

## **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  
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 can not be accommodated through current year savings. Should such use reduce the balance below the appropriate level set as the objective for that fund as indicated above, restoration recommendations will accompany the decision to utilize said fund balance.

## **6. Capital Expenditures and Improvements**

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

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

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

## **7. Investments**

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

- U.S. government obligations, U.S. government agency obligations, and U.S. government instrumentality obligations, which have a liquid market value with a readily determinable market value.
- Certificates of deposit and other evidences of deposit at institutions, bankers' acceptances, and commercial paper, rated in the highest tier (e.g., A-1, P-1) by a nationally recognized rating agency.
- Investment-grade obligations of state and local governments.
- Repurchase agreements whose underlying purchased securities consist of the 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  
2019-20 BUDGET**

Account Number	Amount	Description
<b>GENERAL FUND</b>		
100031115	\$345,000.00	<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 and one half 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	\$600,000.00	<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	\$576,794.00	<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	\$738,000.00	<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     \$480,000.00     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     \$3,926,800.00     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 2019-20 fiscal year is estimated at \$0.13773 based on a certified taxable value of \$2,851,008,603 on all taxable property within the City. Property valuations are established by the Buffalo County Board of Supervisors by August 20 of each year. Taxes are then levied by the Buffalo County Board of Supervisors in September. First installments of real estate taxes are due the following May 1 and the second installment is due September 1. Personal property taxes are due December 1 and July 1.

100031135     \$6,464,071.00     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	\$480,000.00	<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	\$460,000.00	<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	\$255,624.00	<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	\$201,757.00	<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      \$142,718.00      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      \$195,319.00      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      \$237,200.00      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      \$3,598,363.00      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      \$255,000.00

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      \$490,000.00

**Lottery Trust:**

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

**CAPITAL PROJECTS FUNDS**

610037105      \$575,000.00

**Fire Reserve:**

Bond proceeds - This line item includes bond proceeds received by the City from the issuance of Public Safety Bond Anticipation Notes. The note proceeds will be used for the purpose of paying for the cost of Engine 35.

630037115      \$5,375,000.00

**Park & Recreation Development :**

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

640031135	\$1,191,674.00	<p><b><u>Street Improvement:</u></b>  <u>Sales tax</u> - The sales tax is imposed upon the gross receipts from all sales, leases or rentals of tangible personal property, warranties, guarantees, or service maintenance agreements made at retail in Nebraska, the gross receipts of every person providing telephone, gas, electricity, sewer and water service, the gross receipts from the sale of admissions, and the gross receipts from renting or furnishing accommodations or lodging for periods of less than thirty days. Major exemptions from sales tax include motor vehicle fuels, prescription medicines and food, but not meals, for human consumption. Sales tax revenues are collected by the Nebraska Department of Revenue and remitted to each City levying the tax on a monthly basis. City voters approved a sales tax of one percent in 1990 for the purpose of property tax relief. Eighty percent of the total sales tax collected each year is allocated to the General Fund and twenty percent of the total sales tax collected each year is allocated to the Various Purpose Bond Fund and the Street Improvement Fund.</p>
6400337180	\$1,525,000.00	<p><u>Miscellaneous</u> – This is a payment by the State in the amount of \$1,500,000 for the cost of construction, reconstruction, maintenance, or repair of 2<sup>nd</sup> Avenue pursuant to a relinquishment agreement. An additional \$25,000 from the Economic Development Council is included in this amount for the Tech oNE Crossing project.</p>
640037210	\$331,740.00	<p><u>Sale of real estate</u> – This is a payment by Compute North (\$75,000) and NPPD (\$256,740) for land located at Tech oNE Crossing.</p>
640038109	\$479,338.00	<p><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.</p>
640038145	\$100,000.00	<p><u>State grants</u> – This is a grant from the Nebraska Department of Economic Development for the Tech oNE Crossing project.</p>

**Special Sales Tax – Capital Impr./Equipment:**

650031135    \$4,040,044.00    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 2005 for capital improvement/equipment purchases.

652438145    \$395,000.00    State grants - The City applies for various Community Revitalization Block Grants each year. This is an estimate of the amount of CDBG grant funding the City will receive for the CDBG Comprehensive Development Grant.

665331133    \$1,050,000.00    **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    \$317,497.00    **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 2019, the City will levy approximately \$0.01114 per \$100.00 of taxable value, which will generate \$317,497 of special tax revenue based on a certified taxable value of \$2,851,008,603.

**Various Purpose Bond:**

720031135	\$424,344.09	<u>Sales tax</u> - The sales tax is imposed upon the gross receipts from all sales, leases or rentals of tangible personal property, warranties, guarantees, or service maintenance agreements made at retail in Nebraska, the gross receipts of every person providing telephone, gas, electricity, sewer and water service, the gross receipts from the sale of admissions, and the gross receipts from renting or furnishing accommodations or lodging for periods of less than thirty days. Major exemptions from sales tax include motor vehicle fuels, prescription medicines and food, but not meals, for human consumption. Sales tax revenues are collected by the Nebraska Department of Revenue and remitted to each City levying the tax on a monthly basis. City voters approved a sales tax of one percent in 1990 for the purpose of property tax relief. Eighty percent of the total sales tax collected each year is allocated to the General Fund and twenty percent of the total sales tax collected each year is allocated to the Various Purpose Bond Fund and the Street Improvement Fund.
720037105	\$1,130,000.00	<u>Bond proceeds</u> - The City will issue General Obligation Various Purpose Bonds Series 2019 for the purpose of redeeming Series 2019 Bond Anticipation Notes.
720037170	\$165,116.00	<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	\$121,303.00	<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.

roads, or bridges.

## ENTERPRISE FUNDS

300033130	\$226,401.00	<b>Golf:</b> <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	\$197,234.00	<u>Concessions</u> – Meadowlark Hills Golf Course provides concession services at the clubhouse. The City anticipates that \$7.01 will be spent per round for concessions. The City anticipates that 28,136 rounds will be played during the fiscal year.
300033210	404,920.00	<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	\$155,000.00	<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 \$155,000 from the Lottery Trust Fund. The grant monies are needed to subsidize Meadowlark Hills Golf Course due to an anticipated revenue shortfall during this fiscal year.
310033145	\$1,229,103.00	<b>Sanitation Collection:</b> <u>Commercial charges</u> - Section 5-212 of the City Code requires that all commercial and industrial businesses pay \$56.24 per container/per pickup each month for 2 & 3 cubic yard containers or \$112.48 per container/per pickup each month for a 6 & 8 cubic yard container. A reduced fee of \$34.17 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	\$590,525.00	<u>Multi family charges</u> - Section 5-212 of the City Code requires that all multiple residential units pay \$13.66

per month per apartment for weekly refuse collection. The City collects approximately 2,400 multiple residential unit containers each week.

310033255 \$1,475,102.00 Residential charges - Section 5-212 of the City Code requires that all residential units pay \$13.66 per month for weekly refuse collection. The City collects approximately 8,500 containers each week.

**Solid Waste Disposal Facilities Operation & Maintenance Fund:**

320033265 \$550,000.00 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 \$1,000,000.00 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.

**Sanitary Sewer Retained Revenue:**

350033145     \$1,012,051.00

Commercial charges - Section 10-207 of the City Code states that each and every commercial user shall be billed a minimum monthly charge of \$3.84 plus \$1.91 per 100 cubic feet of water used.

350033200     \$3,225,000.00

Electrical dist. system - The City is provided retail electric service by Nebraska Public Power District (NPPD). The City's electric system is leased to NPPD under the terms and provisions of a Professional Retail Operations Agreement. The current leasing agreement or Professional Retail Operations Agreement between NPPD and the City continues until January 1, 2029. The agreement requires NPPD to pay the City an amount equal to twelve 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     \$664,681.00

Multi family charges - Section 10-207 of the City Code states that each and every multiple residential unit or apartment house user shall be billed a minimum monthly charge of \$3.84 per meter plus \$2.12 per 100 cubic feet of water consumed based on the average water usage for the months of January, February and March.

350033255     \$1,567,881.00

Residential charges - Section 10-207 of the City Code states that each and every residential user shall be billed a minimum monthly charge of \$3.84 plus \$2.12 per 100 cubic feet of water consumed based on the average water usage for the months of January, February and March.

**Water Retained Revenue:**

370033140     \$798,691.00

Commercial charges - 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 \$7.34 for a 5/8" meter to \$138.55 for a 12" meter plus an additional \$1.45 for each 100 cubic feet of water metered.

370033200	\$3,225,000.00	<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	\$562,700.00	<u>Multi family charges</u> - 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 \$8.88 per meter plus an additional \$1.60 for each 100 cubic feet of water metered.
370033255	\$2,878,228.00	<u>Residential charges</u> - 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 \$8.88 plus an additional \$1.60 for each 100 cubic feet of water metered.
370037180	\$170,000.00	<u>Miscellaneous</u> - 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 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.

380033225	\$104,000.00	<b><u>Storm Water Utility:</u></b> <u>Multi Family charges</u> - 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	\$206,000.00	<u>Residential charges</u> - 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.
390033300	\$191,536.00	<b><u>Kearney Regional Airport:</u></b> <u>Agriculture lands &amp; leases</u> - The primary source of revenue for the Kearney Municipal Airport is provided from agriculture lease payments. The Airport currently leases approximately 1,200 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.
390037125	\$1,521,000.00	<u>FAA &amp; NDA proceeds</u> - The Kearney Municipal Airport Corporation budget includes a Federal Aviation Administration (FAA) grant of \$1,521,000 for the parallel taxiway asphalt overlay project.

**INTERNAL SERVICE FUNDS**

400037107	\$4,977,313.00	<b><u>Health Insurance:</u></b> <u>City &amp; employee contr.</u> - On January 26, 1988, the City Council authorized the establishment of a self-funded health and dental plan. The plan is in compliance with the Nebraska Political Subdivision Self-Funding Act. The revenues included within this line item represent employee and employer contributions to the plan. 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.
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**Property & Casualty Insurance:**

410037111	\$546,213.54	<p><u>Charges for internal services</u> - All City Departments and Divisions are charged for their proportionate share for property and casualty insurance. The amount budgeted is based on past trends and experiences relative to the cost of property and casualty insurance.</p>
420037111	\$430,859.51	<p><b><u>Workers Compensation Insurance:</u></b>  <u>Charges for internal services</u> - All City Departments and Divisions are charged for their proportionate share for workers compensation insurance. The amount budgeted is based on past trends and experiences relative to the cost of workers compensation insurance.</p>
450037220	\$1,701,397.50	<p><b><u>Central Stores:</u></b>  <u>Sale of shop supplies</u> - All City Departments and Divisions are charged for maintenance and repair to their vehicles and equipment. Charges include costs for parts and fuel. No overhead costs are included in the charge. The amount budgeted is based on past trends and experiences relative to this revenue source.</p>
460033215	\$525,004.25	<p><b><u>Vehicle Maintenance:</u></b>  <u>Labor charges for service</u> - 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.</p>



Fee Description	Corresponding City Code Section	Last Fee Change		Fee For Fiscal Year Beginning				Beginning October 1, 2018
		Resolution	Date	2016	2017	2018		
Street vendors permit (8-month permit)	3-2907	2014-186	09/09/14	125.00	125.00	125.00	125.00	
Street vendors permit (1 year permit)	3-2907	2014-186	09/09/14	250.00	250.00	250.00	250.00	
Equipment/labor charges for damage recovery, claims (per hour)								
Backhoe		2011-91	08/09/11	75.00	75.00	75.00	75.00	
Bobcat/skidsteer		2011-91	08/09/11	75.00	75.00	75.00	75.00	
Bucket truck		2011-91	08/09/11	75.00	75.00	75.00	75.00	
Dump truck		2011-91	08/09/11	50.00	50.00	50.00	50.00	
Fisher truck		2011-91	08/09/11	25.00	25.00	25.00	25.00	
Fluor truck		2011-91	08/09/11	50.00	50.00	50.00	50.00	
Grapple loader		2011-91	08/09/11	75.00	75.00	75.00	75.00	
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	
Pickup/air compressor		2011-91	08/09/11	25.00	25.00	25.00	25.00	
Service truck		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		2018-152	09/13/16	40.00	40.00	40.00	40.00	
Return check charge		2012-108	10/01/07	30.00	30.00	30.00	30.00	
Special assessment administration fee (per lot)		2012-154	09/11/12	25.00	25.00	25.00	25.00	
<b>Police</b>								
Staffing fine - 1st offense	8-1628		10/09/01	150.00	150.00	150.00	150.00	
Staffing fine - 2nd offense	8-1628		10/09/01	250.00	250.00	250.00	250.00	
Staffing fine - each subsequent offense	8-1628		10/09/01	300.00	300.00	300.00	300.00	
Photographs								
First photo	1999-162	07/27/99		5.00	5.00	5.00	5.00	
Each additional photo	1999-162	07/27/99		1.00	1.00	1.00	1.00	
Floppy photo disk	2018-154			5.00	5.00	5.00	5.00	
Compact photo disk								
Reports:								
Accident - internet on-line		2018-154	09/11/18	5.00	5.00	5.00	5.00	
Accident - in-person at Law Enforcement Center		2018-154	09/11/18	3.00	3.00	3.00	3.00	
Accident - mailed		2009-141	09/08/09	5.00	5.00	5.00	5.00	
Incident - in-person at Law Enforcement Center		2009-141	09/08/09	3.00	3.00	3.00	3.00	
Incident - mailed		2009-141	09/08/09	5.00	5.00	5.00	5.00	
All other - first single-sided page (in-person at Law Enforcement Center)		2009-141	09/08/09	3.00	3.00	3.00	3.00	
All other - first single-sided page (mailed)		2009-141	09/08/09	5.00	5.00	5.00	5.00	
Each additional single-sided page (mailed)		2009-141	09/08/09	5.00	5.00	5.00	5.00	
Per administrative use after the first 100 leaves		2009-141	09/08/09	1.50	1.50	1.50	1.50	
To scale drawing		2009-141	09/08/09	1.25	1.25	1.25	1.25	
FARO scan request from public		2019-141	09/08/09	100.00	100.00	100.00	100.00	
CAD printout per call		2017-159	09/12/17	3.00	3.00	3.00	3.00	
Buffalo County Detention Center search charge file printout		2009-141	09/08/09	2.00	2.00	2.00	2.00	
VHSO cassette tape		2017-159	09/12/17	25.00	25.00	25.00	25.00	
DVD		2007-108	10/01/07	25.00	25.00	25.00	25.00	
Audio cassette tape		1999-152	09/09/11	5.00	5.00	5.00	5.00	
Shirts & handlin		2011-91	08/09/11	10.00	10.00	10.00	10.00	
FARO scan - court ordered (per scan)		2017-159	09/12/17	100.00	500.00	500.00	500.00	
Farming permit								
Towings records check		2007-108	10/01/07	20.00	20.00	20.00	20.00	
Towings records check - towed over 4 tons, semi-trailers and house trailers		2013-179	09/10/13	100.00	100.00	100.00	100.00	
Towings charge - snow removal tows		2013-179	09/10/13	200.00	200.00	200.00	200.00	
Towings charge - rate per hour for moving vehicles in the Police Impound Lot		2013-179	09/10/13	125.00	125.00	125.00	125.00	
Towings charge - additional labor difficulty charge per hour		2013-179	09/10/13	35.00	35.00	35.00	35.00	
Storage charge for towed vehicles (per day)		2007-108	10/01/07	5.00	5.00	5.00	5.00	
Towings administration fee		2007-108	10/01/07	20.00	20.00	20.00	20.00	
Alcohol test for DUI (each time)		2007-108	10/01/07	actual cost	actual cost	actual cost	actual cost	
Divings under the influence (first offense)		8-418	10/09/01	400.00 - 500.00	400.00 - 500.00	400.00 - 500.00	400.00 - 500.00	
Divings under the influence (subsequent offenses)		8-418	10/09/01	500.00	500.00	500.00	500.00	
Divings under the influence (subsequent offenses and tested over .15)		1-113	10/09/09	1,000.00	1,000.00	1,000.00	1,000.00	
Traffic infraction - no other specific penalty - first offense		1-113	10/09/09	200.00 or less	200.00 or less	200.00 or less	200.00 or less	
Traffic infraction - no other specific penalty - second offense		1-113	10/09/09	300.00 or less	300.00 or less	300.00 or less	300.00 or less	
Traffic infraction - no other specific penalty - third offense		1-113	10/09/09	400.00 or less	400.00 or less	400.00 or less	400.00 or less	
Special assessment fees collected by Reaner/Alta Animal Shelter:								
First time impounded		2017-159	09/12/17	0.00	30.00	30.00	30.00	
Second time impounded		2017-159	09/12/17	0.00	50.00	50.00	50.00	
Third time impounded		2017-159	09/12/17	0.00	75.00	75.00	75.00	
Fourth time impounded		2017-159	09/12/17	0.00	100.00	100.00	100.00	
Additional fee for rabies vaccine if not current		2017-159	09/12/17	0.00	15.00	15.00	15.00	
Weed removal (per hour with a minimum of \$100.00) - Residential		8-411	09/12/17	0.00	15.00	15.00	15.00	
Weed removal administrative fee - Residential		8-411	09/12/17	0.00	15.00	15.00	15.00	
Weed removal (per hour with a minimum of \$250.00) - Commercial		5-407	07/14/08	100.00	100.00	100.00	100.00	
Weed removal administrative fee - Commercial		5-407	07/14/08	50.00	50.00	50.00	50.00	
Weed removal (per hour with a minimum of \$250.00) - Commercial		5-404 and 5-407	07/14/08	250.00	250.00	250.00	250.00	
Weed removal administrative fee - Commercial		5-404 and 5-407	07/14/08	50.00	50.00	50.00	50.00	
Weed removal (per hour with a minimum of \$250.00) - Commercial		5-404 and 5-407	07/14/08	100.00	100.00	100.00	100.00	
Loading zone fee (per square yard)		8-427	02/24/81	100.00	100.00	100.00	100.00	
Resublet on the (per square yard)		8-443	12/12/95	50.00	50.00	50.00	50.00	
Permit to place a sign on a residential crosswalk		8-443	09/09/08	30.00	30.00	30.00	30.00	
Parking within 15 feet of a fire hydrant violation		8-443	09/09/08	30.00	30.00	30.00	30.00	

Fee Description	Corresponding City Code Section	Fee For Fiscal Year Beginning				Beginning October 1, 2019
		2016	2017	2018	2019	
<b>File</b>						
Parking any place where the vehicle would block the use of a driveway	8-443	30.00	30.00	30.00	30.00	30.00
Standing or nonmoving violation	8-443	25.00	25.00	25.00	25.00	25.00
If paid within 15 days	8-443	30.00	30.00	30.00	30.00	30.00
If paid after 15 days	8-443	30.00	30.00	30.00	30.00	30.00
<b>Fire</b>						
Fireworks occupation tax (annually)	4-405	150.00	150.00	150.00	150.00	150.00
Excessive false alarms (after 4 per year)	3-1206	150.00	150.00	150.00	150.00	150.00
Permit to sell fireworks (annually)	4-403	250.00	250.00	250.00	250.00	250.00
<b>Development Services</b>						
Building permit fee:						
Residential & accessory buildings:						
- 1,000 sq. ft. or less (per square foot)	8-301.108.2	.18	.20	.22	.22	.22
- 1,001 to 2,000 sq. ft. (per square foot)	8-301.108.2	.12	.12	.12	.12	.12
- Other buildings or structures:						
- 0 to 10,000 square feet (per square foot)	8-301.108.2	24	26	26	26	26
- Above 10,000 square feet (per square foot)	8-301.108.2	19	20	20	20	20
Minimum permit fee	8-301.108.2	48.00	49.00	49.00	49.00	49.00
Antennas, radio towers (per \$100.00 of total cost of work)	8-301.108.2	4.00	4.00	4.00	4.00	4.00
Foundation permits (per square foot)	8-301.108.2	.12	.12	.12	.12	.12
Public space signage fee (per square foot/month)	8-301.108.2	.30	.30	.30	.30	.30
Demolition permit:						
- Business or commercial buildings	8-301.108.2	119.00	123.00	123.00	123.00	123.00
- Residential & accessory buildings	8-301.108.2	48.00	49.00	49.00	49.00	49.00
Remodeling fee:						
- Less than \$500.00 valuation	8-301.108.2	61.00	63.00	63.00	63.00	63.00
- \$1,000.00 to \$250,000.00 valuation	8-301.108.2	65.00 + 6.00/1,000	67.00 + 6.20/1,000	67.00 + 6.20/1,000	67.00 + 6.20/1,000	67.00 + 6.20/1,000
- \$20,001.00 to \$50,000.00 valuation	8-301.108.2	191.00 + 12.00/1,000	197.00 + 12.40/1,000	197.00 + 12.40/1,000	197.00 + 12.40/1,000	197.00 + 12.40/1,000
- \$50,001.00 and above valuation	8-301.108.2	541.00 + 33.00/1,000	551.00 + 33.10/1,000	551.00 + 33.10/1,000	551.00 + 33.10/1,000	551.00 + 33.10/1,000
Plumbing remodeling fee	8-301.108.2	58.00	60.00	60.00	60.00	60.00
Fence permit fee	8-301.108.2	25.00	26.00	26.00	26.00	26.00
Plan review fee:						
- Percent of building permit fee - for buildings Groups R, Division 3, and M occupancies	8-301.108.5	50%	50%	50%	50%	50%
- Percent of building permit fee - all other buildings	8-301.108.5	66%	66%	66%	66%	66%
Re-inspection fee	8-301.108.3.7	81.00	83.00	83.00	83.00	83.00
Replacement yellow card	8-301.159	53.00	55.00	55.00	55.00	55.00
Board of Appeals:						
- Interrelation of any provision of Code, except the Administrative provisions	8-301.112	149.00	155.00	155.00	155.00	155.00
- Relating to the suitability of alternate materials or methods of construction	8-301.112	149.00	155.00	155.00	155.00	155.00
- Minimum home business fee (first 10 permits)	3-182/18-916	119.00	123.00	123.00	123.00	123.00
- Minimum fee for each additional space over 10 spaces	3-182/18-916	9.00	9.00	9.00	9.00	9.00
- Planned district development plan approval	8-109.15.F.38	149.00	155.00	155.00	155.00	155.00
- Conditional use permit	8-109.15.F.38	239.00	245.00	245.00	245.00	245.00
- Zoning map amendment	8-109.15.F.38	239.00	245.00	245.00	245.00	245.00
- Ordinance amendment	8-109.15.F.38	239.00	245.00	245.00	245.00	245.00
- Board of Adjustment	8-109.15.F.38	239.00	245.00	245.00	245.00	245.00
- Minor subdivision	8-109.15.F.38	239.00	245.00	245.00	245.00	245.00
- Preliminary plat	8-109.15.F.38	239.00	245.00	245.00	245.00	245.00
- Vacation plat (ROW, strip, alleys, fields, & easements)	8-109.15.F.38	239.00	245.00	245.00	245.00	245.00
- Sign installer registration fee (per year)	8-109.15.F.38	239.00	245.00	245.00	245.00	245.00
- Sign installer registration fee (two year)	8-109.15.F.38	239.00	245.00	245.00	245.00	245.00
- Sign permit - signs from 0 to 100 square feet	8-109.15.F.38	239.00	245.00	245.00	245.00	245.00
- Sign permit - signs over 100 square feet	8-109.15.F.38	239.00	245.00	245.00	245.00	245.00
- Temporary sign permit	8-109.15.F.38	239.00	245.00	245.00	245.00	245.00
- Moving a building permit	8-109.15.F.38	239.00	245.00	245.00	245.00	245.00
- Electrician registration fee (every two years)	8-109.15.F.38	239.00	245.00	245.00	245.00	245.00
- Electrical permit fee:						
- Commercial construction:						
- Less than \$100.00	8-732	34.00	35.00	35.00	35.00	35.00
- \$75.00 to \$500.00	8-732	65.00	67.00	67.00	67.00	67.00
- \$501.00 to \$1,600.00	8-732	115.00	118.00	118.00	118.00	118.00
- \$1,501.00 to \$5,000.00	8-732	328.00	338.00	338.00	338.00	338.00
- \$5,001.00 to \$10,000.00	8-732	579.00	590.00	590.00	590.00	590.00
- \$10,001.00 to \$25,000.00	8-732	820.00	845.00	845.00	845.00	845.00
- \$25,001.00 to \$50,000.00	8-732	1,149.00	1,183.00	1,183.00	1,183.00	1,183.00
- \$50,001.00 to \$100,000.00	8-732	1,639.00	1,688.00	1,688.00	1,688.00	1,688.00
- More than \$100,000.00	8-732	2,460.00	2,534.00	2,534.00	2,534.00	2,534.00
- Residential construction:						
- New residences (per family unit, entrance and interior wiring)	8-732	131.00	135.00	135.00	135.00	135.00
- Service entrance only	8-732	65.00	67.00	67.00	67.00	67.00
- Remodel obs. etc., minimum	8-732	36.00	37.00	37.00	37.00	37.00
- Manufactured home hookup fee:						
- Electrical hookup	8-732	29.00	30.00	30.00	30.00	30.00
- Temporary electrical service	8-732	36.00	37.00	37.00	37.00	37.00
- Reinspection fee	8-732	61.00	63.00	63.00	63.00	63.00
- Plumbing permit fee:						
- Residential construction:						
- Single family - 0 to 2,000 square feet	8-1035	137.00	137.00	137.00	137.00	137.00
- Single family - 2,001 to 5,000 square feet	8-1035	174.00	178.00	178.00	178.00	178.00
- Single family - 5,001 to 8,500 square feet	8-1035	239.00	239.00	239.00	239.00	239.00

City Code Section	Fee Description	Last Fee Change		Fee For Fiscal Year Beginning October 1,				Beginning October 1,
		Rescission	Date	2016	2017	2018	2019	
9-1035	Single family - 3,501 to 4,500 square feet	2017-159	09/12/17	290.00	290.00	290.00	290.00	
9-1035	Single family - above 4,500 square feet	2017-159	09/12/17	348.00	348.00	348.00	348.00	
9-1035	Duriflex - 0 to 2,000 square feet	2017-159	09/12/17	137.00	137.00	137.00	137.00	
9-1035	Duriflex - 2,001 to 3,500 square feet	2017-159	09/12/17	174.00	174.00	174.00	174.00	
9-1035	Duriflex - 3,501 to 4,500 square feet	2017-159	09/12/17	232.00	232.00	232.00	232.00	
9-1035	Duriflex - above 4,500 square feet	2017-159	09/12/17	290.00	290.00	290.00	290.00	
9-1035	Three or more living units - 2 to 4 units	2017-159	09/12/17	348.00	348.00	348.00	348.00	
9-1035	Three or more living units - 5 to 12 units	2017-159	09/12/17	405.00	405.00	405.00	405.00	
9-1035	Commercial construction	2017-159	09/12/17	417.00	417.00	417.00	417.00	
9-1035	Project cost \$0.00 to \$1,000.00	2017-159	09/12/17	60.00	61.00	61.00	61.00	
9-1035	Project cost \$1,001.00 to \$50,000.00	2017-159	09/12/17	5% of project cost	5% of project cost	5% of project cost	5% of project cost	
9-1035	Project cost above \$50,000.00	2017-159	09/12/17	3,068.00	3,160.00	3,160.00	3,160.00	
9-1035	For each relocated or replaced water heater	2017-159	09/12/17	29.00	30.00	30.00	30.00	
9-1035	For each domestic water connection to a boiler	2017-159	09/12/17	60.00	62.00	62.00	62.00	
9-1035	For change in location of a plumbing fixture	2017-159	09/12/17	30.00 + 9.00/fixture	31.00 + 9.00/fixture	31.00 + 9.00/fixture	31.00 + 9.00/fixture	
9-1035	For each sanitary sewer connection to a public sanitary sewer main without a street cut	2017-159	09/12/17	60.00	62.00	62.00	62.00	
9-1035	For each sanitary sewer connection to a public sanitary sewer main which requires a street cut	2017-159	09/12/17	119.00	123.00	123.00	123.00	
9-1035	For each commercial or industrial license for including, law, and sign	2017-159	09/12/17	60.00	62.00	62.00	62.00	
9-1035	For each manufactured home court tap and inspection for connection to the public sanitary sewer system	2017-159	09/12/17	29.00	30.00	30.00	30.00	
9-1035	For each individual manufactured home sanitary sewer connection to the manufactured home court sewer system	2017-159	09/12/17	29.00	30.00	30.00	30.00	
9-1035	For each individual manufactured home water service connection from the manufactured home court water distribution system	2017-159	09/12/17	29.00	30.00	30.00	30.00	
9-1035	For each underground lawn sprinkling system on any one meter, including backflow protection devices	2017-159	09/12/17	47.00	48.00	48.00	48.00	
9-1035	For each residential swimming pool, including water and sewer connection inspections	2017-159	09/12/17	60.00	62.00	62.00	62.00	
9-1035	For each commercial swimming pool, including water and sewer connection inspections	2017-159	09/12/17	119.00	123.00	123.00	123.00	
9-1035	For each water cooled air conditioner or refrigeration condensing coil, including connection	2017-159	09/12/17	26.00	30.00	30.00	30.00	
9-1035	For each installation of water treatment equipment such as filtration or chlorination	2017-159	09/12/17	29.00	30.00	30.00	30.00	
9-1035	For each water conditioning equipment installation	2017-159	09/12/17	29.00	30.00	30.00	30.00	
9-1035	For gas piping	2017-159	09/12/17	28.00 + 3.00/foot/line	30.00 + 3.00/foot/line	30.00 + 3.00/foot/line	30.00 + 3.00/foot/line	
9-1035	For backflow preventers except as previously exempted	2017-159	09/12/17	61.00	62.00	62.00	62.00	
9-1035	Re-inspection fee	2017-159	09/12/17	61.00	62.00	62.00	62.00	
9-1043	Master plumbers license (two year license)	2017-159	09/12/17	268.00	278.00	278.00	278.00	
9-1043	Journeyman plumbers license (two year license)	2017-159	09/12/17	36.00	37.00	37.00	37.00	
9-1043	Apprentice plumbers license (two year license)	2017-159	09/12/17	268.00	278.00	278.00	278.00	
9-1043	Specialty contractor plumbers license (two year license)	2017-159	09/12/17	36.00	37.00	37.00	37.00	
9-1044	Specialty installer plumbers license (two year license)	2017-159	09/12/17	238.00	245.00	245.00	245.00	
9-1210	Plumber registration fee every two years	2017-159	09/12/17	47.00	48.00	48.00	48.00	
9-1210	Plumbing curb or sidewalk cut or firm permit	2017-159	09/12/17	13.00	14.00	14.00	14.00	
9-1210	Plumbing curb or sidewalk cuts by City (per lineal foot)	2017-159	09/12/17	13.00	14.00	14.00	14.00	

City Code Section	Fee Description	Last Fee Change	Date	2016	2017	2018	2019
7-301	Overdue charges on library materials (per item per day)	2017-159	09/12/17	.25	.30	.30	.30
7-301	Interlibrary loan per item (overdue charges)	2017-159	09/12/17	3.00	3.50	3.50	3.50
7-301	Photocopy/computer print (mono)	2017-159	08/22/08	.10	.10	.10	.10
7-301	Microfilm prints (mono)	2017-159	08/22/08	.10	.10	.10	.10
7-301	Computer prints (color)	2009-156	08/22/08	.50	.60	.60	.60
7-301	Lost materials	2009-156	08/22/08	actual cost	actual cost	actual cost	actual cost
7-301	Collection Agency fee	2009-156	08/22/08	10.00	10.00	10.00	10.00
7-301	Single CD for audiobook	2013-179	09/10/13	10.00	10.00	10.00	10.00
7-301	Artwork for media	2018-154	09/11/18	1.00	1.00	1.00	1.00
7-301	DVD case (case, barcode and artwork)	2010-174	09/14/10	3.00	3.00	3.00	3.00
7-301	Audiobook case replacement for single disc	2018-154	09/11/18	1.00	1.00	1.00	1.00
7-301	Audiobook case replacement for multi discs	2018-154	09/11/18	5.00	5.00	5.00	5.00
7-301	Missing barcode	2018-154	09/11/18	1.00	1.00	1.00	1.00
7-301	Magazine	2016-152	09/13/16	5.00	5.00	5.00	5.00
7-301	Production exams	2017-159	09/12/17	0.00	10.00	10.00	10.00
7-301	3D printer	2017-159	09/12/17	0.00	0.00	0.00	0.00
7-301	3D printer file backup	2017-159	09/12/17	0.00	0.00	0.00	0.00
7-301	Button maker (per button)	2017-159	09/12/17	0.00	0.00	0.00	0.00
7-301	Circuit maker (per session)	2017-159	09/12/17	0.00	0.00	0.00	0.00
7-301	Sewing machine (per session)	2017-159	09/12/17	0.00	0.00	0.00	0.00
7-301	Book binder (per binding)	2017-159	09/12/17	0.00	0.00	0.00	0.00
7-301	Laminator (per page)	2017-159	09/12/17	0.00	0.00	0.00	0.00
7-301	Shrink wrap machine (per item)	2017-159	09/12/17	0.00	0.00	0.00	0.00

City Code Section	Fee Description	Last Fee Change	Date	2016	2017	2018	2019
7-301	Columbarium - one-time	2018-164	09/11/18	150.00	150.00	150.00	175.00
7-301	Late weekday overtime & Saturday morning overtime - Columbarium	2018-164	09/11/18	0.00	0.00	0.00	200.00
7-301	Overnight	2018-164	09/11/18	575.00	575.00	575.00	600.00
7-301	Death transfer fees	2018-164	09/11/18	25.00	25.00	25.00	50.00
7-301	Disinterment	2018-164	09/11/18	850.00	850.00	850.00	900.00

Fee Description	Corresponding City Code Section	Last Fee Change				Fee For Fiscal Year Beginning				Beginning October 1, 2018
		Resolution	Date	2016	2017	2018	2018	2018		
Disinfectant - infant	7-301	2018-154	09/11/18	375.00	375.00	375.00	425.00	425.00	425.00	
Disinfectant - cremation	7-301	2018-154	09/11/18	375.00	375.00	375.00	425.00	425.00	425.00	
Flower delivery	7-301	2018-154	10/01/08	5.00	5.00	5.00	5.00	5.00	5.00	
Grave opening - adult	7-301	2018-154	09/11/18	575.00	575.00	600.00	600.00	600.00	600.00	
Late weekdays, overtime & Saturday morning overtimes - adult	7-301	2018-154	09/11/18	0.00	0.00	0.00	275.00	275.00	275.00	
Grave opening - infant	7-301	2009-141	08/08/05	125.00	125.00	125.00	125.00	125.00	125.00	
Late weekdays, overtime & Saturday morning overtimes - infant	7-301	2018-154	09/11/18	0.00	0.00	0.00	200.00	200.00	200.00	
Grave opening - cremation	7-301	2011-91	08/09/11	300.00	300.00	300.00	300.00	300.00	300.00	
Late weekdays, overtime & Saturday morning overtimes - cremation	7-301	2018-154	09/11/18	0.00	0.00	0.00	200.00	200.00	200.00	
Grave service - adult	7-301	2018-154	09/11/18	550.00	550.00	550.00	575.00	575.00	575.00	
Grave service - infant	7-301	2018-154	09/11/18	125.00	125.00	125.00	125.00	125.00	125.00	
Grave service to new addition	7-301	2018-154	09/11/18	150.00	150.00	150.00	150.00	150.00	150.00	
Grave service to new addition	7-301	2018-154	09/11/18	200.00	200.00	200.00	200.00	200.00	200.00	
Late weekdays, overtime (after 3:30 p.m. Monday through Friday)	7-301	2011-91	08/09/11	25.00	25.00	25.00	25.00	25.00	25.00	
Marker rental	7-301	2018-154	09/11/18	900.00	900.00	900.00	925.00	925.00	925.00	
Mausoleum cremation niche - single	7-301	2018-154	09/11/18	1,250.00	1,250.00	1,250.00	1,275.00	1,275.00	1,275.00	
Mausoleum cremation niche - double	7-301	2018-154	09/11/18	250.00	250.00	250.00	275.00	275.00	275.00	
Mausoleum opening	7-301	2018-154	09/11/18	0.00	0.00	0.00	275.00	275.00	275.00	
Late weekdays, overtime & Saturday morning overtimes - mausoleum	7-301	2018-154	09/11/18	0.00	0.00	0.00	275.00	275.00	275.00	
Mausoleum crypt - level one single space	7-301	10/01/06	10/01/06	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	
Mausoleum crypt - level one double space	7-301	10/01/06	10/01/06	4,600.00	4,600.00	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	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00	
Mausoleum crypt - level three double space	7-301	10/01/06	10/01/06	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	
Mausoleum crypt - level four double space	7-301	10/01/06	10/01/06	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	3,250.00	
Mausoleum crypt - level four double space	7-301	10/01/06	10/01/06	6,000.00	6,000.00	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	2,750.00	2,750.00	
Mausoleum crypt - level four double space	7-301	10/01/06	10/01/06	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00	
Mausoleum #2 space - single (north)	7-301	2018-154	09/11/18	650.00	650.00	650.00	650.00	650.00	650.00	
Mausoleum #2 space - single (south)	7-301	2018-154	09/11/18	750.00	750.00	750.00	750.00	750.00	750.00	
Mausoleum #2 space - double (south)	7-301	2018-154	09/11/18	950.00	950.00	950.00	950.00	950.00	950.00	
Mausoleum #2 space - double (north)	7-301	2018-154	09/11/18	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	
Mausoleum #2 space - double	7-301	2018-154	09/11/18	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00	
West columbarium single space	7-301	2018-154	09/11/18	0.00	0.00	0.00	1,325.00	1,325.00	1,325.00	
West columbarium double space single depth	7-301	2018-154	09/11/18	0.00	0.00	0.00	1,550.00	1,550.00	1,550.00	
West columbarium double space double depth	7-301	2018-154	09/11/18	65.00	65.00	65.00	65.00	65.00	65.00	
Parquet table - 6 seats	7-301	2018-154	10/01/06	225.00	225.00	225.00	225.00	225.00	225.00	
Parquet table - 8 seats	7-301	2018-154	09/11/18	225.00	225.00	225.00	225.00	225.00	225.00	
Transfer space from existing cemetery to new addition	7-301	2018-154	09/11/18	15.00	15.00	15.00	15.00	15.00	15.00	
Picture of deceased on kiosk	7-301	2018-154	09/11/18	15.00	15.00	15.00	15.00	15.00	15.00	
Mausoleum vase	7-301	2017-159	09/21/17	250.00	250.00	250.00	250.00	250.00	250.00	
Columbarium vase	7-301	2018-154	09/11/18	475.00	475.00	475.00	475.00	475.00	475.00	
Credit card/ACH convenience fee	7-301	2011-91	08/09/11	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	
Kiosk obituary entry	7-301	2018-154	09/11/18	0.00	0.00	0.00	10.00	10.00	10.00	
Kiosk monument picture	7-301	2018-154	09/11/18	0.00	0.00	0.00	15.00	15.00	15.00	

**Recreation**

The Park, Recreation, Cemetery, and Golf Director shall establish fees for miscellaneous merchandise sales, tournament and league fees, and social events and promotions

Outdoor golf ball set, disc golf discs (5 discs), horseshoe set, croquet set, four-draw rosette - per day/weekend

Disc golf bag set - per day/weekend

Horseshoe set - per day/weekend

Tennis wear robe - per day/weekend

Field rental - adult/youth league not sponsored by a Kearney Youth Sport Assoc. or Kearney School System (per team, per day)

Field rental - adult/youth tournament not sponsored by a Kearney Youth Sport Assoc. or Kearney School System (per team, per day)

Field rental - adult/youth camps/events not sponsored by a Kearney Youth Sport Assoc. or Kearney School System (per field, 4 hour period)

Court rental - adult or youth league not sponsored by a Kearney Youth Sport Assoc. or Kearney School System (per player, per day)

Court rental - adult or youth tournament not sponsored by a Kearney Youth Sport Assoc. or Kearney School System (per ct., per day)

Court rental - private tennis lessons/camps not sponsored by a Kearney Youth Sport Assoc. or Kearney School System (per ct., per hour)

Concessions - per concessionaire, per year

**Park**

Herman Park Activities Center:

Kitchen - per hour (two hour minimum)

Kitchen with meeting room 2

Meeting room - per hour (two hour minimum)

Meeting room - per hour (two hour minimum)

Meeting room number 1 or 2, four hour period (on recognized holidays)

Meeting room number 1 or 2, per day (on recognized holidays)

Meeting room number 1 and 2 combined (per day)

Meeting room number 1 and 2 combined (four hour period)

Meeting room number 1 and 2 combined (per day)

Meeting room number 1 and 2 combined (per day)

Meeting room number 1 and 2 combined (per day)

Meeting room number 1 and 2, Monday through Thursday, 8:00 a.m. - 5:00 p.m. (four hour period)

Meeting room additional hour fee

Multinurse room in basement (four hour period)



Fee Description	Last Fee Change		Fee For Fiscal Year Beginning		Beginning October 1, 2018
	City Code Section	Resolution	Date	2016	
<b>Golf (Note - changes to golf fees are effective January 1, 2020)</b>					
Elite pass - single 7-day		2014-186	09/09/14	1,600.00	1,600.00
Elite pass - couple 7-day		2014-186	09/09/14	2,100.00	2,100.00
Elite pass - family 7-day		2018-152	09/13/16	2,500.00	2,500.00
Elite pass - single 5-day		2014-186	09/09/14	1,430.00	1,430.00
Elite pass - couple 5-day		2014-186	09/09/14	1,930.00	1,930.00
Elite pass - family 5-day		2018-152	09/13/16	2,330.00	2,330.00
Season pass - junior 7-day		2014-186	09/09/14	645.00	645.00
Season pass - senior/student 7-day		2014-186	09/09/14	610.00	610.00
Season pass - single additional 7-day		2014-186	09/09/14	290.00	290.00
Season pass - senior/student 5-day		2014-186	09/09/14	420.00	420.00
Season pass - single 5-day		2014-186	09/09/14	475.00	475.00
Season pass - couple additional 5-day		2014-186	09/09/14	625.00	625.00
Season pass - family 5-day		2014-186	09/09/14	645.00	645.00
Season pass - junior 5-day		2014-186	09/09/14	130.00	130.00
Season pass - family 7-day		2014-186	09/09/14	1,070.00	1,070.00
Green fee - Monday through Thursday 9-holes		2018-154	09/11/18	16.00	18.00
Green fee - 9-holes (realty rate)		2018-154	09/11/18	8.00	9.00
Green fee - Friday through Sunday/holiday 9-holes		2018-154	09/11/18	20.00	22.00
Green fee - junior 13-18 years old 9-holes		2006-24	02/14/06	10.00	10.00
Green fee - junior under 13 years old 9-holes with paid adult		2018-154	09/11/18	0.00	0.00
Green fee - senior/student, Monday through Friday 9-holes		2018-154	09/11/18	13.00	17.00
Cart fee - riding carts 9-holes		2011-91	08/09/11	11.00/feeder	11.00/feeder
Cart fee - riding carts 9-holes (realty rate)		2012-154	09/11/12	7.00/feeder	7.00/feeder
Cart fee - riding carts 18-holes		2014-186	09/09/14	5.00	5.00
Cart fee - Monday through Thursday 18-holes		2018-154	09/11/18	23.00	25.00
Cart fee - Friday through Sunday/holiday 18-holes		2018-154	09/11/18	27.00	28.50
Cart fee - junior 13-18 years old 18-holes		2006-24	02/14/06	14.00	14.00
Cart fee - senior/student, Monday through Thursday 18-holes		2011-91	08/09/11	18.00	20.00
Cart fee - riding carts 18-holes (realty rate)		2012-154	09/11/12	14.00/feeder	14.00/feeder
Cart fee - two-high special (with cart)		2018-154	09/11/18	5.00	5.00
Driving range - large bucket (about 30 balls)		2006-24	02/14/06	6.00	6.00
Driving range - small bucket (about 30 balls)		2006-24	02/14/06	9.00	9.00
Driving range - extra large bucket (about 90 balls)		2018-154	09/11/18	144.00	162.00
Green fee - Monday through Thursday 9-holes		2018-154	09/11/18	207.00	225.00
Green fee - Friday through Sunday/holiday 9-holes		2018-154	09/11/18	320.00	360.00
Green fee - junior 13-18 years old 9-holes		2018-154	09/11/18	460.00	500.00
Green fee - senior/student, Monday through Thursday 9-holes		2011-91	08/09/11	99.00	99.00
Cart - 9-holes (10 1/2 cents for 9-holes)		2011-91	08/09/11	126.00	126.00
Cart - 18-holes (25 1/2 cents for 18-holes)		2011-91	08/09/11	220.00	220.00
Cart - 9-holes (50 1/2 cents for 9-holes)		2011-91	08/09/11	418.00	418.00
Cart - 18-holes (50 1/2 cents for 18-holes)		2011-91	08/09/11	532.00	532.00
Range lunch card - small bucket (25 punches)		2006-24	02/14/06	80.00	80.00
Range lunch card - large bucket (25 punches)		2006-24	02/14/06	120.00	120.00
Range lunch card - extra large bucket (25 punches)		2006-24	02/14/06	180.00	180.00
Combo green fee/cart lunch card - 9-holes (10 1/2-hole rounds)		2018-154	09/11/18	0.00	0.00
Combo green fee/cart lunch card - 18-holes (25 1/2-hole rounds)		2018-154	09/11/18	0.00	0.00
Combo green fee/cart lunch card - 9-holes (25 1/2-hole rounds)		2018-154	09/11/18	0.00	0.00
Combo green fee/cart lunch card - 18-holes (25 1/2-hole rounds)		2018-154	09/11/18	45.00	45.00
Tournament rate - 18-holes (per player) (week season April-August, Monday through Thursday)		2014-186	09/09/14	42.00	42.00
Tournament rate - 18-holes (per player) (week season September to March, any day)		2014-186	09/09/14	150.00	150.00
Clubhouse rental (0-40 people)		2009-158	09/09/14	175.00	175.00
Clubhouse rental (41-80 people)		2009-158	09/09/14	75.00	75.00
Clubhouse rental - daytime meeting		2014-186	09/09/14	100.00	100.00
Junior golf lesson program		2014-186	09/09/14	35.00	35.00
Head professional golf lesson - private lesson (45 minutes)		2014-186	09/09/14	200.00	200.00
Head professional golf lesson - private series of six lessons (45 minutes)		2014-186	09/09/14	20.00	20.00
Head professional golf lesson - private series of six lessons (15-20 minutes)		2011-91	08/09/11	50.00	50.00
Head professional golf lesson - couple (1 hour)		2006-24	02/14/06	200.00	200.00
Head professional golf lesson - group series of four lessons (1 hour)		2006-24	02/14/06	60.00	60.00
Head professional golf lesson - private lesson (45 minutes)		2011-91	08/09/11	40.00	40.00
Assistant professional golf lesson - private series of six lessons (45 minutes)		2014-186	09/09/14	20.00	20.00
Assistant professional golf lesson - time up (15-20 minutes)		2011-91	08/09/11	50.00	50.00
Assistant professional golf lesson - couple (1 hour)		2006-24	02/14/06	200.00	200.00
Assistant professional golf lesson - group series of four lessons (1 hour)		2006-24	02/14/06	60.00	60.00
Assistant professional golf lesson - private lesson (3-holes)		2006-24	02/14/06	50.00	50.00

GIS CO  
Aerial Photos

City Code Section	Fee Description	Last Fee Change		Fee For Fiscal Year Beginning October 1,		Beginning October 1,	
		Resolution	Date	2016	2017	2018	2019
5-212	Photo copy	2016-152	09/13/16	13.26	13.26	13.26	13.66
5-212	Color photo	2016-152	09/13/16	13.26	13.26	13.26	13.66
5-212	Photo on disk	2016-152	09/13/16	30.00	30.00	30.00	30.00
5-212	Containers on disk	2016-152	09/13/16	10.00	10.00	10.00	10.00
5-212	Multi-family unit (90 gallon container), 25% rate surcharge for outside city limits/50% rate surcharge for outside Buffalo County	2016-152	09/13/16	13.26	13.26	13.26	13.66
5-212	Multi-family unit (300 gallon container), 25% rate surcharge for outside city limits/50% rate surcharge for outside Buffalo County	2016-152	09/13/16	13.26	13.26	13.26	13.66
5-212	Multi-family unit (600 gallon container), 25% rate surcharge for outside city limits/50% rate surcharge for outside Buffalo County	2016-152	09/13/16	13.26	13.26	13.26	13.66
5-212	Commercial rear load (2 or 3 yard container)	2016-152	09/13/16	11.70	11.70	11.70	12.05
5-212	Commercial rear load (4 or 8 yard container)	2016-152	09/13/16	54.60	54.60	54.60	56.24
5-212	Commercial rear load (6 or 8 yard container)	2016-152	09/13/16	109.20	109.20	109.20	112.48
5-212	Commercial rear load (12 or 3 yard container)	2016-152	09/13/16	57.40	57.40	57.40	59.92
5-212	Commercial rear load (16 or 8 yard container)	2016-152	09/13/16	114.40	114.40	114.40	117.80
5-212	Commercial rear load (20 or 8 yard container)	2016-152	09/13/16	148.80	148.80	148.80	153.12
5-212	Commercial rear load (24 or 8 yard container)	2016-152	09/13/16	183.20	183.20	183.20	188.64
5-212	Commercial rear load (30 or 8 yard container)	2016-152	09/13/16	227.60	227.60	227.60	234.24
5-212	Commercial rear load (36 or 8 yard container)	2016-152	09/13/16	272.00	272.00	272.00	279.60
5-212	Commercial rear load (42 or 8 yard container)	2016-152	09/13/16	316.40	316.40	316.40	325.08
5-212	Commercial rear load (48 or 8 yard container)	2016-152	09/13/16	360.80	360.80	360.80	370.56
5-212	Commercial rear load (54 or 8 yard container)	2016-152	09/13/16	405.20	405.20	405.20	415.04
5-212	Commercial rear load (60 or 8 yard container)	2016-152	09/13/16	449.60	449.60	449.60	460.32
5-212	Commercial rear load (66 or 8 yard container)	2016-152	09/13/16	494.00	494.00	494.00	505.60
5-212	Commercial rear load (72 or 8 yard container)	2016-152	09/13/16	538.40	538.40	538.40	550.08
5-212	Commercial rear load (78 or 8 yard container)	2016-152	09/13/16	582.80	582.80	582.80	595.36
5-212	Commercial rear load (84 or 8 yard container)	2016-152	09/13/16	627.20	627.20	627.20	640.64
5-212	Commercial rear load (90 or 8 yard container)	2016-152	09/13/16	671.60	671.60	671.60	687.12
5-212	Commercial rear load (96 or 8 yard container)	2016-152	09/13/16	716.00	716.00	716.00	732.60
5-212	Commercial rear load (102 or 8 yard container)	2016-152	09/13/16	760.40	760.40	760.40	777.92
5-212	Commercial rear load (108 or 8 yard container)	2016-152	09/13/16	804.80	804.80	804.80	821.28
5-212	Commercial rear load (114 or 8 yard container)	2016-152	09/13/16	849.20	849.20	849.20	864.64
5-212	Commercial rear load (120 or 8 yard container)	2016-152	09/13/16	893.60	893.60	893.60	910.00
5-212	Commercial rear load (126 or 8 yard container)	2016-152	09/13/16	938.00	938.00	938.00	954.36
5-212	Commercial rear load (132 or 8 yard container)	2016-152	09/13/16	982.40	982.40	982.40	1000.00
5-212	Commercial rear load (138 or 8 yard container)	2016-152	09/13/16	1026.80	1026.80	1026.80	1036.32
5-212	Commercial rear load (144 or 8 yard container)	2016-152	09/13/16	1071.20	1071.20	1071.20	1082.64
5-212	Commercial rear load (150 or 8 yard container)	2016-152	09/13/16	1115.60	1115.60	1115.60	1129.00
5-212	Commercial rear load (156 or 8 yard container)	2016-152	09/13/16	1160.00	1160.00	1160.00	1175.36
5-212	Commercial rear load (162 or 8 yard container)	2016-152	09/13/16	1204.40	1204.40	1204.40	1211.72
5-212	Commercial rear load (168 or 8 yard container)	2016-152	09/13/16	1248.80	1248.80	1248.80	1258.08
5-212	Commercial rear load (174 or 8 yard container)	2016-152	09/13/16	1293.20	1293.20	1293.20	1294.44
5-212	Commercial rear load (180 or 8 yard container)	2016-152	09/13/16	1337.60	1337.60	1337.60	1330.80
5-212	Commercial rear load (186 or 8 yard container)	2016-152	09/13/16	1382.00	1382.00	1382.00	1377.16
5-212	Commercial rear load (192 or 8 yard container)	2016-152	09/13/16	1426.40	1426.40	1426.40	1423.52
5-212	Commercial rear load (198 or 8 yard container)	2016-152	09/13/16	1470.80	1470.80	1470.80	1469.88
5-212	Commercial rear load (204 or 8 yard container)	2016-152	09/13/16	1515.20	1515.20	1515.20	1516.24
5-212	Commercial rear load (210 or 8 yard container)	2016-152	09/13/16	1559.60	1559.60	1559.60	1562.60
5-212	Commercial rear load (216 or 8 yard container)	2016-152	09/13/16	1604.00	1604.00	1604.00	1608.96
5-212	Commercial rear load (222 or 8 yard container)	2016-152	09/13/16	1648.40	1648.40	1648.40	1655.32
5-212	Commercial rear load (228 or 8 yard container)	2016-152	09/13/16	1692.80	1692.80	1692.80	1691.68
5-212	Commercial rear load (234 or 8 yard container)	2016-152	09/13/16	1737.20	1737.20	1737.20	1738.04
5-212	Commercial rear load (240 or 8 yard container)	2016-152	09/13/16	1781.60	1781.60	1781.60	1784.40
5-212	Commercial rear load (246 or 8 yard container)	2016-152	09/13/16	1826.00	1826.00	1826.00	1820.76
5-212	Commercial rear load (252 or 8 yard container)	2016-152	09/13/16	1870.40	1870.40	1870.40	1867.12
5-212	Commercial rear load (258 or 8 yard container)	2016-152	09/13/16	1914.80	1914.80	1914.80	1913.48
5-212	Commercial rear load (264 or 8 yard container)	2016-152	09/13/16	1959.20	1959.20	1959.20	1959.84
5-212	Commercial rear load (270 or 8 yard container)	2016-152	09/13/16	2003.60	2003.60	2003.60	2006.20
5-212	Commercial rear load (276 or 8 yard container)	2016-152	09/13/16	2048.00	2048.00	2048.00	2050.56
5-212	Commercial rear load (282 or 8 yard container)	2016-152	09/13/16	2092.40	2092.40	2092.40	2094.92
5-212	Commercial rear load (288 or 8 yard container)	2016-152	09/13/16	2136.80	2136.80	2136.80	2139.28
5-212	Commercial rear load (294 or 8 yard container)	2016-152	09/13/16	2181.20	2181.20	2181.20	2183.64
5-212	Commercial rear load (300 or 8 yard container)	2016-152	09/13/16	2225.60	2225.60	2225.60	2228.00
5-212	Commercial rear load (306 or 8 yard container)	2016-152	09/13/16	2270.00	2270.00	2270.00	2272.36
5-212	Commercial rear load (312 or 8 yard container)	2016-152	09/13/16	2314.40	2314.40	2314.40	2316.72
5-212	Commercial rear load (318 or 8 yard container)	2016-152	09/13/16	2358.80	2358.80	2358.80	2361.08
5-212	Commercial rear load (324 or 8 yard container)	2016-152	09/13/16	2403.20	2403.20	2403.20	2405.44
5-212	Commercial rear load (330 or 8 yard container)	2016-152	09/13/16	2447.60	2447.60	2447.60	2449.80
5-212	Commercial rear load (336 or 8 yard container)	2016-152	09/13/16	2492.00	2492.00	2492.00	2494.16
5-212	Commercial rear load (342 or 8 yard container)	2016-152	09/13/16	2536.40	2536.40	2536.40	2538.52
5-212	Commercial rear load (348 or 8 yard container)	2016-152	09/13/16	2580.80	2580.80	2580.80	2582.88
5-212	Commercial rear load (354 or 8 yard container)	2016-152	09/13/16	2625.20	2625.20	2625.20	2627.24
5-212	Commercial rear load (360 or 8 yard container)	2016-152	09/13/16	2669.60	2669.60	2669.60	2671.60
5-212	Commercial rear load (366 or 8 yard container)	2016-152	09/13/16	2714.00	2714.00	2714.00	2716.96
5-212	Commercial rear load (372 or 8 yard container)	2016-152	09/13/16	2758.40	2758.40	2758.40	2760.32
5-212	Commercial rear load (378 or 8 yard container)	2016-152	09/13/16	2802.80	2802.80	2802.80	2805.68
5-212	Commercial rear load (384 or 8 yard container)	2016-152	09/13/16	2847.20	2847.20	2847.20	2849.04
5-212	Commercial rear load (390 or 8 yard container)	2016-152	09/13/16	2891.60	2891.60	2891.60	2893.40
5-212	Commercial rear load (396 or 8 yard container)	2016-152	09/13/16	2936.00	2936.00	2936.00	2938.76
5-212	Commercial rear load (402 or 8 yard container)	2016-152	09/13/16	2980.40	2980.40	2980.40	2982.12
5-212	Commercial rear load (408 or 8 yard container)	2016-152	09/13/16	3024.80	3024.80	3024.80	3027.48
5-212	Commercial rear load (414 or 8 yard container)	2016-152	09/13/16	3069.20	3069.20	3069.20	3071.84
5-212	Commercial rear load (420 or 8 yard container)	2016-152	09/13/16	3113.60	3113.60	3113.60	3116.20
5-212	Commercial rear load (426 or 8 yard container)	2016-152	09/13/16	3158.00	3158.00	3158.00	3160.56
5-212	Commercial rear load (432 or 8 yard container)	2016-152	09/13/16	3202.40	3202.40	3202.40	3204.92
5-212	Commercial rear load (438 or 8 yard container)	2016-152	09/13/16	3246.80	3246.80	3246.80	3249.28
5-212	Commercial rear load (444 or 8 yard container)	2016-152	09/13/16	3291.20	3291.20	3291.20	3293.64
5-212	Commercial rear load (450 or 8 yard container)	2016-152	09/13/16	3335.60	3335.60	3335.60	3337.00
5-212	Commercial rear load (456 or 8 yard container)	2016-152	09/13/16	3380.00	3380.00	3380.00	3381.36
5-212	Commercial rear load (462 or 8 yard container)	2016-152	09/13/16	3424.40	3424.40	3424.40	3425.72
5-212	Commercial rear load (468 or 8 yard container)	2016-152	09/13/16	3468.80	3468.80	3468.80	3470.08
5-212	Commercial rear load (474 or 8 yard container)	2016-152	09/13/16	3513.20	3513.20	3513.20	3514.44
5-212	Commercial rear load (480 or 8 yard container)	2016-152	09/13/16	3557.60	3557.60	3557.60	3559.80
5-212	Commercial rear load (486 or 8 yard container)	2016-152	09/13/16	3602.00	3602.00	3602.00	3604.16
5-212	Commercial rear load (492 or 8 yard container)	2016-152	09/13/16	3646.40	3646.40	3646.40	3648.52
5-212	Commercial rear load (498 or 8 yard container)	2016-152	09/13/16	3690.80	3690.80	3690.80	3692.88
5-212	Commercial rear load (504 or 8 yard container)	2016-152	09/13/16	3735.20	3735.20	3735.20	3737.24
5-212	Commercial rear load (510 or 8 yard container)	2016-152	09/13/16	3779.60	3779.60	3779.60	3781.60
5-212	Commercial rear load (516 or 8 yard container)	2016-152	09/13/16	3824.00	3824.00	3824.00	3825.96
5-212	Commercial rear load (522 or 8 yard container)	2016-152	09/13/16	3868.40	3868.40	3868.40	3870.32
5-212	Commercial rear load (528 or 8 yard container)	2016-152	09/13/16	3912.80	3912.80	3912.80	3914.68
5-212	Commercial rear load (534 or 8 yard container)	2016-152	09/13/16	3957.20	3957.20	3957.20	3959.04
5-212	Commercial rear load (540 or 8 yard container)	2016-152	09/13/16	4001.60	4001.60	4001.60	4003.40
5-212	Commercial rear load (546 or 8 yard container)	2016-152	09/13/16	4046.00	4046.00	4046.00	4047.76
5-212	Commercial rear load (552 or 8 yard container)	2016-152	09/13/16	4090.40	4090.40	4090.40	4092.12
5-212	Commercial rear load (558 or 8 yard container)	2016-152	09/13/16	4134.80	4134.80	4134.80	4136.48
5-212	Commercial rear load (564 or 8 yard container)	2016-152	09/13/16	4179.20	4179.20	4179.20	4181.84
5-212	Commercial rear load (570 or 8 yard container)	2016-152	09/13/16	4223.60	4223.60	4223.60	4225.20
5-212	Commercial rear load (576 or 8 yard container)	2016-152	09/13/16	4268.00	4268.00	4268.00	4270.56
5-212	Commercial rear load (582 or 8 yard container)	2016-152	09/13/16	4312.40	431		

Fee Description	Corresponding City Code Section	Last Fee Change				Fee For Fiscal Year Beginning October 1,				Beginning October 1,	
		Resolution	Date	2016	2017	2018	2019	2018	2019		
Monthly base	10-207	2017-108	12/12/17	0.00	0.00	0.00	3.73	3.84	3.84		
Nebraska Advantage/Economic Development Rate (new commercial/industrial customers after January 1, 2012)		2012-154	08/11/12	50% of commodity rate	50% of commodity rate	50% of commodity rate	50% of commodity rate	50% of commodity rate	50% of commodity rate		
Late charge	10-207	2007-108	10/01/07	5%	5%	5%	5%	5%	5%		
Reconnection fee (during normal working hours)	10-205	2007-108	10/01/07	50.00	50.00	50.00	50.00	50.00	50.00		
Reconnection fee (not during normal working hours)	10-205	2007-108	10/01/07	75.00	75.00	75.00	75.00	75.00	75.00		
Wastewater received in bulk		2018-152	09/13/18	31.00 + .15/gallon	31.00 + .15/gallon	31.00 + .15/gallon	31.00 + .15/gallon	32.00 + .15/gallon	32.00 + .15/gallon		
Laboratory analysis fees per sample:											
Alkalinity		2007-108	10/01/07	12.00	12.00	12.00	12.00	12.00	12.00		
COD		2007-108	10/01/07	25.00	25.00	25.00	25.00	25.00	25.00		
Coloring residual		2007-108	10/01/07	20.00	20.00	20.00	20.00	20.00	20.00		
Dissolved oxygen		2007-108	10/01/07	12.00	12.00	12.00	12.00	12.00	12.00		
Any Phosphorous PO4, TotP		2007-108	10/01/07	10.00	10.00	10.00	10.00	10.00	10.00		
Ammonia nitro/gen		2007-108	10/01/07	20.00	20.00	20.00	20.00	20.00	20.00		
Nitrate		2007-108	10/01/07	18.00	18.00	18.00	18.00	18.00	18.00		
Nitrite		2007-108	10/01/07	20.00	20.00	20.00	20.00	20.00	20.00		
TKN		2007-108	10/01/07	25.00	25.00	25.00	25.00	25.00	25.00		
Settleable solids		2007-108	10/01/07	6.00	6.00	6.00	6.00	6.00	6.00		
Suspended solids		2007-108	10/01/07	10.00	10.00	10.00	10.00	10.00	10.00		
SOUR		2007-108	10/01/07	40.00	40.00	40.00	40.00	40.00	40.00		
Turbidity		2007-108	10/01/07	12.00	12.00	12.00	12.00	12.00	12.00		
MVSS		2007-108	09/09/08	20.00	20.00	20.00	20.00	20.00	20.00		
MLVSS		2007-108	10/01/07	15.00	15.00	15.00	15.00	15.00	15.00		
Oil and grease		2007-108	10/01/07	12.00	12.00	12.00	12.00	12.00	12.00		
Sodium bisulfite residual		2007-108	10/01/07	20.00	20.00	20.00	20.00	20.00	20.00		
Analytical packages per sample:											
BOD SS PH		2007-108	10/01/07	38.00	38.00	38.00	38.00	38.00	38.00		
BOD SS PH fecals		2007-108	10/01/07	45.00	45.00	45.00	45.00	45.00	45.00		
BOD SS PH ammonia		2007-108	10/01/07	45.00	45.00	45.00	45.00	45.00	45.00		
Hook-up fee for unassessed properties	10-208		03/12/96	cost of 8" main	cost of 8" main	cost of 8" main	cost of 8" main	cost of 8" main	cost of 8" main		
<b>Water Production/Distribution</b>											
Single family residential (services inside city limits):											
Per 748 gallons	10-317	2018-154	09/11/18	1.45	1.45	1.50	1.55	1.60	1.60		
Monthly base	10-317	2018-154	09/11/18	8.13	8.13	8.37	8.62	8.88	8.88		
Single family residential (services outside city limits - all service connections after 1-1-2018):											
Per 748 gallons	10-317	2018-154	09/11/18	0.00	0.00	3.00	3.10	3.19	3.19		
Monthly base	10-317	2018-154	09/11/18	0.00	0.00	8.37	8.62	8.88	8.88		
Multi-family residential (services inside city limits):											
Per 748 gallons	10-317	2018-154	09/11/18	1.45	1.45	1.60	1.65	1.60	1.60		
Monthly base	10-317	2018-154	09/11/18	8.13	8.13	8.37	8.62	8.88	8.88		
Multi-family residential (services outside city limits - all service connections after 1-1-2018):											
Per 748 gallons	10-317	2018-154	09/11/18	0.00	0.00	3.00	3.10	3.19	3.19		
Monthly base	10-317	2018-154	09/11/18	0.00	0.00	8.37	8.62	8.88	8.88		
Commercial/Industrial (services inside city limits):											
Per 748 gallons	10-317	2018-154	09/11/18	1.33	1.33	1.37	1.41	1.45	1.45		
Monthly base	10-317	2018-154	09/11/18	6.72	6.72	6.92	7.13	7.34	7.34		
Monthly base - 3/4" meter	10-317	2018-154	09/11/18	6.93	6.93	7.19	7.41	7.63	7.63		
Monthly base - 1" meter	10-317	2018-154	09/11/18	7.74	7.74	7.97	8.21	8.46	8.46		
Monthly base - 1 1/2" meter	10-317	2018-154	09/11/18	8.76	8.76	9.02	9.29	9.57	9.57		
Monthly base - 2" meter	10-317	2018-154	09/11/18	11.58	11.58	11.89	12.29	12.68	12.68		
Monthly base - 3" meter	10-317	2018-154	09/11/18	32.28	32.28	33.23	34.23	35.26	35.26		
Monthly base - 4" meter	10-317	2018-154	09/11/18	39.92	39.92	41.12	42.36	43.63	43.63		
Monthly base - 6" meter	10-317	2018-154	09/11/18	57.34	57.34	59.55	61.34	63.18	63.18		
Monthly base - 8" meter	10-317	2018-154	09/11/18	74.86	74.86	77.82	80.90	83.90	83.90		
Monthly base - 10" meter	10-317	2018-154	09/11/18	108.35	108.35	109.54	113.51	118.51	118.51		
Monthly base - 12" meter	10-317	2018-154	09/11/18	128.79	128.79	130.59	134.51	138.51	138.51		
Commercial/Industrial (services outside city limits - all service connections after 1-1-2018):											
Per 748 gallons	10-317	2018-154	09/11/18	0.00	0.00	2.74	2.82	2.90	2.90		
Monthly base	10-317	2018-154	09/11/18	0.00	0.00	6.92	7.13	7.34	7.34		
Monthly base - 3/4" meter	10-317	2018-154	09/11/18	0.00	0.00	7.19	7.41	7.63	7.63		
Monthly base - 1" meter	10-317	2018-154	09/11/18	0.00	0.00	7.97	8.21	8.46	8.46		
Monthly base - 1 1/2" meter	10-317	2018-154	09/11/18	0.00	0.00	9.02	9.29	9.57	9.57		
Monthly base - 2" meter	10-317	2018-154	09/11/18	0.00	0.00	11.83	12.29	12.68	12.68		
Monthly base - 3" meter	10-317	2018-154	09/11/18	0.00	0.00	33.23	34.23	35.26	35.26		
Monthly base - 4" meter	10-317	2018-154	09/11/18	0.00	0.00	41.12	42.36	43.63	43.63		
Monthly base - 6" meter	10-317	2018-154	09/11/18	0.00	0.00	59.55	61.34	63.18	63.18		
Monthly base - 8" meter	10-317	2018-154	09/11/18	0.00	0.00	77.82	80.90	83.90	83.90		
Monthly base - 10" meter	10-317	2018-154	09/11/18	0.00	0.00	109.54	113.51	118.51	118.51		
Monthly base - 12" meter	10-317	2018-154	09/11/18	0.00	0.00	130.59	134.51	138.51	138.51		
Nebraska Advantage/Economic Development Rate (new commercial/industrial customers after January 1, 2012)		2015-189	09/09/15	50% of commodity rate	50% of commodity rate	50% of commodity rate	50% of commodity rate	50% of commodity rate	50% of commodity rate		
Late charge	10-317	2018-154	09/11/18	5%	5%	5%	5%	5%	5%		
Credit card convenience fee (per transaction when making payment over the telephone)		2018-154	09/11/18	5.00	5.00	5.00	5.00	5.00	5.00		
Credit for customers using utility eBill and bankdraft (per month)		2013-179	09/10/13	1.00	1.00	1.00	1.00	1.00	1.00		
Reconnection fee (during normal working hours)	10-316	2007-109	10/01/07	60.00	60.00	60.00	60.00	60.00	60.00		
Reconnection fee (not during normal working hours)	10-316	2007-109	10/01/07	75.00	75.00	75.00	75.00	75.00	75.00		
Service charge (not during normal working hours)		2008-158	09/09/08	75.00	75.00	75.00	75.00	75.00	75.00		
Balance carrying charge (interest account balance collected at account address)		2012-154	09/11/12	36.00	36.00	36.00	36.00	36.00	36.00		
Penalty (late payments)		2007-108	10/01/07	60.00	60.00	60.00	60.00	60.00	60.00		
Deposit - commercial		2007-108	10/01/07	100.00	100.00	100.00	100.00	100.00	100.00		

Fee Description	Corresponding City Code Section	Last Fee Changes				Fee For Fiscal Year Beginning				Beginning October 1, 2016
		Resolution	Date	2016	2017	2018	2019	2020		
Account activation fee - when "on-site" meter read needed		2017-108	10/01/07	30.00	30.00	30.00	30.00	30.00	30.00	
Account transfer fee - when "on-site" meter read needed		2017-108	10/01/07	30.00	30.00	30.00	30.00	30.00	30.00	
Account transfer fee - when "on-site" meter read not needed		2018-154	09/11/18	0.00	0.00	0.00	0.00	15.00	15.00	
Water services - 1" (includes meter and fittings)		2018-154	09/11/18	1,150.00 + concrete	1,150.00 + concrete	1,300.00 + concrete	1,300.00 + concrete	1,300.00 + concrete	1,300.00 + concrete	
Meter and fittings for 1" water service		2018-154	09/11/18	625.00	625.00	775.00	775.00	775.00	775.00	
Meter and fittings for various sized meters (other than 1" water service)		2012-154	09/11/12	actual cost + 20%						
Water services - other		2017-108	10/01/07	actual cost						
Prozen or damaged water meter repair or replacement		2011-91	08/09/11	actual cost						
Water from fire hydrant during construction		2016-152	09/13/16	37.00/mi + usage fee 4.00 min. usage cost of 8' main	37.00/mi + usage fee 4.00 min. usage cost of 8' main	37.00/mi + usage fee 4.00 min. usage cost of 8' main	37.00/mi + usage fee 4.00 min. usage cost of 8' main	37.00/mi + usage fee 4.00 min. usage cost of 8' main	37.00/mi + usage fee 4.00 min. usage cost of 8' main	
Hook-up fee for unassessed properties	10-318		03/12/86							
<b>Storm Water Utility</b>										
Residential surcharge fee (monthly per living unit)	10-504	2017-22	02/14/17	0	1.00	1.00	1.00	1.00	2.00	
Non-residential surcharge fee (monthly)	10-504	2017-22	02/14/17	0	3.00	3.00	3.00	3.00	6.00	
<b>Airport</b>										
T-hauler (Series A - per month)		2013-179	09/10/13	100.00	100.00	100.00	100.00	100.00	100.00	
T-hauler (Series B - per month)		2013-179	09/10/13	130.00	130.00	130.00	130.00	130.00	130.00	
T-hauler (Series C - per month)		2013-179	09/10/13	130.00	130.00	130.00	130.00	130.00	130.00	
Non-airport owned trailers (per square foot)		2013-178	09/10/13	.55	.55	.55	.55	.55	.55	
Fuel flowage fee (per gallon transferred to aircraft)		2013-179	09/10/13	.08	.08	.08	.08	.08	.08	
Ramp fee for airlines and freight carriers (per year)		2013-179	09/10/13	1800.00	1800.00	1800.00	1800.00	1800.00	1800.00	
Landing fee (per 1,000 pounds certified gross weight of aircraft, per landing)		2013-179	09/10/13	1.00	1.00	1.00	1.00	1.00	1.00	
Center pivot irrigated cropland (per acre)		2018-154	09/11/18	245.00	230.00	220.00	220.00	220.00	215.00	
Grass cropland (per acre)		2018-154	09/11/18	66.00	66.00	66.00	66.00	66.00	64.00	
Cropland (per acre)		2018-154	09/11/18	230.00	220.00	205.00	205.00	205.00	195.00	
Other cropland (per acre)		2018-154	09/11/18	62.00	55.00	55.00	55.00	55.00	55.00	
Off airport surveillance fee		2017-159	09/12/17	500.00	0.00	0.00	0.00	0.00	0.00	

**CITY OF KEARNEY  
RECAPITULATION OF CAPITAL OUTLAY  
2019-20 BUDGET**

	Account Number	Amount
<b>General Fund</b>		
Administration		
Office furniture	100144157	\$5,000
Finance		
Executime Time and Attendance software	100244157	\$40,978
Information Technology		
Personal computers	100544157	\$40,200
Miscellaneous software/hardware	100544157	\$40,000
I.T. – replace servers	100544157	\$20,000
Police – MDT's	100544157	\$15,000
Police – ONESolution Field Training Online	100544157	\$30,000
Police – ONESolution Professional Standards	100544157	\$13,308
Police - Services		
Patrol vehicles	101044157	\$150,000
Mobile radio replacement (in-car) (8 per year)	101044157	\$55,904
Radar equipment	101044157	\$20,000
Light bar replacements	101044157	\$14,165
In-car mobile video equipment (6 per year)	101044157	\$33,000
Portable radio replacement	101044157	\$56,672
Body camera and data storage system	101044157	\$36,088
Axion tazer contract	101044157	\$14,100
Police – Records (County = 33%)		
Office chairs	101144170	\$4,690
Police – Data Processing (County = 33% + \$10,000)		
Exchange email server upgrade	101244157	\$28,000
Equipment sinking fund	101244170	\$10,000
Police – Building (County = 33%)		
Replace & update office furnishings	101444157	\$12,000
Fire		
Training grounds improvements	101544100	\$35,000

One ton pickup with snow plow (1/2 of cost)	101544157	\$35,000
Miscellaneous firefighting equipment	101544157	\$15,000
Cemetery		
Replace roads	104044100	\$20,000
Replace sand separator in pump house	104044100	\$15,000
Replace 2013 Grasshopper mower	104044157	\$14,000
Replace 2000 Kawasaki mule	104044157	\$13,000
Library		
Chairs for meeting rooms	105044157	\$10,000
Save for bookmobile	105044170	\$40,000
Park		
Harmon Park Rock Garden repairs	105344100	\$10,000
Concrete flat work (general concrete work)	105344100	\$50,000
Yanney Park ERC roof replacement	105344100	\$35,000
Memorial Field facility improvements	105344100	\$10,000
Sertoma tennis court repair and resurfacing	105344100	\$35,000
Bleacher replacements/safety railings	105344157	\$5,000
3-point/hydraulic equipment attachments	105344157	\$6,000
Push mowers, trimmers, blowers	105344157	\$7,000
LandMark lease agreement (Patriot)	105344157	\$10,000
Replace picnic tables/benches	105344157	\$10,000
Replace two 1993 Toro Workman mowers	105344157	\$54,000
West Lincolnway Park playground	105344157	\$45,000
Replace multi-passenger golf cart (Yanney)	105344157	\$9,300
Yanney Marina boat replacement	105344157	\$7,000
Replace 2012 JD 1435 Series II 4x4 (Yanney)	105344157	\$30,000
Replace 2011 Bobcat 3400 4x4 (Harvey)	105344157	\$15,000
Replace 2012 JD 1435 Series II (WLW)	105344157	\$26,000
Replace 2008 Exmark Lazer 61" (downtown)	105344157	\$12,000
Playground parts	105344157	\$10,000
Replace 2011 Scag 60" Turf Tiger (Harmon)	105344157	\$23,000
Replace 2011 Chevrolet 1/2 ton pickup (Harvey)	105344157	\$32,000
Stand-on sprayer/spreader	105344157	\$8,500
Harvey Park playground swing replacement	105344157	\$10,000
Cottonmill (County = 50%)		
Pave boat ramp/repave existing roads	105544100	\$65,000
Boat replacement	105544157	\$7,000
Replace picnic tables, benches, grills, etc.	105544157	\$5,000
Tilt trailer	105544157	\$8,000
Total General Fund		\$1,380,905

**Special Revenue Funds**

Transportation

V.M truck bay addition (save for)	202044100	\$125,000
Street sweeper (lease)	202044157	\$300,000
Replace snow blower (save for – 2 of 6)	202044157	\$40,000
Replace Bobcat skid loader	202044157	\$11,000
Downtown traffic signal controller/cabinet	202044157	\$8,500
Replace NEMA traffic signal controller	202044157	\$20,000
Switch traffic signal detection to radar	202044157	\$25,000
Street light improvements	202544100	\$800,000

Total Special Revenue Funds \$1,329,500

**Capital Projects Funds**

Fire Reserve

Replace Engine 35 (PSTAB's)	611944157	\$575,000
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Park & Recreation Development

Tennis Recreation Facility	635844145	\$6,500,000
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Street Improvement

Miscellaneous paving districts	642444105	\$500,000
3 <sup>rd</sup> Street and Yanney Blvd Asphalt/Concrete	642444105	\$633,572
FY20 STP project	642444106	\$479,338
2 <sup>nd</sup> Avenue, 11 <sup>th</sup> St to 25 <sup>th</sup> St Improvements	642444105	\$1,500,000
Arbor View 1 <sup>st</sup> Addition	642444105	\$1,410,073
Tech ONE Crossing project	642444105	\$456,740

Special Sales Tax – Capital Improvements/Equipment

Dump truck, plow	652044157	\$202,002
Miscellaneous street improvements	652444100-24003	\$320,000
Asphalt street replacement projects	652444100	\$330,000
Avenue A, 25 <sup>th</sup> Street to 27 <sup>th</sup> Street	652444100	\$473,950
31 <sup>st</sup> Street, Avenue D to Avenue I	652444100	\$1,030,000
Avenue N, 28 <sup>th</sup> Street to 33 <sup>rd</sup> Drive	652444100	\$1,200,000
CDBG 16-CD-203	652444100	\$570,100
Residential street curbs	652444100	\$25,000
Debt service 6-1-10/5-15-17 VP Bonds	652445110-24023	\$115,885
Debt service – 8-15-16 VP Bonds	652445110-24037	\$92,693
Debt service – 10-13-17 VP Bonds	652445110-24053	\$366,355
Debt service – 6-14-19 VP Bonds	652445110-	\$189,985
Debt service – 10-29-18 VP Bonds	642445110-	\$309,788
Debt service – 2019 BAN's	652445110-	\$20,397
Water trail	655344100	\$200,000

Yanney Park pedestrian bridge	655344100	\$275,000
Water slide – Harmon Park	655344100	\$250,000
Yanney Park Gardens	655344100	\$100,000
Total Capital Project Funds		\$18,125,878

***Enterprise Funds***

Golf – Services		
Golf cart lease (5 of 5)	305745100/105	\$32,195
Sanitation – Collection		
Concrete parking lot repairs/improvements	313044100	\$20,000
Front office remodel	313044100	\$5,000
Glass crusher	313044157	\$40,000
Replace 2008 American LaFrance	313044157	\$230,000
Replace 2008 LaFrance Labrie automated	313044157	\$265,000
Replace Freightliner rear load	313044157	\$200,000
Two recycling roll-off boxes	313044157	\$16,000
SWDF - Operating and Maintenance		
Cell construction sinking fund	323144100	\$300,000
Litter control fencing	323144157	\$20,000
Landfill scale sensors	323144157	\$12,000
Firebox/incinerator	323144157	\$150,000
Sanitary Sewer - Operating and Maintenance		
Liftstation 12 rehabilitation	346044100	\$12,000
Replace effluent sampler	346044157	\$6,500
Replace 2008 Ford pickup – mid-mount crane	346044157	\$65,000
UTV plant vehicle	346044157	\$15,000
Portable welder/generator combo	346044157	\$10,000
Video camera/equipment	346144157	\$15,000
GIS aerial photography (1/2)	346144157	\$16,500
Sanitary Sewer – Retained Revenues		
Miscellaneous sewer districts	356344110	\$500,000
Arbor View 1 <sup>st</sup> Addition	356344110	\$400,862
Water - Operating and Maintenance		
Drop ceiling – Administration	366544100	\$5,000
GIS aerial photography (1/2)	366544157	\$16,500
Replace 2002 one-ton valve truck	366544157	\$40,000
Water tower safety improvements	366544157	\$10,000
Water – Retained Revenues		

Miscellaneous water districts	376744110	\$400,000
Millennial Estates 3 <sup>rd</sup> Addition Infrastructure	376744110	\$66,507
Fuller & Daley 3 <sup>rd</sup> Addition Infrastructure	376744110	\$6,288
Arbor View 1 <sup>st</sup> Addition	376744110	\$344,495
<b>Stormwater Utility</b>		
Save for stormwater improvements	386844100	\$380,000
<b>Kearney Regional Airport</b>		
Terminal A/C condenser replacement	396944100	\$30,000
Parallel taxiway asphalt overlay project (FAA)	396944100	\$1,760,000
Terminal parking (36 stalls)	396944100	\$150,000
Tractor mounted weed sprayer	396944157	\$10,000
Two John Deere HX mower decks	396944157	\$17,500
Snow plow for Ford Truck	396944157	\$9,000
Skid loader	396944157	\$60,000
<b>Total Enterprise Funds</b>		<b>\$5,636,347</b>
<b><i>Internal Service Funds</i></b>		
<b>Central Stores</b>		
Replace fuel control system	450344157	\$50,000
<b>Vehicle Maintenance</b>		
Replace shop used oil heater	460444157	\$10,000
Rack storage system for PD equipment	460444157	\$7,000
<b>Total Internal Service Funds</b>		<b>\$67,000</b>
<b>Total Capital Outlay – All Funds</b>		<b>\$26,539,630</b>

**CITY OF KEARNEY**  
**ALL FUNDS REVENUE AND EXPENSE RECONCILIATION**  
**2019 - 2020 BUDGET**

FUND	Actual Fund Balance 9-30-18	Estimated Fund Balance 9-30-19	Budgeted Revenues 2019 - 2020	Budgeted Expenditures 2019 - 2020	Intra-City Transfer In	Intra-City Transfer Out	Budgeted Fund Balance 9-30-20
<b>GOVERNMENTAL FUNDS</b>							
<b>General Fund</b>	11,168,163.74	9,228,403.74	17,295,696.00	25,269,124.00	6,450,000.00	408,284.10	7,296,691.64
<b>Special Revenue Funds:</b>							
Transportation	1,922,231.50	2,403,910.50	4,223,890.00	5,143,340.00	0.00	0.00	1,484,460.50
Economic Development Grant	1,045,389.97	650,000.00	91,000.00	791,000.00	50,000.00	0.00	0.00
Lottery Trust	471,988.69	375,532.69	494,143.00	583,040.00	0.00	0.00	286,635.69
Natural Disaster	108,252.27	0.00	0.00	0.00	0.00	0.00	0.00
Offstreet Parking District No. 1	88,993.01	72,425.01	54,378.00	116,803.01	0.00	0.00	10,000.00
<b>Capital Projects Funds:</b>							
Police Reserve	4,849.97	0.00	0.00	0.00	0.00	0.00	0.00
Fire Reserve	8,335.46	0.00	575,000.00	575,000.00	0.00	0.00	0.00
Cemetery Reserve	111,497.04	117,915.04	7,042.00	22,191.72	0.00	0.00	102,765.32
Park & Recreation Development	409,674.67	764,658.75	5,974,696.00	6,739,354.75	0.00	0.00	0.00
Street Improvement	2,747,168.39	1,177,772.36	4,461,268.00	5,639,040.36	0.00	0.00	0.00
Special Sales Tax - Capital Impr./Equi	3,024,482.70	2,324,907.70	4,534,462.00	6,273,158.00	0.00	0.00	586,211.70
Restaurant occupation tax	842,498.12	840,097.12	1,073,898.00	1,073,154.00	0.00	0.00	840,841.12
<b>Debt Service Funds:</b>							
Public Safety TAB's	62,933.04	53,226.04	314,353.00	319,676.00	0.00	0.00	47,903.04
Various Purpose Bonds	2,546,380.91	1,710,340.91	1,992,226.09	2,702,567.00	0.00	0.00	1,000,000.00
<b>PROPRIETARY FUNDS</b>							
<b>Enterprise Funds:</b>							
Golf	(8,188.61)	(25,307.61)	1,127,484.00	1,099,353.00	0.00	0.00	2,823.39
Sanitation	1,677,818.16	1,777,106.16	4,598,370.00	5,006,277.00	0.00	0.00	1,369,199.16
SWDF Operation & Maintenance	1,357,934.59	1,311,632.59	1,573,778.00	2,106,203.00	0.00	0.00	779,207.59
Sanitary Sewer O. & M.	0.00	0.00	0.00	2,524,276.00	2,524,276.00	0.00	0.00
Sanitary Sewer Retained Revenues	3,605,040.08	3,532,193.08	7,405,705.00	979,648.00	0.00	6,705,668.48	3,252,581.60
Sanitary Sewer Revenue Bonds	409,971.23	330,996.23	7,815.00	867,089.00	956,392.48	0.00	428,114.71
Sanitary Sewer Bond Reserve	311,636.78	311,636.78	0.00	0.00	0.00	0.00	311,636.78
Water Operation & Maintenance	0.00	0.00	0.00	3,398,209.00	3,398,209.00	0.00	0.00
Water Retained Revenues	2,206,375.64	824,019.64	8,484,107.00	834,940.00	0.00	7,815,007.45	658,179.19
Water Revenue Bonds	776,756.13	793,096.13	25,668.00	1,205,436.00	1,191,798.45	0.00	805,126.58
Water Bond Reserve	1,013,077.98	1,013,077.98	0.00	0.00	0.00	0.00	1,013,077.98
Storm Water Utility	163,577.71	196,701.71	399,723.00	551,656.00	0.00	0.00	44,768.71
Kearney Regional Airport	651,947.15	616,572.15	2,100,382.00	2,735,529.00	342,047.10	0.00	323,472.25
<b>Internal Service Funds:</b>							
Health Insurance	(88,438.89)	(116,938.89)	5,077,313.00	4,862,415.00	0.00	0.00	97,959.11
Property & Casualty Insurance	208,100.46	114,571.46	546,213.54	528,628.00	0.00	0.00	132,157.00
Workers Compensation Insurance	34,290.74	217,206.74	430,859.51	518,453.00	0.00	0.00	129,613.25
Central Stores	16,498.00	16,735.00	1,703,897.50	1,718,106.00	0.00	0.00	2,526.50
Vehicle Maintenance	109,608.50	112,550.75	525,004.25	513,444.00	0.00	0.00	124,111.00
<b>FIDUCIARY FUNDS</b>							
<b>Pension Trust Funds:</b>							
Police Pension	1.56	0.00	0.00	16,237.00	16,237.00	0.00	0.00
<b>Agency Funds:</b>							
Sales & Use Tax	37,091.16	0.00	700,000.00	700,000.00	0.00	0.00	0.00
<b>BALANCE ALL FUNDS</b>	<b>37,045,937.85</b>	<b>30,745,039.76</b>	<b>75,798,371.89</b>	<b>85,413,347.84</b>	<b>14,928,960.03</b>	<b>14,928,960.03</b>	<b>21,130,063.81</b>

**CITY OF KEARNEY  
ALL FUNDS COMBINED  
2019 - 2020 BUDGET**

	Actual 2016 - 17	Actual 2017 - 18	Budget 2018 - 19	Estimated Actual 2018 - 19	Proposed Budget 2019 - 20
<b>EXPENDITURES</b>					
Administration	1,809,981.97	1,816,923.01	1,928,088.00	3,219,669.00	2,319,252.10
Finance	956,383.10	1,006,677.52	1,100,060.00	1,219,497.00	1,418,620.00
Information Technology	546,289.37	481,335.85	686,009.00	661,324.00	629,898.00
Police - Services	7,093,272.21	7,316,691.61	8,128,775.00	8,113,622.00	8,486,674.00
Police - Records	494,031.45	468,440.88	524,482.00	530,851.00	594,458.00
Police - Data Processing	426,019.28	321,204.35	351,184.00	329,029.00	390,155.00
Police - Evidence	135,354.07	150,761.85	185,904.00	208,763.00	213,060.00
Police - Building	92,818.01	107,060.47	165,940.00	165,940.00	145,457.00
Fire	1,884,031.93	2,027,135.91	2,212,893.00	2,101,376.00	2,212,446.00
Emergency Management	8,865.34	26,693.22	28,291.00	28,291.00	9,521.00
Development Services	753,877.80	789,164.82	886,621.00	856,711.00	900,655.00
P.W. - Admin./Engineering Support	391,026.91	34,979.41	0.00	0.00	0.00
P.W. - Facilities Maintenance	392,714.99	372,428.44	584,516.00	532,874.00	408,663.00
Cemetery	579,193.02	506,798.59	692,603.00	680,893.00	557,760.00
Peterson Senior Activity Center	490,901.67	522,772.06	592,388.00	588,908.00	594,715.00
Library	1,629,150.29	1,632,984.92	1,819,628.00	1,800,466.00	1,880,550.00
Park & Recreation - Admin.	596,115.94	554,741.97	661,312.00	642,576.00	661,673.00
Recreation	595,918.25	638,127.79	728,260.00	709,584.00	736,830.00
Park	2,153,292.41	2,304,140.37	2,453,465.00	2,422,288.00	2,721,409.00
Aquatics	258,851.27	270,423.71	349,004.00	363,917.00	245,765.00
Cottonmill	388,229.56	383,383.21	505,455.00	439,185.00	482,283.00
Forestry	62,681.88	46,374.34	70,594.00	64,594.00	67,564.00
Transportation	3,333,956.29	3,856,474.85	4,246,122.00	4,625,112.00	5,143,340.00
Economic Development Grant	134,665.90	2,131,300.00	906,301.97	837,389.97	791,000.00
Lottery Trust	619,238.12	535,605.96	570,069.00	591,378.00	583,040.00
Natural Disaster	7,517.26	64,895.39	163,147.66	108,252.27	0.00
Offstreet Parking District No. 1	91,381.39	91,613.62	177,465.03	109,611.00	116,803.01
Police Reserve	0.00	42,960.00	0.00	70,949.97	0.00
Fire Reserve	123,120.50	643,290.34	0.00	359,430.46	575,000.00
Cemetery Reserve	0.00	0.00	19,435.53	0.00	22,191.72
Park & Recreation Development	1,297,560.00	534,035.23	189,254.64	831,504.92	6,739,354.75
Street Improvement	2,998,711.33	4,792,903.12	3,688,976.59	5,073,297.03	5,639,040.36
Special Sales Tax - Capital Impr./Equip.	4,156,630.30	5,757,648.53	5,475,873.00	9,337,080.00	6,273,158.00
Restaurant occupation tax project	4,896,285.86	1,067,037.94	1,066,120.00	1,069,344.00	1,073,154.00
Public Safety TAB's	373,392.50	243,662.43	286,833.00	291,878.00	319,676.00
Various Purpose Bonds	3,393,232.98	14,194,313.64	2,848,086.00	3,581,403.00	2,702,567.00
Golf	1,082,032.14	1,157,036.99	1,176,764.00	1,099,612.00	1,099,353.00
Sanitation	4,466,493.79	4,538,853.76	4,886,274.00	4,385,771.00	5,006,277.00
SWDF Operation & Maintenance	1,774,850.18	2,050,354.51	1,793,905.00	1,614,254.00	2,106,203.00
Sanitary Sewer Op. & Maint.	2,358,462.17	2,132,217.98	2,913,925.00	2,846,038.00	2,524,276.00
Sanitary Sewer Retained Revenues	6,268,352.61	6,984,912.90	12,970,258.17	11,980,648.00	7,685,316.48
Sanitary Sewer Revenue Bonds	874,459.45	877,547.45	773,561.00	773,561.00	867,089.00
Sanitary Sewer Bond Reserve	0.00	0.00	0.00	0.00	0.00
Water Operation & Maintenance	3,345,550.42	3,380,521.17	3,613,670.00	3,451,334.00	3,398,209.00
Water Retained Revenues	8,883,448.19	9,296,205.57	9,151,123.28	9,686,598.00	8,649,947.45
Water Revenue Bonds	1,151,603.28	1,157,490.43	1,164,808.00	1,178,451.00	1,205,436.00
Water Bond Reserve	0.00	0.00	0.00	0.00	0.00
Storm Sewer Utility	41,329.69	88,793.08	246,294.00	166,294.00	551,656.00
Kearney Regional Airport	1,040,743.92	8,608,440.31	880,200.00	4,777,784.00	2,735,529.00
Health Insurance	4,896,604.68	4,567,265.10	4,689,504.00	4,671,000.00	4,862,415.00
Property & Casualty Insurance	467,094.39	475,974.10	492,721.00	501,330.00	528,628.00
Workers Compensation Insurance	427,356.05	540,683.16	537,019.00	454,067.00	518,453.00
Central Stores	869,018.19	1,490,093.47	1,332,941.00	1,273,299.00	1,718,106.00
Vehicle Maintenance	413,979.33	420,869.34	458,203.00	437,807.00	513,444.00
Police Pension	16,236.48	16,236.48	16,237.00	16,237.00	16,237.00
Sales & Use Tax	631,866.68	614,973.40	700,000.00	700,000.00	700,000.00
<b>TOTAL EXPENDITURES</b>	<b>82,174,434.79</b>	<b>104,133,454.55</b>	<b>92,090,563.87</b>	<b>102,581,073.62</b>	<b>100,342,307.87</b>

**CITY OF KEARNEY  
ALL FUNDS COMBINED  
2019 - 2020 BUDGET**

	Actual 2016 - 17	Actual 2017 - 18	Budget 2018 - 19	Estimated Actual 2018 - 19	Proposed Budget 2019 - 20
<b>REVENUES</b>					
Taxes	19,434,485.73	20,188,934.35	20,432,953.54	20,420,494.00	20,962,379.09
Licenses and Permits	507,650.09	634,589.00	530,550.00	545,050.00	565,800.00
Charges for Services	23,360,194.57	24,776,203.19	24,099,813.25	24,154,959.25	25,007,909.25
Fines	61,211.52	56,719.06	54,700.00	61,750.00	62,750.00
Special Assessments	1,143,186.20	1,641,496.90	433,588.00	462,512.00	1,606,990.00
Interest	204,964.56	283,384.11	283,225.00	523,329.00	628,145.00
Miscellaneous	16,832,906.04	33,399,712.02	17,233,758.80	27,299,277.84	21,233,099.55
Intergovernmental - State	4,584,027.55	4,526,640.78	5,320,039.00	6,146,643.00	5,731,299.00
Transfers	14,128,014.36	15,871,340.01	15,099,726.45	16,666,160.44	14,928,960.03
<b>TOTAL REVENUES</b>	<b>80,256,640.62</b>	<b>101,379,019.42</b>	<b>83,488,354.04</b>	<b>96,280,175.53</b>	<b>90,727,331.92</b>
Beginning fund balance	41,548,517.52	39,616,727.91	27,363,593.88	36,851,396.81	30,551,039.76
County Treasurer's balance	169,649.63	183,645.07	181,000.00	194,541.04	194,000.00
Total cash available	121,974,807.77	141,179,392.40	111,032,947.92	133,326,113.38	121,472,371.68
Less total expenditures	82,174,434.79	104,133,454.55	92,090,563.87	102,581,073.62	100,342,307.87
Ending fund balance	39,800,372.98	37,045,937.85	18,942,384.05	30,745,039.76	21,130,063.81

**CITY OF KEARNEY  
LID COMPUTATION CALCULATION**

	2018-2019 Budget	2019-2020 Budget
<b>Calculation of "Restricted Funds":</b>		
<b>"Restricted Funds":</b>		
Property Tax	3,739,965.36	4,244,296.74
Motor Vehicle Tax	725,000.00	738,000.00
In-Lieu of Tax Payments	584,000.00	576,794.00
Sales Tax	12,409,136.54	12,120,133.09
Transfers of Surplus Fees	200,000.00	0.00
Pro-Rate Motor Vehicle Tax	9,000.00	9,000.00
Highway Allocation	3,426,605.00	3,598,363.00
Municipal Infrastructure Redevelopment Fund (M.I.R.F.)	0.00	0.00
Motor Vehicle Fee	260,000.00	255,000.00
State Aid	0.00	0.00
Prior-year capital expenditures budgeted, but not spent	181,735.00	503,908.00
<b>Subtotal</b>	21,535,441.90	22,045,494.83
<b>Less: "Restricted Funds" budgeted for</b>		
Capital Improvements (real property acquisition, constr., or extensions)	(3,124,000.00)	(4,379,050.00)
Retiring bonded indebtedness	(1,571,196.35)	(905,422.09)
Supporting an Interlocal Cooperative Agreement	(3,988,534.00)	(4,044,122.00)
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
<b>Subtotal</b>	(8,683,730.35)	(9,328,594.09)
<b>Total "Restricted Funds"</b>	12,851,711.55	12,716,900.74
<b>Calculation of "Total Budget Authority"</b>		
2018-2019 "Restricted Funds"	12,851,711.55	
<b>Plus:</b>		
Unused "Budget Authority" carryover from prior years	1,981,417.16	
<b>Subtotal - 2018-2019 "Restricted Funds"</b>	14,833,128.71	
<b>Allowable Increases:</b>		
2 1/2% increase allowed for "Base Limitation"	370,828.22	
1% increase allowed by governing body (75% vote of governing body)	148,331.29	
Increase for "Allowable Growth" (real prop., new constr., annex.) (1.8% - 2.5%)	-	
Special election increase	-	
<b>Total "Budget Authority" for 2019-2020</b>	15,352,288.21	15,352,288.21
<b>Unused "Budget Authority" carryover to 2020-2021</b>		2,635,387.47

Unused "Budget Authority" carryover history:	Annual Change	Cumulative Balance
1995-1996	22,618.75	22,618.75
1996-1997	322,711.56	345,330.31
1997-1998	614,853.57	960,183.88
1998-1999	462,084.99	1,422,268.87
1999-2000	(289,594.30)	1,132,674.57
2000-2001	(340,128.54)	792,546.03
2001-2002	(480,511.05)	312,034.98
2002-2003	(179,709.02)	132,325.96
2003-2004	141,377.61	273,703.57
2004-2005	917,631.99	1,191,335.56
2005-2006	1,451,504.41	2,642,839.97
2006-2007	394,629.24	3,037,469.21
2007-2008	(943,746.52)	2,093,722.69
2008-2009	(22,383.80)	2,071,338.89
2009-2010	262,946.05	2,334,284.94
2010-2011	128,681.08	2,462,966.02
2011-2012	170,111.28	2,633,077.30
2012-2013	(269,914.58)	2,363,162.72
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

**CITY OF KEARNEY  
COMPARATIVE VALUATIONS, TAXES AND LEVIES  
2019 - 2020 BUDGET**

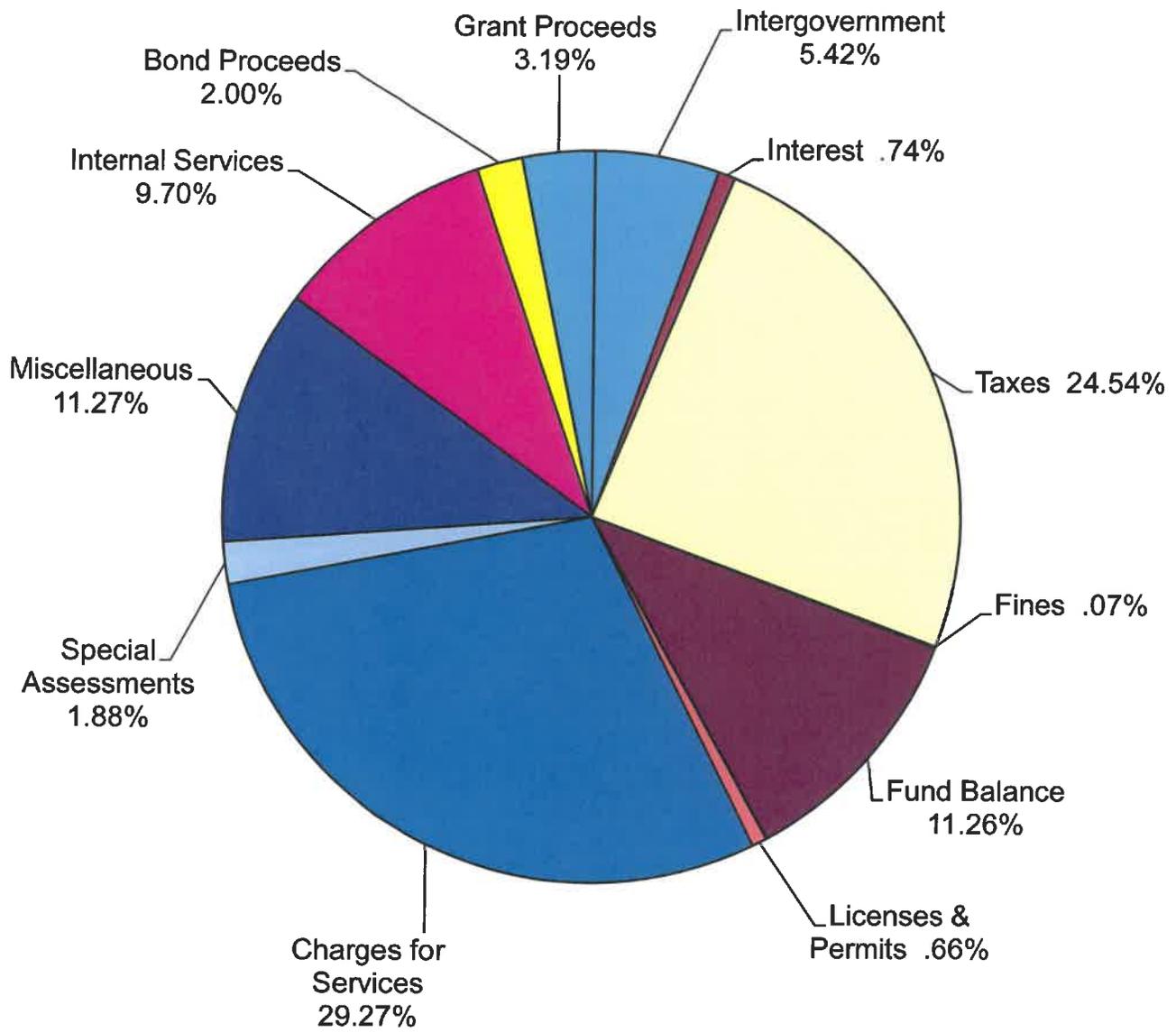
	Adopted 2012 - 13	Adopted 2013 - 14	Adopted 2014 - 15	Adopted 2015 - 16	Adopted 2016 - 17	Adopted 2017 - 18	Adopted 2018 - 19	Adopted 2019 - 20	Change Over Previous Year Amount
<b>City of Kearney Valuation</b>	1,728,884,664	1,836,849,877	1,977,987,892	2,250,997,953	2,419,795,459	2,550,296,256	2,722,747,853	2,851,008,603	128,260,750
(percent change)	1.08%	6.24%	7.68%	13.80%	7.50%	5.39%	6.76%	4.71%	
<b>GENERAL FUND</b>									
Taxes	2,348,244	2,412,886	2,623,216	2,722,863	2,954,327	3,269,271	3,456,680	3,926,800	470,120
(percent change)	8.91%	2.75%	8.72%	3.80%	8.50%	10.68%	5.75%	13.60%	
Levy (per \$100.00) (Allowed .45 per \$1c)	0.13582	0.13136	0.13262	0.12096	0.12209	0.12819	0.12696	0.13773	0.01078
(percent change)	7.75%	-3.29%	0.96%	-8.76%	0.93%	5.00%	-0.86%	8.49%	
<b>PUBLIC SAFETY TAB FUND</b>									
Taxes	225,547	321,681	321,459	368,999	369,504	233,816	283,286	317,497	34,211
(percent change)	-42.21%	42.62%	-0.07%	14.79%	0.14%	-36.72%	21.16%	12.08%	
Levy (per \$100.00) (Allowed .05 per \$1c)	0.01305	0.01751	0.01625	0.01639	0.01527	0.00917	0.01040	0.01114	0.00073
(percent change)	-42.83%	34.24%	-7.20%	0.87%	-6.85%	-39.96%	13.48%	7.03%	
<b>TOTAL PROPERTY TAXES</b>									
Taxes	2,573,791	2,734,567	2,944,675	3,091,862	3,323,831	3,503,087	3,739,966	4,244,297	504,331
(percent change)	1.08%	6.25%	7.68%	5.00%	7.50%	5.39%	6.76%	13.48%	
Levy (per \$100.00)	0.14887	0.14887	0.14887	0.13736	0.13736	0.13736	0.13736	0.14887	0.01151
(percent change)	0.00%	0.00%	0.00%	-7.74%	0.00%	0.00%	0.00%	8.38%	
<b>TAXES ON A HOUSE</b>									
House valuation	150,000	150,000	150,000	167,280	176,982	183,267	193,215	199,712	6,497
(percent change)	0.00%	0.00%	0.00%	11.52%	5.80%	3.55%	5.43%	3.36%	
General	203.74	197.04	198.93	202.35	216.08	234.93	245.30	275.07	29.77
(percent change)	7.75%	-3.29%	0.96%	1.72%	6.79%	8.73%	4.41%	12.14%	
Public Safety TAB	19.57	26.27	24.38	27.42	27.03	16.80	20.10	22.24	2.14
(percent change)	-42.83%	34.24%	-7.20%	12.49%	-1.45%	-37.83%	19.64%	10.63%	
Total	223.38	223.28	223.32	229.78	243.17	251.82	265.44	297.43	31.91
(percent change)	0.03%	-0.05%	0.02%	2.90%	5.83%	3.56%	5.41%	12.05%	

It has been assumed that the 2019 valuation will increase by four percent over the 2018 valuation.

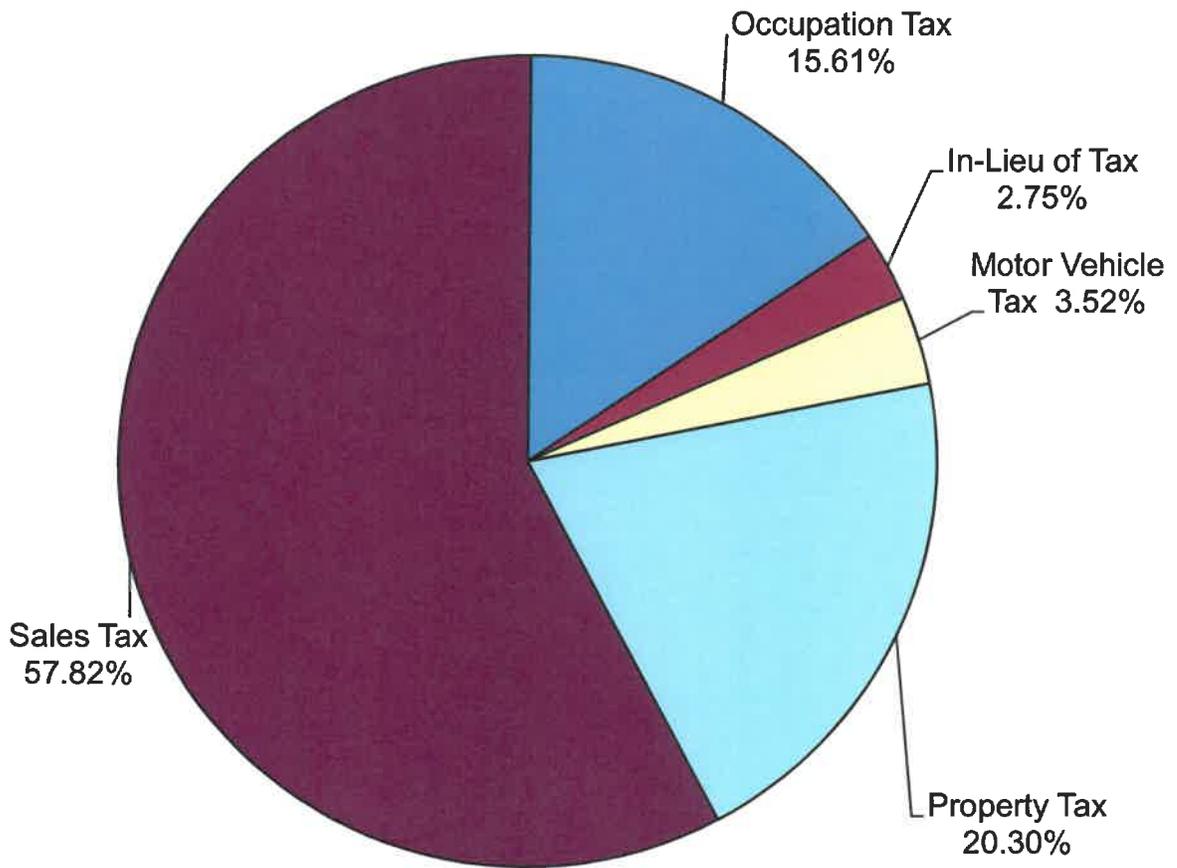
**CITY OF KEARNEY  
FUND BALANCE REQUIREMENT  
2019-2020 BUDGET**

FUND	Fund Balance Requirement			Total Fund Balance Requirement	Total Budgeted Fund Balance	Fund Balance Surplus (Deficit)
	Operating Reserves	Capital Fund Balance	Debt Fund Balance			
<b><u>GOVERNMENTAL FUNDS</u></b>						
<b>General Fund</b>						
General	5,964,454.75	1,332,236.89	0.00	7,296,691.64	7,296,691.64	0.00
<b>Special Revenue Funds:</b>						
Transportation	919,923.00	564,537.50	0.00	1,484,460.50	1,484,460.50	0.00
Lottery Trust	0.00	286,635.69	0.00	286,635.69	286,635.69	0.00
Offstreet Parking District No. 1	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00
<b>Capital Projects Funds:</b>						
Police Reserve	0.00	0.00	0.00	0.00	0.00	0.00
Fire Reserve	0.00	0.00	0.00	0.00	0.00	0.00
Cemetery Reserve	0.00	102,765.32	0.00	102,765.32	102,765.32	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./Equi	0.00	586,211.70	0.00	586,211.70	586,211.70	0.00
Restaurant Occupation Tax Project	0.00	0.00	840,841.12	840,841.12	840,841.12	0.00
<b>Debt Service Funds:</b>						
Public Safety TAB's	0.00	0.00	47,903.04	47,903.04	47,903.04	0.00
Various Purpose Bonds	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
<b><u>PROPRIETARY FUNDS</u></b>						
<b>Enterprise Funds:</b>						
Golf	266,789.75	0.00	0.00	266,789.75	2,823.39	(263,966.36)
Sanitation	1,055,344.25	313,854.91	0.00	1,369,199.16	1,369,199.16	0.00
Solid Waste Disposal Facility	405,425.75	373,781.84	0.00	779,207.59	779,207.59	(0.00)
Sanitary Sewer	593,494.00	2,659,087.60	0.00	3,252,581.60	3,252,581.60	0.00
Sewer Revenue Bonds	0.00	0.00	428,114.71	428,114.71	428,114.71	0.00
Sewer Bond Reserve	0.00	0.00	311,636.78	311,636.78	311,636.78	0.00
Water	831,977.25	0.00	0.00	831,977.25	658,179.19	(173,798.06)
Water Revenue Bonds	0.00	0.00	805,126.58	805,126.58	805,126.58	0.00
Water Bond Reserve	0.00	0.00	1,013,077.98	1,013,077.98	1,013,077.98	0.00
Storm Water Utility	42,914.00	1,854.71	0.00	44,768.71	44,768.71	0.00
Airport Corporation	174,757.25	148,715.00	0.00	323,472.25	323,472.25	0.00
<b>Internal Service Funds:</b>						
Health Insurance	400,000.00	0.00	0.00	400,000.00	97,959.11	(302,040.89)
Property & Casualty Insurance	132,157.00	0.00	0.00	132,157.00	132,157.00	0.00
Workers Compensation Insurance	129,613.25	0.00	0.00	129,613.25	129,613.25	0.00
Central Stores	2,526.50	0.00	0.00	2,526.50	2,526.50	0.00
Vehicle Maintenance	124,111.00	0.00	0.00	124,111.00	124,111.00	0.00
<b><u>FIDUCIARY FUNDS</u></b>						
<b>Pension Trust Funds:</b>						
Police Pension	0.00	0.00	0.00	0.00	0.00	0.00
<b>Agency Funds:</b>						
Sales Tax	0.00	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>11,053,487.75</b>	<b>6,369,681.16</b>	<b>4,446,700.21</b>	<b>21,869,869.12</b>	<b>21,130,063.81</b>	<b>(739,805.31)</b>

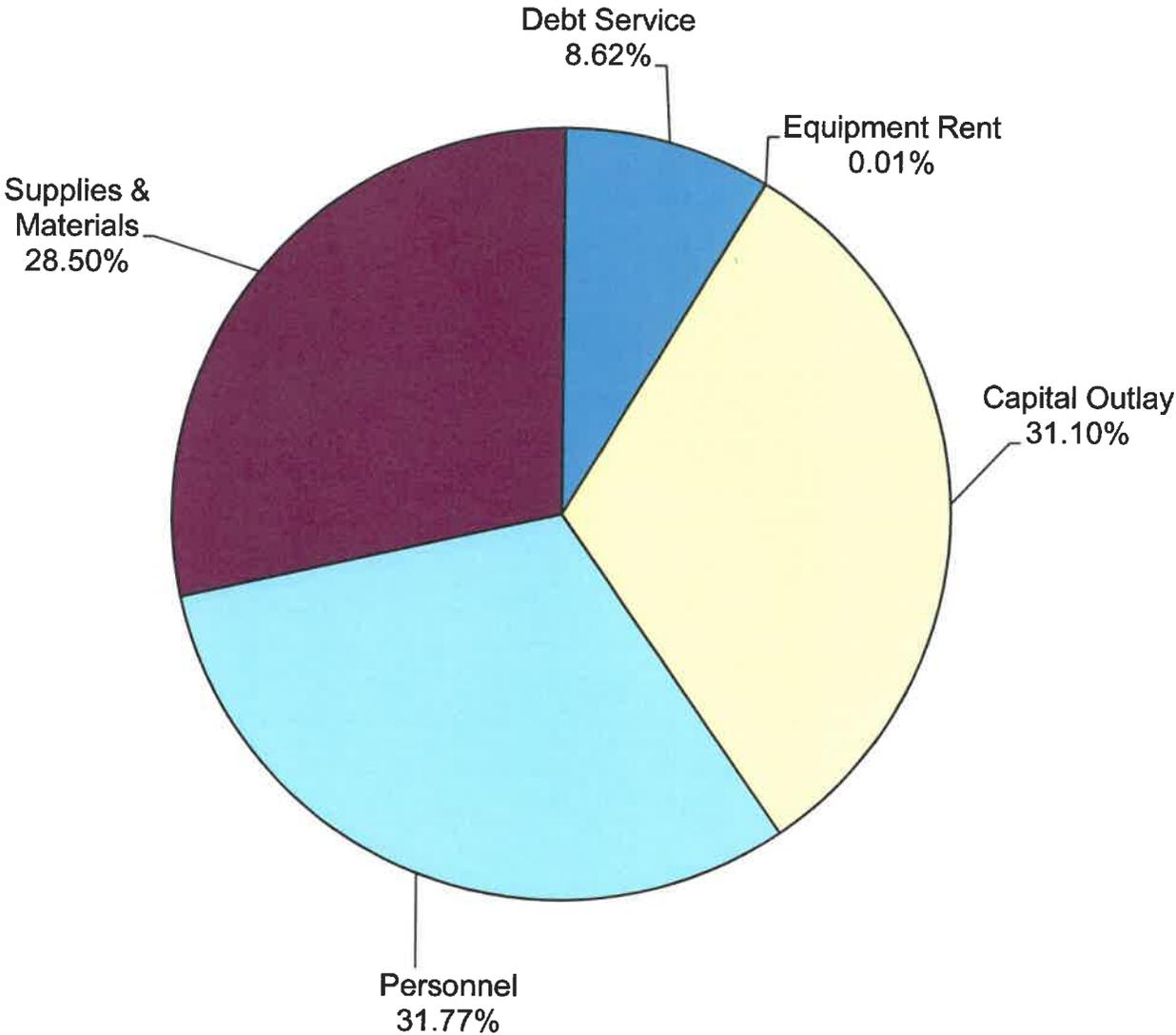
## City of Kearney All Funds by Source 2019-20



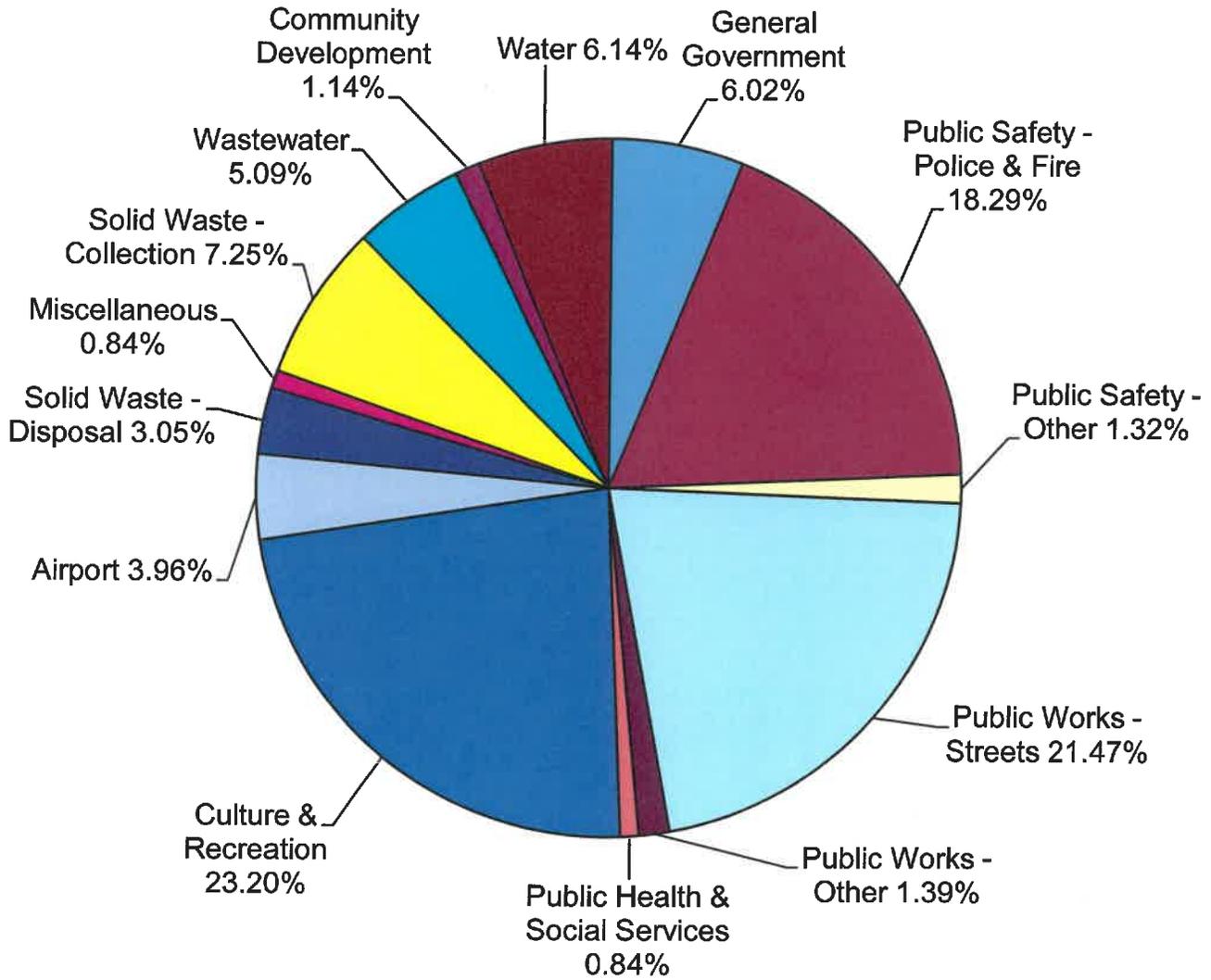
**City of Kearney Tax Revenues by Source**  
**2019-2020**



**City of Kearney All Funds by Object**  
**2019-20**



## City of Kearney Budget by Function 2019-20



# Kearney City Property Tax Distribution 2018

