

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. The Director of Finance prepares estimates of revenues. The City Manager verifies the accuracy and validity of departmental requests for both operational and capital expenditures. The department heads prepare the schedule for vehicle and/or equipment due for replacement from the five-year Long-Range Goals and Capital Improvement Program. The City Manager and the staff prepare a proposed budget by consolidating the budget requests for the current year and the five-year Long-Range Goals and Capital Improvement Program. This is reviewed with the department heads and the final draft is prepared.

Budgets are prepared this year for:

Governmental Funds

General Fund - General;

Special Revenue Funds - Transportation, Economic Development Grant, Lottery Trust, Natural Disaster, Off-Street Parking District No. 1;

Capital Projects Funds - Police Reserve, Fire Reserve, Cemetery Reserve, Park & Recreation Development, Street Improvement, 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

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 available 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 public accounting firm 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 department's 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 (of 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
- SportsPlex
- Tennis Center
- Peterson Senior Activity Center
- Library
- Park & Recreation - Administration
- Recreation

Park
Aquatics
Cottonmill
Forestry

SPECIAL REVENUE FUNDS

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

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for all resources for the construction or acquisition of designated capital 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

Revenues 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 the responsibility of the Director of Public Works. The Municipal Golf Course is the responsibility of the Director of Recreation. The Kearney Regional Airport is the responsibility of 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 MANUAL

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.

Fiscal Policy Management

To establish and document a policy framework for fiscal decision-making, the Director of Finance will develop and maintain a comprehensive set of Financial Management Policies. 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 and long-term financial planning as well as asset inventory and condition assessment procedures for meeting future needs of the City.
2. **Revenues:** Design, maintain and administer a revenue system that will ensure 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 ensure 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 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 Policy

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 and not on-going operating costs. Normally one-time expenditures result from an 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 events.

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

- **Local Budget Policies:**
 - All budgets are created using the cash basis.

- Interest on investments is estimated based on an average annual return on investments.
- In the Governmental and Agency funds, expenditures are budgeted based on past history and anticipated increases in line items.
- Principal and interest on debt are 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. 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.
- 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 funds 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 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 Director of Finance 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 Director of Finance 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 Director of Finance 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 the grant funding ends. 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 performed 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. The 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 Policy

The revenue policies of the City of Kearney are intended 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 stream. 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 stream 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 fee amounts. 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 a good or service, the City shall strive to control and reduce administrative costs. The City shall pursue all delinquent taxpayers and others overdue in payments to the City to the full extent allowed by state law.

3. Debt Management Policy

Planning and Conditions of Issuance of Obligations

The Director of Finance, City Manager and any 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 - The Director of Finance shall review, monitor, and file appropriate paperwork 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 Redevelopment 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 Policy

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 Policies.)
- **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 Council establishes purchasing policies as detailed in the City Code. 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 Policy

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

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

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

6. Capital Expenditure and Improvement Policy

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.

7. Investment Policy

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 Policy

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. Grant Policy

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 submitting the application. An annual report on the status of grant programs and their effectiveness shall also be prepared. Subrecipients 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 Policy

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, Kearney

Area Chamber of Commerce, Kearney Visitors Bureau, Kearney Area Economic Development Council, 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 Policy

To prepare and present regular reports that analyze, 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 Policies - The Financial Management Policies will be reviewed annually by the City staff and updated, revised or refined as deemed necessary. Policies 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 Policy

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 Policy

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 Director of Finance 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 the Single Audit.

14. Retirement System Policy

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 Control Policy

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 Verification - Independent verification 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
2024-25 BUDGET**

Account Number	Amount	Description
GENERAL FUND		
100031115	\$320,000.00	<u>Cable TV occupation tax</u> - For the privilege of a cablevision company to construct, install, operate or maintain in or along streets, alleys and public right of ways or elsewhere within the corporate limits of the City, the cablevision company is required to pay the City an occupation tax of five percent of gross revenues of the company from all sources of operations within the City. The amount budgeted is based on past trends and experience relative to this revenue source.
100031118	\$900,000.00	<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	\$684,936.00	<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	\$890,000.00	<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 \$560,000.00

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 \$5,005,744.00

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 2024-25 fiscal year is estimated at \$0.14081 based on the certified taxable value of \$3,590,469,086 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 \$11,886,002.00

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

100031140	\$185,600.00	<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 four 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	\$450,000.00	<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.
104737170	\$592,000.00	<u>Lottery trust fund</u> - The City awards 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. Kearney SportsPlex was awarded \$592,000 from the Lottery Trust Fund. The grant funds are needed to subsidize the SportsPlex due to an anticipated revenue shortfall during this fiscal year.
105033177	\$296,439.00	<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 \$234,231.00

County-Cottonmill - 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 \$315,805.00

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 \$225,999.00

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 \$250,000.00

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

SPECIAL REVENUE FUNDS

200038110	\$4,721,161.00	<p><u>Transportation:</u> <u>Highway use fee</u> - The City is allocated a share of revenues derived from the Nebraska Department of Transportation Highway User Revenue Fund each year. The Nebraska Department of Transportation 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.</p>
200038127	\$295,000.00	<p><u>Motor vehicle fee</u> – 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.</p>
220037150	\$551,880.00	<p><u>Lottery Trust:</u> <u>Gross handle</u> - 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 operator's commission which is deposited to this line item. The amount budgeted is based on past trends and experience relative to this revenue source.</p>

CAPITAL PROJECTS FUNDS

640038109	\$706,550.00	<p><u>Street Improvement:</u> <u>Highway Street Buyback Program</u> – A payment by the State for the Surface Transportation Program (STP)</p>
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which must be used solely for the cost of construction, reconstruction, maintenance, or repair of public highways, streets, roads, or bridges.

650031135 \$6,130,426.00

Special Sales Tax – Capital Impr./Equipment:

Sales tax - The sales tax is imposed upon the gross receipts from all sales, leases or rentals of tangible personal property, warranties, guarantees, or service maintenance agreements made at retail in Nebraska, the gross receipts of every person providing telephone, gas, electricity, sewer and water service, the gross receipts from the sale of admissions, and the gross receipts from renting or furnishing accommodations or lodging for periods of less than thirty days. Major exemptions from sales tax include motor vehicle fuels, prescription medicines and food, but not meals, for human consumption. Sales tax revenues are collected by the Nebraska Department of Revenue and remitted to each City levying the tax on a monthly basis. City voters approved a sales tax of one percent in 2005 for capital improvement/equipment purchases.

665331133 \$1,595,992.00

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 or liquid (whether solid, semisolid, non-alcoholic or alcoholic) 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, 2042, and are used to pay the debt service of the General Obligation Recreational Facilities Bonds issued for the Kearney SportsPlex.

DEBT SERVICE FUNDS

710031130 \$286,465.00

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 2023, the City will levy approximately \$0.00806 per \$100.00 of taxable value, which will generate \$289,330 of special tax revenue based on an estimated taxable value of \$3,590,469,086.

Various Purpose Bond:

720031135 \$374,850.00

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

720038109 \$119,483.00

Highway Street Buyback Program – A payment by the State for the Surface Transportation Program (STP) which must be used solely for the cost of construction, reconstruction, maintenance, or repair of public highways, streets, roads, or bridges.

ENTERPRISE FUNDS

300033130 \$307,005.00

Golf:

Cart rental – Cart rental fees can be found in the City of Kearney Comprehensive Fee Schedule. The City anticipates that 7933 18-hole rounds and 5,984 9-hole rounds will be played using golf carts during the fiscal year.

300033150	\$310,226.00	<u>Concessions</u> – Meadowlark Hills Golf Course provides concession services at the clubhouse. The City anticipates that \$10.17 will be spent per round for concessions. The City anticipates that 30,504 rounds will be played during the fiscal year.
300033210	\$556,148.00	<u>Greens fee</u> - Greens fees can be found in the City of Kearney Comprehensive Fee Schedule. The City anticipates that 30,504 rounds will be played during the fiscal year.
300037170	\$100,500.00	<u>Lottery trust fund</u> - The City awards 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 was awarded \$100,500.00 from the Lottery Trust Fund. The grant funds are needed to subsidize Meadowlark Hills Golf Course due to an anticipated revenue shortfall during this fiscal year.
<u>Sanitation Collection:</u>		
310033145	\$1,500,001.00	<u>Commercial charges</u> - Section 5-212 of the City Code requires that all commercial and industrial businesses pay \$69.00 per container/per pickup each month for 2 and 3 cubic yard containers or \$139.00 per container/per pickup each month for a 6 and 8 cubic yard container. A reduced fee of \$42.00 per container each month for once a week pickup for containers that include cardboard refuse only is available. The City collects approximately 1,100 commercial containers each week.
310033225	\$768,829.00	<u>Multi-family charges</u> - Section 5-212 of the City Code requires that all multiple residential units pay \$17.00 per month per apartment for weekly refuse collection. The City collects approximately 4,200 multi-residential unit containers each week.
310033255	\$1,928,072.00	<u>Residential charges</u> - Section 5-212 of the City Code requires that all residential units pay \$17.00 per month for weekly refuse collection. The City collects approximately 9,400 residential containers each week.

Solid Waste Disposal Facilities Operation & Maintenance Fund:

320033265 \$650,000.00

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 for compacted waste (City of Kearney Sanitation) \$35.00 per ton. Tires - \$200.00 per ton or \$4.00 per tire (passenger)/ \$15.00 per tire (truck). Appliances - \$15.00 each. Wood pallets \$100.00 per ton or \$3.00 each. Clean concrete - \$20.00 per ton. Clean asphalt - \$20.00 per ton. Trees - \$25.00 per ton. Special waste - \$70.00 per ton. This line item includes the revenues generated from refuse charges assessed against the City Sanitation Division. It is estimated that 31,000 tons of refuse will be delivered by the City's Sanitation Division during the fiscal year.

320033270 \$1,800,000.00

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 for compacted waste \$35.00 per ton. Tipping fee for uncompacted waste is \$42.00 per ton. Tires - \$200.00 per ton or \$4.00 per tire (passenger)/ \$15.00 per tire (truck). Appliances - \$15.00 each. Wood pallets \$100.00 per ton or \$3.00 each. Clean concrete - \$20.00 per ton. Clean asphalt - \$20.00 per ton. Trees - \$25.00 per ton. Special waste - \$70.00 per ton. This line item includes the revenues generated from refuse charges assessed against the City Sanitation Division. It is estimated that 24,000 tons of refuse will be delivered by haulers other than the City Sanitation Division during the fiscal year.

Sanitary Sewer Retained Revenue:

350033145 \$1,188,544.00

Commercial charges - Section 10-207 of the City Code states that each and every commercial user shall be billed a minimum monthly charge of \$5.07 plus \$2.81 per 100 cubic feet of water used.

350033200	\$5,194,639.00	<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 December 31, 2038. 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	\$992,471.00	<u>Multi-family charges</u> - Section 10-207 of the City Code states that each and every multiple residential unit or apartment house user shall be billed a minimum monthly charge of \$5.07 per meter plus \$2.81 per 100 cubic feet of water consumed based on the average water usage for the months of January, February and March.
350033255	\$2,026,589.00	<u>Residential charges</u> - Section 10-207 of the City Code states that each and every residential user shall be billed a minimum monthly charge of \$5.07 plus \$2.81 per 100 cubic feet of water consumed based on the average water usage for the months of January, February and March.
350037105	\$0.00	<u>Bond proceeds</u> - This line item includes loan proceeds received by the City from a State Revolving Loan Fund (SRF) from the Nebraska Department of Environment and Energy and a future Combined Utilities Revenue Bond. The loan proceeds will be used for the purpose of paying for the cost of WWTP Phase II Project.
370033140	\$943,024.00	<u>Water Retained Revenue:</u> <u>Commercial charges</u> - Section 10-317 of the City Code states that each and every commercial user inside city limits shall be billed a minimum monthly charge ranging from \$8.55 for a 5/8" meter to \$161.19 for a 12" meter plus an additional \$1.69 for each 100

cubic feet of water metered.

370033200	\$5,194,639.00	<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 December 31, 2038. 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	\$729,749.00	<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 \$10.34 per meter plus an additional \$1.88 for each 100 cubic feet of water metered.
370033255	\$3,77,884.00	<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 \$10.34 plus an additional \$1.88 for each 100 cubic feet of water metered.
370037105	\$554,000.00	<u>Bond proceeds</u> - This line item includes loan proceeds received by the City from a State Revolving Loan Fund (SRF) from the Nebraska Department of Environment and Energy. The loan proceeds will be used for the purpose of paying for the cost of Lead Service Line Replacement.
370037147	\$1,425,600.00	<u>Grant proceeds</u> - This line item includes grant proceeds received by the City from a State Revolving Loan Fund (SRF) from the Nebraska Department of Environment and Energy. The grant proceeds will be used for the purpose of paying for the cost of Lead Service Line Replacement.

380033225	\$179,000.00	<p><u>Storm Water Utility:</u> <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 \$3.00 per living unit.</p>
380033255	\$330,000.00	<p><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 \$3.00 per living unit.</p>
390033300	\$260,491.00	<p><u>Kearney Regional Airport:</u> <u>Agriculture lands & leases</u> - The primary source of revenue for the Kearney Municipal Airport is provided from agriculture lease payments. The Airport currently leases approximately 1,500 acres of crop land to five different tenants. All of the cash farm rent received from the lease arrangements is deposited to this line item.</p>
390033204	\$3,312,000.00	<p><u>Fuel sales</u> – On May 1, 2020, the Kearney Municipal Airport began operations as a Fixed Base Operator (FBO). The estimated sale of fuel is included in this line item.</p>
390037125	\$7,205,773.00	<p><u>FAA & NDOT proceeds</u> - The Kearney Municipal Airport Corporation budget includes a Federal Aviation Administration (FAA) grant of \$5,947,003 for the Airport Reconstruct Apron project, and \$1,2085,770 for snow removal equipment.</p>

INTERNAL SERVICE FUNDS

400037107	\$5,443,174.00	<p><u>Health Insurance:</u> <u>City & employee contr.</u> - On January 26, 1988, the City Council authorized the establishment of a self-funded health and dental plan. The plan is in compliance with the Nebraska Political Subdivision Self-Funding Act. The revenues included within this line item represent employee and employer contributions to the plan. 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</p>
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item is determined based on the number of employees covered by insurance and the coverage selected by the employees.

410037111	\$1,063,716.00	<u>Property & Casualty Insurance:</u> <u>Charges for internal services</u> - All City Departments and Divisions are charged for their proportionate share for property and casualty insurance. The amount budgeted is based on past trends and experiences relative to the cost of property and casualty insurance.
420037111	\$649,870.00	<u>Workers Compensation Insurance:</u> <u>Charges for internal services</u> - All City Departments and Divisions are charged for their proportionate share for workers compensation insurance. The amount budgeted is based on past trends and experiences relative to the cost of workers compensation insurance.
450037220	\$2,269,809.00	<u>Central Stores:</u> <u>Sale of shop supplies</u> - All City Departments and Divisions are charged for maintenance and repair to their vehicles and equipment. Charges include costs for parts and fuel. No overhead costs are included in the charge. The amount budgeted is based on past trends and experiences relative to this revenue source.
460033215	\$631,689.00	<u>Vehicle Maintenance:</u> <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.

**CITY OF KEARNEY
COMPREHENSIVE FEE SCHEDULE**

Fee Description	Corresponding City Code Section	Last Fee Change		Fee For Fiscal Year Beginning October 1,			Fees Beginning October 1,
		Resolution	Date	2021	2022	2023	2024
Administration							
Copying fee:							
Audio tape (per tape)		2007-108	10/01/07	6.00	6.00	6.00	6.00
Video tape (per tape)		2007-108	10/01/07	25.00	25.00	25.00	25.00
Written documents or records (per double sided page)		1999-152	07/27/99	.25	.25	.25	.25
Liquor occupation tax to manufacture alcohol and spirits	3-1816		04/12/05	2,000.00	2,000.00	2,000.00	2,000.00
Liquor occupation tax to manufacture beer and wine or to operate a farm winery or craft brewery (annual):							
Manufacture of beer, excluding beer produced by a craft brewery:							
1 to 100 barrel daily capacity	3-1816		04/12/05	200.00	200.00	200.00	200.00
100 to 150 barrel daily capacity	3-1816		04/12/05	400.00	400.00	400.00	400.00
150 to 200 barrel daily capacity	3-1816		04/12/05	700.00	700.00	700.00	700.00
200 to 300 barrel daily capacity	3-1816		04/12/05	1,000.00	1,000.00	1,000.00	1,000.00
300 to 400 barrel daily capacity	3-1816		04/12/05	1,300.00	1,300.00	1,300.00	1,300.00
400 to 500 barrel daily capacity	3-1816		04/12/05	1,400.00	1,400.00	1,400.00	1,400.00
500 barrel daily capacity, or more	3-1816		04/12/05	1,800.00	1,800.00	1,800.00	1,800.00
Operation of a craft brewery	3-1816		04/12/05	500.00	500.00	500.00	500.00
Manufacture of wines	3-1816		04/12/05	500.00	500.00	500.00	500.00
Operation of a farm winery	3-1816		04/12/05	500.00	500.00	500.00	500.00
Alcoholic liquor wholesale license	3-1816		04/12/05	1,500.00	1,500.00	1,500.00	1,500.00
Beer wholesale license	3-1816		04/12/05	1,000.00	1,000.00	1,000.00	1,000.00
Liquor occupation tax - retail (annual):							
Class A retail beer, on sale	3-1816		04/12/05	200.00	200.00	200.00	200.00
Class B retail beer, off sale	3-1816		04/12/05	200.00	200.00	200.00	200.00
Class C retail liquor, on/off sale	3-1816		04/12/05	800.00	800.00	800.00	800.00
Class D retail liquor/beer, off sale	3-1816		04/12/05	400.00	400.00	400.00	400.00
Class I retail liquor, on sale	3-1816		04/12/05	500.00	500.00	500.00	500.00
Special designated liquor license (per event)	3-1816		04/12/05	80.00	80.00	80.00	80.00
Special designated liquor license (for Farmers Market Endorsement/Permit)		2022-180	09/13/22	0.00	30.00	30.00	30.00
Advertisement fee for all liquor license applications				13.00	13.00	13.00	13.00
City code violation (misdemeanor) - no other specific penalty	1-111		02/13/78	300.00	300.00	300.00	300.00
City code violation (infraction) - no other specific penalty - first offense	1-112		09/28/89	100.00	100.00	100.00	100.00
City code violation (infraction) - no other specific penalty - second offense	1-112		09/28/89	100.00 - 300.00	100.00 - 300.00	100.00 - 300.00	100.00 - 300.00
City code violation (infraction) - no other specific penalty - third offense	1-112		09/28/89	200.00 - 500.00	200.00 - 500.00	200.00 - 500.00	200.00 - 500.00
Auction permit for sales in residential areas	3-1818		04/25/78	15.00	15.00	15.00	15.00
Billboard occupation tax (per year)	3-1819	2007-108	10/01/07	100.00	100.00	100.00	100.00
Cable occupation tax (on gross revenues)	3-1821			5%	5%	5%	5%
Circus/carnival permit	3-1405		07/28/87	25.00	25.00	25.00	25.00
Circus occupation tax (per day)	3-1822		10/28/87	150.00	150.00	150.00	150.00
Circus/carnival concession occupation tax (per day)	3-1823		10/28/87	50.00	50.00	50.00	50.00
Carnival or exhibition occupation tax (per day):							
Carnivals	3-1824		10/28/87	150.00	150.00	150.00	150.00
Exhibitions	3-1824		10/28/87	50.00	50.00	50.00	50.00
Exhibitions as defined in section 3-1401 of the City Code	3-1824		10/28/87	100.00	100.00	100.00	100.00
Exhibitions of inanimate objects	3-1824		10/28/87	100.00	100.00	100.00	100.00
Other public amusements or exhibitions	3-1824		10/28/87	100.00	100.00	100.00	100.00
Junk dealer occupation tax (per year)	3-1826		08/22/78	25.00	25.00	25.00	25.00
Telecommunications services companies occupation tax	3-2001	2012-154	09/11/12	6.25%	6.25%	6.25%	6.25%
Hotel occupation tax (on basic rental rates)	3-1830		08/27/96	2%	2%	2%	2%
Natural gas company occupation tax (per therm of gas delivered)	3-2101	2019-152	09/10/19	0.450	0.450	0.450	0.450
Pawnbroker permit fee (annual)	3-2304		01/28/99	50.00	50.00	50.00	50.00
Tattoo license application fee - REMOVED	3-2502	2022-180	09/13/22	25.00	0.00	0.00	0.00
Tattoo license fee (annual) - REMOVED	3-2503	2022-180	09/13/22	100.00	0.00	0.00	0.00
Telecommunications							
Registration fee to be paid at the time of the filing of registration information	3-2867		12/08/98	100.00	100.00	100.00	800.00
License application fee to be paid at the time of filing a license application	3-2867		12/08/98	1,000.00	1,000.00	1,000.00	1,500.00
Franchise application fee to be paid at the time of filing a franchise application	3-2867		12/08/98	1,000.00	1,000.00	1,000.00	1,500.00
License or franchise amendment fee to be paid at the time of filing a supplementary application	3-2867		12/08/98	100.00	100.00	100.00	200.00
Permit and plan review fee to be paid at the time of the filing of an application for permit to construct telecommunications facilities subject to adjustment upon completion of plan review (per foot based on total length of the project)	3-2867		12/08/98	\$100.00 plus .07 per ft	\$100.00 plus .07 per ft	\$100.00 plus .07 per ft	\$200.00 plus .12 per ft
Public right-of-way access fee (one time only) to be paid prior to installation of construction of telecommunications facilities on a public way	3-2867		12/08/98	100.00	100.00	100.00	200.00
Right-of-way for arterial or collector streets defined by City Code and shown on the State Functional Classification Map (per foot, one time)	3-2867		12/08/98	5.00	5.00	5.00	8.00
All other street right-of-way or paved alleys (per foot)	3-2867		12/08/98	2.00	2.00	2.00	5.00
All public utility easements (per foot)	3-2867		12/08/98	1.00	1.00	1.00	3.00
Pole rental fee to be paid annually for installing and operating telecommunications facilities on or in conjunction with poles located on City property, which poles are not a part of the City's electrical distribution system, and do not carry electrical systems or facilities (per year)	3-2867		12/08/98	4.00	4.00	4.00	10.00
Itinerant merchant, peddler, or solicitor occupation tax (per day)	3-2907	2016-152	09/13/16	75.00	75.00	75.00	75.00
Itinerant merchant, peddler, or solicitor occupation tax (annually)	3-2907	2016-152	09/13/16	500.00	500.00	500.00	500.00
Solicitor's permit - application fee (nonrefundable)	3-2907	2014-186	09/09/14	25.00	25.00	25.00	25.00
Solicitor's (door to door) permit (30-day permit)	3-2907	2014-186	09/09/14	50.00	50.00	50.00	50.00
Food truck vendor permit - REMOVED	3-2903.01	2016-152	09/13/16	100.00	0.00	0.00	0.00
Street vendors permit - application fee (nonrefundable)	3-2907	2014-186	09/09/14	25.00	25.00	25.00	25.00
Street vendors permit (6-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	100.00
Bobcat/skid steer		2011-91	08/09/11	75.00	75.00	75.00	100.00
Bucket truck		2011-91	08/09/11	75.00	75.00	75.00	100.00
Concrete Pavement		2011-91	08/09/11	75.00	75.00	75.00	125.00
Digger/derrick truck		2022-180	09/13/22	0.00	0.00	0.00	Material cost (actual) + labor
Dump truck		2011-91	08/09/11	50.00	50.00	50.00	150.00

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Fee Description	Corresponding City Code Section	Last Fee Change Resolution	Date	Fee For Fiscal Year Beginning October 1,			
				2021	2022	2023	2024
Flasher truck		2011-91	06/09/11	25.00	25.00	25.00	25.00
Vespa/motorcycle		2011-91	06/09/11	50.00	50.00	50.00	50.00
Forklift		2011-91	06/09/11	75.00	75.00	75.00	75.00
Hydraulic hammer		2011-91	06/09/11	50.00	50.00	50.00	50.00
Motor grader		2011-91	06/09/11	150.00	150.00	150.00	150.00
Pickup/truck/compressor		2011-91	06/09/11	25.00	25.00	25.00	25.00
Service truck		2011-91	06/09/11	25.00	25.00	25.00	25.00
Street sweeper		2011-91	06/09/11	150.00	150.00	150.00	150.00
Tractor		2011-91	06/09/11	75.00	75.00	75.00	75.00
Trailer		2011-91	06/09/11	25.00	25.00	25.00	25.00
Truck/tractor		2011-91	06/09/11	50.00	50.00	50.00	50.00
Stormwater ditch and detention cell mowing fee (per hour)		2022-182	09/13/22	40.00	40.00	40.00	40.00
Return check charge		2007-108	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
Police							
Graffiti fine - 1st offense	8-1628		10/09/01	150.00	150.00	150.00	150.00
Graffiti fine - 2nd offense	8-1628		10/09/01	250.00	250.00	250.00	250.00
Graffiti fine - each subsequent offense	8-1628		10/09/01	300.00	300.00	300.00	300.00
Photographs:							
Printed aerial photo		1999-152	07/27/99	5.00	5.00	5.00	5.00
Color aerial photo		1999-152	07/27/99	5.00	5.00	5.00	5.00
Color photo disk		1999-152	07/27/99	5.00	5.00	5.00	5.00
Reports:							
Accident - Imperson at Law Enforcement Center		2018-154	09/11/18	5.00	5.00	5.00	5.00
Accident - mailed		2020-139	09/08/20	7.00	7.00	7.00	7.00
Accident - in-person at Law Enforcement Center		2019-152	09/09/09	5.00	5.00	5.00	5.00
Incident - mailed		2019-152	09/09/09	5.00	5.00	5.00	5.00
Incident - in-person at Law Enforcement Center		2019-152	09/09/09	7.00	7.00	7.00	7.00
All other first single-sided page (make)		2020-139	09/08/20	7.00	7.00	7.00	7.00
All other first single-sided page (make)		2020-139	09/08/20	7.00	7.00	7.00	7.00
Each additional single-sided page		2007-108	10/01/07	1.50	1.50	1.50	1.50
Per single-sided page after the first 100 pages		1999-152	07/27/99	.25	.25	.25	.25
To scale drawing		2009-141	09/09/09	100.00	100.00	100.00	100.00
CAD printout per call		2009-141	09/09/09	3.00	3.00	3.00	3.00
Video Production Fee (Nebraska Resident - first 8 hours free)		2007-108	10/01/07	25.00	25.00	25.00	25.00
Video Production Fee (Nebraska Resident - first 8 hours free)		2007-108	10/01/07	25.00	25.00	25.00	25.00
Audio cassette tape		1999-152	09/09/09	5.00	5.00	5.00	5.00
Shipping & handling		2020-139	09/08/20	15.00	15.00	15.00	15.00
FARO SCAN - request from public (per scan) - REMOVED		2022-180	09/13/22	500.00	250.00	0.00	0.00
FARO SCAN - Commercial (per scan) - REMOVED		2022-180	09/13/22	500.00	250.00	0.00	0.00
FARO SCAN - Commercial		2022-180	09/13/22	500.00	250.00	0.00	0.00
FARO SCAN - To Go		2022-180	09/13/22	0.00	0.00	250.00	250.00
FARO SCAN - Raw Scan Data		2022-180	09/13/22	0.00	0.00	150.00	150.00
CrimeFisher digital file share 1-20GB				0.00	0.00	100.00	100.00
CrimeFisher digital file share 21-100GB				0.00	0.00	50.00	50.00
CrimeFisher digital file share 101-500GB				0.00	0.00	100.00	100.00
CrimeFisher digital file share 501-1000GB				0.00	0.00	200.00	200.00
CrimeFisher digital file share 251GB disk				0.00	0.00	250.00	250.00
Firearms permit				5.00	5.00	5.00	5.00
Criminal records check		2007-108	10/01/07	20.00	20.00	20.00	20.00
Towing charge - passenger cars, trucks licensed 4 tons and less, trailers, snowmobiles, boats, motorcycles		2019-152	09/10/19	actual cost	125.00	125.00	125.00
Towing charge - straight trucks licensed over 4 tons, semi-trailers and house trailers		2019-152	09/10/19	actual cost	225.00	225.00	225.00
Towing charge - rate per hour for moving vehicles in the Public Impound Lot		2013-179	09/10/13	65.00	65.00	65.00	65.00
Towing 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)		2020-139	09/08/20	10.00	10.00	10.00	10.00
Towing administration fee		2007-108	10/01/07	20.00	20.00	20.00	20.00
Alcohol test for DUI (each time)		8-818	08/08/00	actual cost	400.00	400.00	actual cost
Alcohol test for DUI (each time)		8-818	08/08/00	actual cost	400.00	400.00	actual cost
Alcohol test for DUI (each time)		8-818	10/09/01	500.00	500.00	500.00	500.00
Driving under the influence (first offense)		1-113	10/08/99	1,000.00	1,000.00	1,000.00	1,000.00
Driving under the influence (subsequent offenses and tested over 15)		1-113	10/08/99	200.00 or less	200.00 or less	200.00 or less	200.00 or less
Traffic infraction - no other specific penalty - first offense		1-113	10/08/99	300.00 or less	300.00 or less	300.00 or less	300.00 or less
Traffic infraction - no other specific penalty - second offense		1-113	10/08/99	400.00 or less	400.00 or less	400.00 or less	400.00 or less
Traffic infraction - no other specific penalty - third offense		1-113	10/08/99	400.00 or less	400.00 or less	400.00 or less	400.00 or less
Chained impounded animal fee (collected by Kearney Area Animal Shelter):							
First time impounded		8-1411	09/12/17	30.00	30.00	30.00	30.00
Second time impounded		8-1411	09/12/17	50.00	50.00	50.00	50.00
Third time impounded		8-1411	09/12/17	75.00	75.00	75.00	75.00
Fourth time impounded		8-1411	09/12/17	100.00	100.00	100.00	100.00
Additional fee for rabies, vaccine if not current		8-1411	09/12/17	15.00	15.00	15.00	15.00
Additional fee for rabies, vaccine if not current		8-1411	09/12/17	15.00	15.00	15.00	15.00
Additional fee for rabies, vaccine if not current		8-1411	09/12/17	15.00	15.00	15.00	15.00
Additional fee for rabies, vaccine if not current		8-1411	09/12/17	15.00	15.00	15.00	15.00
Parking within 20 feet of any intersection or crosswalk		8-943	09/09/08	30.00	30.00	30.00	30.00
Parking within 15 feet of a fire hydrant location		8-943	09/09/08	30.00	30.00	30.00	30.00
Parking any place where the vehicle would block the use of a driveway		8-943	09/09/08	30.00	30.00	30.00	30.00
Standing or nonmoving violation		8-943	09/09/08	25.00	25.00	25.00	25.00
Standing or nonmoving violation		8-943	09/09/08	30.00	30.00	30.00	30.00
If paid after 15 days		8-943	09/09/08	30.00	30.00	30.00	30.00
Fire							
Fireworks occupation tax (annually)	4-605	2007-108	10/01/07	150.00	150.00	150.00	150.00
Exceptional fireworks (after 4 per year)	3-1206	2007-108	10/01/07	150.00	150.00	150.00	150.00
Permit to sell fireworks (annually)	4-603	2014-189	09/09/14	250.00	250.00	250.00	250.00
Development Services							
Building permit fee				0.00	0.00	0.00	0.00
Residential & accessory buildings (all floors) (per square foot)				0.00	0.00	0.00	0.00

Fee Description	Corresponding City Code Section	Last Fee Change		Fee For Fiscal Year Beginning October 1,			Beginning October 1,
		Resolution	Date	2021	2022	2023	2024
For change in location of a plumbing fixture:							
1-2 fixtures	9-1035	2021-186	09/14/21	49.00	49.00	49.00	49.00
3+ fixtures	9-1035	2021-186	09/14/21	75.00	75.00	75.00	75.00
For each sanitary sewer connection to a public sanitary sewer main without a street cut	9-1035	2017-159	09/12/17	62.00	62.00	65.00	65.00
For each sanitary sewer connection to a public sanitary sewer main which requires a street cut	9-1035	2017-159	09/12/17	123.00	123.00	130.00	130.00
For each storm sewer tap and inspection	9-1035	2017-159	09/12/17	62.00	62.00	65.00	65.00
For each commercial or industrial interceptor, including trap and vent	9-1035	2017-159	09/12/17	30.00	30.00	30.00	30.00
For each manufactured home court tap and inspection for connection to the public sanitary sewer system	9-1035	2017-159	09/12/17	123.00	123.00	140.00	140.00
For each underground lawn sprinkling system on any one meter, including backflow protection devices	9-1035	2021-186	09/14/21	49.00	49.00	49.00	49.00
For each residential swimming pool, including water and sewer connection inspections	9-1035	2017-159	09/12/17	62.00	62.00	65.00	65.00
For each commercial swimming pool, including water and sewer connection inspections	9-1035	2017-159	09/12/17	123.00	123.00	130.00	130.00
For each water cooled air conditioner or refrigeration condensing equipment connection	9-1035	2017-159	09/12/17	30.00	30.00	40.00	40.00
For each installation of water treatment equipment such as filtration or chlorination equipment	9-1035	2017-159	09/12/17	30.00	30.00	40.00	40.00
For each water conditioning equipment installation	9-1035	2017-159	09/12/17	30.00	30.00	40.00	40.00
For gas piping	9-1035	2021-186	09/14/21	49.00	49.00	49.00	49.00
For backflow preventers except as previously exempted	9-1035	2017-159	09/12/17	30.00	30.00	40.00	40.00
Re-inspection fee	9-1035	2017-159	09/12/17	63.00	63.00	70.00	70.00
Master plumbers license (two year license)	9-1043	2017-159	09/12/17	278.00	278.00	280.00	280.00
Journeyman plumbers license (two year license)	9-1043	2017-159	09/12/17	62.00	62.00	65.00	65.00
Apprentice plumbers license (two year license)	9-1043	2017-159	09/12/17	37.00	37.00	40.00	40.00
Specialty contractor plumbers license (two year license)	9-1043	2017-159	09/12/17	278.00	278.00	280.00	280.00
Specialty installer plumbers license (two year license)	9-1043	2017-159	09/12/17	62.00	62.00	65.00	65.00
Plumber registration fee (every two years)	9-1044	2017-159	09/12/17	245.00	245.00	250.00	250.00
Paving, curb, or sidewalk cut or grind permit	9-1210	2021-186	09/14/21	49.00	49.00	49.00	49.00
Paving, curb, or sidewalk cuts by City (per lineal foot)	9-1210	2017-159	09/12/17	14.00	14.00	14.00	14.00
Paving, curb, or sidewalk cuts by City deposit (per lineal foot)	9-1210	2017-159	09/12/17	14.00	14.00	14.00	14.00
Weed removal (per hour with a minimum of \$100.00) - Residential	5-607	07/14/98		100.00	100.00	100.00	100.00
Weed removal administrative fee - Residential	5-604 and 5-607	2007-108	10/01/07	50.00	50.00	50.00	50.00
Weed removal (per hour with a minimum of \$250.00) - Commercial	5-607	07/14/98		250.00	250.00	250.00	250.00
Weed removal administrative fee - Commercial	5-604 and 5-607	2007-108	10/01/07	50.00	50.00	50.00	50.00
Weed removal repeat offense fee (for each additional removal) - Commercial and Residential	5-604 and 5-607	2007-108	10/01/07	100.00	100.00	100.00	100.00
PACE application fee	2022-180	09/13/22		0.00	500.00	500.00	500.00
PACE administrative fee (not to exceed \$25,000)	2022-180	09/13/22		0.00	1% of loan	1% of loan	1% of loan
PACE annual fee (annually for life of loan)	2022-180	09/13/22		0.00	500.00	500.00	500.00
Library							
Overdue charge on Library materials (per item per day) - REMOVED	2022-180	44817		.30	.00	.00	.00
Interlibrary loan per item (covers postage)	2017-159	09/12/17		3.50	3.50	4.00	4.50
Photocopy/computer print (mono)	2006-156	08/22/06		.10	.10	.10	.10
Microfilm prints (mono)	2007-108	10/01/07		.10	.10	.10	.10
Computer prints (color)	2006-156	08/22/06		.50	.50	.50	.50
Lost materials	2006-156	08/22/06		actual cost	actual cost	actual cost	actual cost
Collection Agency fee	2006-156	08/22/06		10.00	10.00	10.00	10.00
Single CD for audiobook	2013-179	09/10/13		10.00	10.00	10.00	10.00
DVD case (CDs, barcodes, and artwork)	2010-174	09/14/10		3.00	3.00	3.00	3.00
Audiobook case replacement for single disc	2018-154	09/11/18		6.00	6.00	6.00	6.00
Audiobook case replacement for multi discs	2018-154	09/11/18		6.00	6.00	6.00	6.00
Magazine	2018-152	09/13/18		5.00	5.00	5.00	5.00
Proctoring exams - REMOVED	2022-180	09/13/22		10.00	0.00	0.00	0.00
3D printer	2022-180	09/13/22		1.00/per use plus .10 per gram of filament used	10 per gram of filament used	10 per gram of filament used	10 per gram of filament used
3D printer late pickup	2018-152	09/10/19		5.00	5.00	5.00	5.00
Button maker (per button)	2018-152	09/10/19		.25	.25	.25	.25
Cricut maker (per session)	2018-152	09/10/19		2.00	2.00	2.00	2.00
Sewing machine (per session)	2018-152	09/10/19		2.00	2.00	2.00	2.00
Book binder (per binding)	2018-152	09/10/19		.10	.10	.10	.10
Laminator (per page)	2018-152	09/10/19		.225	.225	.25	.25
Laser cutter	2022-180	09/13/22		0.00	5.00 per 30 minutes	5.00 per 30 minutes	5.00 per 30 minutes
Shrink wrap machine (per item)	2018-152	09/10/19		.10	.10	.10	.10
Cemetery							
Columbarium - opening	7-301	2022-180	09/13/22	200.00	225.00	225.00	250.00
Late weekday overtime & Saturday morning overtime - Columbarium	2022-180	09/13/22		200.00	225.00	225.00	225.00
County opening	7-301	2022-180	09/13/22	625.00	650.00	650.00	650.00
Deed transfer fees	7-301	2022-180	09/13/22	50.00	75.00	75.00	75.00
Disinterment	7-301	2022-180	09/13/22	950.00	975.00	1,000.00	1,025.00
Disinterment - infant	7-301	2022-180	09/13/22	475.00	500.00	525.00	550.00
Disinterment - cremation	2022-180	09/13/22		475.00	500.00	525.00	550.00
Disinterment - columbarium				0.00	0.00	0.00	0.00
Flower deliver	7-301	10/01/08		5.00	5.00	5.00	5.00
Grave opening - adult	7-301	2020-139	09/08/20	625.00	650.00	650.00	650.00
Late weekday overtime & Saturday morning overtime - adult	2021-166	09/14/21		325.00	350.00	375.00	400.00
Grave opening - infant	7-301	2009-141	09/08/09	125.00	150.00	150.00	150.00
Late weekday overtime & Saturday morning overtime - infant	2018-154	09/11/18		200.00	225.00	225.00	225.00
Grave opening - cremation	7-301	2022-180	09/13/22	300.00	325.00	325.00	350.00
Late weekday overtime & Saturday morning overtime - cremation	2022-180	09/13/22		200.00	225.00	250.00	250.00
Grave space - adult - Old Cemetery	7-301	2022-180	09/13/22	600.00	625.00	650.00	675.00
Grave space - infant	7-301	2022-180	09/13/22	125.00	150.00	150.00	150.00
Grave space - cremation	7-301	2009-141	09/08/09	150.00	150.00	150.00	150.00
Grave space in new addition - North Field	7-301	2022-180	44817	650.00	675.00	675.00	750.00
Late weekday overtime (after 3:30 p.m. Monday through Friday)	7-301	2022-180	44817	325.00	350.00	350.00	400.00
Marker rental	7-301	2011-61	08/09/11	25.00	25.00	25.00	25.00
Mausoleum opening	7-301	2022-180	09/13/22	275.00	300.00	300.00	325.00
Late weekday overtime & Saturday morning overtime - mausoleum	2022-180	09/13/22		275.00	300.00	300.00	325.00
Mausoleum crypt - level one single space	7-301	10/01/08		2,250.00	2,250.00	2,250.00	2,250.00

Fee Description	Corresponding City Code Section	Last Fee Change		Fee For Fiscal Year Beginning October 1,			Beginning October 1,
		Resolution	Date	2021	2022	2023	2024
Assistant professional golf lesson - private lesson (45 minutes) - REMOVED		2022-180	09/13/22	40.00	0.00	0.00	0.00
Assistant professional golf lesson - private series of six lessons (45 minutes) - REMOVED		2022-180	09/13/22	200.00	0.00	0.00	0.00
Assistant professional golf lesson - tune up (15-20 minutes) - REMOVED		2022-180	09/13/22	20.00	0.00	0.00	0.00
Assistant professional golf lesson - couple (1 hour) - REMOVED		2022-180	09/13/22	50.00	0.00	0.00	0.00
Assistant professional golf lesson - couple series of six lessons (1 hour) - REMOVED		2022-180	09/13/22	200.00	0.00	0.00	0.00
Assistant professional golf lesson - group series of four lessons (1 hour) - REMOVED		2022-180	09/13/22	80.00	0.00	0.00	0.00
Assistant professional golf lesson - playing lesson (3-holes) - REMOVED		2022-180	09/13/22	50.00	0.00	0.00	0.00
Cart Membership (Good only with purchase of lesson pass)							
Single				0.00	0.00	0.00	600.00
Couple				0.00	0.00	0.00	850.00
Family				0.00	0.00	0.00	1,050.00
League Card (good for all single league rounds - 18 rounds) (green fee and cart)				0.00	0.00	0.00	500.00
GIS							
GIS CD							
Aerial photos:							
Photo copy				10.00	10.00	10.00	15.00
Color plots				20.00	20.00	20.00	25.00
Photo on disk				30.00	30.00	30.00	35.00
Contours on disk				10.00	10.00	10.00	15.00
Solid Waste - Collection							
Single family unit (90 gallon container) (25% rate surcharge for outside city limits/50% rate surcharge for outside Buffalo County)	5-212	2022-180	09/13/22	14.50	15.00	16.00	17.00
Multi-family unit (90 gallon container) (25% rate surcharge for outside city limits/50% rate surcharge for outside Buffalo County)	5-212	2022-180	09/13/22	14.50	15.00	16.00	17.00
Multi-family unit (shared container) or, if less, the commercial rate listed below (25% rate surcharge for outside city limits/ 50% rate surcharge for outside Buffalo County)	5-212	2022-180	09/13/22	12.78	13.20	14.00	16.00
Commercial front load service (2 or 3 yard container)	5-212	2022-180	09/13/22	59.67	61.46	65.50	69.00
Commercial front load service (6 or 8 yard container)	5-212	2022-180	09/13/22	119.33	122.91	131.00	139.00
Commercial rear load service (2 or 3 yard container)	5-212	2022-180	09/13/22	62.51	65.00	69.00	73.00
Commercial rear load (6 or 8 yard container) - REMOVED		2022-180	09/13/22	125.00	130.00	138.00	0.00
Cardboard compaction service				0.00	0.00	0.00	150.00
Commercial cardboard (3 yard container)	5-212	2022-180	09/13/22	36.26	37.35	40.00	42.00
Commercial collection attempt fee				0.00	0.00	0.00	35.00
Commercial container fee:							
2 or 3 yard container				0.00	0.00	0.00	8.00
6 or 8 yard container				0.00	0.00	0.00	12.00
Shared 2 or 3 yard container				0.00	0.00	0.00	4.00
Shared 6 or 8 yard container				0.00	0.00	0.00	6.00
Yard waste				14.50	15.00	16.00	20.00
Yard waste container delivery fee for starting/restarting service (per event)	5-212	2022-180	09/13/22	10.00	11.00	11.00	25.00
Nebraska Advantage/Economic Development Rate (new commercial/industrial customers after January 1, 2012)		2014-186	09/09/14	50% of comm/ind rate	50% of comm/ind rate	50% of comm/ind rate	50% of comm / ind rate
Late charge	5-212	2022-180	09/13/22	5%	5%	5%	5%
Roll-off box service - compactors with pin-off devices (per pull)	5-212	2022-180	09/13/22	133.00	137.00	141.00	146.00
Roll-off box service - compactors without pin-off devices (per pull)	5-212	2022-180	09/13/22	160.00	165.00	170.00	175.00
Roll-off box rent (per day)	5-212	2022-180	09/13/22	2.50	3.00	3.00	3.25
Roll-off box relocation fee				0.00	0.00	0.00	75.00
Special project container (3 yard container):							
Delivery fee	5-212	2022-180	09/13/22	39.00	40.00	42.00	43.25
Empty fee	5-212	2022-180	09/13/22	39.00	40.00	42.00	43.25
Daily rental	5-212	2022-180	09/13/22	1.50	1.55	2.00	2.25
Deposit required before container delivery				78.00	80.00	84.00	86.50
Special project container (6 yard container):							
Delivery fee - REMOVED	5-212	2022-180	09/13/22	39.00	40.00	0.00	0.00
Empty fee - REMOVED	5-212	2022-180	09/13/22	65.00	67.00	0.00	0.00
Daily rental - REMOVED	5-212	2022-180	09/13/22	1.50	1.55	0.00	0.00
Deposit required before container delivery - REMOVED				104.00	107.00	0.00	0.00
Ninety-gallon trash container (new or replacement)		2008-158	09/09/08	100.00	100.00	100.00	110.00
Ninety-gallon yard waste container (additional or replacement)		2008-141	09/08/09	100.00	100.00	100.00	110.00
Commercial trash container (new)	5-213	2022-180	09/13/22	30.00	31.00	31.00	31.00
Retrieval fee for containers left at curb	5-213/5-224	2022-180	09/13/22	10.00	11.00	11.00	11.00
Yard waste container delivery fee for starting/restarting service (per event)				25.00	30.00	40.00	40.00
Special pickup fee - residential (per fifteen minutes)				145.00	150.00	150.00	150.00
Recycling collection/transport permit fee (per year)	5-226	2022-180	09/13/22				
Solid Waste - Disposal							
Tipping fee - compacted waste (per ton)		KASWA 2006-2	10/01/06	27.50	27.50	0.00	35.00
City of Kearney - REMOVED				0.00	0.00	27.50	0.00
Other than City of Kearney - REMOVED				0.00	0.00	35.00	0.00
Tipping fee - uncompacted waste (per ton)		2022-180	09/13/22	32.50	35.00	42.00	42.00
Special waste (per ton)		2022-180	09/13/22	65.00	68.00	70.00	70.00
Contaminated soils - Petroleum (per ton)				0.00	0.00	12.50	12.50
Contaminated soils - Other (per ton)		KASWA 2006-2	10/01/06	46.00	46.00	46.00	46.00
Clean concrete/asphalt (per ton)		KASWA 2006-2	10/01/06	10.00	10.00	15.00	20.00
Tires (no rims) (passenger)		2022-180	09/13/22	125.00	200.00	200.00	200.00
Tires (no rims) (truck)		2022-180	09/13/22	125.00	4.00	4.00	4.00
Tires (no rims) (implement)		2022-180	09/13/22	125.00	15.00	15.00	15.00
Commercial yard waste:				0.00	50.00	50.00	50.00
1 to 5 loads				0.00	0.00	0.00	10.00
6 to 20 loads				0.00	0.00	0.00	30.00
20 to 50 loads				75.00	0.00	0.00	75.00
50 loads or more				0.00	0.00	0.00	150.00
Tree debris requiring grinding (per ton)		2022-180	09/13/22	10.00	20.00	25.00	25.00
Tree debris requiring grinding (per truck bed) - REMOVED		2022-180	09/13/22	0.00	0.00	10.00	0.00
Wood pallets (per ton)		2022-180	09/13/22	10.00	20.00	100.00	100.00
Wood pallets (less than 10 pallets) (each)		2022-180	09/13/22	1.00	2.00	3.00	3.00
Sale of compost (per yard)		2022-180	09/13/22	5.00	10.00	5.00	5.00

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Fee Description	Corresponding City Code Section	Last Fee Change Resolution	Date	Fee For Fiscal Year Beginning October 1,			Beginning October 1, 2024
				2021	2022	2023	
Fee Description	Corresponding City Code Section	Last Fee Change Resolution	Date	2021	2022	2023	Beginning October 1, 2024
Sale of compost (per yard - loaded by Landfill Staff)							
Small loads - minimum				10.00	10.00	15.00	15.00
Car tires (less than 10, no rims) (each) - REMOVED				4.00	10.00	10.00	10.00
Unsecured load monthly - commercial				10.00	10.00	10.00	10.00
Unsecured load monthly - residential				10.00	10.00	10.00	10.00
Sale of wood chips (per cubic yard)				10.00	10.00	10.00	10.00
Sale of wood chips (per loader bucket - loaded by Landfill staff)				5.00	5.00	5.00	5.00
Disposal of roof-balls (lower stamps with roof and dirt) (per ton)				10.00	10.00	10.00	10.00
The above rates are double for refuse being hauled from outside the service area.				32.50	35.00	45.00	45.00
Wastewater Treatment (Sewer/Collection)							
Residential (sewage inside city limits)							
Per 748 gallons (based on average of Jan/Feb/Mar water consumption with a minimum of one unit consumption)				2.25	2.42	2.61	2.81
Monthly base				4.08	4.39	4.72	5.07
Monthly charge when water metering does not allow the establishment of rate (Finance Director has the authority to retroactively adjust the monthly charge, at his or her discretion, after the establishment of actual water usage has been determined)				22.06	23.76	25.54	27.55
Residential (sewage outside city limits - all service connections after 1-1-2018)							
Per 748 gallons (based on average of Jan/Feb/Mar water consumption with a minimum of one unit consumption)				4.51	4.85	5.22	5.61
Monthly base				4.08	4.39	4.72	5.07
Monthly charge when water metering does not allow the establishment of rate (Finance Director has the authority to retroactively adjust the monthly charge, at his or her discretion, after the establishment of actual water usage has been determined)				40.06	43.10	46.34	49.82
Commercial/Industrial (services inside city limits)							
Per 748 gallons				2.03	2.19	2.36	2.54
Monthly base				4.08	4.39	4.72	5.07
Commercial/Industrial (high volumelow strength - greater than 3,000 ccf/month, BOD less than 120 mg) (services inside city limits)				1.95	2.10	2.28	2.43
Monthly base				4.08	4.39	4.72	5.07
Commercial/Industrial (services outside city limits - all service connections after 1-1-2018)				4.05	4.38	4.69	5.04
Monthly base				4.08	4.39	4.72	5.07
Commercial/Industrial (high volumelow strength - greater than 3,000 ccf/month, BOD less than 120 mg) (services outside city limits - all service connections after 1-1-2018)				3.90	4.20	4.52	4.86
Monthly base				4.08	4.39	4.72	5.07
Nebrastra Administrative/Economic Development Rate (new commercial/Industrial customers after January 1, 2012)				5.00	5.00	5.00	5.00
Site charge				75.00	75.00	75.00	75.00
Reconnection fee (for 48" terminal post(s) (hours)				34.00 + .15/gallon	34.00 + .15/gallon	34.00 + .15/gallon	35.00 + .12 / gallon
Watermeter received in bulk				15.00	15.00	12.00	12.00
Laboratory analysis fees per sample:							
Alkalinity				12.00	12.00	12.00	12.00
BOD				25.00	25.00	25.00	25.00
Chlorine residual				12.00	12.00	12.00	12.00
Dissolved oxygen				12.00	12.00	12.00	12.00
Any Phosphorous (PCA, TotP)				20.00	20.00	20.00	20.00
Ammonia nitrogen				20.00	20.00	20.00	20.00
Nitrate				20.00	20.00	20.00	20.00
Turbidity				20.00	20.00	20.00	20.00
PH				20.00	20.00	20.00	20.00
Sulfide solids				20.00	20.00	20.00	20.00
Suspended solids				20.00	20.00	20.00	20.00
SOUR				20.00	20.00	20.00	20.00
Oil and grease				20.00	20.00	20.00	20.00
MLSS				20.00	20.00	20.00	20.00
MLVSS				20.00	20.00	20.00	20.00
Sodium bisulfite residual				20.00	20.00	20.00	20.00
Analogue packages per sample:							
BOD, SS, PH, fecals				38.00	38.00	38.00	38.00
BOD, SS, PH, ammonia				45.00	45.00	45.00	45.00
Hook-up fee for unassessed properties				45.00	45.00	45.00	45.00
Water Production/Distribution							
Single family residential (services inside city limits)							
Per 748 gallons				1.70	1.75	1.75	1.88
Monthly base				9.43	9.62	9.62	10.34
Single family residential (services outside city limits - all service connections after 1-1-2018)				3.39	3.46	3.46	3.72
Monthly base				9.43	9.62	9.62	10.34
Multi-family residential (services inside city limits)							
Per 748 gallons				1.70	1.75	1.75	1.88
Monthly base				9.43	9.62	9.62	10.34
Multi-family residential (services outside city limits - all service connections after 1-1-2018)				3.39	3.46	3.46	3.72
Monthly base				9.43	9.62	9.62	10.34
Commercial/Industrial (services inside city limits)							
Monthly base - 5/8" meter				1.54	1.57	1.57	1.69
Monthly base - 3/4" meter				8.10	8.16	8.16	8.55
Monthly base - 1" meter				8.10	8.16	8.16	8.55
Monthly base - 1 1/2" meter				10.16	10.37	10.37	9.85
Monthly base - 2" meter				13.44	13.71	13.71	14.75
Monthly base - 3" meter				26.41	28.16	28.16	31.02
Monthly base - 4" meter				46.28	47.22	47.22	50.76

Fee Description	Corresponding City Code Section	Last Fee Change		Fee For Fiscal Year Beginning October 1,			Beginning October 1,
		Resolution	Date	2021	2022	2023	2024
Monthly base - 8" meter	10-317	2022-180	09/13/22	67.04	68.38	68.38	73.51
Monthly base - 8" meter	10-317	2022-180	09/13/22	90.72	92.54	92.54	99.48
Monthly base - 10" meter	10-317	2022-180	09/13/22	123.30	125.77	125.77	135.20
Monthly base - 12" meter	10-317	2022-180	09/13/22	147.00	149.94	149.94	161.19
Commercial/Industrial (services outside city limits - all service connections after 1-1-2018):							
Per 7.48 gallons	10-317	2022-180	09/13/22	3.08	3.15	3.15	3.39
Monthly base - 5/8" meter	10-317	2022-180	09/13/22	7.79	7.95	7.95	8.55
Monthly base - 3/4" meter	10-317	2022-180	09/13/22	8.10	8.27	8.27	8.89
Monthly base - 1" meter	10-317	2022-180	09/13/22	8.98	9.16	9.16	9.85
Monthly base - 1 1/2" meter	10-317	2022-180	09/13/22	10.16	10.37	10.37	11.15
Monthly base - 2" meter	10-317	2022-180	09/13/22	13.44	13.71	13.71	14.74
Monthly base - 3" meter	10-317	2022-180	09/13/22	37.41	38.16	38.16	41.02
Monthly base - 4" meter	10-317	2022-180	09/13/22	46.29	47.22	47.22	50.78
Monthly base - 6" meter	10-317	2022-180	09/13/22	67.04	68.38	68.38	73.51
Monthly base - 8" meter	10-317	2022-180	09/13/22	90.72	92.54	92.54	99.48
Monthly base - 10" meter	10-317	2022-180	09/13/22	123.30	125.77	125.77	135.20
Monthly base - 12" meter	10-317	2022-180	09/13/22	147.00	149.94	149.94	161.19
Nebraska Advantage/Economic Development Rate (new commercial/Industrial customers after January 1, 2012)	10-317	2015-189	09/08/15	50% of comm/ind rate	50% of comm/ind rate	50% of comm/ind rate	50% of comm / ind rate
Late charge		2013-179	09/10/13	1.00	1.00	1.00	1.00
Credit for customers using utility eBill and bank draft (per month)		2007-108	10/01/07	50.00	50.00	50.00	80.00
Reconnection fee (during normal working hours)	10-316	2007-108	10/01/07	75.00	75.00	75.00	150.00
Reconnection fee (not during normal working hours)	10-316	2007-108	10/01/07	75.00	75.00	75.00	75.00
Service charge (not during normal working hours)		2008-159	09/09/08	30.00	30.00	30.00	30.00
Collection charge (when past-due account balance collected at account address)		2012-154	09/11/12	60.00	60.00	60.00	75.00
Deposit - residential (rentals only)		2007-108	10/01/07	100.00	100.00	100.00	150.00
Deposit - commercial		2007-108	10/01/07	30.00	30.00	30.00	45.00
Account activation fee - when "on-site" meter read needed		2007-109	10/01/07	30.00	30.00	30.00	45.00
Account transfer fee - when "on-site" meter read needed		2018-154	09/11/18	15.00	15.00	15.00	15.00
Account activation fee - when "on-site" meter read not needed		2018-154	09/11/18	15.00	15.00	15.00	15.00
Account transfer fee - when "on-site" meter read not needed		2018-154	09/11/18	1,300.00 + concrete	1,300.00 + concrete	1,300.00 + concrete	0.00
Water service - 1" (includes meter and fittings) - REMOVED		2018-154	09/11/18	775.00	775.00	775.00	0.00
Meter and fittings for 1" water service - REMOVED		2012-154	09/11/12	actual cost + 20%	actual cost + 20%	actual cost + 20%	actual cost + 20%
Meter and fittings for various sized meters (other than 1" water service)		2007-108	10/01/07	actual cost	actual cost	actual cost	actual cost
Water service - other		2011-81	08/09/11	37.00/trip+ usage fee	37.00/trip+ usage fee	37.00/trip+ usage fee	37.00 / trip+ usage fee
Frozen or damaged water meter repair or replacement		2016-152	09/13/16	4.00 min. usage	4.00 min. usage	4.00 min. usage	4.00 min. usage
Water from fire hydrant during construction				0.00	0.00	0.00	1,000.00
Meter deposit				0.00	0.00	0.00	1,500.00
Meter w/backflow deposit				0.00	0.00	0.00	5.00
Daily rental				0.00	0.00	0.00	80.00
Connection fee				0.00	0.00	0.00	Labor to locate
Contractor relocation fine				0.00	0.00	0.00	Actual + 20%
Damages				cost of 8" main	cost of 8" main	cost of 8" main	cost of 8" main
Hook-up fee for unassessed properties	10-318		03/12/96				
Storm Water Utility							
Residential surcharge fee (monthly per living unit)	10-504	2019-152	09/10/19	2.00	2.00	3.00	3.00
Non-residential surcharge fee (monthly)	10-504	2019-152	09/10/19	6.00	6.00	8.00	8.00
Airport							
Old Steel Hanger (T-385 - per month)(Small aircraft) - REMOVED		2020-139	09/08/20	115.00	115.00	115.00	0.00
Old Steel Hanger (T-385 - per month)(Large aircraft) - REMOVED		2023-19	01/24/23	0.00	0.00	200.00	0.00
T-hanger (Series B - per month)		2020-139	09/08/20	145.00	145.00	145.00	155.00
T-hanger (Series C - per month)		2020-139	09/08/20	145.00	145.00	145.00	155.00
Hanger T-913:							
Overnight (24 hours) Fees:							
Single engine piston		2023-187	12/19/23	30.00	30.00	45.00	45.00
Multi-engine piston		2023-187	12/19/23	75.00	100.00	100.00	100.00
Turboprops (size dependent)		2023-187	12/19/23	100.00	150.00	200.00 - 300.00	200.00 - 300.00
Helicopter		2023-187	12/19/23	0.00	0.00	200.00	200.00
Very light Jet (VLJ) - REMOVED		2023-187	12/19/23	100.00	150.00	0.00	0.00
Light Jet		2023-187	12/19/23	200.00	250.00	250.00	250.00
Midsize Jet		2023-187	12/19/23	300.00	375.00	375.00	375.00
Heavy Jet		2023-187	12/19/23	300.00	375.00	475.00	475.00
Long-term storage (month to month):							
Single engine piston		2021-166	09/14/21	175.00	175.00	175.00	200.00
All other aircraft (per square foot)		2021-166	09/14/21	.25	.25	.25	.25
All other aircraft (per square foot) Effective April 1, 2025		2021-166	09/14/21	.25	.25	.25	.27
Non-airport owned hangars (per square foot)		2022-180	09/13/22	.55	.60	.60	.60
Facility Fees:							
Light Jet (waived with purchase of a minimum of 100 gallons of fuel)				0.00	0.00	0.00	100.00
Midsize Jet (waived with purchase of a minimum of 200 gallons of fuel)				0.00	0.00	0.00	200.00
Heavy Jet (waived with purchase of a minimum of 250 gallons of fuel)				0.00	0.00	0.00	250.00
Non-base tenant call out fee		2022-180	09/13/22	0.00	75.00	75.00	100.00
Fuel Storage fee (per gallon transferred to aircraft)		2013-179	09/10/13	.08	.08	.08	.10
Ramp fee for airlines and freight carriers (per year)		2022-180	09/13/22	1800.00	2,000.00	2,000.00	2,200.00
Landing fee (per 1,000 pounds certified gross weight of aircraft, per landing)		2022-180	09/13/22	1.00	1.25	1.25	1.30
Air Ambulance - After Hours Fee				0.00	0.00	0.00	175.00
Center pivot irrigated cropland (per acre)		2022-180	09/13/22	235.00	275.00	305.00	305.00
Dryland cropland (per acre)		2022-180	09/13/22	98.00	120.00	135.00	135.00
Gravity irrigated cropland (per acre)		2022-180	09/13/22	215.00	245.00	270.00	270.00
Other hwy land (per acre)		2022-180	09/13/22	59.00	65.00	70.00	65.00
SportsPlex							
Daily admission for Drop-In Sessions within Gymnasium, Turf, and Pickleball:							
Per person, 2 hours (1 session)				0.00	0.00	0.00	6.00
Per person, 2 hours (1 session) with punch card (10 punches = \$4 per punch)				0.00	0.00	0.00	40.00
"Toddler Time" (Age 0-5 with parents/guardian) per person, 2 hours (1 session)				0.00	0.00	0.00	2.00
Gymnasium Hourly Rentals:							

**CITY OF KEARNEY
RECAPITULATION OF CAPITAL OUTLAY
2024-25 BUDGET**

	Account Number	Amount
<i>General Fund</i>		
<u>Administration</u>		
Office furniture	100144157	\$5,000
Time 2 Storage Cabinets	100144157	\$7,858
Door Keypad System (City Hall 2nd Floor)	100144157	\$7,500
Elevator Upgrade Sinking Fund	100144170	\$50,000
<u>Finance</u>		
None	N/A	\$0
<u>Information Technology</u>		
Personal computers	100544157	\$59,150
IT - Replace servers	100544157	\$30,000
Miscellaneous software/hardware	100544157	\$48,000
Security Cameras	100544157	\$20,000
Electronic Display Systems	100544157	\$8,000
IT - Core switches/router	100544157	\$10,000
Police - MDT's	100544157	\$20,000
<u>Police - Services</u>		
Portable radio replacement (hand-held) (1)	101044157	\$8,000
Axon taser contract	101044157	\$77,000
<u>Police - Records (County = 33%)</u>		
None	N/A	\$0
<u>Police - Data Processing (County = 33% + \$10,000)</u>		
Equipment sinking fund	101244170	\$60,000
<u>Police - Evidence (County = 33%)</u>		
Canon R5 Mirrorless Camera	101344157	\$5,700
<u>Police - Building (County = 33%)</u>		
HVAC replace rooftop units	101444100	\$25,000
Office space remodel (CIB-Civil Process Areas)	101444100	\$35,000
Access control 2nd floor	101444157	\$35,000
Replace and update office furnishings	101444157	\$7,500

	Account Number	Amount
<u>Fire</u>		
Floor Zamboni	101544157	\$10,500
<u>Emergency Management</u>		
None	N/A	\$0
<u>Development Services</u>		
Funding for Comprehensive Plan	101744157	\$20,000
<u>Facilities Maintenance</u>		
Scissor lift drop bed trailer	102344157	\$20,000
<u>Cemetery</u>		
Replace 2019 Grasshopper mower	104044100	\$18,500
Replace 2008 John Deere tractor	104044157	\$90,000
<u>SportsPlex</u>		
None	N/A	\$0
<u>Tennis Center</u>		
Water pressure reducing valve	104844157	\$5,000
Window shades/coverings	104844157	\$5,000
<u>Petersen Senior Activity Center</u>		
None	N/A	\$0
<u>Library</u>		
HVAC air conditioning and piping	105044157	\$250,000
Horizon software package	105044157	\$10,500
Save for bookmobile	105044170	\$110,000
<u>Recreation</u>		
Paddleboat trailer	105244157	\$7,000
<u>Park</u>		
Harmon Park Rock Garden repairs	105344100	\$10,000
Concrete flatwork (general)	105344100	\$35,000
Yanney Park NE fishing dock replacement	105344100	\$65,000
Bleacher replacement	105344157	\$5,000
3-point tractor equipment	105344157	\$8,000
JD1550 4WD Mower - SportsPlex	105344157	\$45,000

	Account Number	Amount
LandMark lease agreement (Patriot)	105344157	\$10,000
Playground parts	105344157	\$10,000
Push mowers, trimmers, blowers	105344157	\$10,000
Replace picnic tables/benches	105344157	\$10,000
Ryland 12' Snow pusher	105344157	\$10,000

Aquatics

None

Cottonmill (County = 50%)

West shelter restroom renovation	105544100	\$20,000
Replace Nature Barn fencing	105544100	\$30,000
Replace Nature Barn door	105544157	\$20,000
Replace picnic tables, benches, grills, etc.	105544157	\$5,000
Replace 2018 Kawasaki Mule 4x4	105544157	\$20,000
Salt spreader	105544157	\$8,000

Forestry

None

N/A

\$0

Total General Fund

\$1,386,208

Special Revenue Funds

Transportation

Replace Public Works overhead door	202044100	\$20,000
3/4 ton pickup	202044157	\$50,000
Front-end loader (leased)	202044157	\$295,000
Replace Bobcat skid loader	202044157	\$20,000
Replace traffic signal controller/cabinet	202044157	\$26,000
Switch traffic signal detection systems to radar	202044157	\$29,000
Portable air compressor	202044157	\$32,000
LED Street light fixtures	202044157	\$50,000
Protected left turn intersection upgrade	202044157	\$10,000
Digger/Derrick truck	202044157	\$275,000

Total Special Revenue Funds

\$807,000

Capital Project Funds

Police Reserve

None

	Account Number	Amount
<u>Park Development</u>		
Kearney Sportsplex	635844145	\$3,183,888
Centennial Park playground upgrade	635844145	\$400,000
<u>Street Improvement</u>		
Miscellaneous paving districts	642444105	\$500,000
30th Ave overpass engineering	642444105	\$200,000
Rolling Hills streets	642444105	\$200,000
Infrastructure reimbursements	642444105	\$1,077,137
<u>Special Sales Tax - Capital Improvements/Equipment</u>		
UNMC Rural Healthcare building contribution	650144100	\$220,000
Training ground improvements	101544100	\$35,000
Fire Station #2 HVAC unit replacement	101544100	\$30,000
Training ground classroom/tower paint	101544100	\$5,000
ERC building heat pump replacement	105344100	\$30,000
Harmon Pool - Paint pool tub	105444100	\$30,000
Harmon Pool - Diving board	105444100	\$7,500
ADA curb/ramp/sidewalk improvements	652444100	\$75,000
Asphalt street replacement projects	652444100	\$380,000
Miscellaneous street improvements	652444100	\$370,000
Residential street curbs	652444100	\$25,000
30th Avenue Overpass repairs	652444100	\$1,770,000
Highway 30 and University Drive	652444100	\$3,256,580
Kearney Sportsplex	655244100	\$2,000,000
Memorial Field Turf	655344100	\$307,158
Cottonmill road asphalt improvements (1/2 county)	655544100	\$252,792
Harmon Pool - Sand replacement in filters	105444157	\$20,000
Harmon Pool - Main pump replacement	105444157	\$10,000
Dump truck and accessories	652044157	\$297,299
<u>Restaurant Occupation Tax Project Project</u>		
Kearney Sportsplex	665344100	\$5,000,000
Total Capital Project Funds		<u>\$19,682,354</u>

Enterprise Funds

Golf - Maintenance

Drive Range concrete pad	305644100	\$25,000
Cutting units	305644157	\$18,000
3 Point PTO Aerifier	305644157	\$35,000

	Account Number	Amount
Replace 2010 John Deere bunder rake	305644157	\$22,500
<u>Golf - Services</u>		
None	N/A	\$0
<u>Sanitation - Collection</u>		
Replace concrete parking and driveways	313044100	\$25,000
Replace 2 Peterbilt side load trucks (FY24 carryover)	313044157	\$726,516
Utility Box for service truck	313044157	\$16,000
Replace 2001 Freightliner hook truck	313044157	\$255,500
Replace 2013 Peterbilt NewWay side load truck	313044157	\$400,000
Replace 2013 Peterbilt NewWay side load (FY24 carr)	313044157	\$396,604
Replace East compactor at Vets Home	313044157	\$45,000
Two open top roll-off boxes	313044157	\$20,000
<u>SWDF</u>		
Loader	323144157	\$400,000
Intercom system	323144157	\$21,000
Tarps for tarping machine	323144157	\$10,000
<u>Sanitary Sewer - Operating and Maintenance</u>		
Lift station 13 rehabilitation	346044100	\$50,000
Utilities office remodel	346244100	\$5,000
Portable Generator Trailer Mount	346044157	\$95,000
GIS aerial photography (1/2 of cost)	346144157	\$16,500
Asset inventory project	346144157	\$50,000
Replace 2015 Vactor combo truck	346144157	\$620,000
Envirosight sewer rover camera with vehicle	346144157	\$500,000
Utilities office furniture	346244157	\$5,000
<u>Sanitary Sewer - Retained Revenues</u>		
Miscellaneous sewer districts	356344110	\$500,000
WWTP Phase II	356344110	\$5,000,000
Infrastructure reimbursements	356344110	\$349,320
UNMC Rural Ed Health Building (1 of 15)	356344110	\$55,000
<u>Water - Operating and Maintenance</u>		
GIS aerial photography (1/2 of cost)	366544157	\$16,500
NW Wellfield SCADA equipment replacement	366544157	\$150,000
Replace 2001 5 yard dump truck	366544157	\$160,000
Well Rehabs - Soft starts	366544157	\$60,000

	Account Number	Amount
<u>Water - Administration</u>		
Utilities Office Remodel	366644100	\$5,000
Utilities Office Furniture	366644157	\$5,000
<u>Water - Retained Revenues</u>		
Miscellaneous water districts	376744110	\$400,000
UNMC Rural Ed Health building (1 of 15)	376744110	\$55,000
Lead service line replacement project	376744110	\$495,000
Infrastructure reimbursements	376744110	\$1,755,487
<u>Stormwater Utility</u>		
Secondary containment system De-icing station	386844157	\$19,500
<u>Kearney Regional Airport</u>		
Aircraft parking apron rehab	396944100	\$5,947,002
Airport Layout Plan update	396944100	\$375,000
Airport exterior hangar lighting	396944100	\$16,000
Rehab asphalt parking lot	397044100	\$80,000
Snow removal equipment - blower	396944157	\$30,000
Trailer for maintenance shop	396944157	\$9,500
Airfield lighting regulator	396944157	\$30,000
Deck mower	396944157	\$30,000
Airfield wind cone replacement (3)	396944157	\$23,000
Floor scrubber	397044157	\$30,000
100 LL fueling trailer	397044157	\$65,000
Total Enterprise Funds		<u>\$19,418,929</u>
<i>Internal Service Funds</i>		
<u>Central Stores</u>		
Replace overhead door	450344100	\$10,000
<u>Vehicle Maintenance</u>		
Replace overhead door	460444157	\$20,000
Replace car hoist	460444157	\$20,000
Total Internal Service Funds		<u>\$50,000</u>
Total Capital Outlay - All Funds		<u>\$41,344,491</u>

CITY OF KEARNEY
ALL FUNDS REVENUE AND EXPENSE RECONCILIATION
2024 - 2025 BUDGET

FUND	Actual Fund Balance 9-30-23	Estimated Fund Balance 9-30-24	Budgeted Revenues 2024 - 2025	Budgeted Expenditures 2024 - 2025	Intra-City Transfer In	Intra-City Transfer Out	Budgeted Fund Balance 9-30-25
<u>GOVERNMENTAL FUNDS</u>							
General Fund	9,707,610.99	9,419,666.38	27,708,561.56	37,238,153.00	8,589,278.00	11,930.20	8,467,422.74
Special Revenue Funds:							
Transportation	2,982,963.93	2,716,106.93	5,086,717.00	5,432,233.00	0.00	0.00	2,370,590.93
Economic Development Grant	4,031,229.79	1,833,005.83	66,870.00	3,699,875.83	1,800,000.00	0.00	0.00
Lottery Trust	532,628.16	401,896.16	586,638.00	988,534.16	0.00	0.00	0.00
Natural Disaster	99,867.13	15,890.01	0.00	15,890.01	0.00	0.00	0.00
Offstreet Parking District No. 1	162,739.13	170,303.19	67,064.00	227,367.19	0.00	0.00	10,000.00
Capital Projects Funds:							
Police Reserve	2,336,854.50	309,738.50	0.00	73,500.00	0.00	0.00	236,238.50
Fire Reserve	25,162.12	25,162.12	0.00	0.00	0.00	0.00	25,162.12
Cemetery Reserve	130,496.36	139,189.36	11,443.20	0.00	0.00	0.00	150,632.56
Park & Recreation Development	825,637.52	1,801,935.20	2,287,278.00	4,089,213.20	0.00	0.00	0.00
Street Improvement	4,030,162.09	3,489,858.63	885,418.46	4,375,277.09	0.00	0.00	0.00
Special Sales Tax - Capital Impr./Equipment	7,978,432.57	3,186,886.57	8,752,015.00	11,101,208.00	0.00	0.00	837,693.57
Restaurant occupation tax	29,928,670.02	8,523,333.97	2,232,766.00	6,284,775.00	0.00	0.00	4,471,324.97
Debt Service Funds:							
Public Safety TAB's	160,648.03	152,555.59	287,365.00	298,884.00	0.00	0.00	141,036.59
Various Purpose Bonds	1,211,801.38	1,050,014.61	636,498.39	686,513.00	0.00	0.00	1,000,000.00
<u>PROPRIETARY FUNDS</u>							
Enterprise Funds:							
Golf	745,323.26	280,986.26	1,599,469.00	1,524,402.00	0.00	0.00	356,053.26
Sanitation	2,593,957.46	2,726,091.46	6,040,084.00	7,319,971.00	0.00	0.00	1,446,204.46
SWDF Operation & Maintenance	512,602.79	660,626.79	2,509,254.00	2,556,763.00	0.00	0.00	613,117.79
Sanitary Sewer O. & M.	0.00	0.00	0.00	4,535,277.00	4,535,277.00	0.00	0.00
Sanitary Sewer Retained Revenues	4,029,836.41	11,244,893.58	11,204,842.00	6,114,191.31	0.00	12,039,512.00	4,296,032.27
Sanitary Sewer Revenue Bonds	1,943,527.88	802,253.64	0.00	2,346,479.00	2,309,596.00	0.00	765,370.64
Sanitary Sewer Bond Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water Operation & Maintenance	0.00	0.00	0.00	5,574,176.00	5,574,176.00	0.00	0.00
Water Retained Revenues	4,627,824.92	3,774,659.92	13,890,232.00	3,320,941.00	0.00	11,978,788.00	2,365,162.92
Water Revenue Bonds	822,608.33	753,501.33	0.00	1,261,439.00	1,209,973.00	0.00	702,035.33
Water Bond Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Storm Water Utility	531,826.77	200,638.77	657,438.00	281,144.00	0.00	0.00	576,932.77
Kearney Regional Airport	1,051,823.74	5,523,711.74	11,459,725.00	11,169,516.00	0.00	0.00	5,813,920.74
Internal Service Funds:							
Health Insurance	1,370,668.33	410,149.88	5,630,674.00	6,450,718.00	0.00	0.00	(409,894.12)
Property & Casualty Insurance	43,787.39	515,349.99	1,063,716.26	1,023,253.00	0.00	0.00	555,813.25
Workers Compensation Insurance	144,718.59	143,268.76	649,869.99	634,511.00	0.00	0.00	158,627.75
Central Stores	2,075.00	2,184.50	2,273,809.25	2,273,795.00	0.00	0.00	2,198.75
Vehicle Maintenance	131,979.38	141,784.25	631,689.50	626,779.00	0.00	0.00	146,694.75
<u>FIDUCIARY FUNDS</u>							
Pension Trust Funds:							
Police Pension	459.33	(0.20)	0.00	11,930.00	11,930.20	0.00	(0.00)
Agency Funds:							
Sales & Use Tax	48,558.52	(0.00)	700,000.00	700,000.00	0.00	0.00	(0.00)
BALANCE ALL FUNDS	82,746,481.83	60,415,643.72	106,919,437.61	132,236,708.79	24,030,230.20	24,030,230.20	35,098,372.54

**CITY OF KEARNEY
ALL FUNDS COMBINED
2024 - 2025 BUDGET**

EXPENDITURES	Actual 2021 - 22	Actual 2022 - 23	Budget 2023 - 24	Estimated Actual 2023 - 24	Proposed Budget 2024 - 25
Administration	3,684,567.49	5,493,585.08	4,966,683.57	4,051,717.57	3,933,193.20
Finance	1,556,032.37	1,899,863.75	1,895,725.00	1,936,616.00	2,325,130.00
Information Technology	676,175.87	754,514.84	823,353.00	825,653.00	936,862.00
Police - Services	9,736,224.51	10,149,268.95	10,838,479.00	10,684,687.00	11,036,108.00
Police - Records	591,013.21	613,339.97	659,689.00	636,241.00	684,997.00
Police - Data Processing	386,443.44	397,327.47	733,825.00	679,016.00	909,415.00
Police - Evidence	221,325.34	242,624.44	308,766.00	284,551.00	274,813.00
Police - Building	173,459.03	286,232.21	235,708.00	225,208.00	280,452.00
Fire	2,368,870.02	2,541,869.05	2,828,629.00	2,768,048.00	2,751,382.00
Emergency Management	2,346.04	28,272.90	2,560.00	2,556.00	2,518.00
Development Services	1,014,250.63	952,313.78	1,109,110.00	944,444.00	1,171,697.00
P.W. - Facilities Maintenance	442,378.20	468,170.78	513,094.00	478,376.00	682,922.00
Cemetery	690,251.49	603,012.60	621,165.00	626,100.00	744,077.00
Sportsplex	0.00	0.00	394,906.00	145,027.00	1,127,836.00
Tennis Center	66,367.12	193,979.06	235,767.00	225,194.00	240,958.00
Peterson Senior Activity Center	458,546.73	619,893.32	684,779.00	766,671.00	771,761.00
Library	1,955,422.64	2,177,324.98	2,355,502.00	2,265,243.00	2,718,032.00
Park & Recreation - Admin.	702,871.47	717,840.83	766,236.00	739,222.00	682,712.00
Recreation	774,793.19	914,820.80	874,028.00	855,114.00	949,175.00
Park	3,103,832.63	3,365,563.41	3,760,312.00	3,777,187.00	3,968,605.00
Aquatics	289,544.34	309,992.58	337,417.00	339,053.00	351,146.00
Cottonmill	430,871.95	465,222.67	702,413.00	632,011.00	578,966.00
Forestry	150,372.84	106,160.46	141,829.00	85,899.00	127,326.00
Transportation	4,174,297.97	4,281,119.21	5,468,446.00	5,284,517.00	5,432,233.00
Economic Development Grant	5,406,907.85	1,399,633.74	4,194,223.00	4,080,062.96	3,699,875.83
Lottery Trust	967,430.00	699,047.29	879,562.08	869,224.00	988,534.16
Natural Disaster	0.00	100.00	99,967.13	83,977.12	15,890.01
Offstreet Parking District No. 1	4,392.32	29,542.51	184,471.78	59,859.00	227,367.19
Police Reserve	106,024.91	424,564.00	2,970,000.00	3,305,116.00	73,500.00
Fire Reserve	0.00	14,888.77	0.00	0.00	0.00
Cemetery Reserve	0.00	14,000.00	16,910.34	0.00	0.00
Park & Recreation Development	4,602,043.43	3,712,070.89	2,810,453.04	2,974,636.10	4,089,213.20
Street Improvement	2,748,181.78	5,252,309.43	4,789,026.95	1,470,185.92	4,375,277.09
Special Sales Tax - Capital Impr./Equip.	6,845,258.85	5,575,898.12	10,101,876.13	11,949,191.00	11,101,208.00
Restaurant occupation tax project	1,314,380.05	7,968,757.26	26,955,766.00	24,597,153.01	6,284,775.00
Public Safety TAB's	371,893.75	383,423.75	302,554.00	299,554.00	298,884.00
Various Purpose Bonds	1,362,045.69	4,176,979.79	919,994.00	889,993.77	686,513.00
Golf	1,398,641.46	1,418,004.25	1,792,871.00	2,134,906.00	1,524,402.00
Sanitation	5,275,034.02	5,189,786.31	6,922,289.00	5,572,472.00	7,319,971.00
SWDF Operation & Maintenance	3,094,328.12	2,480,762.95	2,211,729.00	2,305,137.00	2,556,763.00
Sanitary Sewer Op. & Maint.	2,338,824.20	2,735,612.60	2,890,362.00	2,906,806.00	4,535,277.00
Sanitary Sewer Retained Revenues	9,246,544.22	29,190,463.30	29,013,999.26	21,496,206.83	18,153,703.31
Sanitary Sewer Revenue Bonds	908,754.04	970,397.93	2,043,357.00	2,043,357.00	2,346,479.00
Sanitary Sewer Bond Reserve	0.00	0.00	0.00	0.00	0.00
Water Operation & Maintenance	3,622,532.31	4,775,195.66	4,396,311.00	5,298,511.00	5,574,176.00
Water Retained Revenues	10,391,866.51	16,217,546.29	14,155,799.50	14,947,136.00	15,299,729.00
Water Revenue Bonds	1,105,880.03	1,153,399.19	1,345,470.00	1,345,470.00	1,261,439.00
Water Bond Reserve	0.00	0.00	0.00	0.00	0.00
Storm Sewer Utility	344,941.44	683,633.32	989,519.00	985,332.00	281,144.00
Kearney Regional Airport	10,435,889.77	10,848,839.39	7,499,459.00	11,672,096.00	11,169,516.00
Health Insurance	4,781,306.38	5,292,505.29	5,628,035.00	6,112,825.45	6,450,718.00
Property & Casualty Insurance	583,651.31	762,716.53	825,388.00	816,385.00	1,023,253.00
Workers Compensation Insurance	522,174.43	541,098.34	574,119.00	574,380.00	634,511.00
Central Stores	2,176,270.62	2,064,114.88	2,189,738.00	2,189,738.00	2,273,795.00
Vehicle Maintenance	527,773.83	538,333.13	582,137.00	583,461.00	626,779.00
Police Pension	12,388.95	11,930.10	11,930.00	11,930.10	11,930.00
Sales & Use Tax	530,098.27	576,865.35	700,000.00	700,000.00	700,000.00
TOTAL EXPENDITURES	114,675,717.06	152,684,733.50	179,255,738.78	171,533,453.83	156,266,938.99

**CITY OF KEARNEY
ALL FUNDS COMBINED
2024 - 2025 BUDGET**

	Actual 2021 - 22	Actual 2022 - 23	Budget 2023 - 24	Estimated Actual 2023 - 24	Proposed Budget 2024 - 25
REVENUES					
Taxes	25,807,697.17	26,972,770.96	27,861,057.54	28,419,271.73	29,759,178.95
Licenses and Permits	581,059.00	529,657.00	508,955.00	513,115.00	540,550.00
Charges for Services	34,426,270.62	35,548,661.55	37,523,471.05	37,628,553.87	39,487,934.50
Fines	15,549.74	12,146.71	12,200.00	12,260.00	12,200.00
Special Assessments	327,812.82	90,282.50	522,100.00	77,126.00	510,160.00
Interest	265,544.53	1,790,777.95	2,525,775.00	2,524,655.81	2,258,193.20
Miscellaneous	63,117,732.72	52,741,802.15	37,620,873.27	51,863,756.53	25,756,521.50
Intergovernmental - State	6,523,137.00	6,214,623.85	6,223,203.00	7,376,269.46	8,594,699.46
Transfers	18,116,234.51	24,898,132.62	19,814,376.33	20,787,607.33	24,030,230.20
TOTAL REVENUES	149,181,038.11	148,798,855.29	132,612,011.19	149,202,615.73	130,949,667.81
Beginning fund balance	51,945,198.40	86,399,192.61	77,135,585.23	82,525,892.93	60,201,143.72
County Treasurer's balance	181,840.59	233,167.43	214,500.00	220,588.89	214,500.00
Total cash available	201,308,077.10	235,431,215.33	209,962,096.42	231,949,097.55	191,365,311.53
Less total expenditures	114,675,717.06	152,684,733.50	179,255,738.78	171,533,453.83	156,266,938.99
Ending fund balance	86,632,360.04	82,746,481.83	30,706,357.64	60,415,643.72	35,098,372.54

CITY OF KEARNEY LID COMPUTATION CALCULATION

	2023-2024 Budget	2024-2025 Budget
Calculation of "Restricted Funds":		
"Restricted Funds":		
Property Tax	4,967,615.46	5,345,130.65
Motor Vehicle Tax	865,000.00	890,000.00
In-Lieu of Tax Payments	690,421.00	684,936.00
Sales Tax	17,358,815.40	18,391,278.39
Transfers of Surplus Fees	0.00	0.00
Pro-Rate Motor Vehicle Tax	12,000.00	12,000.00
Highway Allocation	4,548,243.00	4,721,161.00
Municipal Infrastructure Redevelopment Fund (M.I.R.F.)	0.00	0.00
Motor Vehicle Fee	290,000.00	295,000.00
State Aid	0.00	0.00
Prior-year capital expenditures budgeted, but not spent	797,000.00	1,528,781.21
Subtotal	29,529,094.86	31,868,287.25
Less: "Restricted Funds" budgeted for		
Capital Improvements (real property acquisition, constr., or extensions)	(1,818,561.00)	(3,224,000.00)
Retiring bonded indebtedness	(2,184,263.10)	(2,115,293.04)
Supporting an Interlocal Cooperative Agreement	(7,910,063.10)	(8,295,805.61)
Interest-free loan payments to Department of Aeronautics	0.00	0.00
Natural disaster repairs (infrastructure only)	0.00	0.00
Judgements	0.00	0.00
Subtotal	(11,912,887.20)	(13,635,098.65)
Total "Restricted Funds"	17,616,207.66	18,233,188.60
Calculation of "Total Budget Authority"		
2023-2024 "Restricted Funds"	17,616,207.66	
Plus:		
Unused "Budget Authority" carryover from prior years	896.19	
Subtotal - 2023-2024 "Restricted Funds"	17,617,103.85	
Allowable Increases:		
2 1/2% increase allowed for "Base Limitation"	440,427.60	
1% increase allowed by governing body (75% vote of governing body)	176,171.04	
Increase for "Allowable Growth" (real prop., new constr., annex.) (1.45% - 2.5%)	-	
Special election increase	-	
Total "Budget Authority" for 2024-2025	18,233,702.48	18,233,702.48
Unused "Budget Authority" carryover to 2024-2025		513.88

Unused "Budget Authority" carryover history:	Annual Change	Cumulative Balance
2010-2011	128,681.08	2,462,966.02
2011-2012	170,111.28	2,633,077.30
2012-2013	(269,914.58)	2,363,162.72
2013-2014	282,692.64	2,645,855.36
2014-2015	(692,717.63)	1,953,137.73
2015-2016	95,458.48	2,048,596.21
2016-2017	(306,723.59)	1,741,872.62
2017-2018	401,515.69	2,143,388.31
2018-2019	(161,971.15)	1,981,417.16
2019-2020	653,970.31	2,635,387.47
2020-2021	(2,119,131.30)	516,256.17
2021-2022	(179,721.24)	336,534.93
2022-2023	(137,262.97)	199,271.96
2023-2024	(198,375.77)	896.19
2024-2025	(653.31)	242.88

**CITY OF KEARNEY
COMPARATIVE VALUATIONS, TAXES AND LEVIES
2024 - 2025 BUDGET**

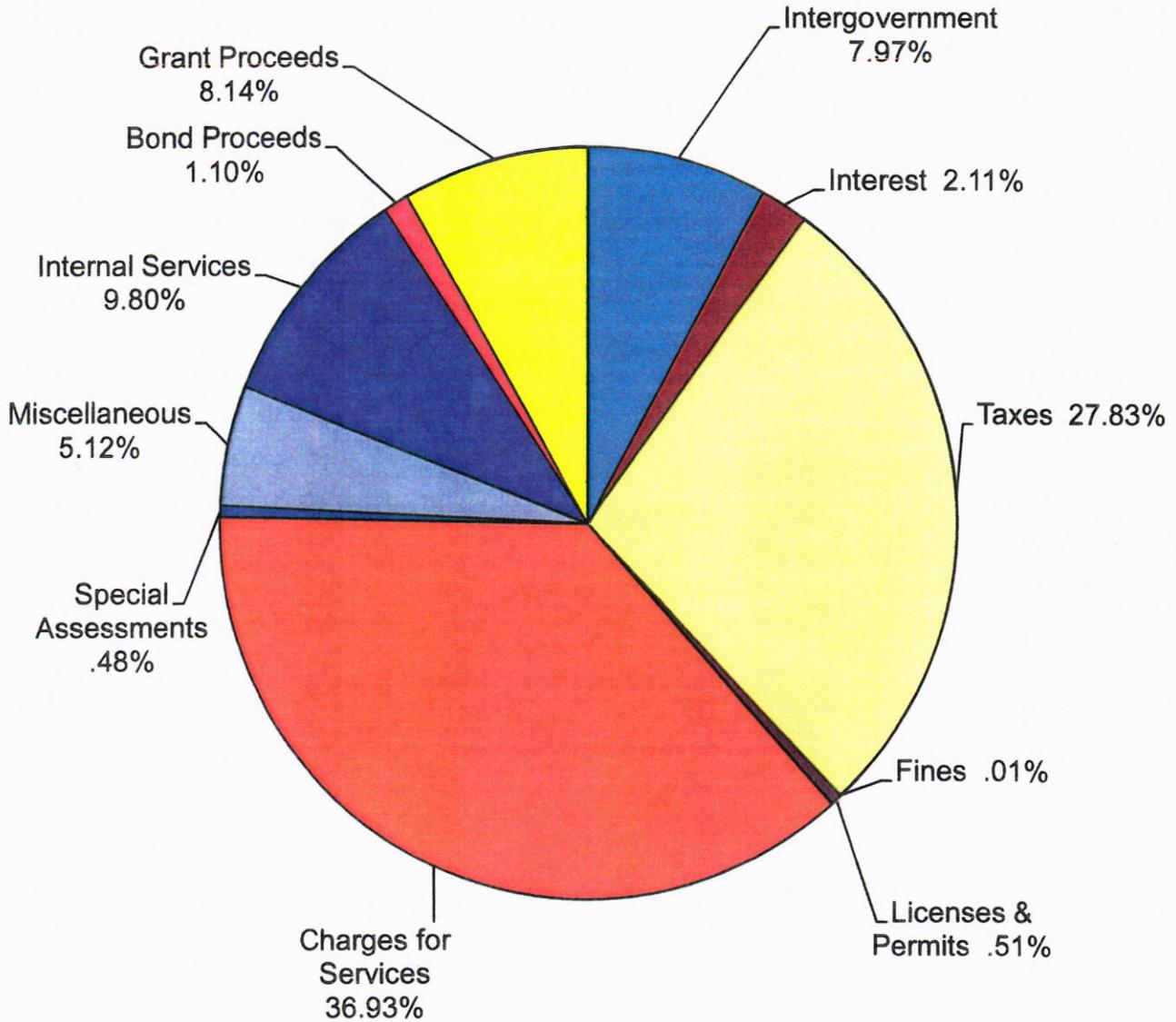
	Adopted 2017 - 18	Adopted 2018 - 19	Adopted 2019 - 20	Adopted 2020 - 21	Adopted 2021 - 22	Adopted 2022 - 23	Adopted 2023 - 24	Adopted 2024 - 25	Change Over Previous Year Amount
City of Kearney Valuation	2,550,296,256	2,722,747,853	2,851,008,603	2,919,102,531	2,943,772,625	3,105,927,796	3,336,881,474	3,590,469,086	253,587,612
(percent change)	5.39%	6.76%	4.71%	2.39%	0.85%	5.51%	7.44%	7.60%	
GENERAL FUND									
Taxes	3,269,271	3,456,680	3,926,800	3,985,395	4,022,212	4,251,328	4,679,087	5,055,801	376,715
(percent change)	10.66%	5.73%	13.60%	1.49%	0.92%	5.70%	10.06%	8.05%	
Levy (per \$100.00) (Allowed .45 per \$100)	0.12819	0.12696	0.13773	0.13653	0.13663	0.13688	0.14022	0.14081	0.00059
(percent change)	5.00%	-0.96%	8.49%	-0.88%	0.08%	0.18%	2.44%	0.42%	
PUBLIC SAFETY TAB FUND									
Taxes	233,816	283,286	317,497	360,273	360,182	372,467	288,529	289,330	801
(percent change)	-36.72%	21.16%	12.08%	13.47%	-0.03%	3.41%	-22.54%	0.28%	
Levy (per \$100.00) (Allowed .05 per \$100)	0.00917	0.01040	0.01114	0.01234	0.01224	0.01199	0.00865	0.00806	(0.00059)
(percent change)	-39.96%	13.48%	7.03%	10.83%	-0.86%	-1.99%	-27.90%	-6.80%	
TOTAL PROPERTY TAXES									
Taxes	3,503,087	3,739,966	4,244,297	4,345,668	4,382,394	4,623,795	4,967,615	5,345,131	377,516
(percent change)	5.39%	6.76%	13.48%	2.39%	0.85%	5.51%	7.44%	7.60%	
Levy (per \$100.00)	0.13736	0.13736	0.14887	0.14887	0.14887	0.14887	0.14887	0.14887	(0.00000)
(percent change)	0.00%	0.00%	8.38%	0.00%	0.00%	0.00%	0.00%	0.00%	
TAXES ON A HOUSE									
House valuation	183,267	193,215	199,712	202,388	201,943	210,142	221,721	234,736	13,015
(percent change)	3.55%	5.43%	3.36%	1.34%	-0.22%	4.06%	5.51%	5.87%	
General	234.93	245.30	275.07	276.32	275.92	287.64	310.90	330.54	20
(percent change)	8.73%	4.41%	12.14%	0.45%	-0.14%	4.25%	8.09%	6.31%	
Public Safety TAB	16.80	20.10	22.24	24.98	24.71	25.20	19.17	18.92	(0)
(percent change)	-37.83%	19.64%	10.63%	12.31%	-1.08%	1.99%	-23.92%	-1.33%	
Total	251.82	265.44	297.43	301.30	300.63	312.88	330.16	349.51	19.38
(percent change)	3.56%	5.41%	12.05%	1.30%	-0.22%	4.07%	5.52%	5.86%	

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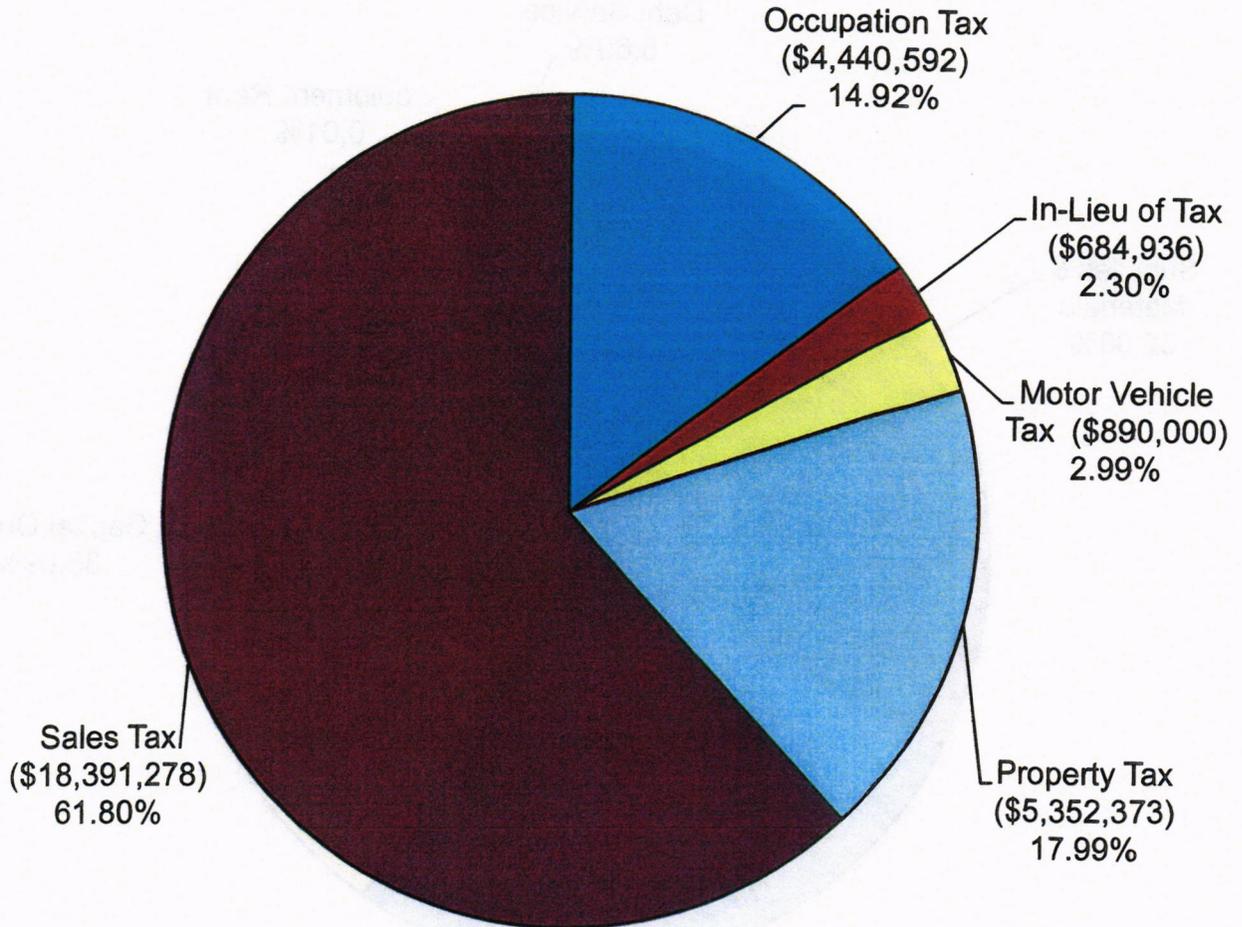
**CITY OF KEARNEY
FUND BALANCE REQUIREMENT
2024-2025 BUDGET**

FUND	Fund Balance Requirement			Total Fund Balance Requirement	Total Budgeted Fund Balance	Fund Balance Surplus (Deficit)
	Operating Reserves	Capital Fund Balance	Debt Fund Balance			
GOVERNMENTAL FUNDS						
General Fund						
General	8,162,986.25	0.00	0.00	8,162,986.25	8,290,381.35	127,395.10
Special Revenue Funds:						
Transportation	1,156,308.25	0.00	0.00	1,156,308.25	2,370,590.93	1,214,282.68
Economic Development	0.00	0.00	0.00	0.00	0.00	0.00
Lottery Trust	0.00	0.00	0.00	0.00	0.00	0.00
Offstreet Parking District No. 1	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00
Capital Projects Funds:						
Police Reserve	0.00	236,238.50	0.00	236,238.50	236,238.50	0.00
Fire Reserve	0.00	25,162.12	0.00	25,162.12	25,162.12	0.00
Cemetery Reserve	0.00	150,632.56	0.00	150,632.56	150,632.56	0.00
Park & Recreation Development	0.00	0.00	0.00	0.00	0.00	0.00
Street Improvement	0.00	0.00	0.00	0.00	0.00	0.00
Special Sales Tax - Capital Impr./Equipm	0.00	837,693.57	0.00	837,693.57	837,693.57	0.00
Restaurant Occupation Tax Project	0.00	0.00	4,471,324.97	4,471,324.97	4,471,324.97	0.00
Debt Service Funds:						
Public Safety TAB's	0.00	0.00	141,036.59	141,036.59	141,036.59	0.00
Various Purpose Bonds	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00
PROPRIETARY FUNDS						
Enterprise Funds:						
Golf	355,975.50	0.00	0.00	355,975.50	356,053.26	77.76
Sanitation	1,358,962.75	0.00	0.00	1,358,962.75	1,446,204.46	87,241.71
Solid Waste Disposal Facility	512,264.00	0.00	0.00	512,264.00	613,117.79	100,853.79
Sanitary Sewer	798,444.25	3,497,588.02	0.00	4,296,032.27	4,296,032.27	0.00
Sewer Revenue Bonds	0.00	0.00	765,370.64	765,370.64	765,370.64	0.00
Water	1,294,419.00	0.00	0.00	1,294,419.00	2,365,162.92	1,070,743.92
Water Revenue Bonds	0.00	0.00	702,035.33	702,035.33	702,035.33	0.00
Storm Water Utility	65,411.00	0.00	0.00	65,411.00	576,932.77	511,521.77
Airport	452,503.50	0.00	0.00	452,503.50	5,813,920.74	5,361,417.24
Internal Service Funds:						
Health Insurance	0.00	0.00	0.00	0.00	(409,894.12)	(409,894.12)
Property & Casualty Insurance	255,813.25	0.00	0.00	255,813.25	555,813.25	300,000.00
Workers Compensation Insurance	158,627.75	0.00	0.00	158,627.75	158,627.75	0.00
Central Stores	2,198.75	0.00	0.00	2,198.75	2,198.75	0.00
Vehicle Maintenance	146,694.75	0.00	0.00	146,694.75	146,694.75	(0.00)
FIDUCIARY FUNDS						
Pension Trust Funds:						
Police Pension	(0.00)	0.00	0.00	0.00	(0.00)	(0.00)
Agency Funds:						
Sales Tax	(0.00)	0.00	0.00	(0.00)	(0.00)	0.00
Totals	14,730,609.00	4,747,314.77	7,079,767.53	26,557,691.30	34,921,331.15	8,363,639.85

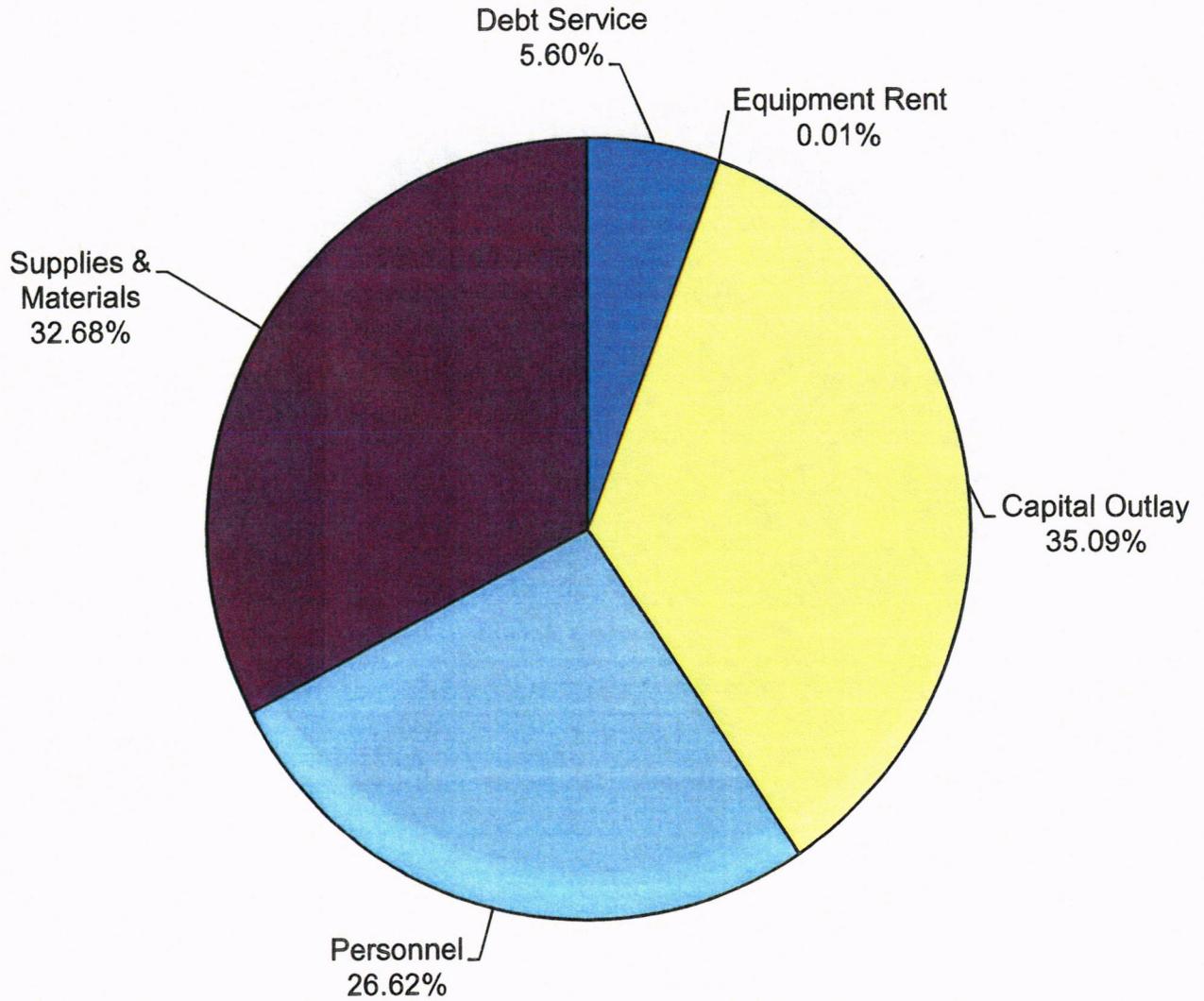
City of Kearney Revenues by Source 2024-25



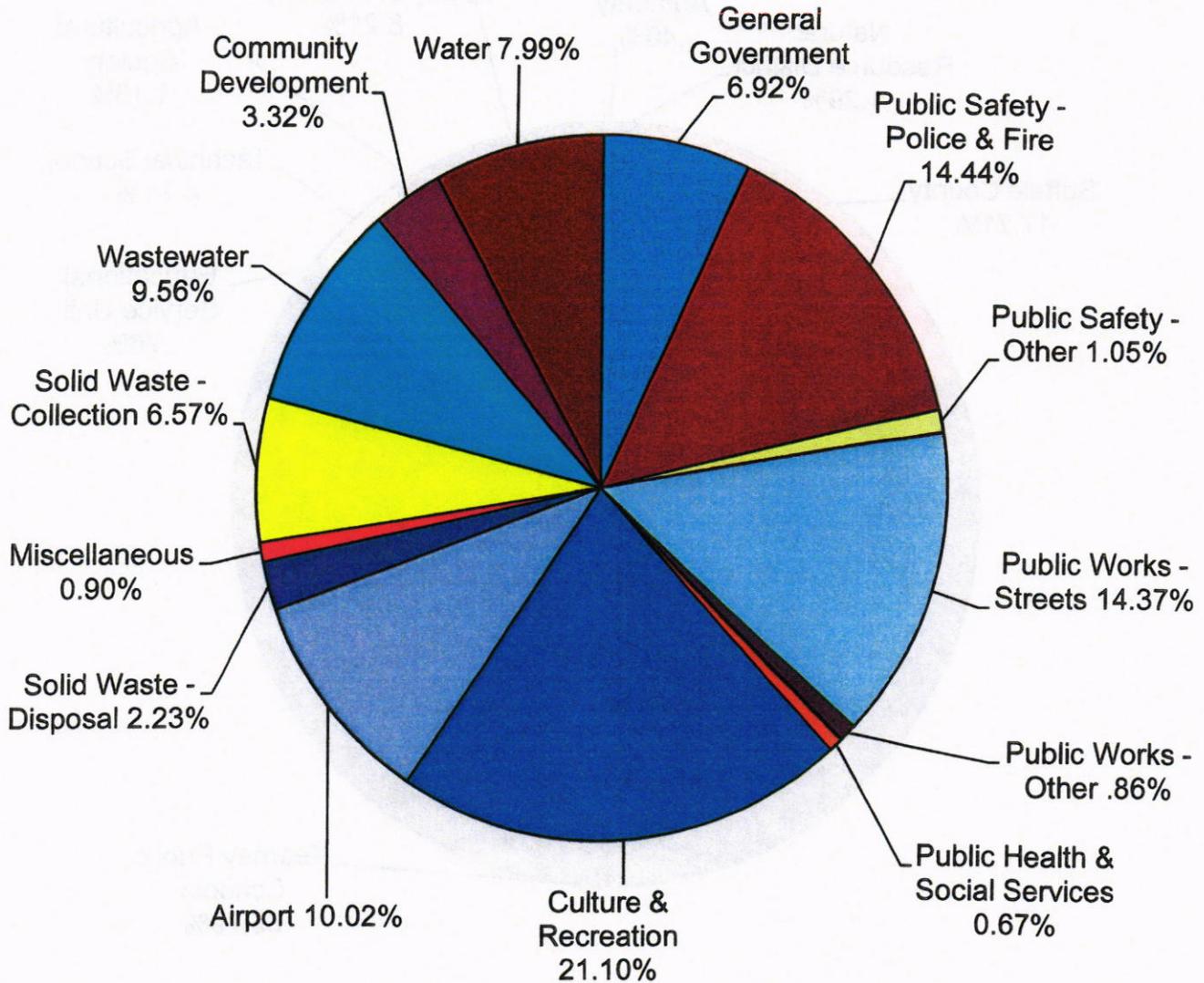
City of Kearney Tax Revenues by Source
2024-2025



City of Kearney All Funds by Object
2024-25



City of Kearney Budget by Function 2024-25



Kearney City Property Tax Distribution 2023

