400,000
Booster pumps 1 & 2 upgrades	376744110	\$210,000
NE Kearney 2mg water tower	376744110	\$6,100,000
31st St, Ave G to Ave N water main	376744110	\$635,800
Repaint 1.5 and 2.0 gallon water towers	376744110	\$844,010
Lighting of three water towers	376744110	\$70,000
Fiber to NE Kearney 2mg water tower	376744110	\$77,500
Talmadge St to Yanney Ave water main	376744110	\$661,911
Yanney Ave north of Talmadge St water main	376744110	\$468,303
48th St, east of Ave N water main	376744110	\$165,120

Stormwater Utility

Save for stormwater improvements 386844100 \$750,000

Kearney Regional Airport

Preliminary design for apron reconstruction (FAA) 396944100 \$80,000

New terminal (FAA) 396944100 \$8,250,000

Repaint & touchup 18/36 396944100 \$20,000

ARFF mobile foam test system 396944157 \$33,070

Replace ribbon & impellor on snow blower 396944157 \$25,000

Miscellaneous equipment 397044157 \$5,000

Total Enterprise Funds \$38,252,142

Internal Service Funds

Vehicle Maintenance

Replace car hoist 460444157 \$15,000

Total Internal Service Funds \$15,000

Total Capital Outlay - All Funds \$59,172,614

CITY OF KEARNEY
ALL FUNDS REVENUE AND EXPENSE RECONCILIATION
2021 - 2022 BUDGET

FUND	Actual Fund Balance 9-30-20	Estimated Fund Balance 9-30-21	Budgeted Revenues 2021 - 2022	Budgeted Expenditures 2021 - 2022	Intra-City Transfer In	Intra-City Transfer Out	Budgeted Fund Balance 9-30-22
GOVERNMENTAL FUNDS							
General Fund	10,324,671.40	9,108,520.40	19,761,141.00	29,881,385.00	7,626,895.00	58,742.40	6,556,429.00
Special Revenue Funds:							
Transportation	2,095,849.67	1,799,001.67	3,893,505.00	4,690,612.00	0.00	0.00	1,001,894.67
Economic Development Grant	559,389.97	3,197,022.00	3,088,022.00	2,772,670.00	50,000.00	3,562,374.00	(0.00)
Lottery Trust	243,803.18	391,613.18	560,432.00	952,045.18	0.00	0.00	(0.00)
Natural Disaster	38,624.95	99,969.95	0.00	99,969.95	0.00	0.00	0.00
Offstreet Parking District No. 1	78,818.79	61,781.47	57,120.00	108,901.47	0.00	0.00	10,000.00
Capital Projects Funds:							
Police Reserve	155,373.73	5,373.73	0.00	0.00	0.00	0.00	5,373.73
Fire Reserve	25,162.12	25,162.12	0.00	0.00	0.00	0.00	25,162.12
Cemetery Reserve	123,641.67	119,510.67	5,237.00	14,281.35	0.00	0.00	110,466.32
Park & Recreation Development	889,069.86	273,220.59	4,023,382.00	4,296,602.59	0.00	0.00	0.00
Street Improvement	4,334,563.69	5,674,680.89	4,404,842.00	10,079,522.89	0.00	0.00	0.00
Special Sales Tax - Capital Impr./Equi	5,226,527.88	3,922,842.96	5,123,945.00	6,429,600.85	0.00	0.00	2,617,187.11
Restaurant occupation tax	774,329.97	814,083.97	1,135,380.00	1,075,535.00	0.00	0.00	873,928.97
Debt Service Funds:							
Public Safety TAB's	206,652.83	188,609.83	357,216.00	375,394.00	0.00	0.00	170,431.83
Various Purpose Bonds	1,501,527.78	1,760,347.78	630,356.22	1,390,704.00	0.00	0.00	1,000,000.00
PROPRIETARY FUNDS							
Enterprise Funds:							
Golf	(0.00)	0.00	1,480,935.00	1,302,507.00	0.00	0.00	178,428.00
Sanitation	2,025,204.32	2,181,923.32	4,802,881.00	5,727,809.00	0.00	0.00	1,256,995.32
SWDF Operation & Maintenance	1,529,176.66	1,302,190.13	1,742,820.00	2,554,576.00	0.00	0.00	490,434.13
Sanitary Sewer O. & M.	0.00	0.00	0.00	2,675,188.00	2,675,188.00	0.00	0.00
Sanitary Sewer Retained Revenues	4,629,327.44	4,467,313.44	23,024,525.50	16,797,806.00	1,631,240.00	8,052,206.77	4,273,066.17
Sanitary Sewer Revenue Bonds	614,208.94	596,466.72	0.00	936,247.00	1,013,571.27	0.00	673,790.99
Sanitary Sewer Bond Reserve	151,859.78	0.00	0.00	0.00	0.00	0.00	0.00
Water Operation & Maintenance	0.00	0.00	0.00	3,639,738.00	3,639,738.00	0.00	0.00
Water Retained Revenues	2,388,717.06	1,630,358.06	16,838,617.50	9,650,605.00	1,931,134.00	9,189,465.21	1,560,039.35
Water Revenue Bonds	813,620.70	777,313.79	0.00	1,107,880.00	1,186,279.71	0.00	855,713.50
Water Bond Reserve	39,556.09	(0.00)	0.00	0.00	0.00	0.00	(0.00)
Storm Water Utility	436,150.32	627,981.32	416,109.00	983,751.00	0.00	0.00	60,339.32
Kearney Regional Airport	208,450.35	652,491.35	11,496,595.00	12,518,208.00	1,100,000.00	0.00	730,878.35
Internal Service Funds:							
Health Insurance	1,334,320.14	1,414,920.14	4,765,600.00	4,856,852.00	0.00	0.00	1,323,668.14
Property & Casualty Insurance	135,557.46	113,800.46	638,887.04	602,150.00	0.00	0.00	150,537.50
Workers Compensation Insurance	212,493.74	214,650.74	499,171.76	571,058.00	0.00	0.00	142,764.50
Central Stores	2,540.06	2,061.50	1,706,292.25	1,706,283.00	0.00	0.00	2,070.75
Vehicle Maintenance	124,556.68	119,641.25	538,516.25	529,526.00	0.00	0.00	128,631.50
FIDUCIARY FUNDS							
Pension Trust Funds:							
Police Pension	2.60	3,646.60	0.00	12,389.00	8,742.40	0.00	0.00
Agency Funds:							
Sales & Use Tax	55,982.71	0.00	700,000.00	700,000.00	0.00	0.00	0.00
BALANCE ALL FUNDS	41,279,732.54	41,546,500.03	111,691,528.52	129,039,797.28	20,862,788.38	20,862,788.38	24,198,231.27

**CITY OF KEARNEY
ALL FUNDS COMBINED
2021 - 2022 BUDGET**

	Actual 2018 - 19	Actual 2019 - 20	Budget 2020 - 21	Estimated Actual 2020 - 21	Proposed Budget 2021 - 22
EXPENDITURES					
Administration	3,143,623.45	1,981,669.56	2,338,160.00	2,531,071.00	3,538,246.40
Finance	1,094,667.76	1,157,392.75	1,107,531.00	1,074,665.00	1,259,960.00
Information Technology	662,604.96	596,866.77	702,963.00	702,123.00	704,269.00
Police - Services	7,763,162.97	8,218,926.71	9,054,352.00	9,153,839.00	9,920,679.00
Police - Records	513,027.52	559,508.85	570,190.00	566,087.00	622,503.00
Police - Data Processing	305,454.31	340,893.84	384,796.00	364,837.00	455,603.00
Police - Evidence	177,108.89	205,652.13	230,949.00	227,996.00	288,916.00
Police - Building	141,948.95	102,602.53	233,450.00	233,450.00	249,286.00
Fire	2,015,147.27	2,107,706.53	2,276,345.00	2,329,169.00	2,384,866.00
Emergency Management	6,250.14	2,079.64	9,518.00	9,518.00	24,507.00
Development Services	815,557.14	887,138.66	935,748.00	912,944.00	987,438.00
P.W. - Admin./Engineering Support	19,268.24	0.00	0.00	0.00	0.00
P.W. - Facilities Maintenance	489,448.41	399,506.79	406,638.00	401,889.00	492,552.00
Cemetery	662,035.76	527,235.19	567,299.00	534,886.00	709,779.00
Tennis Center	0.00	0.00	0.00	0.00	120,964.00
Peterson Senior Activity Center	570,443.91	343,124.07	597,804.00	397,288.00	600,752.00
Library	1,715,361.39	1,754,883.31	1,920,451.00	1,843,121.00	2,077,328.00
Park & Recreation - Admin.	625,880.03	638,774.87	658,307.00	622,221.00	686,879.00
Recreation	674,815.62	523,185.58	741,608.00	657,553.00	804,201.00
Park	2,510,344.57	2,512,043.27	2,803,511.00	2,861,726.00	3,125,180.00
Aquatics	347,087.29	137,414.69	274,866.00	257,943.00	251,496.00
Cottonmill	427,666.00	368,653.29	516,900.00	501,619.00	499,450.00
Forestry	57,500.68	74,440.90	172,361.00	172,308.00	135,273.00
Transportation	4,091,383.32	3,754,625.06	4,401,760.00	4,494,128.00	4,690,612.00
Economic Development Grant	642,492.00	319,258.00	603,000.00	2,236,937.32	6,335,044.00
Lottery Trust	583,838.08	710,837.01	572,554.56	561,723.00	952,045.18
Natural Disaster	48,880.60	31,969.02	0.00	0.00	99,969.95
Offstreet Parking District No. 1	115,245.66	41,343.70	124,906.91	71,454.32	108,901.47
Police Reserve	65,598.04	516,765.87	0.00	261,000.00	0.00
Fire Reserve	336,525.42	632,304.10	0.00	0.00	0.00
Cemetery Reserve	0.00	0.00	23,336.11	10,000.00	14,281.35
Park & Recreation Development	736,567.48	969,412.37	9,089,364.18	4,985,460.13	4,296,602.59
Street Improvement	3,096,936.80	2,567,910.94	7,279,528.63	3,475,937.80	10,079,522.89
Special Sales Tax - Capital Impr./Equip.	7,778,738.02	3,759,215.10	3,135,040.00	8,279,808.92	6,429,600.85
Restaurant occupation tax project	1,070,825.02	1,071,172.66	1,070,359.00	1,070,135.00	1,075,535.00
Public Safety TAB's	289,377.18	2,122,651.37	379,048.00	379,048.00	375,394.00
Various Purpose Bonds	3,562,137.97	3,535,617.31	1,578,218.00	1,578,218.00	1,390,704.00
Golf	1,101,640.42	1,029,458.03	1,058,799.00	1,090,998.00	1,302,507.00
Sanitation	4,333,113.64	4,388,863.86	5,332,410.00	4,794,581.00	5,727,809.00
SWDF Operation & Maintenance	1,576,482.35	1,703,653.30	2,380,504.00	2,013,659.00	2,554,576.00
Sanitary Sewer Op. & Maint.	2,384,545.11	2,292,227.96	2,563,589.00	2,486,140.00	2,675,188.00
Sanitary Sewer Retained Revenues	10,025,106.95	8,080,376.50	9,394,792.88	10,265,001.00	24,850,012.77
Sanitary Sewer Revenue Bonds	766,180.44	1,963,344.16	1,096,135.00	1,064,267.00	936,247.00
Sanitary Sewer Bond Reserve	0.00	159,777.00	151,859.78	151,859.78	0.00
Water Operation & Maintenance	3,336,477.86	3,141,875.98	3,156,608.00	3,191,206.00	3,639,738.00
Water Retained Revenues	8,636,140.57	7,780,729.43	8,258,024.96	9,717,762.00	18,840,070.21
Water Revenue Bonds	1,171,071.21	9,557,886.24	1,071,848.00	1,071,848.00	1,107,880.00
Water Bond Reserve	0.00	973,521.89	39,556.09	39,556.09	0.00
Storm Sewer Utility	148,955.28	194,108.25	803,795.00	225,750.00	983,751.00
Kearney Regional Airport	4,114,826.56	2,745,546.58	15,455,447.00	12,133,410.00	12,518,208.00
Health Insurance	3,818,012.44	4,172,756.10	4,828,421.00	4,475,400.00	4,856,852.00
Property & Casualty Insurance	496,465.18	514,732.14	545,868.00	568,535.00	602,150.00
Workers Compensation Insurance	395,990.25	427,218.64	547,052.00	569,164.00	571,058.00
Central Stores	1,529,802.50	1,190,937.41	1,761,246.00	1,761,246.00	1,706,283.00
Vehicle Maintenance	452,384.24	474,354.94	513,565.00	550,632.00	529,526.00
Police Pension	16,236.48	16,236.48	16,237.00	12,593.00	12,389.00
Sales & Use Tax	604,537.31	638,367.03	700,000.00	700,000.00	700,000.00
TOTAL EXPENDITURES	92,064,919.64	94,918,754.36	114,436,620.10	110,643,711.36	149,902,585.66

**CITY OF KEARNEY
ALL FUNDS COMBINED
2021 - 2022 BUDGET**

	Actual 2018 - 19	Actual 2019 - 20	Budget 2020 - 21	Estimated Actual 2020 - 21	Proposed Budget 2021 - 22
REVENUES					
Taxes	20,649,475.46	21,447,390.05	20,371,221.56	23,510,635.00	24,097,286.22
Licenses and Permits	500,979.50	596,872.50	480,200.00	468,900.00	460,055.00
Charges for Services	24,051,711.42	24,976,585.53	27,637,397.25	26,610,781.57	29,951,911.25
Fines	59,930.73	34,699.52	55,400.00	55,550.00	55,750.00
Special Assessments	640,841.25	589,760.66	1,036,770.00	470,200.00	522,800.00
Interest	556,992.20	581,251.64	373,861.00	261,309.00	67,533.00
Miscellaneous	25,069,341.47	29,221,959.43	37,211,978.80	36,057,115.59	51,926,837.05
Intergovernmental - State	5,842,109.38	5,111,136.61	5,064,326.00	8,165,234.82	4,609,356.00
Transfers	15,996,080.64	15,290,350.70	14,893,971.71	15,310,752.87	20,862,788.38
TOTAL REVENUES	93,367,462.05	97,850,006.64	107,125,126.32	110,910,478.85	132,554,316.90
Beginning fund balance	36,851,396.81	38,148,483.61	30,818,917.58	41,023,862.12	41,332,500.03
County Treasurer's balance	194,541.04	199,996.65	194,000.00	255,870.42	214,000.00
Total cash available	130,413,399.90	136,198,486.90	138,138,043.90	152,190,211.39	174,100,816.93
Less total expenditures	92,064,919.64	94,918,754.36	114,436,620.10	110,643,711.36	149,902,585.66
Ending fund balance	38,348,480.26	41,279,732.54	23,701,423.80	41,546,500.03	24,198,231.27

**CITY OF KEARNEY
LID COMPUTATION CALCULATION**

	2020-2021 Budget	2021-2022 Budget
Calculation of "Restricted Funds":		
"Restricted Funds":		
Property Tax	4,345,667.94	4,382,394.04
Motor Vehicle Tax	750,000.00	810,000.00
In-Lieu of Tax Payments	581,581.00	585,719.00
Sales Tax	11,947,491.56	15,173,693.16
Transfers of Surplus Fees	0.00	0.00
Pro-Rate Motor Vehicle Tax	10,000.00	10,000.00
Highway Allocation	3,242,802.00	3,539,225.00
Municipal Infrastructure Redevelopment Fund (M.I.R.F.)	0.00	0.00
Motor Vehicle Fee	270,000.00	275,000.00
State Aid	0.00	0.00
Prior-year capital expenditures budgeted, but not spent	929,652.00	0.00
Subtotal	22,077,194.50	24,776,031.20
Less: "Restricted Funds" budgeted for		
Capital Improvements (real property acquisition, constr., or extensions)	0.00	(650,000.00)
Retiring bonded indebtedness	(2,390,318.62)	(1,716,727.23)
Supporting an Interlocal Cooperative Agreement	(4,313,514.00)	(6,300,084.00)
Interest-free loan payments to Department of Aeronautics	0.00	0.00
Natural disaster repairs (infrastructure only)	0.00	0.00
Judgements	0.00	0.00
Subtotal	(6,703,832.62)	(8,666,811.23)
Total "Restricted Funds"	15,373,361.88	16,109,219.97
Calculation of "Total Budget Authority"		
2020-2021 "Restricted Funds"	15,373,361.88	
Plus:		
Unused "Budget Authority" carryover from prior years	516,256.38	
Subtotal - 2020-2021 "Restricted Funds"	15,889,618.26	
Allowable Increases:		
2 1/2% increase allowed for "Base Limitation"	397,240.46	
1% increase allowed by governing body (75% vote of governing body)	158,896.18	
Increase for "Allowable Growth" (real prop., new constr., annex.) (1.065% - 2.5%)	-	
Special election increase	-	
Total "Budget Authority" for 2021-2022	16,445,754.90	16,445,754.90
Unused "Budget Authority" carryover to 2022-2023		336,534.93

Unused "Budget Authority" carryover history:	Annual Change	Cummulative Balance
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
2013-2014	282,692.64	2,645,855.36
2014-2015	(692,717.63)	1,953,137.73
2015-2016	95,458.48	2,048,596.21
2016-2017	(306,723.59)	1,741,872.62
2017-2018	401,515.69	2,143,388.31
2018-2019	(161,971.15)	1,981,417.16
2019-2020	653,970.31	2,635,387.47
2020-2021	(2,119,131.30)	516,256.17
2021-2022	(179,721.24)	336,534.93

**CITY OF KEARNEY
COMPARATIVE VALUATIONS, TAXES AND LEVIES
2021 - 2022 BUDGET**

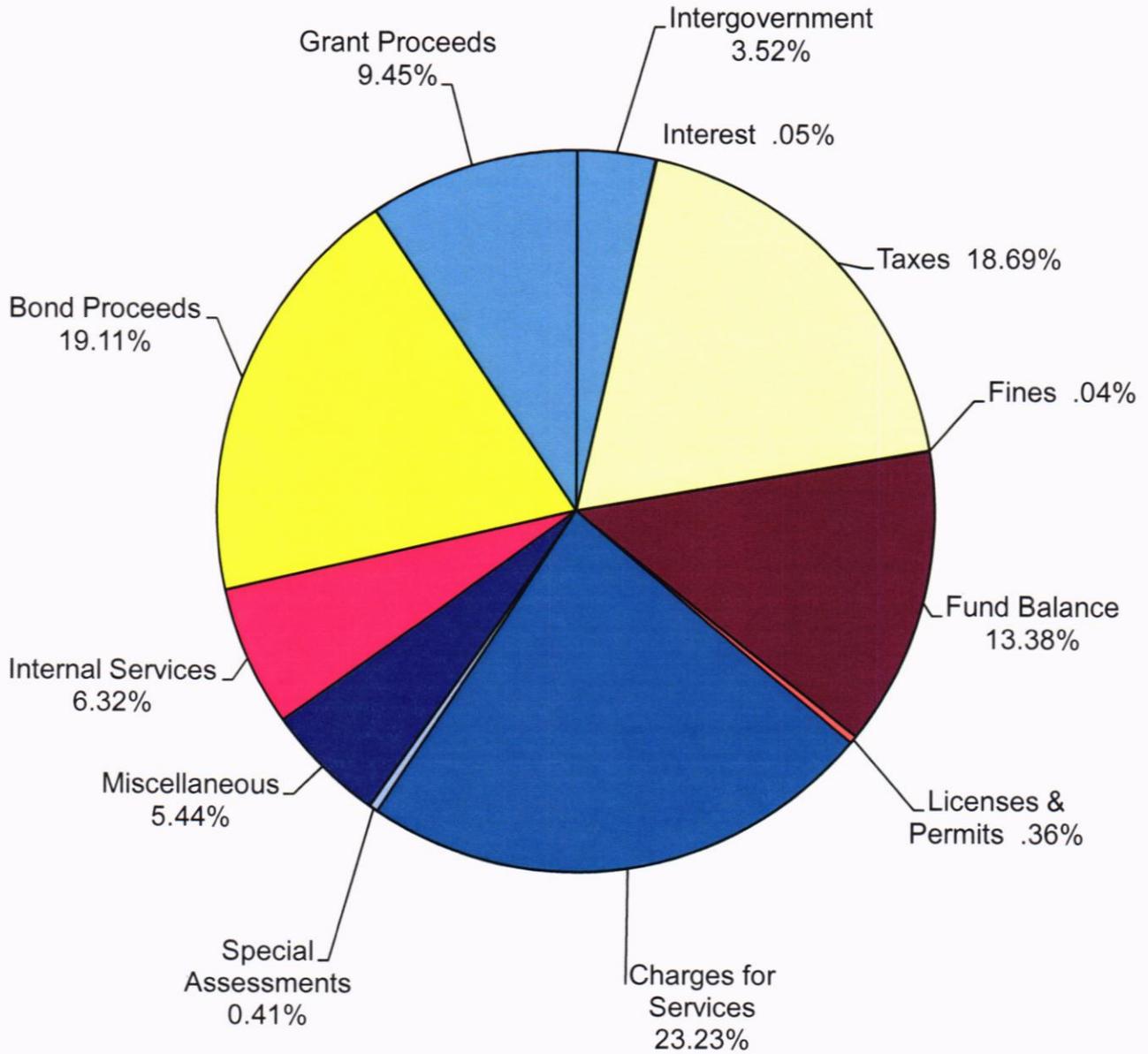
	Adopted 2014 - 15	Adopted 2015 - 16	Adopted 2016 - 17	Adopted 2017 - 18	Adopted 2018 - 19	Adopted 2019 - 20	Adopted 2020 - 21	Adopted 2021 - 22	Change Over Previous Year Amount
City of Kearney Valuation	1,977,987,892	2,250,997,953	2,419,795,459	2,550,296,256	2,722,747,853	2,851,008,603	2,919,102,531	2,943,772,625	24,670,094
(percent change)	7.68%	13.80%	7.50%	5.39%	6.76%	4.71%	2.39%	0.85%	
GENERAL FUND									
Taxes	2,623,216	2,722,863	2,954,327	3,269,271	3,456,680	3,926,800	3,985,395	4,022,212	36,817
(percent change)	8.72%	3.80%	8.50%	10.06%	5.73%	13.00%	1.49%	0.92%	
Levy (per \$100.00) (Allowed .45 per \$100)	0.13262	0.12096	0.12209	0.12819	0.12696	0.13773	0.13653	0.13663	0.00011
(percent change)	0.96%	-8.79%	0.93%	5.00%	-0.96%	8.46%	-0.88%	0.08%	
PUBLIC SAFETY TAB FUND									
Taxes	321,459	368,999	369,504	233,816	283,286	317,497	360,273	360,182	(91)
(percent change)	-0.07%	14.79%	0.14%	-36.72%	21.16%	12.08%	13.47%	-0.03%	
Levy (per \$100.00) (Allowed .05 per \$100)	0.01625	0.01639	0.01527	0.00917	0.01040	0.01114	0.01234	0.01224	(0.00011)
(percent change)	-7.20%	0.87%	-6.85%	-39.96%	13.48%	7.03%	10.83%	-0.86%	
TOTAL PROPERTY TAXES									
Taxes	2,944,675	3,091,862	3,323,831	3,503,087	3,739,966	4,244,297	4,345,668	4,382,394	36,726
(percent change)	7.68%	5.00%	7.50%	5.39%	6.76%	13.48%	2.39%	0.85%	
Levy (per \$100.00)	0.14887	0.13736	0.13736	0.13736	0.13736	0.14887	0.14887	0.14887	(0.00000)
(percent change)	0.00%	-7.74%	0.00%	0.00%	0.00%	8.38%	0.00%	0.00%	
TAXES ON A HOUSE									
House valuation	150,000	167,280	176,982	183,267	193,215	199,712	202,388	206,436	4,048
(percent change)	0.00%	11.52%	5.80%	3.55%	5.43%	3.36%	1.34%	2.00%	
General	198,93	202,35	216,08	234,93	245,30	275,07	276,32	282,06	5,75
(percent change)	0.96%	1.72%	6.79%	8.73%	4.41%	12.14%	0.45%	2.08%	
Public Safety TAB	24,38	27,42	27,03	16,80	20,10	22,24	24,98	25,26	0,28
(percent change)	-7.20%	12.49%	-1.45%	-37.83%	19.64%	10.63%	12.31%	1.12%	
Total	223,32	229,78	243,17	251,82	265,44	297,43	301,30	307,34	6,03
(percent change)	0.02%	2.90%	5.83%	3.56%	5.41%	12.05%	1.30%	2.01%	

It has been assumed that the 2021 valuation will increase by four percent over the 2020 valuation.

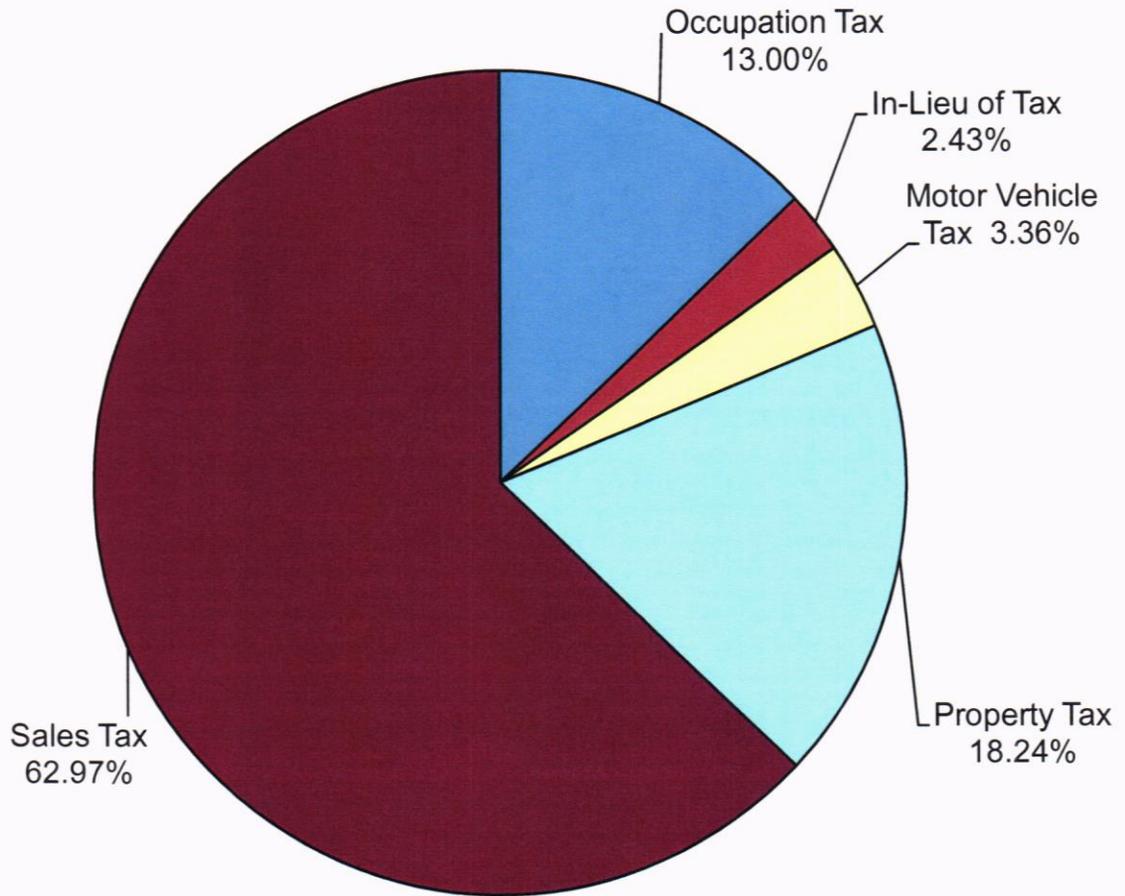
**CITY OF KEARNEY
FUND BALANCE REQUIREMENT
2021-2022 BUDGET**

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	6,513,235.50	43,193.50	0.00	6,556,429.00	6,556,429.00	0.00
Special Revenue Funds:						
Transportation	996,041.00	5,853.67	0.00	1,001,894.67	1,001,894.67	(0.00)
Lottery Trust	0.00	0.00	0.00	0.00	(0.00)	(0.00)
Offstreet Parking District No. 1	10,000.00	0.00	0.00	10,000.00	10,000.00	(0.00)
Capital Projects Funds:						
Police Reserve	0.00	5,373.73	0.00	5,373.73	5,373.73	0.00
Fire Reserve	0.00	25,162.12	0.00	25,162.12	25,162.12	0.00
Cemetery Reserve	0.00	110,466.32	0.00	110,466.32	110,466.32	(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./Equipm	0.00	2,617,187.11	0.00	2,617,187.11	2,617,187.11	0.00
Restaurant Occupation Tax Project	0.00	0.00	873,928.97	873,928.97	873,928.97	0.00
Debt Service Funds:						
Public Safety TAB's	0.00	0.00	170,431.83	170,431.83	170,431.83	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	277,076.75	0.00	0.00	277,076.75	178,428.00	(98,648.75)
Sanitation	1,141,652.25	115,343.07	0.00	1,256,995.32	1,256,995.32	0.00
Solid Waste Disposal Facility	406,144.00	84,290.13	0.00	490,434.13	490,434.13	(0.00)
Sanitary Sewer	608,422.00	3,664,644.17	0.00	4,273,066.17	4,273,066.17	0.00
Sewer Revenue Bonds	0.00	0.00	673,790.99	673,790.99	673,790.99	0.00
Water	856,559.50	703,479.85	0.00	1,560,039.35	1,560,039.35	0.00
Water Revenue Bonds	0.00	0.00	855,713.50	855,713.50	855,713.50	0.00
Storm Water Utility	58,437.75	1,901.57	0.00	60,339.32	60,339.32	0.00
Airport Corporation	713,784.50	17,093.85	0.00	730,878.35	730,878.35	(0.00)
Internal Service Funds:						
Health Insurance	400,000.00	0.00	0.00	400,000.00	1,323,668.14	923,668.14
Property & Casualty Insurance	150,537.50	0.00	0.00	150,537.50	150,537.50	0.00
Workers Compensation Insurance	142,764.50	0.00	0.00	142,764.50	142,764.50	(0.00)
Central Stores	2,070.75	0.00	0.00	2,070.75	2,070.75	0.00
Vehicle Maintenance	128,631.50	0.00	0.00	128,631.50	128,631.50	(0.00)
<u>FIDUCIARY FUNDS</u>						
Pension Trust Funds:						
Police Pension	0.00	0.00	0.00	0.00	0.00	0.00
Agency Funds:						
Sales Tax	0.00	0.00	0.00	0.00	0.00	0.00
Totals	12,405,357.50	7,393,989.09	3,573,865.29	23,373,211.88	24,198,231.27	825,019.39

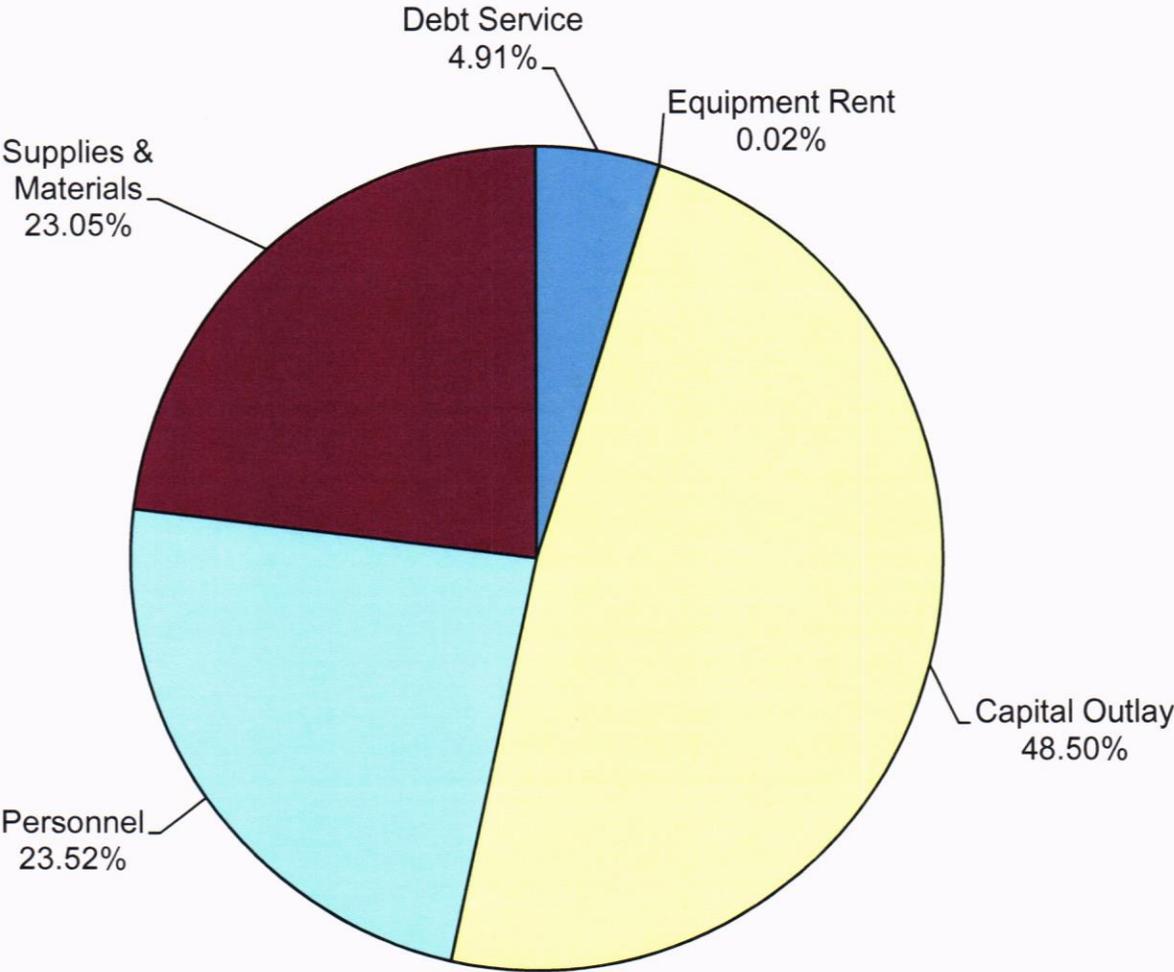
City of Kearney All Funds by Source 2021-22



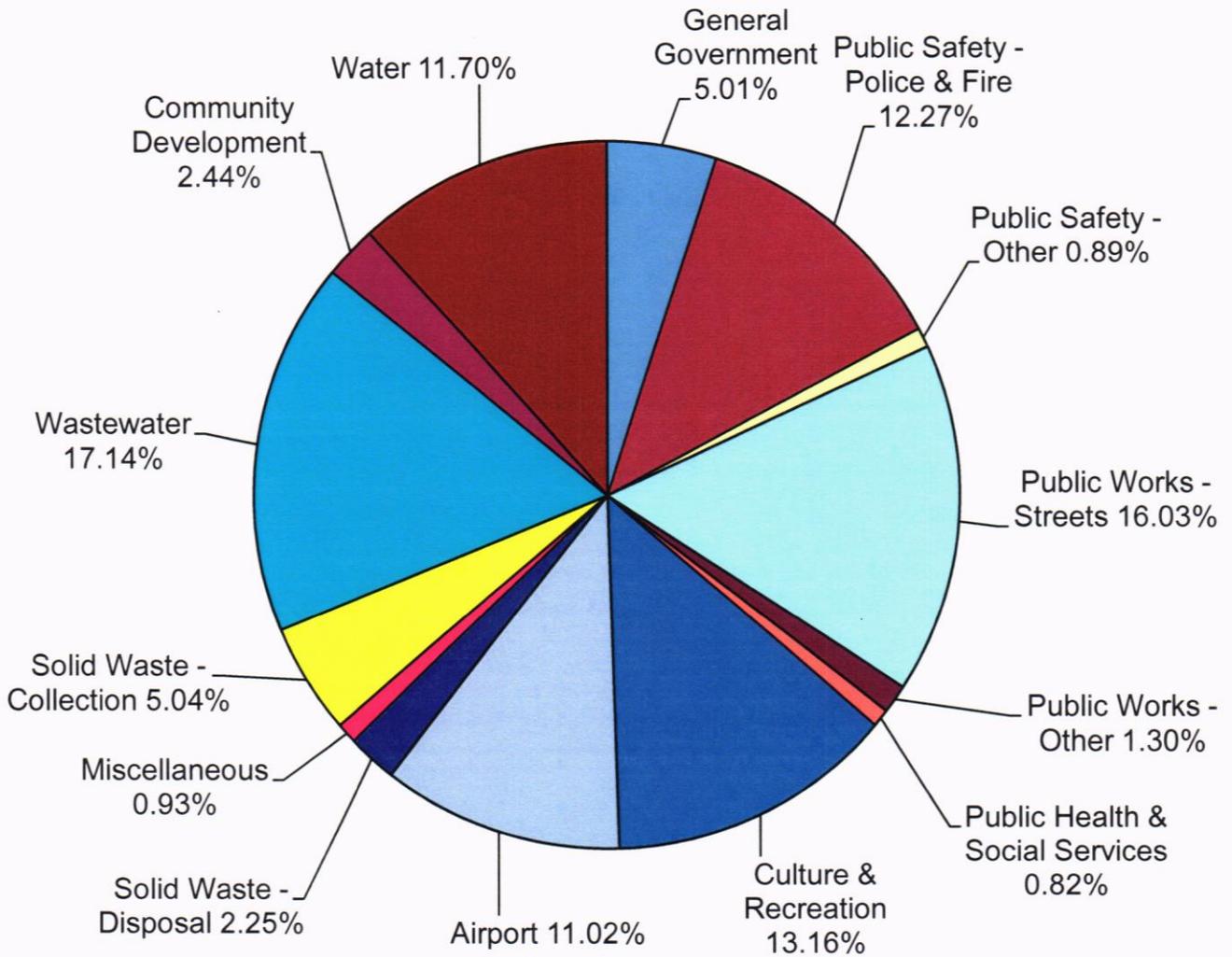
City of Kearney Tax Revenues by Source
2021-2022



City of Kearney All Funds by Object
2021-22



City of Kearney Budget by Function 2021-22



Kearney City Property Tax Distribution

2020

