

CITY OF KEARNEY

ANNUAL OPERATING BUDGET AND PROGRAM OF SERVICES OCTOBER 1, 2024 TO SEPTEMBER 30, 2025



“We provide services, solutions and opportunities for our community”

City Council

**Stan Clouse, President
Randy Buschkoetter, Vice President
Tami James Moore
Jonathan Nikkila
Bruce Lear**

Administration

**Brenda Jensen, City Manager
Brenda Jensen, Director of Development Services
Shawna Erbsen, Director of Administrative Services
Nathan Mollring, Director of Information Technology
Scott Hayden, Director of Recreational Services
Andrew Harter, Director of Public Works
Lauren Brandt, SportsPlex Manager
Matthew Williams, Library Director
Sarah Sawin, Director of Utilities
Jason Whalen, Fire Administrator
Kayla James, Director of Finance
Eric Hellriegel, Director of Parks
Jim Lynaugh, Airport Manager
Bryan Waugh, Police Chief
Peggy Eynetich, City Clerk
Michael Tye, City Attorney**

**CITY OF KEARNEY
TABLE OF CONTENTS
2024-2025 BUDGET**

	<u>PAGE</u>
A GUIDE TO UNDERSTANDING THE BUDGET.....	1
TRANSMITTAL LETTER.....	7
ORGANIZATIONAL CHARTS	
Organizational Structure	10
ORDINANCES	
Annual Appropriation Bill	21
SUMMARIES	
Budget Policy Statement and Procedures	22
Financial Policy Manual	28
Major Revenue Source Descriptions	43
Comprehensive Fee Schedule.....	56
Recapitulation of Capital Outlay.....	65
All Funds Revenue and Expense Reconciliation	73
All Funds Combined	74
Lid Computation Calculation.....	76
Comparative Valuations, Taxes and Levies.....	77
Fund Balance Requirement	78
Revenues by Source Graph.....	79
Tax Revenues by Source Graph.....	80
Expenditures by Object Graph.....	81
Budget by Function.....	82
Kearney City Tax Distribution Graph	83
GOVERNMENTAL FUNDS	
General Fund	
General Fund Summary	84
General Fund Revenues.....	85
General Fund Account Expenditure Summary.....	87
Administrative Services	88
Finance.....	90
Information Technology	92
Police – Services	94
Police – Records.....	96
Police - Data Processing	98
Police – Evidence	100
Police – Building	102

**CITY OF KEARNEY
TABLE OF CONTENTS
2024-2025 BUDGET**

	<u>PAGE</u>
Fire	104
Emergency Management.....	106
Development Services.....	108
Public Works - Facilities Maintenance	110
Cemetery	112
SportsPlex	114
Tennis Center	116
Peterson Senior Activity Center	118
Library.....	120
Park & Recreation – Administration	122
Recreation	124
Park	126
Aquatics	129
Cottonmill Lake	131
Forestry	133
 Special Revenue Funds	
Transportation.....	135
Economic Development Grant.....	140
Lottery Trust.....	144
Natural Disaster	148
Offstreet Parking District No. 1	152
 Capital Projects Funds	
Police Reserve.....	156
Fire Reserve	160
Cemetery Reserve	164
Park and Recreation Development	168
Street Improvement	172
Special Sales Tax – Capital Improvements/Equipment	176
Restaurant Occupation Tax Project	180
 Debt Service Funds	
Public Safety Tax Anticipation Bonds	184
Various Purpose Bonds	189
 PROPRIETARY FUNDS	
 Enterprise Funds	
Golf	200
Sanitation.....	207

**CITY OF KEARNEY
TABLE OF CONTENTS
2024-2025 BUDGET**

	<u>PAGE</u>
SWDF Operation & Maintenance.....	212
Sanitary Sewer Operation & Maintenance.....	216
Sanitary Sewer Retained Revenues.....	225
Sewer Revenue Bonds.....	229
Water Operations & Maintenance.....	237
Water Retained Revenues.....	245
Water Revenue Bonds.....	249
Storm Water Utility.....	257
Kearney Regional Airport.....	260
 Internal Service Funds	
Health Insurance.....	268
Property & Casualty Insurance.....	272
Workers Compensation Insurance.....	276
Central Stores.....	280
Vehicle Maintenance.....	284
 FIDUCIARY FUNDS	
Pension (And Other Employee Benefit) Trust Funds	
Police Pension.....	288
 Agency Funds	
Sales and Use Tax.....	292
 PERSONNEL SUMMARY	
Pay Policy.....	296
Personnel Schedule.....	304
 ACCOUNTING SUMMARY	
Fund Codes and Account Codes.....	311
Classification of Revenues by Source Code, Classification Code and Explanation.....	314
Classification of Expenditures by Object Code, Classification Code and Explanation.....	320
Account Number Structure.....	326
 GLOSSARY.....	 327
COMMISSION & ADVISORY BOARD MEMBERS.....	334

**A GUIDE TO UNDERSTANDING
THE BUDGET**

A GUIDE TO UNDERSTANDING THE BUDGET OF THE CITY OF KEARNEY, NEBRASKA

Government

The City of Kearney voters adopted the Council-Manager form of government in 1950. Section 19-646 of Nebraska Revised Statutes outlines the powers and duties of the City Manager. The City Manager is charged with preparing the annual budget and keeping the Council fully advised as to the financial condition and needs of the City.

City Government Organizational Chart

A complete understanding of the relationship of the budget to City of Kearney operations requires knowledge of the operating structure. An organizational chart for the City of Kearney is shown behind the tab entitled "Organizational Charts".

Budget Process

1. Budget Guidelines

The City of Kearney Budget Policy appears in the "Summaries" section. The following is a summary of the budget policies as followed and adopted. The process of developing the Annual Operating Budget begins in February of each year. Each department prepares a five-year Long Range Goals and Capital Improvement Program for adoption during a work session with the City Council in April.

Departments worked with prior and current year budget information, estimates of revenues, and staff to develop budget proposals. Department Heads returned current budget year estimates and 2024-25 budget information to the Director of Finance by April 19, 2024. Departmental review of budgets by City Administration began on April 22, 2024.

The budget was presented to the City Council at a work session on July 8, 2024. A joint meeting of the City Council and Buffalo County Board of Supervisors was held on July 11, 2024 to present the budget for joint City/County operations.

2. Public Participation/Hearings

Citizen involvement is an important component of the budget process. Citizens and advisory groups worked with specific departments to ensure their concerns are addressed in the long-range goals or budget documents. The City Council conducted a public hearing on September 9, 2024 to hear all interested person's comments concerning the budget.

3. Adoption

The 2024-25 budget document and the 2024-25 Annual Appropriation Bill were adopted by the City Council on September 10, 2024.

4. Legal Mandates

The budget document and appropriation ordinance were prepared and adopted in accordance with Nebraska Statutes (Article 5, et. seq., Nebraska Budget Act).

On April 11, 1996 and April 2, 1998, the Nebraska legislature enacted legislation intended to reduce the level of property taxation in the State. The two measures of principal impact are LB 1114 which reduces the rate of taxation for general property taxes authorized for cities and LB 989 which provides for a new overall budget limitation on certain restricted funds.

Under LB 1114, the rates for levying property taxes are to be limited for each type of governmental unit in the State of Nebraska. The rate for cities such as Kearney, after July 1, 1998, shall be no more than \$.45 per one hundred dollars (\$100) of taxable value plus an additional \$.05 for payments due under inter-local cooperation act agreements. Property tax levies to pay bonded debt are not included in such limitation.

LB 989 imposes a limitation on the growth of restricted funds of 2 1/2% plus a factor for valuation growth, if any. Restricted funds include property taxes (excluding any amounts required to pay interest and principal on bonded indebtedness), payments in lieu of taxes, local option sales taxes, state aid and fees from enterprise funds to the extent budgeted for general purposes rather than the enterprise function. The limitation imposed does not apply to capital improvements (real property acquisition, construction or extensions), revenues pledged to retire bonded indebtedness, funds used to support an inter-local cooperative agreement, natural disaster repairs, or judgements against the City. The 2 1/2% limitation may be exceeded by an additional 1% upon an affirmative vote of at least 75% of the governing body. These new limitations are to be enforced through the office of the Auditor of Public Accounts of the State of Nebraska and state aid may be withheld from governmental units which fail to comply. LB 989 became effective upon its approval by the Governor on April 7, 1998.

5. Budget Amendments

Pursuant to Nebraska Statutes, the City of Kearney may not expend more than the total budget of expenditures unless the provisions of Nebraska State Statute 13-511, R.R.S. 1943 are met. Nebraska State Statute 13-511, R.R.S. 1943 states "whenever during the current fiscal year it becomes apparent to a governing body that there are circumstances which could not reasonably have been anticipated at the time the budget for the current fiscal year was adopted,

such that the revenue of the current fiscal year for any fund thereof will be insufficient, additional expenses will be necessarily incurred, or there is a need to reduce the budget requirements, such governing body may propose to revise the previously adopted budget statement and shall conduct a public hearing on such proposal". Under these circumstances, a public hearing is conducted to supplement the previously adopted budget and an ordinance is passed by the City Council authorizing the expenditures of the additional requirements.

6. Budget Basis

The budgets of all funds contained in the City's Annual Operating Budget and Program of Services are prepared on a cash basis. Briefly, this means that payments of obligations are budgeted as expenses when actually paid and revenues are budgeted when they are actually received.

7. Budget Document (Purpose)

The purpose of the budget document is to present to the public and the City Council (legislative body) a comprehensive picture of proposed operations for the budget year expressed in both verbal and statistical terms for services to meet the human and physical needs of the citizens of Kearney. The budget is intended to accomplish two things: (1) to provide the administration with the opportunity to present its recommendations for the levels of services and methods of financing of services in the coming year; (2) to provide the most effective control possible by the legislative body over the administration. It also provides the administration with the opportunity to point out various needs within the City's service. The Council has the opportunity to judge the adequacy of the recommended programs and to set the level of City services by comparing the needs of one service over the needs for another. The Council must also weigh the desirability of the services proposed against the burden of taxes required to finance the work program.

The budget document is the single most important report presented to the City Council during the year. Although it is primarily intended for City Council policy determination, it also serves as an aid to the citizens in providing a better understanding of the City's operating fiscal programs. The budget has been built on conservative financial principles that reflect staff commitment to maintaining necessary services, improving the quality of the operation of the City, and keeping expenditures and taxpayer load to a minimum.

Budget Content

The major components of the 2024-25 Annual Operating Budget and Program of Services are discussed sequentially (in order of appearance in the document) in the sections to follow:

1. Table of Contents

A table of contents is provided which will help you locate specific funds and specific departments.

2. Transmittal Letter

A budget transmittal letter is written by the City Manager, which serves as a "State of the City" message. Components of the message include the financial status of the City, budget highlights including major program changes, a statement of any unresolved problem areas, and an outline of policy themes guiding the City government.

3. Organizational Charts

The organizational charts are provided depicting City organization.

4. Ordinances

This ordinance adopts the Budget Statement to be termed the Annual Appropriation Bill.

5. Summaries

Summaries include the Budget Policy Statement and a Financial Policy Statement. The Financial Policy Statement is a statement of intent by the City Council on how fund balances and working capital balances are to be maintained; the method of calculating and projecting revenues; the method whereby investment of idle cash is made; the manner in which capital improvements will be made and paid; the inter-fund transfer policy for transfers from the Enterprise Fund to the General Fund; and the financing mechanisms for the Water and Wastewater System. The All Funds Reconciliation provides "at a glance" the relative cash position of the City. The All Funds Reconciliation also isolates the revenue and expenses of each fund prior to the intra-city transfers. The All Funds Combined report provides historical and current budgetary information for each fund and account within the Annual Operating Budget and Program of Services. Additionally, comparative analysis of valuations, taxes and levies are provided.

6. General Fund

The General Fund accounts for all financial transactions of most "general government" activities. It is generally considered the "majority" of City services and includes the traditional type services, such as police, fire, parks, animal control, code enforcement, administration, etc. The General Fund is used to account for all financial resources not restricted for a specific purpose or otherwise required to be accounted for in another fund.

7. Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments) to finance specific activities as required by law or administrative regulations. Special Revenue Funds include: Transportation, Economic Development Grant, Lottery Trust, Natural Disaster, and Off-Street Parking District No. 1.

8. Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). Capital Projects Funds are comprised of Police Reserve, Fire Reserve, Cemetery Reserve, Parks and Recreation Development, Street Improvement, and Special Sales Tax – Capital Improvements/Equipment.

9. Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for and payment of general long-term debt principal and interest. The City maintains two debt service groups: Public Safety Tax Anticipation Bonds and Various Purpose General Obligation bonds. Public Safety Tax Anticipation Bonds and Various Purpose General Obligation Bonds are pledged by the full faith and credit of the City, and are paid from sales tax and property tax proceeds.

10. Enterprise Funds

Enterprise Funds are used "to account for operations, (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes". Services accounted for in Enterprise Funds are tangible and it is possible to determine the extent for which they benefit individual service consumers. The Enterprise Funds include the Golf, Sanitation, Solid Waste Disposal Facility (SWDF), Sanitary Sewer, Water, Storm Water Utility, and Kearney Regional Airport.

11. Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency of the government to other departments or agencies on a cost reimbursement basis. Services accounted for in the Internal Service Funds are tangible and it is possible to determine the

extent to which they benefit individual departments or agencies of the government. Internal Service Funds are comprised of Health Insurance, Property & Casualty Insurance, Workers Compensation Insurance, Central Stores, and Vehicle Maintenance

12. Pension (And Other Employee Benefit) Trust Funds

Pension Trust Funds are used to account for 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. Pension Trust Funds are comprised of the Police Pension Fund.

13. 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. Agency Funds are comprised of the Sales and Use Tax Fund.

14. Personnel Summary

The Personnel Summary includes the Positions Classification Assignment (under the Fair Labor Standards Act), as well as the Compensation Plan (or Pay Plan) that is currently in force. A Personnel Schedule is also included in this section. The Personnel Schedule provides the number of employees within each fund for the prior three fiscal years and the upcoming fiscal year.

15. Accounting Summary

The Accounting Summary includes the Basic Account Code Summary, Departmental Account Codes and the Classification of Expenditures under the accounting system.

16. Glossary

The Glossary is a compilation of terms used in the budgetary process and governmental accounting.

17. Boards and Commissions

A listing of the citizens serving on advisory boards and commissions is provided with their expiration dates.

BUDGET TRANSMITTAL LETTER

City Manager's Office
City of Kearney
18 East 22nd Street
P. O. Box 1180
Kearney, NE 68848-1180



TELEPHONE · (308) 233-3214
FAX · (308) 234-6399
E-MAIL · bjensen@kearneygov.org
WEBSITE · www.cityofkearney.org

September 4, 2024

**Mayor and City Council Members
City of Kearney
18 East 22nd Street
Kearney, NE 68847**

RE: 2024-2025 City of Kearney Budget

Dear Mayor and City Council Members:

Pursuant to the Nebraska Budget Act, I am pleased to transmit to you the 2024-2025 Annual Operating Budget and Program of Services for the City of Kearney. This comprehensive financial plan serves as a roadmap for the coming year, reflecting our shared priorities and the strategic direction necessary to enhance the quality of life for our residents. The budget is more than just numbers; it reflects our collective vision, fiscal responsibility, and commitment to effective governance. Our goal is to continue providing a high level of service for all residents and visitors of Kearney to ensure we remain a desirable place to live, work, and play.

The annual budget is crucial for several reasons. It provides a financial framework that supports the delivery of essential services, infrastructure development, and community programs. It also ensures that we allocate resources efficiently and transparently, addressing both immediate needs and long-term objectives. Moreover, the budget serves as a communication tool, helping to align the expectations of the City Council, staff, and the community. By prioritizing key initiatives and managing expenditures, we uphold our commitment to fiscal stewardship and sustainable growth.

The budget document is the single most important report presented to the City Council during the year. Although it is primarily intended for City Council policy determination, it also serves as an aid to the citizens in providing a better understanding of the City's operating fiscal programs. The budget has been built on conservative financial principles that reflect staff commitment to maintaining necessary services, improving the quality of the City's operation, and keeping expenditures and taxpayer load to a minimum.

The 2024-2025 fiscal year promises to be a year of challenge as the City of Kearney continually strives to improve service delivery and expand operations to serve our growing community. Therefore, this Annual Operating Budget and Program of Services document is once again the result of a careful and objective evaluation of every facet of the City of Kearney organization. This budget seeks to continue an emphasis on fulfilling the goals of the Council and the citizens of Kearney, while striving to keep property taxes as reasonable as possible.

Property Taxes

General Fund Property Tax - The General Fund property tax requirement for the 2024-2025 proposed budget is \$5,055,801 and the proposed property tax levy for 2024 is \$0.14081 per \$100.00 of valuation. The General Fund property tax requirement for the 2023-2024 adopted budget was \$4,679,087 and the actual tax levy was \$.14022. Therefore, the General Fund property tax requirement for 2024-2025 is \$376,715 more than the 2023-2024 General Fund property tax requirement and the General Fund tax levy for 2024-2025 is \$0.00059 more than the 2023-2024 General Fund tax levy. The General Purpose Property Tax is deposited in the General Fund for the purpose of paying operational expenses of the City.

Special Property Tax - The special property tax requirement for the 2024-2025 proposed budget is \$289,330 and the proposed special property tax levy for 2024 is \$0.00806 per \$100.00 of valuation. The special property tax requirement for the 2023-2024 adopted budget was \$288,529 and the actual tax levy was \$.00865. Therefore, the special property tax requirement for 2024-2025 is \$801 more than the 2023-2024 special property tax requirement and the special property tax levy for 2024-2025 is \$0.00335 less than the 2023-2024 special property tax levy. The special property tax is deposited in the Public Safety Tax Anticipation Bond Fund for the purpose of paying principal and interest on bonds issued for public safety resources.

Therefore, the proposed combined property tax levy for fiscal year 2025 is \$0.14887 per \$100.00 of valuation. It appears that Kearney will continue to enjoy having one of the lowest property tax levies among all cities in the State of Nebraska again next year. During FY25, the City will bring the SportsPlex online, which adds an additional department to oversee operations of the 209,000 square foot indoor sports complex. We will also complete several other large capital projects including finalization of the Water Resource Recovery Facility upgrade and expansion, structure improvements to the 30th Avenue overpass, an airport apron reconstruction, and the addition of a roundabout on Highway 30 at University Drive.

Capital Improvements/Equipment

The 2024-2025 proposed budget includes \$41,344,491 of capital improvements/equipment in the following funds:

General Fund	\$1,386,208
Special Revenue Funds	\$807,000
Capital Projects Funds	\$19,682,354
Enterprise Funds	\$19,418,929
Internal Service Funds	\$50,000

Detail of the specific projects included in the above funds can be found on pages 67 through 72 of the budget documents.

Compensation, Benefits and Staffing

The 2024-2025 budget includes a net increase of five full-time positions as follows:

Development Services

- Added 1 Director

SportsPlex

- Added 1 Coordinator, 1 Administrative Assistant and 2 Facility Maintenance Workers

Funds have been included to allow for a 3.0% adjustment to employee's salaries to keep their compensation comparable with similar positions and help offset increases in the cost of living.

Fiscal Summary

The 2024-2025 proposed budget is \$132,236,709 and the 2023-2024 adopted budget was \$159,441,162. Therefore, the 2024-2025 proposed budget is \$27,204,453 less than the 2023-2024 adopted budget. The following is a summary listing of the budget for each of the fund groups contained in the 2023-2024 and 2024-2025 budgets:

	<u>2023-2024</u>	<u>2024-2025</u>
General Fund	\$35,778,305	\$37,238,153
Special Revenue Funds	\$10,826,670	\$10,363,900
Capital Project Funds	\$47,644,032	\$25,923,973
Debt Service Funds	\$1,222,548	\$985,397
Enterprise Funds	\$53,458,260	\$46,004,299
Internal Service Funds	\$9,799,417	\$11,009,056
Fiduciary Funds	\$711,930	\$711,930
Totals	<u>\$159,441,162</u>	<u>\$132,236,709</u>

Conclusion

The 2024-2025 proposed budget represents our dedication to thoughtful planning and responsible management of the City's resources. It is designed to meet the diverse needs of our community while laying the groundwork for a prosperous and sustainable future. I extend my gratitude to the Department Heads and staff who have contributed to the development of this budget. Their collaboration and hard work are invaluable.

Additionally, I would like to thank and commend the Council for their policy direction and support throughout the budget process. I look forward to working with you to implement this budget and to achieve our shared goals for the City of Kearney. Thank you for your continued support and commitment to our community.

Sincerely yours,

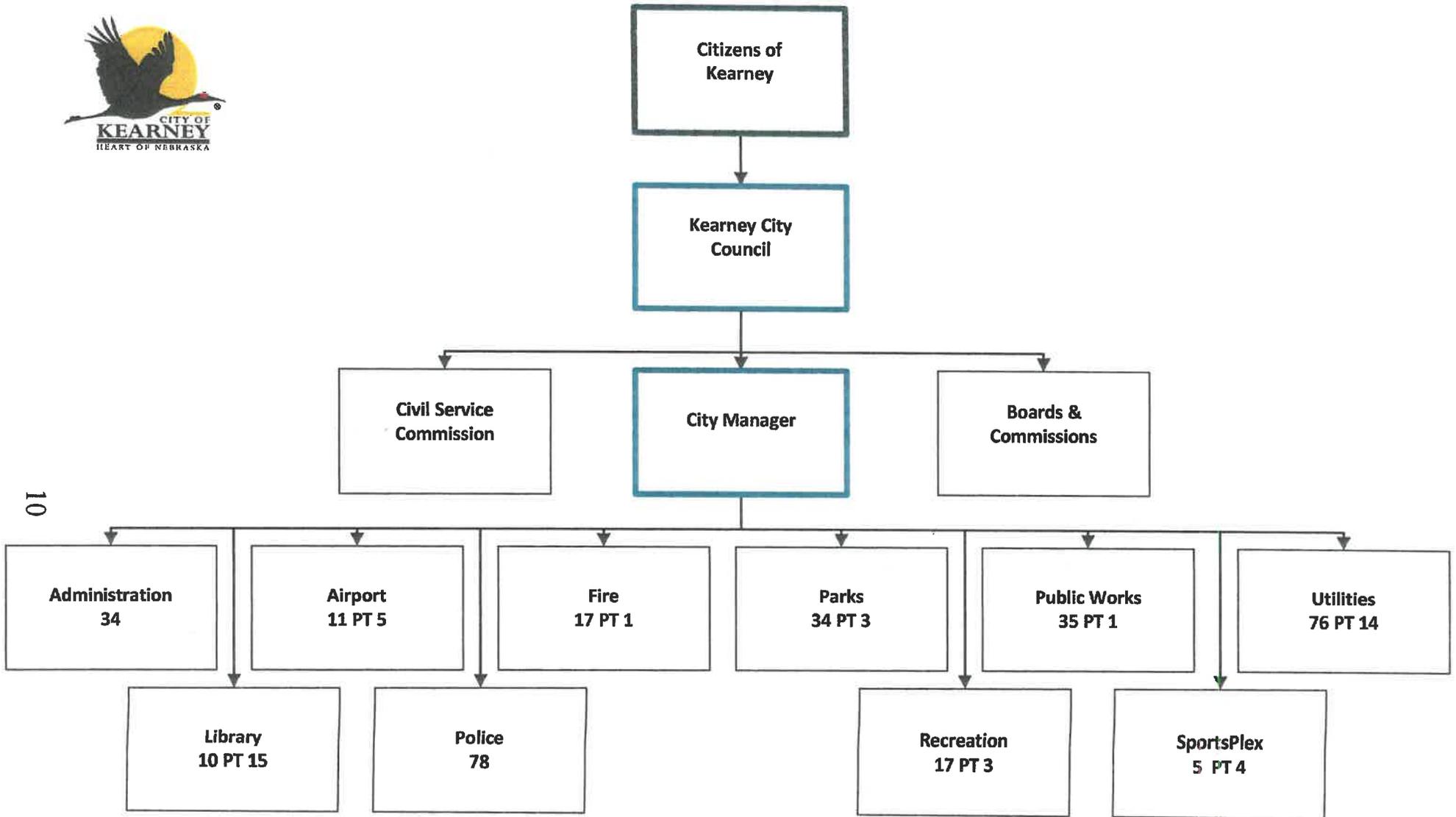
CITY OF KEARNEY



Brenda Jensen
City Manager

ORGANIZATIONAL CHARTS

City of Kearney



10

Authorized Personnel

Full Time – 317

Part Time – 46

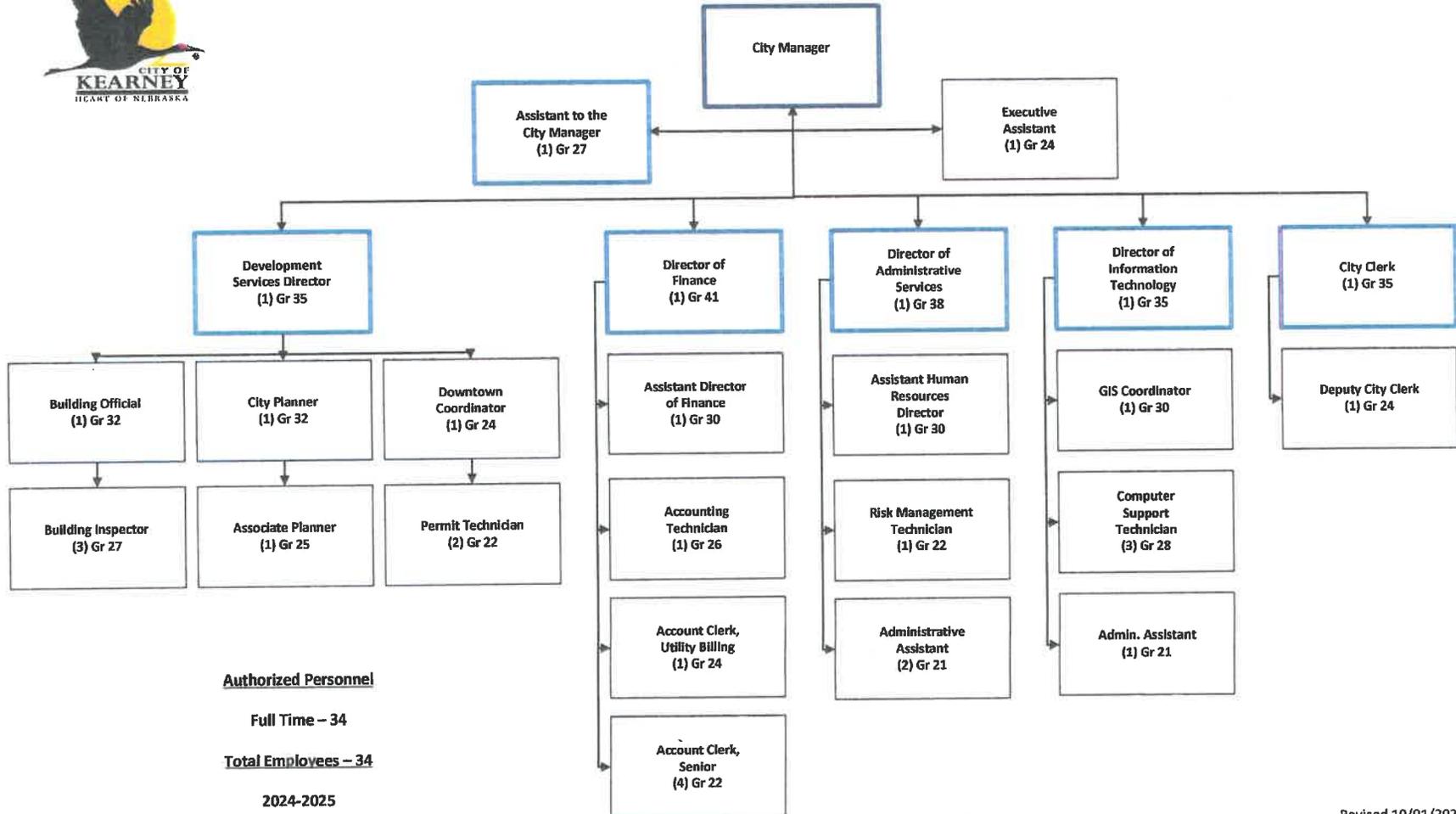
Total Employees – 363

2024-2025

Revised 10/01/2024



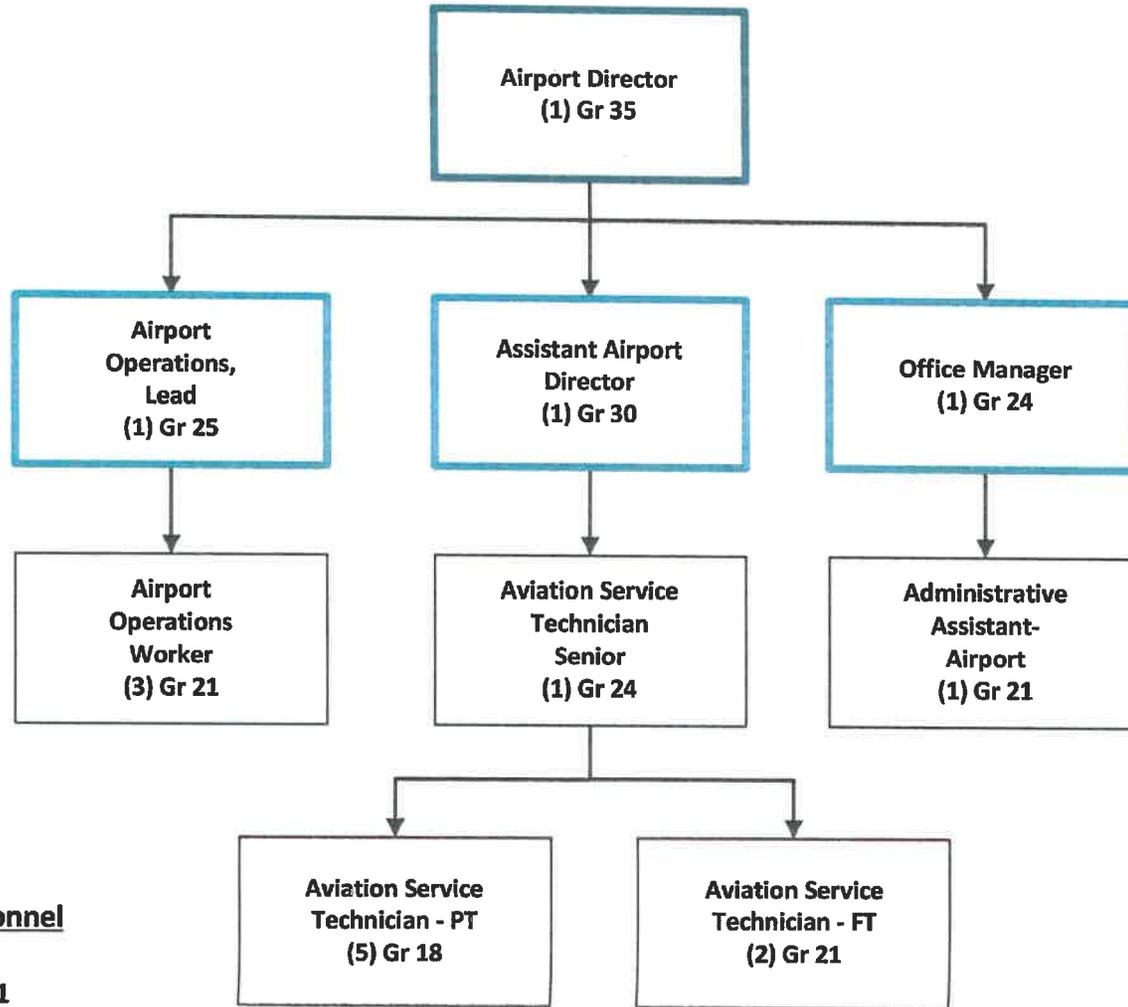
Administration



11



Airport



Authorized Personnel

Full Time – 11

Part Time – 5

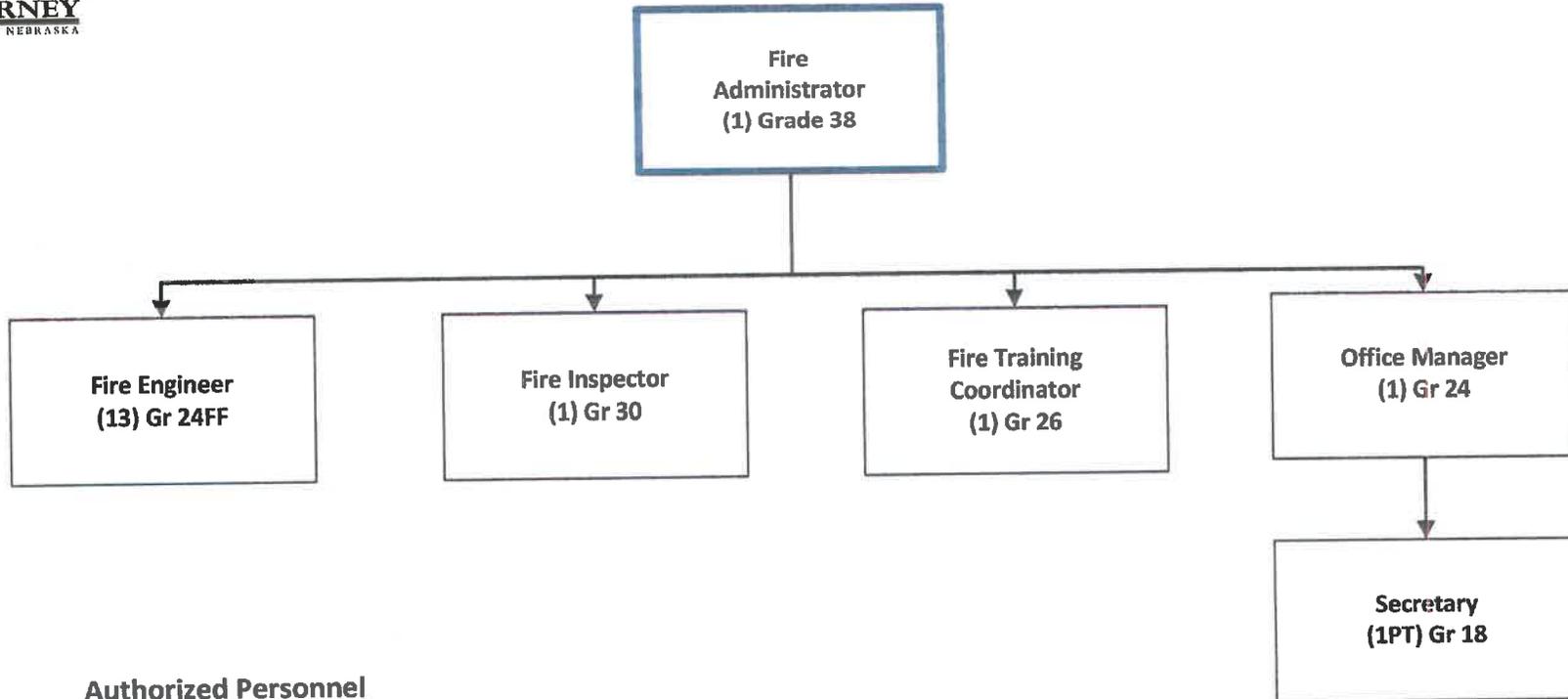
Total Employees – 16

2024 – 2025

Revised 10/01/2024



Fire Department



13

Authorized Personnel

Full Time – 17

Part Time – 1

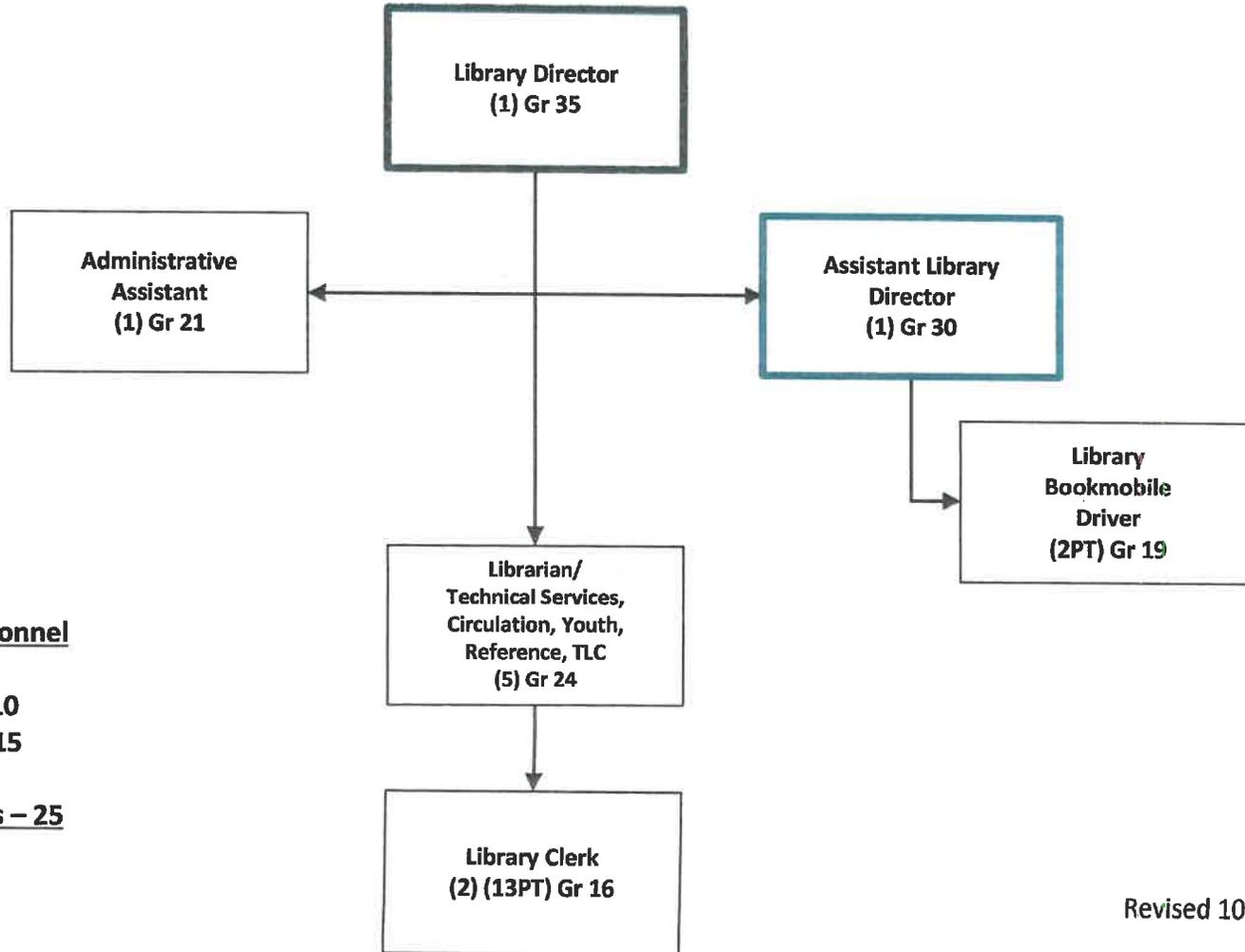
Total Employees – 18

2024-2025

Revised 10/01/2024



Library



14

Authorized Personnel

**Full Time – 10
Part Time – 15**

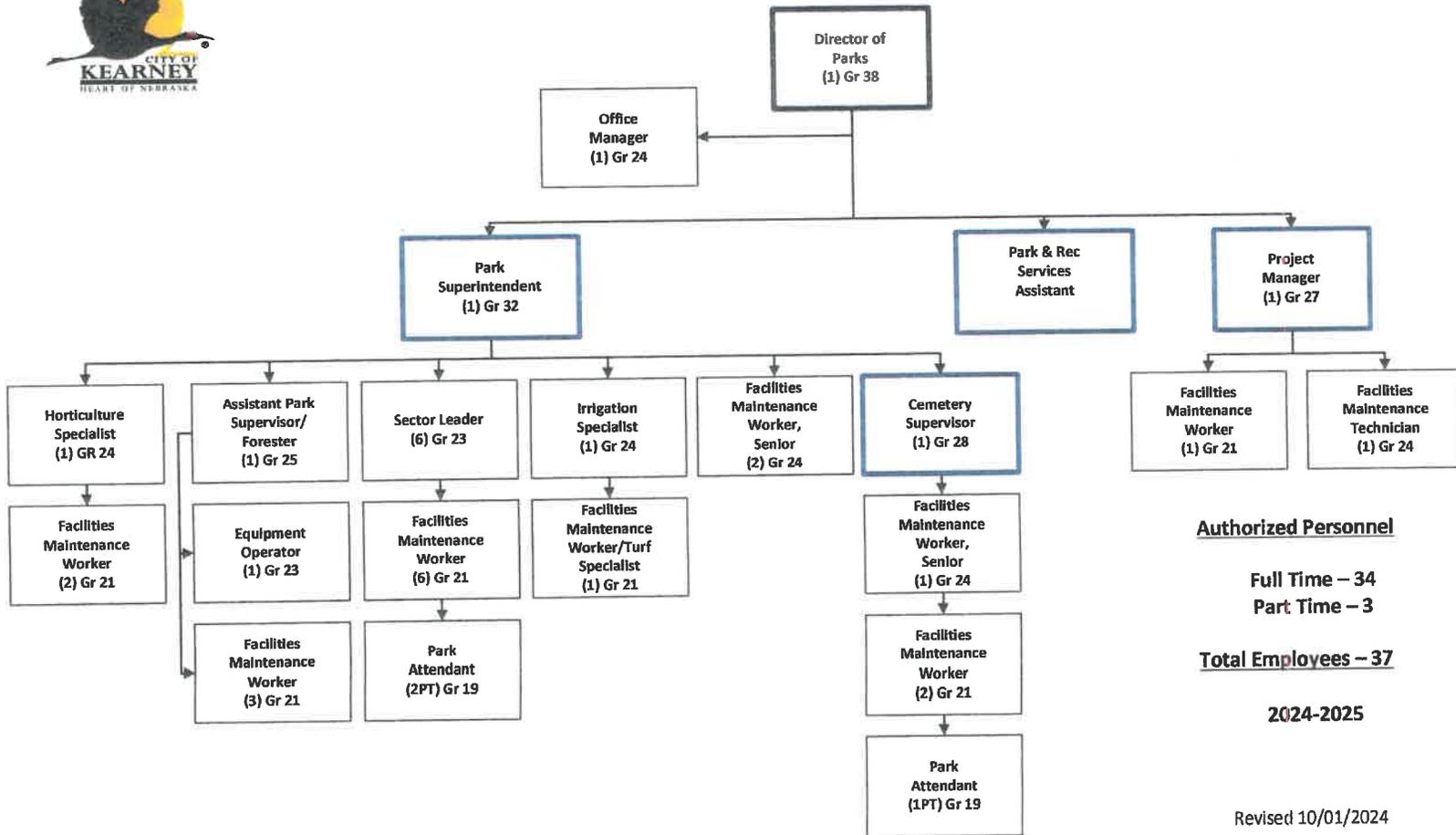
Total Employees – 25

2024-2025

Revised 10/01/2024



Parks



Authorized Personnel

**Full Time – 34
Part Time – 3**

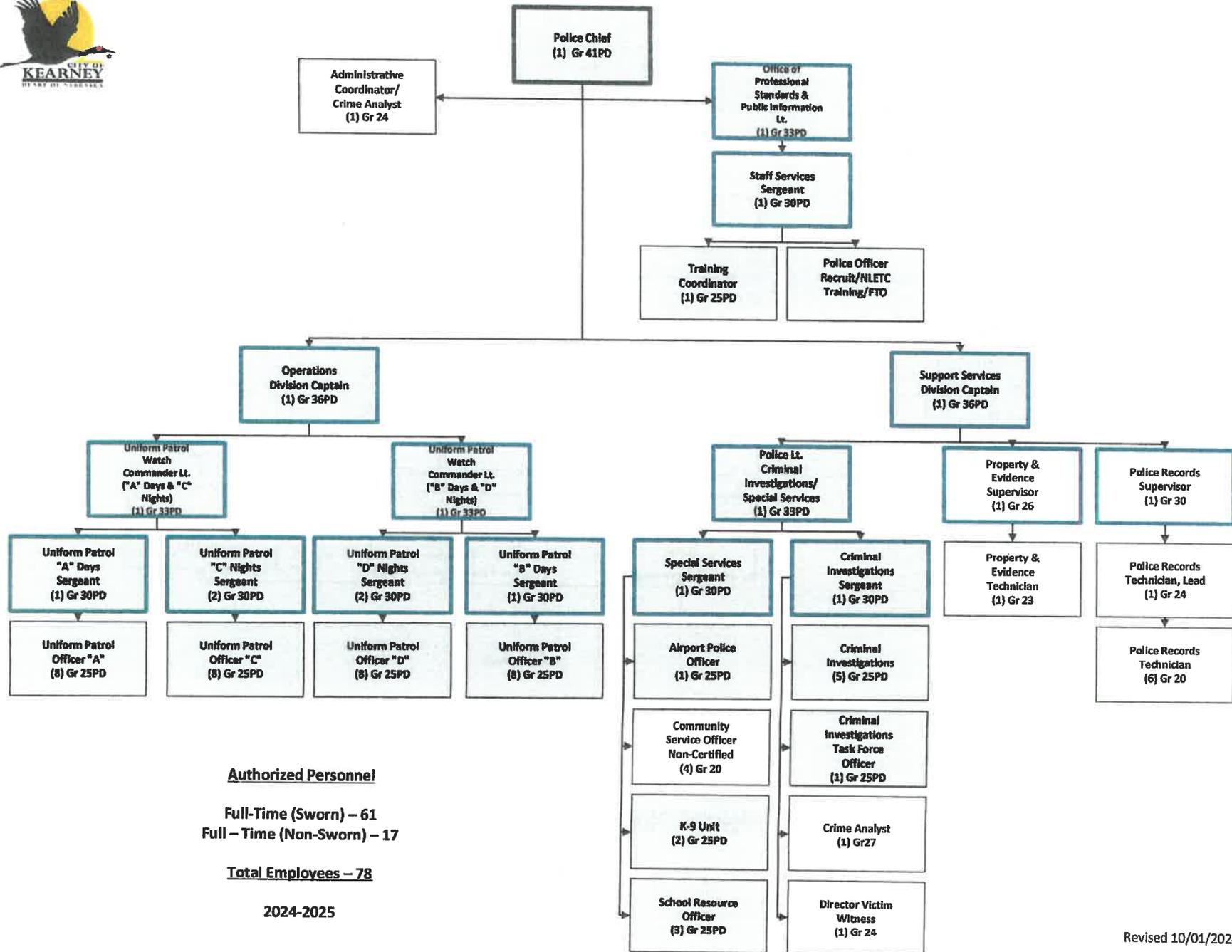
Total Employees – 37

2024-2025

Revised 10/01/2024



Police Department



Authorized Personnel

Full-Time (Sworn) – 61
Full – Time (Non-Sworn) – 17

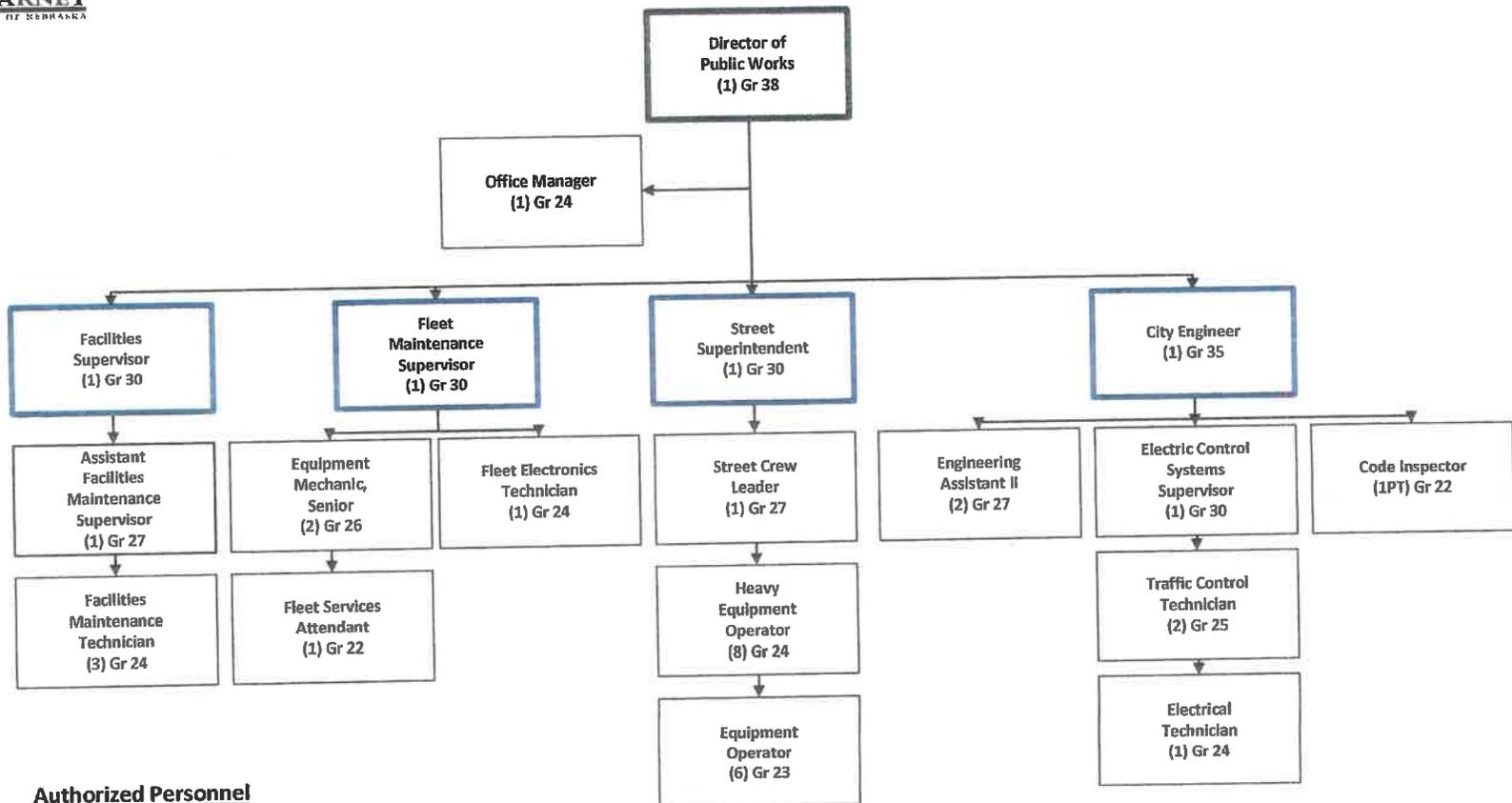
Total Employees – 78

2024-2025

Revised 10/01/2024



Public Works



Authorized Personnel

Full – Time – 35

Part – Time – 1

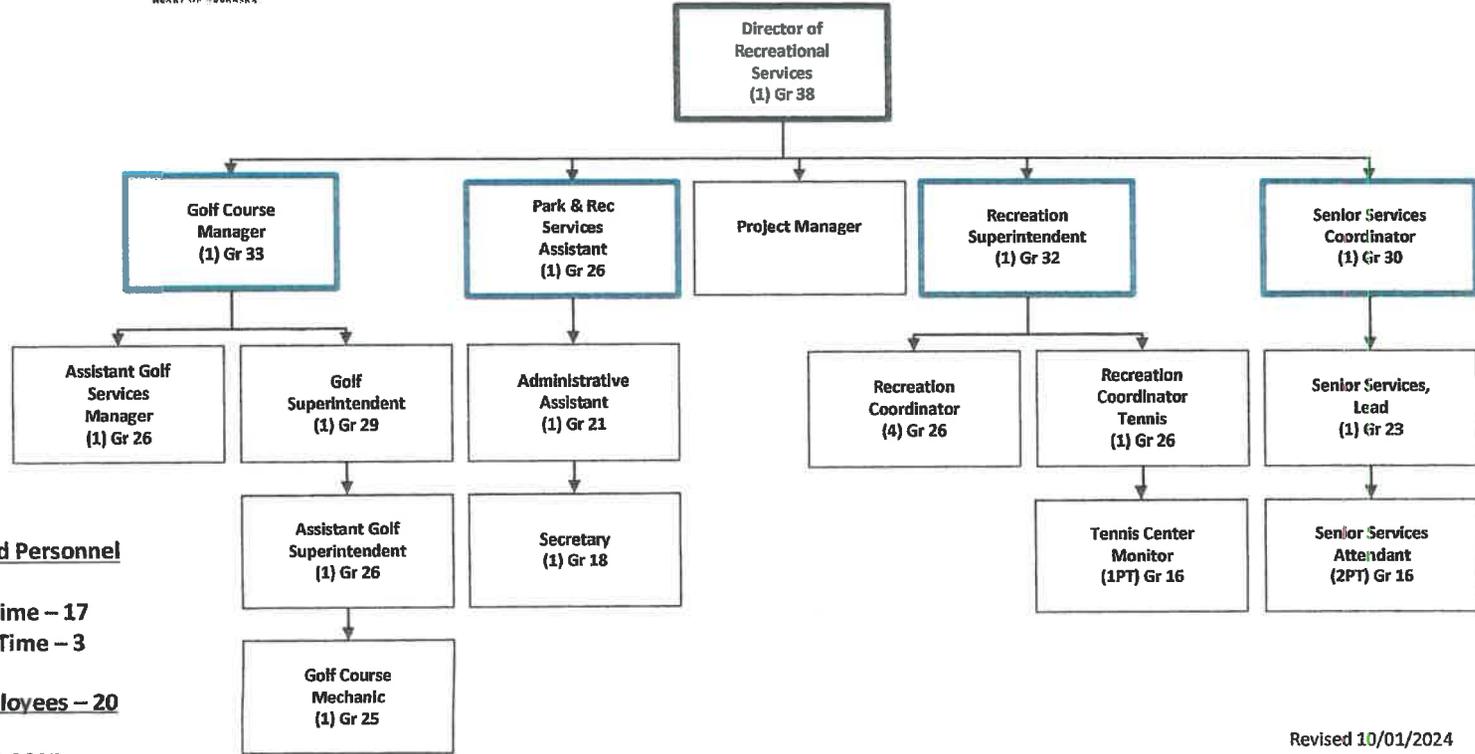
Total Employees – 36

2024-2025

Revised 10/01/2024



Recreational Services



Authorized Personnel

Full – Time – 17
Part – Time – 3

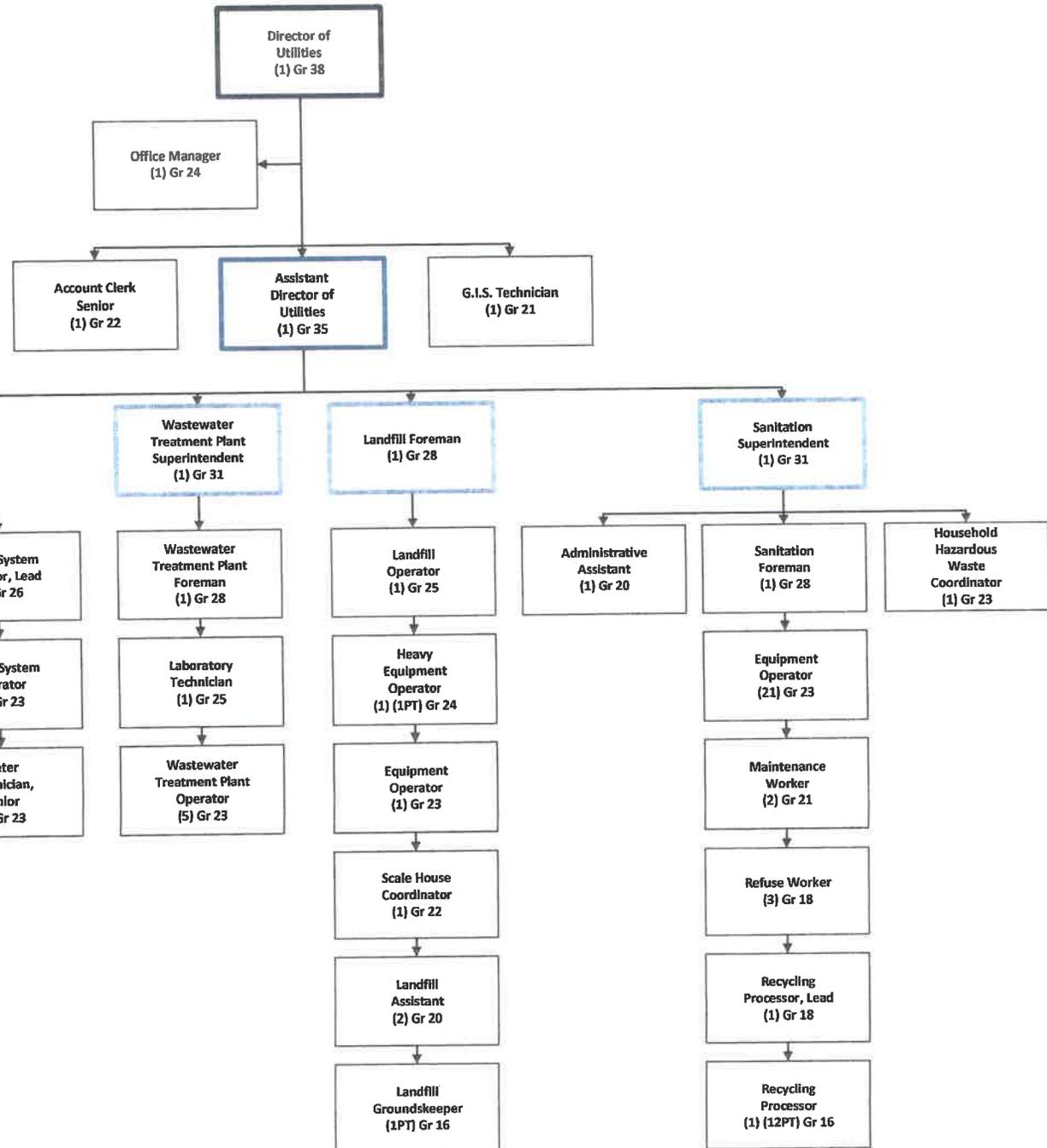
Total Employees – 20

2024-2025

Revised 10/01/2024



Utilities



19

Authorized Personnel

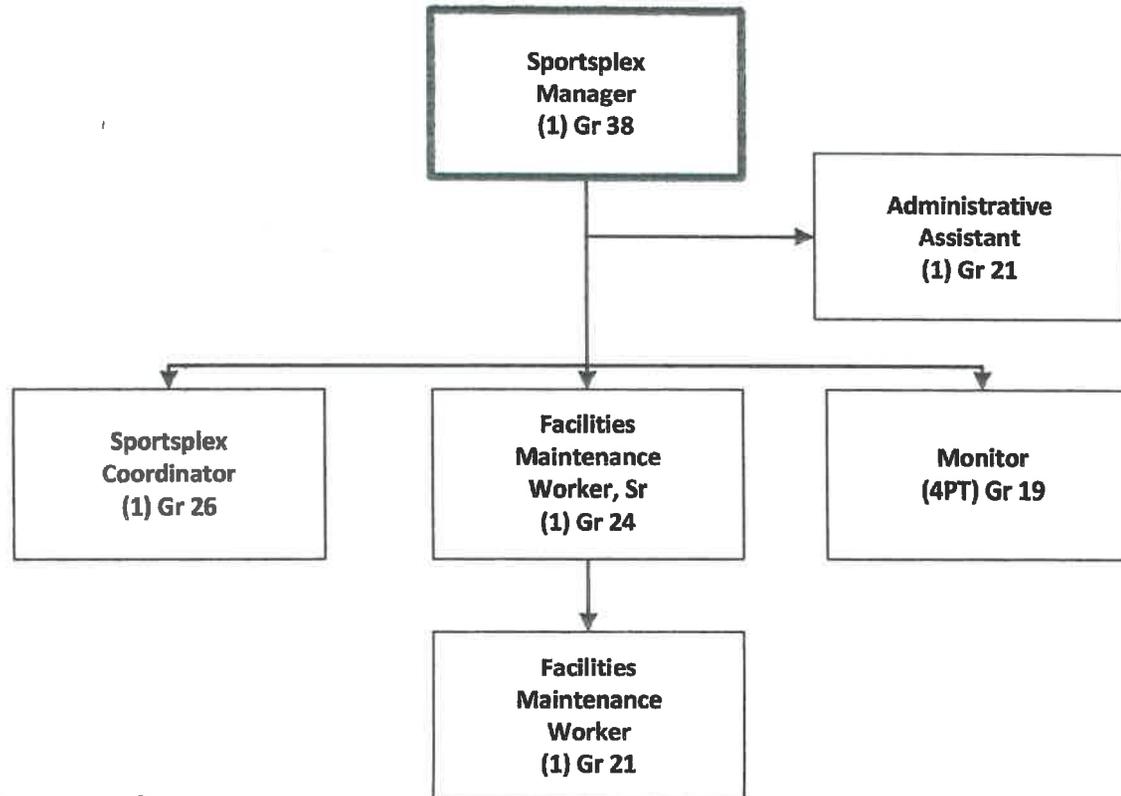
Full – Time – 76
Part – Time – 14

Total Employees – 90

2024-2025



SportsPlex



20

Authorized Personnel

Full – Time – 5

Part – Time - 4

Total Employees – 9

2024-2025

Revised 10/01/2024

ORDINANCES

ORDINANCE NO. 8696

AN ORDINANCE OF THE CITY OF KEARNEY, NEBRASKA TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; AND TO PROVIDE FOR PUBLICATION IN PAMPHLET FORM BY THE AUTHORITY OF THE CITY COUNCIL AND EFFECTIVE DATE OF THIS ORDINANCE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF KEARNEY, NEBRASKA:

Section 1. That after complying with all procedures required by law, the budget presented and set forth in the budget statement (Annual Operating Budget and Program of Services) for the fiscal year beginning October 1, 2024 through September 30, 2025 is hereby approved as the Annual Appropriation Bill. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities of the City of Kearney. A copy of the budget document shall be forwarded as provided by law to the Auditor of Public Accounts, State Capitol, Lincoln, Nebraska, and to the County Clerk of Buffalo County, Nebraska, for use by the levying authority.

Section 2. This Ordinance shall be in full force and effect from and after its passage, approval and publication according to law and shall be published in pamphlet form by the authority of the Mayor and Council.

INTRODUCED BY COUNCIL MEMBER _____

PASSED AND APPROVED THIS 10TH DAY OF SEPTEMBER, 2024.

ATTEST:

**STANLEY A. CLOUSE
PRESIDENT OF THE COUNCIL
AND EX-OFFICIO MAYOR**

**PEGGY EYNETICH
CITY CLERK**

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	<u>County-Cottonmill</u> - The City and Buffalo County jointly fund the operation of Cottonmill Park. Buffalo County contributes one half of the revenues and the City contributes one half of the revenues required to operate and maintain Cottonmill Park. The amount included in the budget for reimbursement from Buffalo County has been agreed to by Buffalo County and the City.
101233185	\$315,805.00	<u>County-Data Processing Services</u> - 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	<u>County-Police Records Services</u> - 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	<u>Admin. Fee - Utility Department</u> - 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 Code Section	Fee Description	Last Fee Change		Fee For Fiscal Year Beginning October 1				Beginning October 1, 2024
		Resubstition	Date	2021	2022	2023	2024	
8-301.108.2	First floor (per square foot) - REMOVED	2021-168	08/14/21	27	27	0.00	0.00	
8-301.108.2	Floors above the first floor (per square foot) - REMOVED	2022-160	08/13/22	12	0.00	0.00	0.00	
8-301.108.2	Other buildings or structures:							
8-301.108.2	10 or more feet (per square foot)	2017-159	08/12/17	25	25	25	25	
8-301.108.2	Below 10 or more feet (per square foot)	2017-159	08/12/17	20	20	20	20	
8-301.108.2	Minimum permit fee	2017-159	08/12/17	49.00	49.00	49.00	49.00	
8-301.108.2	Antennas, radio towers (per \$100.00 of total cost of work)	2016-152	08/13/16	4.00	4.00	4.00	4.00	
8-301.108.2	Foundation permits (per square foot)	2022-180	08/13/22	12	15	15	15	
8-301.108.2	Demolition permit:							
8-301.108.2	Business or commercial building:							
8-301.108.2	Remodeling fee:	2022-180	08/13/22	123.00	130.00	130.00	130.00	
8-301.108.2	Remodeling fee - necessary building:	2017-159	08/12/17	49.00	49.00	49.00	49.00	
8-301.108.2	\$100.00 to \$999.00 valuation:	2017-159	08/12/17	63.00	63.00	63.00	63.00	
8-301.108.2	\$1,000.00 to \$20,000.00 valuation:	2017-159	08/12/17	67.00 + 9.20/1,000	67.00 + 9.20/1,000	67.00 + 9.20/1,000	67.00 + 9.20/1,000	
8-301.108.2	\$20,001.00 to \$50,000.00 valuation:	2017-159	08/12/17	107.00 + 12.40/1,000	107.00 + 12.40/1,000	107.00 + 12.40/1,000	107.00 + 12.40/1,000	
8-301.108.2	\$50,001.00 and above valuation:	2017-159	08/12/17	151.00 + 15.00/1,000	151.00 + 15.00/1,000	151.00 + 15.00/1,000	151.00 + 15.00/1,000	
8-301.108.2	Plan review fee:	2017-159	08/12/17	28.00	28.00	28.00	28.00	
8-301.108.5	Percent of building permit fee - for buildings Groups R, Division 3, and M, respectively:			50%	50%	50%	50%	
8-301.108.3.7	Re-inspection fee:	2022-180	08/13/22	68%	68%	68%	68%	
8-301.108.3.7	Manufactured home permit: Bonus fee (first 10 spaces)	2022-180	08/13/22	63.00	63.00	63.00	63.00	
8-301.108.3.7	Manufactured home permit: Bonus fee (each additional space over 10 spaces)	2022-180	08/13/22	140.00	140.00	140.00	140.00	
8-301.108.3.7	Construction permit: Modern renovation	2022-180	08/13/22	10.00	10.00	10.00	10.00	
8-301.108.3.7	Court/inspection fee - 10 or more lots needing (re)inspection:	2022-180	08/13/22	0.00	150.00	150.00	150.00	
8-301.108.3.7	Planned district development plan:	2022-180	08/13/22	0.00	300.00	300.00	300.00	
8-301.108.3.7	Revised Planned District Development Plan:	2022-180	08/13/22	550.00	550.00	550.00	550.00	
8-301.108.3.7	Conditional use permit:	2017-159	08/12/17	0.00	0.00	275.00	275.00	
8-301.108.3.7	Construction permit: submittal/development application:	2017-159	08/12/17	0.00	0.00	400.00	400.00	
8-301.108.3.7	Ordinance amendment:	2021-168	08/14/21	75.00	75.00	75.00	75.00	
8-301.108.3.7	Board of Adjustment:	2017-159	08/12/17	500.00	500.00	500.00	500.00	
8-301.108.3.7	Minor subdivision:	2017-159	08/12/17	400.00	400.00	400.00	400.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	200.00	200.00	200.00	200.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	300.00	300.00	300.00	300.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	300.00 + 115.00/lot	300.00 + 115.00/lot	300.00 + 115.00/lot	300.00 + 115.00/lot	
8-301.108.3.7	Final plan:	2017-159	08/12/17	200.00	200.00	200.00	200.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	50.00	50.00	50.00	50.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	50.00	50.00	50.00	50.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	50.00	50.00	50.00	50.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	40.00	40.00	40.00	40.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	80.00	80.00	80.00	80.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	316.00	310.00	350.00	350.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	250.00	250.00	250.00	250.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	300.00	300.00	300.00	300.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	245.00	245.00	245.00	245.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	50.00	50.00	50.00	50.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	3,000.00	3,000.00	3,000.00	3,150.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	145.00	145.00	145.00	145.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	73.00	73.00	75.00	75.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	41.00	41.00	41.00	45.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	41.00	41.00	41.00	41.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	41.00	41.00	41.00	41.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	87.00	87.00	87.00	87.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	37.00	37.00	37.00	37.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	104.00	104.00	104.00	104.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	200.00	200.00	200.00	200.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	400.00	400.00	400.00	400.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	800.00	800.00	800.00	800.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	800.00	800.00	800.00	800.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	137.00	137.00	144.00	144.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	178.00	178.00	188.00	188.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	238.00	238.00	251.00	251.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	137.00	137.00	144.00	144.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	178.00	178.00	188.00	188.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	238.00	238.00	251.00	251.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	178.00	178.00	188.00	188.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	238.00	238.00	251.00	251.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	178.00	178.00	188.00	188.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	238.00	238.00	251.00	251.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	178.00	178.00	188.00	188.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	238.00	238.00	251.00	251.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	178.00	178.00	188.00	188.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	238.00	238.00	251.00	251.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	178.00	178.00	188.00	188.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	238.00	238.00	251.00	251.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	178.00	178.00	188.00	188.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	238.00	238.00	251.00	251.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	178.00	178.00	188.00	188.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	238.00	238.00	251.00	251.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	178.00	178.00	188.00	188.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	238.00	238.00	251.00	251.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	178.00	178.00	188.00	188.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	238.00	238.00	251.00	251.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	178.00	178.00	188.00	188.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	238.00	238.00	251.00	251.00	
8-301.108.3.7	Final plan:	2017-159	08/12/17	358.00	358.00	378.00	378.00	

Fee Description Corresponding City Code Section Last Fee Change Resolution Date 2021 2023 2024

Fee Description	Corresponding City Code Section	Last Fee Change Resolution	Date	2021	2023	2024
Monthly base - 4" meter	10-317	2022-180	06/13/22	67.04	68.38	73.51
Monthly base - 6" meter	10-317	2022-180	06/13/22	90.72	92.54	99.48
Monthly base - 10" meter	10-317	2022-180	06/13/22	123.30	125.77	135.20
Monthly base - 12" meter	10-317	2022-180	06/13/22	147.00	148.84	161.19
Commercial/Industrial (services outside city limits - all service connections after 1-4-2018):						
Per 728 gallons/57' meter	10-317	2022-180	06/13/22	3.08	3.15	3.15
Monthly base - 4" meter	10-317	2022-180	06/13/22	7.70	7.95	8.55
Monthly base - 6" meter	10-317	2022-180	06/13/22	8.10	8.27	8.69
Monthly base - 1" meter	10-317	2022-180	06/13/22	8.98	9.18	9.65
Monthly base - 1 1/2" meter	10-317	2022-180	06/13/22	10.18	10.37	11.15
Monthly base - 2" meter	10-317	2022-180	06/13/22	11.41	11.61	12.41
Monthly base - 3" meter	10-317	2022-180	06/13/22	12.64	12.84	13.64
Monthly base - 4" meter	10-317	2022-180	06/13/22	13.87	14.07	14.87
Monthly base - 6" meter	10-317	2022-180	06/13/22	15.10	15.30	16.10
Monthly base - 8" meter	10-317	2022-180	06/13/22	16.33	16.53	17.33
Monthly base - 10" meter	10-317	2022-180	06/13/22	17.56	17.76	18.56
Monthly base - 12" meter	10-317	2022-180	06/13/22	18.79	18.99	19.79
Non-residential (Industrial customers after January 1, 2012)						
Rate change	10-317	2012-189	06/03/12	50% of commercial rate	50% of commercial rate	50% of commercial rate
Water customers using utility bill and bank draft (per month)	10-317	2013-179	06/10/13	1.00	1.00	1.00
Reconnection fee (during normal working hours)	10-318	2007-108	10/01/07	50.00	50.00	80.00
Service charge (not during normal working hours)	10-318	2007-108	10/01/07	75.00	75.00	150.00
Service charge (not during normal working hours)	10-318	2008-139	09/09/08	75.00	75.00	50.00
Collection of arrears (when past-due account balances collected at account address)	10-318	2007-108	10/01/07	2.00	2.00	2.00
Deposit - residential (interest only)	10-318	2007-108	10/01/07	60.00	60.00	75.00
Deposit - commercial	10-318	2007-108	10/01/07	100.00	100.00	150.00
Account activation fee - when "on-site" meter need needed	10-318	2007-108	10/01/07	30.00	30.00	45.00
Account transfer fee - when "on-site" meter need needed	10-318	2007-108	10/01/07	30.00	30.00	45.00
Water and sewer for 1" water service - REMOVED	10-318	2018-154	08/11/18	15.00	15.00	15.00
Water and sewer for 1 1/2" water service - REMOVED	10-318	2018-154	08/11/18	15.00	15.00	15.00
Water and sewer for 2" water service - REMOVED	10-318	2018-154	08/11/18	15.00	15.00	15.00
Water and sewer for 3" water service - REMOVED	10-318	2018-154	08/11/18	15.00	15.00	15.00
Water and sewer for 4" water service - REMOVED	10-318	2018-154	08/11/18	15.00	15.00	15.00
Water and sewer for 6" water service - REMOVED	10-318	2018-154	08/11/18	15.00	15.00	15.00
Water and sewer for 8" water service - REMOVED	10-318	2018-154	08/11/18	15.00	15.00	15.00
Water and sewer for 10" water service - REMOVED	10-318	2018-154	08/11/18	15.00	15.00	15.00
Water and sewer for 12" water service - REMOVED	10-318	2018-154	08/11/18	15.00	15.00	15.00
Water from fire hydrant during construction	10-318	2018-152	08/13/18	0.00	0.00	0.00
Water meter	10-318	2018-152	08/13/18	0.00	0.00	0.00
Water meter/flow device	10-318	2018-152	08/13/18	0.00	0.00	0.00
Drill rental	10-318	2018-152	08/13/18	0.00	0.00	0.00
Connection fee	10-318	2018-152	08/13/18	0.00	0.00	0.00
Contractor relocation fee	10-318	2018-152	08/13/18	0.00	0.00	0.00
Damages	10-318	2018-152	08/13/18	0.00	0.00	0.00
Job-site fee for unassessed properties	10-318	2018-152	08/13/18	0.00	0.00	0.00
Storm Water Utility						
Residential surcharge fee (monthly per living unit)	10-504	2010-152	08/10/10	2.00	2.00	3.00
Non-residential surcharge fee (monthly)	10-504	2010-152	08/10/10	6.00	6.00	8.00
Aircraft						
Old Stair Hanger (1-385 - per month)(Small aircraft) - REMOVED		2020-139	09/08/20	115.00	115.00	0.00
Old Stair Hanger (1-385 - per month)(Large aircraft) - REMOVED		2020-139	09/08/20	0.00	0.00	0.00
T-hanger (Series B - per month)		2020-139	09/08/20	145.00	145.00	155.00
T-hanger (Series G - per month)		2020-139	09/08/20	145.00	145.00	155.00
Hanger 1413:						
Chemical (24 hours) Fees:						
Single engine piston		2023-187	12/19/23	30.00	30.00	45.00
Multi-engine piston		2023-187	12/19/23	75.00	100.00	100.00
High-pressure (500 lbs pressure)		2023-187	12/19/23	150.00	150.00	200.00 - 300.00
Very High Jet (V.H.J.) - REMOVED		2023-187	12/19/23	0.00	0.00	200.00
Light Jet		2023-187	12/19/23	150.00	150.00	200.00
Medium Jet		2023-187	12/19/23	200.00	200.00	275.00
Heavy Jet		2023-187	12/19/23	300.00	375.00	475.00
Ultrahigh pressure (up to 1000 psi):						
All other aircraft (per square foot)		2021-168	09/14/21	175.00	175.00	200.00
All other aircraft (per square foot) Effective April 1, 2025		2021-168	09/14/21	.25	.25	.25
Non-airport owned hangars (per square foot)		2022-180	08/13/22	.35	.60	.80
Facility Fees:						
Midsize Jet (worked with purchase of a minimum of 100 gallons of fuel)		2022-180	08/13/22	0.00	0.00	100.00
Heavy Jet (worked with purchase of a minimum of 200 gallons of fuel)		2022-180	08/13/22	0.00	0.00	250.00
Non-base tenant call fee		2022-180	08/13/22	0.00	0.00	100.00
Ramp fee for airlines and freight carriers (per year)		2022-180	08/13/22	1800.00	2,400.00	3,200.00
Air ambulance - Air Hours Fee		2022-180	08/13/22	1.00	1.25	1.50
Gender pay inequity (per acre)		2022-180	08/13/22	0.00	0.00	175.00
Dryland (per acre)		2022-180	08/13/22	275.00	305.00	395.00
Gravel (per acre)		2022-180	08/13/22	88.00	120.00	155.00
Other hay land (per acre)		2022-180	08/13/22	245.00	270.00	320.00
Other hay land (per acre)		2022-180	08/13/22	58.00	70.00	85.00
SportsPlex						
Dish estimation for Drop-In Sessions within Gymnasium, Turf, and Pickleball:						
Per person, 2 hours (1 session)				0.00	0.00	6.00
Per person, 2 hours (1 session) with punch card (10 punches = \$4 per punch)				0.00	0.00	40.00
"Toddler Time" (Age 0-5 with parents/guardian) per person, 2 hour (1 session)				0.00	0.00	2.00
Gymnasium Month Bonuses:						

Fee Description	Corresponding City Code Section	Last Fee Change Resolution	Date	Fee For Fiscal Year			
				2021	2022	Beginning October 1, 2023	Beginning October 1, 2024
Gymnasium Court rental - 1 court per hour				0.00	0.00	0.00	18.00
Gymnasium Court rental - 1 court per 1.5 hour				0.00	0.00	0.00	27.00
Gymnasium Court rental - each additional court per hour				0.00	0.00	0.00	18.00
Turf Field rental - 1/2 of field (105' x 160') per hour				0.00	0.00	0.00	25.00
Turf Field rental - 2/3 of field (159' x 229') per hour				0.00	0.00	0.00	50.00
Turf Field rental - full field (159' x 330') per hour				0.00	0.00	0.00	100.00
Turf Field rental - 1/3 of field (107' x 150') per 1.5 hour				0.00	0.00	0.00	37.50
Turf Field rental - 2/3 of field (159' x 229') per 1.5 hour				0.00	0.00	0.00	75.00
Turf Field rental - full field (159' x 330') per 1.5 hour				0.00	0.00	0.00	150.00
Building Court rental - 1 court per hour				0.00	0.00	0.00	25.00
Building Court - each additional court per half-hour				0.00	0.00	0.00	25.00
Building Court - each additional court per hour				0.00	0.00	0.00	50.00
Pickleball Court rental - 1 court per hour				0.00	0.00	0.00	12.50
Pickleball Court rental - each additional court per hour				0.00	0.00	0.00	25.00
Trek Hourly Rental				0.00	0.00	0.00	18.00
Gymnasium Special Event Rental - half day rental of all courts				0.00	0.00	0.00	24.00
Gymnasium Special Event Rental - all day rental of all courts				0.00	0.00	0.00	18.00
Pickleball Special Event Rental - half day rental of all courts				0.00	0.00	0.00	25.00
Pickleball Special Event Rental - all day rental of all courts				0.00	0.00	0.00	1,600.00
Turf Field Special Event Rental - half-day rental of 1/3 of field (105' x 160')				0.00	0.00	0.00	3,300.00
Turf Field Special Event Rental - half-day rental of 2/3 of field (159' x 229')				0.00	0.00	0.00	660.00
Turf Field Special Event Rental - half-day rental of full field (159' x 330')				0.00	0.00	0.00	1,320.00
Turf Field Special Event Rental - all day rental of 1/3 of field (105' x 160')				0.00	0.00	0.00	400.00
Turf Field Special Event Rental - all day rental of 2/3 of field (159' x 229')				0.00	0.00	0.00	800.00
Turf Field Special Event Rental - all day rental of full field (159' x 330')				0.00	0.00	0.00	1,600.00
Turf Field Special Event Rental - all day rental of full field (159' x 330')				0.00	0.00	0.00	1,200.00
Track Special Event Rental - all day rental				0.00	0.00	0.00	400.00
Attraction Fee (per day)				0.00	0.00	0.00	400.00
Digital Banner & Signage Fee (per day)				0.00	0.00	0.00	50.00
End Zone Obstruction Fee (per hour)				0.00	0.00	0.00	50.00
Event Setup/Strike Fee (per day)				0.00	0.00	0.00	50.00
Event Setup/Strike Access Fee (per hour)				0.00	0.00	0.00	100.00
Executive Check-In Fee (per hour)				0.00	0.00	0.00	100.00
				0.00	0.00	0.00	100.00

**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		\$19,682,354

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 carryover)	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	43,767.39	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	620,100.00	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

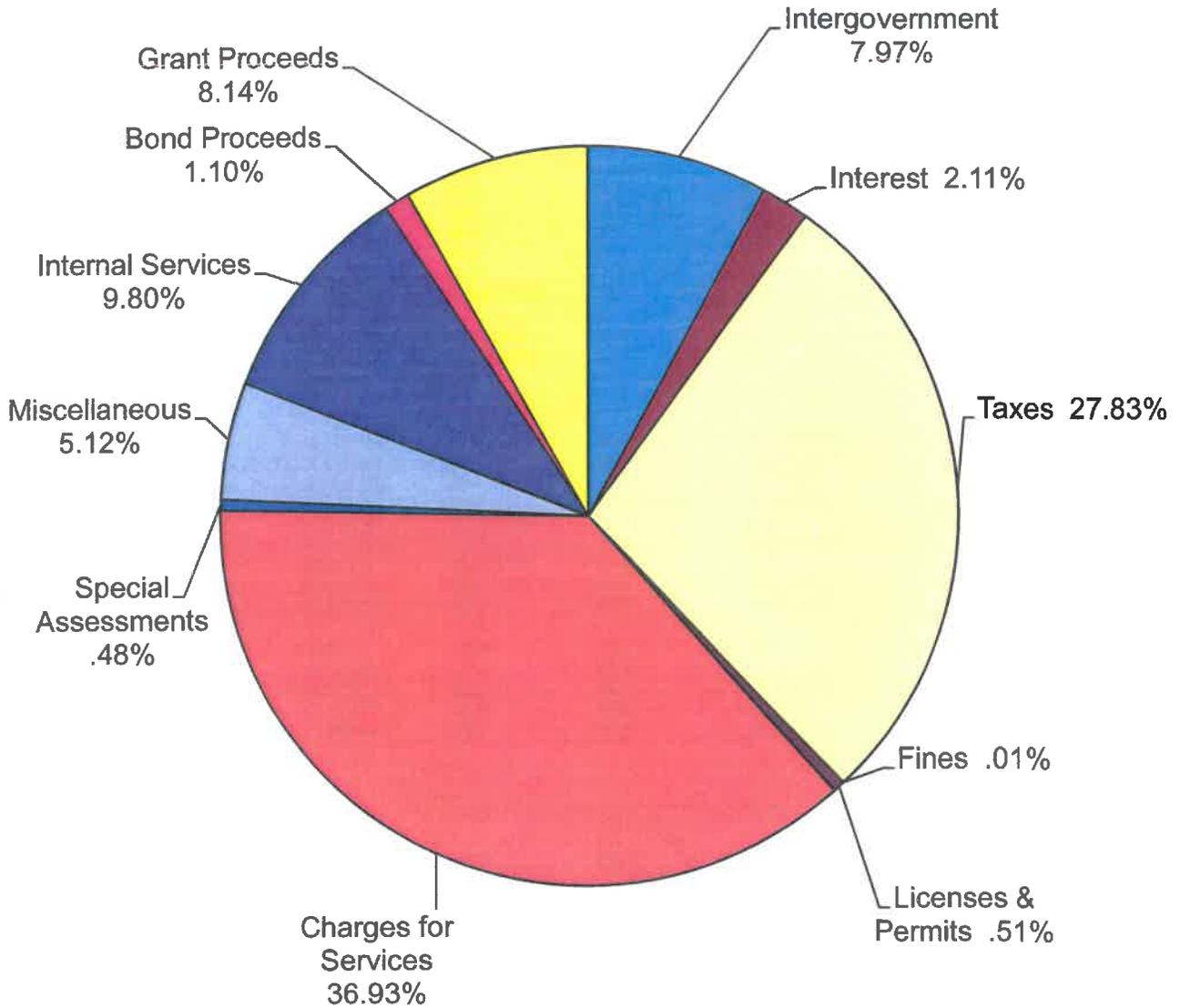
**CITY OF KEARNEY
COMPARATIVE VALUATIONS, TAXES AND LEVIES
2024 - 2025 BUDGET**

	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%	7.80%	
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%	1.48%	0.92%	5.70%	10.06%	8.05%	
Levy (per \$100.00) (Allowed .45 per \$100)	0.12819	0.12956	0.13773	0.13653	0.13663	0.13688	0.14022	0.14081	0.00059
(percent change)	5.00%	-0.96%	6.69%	-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)	-39.86%	13.46%	7.03%	10.83%	-0.86%	-1.89%	-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%	7.66%	
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%	3.38%	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%	12.91%	-1.08%	1.98%	-23.92%	-1.35%	
Total	251.82	265.44	297.43	307.30	300.63	312.88	330.16	349.51	19.38
(percent change)	3.91%	5.41%	12.05%	1.30%	-2.22%	4.07%	5.52%	5.86%	

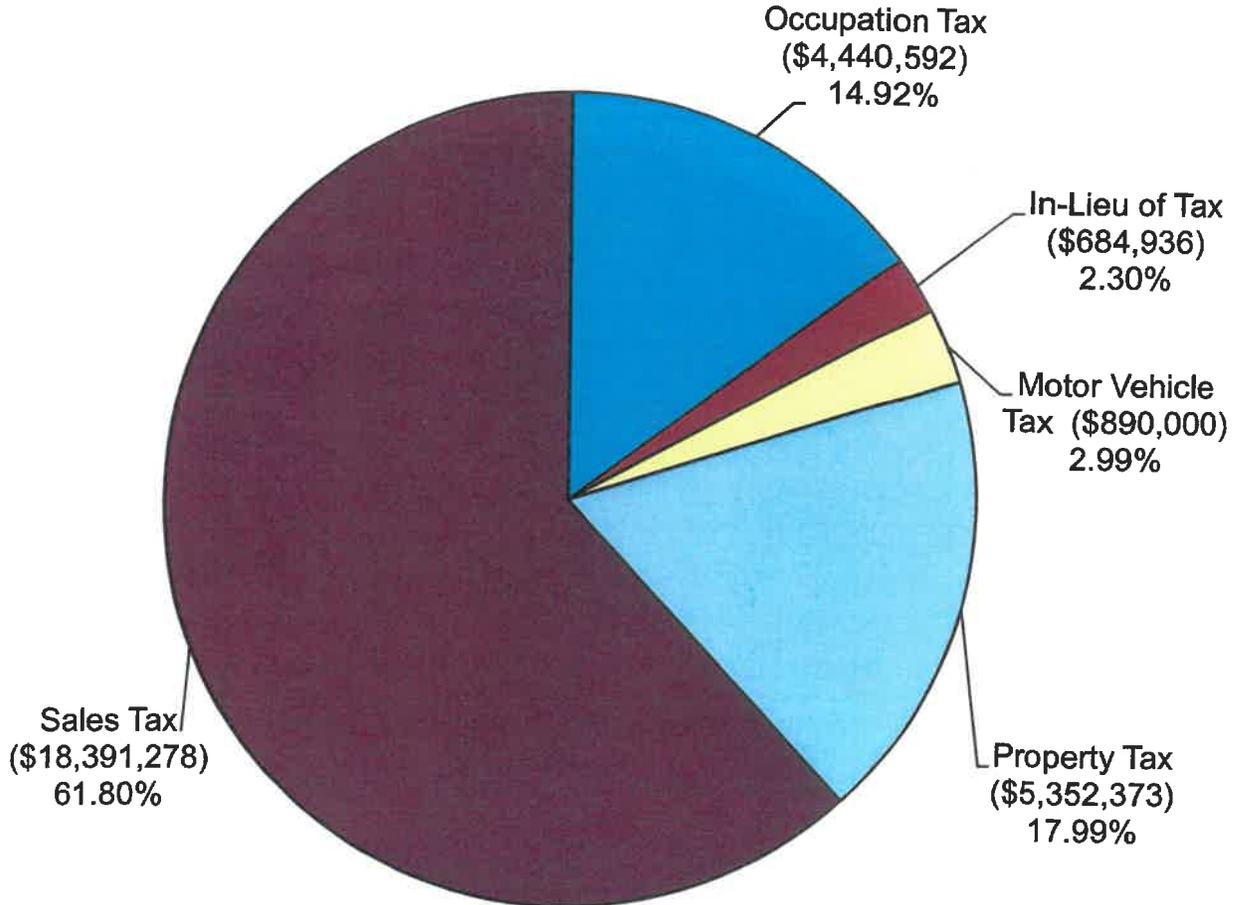
**CITY OF KEARNEY
FUND BALANCE REQUIREMENT
2024-2025 BUDGET**

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

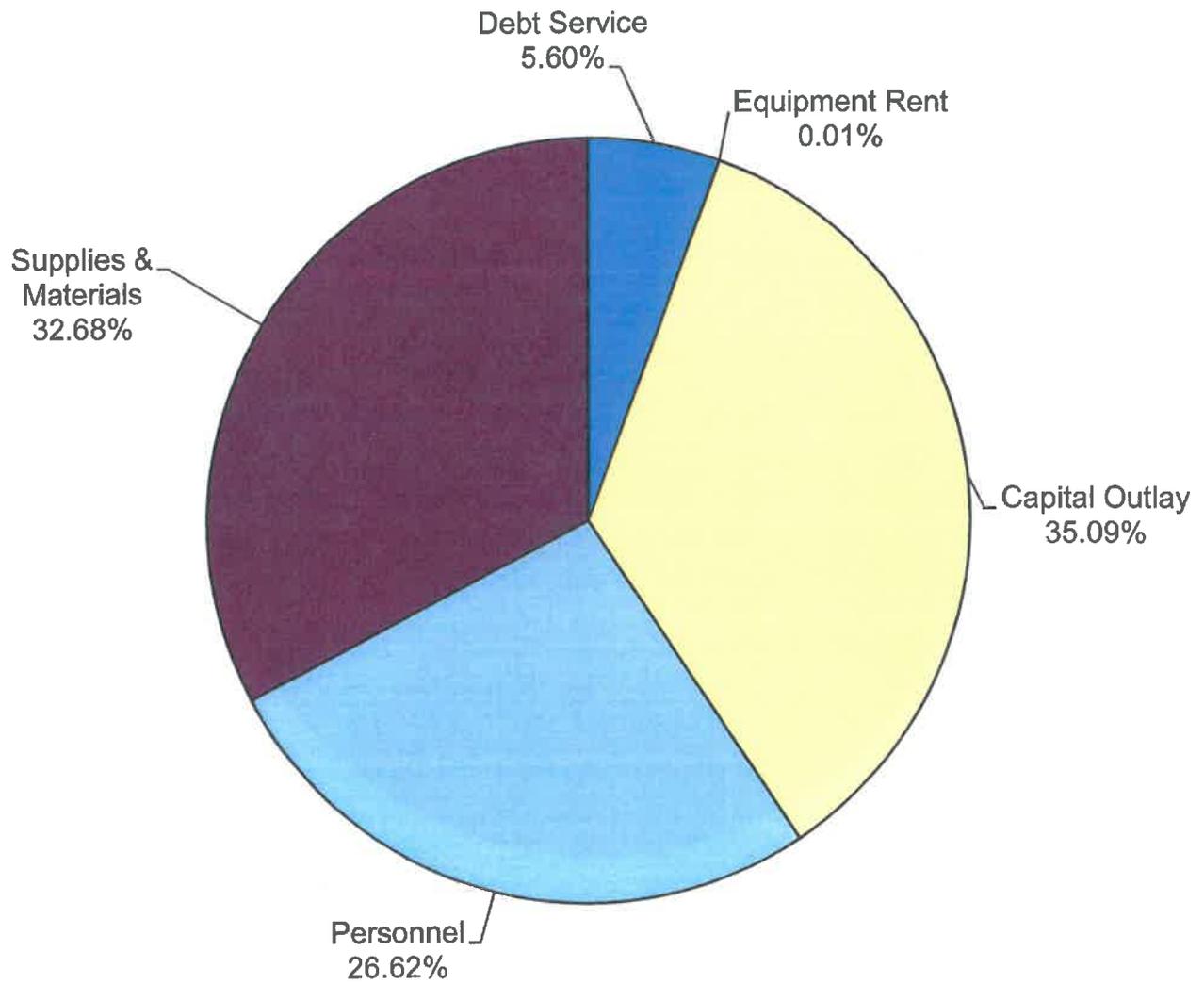
City of Kearney Revenues by Source 2024-25



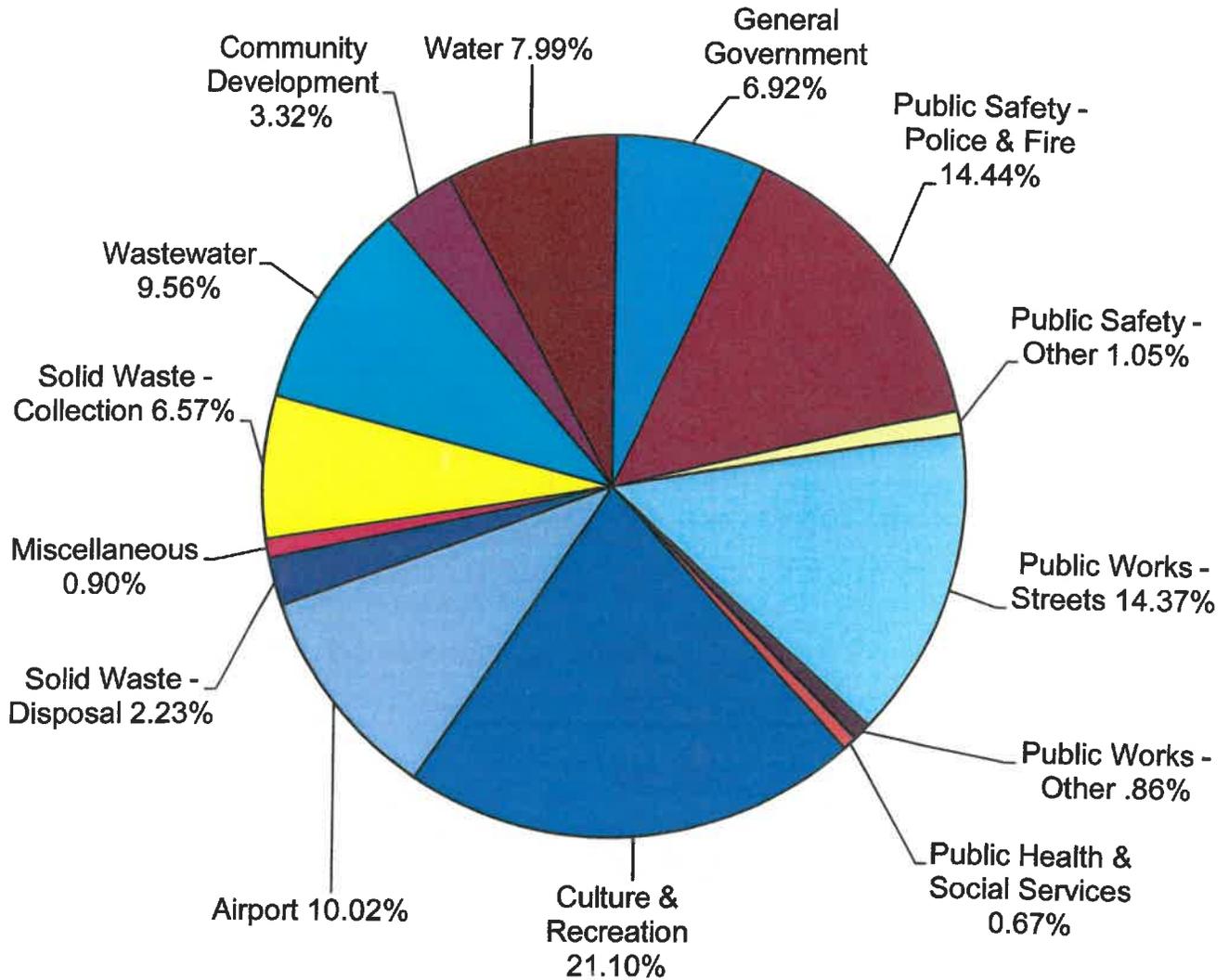
City of Kearney Tax Revenues by Source
2024-2025



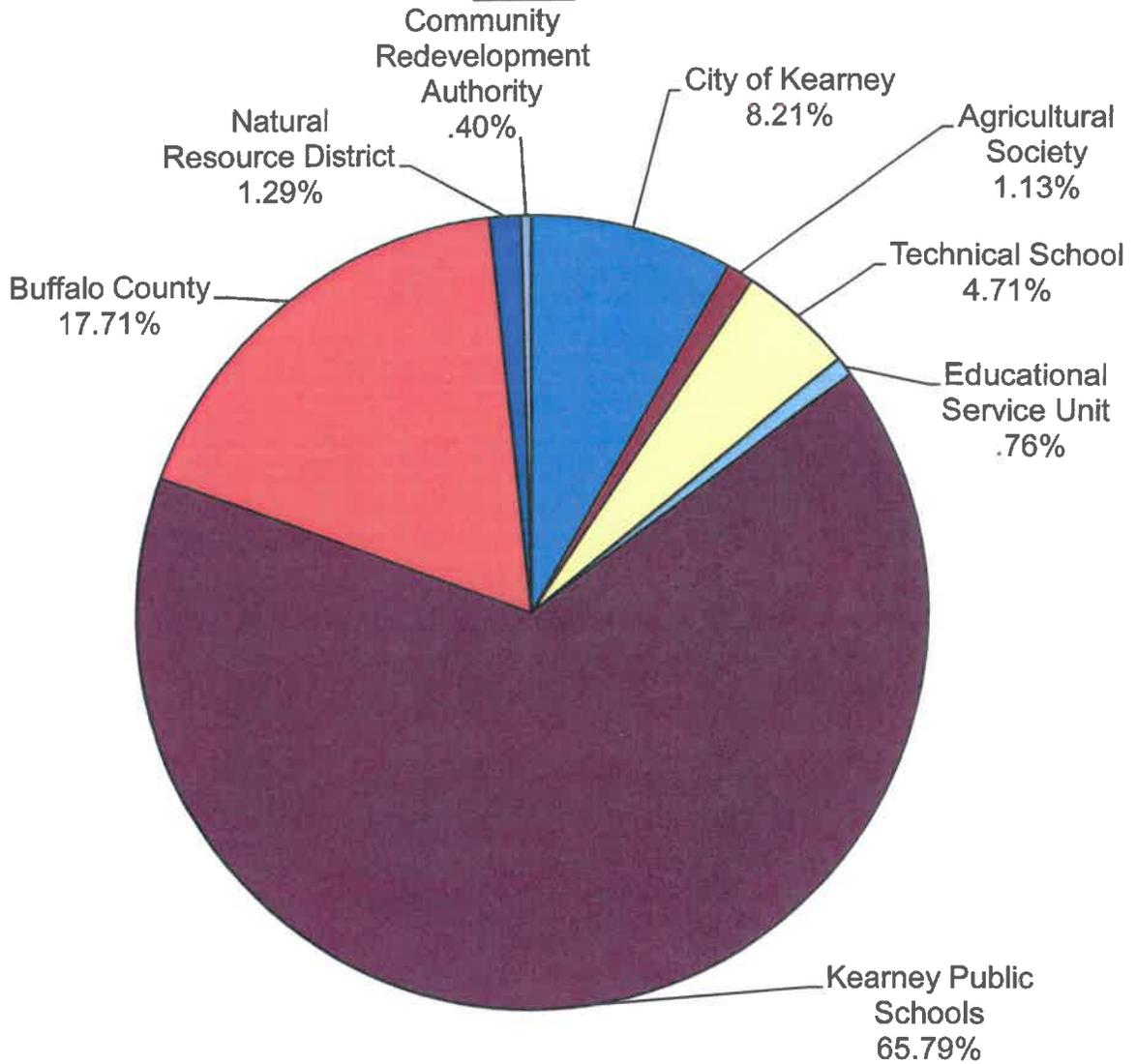
City of Kearney All Funds by Object 2024-25



City of Kearney Budget by Function 2024-25



Kearney City Property Tax Distribution 2023



GOVERNMENTAL FUNDS

Governmental funds are generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

GENERAL FUND

The general fund is the chief operating fund of a local government. GAAP prescribe that the general fund be used "to account for all financial resources except those required to be accounted for in another fund." That is, it is presumed that all of a government's activities are reported in the general fund unless there is a compelling reason to report an activity in some other fund type.

**CITY OF KEARNEY
GENERAL FUND SUMMARY
2024- 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	19,080,738.31	20,074,325.23	21,254,525.00	20,787,902.00	22,741,787.00
Supplies, Materials and Contractual Services	9,049,449.43	10,835,191.97	12,447,828.00	11,530,439.00	13,110,158.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	1,287,030.41	1,217,668.73	2,076,152.00	1,644,022.00	1,386,208.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	58,742.40	1,174,008.00	11,470.57	11,471.57	11,930.20
TOTAL EXPENDITURES	29,475,960.55	33,301,193.93	35,789,975.57	33,973,834.57	37,250,083.20

REVENUES					
Taxes	17,543,513.20	18,307,162.22	19,867,679.14	20,139,327.96	21,311,281.56
Licenses and Permits	581,059.00	529,657.00	508,955.00	513,115.00	540,550.00
Charges for Services	2,003,657.30	2,348,048.22	2,587,519.00	2,688,696.00	3,182,166.00
Fines	14,319.74	10,466.71	11,000.00	10,760.00	10,700.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	62,409.35	524,530.72	985,409.00	777,147.00	1,154,903.00
Miscellaneous	755,731.91	1,045,099.83	671,305.00	762,079.00	1,491,344.00
Intergovernmental - State	155,652.78	170,482.50	17,341.00	203,940.00	17,617.00
Transfers	8,158,225.33	9,881,183.04	9,237,787.00	8,590,825.00	8,589,278.00
TOTAL REVENUES	29,274,568.61	32,816,630.24	33,886,995.14	33,685,889.96	36,297,839.56
Beginning fund balance	10,226,526.83	9,974,300.12	9,258,168.96	9,500,738.86	9,219,666.38
County Treasurer's balance	167,039.80	217,874.57	200,000.00	206,872.13	200,000.00
Total cash available	39,668,135.24	43,008,804.93	43,345,164.10	43,393,500.95	45,717,505.94
Less total expenditures	29,475,960.55	33,301,193.93	35,789,975.57	33,973,834.57	37,250,083.20
Ending fund balance	10,192,174.69	9,707,610.99	7,555,188.53	9,419,666.38	8,467,422.74

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Surplus	
09/30/15	9,570,314.83				
09/30/16	8,647,325.32	(922,989.51)			
09/30/17	8,619,236.38	(28,088.94)			
09/30/18	10,986,754.67	2,367,518.29			
09/30/19	9,994,882.80	(991,871.87)			
09/30/20	10,084,389.65	89,506.85			
09/30/21	10,226,526.83	142,137.18			
09/30/22	9,974,300.12	(252,226.71)			
09/30/23	9,500,738.86	(473,561.26)			
09/30/24 (estimate)	9,219,666.38	(281,072.48)			
09/30/25 (budget)	8,467,422.74	(752,243.64)	8,162,986.25	0.00	304,436.49

The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for General Fund.

**GENERAL FUND
REVENUES**

FUND 10 - GENERAL

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
31000 Taxes						
100031105	Beer & liquor occupation	68,395.00	65,040.00	65,000.00	65,000.00	65,000.00
100031115	Cable TV occupation tax	333,925.36	330,077.91	328,000.00	320,000.00	320,000.00
100031118	Hotel occupation tax	761,916.98	841,472.48	800,000.00	840,000.00	900,000.00
100031120	In lieu of tax	628,927.63	658,994.65	690,421.00	680,412.00	684,936.00
100031125	Misc. occupation tax	12,369.00	12,825.00	14,000.00	14,000.00	14,000.00
100031127	Motor vehicle tax	845,384.16	870,627.92	865,000.00	890,000.00	890,000.00
100031128	Natural gas co. occ. tax	515,388.62	562,994.47	550,000.00	560,000.00	560,000.00
100031130	Property tax	3,881,997.50	4,024,160.24	4,632,759.14	4,540,103.96	5,005,743.56
100031135	Sales tax	9,840,032.51	10,192,652.78	11,132,499.00	11,441,802.00	11,886,002.00
100031140	Telecommunications occ. tax	289,528.56	291,552.89	290,000.00	290,000.00	185,600.00
100031149	General business occ. Tax 1	365,647.88	456,763.88	500,000.00	498,010.00	500,000.00
100031150	General business occ. Tax 2	0.00	0.00	0.00	0.00	300,000.00
Category Total		17,543,513.20	18,307,162.22	19,867,679.14	20,139,327.96	21,311,281.56
32000 Licenses and Permits						
100132100	Beer & liquor licenses	31,050.50	28,775.00	32,000.00	32,000.00	32,000.00
100132150	Tobacco licenses	842.50	827.50	800.00	835.00	850.00
101732110	BOA fees	400.00	49.00	155.00	0.00	200.00
101732115	Building permits	466,458.00	446,379.00	400,000.00	400,000.00	450,000.00
101732125	Electricians licenses	5,483.00	15,860.00	2,500.00	2,500.00	20,000.00
101732135	Manufactured home court	8,927.00	11,380.00	9,500.00	9,780.00	10,000.00
101732140	Plumbers licenses	39,194.00	1,209.00	39,000.00	43,000.00	2,500.00
101732145	Special use & zoning per.	28,704.00	25,177.50	25,000.00	25,000.00	25,000.00
Category Total		581,059.00	529,657.00	508,955.00	513,115.00	540,550.00
33000 Charges for Services						
100133230	Photocopies	63.59	0.00	0.00	0.00	0.00
101033116	County - animal shelter	21,218.00	21,855.00	22,511.00	22,511.00	23,187.00
101033193	County - shooting range	3,375.00	3,375.00	3,375.00	3,375.00	3,375.00
101033194	County - Crime Analyst	0.00	0.00	0.00	0.00	36,754.00
101033259	School - services	86,461.54	79,093.09	86,500.00	86,500.00	86,500.00
101033275	Tow-in storage	5,052.20	4,928.75	6,500.00	7,500.00	7,500.00
101133195	County - records	197,192.00	201,632.51	217,063.00	209,747.00	225,999.00
101133230	Photocopies	9,325.38	5,879.50	8,500.00	7,000.00	7,000.00
101233185	County - data processing	157,034.33	174,150.08	243,942.00	242,339.00	315,805.00
101333190	County - evidence	79,139.00	72,750.77	102,922.00	94,850.00	95,271.00
101433180	County - building	72,033.88	84,747.19	89,132.00	85,632.00	103,918.00
101533257	Rural Fire District	62,176.00	67,006.00	67,006.00	63,038.00	63,500.00
104033125	Burials	95,302.50	90,297.25	71,500.00	70,500.00	71,500.00
104033217	Kiosk	280.00	175.00	250.00	180.00	250.00
104733154	Concessions- SportsPlex	0.00	0.00	0.00	0.00	50,000.00
104733253	Rentals- SportsPlex	0.00	0.00	0.00	0.00	325,000.00
104733261	Sponsorships - SportsPlex	0.00	0.00	0.00	0.00	40,000.00
104833105	Admissions, Tennis Center	12,575.66	26,662.82	40,000.00	30,000.00	35,250.00
104833153	Concessions, Tennis Center	0.00	160.91	400.00	150.00	550.00
104833240	Pro shop, Tennis Center	(257.68)	3,981.34	4,000.00	4,000.00	5,100.00
104833245	Program registrations, Tennis Center	6,820.55	41,955.48	60,000.00	42,000.00	47,000.00
104833246	Rentals, Tennis Center	20.00	4,790.00	6,000.00	5,000.00	5,500.00
104833261	Sponsorships, Tennis Center	0.00	0.00	0.00	0.00	0.00
104833280	UNK - Tennis Center	53,045.00	54,636.00	56,275.00	56,275.00	57,964.00
104933162	Concessions, Senior Center	9,395.69	11,689.67	14,200.00	16,275.00	16,275.00
104933196	County - Senior Center	30,000.00	30,302.09	30,000.00	30,000.00	30,000.00
104933247	Program registrations, Senior	20,392.57	165,846.53	187,992.00	288,761.00	282,860.00
105033177	County - bookmobile	270,581.04	278,142.00	286,439.00	286,439.00	296,439.00
105033221	Makerspace	2,180.78	3,286.53	3,500.00	5,000.00	5,000.00
105033230	Photocopies	8,513.28	9,251.67	7,000.00	9,000.00	9,500.00
105133250	Rentals, Park	74,761.49	104,695.50	125,000.00	120,000.00	125,000.00
105233120	Athletic receipts	61,637.00	69,651.00	85,000.00	72,000.00	80,000.00
105233155	Concessions, Activity Center	439.57	294.17	450.00	350.00	350.00
105233161	Concessions, Patriot Park	40,745.71	42,744.26	42,000.00	42,000.00	43,000.00
105233163	Concessions, Yanney Park	3,240.99	3,184.39	3,000.00	3,000.00	3,500.00
105233164	Concessions, Harvey Park	5,943.83	4,240.70	8,000.00	4,250.00	4,750.00
105233245	Program registrations, Rec.	134,447.33	152,929.37	155,000.00	154,000.00	160,000.00
105233250	Rentals, Park Buildings	237.50	1,337.50	500.00	1,460.00	0.00
105233251	Rentals, Yanney Marina	4,222.01	3,915.51	4,500.00	5,000.00	5,000.00

**GENERAL FUND
REVENUES (Continued)**

FUND 10 - GENERAL

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
105333264	The Arch, services	53,133.02	64,532.28	61,491.00	61,493.00	63,338.00
105433100	Admissions, Centennial pool	24,304.34	27,132.03	27,000.00	27,500.00	27,500.00
105433110	Admissions, Harmon pool	113,563.46	136,512.12	116,000.00	136,000.00	136,000.00
105433151	Concessions, Centennial pool	9,265.07	10,957.88	9,000.00	11,000.00	12,000.00
105433160	Concessions, Harmon pool	26,540.23	28,392.25	27,000.00	28,000.00	29,000.00
105533152	Concessions, Cottonmill	1,591.26	1,940.95	1,500.00	1,500.00	1,500.00
105533184	County - Cottonmill	236,384.52	246,649.60	297,071.00	347,071.00	234,231.00
105533219	Concessions, Cottonmill Marina	4,567.16	3,953.03	4,000.00	4,000.00	4,000.00
105533248	Rentals, Cottonmill Buildings	6,607.50	8,390.50	6,000.00	4,000.00	6,000.00
105933163	Concessions, Yanney	(20.00)	0.00	0.00	0.00	0.00
105933250	Rentals, Yanney Buildings	125.00	0.00	0.00	0.00	0.00
Category Total		2,003,657.30	2,348,048.22	2,587,519.00	2,688,696.00	3,182,166.00
34000 Fines						
100134115	Returned check charge	30.00	0.00	0.00	60.00	0.00
101034107	Fines - Police	9,895.00	9,780.00	11,000.00	10,000.00	10,000.00
105034105	Fines - Library	4,394.74	686.71	0.00	700.00	700.00
Category Total		14,319.74	10,466.71	11,000.00	10,760.00	10,700.00
36000 Interest						
100036100	Interest	62,409.35	524,530.72	985,409.00	777,147.00	1,154,903.00
Category Total		62,409.35	524,530.72	985,409.00	777,147.00	1,154,903.00
37000 Miscellaneous						
100037109	CRA contribution	64,952.00	66,900.00	68,907.00	68,907.00	70,974.00
100037140	Forfeitures (Pension/FSA)	0.00	240,733.73	0.00	29,531.00	0.00
100037210	Sale of real estate	1,500.00	1,500.00	0.00	1,000.00	0.00
100237180	Miscellaneous	0.00	0.00	0.00	2,500.00	2,943.00
100137103	Admin. fee - Utility Department	255,000.00	257,000.00	246,000.00	246,000.00	250,000.00
100137130	Farm income	16,983.93	17,238.69	17,498.00	19,997.00	20,260.00
100137180	Miscellaneous	141,054.43	71,987.78	70,000.00	77,000.00	70,000.00
101037123	Equitable sharing	15,329.65	183.62	0.00	10,000.00	0.00
101037133	Grant proceeds	36,823.97	17,463.65	15,000.00	25,000.00	15,000.00
101037180	Miscellaneous	32,225.00	58,404.05	0.00	7,000.00	0.00
101037194	Officer contribution-Rifle buyback	0.00	0.00	0.00	0.00	0.00
101737180	Miscellaneous	600.00	2,846.00	500.00	5,000.00	3,000.00
104037145	Foundation work	4,180.00	4,999.72	3,500.00	4,100.00	3,800.00
104037180	Miscellaneous	0.00	540.00	250.00	4,500.00	250.00
104037204	Sale of Columbarium Spaces	22,597.26	25,665.38	16,500.00	35,500.00	25,000.00
104037207	Sale of Lots	101,768.81	102,229.87	84,000.00	89,000.00	90,000.00
104737124	Endowment Proceeds - KVB SportsPlex	0.00	0.00	0.00	0.00	150,000.00
104737170	Lottery Trust Fund	0.00	0.00	0.00	0.00	592,000.00
104937180	Miscellaneous	30,351.48	51,763.30	34,200.00	41,235.00	43,200.00
105037180	Miscellaneous	14,411.13	97,589.56	71,250.00	71,250.00	83,117.00
105337115	Donations	14,434.15	20,159.21	40,000.00	20,000.00	67,500.00
105337133	Grant proceeds	0.00	0.00	0.00	0.00	0.00
105337180	Miscellaneous	0.00	3,351.64	0.00	259.00	0.00
105437180	Miscellaneous	2,641.00	3,417.00	2,700.00	3,300.00	3,300.00
105537120	Donations - Nature Barn	879.10	1,126.63	1,000.00	1,000.00	1,000.00
Category Total		755,731.91	1,045,099.83	671,305.00	762,079.00	1,491,344.00
38000 Intergovernmental - State						
100038115	Homestead exemption	132,656.95	142,405.37	0.00	171,936.00	0.00
101038145	State grants	15,569.83	20,460.13	10,000.00	17,000.00	10,000.00
105038137	State alloc. - Library	7,426.00	7,617.00	7,341.00	7,617.00	7,617.00
105338145	State grants	0.00	0.00	0.00	7,387.00	0.00
Category Total		155,652.78	170,482.50	17,341.00	203,940.00	17,617.00
39000 Transfers						
100039100	Transfer from other funds	4,832,426.01	1,161,619.00	0.00	0.00	0.00
100039105	Transfer, W&S (electric.)	3,325,799.32	8,719,564.04	9,237,787.00	8,590,825.00	8,589,278.00
Category Total		8,158,225.33	9,881,183.04	9,237,787.00	8,590,825.00	8,589,278.00
Total		29,274,568.61	32,816,630.24	33,886,995.14	33,685,889.96	36,297,839.56

**CITY OF KEARNEY
GENERAL FUND ACCOUNT EXPENDITURE SUMMARY
2024 - 2025 BUDGET**

Account	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
Administrative Services	3,684,567.49	5,493,585.08	4,966,683.57	4,051,717.57	3,933,193.00
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
Public Works - 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 - Administration	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
TOTAL EXPENDITURES	29,475,960.55	33,301,193.93	35,789,975.57	33,973,834.57	37,250,083.00

**CITY OF KEARNEY
ADMINISTRATION
2024-2025 BUDGET**

DESCRIPTION

The City of Kearney was incorporated on December 3, 1873, and has a current population of approximately 34,000.

The City of Kearney is classified as a First-Class City under Nebraska State Law. The Council-Manager form of government was adopted by voters in 1950. Five Council members are elected at large for four-year staggered terms. The City Council elects one member to serve as Mayor for a two-year term.

Administration is composed of the offices of the City Manager, the City Clerk and Human Resources. The City Council appoints a City Manager who coordinates City operations.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Administrative Assistant	1	2	2
Assistant City Manager	1	0	0
Assistant to City Manager	0	0	1
Assistant Human Resources Director	1	1	1
City Clerk	1	1	1
City Manager	1	1	1
Deputy City Clerk	1	1	1
Deputy City Manager	0	1	0
Director of Administrative Services	1	1	1
Executive Assistant	1	1	1
Records Retention Coordinator	1	0	0

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Office Furniture	100144157	\$5,000
2. Time 2 Storage Cabinets	100144157	\$7,858
3. Door Keypad System (City Hall 2 nd Floor)	100144157	\$7,500
4. Elevator Upgrade Sinking Fund	100144170	\$50,000

ADMINISTRATIVE SERVICES

FUND 10 - GENERAL ACCOUNT 01 - ADMINISTRATIVE SERVICES

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
100141100	Salaries and wages	851,821.18	823,015.90	1,084,321.00	990,999.00	824,221.00
100141110	FICA, City's share	58,066.16	56,097.35	67,705.00	58,613.00	63,053.00
100141125	Health & dental insurance	179,521.15	163,755.04	196,864.00	139,264.00	139,981.00
100141130	Pension	94,784.72	94,040.43	96,502.00	78,602.00	48,697.00
100141140	Physical/drug test	13,240.50	10,230.10	15,000.00	13,000.00	15,000.00
100141155	Unemployment	0.00	0.00	0.00	0.00	0.00
100141170	Workers comp. insurance	946.64	854.67	1,059.00	1,059.00	1,023.00
	Category Total	1,198,380.35	1,147,993.49	1,461,451.00	1,281,537.00	1,091,975.00
42000 Supplies, Materials and Contractual Services						
100142100	Abstractor & appraisal	2,000.00	0.00	2,000.00	2,000.00	2,000.00
100142105	Administrative	4,901.54	1,078.97	5,720.00	4,500.00	5,720.00
100142110	Advertising	20,596.46	16,134.17	17,000.00	17,000.00	19,020.00
100142115	Marketing	1,307.51	12,463.51	14,025.00	13,000.00	14,025.00
100142175	Building repairs	55,225.31	39,205.38	25,000.00	37,000.00	36,001.00
100142201	City Manager contingency	32,089.32	82,565.37	100,000.00	100,000.00	100,000.00
100142220	Cleaning services	25,522.33	25,691.81	25,464.00	25,464.00	26,820.00
100142330	Dues & publications	58,337.00	115,034.89	68,511.00	68,000.00	68,041.00
100142340	Election expense	27,135.11	1,515.98	7,500.00	7,500.00	10,200.00
100142370	Equipment repairs	0.00	0.00	500.00	500.00	500.00
100142465	Insurance, property & casualty	18,436.25	17,830.27	29,480.00	29,480.00	28,727.00
100142503	Lease payments	14,700.24	14,700.24	14,700.00	14,700.00	14,700.00
100142505	Legal	200,481.01	339,052.26	287,016.00	287,016.00	292,717.00
100142525	Maintenance agreements	23,305.30	23,442.12	27,486.00	30,000.00	35,424.00
100142555	Records management	2,723.00	2,167.75	5,635.00	2,500.00	5,635.00
100142563	NPPD lease rebate	1,696,059.13	2,203,990.83	2,500,000.00	1,801,549.00	1,800,000.00
100142575	Office supplies	9,406.29	6,221.50	12,000.00	9,500.00	8,500.00
100142590	Other	13,999.70	5,839.98	56,525.00	30,000.00	18,000.00
100142620	Professional fees	12,301.99	12,200.00	14,000.00	14,000.00	14,000.00
100142630	Publicity, economic dev.	109,000.00	159,000.00	155,000.00	165,000.00	155,000.00
100142830	Telephone service	23,960.97	18,123.88	11,000.00	15,000.00	18,900.00
100142860	Travel & training	22,436.91	22,472.66	44,200.00	21,000.00	20,000.00
100142908	Unsold solar shares	19.31	2.32	5,000.00	0.00	0.00
100142910	Utilities	43,675.90	51,317.76	61,000.00	61,000.00	65,000.00
	Category Total	2,417,620.58	3,170,051.65	3,488,762.00	2,755,709.00	2,758,930.00
44000 Capital Outlay						
100144100	Improvements	0.00	0.00	0.00	0.00	0.00
100144157	Equipment	9,824.16	1,531.94	5,000.00	3,000.00	20,358.00
100144170	Sinking fund	0.00	0.00	0.00	0.00	50,000.00
	Category Total	9,824.16	1,531.94	5,000.00	3,000.00	70,358.00
49000 Transfers						
100149100	Transfers to other funds	58,742.40	1,174,008.00	11,470.57	11,471.57	11,930.20
	Category Total	58,742.40	1,174,008.00	11,470.57	11,471.57	11,930.20
	Total	3,684,567.49	5,493,585.08	4,966,683.57	4,051,717.57	3,933,193.20

**CITY OF KEARNEY
FINANCE
2024-2025 BUDGET**

DESCRIPTION

The Finance Department is responsible for administering all financial recordkeeping and reporting functions of the City. The department compiles and produces the fiscal budget and financial statements for the City, as well as maintaining debt and treasury management, budget control, accounting activities and general administrative functions. Finally, the department also provides support and advice to other City departments in matters relating to financial issues and internal control.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Account Clerk, Senior	2	2	2
Accounting Technician	1	1	1
Assistant Director of Finance	.5	.5	.5
Director of Finance	.5	.5	.5

NOTABLE EXPENDITURES

None

FINANCE

FUND 10 - GENERAL ACCOUNT 02 - FINANCE

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
100241100	Salaries and wages	328,453.88	354,636.36	321,811.00	321,360.00	334,997.00
100241110	FICA, City's share	23,677.04	23,125.47	24,619.00	24,584.00	25,627.00
100241125	Health & dental insurance	65,180.38	62,841.78	68,698.00	58,716.00	65,787.00
100241130	Pension	19,699.39	18,624.60	19,309.00	19,258.00	20,100.00
100241155	Unemployment	0.00	0.00	0.00	0.00	0.00
100241170	Workers comp. insurance	362.82	307.15	381.00	381.00	423.00
	Category Total	437,373.51	459,535.36	434,818.00	424,299.00	446,934.00
42000 Supplies, Materials and Contractual Services						
100242140	Audit fees	6,628.52	6,628.52	6,629.00	6,629.00	14,273.00
100242303	CRA - GBOT	329,903.40	433,814.89	500,000.00	500,000.00	500,000.00
100242304	CRA - GBOT 2	0.00	0.00	0.00	0.00	300,000.00
100242330	Dues & publications	610.94	1,073.94	1,850.00	1,850.00	1,850.00
100242370	Equipment repairs	0.00	0.00	500.00	500.00	500.00
100242387	Fees	0.00	10,179.37	9,600.00	10,000.00	10,800.00
100242465	Insurance, property & casualty	14,341.30	17,592.46	23,528.00	23,528.00	25,883.00
100242525	Maintenance agreements	30,262.83	37,164.53	34,000.00	34,000.00	44,080.00
100242575	Office supplies	5,219.59	5,972.06	5,000.00	5,000.00	5,000.00
100242590	Other	614.48	1,766.30	2,000.00	2,000.00	2,000.00
100242605	Postage	18,999.42	22,336.39	22,000.00	22,000.00	22,000.00
100242620	Professional fees	561.00	4,724.34	2,000.00	7,000.00	2,000.00
100242630	Publicity, economic dev.	656,148.59	838,208.86	800,000.00	850,000.00	900,000.00
100242665	Remitted to school	41,853.00	38,477.50	43,800.00	44,810.00	44,810.00
100242860	Travel & training	3,924.43	5,657.32	5,000.00	5,000.00	5,000.00
	Category Total	1,109,067.50	1,423,596.48	1,455,907.00	1,512,317.00	1,878,196.00
44000 Capital Outlay						
100244100	Improvements	0.00	14,935.08	0.00	0.00	0.00
100244157	Equipment	9,591.36	1,796.83	5,000.00	0.00	0.00
	Category Total	9,591.36	16,731.91	5,000.00	0.00	0.00
	Total	1,556,032.37	1,899,863.75	1,895,725.00	1,936,616.00	2,325,130.00

**CITY OF KEARNEY
INFORMATION TECHNOLOGY
2024-2025 BUDGET**

DESCRIPTION

The Information Technology department is responsible for providing oversight, management, coordination, integration, staffing of technology support services, network and system support services, information support services, instructional development and education technology support services, as well as telephone and network services.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Administrative Assistant	1	1	1
Computer Support Technician	3	3	3
GIS Coordinator	.25	.25	.25

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Personal computers	100544157	\$59,150
2. I.T. – replace servers	100544157	\$30,000
3. Miscellaneous software/hardware	100544157	\$48,000
4. Security Cameras	100544157	\$20,000
5. Electronic Display Systems	100544157	\$8,000
6. I.T. – core switches/router	100544157	\$10,000
7. Police – MDT's	100544157	\$20,000

INFORMATION TECHNOLOGY

FUND 10 - GENERAL ACCOUNT 05 - INFORMATION TECHNOLOGY

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
100541100	Salaries and wages	319,336.29	325,536.96	343,642.00	343,642.00	357,271.00
100541110	FICA, City's share	23,091.48	23,601.17	26,289.00	26,289.00	27,331.00
100541125	Health & dental insurance	71,618.07	67,101.42	70,213.00	70,213.00	76,552.00
100541130	Pension	19,109.34	19,451.34	20,619.00	20,619.00	21,436.00
100541170	Workers comp. insurance	357.76	305.20	406.00	406.00	450.00
	Category Total	433,512.94	435,996.09	461,169.00	461,169.00	483,040.00
42000 Supplies, Materials and Contractual Services						
100542230	Clothing allowance	1,080.00	0.00	1,500.00	1,500.00	1,500.00
100542330	Dues & publications	0.00	483.04	750.00	750.00	750.00
100542415	Gas, oil and grease	680.97	617.55	750.00	750.00	775.00
100542465	Insurance, property & casualty	11,797.79	4,850.51	26,788.00	26,788.00	29,410.00
100542525	Maintenance agreements	97,650.69	127,983.72	181,696.00	183,996.00	197,987.00
100542565	Office equipment repair	0.00	1,622.77	3,500.00	3,500.00	3,500.00
100542575	Office supplies	2,117.17	4,863.86	9,500.00	9,500.00	9,500.00
100542830	Telephone service	6,202.49	6,197.43	8,500.00	8,500.00	8,750.00
100542860	Travel & training	1,500.00	0.00	4,500.00	4,500.00	4,500.00
100542915	Vehicle repair	58.59	557.59	1,800.00	1,800.00	2,000.00
	Category Total	121,087.70	147,176.47	239,284.00	241,584.00	258,672.00
44000 Capital Outlay						
100544100	Improvements	0.00	317.88	0.00	0.00	0.00
100544157	Equipment	121,575.23	171,024.40	122,900.00	122,900.00	195,150.00
	Category Total	121,575.23	171,342.28	122,900.00	122,900.00	195,150.00
	Total	676,175.87	754,514.84	823,353.00	825,653.00	936,862.00

**CITY OF KEARNEY
POLICE - SERVICES
2024-2025 BUDGET**

DESCRIPTION

The Police Department is divided into two areas for organizational purposes. One Captain oversees Operations which consists of patrol shifts, investigations, community service and victim witness. A second Captain coordinates Police Services which consist of Evidence, Records, and Data Processing.

Functional areas covered under the Police Services budget include police patrol, criminal investigations, parking enforcement, animal control, public education on law enforcement concerns, training, and Victim Witness Unit.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Administrative Coordinator/Crime Analyst	1	1	1
Airport Police Officer	.5	0	0
Communications Specialist	0	1	0
Community Service Officer	4	4	4
Crime Analyst	0	0	1
Director – Victim Witness	1	1	1
Police Captain	2	2	2
Police Chief	1	1	1
Police Lieutenant	4	4	4
Police Officer	43	44	45
Police Sergeant	9	9	9

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Portable radio replacement (hand-held) (1)	101044157	\$8,000
2. Axon Taser Contract	101044157	\$77,000

POLICE - SERVICES

**FUND 10 - GENERAL
ACCOUNT 10 - POLICE - SERVICES**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
101041100	Salaries & wages	5,632,009.74	5,888,187.51	5,880,347.00	6,038,121.00	6,223,982.00
101041110	FICA, City's share	413,312.56	429,140.83	449,847.00	461,915.00	476,135.00
101041125	Health & dental insurance	1,030,695.07	982,156.35	1,085,248.00	1,012,489.00	1,161,163.00
101041130	Pension	20,170.25	18,978.20	19,639.00	20,852.00	25,508.00
101041145	Police retirement	367,376.61	384,399.85	388,202.00	394,958.00	405,470.00
101041155	Unemployment	0.00	0.00	0.00	0.00	0.00
101041170	Workers comp. insurance	83,177.41	90,467.84	117,807.00	117,807.00	128,025.00
	Category Total	7,546,741.64	7,793,330.58	7,941,090.00	8,046,142.00	8,420,283.00
42000 Supplies, Materials and Contractual Services						
101042120	Animal care	160,100.26	199,162.92	204,483.00	182,627.00	188,106.00
101042190	CANDO match	7,000.00	0.00	7,000.00	7,000.00	0.00
101042205	Civil Service expense	5,907.25	7,331.48	10,350.00	7,500.00	6,850.00
101042230	Clothing allowance	58,823.77	99,413.95	110,650.00	100,000.00	89,650.00
101042255	Communications - County	815,961.09	859,639.98	925,000.00	925,436.00	996,893.00
101042310	Crime prevention materials	8,195.56	10,998.38	18,925.00	11,000.00	11,925.00
101042330	Dues & publications	13,466.51	15,982.92	9,776.00	20,000.00	20,000.00
101042382	Equitable sharing (federal)	0.00	3,945.00	30,450.00	17,038.00	15,000.00
101042383	ESU (SWAT)	0.00	0.00	16,000.00	0.00	24,000.00
101042400	Film and film processing	226.07	7.78	2,500.00	225.00	250.00
101042415	Gas, oil and grease	125,918.42	111,616.94	154,800.00	150,000.00	155,600.00
101042465	Insurance, property & casualty	173,892.74	189,488.14	213,611.00	213,611.00	234,520.00
101042504	LEC West - County	0.00	0.00	0.00	0.00	32,400.00
101042525	Maintenance agreements	0.00	57,161.98	0.00	57,162.00	84,254.00
101042535	Materials	34,545.07	30,272.99	57,775.00	45,000.00	30,425.00
101042565	Office equipment repair	275.48	2,088.52	7,500.00	7,000.00	7,500.00
101042575	Office supplies	6,369.77	6,702.30	12,400.00	8,000.00	8,750.00
101042590	Other	57,459.16	47,946.54	63,160.00	60,000.00	37,500.00
101042605	Postage	62.94	12.65	0.00	0.00	0.00
101042620	Professional fees	4,413.45	5,011.98	58,000.00	20,000.00	28,000.00
101042635	Radio repair & purchase	50.74	8,938.89	14,962.00	14,000.00	13,862.00
101042640	Range & firearms	57,089.12	81,541.75	141,953.00	75,000.00	80,000.00
101042676	Rifle buyback	0.00	0.00	0.00	0.00	30,000.00
101042830	Telephone service	56,391.62	64,817.65	77,700.00	70,000.00	115,500.00
101042845	Tow-in	9,251.50	10,790.80	12,000.00	12,000.00	12,000.00
101042860	Travel & training	132,013.90	116,315.91	212,958.00	114,000.00	126,750.00
101042915	Vehicle repair	100,778.49	118,254.00	131,050.00	120,000.00	174,750.00
101042920	Victim/Witness expense	3,040.69	2,389.38	5,940.00	3,500.00	6,340.00
	Category Total	1,831,233.60	2,049,832.83	2,498,943.00	2,240,099.00	2,530,825.00
44000 Capital Outlay						
101044100	Improvements	0.00	0.00	0.00	0.00	0.00
101044157	Equipment	358,249.27	306,105.54	398,446.00	398,446.00	85,000.00
	Category Total	358,249.27	306,105.54	398,446.00	398,446.00	85,000.00
	Total	9,736,224.51	10,149,268.95	10,838,479.00	10,684,687.00	11,036,108.00

**CITY OF KEARNEY
POLICE - RECORDS SERVICES
2024-2025 BUDGET**

DESCRIPTION

The Police Records Bureau is organizationally structured under the Police Services Captain. As part of the co-location agreement, record services are provided for both the City of Kearney Police Department and Buffalo County Sheriff's Office. The County pays an annual amount for record services. Front desk support is provided by Records staff.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Police Records Clerk	6	0	0
Police Records Clerk, Lead	1	0	0
Police Records Supervisor	1	1	1
Police Records Technician	0	6	6
Police Records Technician, Lead	0	1	1

NOTABLE EXPENDITURES (County = 33%)

None

POLICE - RECORDS SERVICES

**FUND 10 - GENERAL
ACCOUNT 11 - POLICE - RECORDS SERVICES**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
101141100	Salaries & wages	404,341.94	423,541.21	453,985.00	444,964.00	469,595.00
101141110	FICA, City's share	29,421.39	31,028.20	34,730.00	34,040.00	35,924.00
101141125	Health & dental insurance	111,088.90	100,422.15	108,814.00	108,099.00	118,634.00
101141130	Pension	17,791.05	20,258.48	21,857.00	21,240.00	22,633.00
101141170	Workers comp. insurance	453.36	394.73	539.00	539.00	594.00
	Category Total	563,096.64	575,644.77	619,925.00	608,882.00	647,380.00
42000 Supplies, Materials and Contractual Services						
101142230	Clothing allowance	1,678.48	2,180.54	2,400.00	2,400.00	2,400.00
101142305	Credit card service charges	385.24	477.12	600.00	600.00	700.00
101142465	Insurance, property & casualty	2,804.19	2,901.47	3,859.00	3,859.00	4,592.00
101142565	Office equipment repair	3,209.79	536.00	8,880.00	500.00	500.00
101142575	Office supplies	16,070.64	16,446.08	17,425.00	15,000.00	17,425.00
101142860	Travel & training	3,768.23	5,354.99	6,600.00	5,000.00	12,000.00
	Category Total	27,916.57	27,896.20	39,764.00	27,359.00	37,617.00
44000 Capital Outlay						
101144100	Improvements	0.00	0.00	0.00	0.00	0.00
101144157	Equipment	0.00	9,799.00	0.00	0.00	0.00
	Category Total	0.00	9,799.00	0.00	0.00	0.00
	Total	591,013.21	613,339.97	659,689.00	636,241.00	684,997.00

**CITY OF KEARNEY
POLICE - DATA PROCESSING
2024-2025 BUDGET**

DESCRIPTION

Data Processing is a part of the Police Services Captain's responsibilities. Services are provided for both the City of Kearney Police Department and Buffalo County Sheriff's Office. In addition to designing, maintaining and repairing systems, this area also educates law enforcement staff on how to operate programs and equipment. The County pays an annual amount for record services.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Director of Information Technology	1	1	1

NOTABLE EXPENDITURES (County = 33% + \$10,000)

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Equipment sinking fund	101244170	\$60,000

POLICE - DATA PROCESSING

**FUND 10 - GENERAL
ACCOUNT 12 - POLICE - DATA PROCESSING**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
101241100	Salaries & wages	109,547.00	112,558.80	121,715.00	119,743.00	127,390.00
101241110	FICA, City's share	8,380.33	8,610.76	9,311.00	9,160.00	9,745.00
101241125	Health & dental insurance	321.28	332.39	361.00	317.00	375.00
101241130	Pension	6,551.72	6,729.58	7,303.00	7,161.00	7,643.00
101241170	Workers comp. insurance	126.00	109.54	144.00	144.00	161.00
	Category Total	124,926.33	128,341.07	138,834.00	136,525.00	145,314.00
42000 Supplies, Materials and Contractual Services						
101242465	Insurance, property & casualty	1,809.95	1,983.72	2,975.00	2,975.00	1,346.00
101242525	Maintenance agreements	259,707.16	267,002.68	539,516.00	539,516.00	700,255.00
101242575	Office supplies	0.00	0.00	2,500.00	0.00	2,500.00
	Category Total	261,517.11	268,986.40	544,991.00	542,491.00	704,101.00
44000 Capital Outlay						
101244100	Improvements	0.00	0.00	0.00	0.00	0.00
101244157	Equipment	0.00	0.00	0.00	0.00	0.00
101244170	Equipment fund	0.00	0.00	50,000.00	0.00	60,000.00
	Category Total	0.00	0.00	50,000.00	0.00	60,000.00
	Total	386,443.44	397,327.47	733,825.00	679,016.00	909,415.00

**CITY OF KEARNEY
POLICE - EVIDENCE
2024-2025 BUDGET**

DESCRIPTION

The Property and Evidence Bureau is under the command of the Police Captain assigned to Police Services. One Property and Evidence Supervisor and one Property and Evidence Technician maintain evidence storage inside the building and for the impound lot for City of Kearney Police Department and Buffalo County Sheriff's Office. The County pays an annual amount for record services.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Property and Evidence Supervisor	1	1	1
Property and Evidence Technician	1	1	1

NOTABLE EXPENDITURES (County = 33%)

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Canon R5 Mirrorless Camera	101344157	\$5,700

POLICE - EVIDENCE

**FUND 10 - GENERAL
ACCOUNT 13 - POLICE - EVIDENCE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
101341100	Salaries & wages	123,349.57	128,889.49	135,773.00	137,016.00	141,882.00
101341110	FICA, City's share	8,916.99	9,389.17	10,387.00	9,989.00	10,854.00
101341125	Health & dental insurance	37,968.12	35,592.51	37,241.00	37,169.00	40,618.00
101341130	Pension	7,346.96	7,673.39	8,146.00	8,158.00	8,513.00
101341170	Workers comp. insurance	2,034.45	2,201.53	2,901.00	2,901.00	3,231.00
	Category Total	179,616.09	183,746.09	194,448.00	195,233.00	205,098.00
42000 Supplies, Materials and Contractual Services						
101342230	Clothing allowance	651.58	1,599.28	1,600.00	1,600.00	1,600.00
101342465	Insurance, property & casualty	1,103.69	1,043.66	4,218.00	4,218.00	3,415.00
101342795	Supplies & equipment	34,485.98	38,518.24	70,000.00	45,000.00	59,000.00
	Category Total	36,241.25	41,161.18	75,818.00	50,818.00	64,015.00
44000 Capital Outlay						
101344157	Equipment	5,468.00	17,717.17	38,500.00	38,500.00	5,700.00
	Category Total	5,468.00	17,717.17	38,500.00	38,500.00	5,700.00
	Total	221,325.34	242,624.44	308,766.00	284,551.00	274,813.00

**CITY OF KEARNEY
POLICE - BUILDING
2024-2025 BUDGET**

DESCRIPTION

The City of Kearney purchased the former Nebraska Public Power District building in 1990 and remodeling of the facility was completed in 1993. The Police Department and Buffalo County Sheriff's Office entered into a co-location agreement in July 1993. The County pays an annual amount to maintain the building.

NOTABLE EXPENDITURES (County = 33%)

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. HVAC replace rooftop units	101444100	\$25,000
2. Office space remodel (CIB-Civil Process Areas)	101444100	\$35,000
3. Access control 2 nd floor	101444157	\$35,000
4. Replace and update office furnishings	101444157	\$7,500

POLICE - BUILDING

**FUND 10 - GENERAL
ACCOUNT 14 - POLICE - BUILDING**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
42000 Supplies, Materials and Contractual Services						
101442220	Cleaning services	19,817.18	27,016.87	26,700.00	26,700.00	45,000.00
101442465	Insurance, property & casualty	711.73	684.16	19,256.00	19,256.00	15,552.00
101442670	Repair and maintenance	47,959.14	32,623.09	40,000.00	40,000.00	41,500.00
101442795	Supplies & equipment	6,294.77	7,536.65	11,752.00	11,752.00	10,900.00
101442910	Utilities	58,278.31	68,060.30	57,500.00	57,500.00	65,000.00
	Category Total	133,061.13	135,921.07	155,208.00	155,208.00	177,952.00
44000 Capital Outlay						
101444100	Improvements	17,201.80	80,180.52	30,500.00	20,000.00	60,000.00
101444157	Equipment	23,196.10	70,130.62	50,000.00	50,000.00	42,500.00
	Category Total	40,397.90	150,311.14	80,500.00	70,000.00	102,500.00
	Total	173,459.03	286,232.21	235,708.00	225,208.00	280,452.00

**CITY OF KEARNEY
FIRE
2024-2025 BUDGET**

DESCRIPTION

The Kearney Volunteer Fire Department is comprised of approximately sixty members who maintain a 272 square mile area with a population of approximately 34,000. Over 30 fire prevention classes are conducted each year for schools, businesses and organizations. Routine and specialized fire training classes are conducted monthly for members.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Fire Administrator	1	1	1
Fire Engineer	12	12	13
Fire Inspector	1	1	1
Office Manager	1	1	1
Training Coordinator	0	1	1
Part Time			
Secretary	1	1	1

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Floor Zamboni	101544157	\$10,500

FIRE

FUND 10 - GENERAL ACCOUNT 15 - FIRE

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
101541100	Salaries & wages	1,281,423.00	1,424,171.93	1,367,542.00	1,331,945.00	1,465,143.00
101541110	FICA, City's share	29,051.05	35,161.81	34,923.00	27,385.00	36,864.00
101541120	Recruitment & retention	97,345.34	99,630.99	105,025.00	105,025.00	106,675.00
101541125	Health & dental insurance	255,702.30	260,766.68	273,537.00	270,157.00	311,338.00
101541127	Life insurance	8,633.60	4,784.72	5,113.00	5,113.00	5,100.00
101541130	Pension	144,326.99	157,496.62	152,786.00	156,220.00	169,620.00
101541155	Unemployment	0.00	0.00	1,000.00	0.00	0.00
101541160	Wellness program	18,979.35	15,381.45	28,500.00	20,000.00	30,960.00
101541170	Workers comp. insurance	69,877.20	55,864.40	61,460.00	61,460.00	70,772.00
Category Total		1,905,338.83	2,053,258.60	2,029,886.00	1,977,305.00	2,196,472.00
42000 Supplies, Materials and Contractual Services						
101542127	ARFF	18,460.68	21,649.12	42,500.00	37,500.00	33,500.00
101542175	Building repair	40,273.73	47,347.44	51,500.00	51,500.00	53,750.00
101542230	Clothing allowance	7,792.20	8,196.24	8,000.00	8,000.00	8,500.00
101542325	Rescue	36,869.13	33,289.58	30,900.00	30,900.00	30,800.00
101542370	Equipment repairs	23,437.78	32,653.54	40,000.00	40,000.00	40,000.00
101542415	Gas, oil and grease	17,243.56	16,559.08	22,000.00	19,000.00	20,000.00
101542465	Insurance, property & casualty	26,505.54	27,016.14	47,643.00	47,643.00	46,860.00
101542535	Materials	70,253.13	71,671.32	67,000.00	67,000.00	74,500.00
101542575	Office supplies	24,692.32	19,737.78	20,000.00	20,000.00	21,000.00
101542590	Other	6,899.38	8,368.56	14,100.00	14,100.00	14,000.00
101542608	Public education & safety	5,313.39	2,287.28	6,100.00	6,100.00	6,500.00
101542620	Professional fees	380.00	2,894.96	1,000.00	1,000.00	1,000.00
101542635	Radio repair & purchase	8,989.61	9,814.88	17,500.00	17,500.00	17,500.00
101542830	Telephone service	11,538.86	16,324.67	16,500.00	16,500.00	18,000.00
101542860	Travel & training	25,086.88	18,240.13	42,000.00	42,000.00	41,500.00
101542910	Utilities	54,133.84	64,273.06	68,000.00	68,000.00	64,000.00
101542915	Vehicle repair	42,580.69	41,323.56	50,000.00	50,000.00	53,000.00
Category Total		420,450.72	441,647.34	544,743.00	536,743.00	544,410.00
44000 Capital Outlay						
101544100	Improvements	33,080.47	25,207.54	154,000.00	154,000.00	0.00
101544157	Equipment	10,000.00	21,755.57	100,000.00	100,000.00	10,500.00
Category Total		43,080.47	46,963.11	254,000.00	254,000.00	10,500.00
Total		2,368,870.02	2,541,869.05	2,828,629.00	2,768,048.00	2,751,382.00

**CITY OF KEARNEY
EMERGENCY MANAGEMENT
2024-2025 BUDGET**

DESCRIPTION

Emergency Management is a division of the Police Department. A cooperative agreement between the City of Kearney and Buffalo County created the Emergency Management function for the area. Tabletop exercises of community emergency responders and additional related training opportunities are coordinated annually through Emergency Management. Community education is carried out through meetings and lectures with business, industry, and citizens.

The Emergency Operations Center (EOC) maintains a backup communication system for the 911 communications center, 911 phone lines, and a county-wide Ultra High Frequency (UHF) repeater network. There are twenty-five sirens located throughout Kearney to alert the community to threatening situations. The indoor warning system of alarm radios, pagers and tone activated devices are tested the first Thursday of each month at 3:30 p.m. and the outdoor warning sirens are tested the first Thursday of every month at 5:30 p.m.

NOTABLE EXPENDITURES

None

EMERGENCY MANAGEMENT

**FUND 10 - GENERAL
ACCOUNT 16 - EMERGENCY MANAGEMENT**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
42000 Supplies, Materials and Contractual Services						
101642465	Insurance, property & casualty	103.34	44.31	60.00	56.00	18.00
101642740	Siren maintenance	2,242.70	1,172.59	2,500.00	2,500.00	2,500.00
101642860	Travel & training	0.00	0.00	0.00	0.00	0.00
Category Total		2,346.04	1,216.90	2,560.00	2,556.00	2,518.00
44000 Capital Outlay						
101644100	Improvements	0.00	0.00	0.00	0.00	0.00
101644157	Equipment	0.00	27,056.00	0.00	0.00	0.00
Category Total		0.00	27,056.00	0.00	0.00	0.00
Total		2,346.04	28,272.90	2,560.00	2,556.00	2,518.00

**CITY OF KEARNEY
DEVELOPMENT SERVICES
2024-2025 BUDGET**

DESCRIPTION

The Development Services department is responsible for planning and zoning, building services, and code enforcement. The Department ensures that construction within the City is in conformance with national, state and local building, electrical, plumbing, energy and safety codes. Additionally, the Department is responsible for all short and long-term planning initiatives and updates/enforcement of the Unified Land Development ordinance. Finally, the Department is responsible for enforcing City Code with regard to weeds and grass, parking on private property, nuisance violations, and unlicensed vehicles.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Assistant Development Services Director	0	1	0
Associate Planner	1	1	1
Building Inspector	3	3	3
Building Official	1	1	1
City Planner	1	1	1
Director of Development Services	1	0	1
Downtown Coordinator	1	1	1
Permit/Code Enforcement Technician	0	0	0
Permit Technician	2	2	2

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Funding for Comprehensive Plan	101744100	\$20,000

DEVELOPMENT SERVICES

FUND 10 - GENERAL ACCOUNT 17 - DEVELOPMENT SERVICES

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
101741100	Salaries & wages	656,685.77	643,074.59	742,735.00	653,115.00	783,431.00
101741110	FICA, City's share	48,216.93	47,138.61	56,819.00	47,646.00	59,932.00
101741125	Health & dental insurance	117,372.49	113,375.73	135,681.00	111,483.00	147,933.00
101741130	Pension	39,460.11	38,553.69	44,564.00	39,073.00	47,006.00
101741170	Workers comp. insurance	7,804.09	5,591.50	7,555.00	7,555.00	8,442.00
	Category Total	869,539.39	847,734.12	987,354.00	858,872.00	1,046,744.00
42000 Supplies, Materials and Contractual Services						
101742110	Advertising	4,733.30	985.19	4,400.00	2,000.00	4,400.00
101742230	Clothing allowance	466.92	416.63	650.00	300.00	650.00
101742305	Credit card service charges	4,155.69	4,037.50	4,000.00	4,000.00	4,000.00
101742330	Dues & publications	4,023.45	2,672.36	4,916.00	3,500.00	4,266.00
101742370	Equipment repairs	0.00	37.79	750.00	650.00	750.00
101742415	Gas, oil and grease	3,081.96	2,522.52	3,000.00	3,000.00	3,500.00
101742465	Insurance, property & casualty	5,914.43	6,197.49	7,657.00	7,657.00	9,564.00
101742525	Maintenance agreements	30,528.74	30,002.54	40,668.00	40,000.00	41,018.00
101742575	Office supplies	1,815.09	715.80	4,000.00	1,000.00	2,000.00
101742590	Other	7,912.23	4,870.77	22,000.00	2,000.00	4,000.00
101742610	Printing & code supp.	335.32	334.36	750.00	750.00	1,340.00
101742830	Telephone service	5,925.11	5,287.63	7,715.00	7,715.00	7,715.00
101742860	Travel & training	8,924.18	3,437.48	17,750.00	8,000.00	17,750.00
101742915	Vehicle repair	2,865.82	3,268.60	3,500.00	5,000.00	4,000.00
	Category Total	80,682.24	64,786.66	121,756.00	85,572.00	104,953.00
44000 Capital Outlay						
101744100	Improvements	0.00	0.00	0.00	0.00	20,000.00
101744157	Equipment	64,029.00	39,793.00	0.00	0.00	0.00
	Category Total	64,029.00	39,793.00	0.00	0.00	20,000.00
	Total	1,014,250.63	952,313.78	1,109,110.00	944,444.00	1,171,697.00

**CITY OF KEARNEY
PUBLIC WORKS - FACILITIES MAINTENANCE
2024-2025 BUDGET**

DESCRIPTION

Facilities Maintenance is a division of the Public Works Department and provides service for 24 major City facilities involving all departments of the City. The division coordinates effective purchasing and warehouse management of purchases for City maintenance needs.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Assistant Facilities Supervisor	0	0	1
Facilities Maintenance Technician	3	3	3
Facilities Supervisor	1	1	1

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Scissor lift drop bed trailer	102344157	\$20,000

PUBLIC WORKS - FACILITIES MAINTENANCE

**FUND 10 - GENERAL
ACCOUNT 23 - PUBLIC WORKS - FACILITIES MAINTENANCE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
102341100	Salaries & wages	298,039.16	303,390.36	344,998.00	311,131.00	445,924.00
102341110	FICA, City's share	22,020.21	22,458.61	24,160.00	23,230.00	34,113.00
102341125	Health & dental insurance	41,183.85	38,566.04	40,385.00	40,193.00	69,944.00
102341130	Pension	15,730.78	15,951.96	16,709.00	16,530.00	20,813.00
102341170	Workers comp. insurance	7,324.76	6,338.59	7,648.00	7,648.00	9,951.00
	Category Total	384,298.76	386,705.56	433,900.00	398,732.00	580,745.00
42000 Supplies, Materials and Contractual Services						
102342199	CDL incentive	0.00	0.00	0.00	800.00	1,400.00
102342230	Clothing allowance	600.00	600.00	600.00	600.00	1,050.00
102342370	Equipment repairs	5,770.34	6,074.82	8,000.00	8,000.00	8,500.00
102342415	Gas, oil and grease	9,347.50	7,550.67	8,000.00	8,000.00	8,000.00
102342465	Insurance, property & casualty	4,119.37	4,481.78	5,294.00	5,294.00	6,107.00
102342470	Inventory	12,987.14	16,343.02	17,000.00	17,000.00	17,500.00
102342525	Maintenance agreements	0.00	0.00	0.00	0.00	17,000.00
102342715	Shop supplies	4,563.77	4,985.67	5,800.00	5,800.00	8,200.00
102342745	Small tools	4,425.00	4,601.77	4,900.00	4,900.00	7,900.00
102342830	Telephone service	3,126.32	3,638.89	4,000.00	4,250.00	5,920.00
102342860	Travel & training	0.00	0.00	600.00	0.00	600.00
	Category Total	44,939.44	48,276.62	54,194.00	54,644.00	82,177.00
44000 Capital Outlay						
102344100	Improvements	0.00	0.00	0.00	0.00	0.00
102344157	Equipment	13,140.00	33,188.60	25,000.00	25,000.00	20,000.00
	Category Total	13,140.00	33,188.60	25,000.00	25,000.00	20,000.00
	Total	442,378.20	468,170.78	513,094.00	478,376.00	682,922.00

**CITY OF KEARNEY
CEMETERY
2024-2025 BUDGET**

DESCRIPTION

The Cemetery, a division of the Parks Department, encompasses over 60 acres of developed ground, 30 acres of undeveloped ground, and approximately four miles of roads. Cemetery staff work to provide an aesthetic and peaceful environment for families during their time of grief. Over 5,000 vehicles pass through the gates on Memorial Weekend alone. The system of fees and charges are consistent with neighboring communities and are structured to supplement operating costs. Staff oversee the maintenance of the grounds, facilities, monuments, structural amenities, and also help with funeral services. The Cemetery is also recognized as a Statewide Arboretum site.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-202
Full Time			
Cemetery Supervisor	1	1	1
Facilities Maintenance Worker	2	2	2
Facilities Maintenance Worker, Senior	1	1	1
Part Time			
Facilities Park Attendant	1	1	1

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Replace 2019 Grasshopper mower	104044157	\$18,500
2. Replace 2008 John Deere tractor	104044157	\$90,000

CEMETERY

FUND 10 - GENERAL ACCOUNT 40 - CEMETERY

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
104041100	Salaries & wages	268,577.42	275,826.40	289,991.00	289,991.00	339,334.00
104041105	Salaries & wages, seasonal	40,157.97	29,564.39	49,200.00	49,000.00	47,200.00
104041110	FICA, City's share	22,417.43	22,278.66	25,948.00	26,557.00	29,570.00
104041125	Health & dental insurance	71,655.05	67,131.63	70,240.00	70,240.00	64,831.00
104041130	Pension	14,745.62	14,996.07	15,873.00	15,800.00	16,546.00
104041170	Workers comp. insurance	9,606.16	8,650.11	10,463.00	10,462.00	11,507.00
	Category Total	427,159.65	418,447.26	461,715.00	462,050.00	508,988.00
42000 Supplies, Materials and Contractual Services						
104042175	Building repairs	2,238.87	2,774.15	4,200.00	4,200.00	2,750.00
104042199	CDL incentive	0.00	0.00	200.00	200.00	200.00
104042230	Clothing Allowance	0.00	750.00	750.00	750.00	750.00
104042305	Credit card service charge	566.81	1,337.14	0.00	1,800.00	2,000.00
104042405	Landscaping	1,450.07	1,746.10	1,450.00	1,800.00	1,800.00
104042415	Gas, oil and grease	15,598.64	12,515.24	17,000.00	16,200.00	17,000.00
104042430	Grave spaces purchased	1,428.75	5,248.40	3,000.00	3,000.00	3,000.00
104042465	Insurance, property & casualty	7,421.17	7,211.85	7,500.00	11,090.00	10,639.00
104042475	Irrigation	5,436.04	6,160.17	6,100.00	6,000.00	23,800.00
104042530	Maintenance of grounds	660.05	144.29	800.00	750.00	800.00
104042535	Materials	2,021.79	2,006.75	2,000.00	2,000.00	2,200.00
104042545	Memberships	169.00	0.00	200.00	200.00	200.00
104042575	Office supplies	975.63	1,236.84	1,000.00	1,000.00	1,100.00
104042590	Other	8,643.58	13,938.46	9,750.00	13,000.00	12,900.00
104042645	Road maintenance	0.00	0.00	0.00	0.00	0.00
104042670	Repairs and maintenance	17,354.97	10,625.54	8,000.00	8,000.00	8,500.00
104042715	Shop supplies	941.86	1,035.99	950.00	1,000.00	1,000.00
104042745	Small tools	697.82	397.57	750.00	3,450.00	750.00
104042830	Telephone service	2,300.46	3,045.27	3,500.00	2,510.00	2,600.00
104042860	Travel & training	3,345.10	1,205.70	1,600.00	1,450.00	1,700.00
104042885	Trees and shrubs	0.00	439.11	600.00	1,100.00	600.00
104042895	Turf	5,935.46	10,479.73	11,100.00	10,850.00	11,600.00
104042910	Utilities	7,376.43	9,553.21	11,000.00	9,000.00	9,500.00
104042915	Vehicle repair	12,553.28	11,242.81	11,000.00	11,000.00	11,200.00
	Category Total	97,115.78	103,094.32	102,450.00	110,350.00	126,589.00
44000 Capital Outlay						
104044100	Improvements	133,682.09	52,918.26	40,000.00	37,000.00	0.00
104044157	Equipment	32,293.97	28,552.76	17,000.00	16,700.00	108,500.00
	Category Total	165,976.06	81,471.02	57,000.00	53,700.00	108,500.00
	Total	690,251.49	603,012.60	621,165.00	626,100.00	744,077.00

**CITY OF KEARNEY
SPORTSPLEX
2024-2025 BUDGET**

DESCRIPTION

The Kearney SportsPlex is a 210,000 square foot facility that includes a gymnasium large enough for 8 basketball courts and 12 volleyball courts, a full-size synthetic turf field, a 300+ meter 3-lane running/walking track, four pickleball courts, large lobby/commons area, first aid/training rooms, and several support spaces including staff offices, storage rooms, mechanical rooms, restrooms, and maintenance rooms. The facility is capable of hosting large sports and recreation events, games, practices, and other activities. The facility has an anticipated opening date of March 2025.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full-Time			
Administrative Assistant	0	0	1
Facilities Maintenance Worker or Janitor	0	0	1
Facilities Maintenance Worker, Senior	0	0	1
SportsPlex Coordinator	0	1	1
SportsPlex Manager	0	0	1
Part-Time			
Facilities Monitor	0	0	4

NOTABLE EXPENDITURES

None

SPORTSPLEX

**FUND 10 - GENERAL
ACCOUNT 47 - SPORTSPLEX**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
104741100	Salaries & wages	0.00	0.00	101,443.00	103,999.00	328,970.00
104741105	Salaries & wages, seas.	0.00	0.00	0.00	0.00	132,795.00
104741110	FICA, City's share	0.00	0.00	7,760.00	7,092.00	35,326.00
104741125	Health & dental insurance	0.00	0.00	21,651.00	22,602.00	110,449.00
104741130	Pension	0.00	0.00	6,087.00	6,219.00	15,751.00
104741170	Workers comp. insurance	0.00	0.00	2,465.00	2,465.00	11,528.00
	Category Total	0.00	0.00	139,406.00	142,377.00	634,819.00
42000 Supplies, Materials and Contractual Services						
104742115	Marketing	0.00	0.00	5,000.00	2,500.00	1,294.00
104742136	Athletic supplies & equipment	0.00	0.00	0.00	0.00	1,000.00
104742175	Building repairs	0.00	0.00	0.00	0.00	1,000.00
104742220	Cleaning services	0.00	0.00	0.00	0.00	5,000.00
104742230	Clothing allowance	0.00	0.00	0.00	0.00	2,000.00
104742280	Concession inventory	0.00	0.00	0.00	0.00	25,000.00
104742298	Contracted services	0.00	0.00	0.00	0.00	1,050.00
104742305	Credit card service charge	0.00	0.00	0.00	0.00	17,500.00
104742330	Dues & publications	0.00	0.00	0.00	0.00	11,788.00
104742370	Equipment repairs	0.00	0.00	0.00	0.00	1,250.00
104742415	Gas, oil, & grease	0.00	0.00	0.00	0.00	500.00
104742440	Ground maintenance	0.00	0.00	0.00	0.00	0.00
104742465	Insurance, property & casualty	0.00	0.00	0.00	0.00	58,000.00
104742535	Materials	0.00	0.00	0.00	0.00	1,425.00
104742575	Office supplies	0.00	0.00	0.00	0.00	1,500.00
104742590	Other	0.00	0.00	0.00	0.00	2,700.00
104742610	Printing	0.00	0.00	0.00	0.00	1,500.00
104742715	Shop supplies	0.00	0.00	0.00	0.00	12,500.00
104742745	Small tools	0.00	0.00	0.00	0.00	500.00
104742755	Special event supplies	0.00	0.00	0.00	0.00	2,000.00
104742830	Telephone service	0.00	0.00	0.00	0.00	3,360.00
104742860	Travel & training	0.00	0.00	500.00	150.00	150.00
104742900	T-shirts, awards & prizes	0.00	0.00	0.00	0.00	2,000.00
104742910	Utilities	0.00	0.00	0.00	0.00	340,000.00
	Category Total	0.00	0.00	5,500.00	2,650.00	493,017.00
44000 Capital Outlay						
104744100	Improvements	0.00	0.00	250,000.00	0.00	0.00
104744157	Equipment	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	250,000.00	0.00	0.00
	Total	0.00	0.00	394,906.00	145,027.00	1,127,836.00

**CITY OF KEARNEY
TENNIS CENTER
2024-2025 BUDGET**

DESCRIPTION

The Ernest Grundy Tennis Center, which is a part of the Recreation Department, is a tennis facility with six courts available for public open play, lessons, clinics, tournaments, and the University of Nebraska at Kearney tennis team. Programming is available for all ages. The facility also includes a mezzanine area with spectator seating and open space. The Recreation Department and Administrative Offices are also located in the facility.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Recreation Coordinator	1	1	1
Part Time			
Recreation Monitor	2	1	1

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Water Pressure Reducing Valve	104844157	\$5,000
2. Window Shades/Coverings	104844157	\$5,000

TENNIS CENTER

FUND 10 - GENERAL ACCOUNT 48 - TENNIS CENTER

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
104841100	Salaries & wages	36,887.26	73,722.42	74,861.00	77,649.00	81,172.00
104841105	Salaries & wages, seas.	7,583.06	51,243.46	37,000.00	37,000.00	41,000.00
104841110	FICA, City's share	3,327.82	9,442.89	8,557.00	9,745.00	9,346.00
104841125	Health & dental insurance	5,298.45	9,211.33	9,665.00	9,614.00	10,538.00
104841130	Pension	1,779.15	3,243.38	3,437.00	3,446.00	3,652.00
104841170	Workers comp. insurance	1,253.72	2,009.00	2,956.00	2,956.00	3,164.00
	Category Total	56,129.46	148,872.48	136,476.00	140,410.00	148,872.00
42000 Supplies, Materials and Contractual Services						
104842110	Advertising	421.24	18.99	750.00	750.00	500.00
104842175	Building repairs	1,268.11	6,983.58	1,500.00	7,000.00	3,000.00
104842220	Cleaning services	0.00	0.00	0.00	0.00	0.00
104842230	Clothing allowance	0.00	150.00	150.00	150.00	150.00
104842280	Concession supplies	33.72	2,539.66	2,500.00	2,500.00	2,800.00
104842298	Contracted services	0.00	15,242.00	17,500.00	13,000.00	15,000.00
104842305	Credit card service charge	499.53	1,788.00	2,500.00	2,500.00	2,000.00
104842330	Dues & publications	1,209.14	10,129.09	15,800.00	10,850.00	10,850.00
104842370	Equipment repairs	0.00	1,074.61	2,700.00	2,700.00	2,700.00
104842465	Insurance, property & casualty	0.00	563.82	21,304.00	21,304.00	17,159.00
104842535	Materials	0.00	41.53	500.00	300.00	300.00
104842590	Other	500.54	1,853.95	7,057.00	7,000.00	7,247.00
104842610	Printing	83.19	0.00	750.00	400.00	400.00
104842795	Athletic supplies & equip	1,402.60	3,796.54	11,150.00	11,000.00	11,150.00
104842860	Travel and training	0.00	0.00	0.00	0.00	3,500.00
104842900	T-shirts, awards & prizes	3,347.24	410.96	3,350.00	3,350.00	3,350.00
104842910	Utilities	1,472.35	513.85	3,780.00	1,980.00	1,980.00
	Category Total	10,237.66	45,106.58	91,291.00	84,784.00	82,086.00
44000 Capital Outlay						
104844100	Improvements	0.00	0.00	0.00	0.00	0.00
104844157	Equipment	0.00	0.00	8,000.00	0.00	10,000.00
	Category Total	0.00	0.00	8,000.00	0.00	10,000.00
	Total	66,367.12	193,979.06	235,767.00	225,194.00	240,958.00

**CITY OF KEARNEY
PETERSON SENIOR ACTIVITY CENTER
2024-2025 BUDGET**

DESCRIPTION

The Peterson Senior Activity Center is a division of the Recreation Department. A large variety of recreational programs and events are offered at the facility for people 50 years of age and older. These programs include travel, card games, exercise classes, arts and crafts, computer classes, and special events. A congregate meal program is offered Monday through Friday and is managed by the Community Action Partnership of Mid-Nebraska. The activity center includes a dining/multi-purpose area, beverage bar, kitchen, lounge, classroom with computer area, outdoor patio, multi-purpose basement with exercise area, library, and an arts and crafts room.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Senior Services Coordinator	1	1	1
Senior Services Lead	1	1	1
Part Time			
Senior Services Attendant	2	2	2

NOTABLE EXPENDITURES

None

PETERSON SENIOR ACTIVITY CENTER

**FUND 10 - GENERAL
ACCOUNT 49 - PETERSON SENIOR ACTIVITY CENTER**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
104941100	Salaries & wages	182,422.07	181,544.70	191,443.00	195,861.00	204,612.00
104941105	Salaries & wages, seas.	1,344.82	1,847.65	2,300.00	2,300.00	3,000.00
104941110	FICA, City's share	13,578.34	13,448.94	14,900.00	14,609.00	15,952.00
104941125	Health & dental insurance	26,577.45	24,881.19	26,035.00	25,964.00	28,384.00
104941130	Pension	8,836.83	8,907.49	9,397.00	9,633.00	10,056.00
104941155	Unemployment	0.00	0.00	0.00	0.00	0.00
104941170	Workers comp. insurance	4,306.97	3,884.55	4,724.00	4,724.00	5,376.00
	Category Total	237,066.48	234,514.52	248,799.00	253,091.00	267,380.00
42000 Supplies, Materials and Contractual Services						
104942110	Advertising	1,815.71	1,323.84	2,376.00	2,000.00	2,216.00
104942130	Arts & crafts supplies	219.09	245.74	400.00	400.00	400.00
104942175	Building repairs	32,036.17	25,028.65	31,811.00	31,811.00	39,479.00
104942220	Cleaning services	13,373.30	13,890.00	14,570.00	14,570.00	15,370.00
104942280	Concession supplies	11,353.19	14,997.74	14,400.00	16,275.00	16,392.00
104942305	Credit card service charge	940.17	4,048.43	4,600.00	6,799.00	6,144.00
104942330	Dues & publications	1,020.97	1,508.60	1,500.00	1,490.00	1,500.00
104942355	Entertainment	5,389.21	9,196.04	9,200.00	9,200.00	9,200.00
104942357	Entertainment - reimbursed	13,506.48	138,890.95	172,425.00	265,603.00	242,205.00
104942370	Equipment repairs	5,271.05	6,159.47	6,910.00	6,910.00	6,910.00
104942406	Food service contract shortfall	0.00	0.00	0.00	0.00	54,000.00
104942465	Insurance, property & casualty	7,619.93	7,533.22	13,853.00	13,853.00	12,240.00
104942535	Materials	485.37	528.79	550.00	550.00	550.00
104942545	Memberships	60.00	0.00	185.00	20.00	20.00
104942575	Office supplies	1,187.34	1,583.11	1,655.00	1,655.00	1,800.00
104942590	Other	44,106.37	89,024.52	90,000.00	76,500.00	36,000.00
104942605	Postage	77.41	2,419.99	2,650.00	2,650.00	3,070.00
104942610	Printing	2,205.28	2,904.78	2,848.00	2,848.00	2,244.00
104942715	Shop supplies	6,364.78	4,295.84	6,540.00	6,540.00	6,540.00
104942795	Supplies & equipment	3,797.95	3,789.23	4,265.00	4,265.00	4,265.00
104942830	Telephone service	2,513.26	2,918.76	3,816.00	2,220.00	2,220.00
104942860	Travel & training	90.00	90.00	300.00	300.00	300.00
104942900	T-shirts, awards & prizes	703.86	729.70	980.00	980.00	1,140.00
104942910	Utilities	36,549.36	37,021.40	39,396.00	39,396.00	40,176.00
	Category Total	190,686.25	368,128.80	425,230.00	506,835.00	504,381.00
44000 Capital Outlay						
104944100	Improvements	0.00	0.00	0.00	0.00	0.00
104944157	Equipment	30,794.00	17,250.00	10,750.00	6,745.00	0.00
	Category Total	30,794.00	17,250.00	10,750.00	6,745.00	0.00
	Total	458,546.73	619,893.32	684,779.00	766,671.00	771,761.00

**CITY OF KEARNEY
LIBRARY
2024-2025 BUDGET**

DESCRIPTION

The Kearney Public Library was constructed in 1975, renovated/expanded in 2012, and is located at 2020 1st Avenue. The City and Buffalo County jointly operate a Bookmobile that was purchased in 2016 that serves customers throughout the county. The Library is automated and has a Technology Learning Center that provides hands on access to computers and classes. The library offers informational, educational and recreational materials in a variety of formats to meet the specific needs of the community.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Administrative Assistant	1	1	1
Assistant Library Director	1	1	1
Librarian/Tech Services; Youth; Reference	3	3	3
Librarian/Tech Learning Center; Circulation	2	2	2
Library Clerk	2	2	2
Library Director	1	1	1
Part Time			
Library Bookmobile Driver	2	2	2
Library Clerk	13	13	13
Library Page (Interns)	5	5	5

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. HVAC Air Conditioning and Piping	105044100	\$250,000
2. Horizon Software Package	105044157	\$10,500
3. Save for bookmobile	105044170	\$110,000

LIBRARY

FUND 10 - GENERAL ACCOUNT 50 - LIBRARY

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
105041100	Salaries & wages	978,427.50	996,343.22	1,052,734.00	1,062,578.00	1,096,864.00
105041110	FICA, City's share	72,281.84	73,748.12	80,534.00	78,614.00	83,910.00
105041125	Health & dental insurance	94,374.95	87,609.71	99,294.00	98,882.00	117,985.00
105041130	Pension	37,998.28	38,837.60	40,913.00	40,923.00	42,648.00
105041155	Unemployment	0.00	0.00	1,000.00	0.00	0.00
105041170	Workers comp. insurance	2,577.73	2,362.68	2,940.00	2,940.00	3,301.00
Category Total		1,185,660.30	1,198,901.33	1,277,415.00	1,283,937.00	1,344,708.00
42000 Supplies, Materials and Contractual Services						
105042115	Marketing	21,487.85	17,829.05	22,506.00	20,000.00	24,540.00
105042155	Bookmobile expense	9,402.33	9,001.73	39,407.00	39,407.00	39,407.00
105042165	Books, library	363,253.08	338,972.41	381,400.00	381,400.00	392,700.00
105042175	Building repairs	16,294.08	93,011.42	47,136.00	47,136.00	52,359.00
105042220	Cleaning services	31,200.00	31,600.00	36,169.00	31,200.00	31,200.00
105042305	Credit card service charge	549.31	676.07	800.00	800.00	700.00
105042465	Insurance, property & casualty	20,748.16	22,115.60	36,993.00	36,993.00	34,253.00
105042545	Memberships	0.00	0.00	0.00	0.00	3,000.00
105042575	Office supplies	44,480.37	50,958.45	57,680.00	57,680.00	58,290.00
105042590	Other	131,684.13	194,139.72	186,212.00	186,212.00	210,370.00
105042605	Postage	0.00	0.00	0.00	700.00	700.00
105042820	Technical service fees	22,782.16	26,978.49	32,888.00	32,888.00	33,875.00
105042830	Telephone service	12,696.84	15,585.78	19,840.00	19,840.00	19,840.00
105042860	Travel & training	4,408.84	4,305.05	6,000.00	6,000.00	3,000.00
105042910	Utilities	88,830.19	95,717.88	90,000.00	90,000.00	98,590.00
Category Total		767,817.34	900,891.65	957,031.00	950,256.00	1,002,824.00
44000 Capital Outlay						
105044100	Improvements	0.00	77,532.00	0.00	0.00	250,000.00
105044157	Equipment	1,945.00	0.00	31,056.00	31,050.00	10,500.00
105044170	Sinking fund	0.00	0.00	90,000.00	0.00	110,000.00
Category Total		1,945.00	77,532.00	121,056.00	31,050.00	370,500.00
Total		1,955,422.64	2,177,324.98	2,355,502.00	2,265,243.00	2,718,032.00

**CITY OF KEARNEY
PARK AND RECREATION - ADMINISTRATION
2024-2025 BUDGET**

DESCRIPTION

Park and Recreation Administration provides central coordination for the many functions of the Park and Recreation departments. The Park and Recreation Advisory Board assists Administration with park policies. Administration also seeks input from the Trails Committee, Adult Softball Committee, Youth and Adult Sport Organizations, and other community partners. A variety of customer service functions are offered within the Administration Division. The Park and Recreation Departments provide economic, environmental, social and individual health benefits to the community.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Administrative Assistant	1	1	1
Director of Recreational Services	1	1	1
Park & Recreation Services Assistant	1	1	1
Project Manager	1	1	0
Secretary	1	1	1

NOTABLE EXPENDITURES

None

PARK & RECREATION - ADMINISTRATION

**FUND 10 - GENERAL
ACCOUNT 51 - PARK & RECREATION - ADMINISTRATION**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
105141100	Salaries & wages	358,556.40	380,133.88	397,982.00	393,000.00	338,708.00
105141105	Salaries & wages, seasonal	2,945.00	0.00	500.00	1,000.00	500.00
105141110	FICA, City's share	26,864.43	28,370.03	30,484.00	29,371.00	25,949.00
105141125	Health & dental insurance	60,991.23	57,171.68	59,849.00	57,160.00	51,020.00
105141130	Pension	19,606.19	20,820.19	21,494.00	21,494.00	17,780.00
105141155	Unemployment	0.00	0.00	3,000.00	0.00	0.00
105141170	Workers comp. insurance	411.57	384.79	473.00	473.00	428.00
	Category Total	469,374.82	486,880.57	513,782.00	502,498.00	434,385.00
42000 Supplies, Maintenance and Contractual Services						
105142220	Cleaning services	3,904.00	1,000.00	4,560.00	2,400.00	2,400.00
105142230	Clothing allowance	0.00	300.00	500.00	500.00	300.00
105142465	Insurance, property & casualty	3,258.25	3,201.53	11,824.00	11,824.00	12,677.00
105142545	Memberships	1,795.00	1,890.00	2,410.00	2,000.00	2,000.00
105142575	Office supplies	13,658.52	12,762.41	6,800.00	6,800.00	8,000.00
105142590	Other	29,349.81	28,862.93	35,400.00	30,000.00	39,150.00
105142605	Postage	0.00	0.00	360.00	200.00	0.00
105142830	Telephone service	13,123.14	11,018.00	15,000.00	13,000.00	13,000.00
105142860	Travel & training	3,738.42	4,348.30	10,600.00	5,000.00	5,800.00
105142910	Utilities	164,669.51	167,577.09	165,000.00	165,000.00	165,000.00
	Category Total	233,496.65	230,960.26	252,454.00	236,724.00	248,327.00
44000 Capital Outlay						
105144100	Improvements	0.00	0.00	0.00	0.00	0.00
105144157	Equipment	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	702,871.47	717,840.83	766,236.00	739,222.00	682,712.00

**CITY OF KEARNEY
RECREATION
2024-2025 BUDGET**

DESCRIPTION

The Recreation Department oversees the management of the Harmon Park Activity Center, Cottonmill and Yanney Marinas, Patriot Park Concessions, as well as Harmon and Centennial Swimming Pools. Recreation programs provide fun, convenient, and affordable opportunities for people of all ages and abilities to engage in needed physical, social and education activities. Over 250 programs, leagues, and special events are offered annually at various facilities in Kearney. Some common programs include: youth and adult sport leagues, youth day camps, adult leisure classes, outdoor recreation programs, and wellness activities. Additionally, over 20 community special events are coordinated annually.

PERSONNEL SCHEDULE

	2022-2023	2022-2023	2024-2025
Full Time			
Event Development Coordinator	1	0	0
Recreation Coordinator	3	4	4
Recreation Leader	1	0	0
Recreation Superintendent	0	1	1
Recreation Supervisor	1	0	0

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Paddleboat Trailer	105244157	\$7,000

RECREATION

FUND 10 - GENERAL ACCOUNT 52 - RECREATION

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
105241100	Salaries & wages	251,866.78	326,217.68	303,212.00	305,650.00	319,147.00
105241105	Salaries & wages, seas.	178,568.32	189,257.27	202,280.00	191,320.00	217,850.00
105241110	FICA, City's share	31,277.70	37,504.80	38,671.00	37,815.00	41,080.00
105241125	Health & dental insurance	61,780.54	89,704.41	90,697.00	78,869.00	95,288.00
105241130	Pension	15,067.66	19,555.26	18,193.00	18,318.00	19,148.00
105241160	Wellness program	0.00	0.00	0.00	0.00	0.00
105241170	Workers comp. insurance	10,685.12	9,615.98	12,257.00	12,257.00	13,906.00
Category Total		549,246.12	671,855.40	665,310.00	644,229.00	706,419.00
42000 Supplies, Materials and Contractual Services						
105242110	Advertising	12,189.12	24,894.50	4,700.00	5,700.00	5,700.00
105242130	Arts & crafts supplies	2,690.72	2,639.85	3,000.00	2,800.00	3,500.00
105242175	Building repairs	12,113.04	13,219.60	9,565.00	12,500.00	13,000.00
105242220	Cleaning services	4,800.00	5,425.00	4,800.00	4,800.00	4,800.00
105242280	Concession supplies	37,165.83	40,105.75	35,500.00	37,000.00	38,350.00
105242298	Contracted services	10,833.75	4,332.88	7,000.00	6,000.00	7,000.00
105242305	Credit card service charge	11,001.83	16,840.16	12,000.00	16,000.00	16,000.00
105242330	Dues & publications	3,311.61	1,231.75	3,810.00	4,640.00	4,640.00
105242355	Entertainment	23,262.86	26,170.56	24,925.00	25,000.00	25,525.00
105242370	Equipment repairs	578.00	921.65	760.00	760.00	760.00
105242465	Insurance, property & casualty	4,682.60	4,644.32	5,755.00	5,755.00	19,598.00
105242535	Materials	14,945.95	14,785.42	16,600.00	16,600.00	17,600.00
105242545	Memberships	20.00	20.00	100.00	100.00	150.00
105242590	Other	8,927.25	12,359.60	8,728.00	8,500.00	9,658.00
105242610	Printing	14,645.93	4,316.47	20,250.00	18,500.00	20,815.00
105242715	Shop supplies	4,170.26	1,396.00	8,170.00	5,000.00	3,470.00
105242745	Small tools	327.78	2,670.42	150.00	300.00	250.00
105242755	Special event supplies	4,228.94	11,423.46	4,730.00	4,730.00	4,730.00
105242795	Athletic supplies & equip	11,804.51	15,875.86	11,755.00	12,500.00	12,300.00
105242860	Travel & training	1,128.74	4,600.04	3,170.00	3,700.00	4,960.00
105242900	T-shirts, awards & prizes	21,469.35	28,312.11	23,250.00	20,000.00	22,950.00
Category Total		204,298.07	236,185.40	208,718.00	210,885.00	235,756.00
44000 Capital Outlay						
105244100	Improvements	0.00	6,780.00	0.00	0.00	0.00
105244157	Equipment	21,249.00	0.00	0.00	0.00	7,000.00
Category Total		21,249.00	6,780.00	0.00	0.00	7,000.00
Total		774,793.19	914,820.80	874,028.00	855,114.00	949,175.00

**CITY OF KEARNEY
PARKS
2024-2025 BUDGET**

DESCRIPTION

The Parks Department maintains parks for the general public, youth and adult sport organizations, the University of Nebraska at Kearney, and local high schools. The City of Kearney's parks have a reputation for being well-maintained and heavily utilized. There are 20 City parks comprised of neighborhood and destination parks, which encompass over 673 acres, plus additional green spaces and downtown Kearney. The Department also maintains an extensive, 30-mile hike/bike trail system. Other features of the park system include: playgrounds, splash pads, athletic fields, tennis, pickleball and basketball courts, sand volleyball, picnic shelters, lakes, flower gardens, a skateboard park, dog park, BMX track, rock garden, observation tower, marinas, amphitheatres, disc golf courses, a fitness pad, archery range, and a water trail.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Assistant Park Supervisor/Forester	1	1	.33
Director of Parks	1	1	1
Equipment Operator/Grounds	.75	.75	.75
Facilities Maintenance Technician	1	1	1
Facilities Maintenance Worker	9.50	9.50	11.50
Facilities Maintenance Worker, Senior	2	2	2
Horticulture Specialist	1	1	1
Irrigation Specialist	1	1	1
Office Manager	1	1	1
Park Superintendent	.67	.67	.67
Project Manager	0	0	1
Sector Leader	5	5	5
Part Time			
Park Attendant	1	1	2

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Harmon Park Rock Garden repairs	105344100	\$10,000
2. Concrete flatwork (general)	105344100	\$35,000
3. Yanney Park NE Fishing Dock Replacement	105344100	\$65,000
4. Bleacher replacement	105344157	\$5,000
5. 3-point tractor equipment	105344157	\$8,000
6. JD1550 4WD Mower-SportsPlex	105344157	\$45,000
7. LandMark lease agreement (Patriot)	105344157	\$10,000

8. Playground Parts	105344157	\$10,000
9. Push mowers, trimmers, blowers	105344157	\$10,000
10. Replace picnic tables/benches	105344157	\$10,000
11. Ryland 12' Snow Pusher	105344157	\$10,000

PARKS

**FUND 10 - GENERAL
ACCOUNT 53 - PARKS**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
105341100	Salaries & wages	1,170,842.18	1,387,172.38	1,480,485.00	1,468,426.00	1,671,203.00
105341105	Salaries & wages, seas.	314,502.00	347,951.01	385,000.00	385,000.00	385,000.00
105341110	FICA, City's share	109,285.90	128,275.26	142,175.00	142,175.00	157,299.00
105341125	Health & dental insurance	306,420.41	345,541.61	360,027.00	362,418.00	476,461.00
105341130	Pension	61,142.05	74,017.18	79,041.00	78,285.00	93,795.00
105341170	Workers comp. insurance	34,258.86	34,510.32	40,371.00	40,371.00	43,509.00
	Category Total	1,996,451.40	2,317,467.76	2,487,099.00	2,476,675.00	2,827,267.00
42000 Supplies, Materials and Contractual Services						
105342175	Building repairs	99,580.08	93,472.42	78,450.00	85,000.00	90,000.00
105342180	Building repairs, Rec.	1,750.06	0.00	0.00	0.00	0.00
105342199	CDL incentive	0.00	0.00	0.00	1,000.00	1,200.00
105342220	Cleaning services	3,410.00	7,161.10	21,200.00	21,000.00	21,200.00
105342230	Clothing Allowance	0.00	6,164.40	7,800.00	7,800.00	8,100.00
105342280	Concession inventory	32.97	1,486.07	0.00	1,400.00	1,500.00
105342305	Credit card service charge	0.00	0.00	0.00	0.00	0.00
105342370	Equipment repairs	81,827.45	72,015.83	75,000.00	90,000.00	75,000.00
105342395	Fencing	24,229.28	2,797.22	31,000.00	28,000.00	31,000.00
105342405	Landscaping	64,724.32	48,152.75	70,000.00	65,000.00	95,000.00
105342415	Gas, oil and grease	64,100.48	59,006.71	60,000.00	59,000.00	60,000.00
105342465	Insurance, property & casualty	46,981.35	48,633.25	73,462.00	73,462.00	57,538.00
105342475	Irrigation	51,908.59	55,770.49	51,000.00	51,000.00	55,000.00
105342530	Maintenance of grounds	36,374.81	51,895.36	34,000.00	34,000.00	45,000.00
105342535	Materials	64,617.47	115,151.17	89,500.00	89,500.00	95,000.00
105342545	Memberships	0.00	0.00	500.00	350.00	500.00
105342590	Other	21,539.33	24,632.98	14,000.00	25,000.00	20,000.00
105342715	Shop supplies	32,477.36	28,200.88	35,000.00	34,000.00	35,000.00
105342745	Small tools	18,802.69	29,744.91	16,500.00	23,500.00	23,500.00
105342835	Tennis courts	4,455.00	10,211.75	8,000.00	7,500.00	8,000.00
105342850	Trail maintenance	10,991.21	8,031.77	18,000.00	17,000.00	18,000.00
105342860	Travel & training	3,959.01	8,829.96	11,801.00	11,000.00	10,800.00
105342870	Tree removal	0.00	0.00	0.00	0.00	0.00
105342895	Turf	71,714.83	72,926.60	75,000.00	75,000.00	75,000.00
105342910	Utilities	44,144.51	50,771.61	45,000.00	45,000.00	49,000.00
105342915	Vehicle repair	36,251.76	43,130.52	42,000.00	55,000.00	48,000.00
	Category Total	783,872.56	838,187.55	857,213.00	899,512.00	923,338.00
44000 Capital Outlay						
105344100	Improvements	105,924.54	64,076.98	245,000.00	230,000.00	110,000.00
105344157	Equipment	217,584.13	145,831.12	171,000.00	171,000.00	108,000.00
	Category Total	323,508.67	209,908.10	416,000.00	401,000.00	218,000.00
	Total	3,103,832.63	3,365,563.41	3,760,312.00	3,777,187.00	3,968,605.00

**CITY OF KEARNEY
AQUATICS
2024-2025 BUDGET**

DESCRIPTION

Aquatics, which manage two outdoor pools, is a component of the Recreation Department. Harmon Park Pool was in built in the 1930's and underwent a major renovation in 1989. The 50 x 25-meter pool has a 180' water slide, three diving boards, a diving well, baby pool, concrete deck seating, and equipment for water sports. The Harmon pool can serve a maximum of 500 guests. The Centennial Pool was constructed in 1977 and underwent a major renovation in 2003. This pool serves a maximum of 300 guests and has a zero-depth entry, water sprays, floatables, a diving well, and deck shade canopies. Aquatics staff coordinate swimming lessons, water fitness programs, lap swimming, and special events. Additionally, a local swim club utilizes Harmon Pool. The pools are open from late May to mid to late August.

PERSONNEL SCHEDULE

Only seasonal salaries and wages are paid out of the Aquatic account.

NOTABLE EXPENDITURES

None

AQUATICS

**FUND 10 - GENERAL
ACCOUNT 54 - AQUATICS**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
105441105	Salaries & wages, seas.	153,015.49	179,245.40	185,500.00	185,500.00	194,750.00
105441110	FICA, City's share	11,705.70	13,712.24	14,191.00	14,191.00	14,899.00
105441170	Workers comp. insurance	3,483.82	2,981.05	3,651.00	3,651.00	5,043.00
Category Total		168,205.01	195,938.69	203,342.00	203,342.00	214,692.00
42000 Supplies, Materials and Contractual Services						
105442200	Chemicals	48,407.08	47,180.08	52,000.00	52,000.00	56,000.00
105442230	Clothing allowance	3,617.81	4,766.63	7,150.00	7,150.00	7,150.00
105442280	Concession supplies	25,597.65	32,858.70	27,000.00	28,000.00	28,300.00
105442305	Credit card service charge	0.00	37.90	2,300.00	100.00	100.00
105442370	Equipment repairs	5,073.90	1,121.30	14,100.00	10,100.00	12,900.00
105442385	Facility repair	13,467.14	10,068.65	6,660.00	8,500.00	8,500.00
105442465	Insurance, property & casualty	5,260.71	5,279.58	10,080.00	10,080.00	8,839.00
105442580	Operating	13,727.92	11,844.12	12,185.00	12,000.00	12,565.00
105442610	Printing	1,187.12	896.93	2,450.00	1,950.00	1,950.00
105442745	Small tools	0.00	0.00	150.00	150.00	150.00
Category Total		116,339.33	114,053.89	134,075.00	130,030.00	136,454.00
44000 Capital Outlay						
105444100	Improvements	0.00	0.00	0.00	0.00	0.00
105444157	Equipment	5,000.00	0.00	0.00	5,681.00	0.00
Category Total		5,000.00	0.00	0.00	5,681.00	0.00
Total		289,544.34	309,992.58	337,417.00	339,053.00	351,146.00

**CITY OF KEARNEY
COTTONMILL
2024-2025 BUDGET**

DESCRIPTION

Cottonmill Park, a joint operation of the City of Kearney and Buffalo County, is a component of the Parks Department. The 140-acre park is located approximately one mile west of the City has over 200,000 visitors each year. Some of the park's features include: a nature barn, lake, picnic shelters, natural trails, marina, swim lake, playgrounds, a lodge, disc golf course, and a sand volleyball court. Common activities at the park include fishing, swimming, boating, biking/walking, and picnics. Recreation Department staff conduct summer day camps and other special events at this park.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
City Forester	.67	0	0
Assistant Park Supervisor/Forester	0	0	.67
Equipment Operator/Grounds	.25	.25	.25
Facilities Maintenance Worker	1.50	1.50	1
Park Superintendent	.33	.33	.33
Park Supervisor	0	.67	0
Sector Leader	1	1	1
Part Time			
Park Attendant	1	1	0

NOTABLE EXPENDITURES (County = 50%)

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. West Shelter restroom renovation	105544100	\$20,000
2. Replace Nature Barn fencing	105544100	\$30,000
3. Replace Nature Barn door	105544100	\$20,000
4. Replace picnic tables, benches, grills, etc.	105544157	\$5,000
5. Replace 2018 Kawasaki Mule 4x4	105544157	\$20,000
6. Salt Spreader	105544157	\$8,000

COTTONMILL

**FUND 10 - GENERAL
ACCOUNT 55 - COTTONMILL**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
105541100	Salaries & wages	212,271.52	236,235.25	250,555.00	182,365.00	227,780.00
105541105	Salaries & wages, seas.	36,356.93	38,503.03	50,000.00	45,000.00	50,000.00
105541110	FICA, City's share	18,660.95	20,656.92	22,992.00	17,393.00	21,250.00
105541125	Health & dental insurance	27,191.85	30,194.86	33,372.00	26,901.00	35,183.00
105541130	Pension	11,419.40	14,102.37	15,033.00	10,889.00	13,667.00
105541170	Workers comp. insurance	6,045.72	5,951.73	7,300.00	7,300.00	5,841.00
	Category Total	311,946.37	345,644.16	379,252.00	289,848.00	353,721.00
42000 Supplies, Materials and Contractual Services						
105542170	Building maintenance	5,252.48	5,315.38	2,500.00	8,000.00	5,000.00
105542175	Building repairs	5,485.32	3,191.72	3,000.00	3,000.00	5,000.00
105542199	CDL incentive	0.00	0.00	0.00	50.00	50.00
105542230	Clothing allowance	0.00	487.50	600.00	600.00	600.00
105542280	Concession supplies	1,087.82	1,067.39	2,250.00	2,000.00	2,250.00
105542305	Credit card service charges	0.00	0.00	600.00	0.00	0.00
105542365	Equipment maintenance	1,436.59	307.50	2,500.00	1,500.00	2,500.00
105542370	Equipment repairs	16,952.50	32,615.58	17,000.00	30,000.00	25,000.00
105542415	Gas, oil and grease	4,335.06	3,911.46	4,000.00	4,000.00	4,000.00
105542440	Ground maintenance	2,713.31	2,149.46	4,850.00	4,500.00	7,850.00
105542465	Insurance, property & casualty	5,246.44	5,619.77	7,361.00	7,361.00	6,795.00
105542560	Nature barn	5,160.39	3,318.22	5,000.00	5,000.00	5,000.00
105542590	Other	87.71	2,371.74	700.00	852.00	700.00
105542610	Printing	192.83	0.00	1,600.00	1,000.00	1,600.00
105542675	Restroom supplies	1,013.85	4,038.99	1,300.00	4,000.00	4,000.00
105542715	Shop supplies	2,474.57	1,790.66	2,000.00	1,800.00	2,000.00
105542745	Small tools	932.14	(259.55)	1,000.00	600.00	1,000.00
105542830	Telephone service	2,045.82	1,976.02	2,500.00	2,000.00	2,500.00
105542850	Trail maintenance	780.00	1,004.79	1,500.00	1,500.00	1,500.00
105542860	Travel & training	0.00	0.00	400.00	400.00	400.00
105542910	Utilities	39,225.93	45,335.85	38,000.00	40,000.00	42,000.00
105542915	Vehicle repair	602.95	1,148.11	2,500.00	2,000.00	2,500.00
	Category Total	95,025.71	115,390.59	101,161.00	120,163.00	122,245.00
44000 Capital Outlay						
105544100	Improvements	2,363.00	2,665.00	125,000.00	125,000.00	70,000.00
105544157	Equipment	21,536.87	1,522.92	97,000.00	97,000.00	33,000.00
	Category Total	23,899.87	4,187.92	222,000.00	222,000.00	103,000.00
	Total	430,871.95	465,222.67	702,413.00	632,011.00	578,966.00

**CITY OF KEARNEY
FORESTRY
2024-2025 BUDGET**

DESCRIPTION

Forestry is a component of the Parks Department, and is responsible for planting, removing, pruning, and general health maintenance for trees and other woody vegetation at City parks, lakes, along the trail system, and at other City property which encompasses over 600 acres. The Forestry Division operates a street tree replacement reimbursement program, inspects street trees, coordinates with Code Enforcement to order pruning and removals of same on a complaint-driven basis, administers the City's tree removal and pruning agreements with private sector contractors, and acts to ensure the overall health of the City's urban forest. A healthy urban forest is essential beautiful and safe parks, public spaces, and residential areas.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
City Forester	.33	0	0
Park Supervisor	0	.33	0
Facilities Maintenance Worker	0	0	.50

NOTABLE EXPENDITURES

None

FORESTRY

FUND 10 - GENERAL ACCOUNT 59 - FORESTRY

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
105941100	Salaries & wages	28,849.84	35,485.75	30,846.00	0.00	23,824.00
105941110	FICA, City's share	2,163.99	2,684.19	2,360.00	0.00	1,823.00
105941125	Health & dental insurance	3,268.84	2,619.27	3,248.00	0.00	8,858.00
105941130	Pension	1,721.00	2,115.28	1,851.00	0.00	1,429.00
105941170	Workers comp. insurance	670.55	612.84	749.00	749.00	617.00
	Category Total	36,674.22	43,517.33	39,054.00	749.00	36,551.00
42000 Supplies, Materials and Contractual Services						
105942115	Marketing	153.05	0.00	150.00	150.00	150.00
105942230	Clothing allowance	0.00	49.50	300.00	300.00	300.00
105942545	Memberships	443.00	1,127.95	700.00	700.00	700.00
105942590	Other	0.00	0.00	6,000.00	3,000.00	6,000.00
105942745	Small tools	2,386.30	413.00	1,500.00	1,200.00	1,500.00
105942860	Travel & training	1,960.53	1,618.61	2,125.00	1,800.00	2,125.00
105942870	Tree removal	51,190.00	53,896.51	57,000.00	56,000.00	57,000.00
105942875	Trees	8,263.32	5,537.56	23,000.00	10,000.00	23,000.00
	Category Total	64,396.20	62,643.13	90,775.00	73,150.00	90,775.00
44000 Capital Outlay						
105944100	Improvements	0.00	0.00	0.00	0.00	0.00
105944157	Equipment	49,302.42	0.00	12,000.00	12,000.00	0.00
	Category Total	49,302.42	0.00	12,000.00	12,000.00	0.00
	Total	150,372.84	106,160.46	141,829.00	85,899.00	127,326.00

SPECIAL REVENUE FUNDS

GAAP provide that special revenue funds may be used "to account for the proceeds of specific revenue sources (other than ...for major capital projects) that are legally restricted to expenditure for specified purposes."

**CITY OF KEARNEY
TRANSPORTATION FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	2,147,648.70	2,256,290.08	2,572,167.00	2,405,748.00	2,680,536.00
Supplies, Materials and Contractual Services	1,578,008.17	1,575,671.23	1,858,779.00	1,925,769.00	1,941,697.00
Equipment Rental	3,287.06	100.00	3,000.00	3,000.00	3,000.00
Capital Outlay	316,406.88	398,489.54	1,034,500.00	950,000.00	807,000.00
Debt Servicing	128,947.16	50,568.36	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	4,174,297.97	4,281,119.21	5,468,446.00	5,284,517.00	5,432,233.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	3,750.02	6,556.77	5,700.00	7,000.00	7,000.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	39,418.63	21,883.02	16,780.00	122,070.00	18,056.00
Intergovernmental - State	4,292,160.09	4,671,761.83	4,883,743.00	4,888,590.00	5,061,661.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	4,335,328.74	4,700,201.62	4,906,223.00	5,017,660.00	5,086,717.00
Beginning fund balance	2,402,850.75	2,563,881.52	2,596,501.52	2,982,963.93	2,716,106.93
Total cash available	6,738,179.49	7,264,083.14	7,502,724.52	8,000,623.93	7,802,823.93
Less total expenditures	4,174,297.97	4,281,119.21	5,468,446.00	5,284,517.00	5,432,233.00
Ending fund balance	2,563,881.52	2,982,963.93	2,034,278.52	2,716,106.93	2,370,590.93

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	1,874,341.67				
09/30/16	1,926,967.03	52,625.36			
09/30/17	2,221,150.15	294,183.12			
09/30/18	1,922,231.50	(298,918.65)			
09/30/19	1,973,865.79	51,634.29			
09/30/20	2,095,849.67	121,983.88			
09/30/21	2,402,850.75	307,001.08			
09/30/22	2,563,881.52	161,030.77			
09/30/23	2,982,963.93	419,082.41			
09/30/24 (estimate)	2,716,106.93	(266,857.00)			
09/30/25 (budget)	2,370,590.93	(345,516.00)	1,156,308.25	0.00	1,214,282.68

The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Transportation Fund.

**TRANSPORTATION
REVENUES**

**FUND 20 - TRANSPORTATION
ACCOUNT 00 - TRANSPORTATION**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
33000 Charges for Services						
200033201	Electric vehicle charging station	3,750.02	6,556.77	5,700.00	7,000.00	7,000.00
	Category Total	3,750.02	6,556.77	5,700.00	7,000.00	7,000.00
37000 Miscellaneous						
200037110	Damages	8,503.42	3,999.41	0.00	4,000.00	0.00
200037133	Grant proceeds	0.00	0.00	0.00	76,190.00	0.00
200037157	Lease/purchase proceeds	0.00	0.00	0.00	0.00	0.00
200037180	Miscellaneous	10,859.86	340.47	2,000.00	5,606.00	2,000.00
200037215	Sale of scrap	8,342.55	3,642.35	2,000.00	2,000.00	2,000.00
200037250	Tower lease	11,712.80	13,900.79	12,780.00	34,274.00	14,056.00
	Category Total	39,418.63	21,883.02	16,780.00	122,070.00	18,056.00
38000 Intergovernmental - State						
200038110	Highway use fee	3,938,383.67	4,330,928.75	4,548,243.00	4,548,243.00	4,721,161.00
200038127	Motor vehicle fee	289,054.41	295,060.47	290,000.00	295,000.00	295,000.00
200038140	State alloc. pro rata	12,249.11	12,425.11	12,000.00	12,000.00	12,000.00
200038150	State hwy. urban maint.	44,972.90	25,847.50	26,000.00	25,847.00	26,000.00
200038155	State incentive payments	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
	Category Subtotal	4,292,160.09	4,671,761.83	4,883,743.00	4,888,590.00	5,061,661.00
39000 Transfers						
200039100	Transfer, General Fund	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	4,335,328.74	4,700,201.62	4,906,223.00	5,017,660.00	5,086,717.00

**CITY OF KEARNEY
TRANSPORTATION
2024-2025 BUDGET**

DESCRIPTION

Transportation represents one division of the Public Works Department. Transportation is responsible for all surface maintenance, including concrete repair, street sweeping, blading gravel streets and alleys, storm sewer cleaning and maintenance, street markings, roadway signage and snow removal operations. Electrical staff within the Transportation division maintain roadway lighting systems and traffic signals.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
City Engineer	1	1	1
Director of Public Works	1	1	1
Electrical Control Systems Supervisor	1	1	1
Electrical Mapping Technician	0	1	1
Engineering Assistant II	1	1	1
Equipment Operator	7	7	6
GIS Coordinator	.25	.25	.25
Heavy Equipment Operator	7	7	8
Office Manager	1	1	1
Street Crew Leader	1	1	1
Street Superintendent	1	1	1
Traffic Control Technician	2	2	2

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Replace Public Works overhead door	202044100	\$20,000
2. ¾ ton pickup	202044157	\$50,000
3. Front end loader (leased)	202044157	\$295,000
4. Replace Bobcat skid loader	202044157	\$20,000
5. Replace traffic signal controller/cabinet	202044157	\$26,000
6. Switch traffic signal detection systems to radar	202044157	\$29,000
7. Portable air compressor	202044157	\$32,000
8. LED Street Light Fixtures	202044157	\$50,000
9. Protected left turn intersection upgrade	202044157	\$10,000
10. Digger/Derrick truck	202044157	\$275,000

TRANSPORTATION EXPENDITURES

FUND 20 - TRANSPORTATION ACCOUNT 20 - TRANSPORTATION

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
202041100	Salaries & wages	1,577,111.84	1,680,013.86	1,839,517.00	1,744,338.00	1,927,212.00
202041105	Salaries & wages, seasonal	27,921.28	26,402.69	107,330.00	50,000.00	50,000.00
202041110	FICA, City's share	117,839.82	125,990.57	146,702.00	137,267.00	151,257.00
202041125	Health & dental insurance	273,959.49	266,476.26	293,633.00	295,893.00	356,999.00
202041130	Pension	83,517.43	89,752.31	99,906.00	93,171.00	102,226.00
202041170	Workers comp. insurance	67,298.84	67,654.39	85,079.00	85,079.00	92,842.00
	Category Total	2,147,648.70	2,256,290.08	2,572,167.00	2,405,748.00	2,680,536.00
42000 Supplies, Materials and Contractual Services						
202042135	Asphaltic	25,500.50	13,149.07	25,000.00	25,000.00	25,000.00
202042145	Barricades, flares	7,188.32	3,603.65	7,000.00	7,000.00	7,500.00
202042167	Bridge inspections/repairs	4,219.60	4,818.82	12,500.00	25,000.00	25,000.00
202042175	Building repairs	17,939.45	25,779.09	35,000.00	35,000.00	35,000.00
202042199	CDL incentive	0.00	0.00	5,400.00	3,600.00	5,400.00
202042230	Clothing allowance	8,141.60	10,572.42	9,500.00	13,000.00	10,900.00
202042290	Consulting & engineering	6,900.90	27,750.18	40,000.00	40,000.00	40,000.00
202042370	Equipment repairs	(582.36)	16.76	5,000.00	5,000.00	5,000.00
202042384	EV charger repairs	0.00	0.00	2,500.00	2,500.00	2,500.00
202042415	Gas, oil and grease	81,163.08	98,345.69	130,000.00	130,000.00	130,000.00
202042425	Grader blades	6,009.84	4,450.48	5,500.00	5,500.00	6,500.00
202042435	Gravel and barrow	622.50	724.88	4,000.00	1,500.00	4,000.00
202042445	Highway light repair	137,620.10	139,499.55	125,000.00	201,190.00	140,000.00
202042460	Insecticides & chemicals	48,271.03	109,403.65	130,000.00	100,000.00	130,000.00
202042465	Insurance, property & casualty	51,259.65	51,345.10	59,579.00	59,579.00	69,797.00
202042525	Maintenance agreements	10,172.15	9,989.17	15,600.00	15,600.00	15,600.00
202042535	Materials	17.56	124.97	500.00	500.00	500.00
202042575	Office supplies	10,664.86	11,152.69	12,000.00	12,000.00	12,000.00
202042590	Other	4,137.92	3,645.68	5,000.00	7,500.00	7,500.00
202042595	Pavement marking	72,958.51	51,674.03	85,000.00	85,000.00	85,000.00
202042635	Radio repair & maint.	0.00	0.00	2,000.00	2,000.00	2,000.00
202042685	Road equip repair (parts)	304,879.63	313,516.56	300,000.00	300,000.00	325,000.00
202042725	Sign posts	14,828.66	7,374.44	10,000.00	12,500.00	10,000.00
202042730	Signals	155,345.21	81,412.82	151,000.00	151,000.00	155,000.00
202042735	Signs	39,300.22	20,488.73	50,000.00	50,000.00	50,000.00
202042735	Signs			6,500.00	6,500.00	7,000.00
202042745	Small tools	4,832.14	5,287.01	6,500.00	6,500.00	7,000.00
202042750	Snow removal	6,078.93	35,583.37	35,000.00	40,600.00	45,000.00
202042780	Storm sewer maintenance	2,360.00	0.00	4,000.00	2,500.00	4,000.00
202042800	Sweeper brooms	7,565.49	10,383.28	7,500.00	7,500.00	7,500.00
202042830	Telephone service	13,663.42	9,032.54	11,000.00	11,000.00	11,000.00
202042860	Travel & training	5,867.41	12,228.41	12,700.00	12,700.00	13,000.00
202042910	Utilities	531,081.85	514,318.19	555,000.00	555,000.00	555,000.00
	Category Total	1,578,008.17	1,575,671.23	1,858,779.00	1,925,769.00	1,941,697.00
43000 Equipment Rental						
202043105	Land and building rental	3,287.06	100.00	3,000.00	3,000.00	3,000.00
	Category Total	3,287.06	100.00	3,000.00	3,000.00	3,000.00

**TRANSPORTATION
EXPENDITURES (continued)**

**FUND 20 - TRANSPORTATION
ACCOUNT 20 - TRANSPORTATION**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
44000 Capital Outlay						
202044100	Improvements	0.00	0.00	150,000.00	300,000.00	20,000.00
202044157	Equipment	316,406.88	398,489.54	884,500.00	650,000.00	787,000.00
	Category Total	316,406.88	398,489.54	1,034,500.00	950,000.00	807,000.00
45000 Debt Servicing						
202045135	Lease payment	128,947.16	50,568.36	0.00	0.00	0.00
	Category Total	128,947.16	50,568.36	0.00	0.00	0.00
	Total	4,174,297.97	4,281,119.21	5,468,446.00	5,284,517.00	5,432,233.00

**CITY OF KEARNEY
ECONOMIC DEVELOPMENT GRANT FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	262,000.00	51,200.00	894,390.00	1,118,131.11	3,699,875.83
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	312,481.85	186,814.74	3,299,833.00	2,961,931.85	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	4,832,426.00	1,161,619.00	0.00	0.00	0.00
TOTAL EXPENDITURES	5,406,907.85	1,399,633.74	4,194,223.00	4,080,062.96	3,699,875.83

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	3,053,022.00	142,000.00	56,000.00	70,000.00	56,000.00
Intergovernmental - State	0.00	20,000.00	35,000.00	10,290.00	10,870.00
Transfers	50,000.00	3,011,108.96	1,100,000.00	1,801,549.00	1,800,000.00
TOTAL REVENUES	3,103,022.00	3,173,108.96	1,191,000.00	1,881,839.00	1,866,870.00
Beginning fund balance	4,561,640.42	2,257,754.57	3,003,223.00	4,031,229.79	1,833,005.83
Total cash available	7,664,662.42	5,430,863.53	4,194,223.00	5,913,068.79	3,699,875.83
Less total expenditures	5,406,907.85	1,399,633.74	4,194,223.00	4,080,062.96	3,699,875.83
Ending fund balance	2,257,754.57	4,031,229.79	0.00	1,833,005.83	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required Operating	Capital	Surplus (Deficit)
09/30/15	1,312,608.71				
09/30/16	2,567,655.87	1,255,047.16			
09/30/17	2,789,389.97	221,734.10			
09/30/18	1,045,389.97	(1,744,000.00)			
09/30/19	795,147.97	(250,242.00)			
09/30/20	559,389.97	(235,758.00)			
09/30/21	4,561,640.42	4,002,250.45			
09/30/22	2,257,754.57	(2,303,885.85)			
09/30/23	4,031,229.79	1,773,475.22			
09/30/24 (estimate)	1,833,005.83	(2,198,223.96)			
09/30/25 (budget)	0.00	(1,833,005.83)	0.00	0.00	0.00

There is no minimum fund balance requirement for the Economic Development Grant Fund.

**ECONOMIC DEVELOPMENT GRANT FUND
REVENUES**

**FUND 21 - ECONOMIC DEVELOPMENT GRANT
ACCOUNT 00 - ECONOMIC DEVELOPMENT GRANT**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
37000 Miscellaneous						
210037133	Federal Grants	2,997,022.00	0.00	0.00	0.00	0.00
210037192	Northwestern Energy	56,000.00	42,000.00	56,000.00	70,000.00	56,000.00
210037210	Sale of Real Estate	0.00	100,000.00	0.00	0.00	0.00
	Category Subtotal	56,000.00	142,000.00	56,000.00	70,000.00	56,000.00
38000 Intergovernmental - State						
210038100	Community develop grants	0.00	0.00	35,000.00	0.00	0.00
210038145	State grants	0.00	20,000.00	0.00	10,290.00	10,870.00
	Category Subtotal	0.00	20,000.00	35,000.00	10,290.00	10,870.00
39000 Transfers						
210039100	Transfers from other funds	50,000.00	1,614,150.00	0.00	0.00	0.00
210039105	Transfers, W&S (electric.)	0.00	1,396,958.96	1,100,000.00	1,801,549.00	1,800,000.00
	Category Subtotal	50,000.00	3,011,108.96	1,100,000.00	1,801,549.00	1,800,000.00
	Total	106,000.00	3,173,108.96	1,191,000.00	1,881,839.00	1,866,870.00

**CITY OF KEARNEY
ECONOMIC DEVELOPMENT GRANT
2024-2025 BUDGET**

DESCRIPTION

The purpose of the Economic Development Grant Fund is to provide a fund to hold proceeds received from grants that encourage the economic vitalization of the City of Kearney. A number of grants have utilized this fund to pass through awards.

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Northwest Energy Grant	210042335	\$359,390

**ECONOMIC DEVELOPMENT GRANT FUND
EXPENDITURES**

**FUND 21 - ECONOMIC DEVELOPMENT GRANT
ACCOUNT 00 - ECONOMIC DEVELOPMENT GRANT**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
42000 Supplies, Materials and Contractual Services						
210042105	Administrative	0.00	0.00	35,000.00	0.00	0.00
210042335	Economic development	262,000.00	7,200.00	859,390.00	918,131.11	3,699,875.83
210142260	Community betterment	0.00	0.00	0.00	0.00	0.00
210142298	Contracted Services	0.00	44,000.00	0.00	200,000.00	0.00
211042120	Animal care	0.00	0.00	0.00	0.00	0.00
Category Total		262,000.00	51,200.00	894,390.00	1,118,131.11	3,699,875.83
44000 Capital Outlay						
210144100	Improvements	0.00	75,213.58	0.00	474,075.42	0.00
210144157	Equipment	0.00	100,000.00	0.00	0.00	0.00
212444100	Improvements	94,476.78	7,189.25	0.00	237,856.43	0.00
215344100	Improvements	218,005.07	4,411.91	3,299,833.00	2,250,000.00	0.00
Category Total		312,481.85	186,814.74	3,299,833.00	2,961,931.85	0.00
49000 Transfers						
210049100	Transfers to other funds	4,832,426.00	1,161,619.00	0.00	0.00	0.00
Category Total		4,832,426.00	1,161,619.00	0.00	0.00	0.00
Total		5,406,907.85	1,399,633.74	4,194,223.00	4,080,062.96	3,699,875.83

**CITY OF KEARNEY
 LOTTERY TRUST FUND SUMMARY
 2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	967,430.00	699,047.29	879,562.08	869,224.00	988,534.16
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	967,430.00	699,047.29	879,562.08	869,224.00	988,534.16

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	645.14	14,154.66	24,626.00	19,177.00	34,758.00
Miscellaneous	963,513.23	825,110.71	588,000.00	719,315.00	551,880.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	964,158.37	839,265.37	612,626.00	738,492.00	586,638.00
Beginning fund balance	395,681.71	392,410.08	266,936.08	532,628.16	401,896.16
Total cash available	1,359,840.08	1,231,675.45	879,562.08	1,271,120.16	988,534.16
Less total expenditures	967,430.00	699,047.29	879,562.08	869,224.00	988,534.16
Ending fund balance	392,410.08	532,628.16	0.00	401,896.16	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	646,298.02	0.00			
09/30/16	564,364.19	(81,933.83)			
09/30/17	432,844.89	(131,519.30)			
09/30/18	471,988.69	39,143.80			
09/30/19	396,557.87	(75,430.82)			
09/30/20	243,803.18	(152,754.69)			
09/30/21	395,681.71	151,878.53			
09/30/22	392,410.08	(3,271.63)			
09/30/23	532,628.16	140,218.08			
09/30/24 (estimate)	404,805.16	(127,823.00)			
09/30/25 (budget)	0.00	(404,805.16)	0.00	0.00	0.00

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.

**LOTTERY TRUST FUND
REVENUES**

**FUND 22 - LOTTERY TRUST
ACCOUNT 00 - LOTTERY TRUST**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
36000 Interest						
220036100	Interest	645.14	14,154.66	24,626.00	19,177.00	34,758.00
	Category Total	645.14	14,154.66	24,626.00	19,177.00	34,758.00
37000 Miscellaneous						
220037150	Gross handle	963,513.23	825,110.71	588,000.00	719,315.00	551,880.00
	Category Total	963,513.23	825,110.71	588,000.00	719,315.00	551,880.00
	Total	964,158.37	839,265.37	612,626.00	738,492.00	586,638.00

**CITY OF KEARNEY
LOTTERY TRUST
2024-2025 BUDGET**

DESCRIPTION

On November 6, 1990, the citizens of the City of Kearney voted in favor of the conduct of a lottery as permitted under the Nebraska County and City Lottery Act. The Lottery Trust Fund was established to account for lottery proceeds and the subsequent disbursement of the proceeds for auditing, legal and tax expenses, and community betterment purposes as permitted by law.

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Meadowlark Hills Golf Course	220042260-LT185-1	\$100,000
2. Kearney Sportsplex	220042260-LT185-2	\$592,000
3. The Arch	220042260-LT185-3	\$75,000
4. Fireworks	220042260-LT185-4	\$12,000
5. Grant projects	220042260-LT185-G	\$42,206
6. Unallocated	220042260-LT185-U	\$2,747

**LOTTERY TRUST FUND
EXPENDITURES**

**FUND 22 - LOTTERY TRUST
ACCOUNT 00 - LOTTERY TRUST**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
42000 Supplies, Materials and Contractural Services						
220042140	Audit fees	9,010.00	9,010.00	9,010.00	9,010.00	6,801.00
220042260	Community betterment	766,869.00	526,333.29	702,452.08	702,452.00	823,953.16
220042505	Legal	100.00	0.00	100.00	100.00	100.00
220042770	State taxes	191,451.00	163,704.00	168,000.00	157,662.00	157,680.00
	Category Total	967,430.00	699,047.29	879,562.08	869,224.00	988,534.16
	Total	967,430.00	699,047.29	879,562.08	869,224.00	988,534.16

**CITY OF KEARNEY
NATURAL DISASTER FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	0.00	100.00	99,967.13	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	83,977.12	15,890.01
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	100.00	99,967.13	83,977.12	15,890.01

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State	54,997.20	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	54,997.20	0.00	0.00	0.00	0.00
Beginning fund balance	44,969.93	99,967.13	99,967.13	99,867.13	15,890.01
Total cash available	99,967.13	99,967.13	99,967.13	99,867.13	15,890.01
Less total expenditures	0.00	100.00	99,967.13	83,977.12	15,890.01
Ending fund balance	99,967.13	99,867.13	0.00	15,890.01	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	197,264.99				
09/30/16	180,664.92	(16,600.07)			
09/30/17	173,147.66	(7,517.26)			
09/30/18	108,252.27	(64,895.39)			
09/30/19	59,371.67	(48,880.60)			
09/30/20	38,624.95	(20,746.72)			
09/30/21	44,969.93	6,344.98			
09/30/22	99,967.13	54,997.20			
09/30/23	99,867.13	(100.00)			
09/30/24 (estimate)	15,890.01	(83,977.12)			
09/30/25 (budget)	0.00	(15,890.01)	0.00	0.00	0.00

There is no minimum fund balance requirement for the Natural Disaster Fund.

**NATURAL DISASTER FUND
REVENUES**

**FUND 24 - NATURAL DISASTER
ACCOUNT 00 - NATURAL DISASTER**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
37000 Miscellaneous						
240037155	Insurance proceeds	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
38000 Intergovernmental - State						
240038160	State reimbursement	54,997.20	0.00	0.00	0.00	0.00
	Category Total	54,997.20	0.00	0.00	0.00	0.00
	Total	54,997.20	0.00	0.00	0.00	0.00

**CITY OF KEARNEY
NATURAL DISASTER
2024-2025 BUDGET**

DESCRIPTION

The Natural Disaster Fund was established after a severe wind storm in 1993. This fund provides an accounting for costs related to storm damage and provides the City with resources to respond to future disasters.

NOTABLE EXPENDITURES

None

**NATURAL DISASTER FUND
EXPENDITURES**

**FUND 24 - NATURAL DISASTER
ACCOUNT 00 - NATURAL DISASTER**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
42000 Supplies, Materials and Contractual Services						
240042175	Building repairs	0.00	0.00	0.00	0.00	0.00
240042415	Gas, oil & grease	0.00	0.00	0.00	0.00	0.00
240042450	Hired contractors	0.00	0.00	0.00	0.00	0.00
240042520	Maintenance	0.00	0.00	99,967.13	0.00	0.00
240042590	Other	0.00	0.00	0.00	0.00	0.00
240042870	Tree removal	0.00	0.00	0.00	0.00	0.00
240042875	Tree replacement	0.00	100.00	0.00	0.00	0.00
	Category Total	0.00	100.00	99,967.13	0.00	0.00
44000 Capital Outlay						
240044100	Improvements	0.00	0.00	0.00	0.00	0.00
240044157	Equipment	0.00	0.00	0.00	83,977.12	15,890.01
	Category Total	0.00	0.00	0.00	83,977.12	15,890.01
49000 Transfers						
240049165	Transfer, General Fund	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	0.00	100.00	99,967.13	83,977.12	15,890.01

**CITY OF KEARNEY
OFFSTREET PARKING DISTRICT NO. 1 SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	4,392.32	29,542.51	184,471.78	59,859.00	227,367.19
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	4,392.32	29,542.51	184,471.78	59,859.00	227,367.19

REVENUES					
Taxes	57,203.96	54,605.07	58,697.00	57,523.06	60,164.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	1,731.48	1,562.00	3,000.00	3,500.00	3,500.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	387.58	260.47	400.00	400.00	400.00
Miscellaneous	1,160.00	3,000.00	1,000.00	6,000.00	3,000.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	60,483.02	59,427.54	63,097.00	67,423.06	67,064.00
Beginning fund balance	74,823.23	130,421.86	128,874.78	161,108.89	167,803.19
County Treasurer's balance	1,940.17	2,432.24	2,500.00	1,630.24	2,500.00
Total cash available	137,246.42	192,281.64	194,471.78	230,162.19	237,367.19
Less total expenditures	4,392.32	29,542.51	184,471.78	59,859.00	227,367.19
Ending fund balance	132,854.10	162,739.13	10,000.00	170,303.19	10,000.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	53,455.37				
09/30/16	56,720.37	3,265.00			
09/30/17	106,551.74	49,831.37			
09/30/18	84,768.37	(21,783.37)			
09/30/19	64,313.29	(20,455.08)			
09/30/20	76,835.58	12,522.29			
09/30/21	74,823.23	(2,012.35)			
09/30/22	130,421.86	55,598.63			
09/30/23	161,108.89	30,687.03			
09/30/24 (estimate)	167,803.19	6,694.30			
09/30/25 (budget)	10,000.00	(157,803.19)	10,000.00	0.00	0.00

**OFFSTREET PARKING DISTRICT NO. 1
REVENUES**

**FUND 25 - OFFSTREET PARKING DISTRICT NO. 1
ACCOUNT 00 - OFFSTREET PARKING DISTRICT NO. 1**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
31000 Taxes						
250031130	Property tax	57,203.96	54,605.07	58,697.00	57,523.06	60,164.00
	Category Total	57,203.96	54,605.07	58,697.00	57,523.06	60,164.00
33000 Charges for Services						
250033202	Events	1,731.48	1,562.00	3,000.00	3,500.00	3,500.00
	Category Total	1,731.48	1,562.00	3,000.00	3,500.00	3,500.00
36000 Interest						
250036100	Interest	387.58	260.47	400.00	400.00	400.00
	Category Total	387.58	260.47	400.00	400.00	400.00
33000 Miscellaneous						
250037109	CRA contributions	0.00	0.00	0.00	0.00	0.00
250037115	Donations	0.00	2,000.00	0.00	5,000.00	2,000.00
250037180	Miscellaneous	1,160.00	1,000.00	1,000.00	1,000.00	1,000.00
	Category Total	1,160.00	3,000.00	1,000.00	6,000.00	3,000.00
	Total	60,483.02	59,427.54	63,097.00	67,423.06	67,064.00

**CITY OF KEARNEY
OFFSTREET PARKING DISTRICT NO. 1
2024-2025 BUDGET**

DESCRIPTION

Offstreet Parking District No. 1 was created in 1970 to maintain public improvements, provide adequate parking, and help downtown businesses compete with other retail shopping areas.

NOTABLE EXPENDITURES

None

**OFFSTREET PARKING DISTRICT NO. 1
EXPENDITURES**

**FUND 25 - OFFSTREET PARKING DISTRICT NO. 1
ACCOUNT 00 - OFFSTREET PARKING DISTRICT NO. 1**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
42000 Supplies, Materials and Contractual Services						
250042105	Administrative	246.85	119.21	500.00	500.00	500.00
250042115	Marketing	4,145.47	29,423.30	183,971.78	59,359.00	226,867.19
	Category Total	4,392.32	29,542.51	184,471.78	59,859.00	227,367.19
44000 Capital Outlay						
250044100	Improvements	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	4,392.32	29,542.51	184,471.78	59,859.00	227,367.19

CAPITAL PROJECTS FUNDS

GAAP provide for the use of capital projects funds "to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds)."

**CITY OF KEARNEY
POLICE RESERVE FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	0.00	83,300.00	70,000.00	77,116.00	73,500.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	106,024.91	341,264.00	2,900,000.00	3,228,000.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	106,024.91	424,564.00	2,970,000.00	3,305,116.00	73,500.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	58,317.39	2,430,228.50	0.00	1,278,000.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	42,000.00	331,190.00	0.00	0.00	0.00
TOTAL REVENUES	100,317.39	2,761,418.50	0.00	1,278,000.00	0.00
Beginning fund balance	5,707.52	0.00	3,110,000.00	2,336,854.50	309,738.50
Total cash available	106,024.91	2,761,418.50	3,110,000.00	3,614,854.50	309,738.50
Less total expenditures	106,024.91	424,564.00	2,970,000.00	3,305,116.00	73,500.00
Ending fund balance	0.00	2,336,854.50	140,000.00	309,738.50	236,238.50

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	809.97				
09/30/16	809.97	0.00			
09/30/17	809.97	0.00			
09/30/18	4,849.97	4,040.00			
09/30/19	5,551.93	701.96			
09/30/20	155,373.73	149,821.80			
09/30/21	5,707.52	(149,666.21)			
09/30/22	0.00	(5,707.52)			
09/30/23	2,336,854.50	2,336,854.50			
09/30/24 (estimate)	309,738.50	(2,027,116.00)			
09/30/25 (budget)	236,238.50	(73,500.00)	0.00	236,238.50	0.00

There is no minimum fund balance requirement for the Police Reserve Fund.

**POLICE RESERVE FUND
REVENUES**

**FUND 60 - POLICE RESERVE
ACCOUNT 18 - POLICE RESERVE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
37000 Miscellaneous						
600037105	Bond proceeds	0.00	0.00	0.00	0.00	0.00
600037115	Donations	0.00	2,430,228.50	0.00	1,278,000.00	0.00
600037140	Forfeitures	58,317.39	0.00	0.00	0.00	0.00
600037133	Federal grants	0.00	0.00	0.00	0.00	0.00
	Category Total	58,317.39	2,430,228.50	0.00	1,278,000.00	0.00
39000 Transfers						
600039100	Transfers from other funds	42,000.00	331,190.00	0.00	0.00	0.00
	Category Total	42,000.00	331,190.00	0.00	0.00	0.00
	Total	100,317.39	2,761,418.50	0.00	1,278,000.00	0.00

**CITY OF KEARNEY
POLICE RESERVE
2024-2025 BUDGET**

DESCRIPTION

The Police Reserve Fund was established during the 1989-1990 Fiscal Year to provide an ongoing capital account for major expenditures within the Police Department. The Fund has been used to provide financing for the new City of Kearney/Buffalo County Law Enforcement Center and Mobile Data Technology.

NOTABLE EXPENDITURES

	<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
None			

**POLICE RESERVE FUND
EXPENDITURES**

**FUND 60 - POLICE RESERVE
ACCOUNT 18 - POLICE RESERVE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
42000 Supplies, Materials and Contractual Services						
601842525	Maintenance agreements	0.00	83,300.00	70,000.00	77,116.00	73,500.00
	Category Total	0.00	83,300.00	70,000.00	77,116.00	73,500.00
44000 Capital Outlay						
601844100	improvements	0.00	0.00	0.00	0.00	0.00
601844157	Equipment	106,024.91	341,264.00	2,900,000.00	3,228,000.00	0.00
	Category Total	106,024.91	341,264.00	2,900,000.00	3,228,000.00	0.00
	Total	106,024.91	424,564.00	2,970,000.00	3,305,116.00	73,500.00

**CITY OF KEARNEY
FIRE RESERVE FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	0.00	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	14,888.77	0.00	0.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	14,888.77	0.00	0.00	0.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	14,888.77	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	14,888.77	0.00	0.00	0.00
Beginning fund balance	25,162.12	25,162.12	25,162.12	25,162.12	25,162.12
Total cash available	25,162.12	40,050.89	25,162.12	25,162.12	25,162.12
Less total expenditures	0.00	14,888.77	0.00	0.00	0.00
Ending fund balance	25,162.12	25,162.12	25,162.12	25,162.12	25,162.12

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	33,795.73				
09/30/16	18,795.73	(15,000.00)			
09/30/17	197,421.99	178,626.26			
09/30/18	8,335.46	(189,086.53)			
09/30/19	52,482.12	44,146.66			
09/30/20	25,162.12	(27,320.00)			
09/30/21	25,162.12	0.00			
09/30/22	25,162.12	0.00			
09/30/23	25,162.12	0.00			
09/30/24 (estimate)	25,162.12	0.00			
09/30/25 (budget)	25,162.12	0.00	0.00	25,162.12	0.00

There is no minimum fund balance requirement for the Fire Reserve Fund.

**FIRE RESERVE FUND
REVENUES**

**FUND 61 - FIRE RESERVE
ACCOUNT 19 - FIRE RESERVE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
33000 Charges for Services						
610033257	Suburban Fire District	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
36000 Interest						
610036100	Interest	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
37000 Miscellaneous						
610037105	Bond proceeds	0.00	0.00	0.00	0.00	0.00
610037115	Donations	0.00	14,888.77	0.00	0.00	0.00
610037133	Federal grants	0.00	0.00	0.00	0.00	0.00
610037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	14,888.77	0.00	0.00	0.00
39000 Transfers						
610039100	Transfer, General Fund	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	0.00	14,888.77	0.00	0.00	0.00

**CITY OF KEARNEY
FIRE RESERVE
2024-2025 BUDGET**

DESCRIPTION

The Fire Reserve Fund is an ongoing capital improvement account for major expenditures within the Kearney Volunteer Fire Department. Priority items funded from this account include building improvements, fire-fighting equipment and apparatus.

NOTABLE EXPENDITURES

None

**FIRE RESERVE FUND
EXPENDITURES**

**FUND 61 - FIRE RESERVE
ACCOUNT 19 - FIRE RESERVE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
42000 Supplies, Materials and Contractual Services						
611942590	Other	0.00	0.00	0.00	0.00	0.00
Category Total		0.00	0.00	0.00	0.00	0.00
44000 Capital Outlay						
611944100	Improvements	0.00	0.00	0.00	0.00	0.00
611944157	Equipment	0.00	14,888.77	0.00	0.00	0.00
Category Total		0.00	14,888.77	0.00	0.00	0.00
Total		0.00	14,888.77	0.00	0.00	0.00

**CITY OF KEARNEY
CEMETERY RESERVE FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	0.00	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	14,000.00	16,910.34	0.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	14,000.00	16,910.34	0.00	0.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	354.18	2,870.45	4,743.00	3,693.00	6,443.20
Miscellaneous	5,882.75	6,025.00	5,000.00	5,000.00	5,000.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	6,236.93	8,895.45	9,743.00	8,693.00	11,443.20
Beginning fund balance	129,363.98	135,600.91	129,142.91	130,496.36	139,189.36
Total cash available	135,600.91	144,496.36	138,885.91	139,189.36	150,632.56
Less total expenditures	0.00	14,000.00	16,910.34	0.00	0.00
Ending fund balance	135,600.91	130,496.36	121,975.57	139,189.36	150,632.56

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	85,627.86				
09/30/16	91,529.28	5,901.42			
09/30/17	103,145.47	11,616.19			
09/30/18	111,497.04	8,351.57			
09/30/19	117,885.43	6,388.39			
09/30/20	123,641.67	5,756.24			
09/30/21	129,363.98	5,722.31			
09/30/22	135,600.91	6,236.93			
09/30/23	130,496.36	(5,104.55)			
09/30/24 (estimate)	139,189.36	8,693.00			
09/30/25 (budget)	150,632.56	0.00	0.00	150,632.56	0.00

The minimum fund balance shall be no less than the cumulative amount set aside from the sale of lots, donations, and bequests for the Cemetery Reserve Fund.

**CEMETERY RESERVE FUND
REVENUES**

**FUND 62 - CEMETERY RESERVE
ACCOUNT 41 - CEMETERY RESERVE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
36000 Interest						
620036100	Interest	354.18	2,870.45	4,743.00	3,693.00	6,443.20
	Category Total	354.18	2,870.45	4,743.00	3,693.00	6,443.20
37000 Miscellaneous						
620037115	Donations	0.00	0.00	0.00	0.00	0.00
620037207	Sale of lots - Cemetery	5,882.75	6,025.00	5,000.00	5,000.00	5,000.00
	Category Total	5,882.75	6,025.00	5,000.00	5,000.00	5,000.00
	Total	6,236.93	8,895.45	9,743.00	8,693.00	11,443.20

**CITY OF KEARNEY
CEMETERY RESERVE
2024-2025 BUDGET**

DESCRIPTION

The Cemetery Reserve Fund has existed for a number of years, and its purpose is to provide capital outlay for major Cemetery projects.

NOTABLE EXPENDITURES

None

**CEMETERY RESERVE FUND
EXPENDITURES**

**FUND 62 - CEMETERY RESERVE
ACCOUNT 41 - CEMETERY RESERVE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
	44000 Capital Outlay					
624144100	Improvements	0.00	14,000.00	16,910.34	0.00	0.00
624144157	Equipment	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	14,000.00	16,910.34	0.00	0.00
	Total	0.00	14,000.00	16,910.34	0.00	0.00

**CITY OF KEARNEY
PARK & RECREATION DEVELOPMENT FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	17,740.39	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	4,542,303.04	3,712,070.89	2,810,453.04	2,974,636.10	4,089,213.20
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	42,000.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	4,602,043.43	3,712,070.89	2,810,453.04	2,974,636.10	4,089,213.20

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	24,607.22	47,397.82	24,000.00	37,000.00	37,000.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	3,017,160.72	4,122,293.17	1,838,017.00	3,913,933.78	2,250,278.00
Intergovernmental - State	1,176,943.62	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	4,218,711.56	4,169,690.99	1,862,017.00	3,950,933.78	2,287,278.00
Beginning fund balance	751,349.29	368,017.42	948,436.04	825,637.52	1,801,935.20
Total cash available	4,970,060.85	4,537,708.41	2,810,453.04	4,776,571.30	4,089,213.20
Less total expenditures	4,602,043.43	3,712,070.89	2,810,453.04	2,974,636.10	4,089,213.20
Ending fund balance	368,017.42	825,637.52	0.00	1,801,935.20	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	515,082.29				
09/30/16	1,153,428.54	638,346.25			
09/30/17	612,125.64	(541,302.90)			
09/30/18	409,674.67	(202,450.97)			
09/30/19	1,201,411.73	791,737.06			
09/30/20	889,069.86	(312,341.87)			
09/30/21	751,349.29	(137,720.57)			
09/30/22	368,017.42	(383,331.87)			
09/30/23	825,637.52	457,620.10			
09/30/24 (estimate)	1,801,935.20	976,297.68			
09/30/25 (budget)	0.00	(1,801,935.20)	0.00	0.00	0.00

There is no minimum fund balance requirement for the Park & Recreation Development Fund.

**PARK & RECREATION DEVELOPMENT FUND
REVENUES**

**FUND 63 - PARK & RECREATION DEVELOPMENT
ACCOUNT 58 - PARK & RECREATION DEVELOPMENT**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
33000 Charges for Services						
630033118	Aquatic development	24,607.22	29,272.82	24,000.00	27,000.00	27,000.00
630033261	Sponsorships	0.00	18,125.00	0.00	10,000.00	10,000.00
Category Total		24,607.22	47,397.82	24,000.00	37,000.00	37,000.00
37000 Miscellaneous						
630037115	Donations	2,998,719.50	3,561,546.26	1,817,967.00	3,103,883.78	1,712,967.00
630037170	Lottery Trust Fund	0.00	0.00	0.00	270,000.00	0.00
630037185	Misc Park	0.00	500.00	0.00	500,000.00	514,553.00
630037190	Misc Recreation	0.00	0.00	0.00	0.00	0.00
630037206	Utility "round-up"	1,895.02	2,278.39	2,000.00	2,000.00	2,000.00
630037210	Sale of real estate	0.00	538,413.92	0.00	0.00	0.00
630037250	Tower lease	16,546.20	19,554.60	18,050.00	38,050.00	20,758.00
Category Total		3,017,160.72	4,122,293.17	1,838,017.00	3,913,933.78	2,250,278.00
38000 Intergovernmental - State						
630038145	State grants	1,176,943.62	0.00	0.00	0.00	0.00
Category Total		1,176,943.62	0.00	0.00	0.00	0.00
Total		4,218,711.56	4,169,690.99	1,862,017.00	3,950,933.78	2,287,278.00

**CITY OF KEARNEY
PARK & RECREATION DEVELOPMENT
2024-2025 BUDGET**

DESCRIPTION

The Park and Recreation Development Fund provides a planning and financial mechanism to account for significant park and recreation projects of the City. The purpose of the Park and Recreation departments is to continually expand the horizons of leisure services ensuring the most diverse state of the art programs and facilities for the Kearney community. Expenditures from this fund are recommended by the Park and Recreation Advisory Board.

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Kearney SportsPlex	635844145	\$3,183,888
2. Centennial Park Playground Upgrade	635844145	\$400,000

**PARK & RECREATION DEVELOPMENT FUND
EXPENDITURES**

**FUND 63 - PARK & RECREATION DEVELOPMENT
ACCOUNT 58 - PARK & RECREATION DEVELOPMENT**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
42000 Supplies, Materials and Contractual Services						
635842405	Landscaping	17,740.39	0.00	0.00	0.00	0.00
	Category Total	17,740.39	0.00	0.00	0.00	0.00
44000 Capital Outlay						
635844050	Aquatic development	0.00	24,382.26	108,562.00	25,000.00	114,450.46
635844145	Miscellaneous park	4,542,303.04	3,687,688.63	2,701,891.04	2,949,636.10	3,974,762.74
	Category Total	4,542,303.04	3,712,070.89	2,810,453.04	2,974,636.10	4,089,213.20
49000 Transfers						
635849100	Transfers to other funds	42,000.00	0.00	0.00	0.00	0.00
	Category Total	42,000.00	0.00	0.00	0.00	0.00
	Total	4,602,043.43	3,712,070.89	2,810,453.04	2,974,636.10	4,089,213.20

**CITY OF KEARNEY
STREET IMPROVEMENT FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	8,352.09	9,276.62	40,000.00	132,649.00	40,000.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	2,739,829.69	5,243,032.81	4,749,026.95	1,337,536.92	4,335,277.09
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,748,181.78	5,252,309.43	4,789,026.95	1,470,185.92	4,375,277.09

REVENUES					
Taxes	881,229.58	305,779.57	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	885,447.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	1,039,829.82	377,118.37	177,735.00	201,798.00	155,614.00
Intergovernmental - State	549,132.31	724,415.63	720,916.00	728,084.46	729,804.46
Transfers	0.00	602,155.00	0.00	0.00	0.00
TOTAL REVENUES	3,355,638.71	2,009,468.57	898,651.00	929,882.46	885,418.46
Beginning fund balance	6,665,546.02	7,273,002.95	3,890,375.95	4,030,162.09	3,489,858.63
Total cash available	10,021,184.73	9,282,471.52	4,789,026.95	4,960,044.55	4,375,277.09
Less total expenditures	2,748,181.78	5,252,309.43	4,789,026.95	1,470,185.92	4,375,277.09
Ending fund balance	7,273,002.95	4,030,162.09	0.00	3,489,858.63	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	4,495,864.78				
09/30/16	3,432,354.89	(1,063,509.89)			
09/30/17	4,505,641.59	1,073,286.70			
09/30/18	2,747,168.39	(1,758,473.20)			
09/30/19	3,008,326.59	261,158.20			
09/30/20	4,334,563.69	1,326,237.10			
09/30/21	6,665,546.02	2,330,982.33			
09/30/22	7,273,002.95	607,456.93			
09/30/22	4,030,162.09	(3,242,840.86)			
09/30/23 (estimate)	3,489,858.63	(540,303.46)			
09/30/24 (budget)	0.00	(3,489,858.63)	0.00	0.00	0.00

There is no minimum fund balance requirement for the Street Improvement Fund.

**STREET IMPROVEMENT FUND
REVENUES**

**FUND 64 - STREET IMPROVEMENT
ACCOUNT 24 STREET IMPROVEMENT**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
31000 Taxes						
640031135	Sales tax	881,229.58	305,779.57	0.00	0.00	0.00
	Category Total	881,229.58	305,779.57	0.00	0.00	0.00
33000 Charges for Services						
640033175	County	885,447.00	0.00	0.00	0.00	0.00
	Category Total	885,447.00	0.00	0.00	0.00	0.00
35000 Special Assessments						
640035105	Developer deposits	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
36000 Interest						
640036100	Interest	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
37000 Miscellaneous						
640037105	Bond proceeds	904,400.95	0.00	0.00	0.00	0.00
640037109	CRA contributions	135,428.87	177,118.37	177,735.00	201,798.00	155,614.00
640037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
640037210	Sale of real estate	0.00	200,000.00	0.00	0.00	0.00
	Category Total	1,039,829.82	377,118.37	177,735.00	201,798.00	155,614.00
38000 Intergovernmental - State						
640038108	Highway bridge buyback program	0.00	0.00	0.00	23,254.92	23,254.92
640038109	Highway street buyback program	549,132.31	724,415.63	720,916.00	704,829.54	706,549.54
640038145	State grants	0.00	0.00	0.00	0.00	0.00
	Category Total	549,132.31	724,415.63	720,916.00	728,084.46	729,804.46
39000 Transfers						
640039100	Transfer from other funds	0.00	602,155.00	0.00	0.00	0.00
	Category Total	0.00	602,155.00	0.00	0.00	0.00
	Total	3,355,638.71	2,009,468.57	898,651.00	929,882.46	885,418.46

**CITY OF KEARNEY
STREET IMPROVEMENT
2024-2025 BUDGET**

DESCRIPTION

The Street Improvement Fund was created to account for capital outlay costs relative to street and storm sewer projects. These costs include engineering studies, design and construction management costs as well as construction costs for the infrastructure improvements.

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Miscellaneous paving districts	642444105	\$500,000
2. 30th Ave overpass engineering	642444105	\$200,000
3. Rolling Hills streets	642444105	\$200,000
4. Infrastructure reimbursements	642444105	\$1,077,137

**STREET IMPROVEMENT FUND
EXPENDITURES**

**FUND 64 - STREET IMPROVEMENT
ACCOUNT 24 - STREET IMPROVEMENT**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
42000 Supplies, Materials and Contractual Services						
642442350	Engineering	6,931.00	0.00	30,000.00	122,649.00	30,000.00
642442590	Other	1,421.09	9,276.62	10,000.00	10,000.00	10,000.00
	Category Total	8,352.09	9,276.62	40,000.00	132,649.00	40,000.00
44000 Capital Outlay						
642444105	Construction costs	2,693,235.49	3,575,620.90	4,028,110.95	536,645.33	3,628,727.09
642444106	Construction costs - STP	46,594.20	1,667,411.91	720,916.00	800,891.59	706,550.00
	Category Total	2,739,829.69	5,243,032.81	4,749,026.95	1,337,536.92	4,335,277.09
	Total	2,748,181.78	5,252,309.43	4,789,026.95	1,470,185.92	4,375,277.09

CITY OF KEARNEY
SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT FUND SUMMARY
2024 - 2025 BUDGET

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	0.00	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	5,471,448.01	4,067,110.96	8,434,697.00	10,282,012.00	9,437,075.00
Debt Servicing	1,373,810.84	1,508,787.16	1,667,179.13	1,667,179.00	1,664,133.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	6,845,258.85	5,575,898.12	10,101,876.13	11,949,191.00	11,101,208.00

REVENUES					
Taxes	5,466,684.71	5,662,584.89	5,786,272.00	5,947,036.00	6,130,426.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	50,000.00	50,000.00	50,000.00	125,000.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	17,001.66	140,259.75	248,815.00	193,762.00	388,880.00
Miscellaneous	547,726.27	1,421,885.50	2,348.00	116,847.00	2,445.00
Intergovernmental - State	0.00	0.00	0.00	850,000.00	2,105,264.00
Transfers	0.00	228,274.00	0.00	0.00	0.00
TOTAL REVENUES	6,031,412.64	7,503,004.14	6,087,435.00	7,157,645.00	8,752,015.00
Beginning fund balance	6,865,172.76	6,051,326.55	5,643,506.38	7,978,432.57	3,186,886.57
Total cash available	12,896,585.40	13,554,330.69	11,730,941.38	15,136,077.57	11,938,901.57
Less total expenditures	6,845,258.85	5,575,898.12	10,101,876.13	11,949,191.00	11,101,208.00
Ending fund balance	6,051,326.55	7,978,432.57	1,629,065.25	3,186,886.57	837,693.57

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	4,119,303.46				
09/30/16	4,014,553.59	(104,749.87)			
09/30/17	4,116,234.95	101,681.36			
09/30/18	3,024,482.70	(1,091,752.25)			
09/30/19	3,938,256.61	913,773.91			
09/30/20	5,226,527.88	1,288,271.27			
09/30/21	6,865,172.76	1,638,644.88			
09/30/22	6,051,326.55	(813,846.21)			
09/30/23	7,978,432.57	1,927,106.02			
09/30/24 (estimate)	3,186,886.57	(4,791,546.00)			
09/30/25 (budget)	837,693.57	(2,349,193.00)	0.00	837,693.57	0.00

There is no minimum fund balance requirement for the Special Sales Tax - Capital Improvements/Equipment

**SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT FUND
REVENUES**

FUND 65 - SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
31000 Taxes						
650031135	Sales tax	5,466,684.71	5,662,584.89	5,786,272.00	5,947,036.00	6,130,426.00
	Category Total	5,466,684.71	5,662,584.89	5,786,272.00	5,947,036.00	6,130,426.00
36000 Charges for Services						
650033175	County	0.00	50,000.00	50,000.00	50,000.00	125,000.00
	Category Total	0.00	50,000.00	50,000.00	50,000.00	125,000.00
36000 Interest						
650036100	Interest	17,001.66	140,259.75	248,815.00	193,762.00	388,880.00
	Category Total	17,001.66	140,259.75	248,815.00	193,762.00	388,880.00
37000 Miscellaneous						
650037105	Bond issuances	0.00	0.00	0.00	0.00	0.00
655237105	Bond issuances	0.00	0.00	0.00	0.00	0.00
652437109	CRA contribution	2,348.04	2,385.50	2,348.00	2,445.00	2,445.00
652437115	Donations	80,000.00	0.00	0.00	0.00	0.00
651037115	Donations	0.00	0.00	0.00	0.00	0.00
655037115	Donations	0.00	0.00	0.00	0.00	0.00
655237115	Donations	277,999.99	57,000.00	0.00	0.00	0.00
655337115	Donations	187,378.24	1,362,500.00	0.00	114,402.00	0.00
650037210	Sale of real estate	0.00	0.00	0.00	0.00	0.00
	Category Total	547,726.27	1,421,885.50	2,348.00	116,847.00	2,445.00
38000 Intergovernmental - State						
650138145	State grants	0.00	0.00	0.00	0.00	0.00
652438145	State grants	0.00	0.00	0.00	850,000.00	2,105,264.00
655338145	State grants	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	850,000.00	2,105,264.00
38000 Transfers						
650039100	Transfers from other funds	0.00	228,274.00	0.00	0.00	0.00
	Category Total	0.00	228,274.00	0.00	0.00	0.00
	Total	6,031,412.64	7,503,004.14	6,087,435.00	7,157,645.00	8,752,015.00

**CITY OF KEARNEY
SPECIAL SALES TAX – CAPITAL IMPROVEMENTS/EQUIPMENT
2024-2025 BUDGET**

DESCRIPTION

The Special Sales Tax Fund was established to account for the one-half cent sales tax, which was approved by Kearney voters on November 15, 2005. The tax became effective on April 1, 2006 and does not have a sunset provision. Proceeds of the special sales tax are required to be utilized for capital improvements/equipment.

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. UNMC Rural Healthcare Building Contribution	650144100	\$220,000
2. Fire Training Ground Improvements	651544100	\$35,000
3. Fire Station #2 HVAC Unit Replacement	651544100	\$30,000
4. Fire Training Ground Classroom/Tower Paint	651544100	\$5,000
5. ADA curb/ramp/sidewalk improvements	652444100	\$75,000
6. Asphalt street replacement projects	652444100	\$380,000
7. Miscellaneous street improvements	652444100	\$370,000
8. Residential street curbs	652444100	\$25,000
9. 30 th Avenue Overpass Repairs	652444100	\$1,770,000
10. Highway 30 and University Drive	652444100	\$3,256,580
11. Kearney Sportsplex	655244100	\$2,000,000
12. ERC Building Heat Pump Replacement	655344100	\$30,000
13. Memorial Field Turf	655344100	\$307,158
14. Harmon Pool – Paint Pool Tub	655444100	\$30,000
15. Harmon Pool – Diving Board	655444100	\$7,500
16. Cottonmill road asphalt improvements (1/2 county)	655544100	\$252,792
17. Harmon Pool – Sand Replacement in Filters	655444157	\$20,000
18. Harmon Pool – Main Pump Replacement	655444157	\$10,000
19. Dump truck and accessories	652044157	\$297,299

**SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT FUND
EXPENDITURES**

FUND 65 - SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
44000 Capital Outlay						
650144100	Improvements - Administration	158,911.72	37,903.00	289,314.00	289,314.00	526,521.00
650144157	Equipment - Administration	18,273.64	0.00	0.00	0.00	0.00
651044100	Improvements - Police	250,968.50	0.00	0.00	0.00	0.00
651044157	Equipment - Police	0.00	0.00	0.00	0.00	0.00
651544100	Improvements - Fire	0.00	0.00	0.00	0.00	70,000.00
651544157	Equipment - Fire	0.00	82,848.50	0.00	0.00	0.00
652044157	Equipment - Transportation	0.00	224,819.00	557,383.00	289,314.00	306,521.00
652444100	Improvements - Street Impr.	2,377,385.49	1,831,556.91	1,627,000.00	3,136,511.00	5,876,583.00
652444157	Equipment - Street Impr.	31,470.00	36,535.00	0.00	0.00	0.00
654044100	Improvements - Cemetery	222,023.53	251,383.82	611,000.00	650,617.00	0.00
655044100	Improvements - Library	0.00	0.00	0.00	0.00	0.00
655044157	Equipment - Library	0.00	0.00	0.00	0.00	0.00
655244100	Improvements - Recreation	60,480.00	0.00	5,150,000.00	5,250,000.00	2,000,000.00
655344100	Improvements - Park	2,324,193.88	1,299,711.54	200,000.00	666,256.00	589,950.00
655344157	Equipment - Park	27,741.25	38,647.99	0.00	0.00	0.00
655444100	Improvements - Aquatics	0.00	263,705.20	0.00	0.00	37,500.00
655444157	Equipment - Aquatics	0.00	0.00	0.00	0.00	30,000.00
656944100	Improvements - Airport	0.00	0.00	0.00	0.00	0.00
Category Total		5,471,448.01	4,067,110.96	8,434,697.00	10,282,012.00	9,437,075.00
45000 Debt Servicing						
651045110	Bond payments - Police	198,600.00	198,600.00	198,600.00	198,600.00	201,082.00
651045130	Interest payments - Police	14,477.95	13,733.20	12,889.15	12,889.00	11,940.00
652445110	Bond payments - Street Impr.	867,005.00	924,490.00	1,034,490.00	1,034,490.00	1,053,232.00
652445130	Interest payments - Street Impr.	293,727.89	371,963.96	421,199.98	421,200.00	397,879.00
656945110	Bond payments - Airport	0.00	0.00	0.00	0.00	0.00
656945130	Interest payments - Airport	0.00	0.00	0.00	0.00	0.00
Category Total		1,373,810.84	1,508,787.16	1,667,179.13	1,667,179.00	1,664,133.00
49000 Transfers						
650149165	Transfer, General Fund	0.00	0.00	0.00	0.00	0.00
Category Total		0.00	0.00	0.00	0.00	0.00
Total		6,845,258.85	5,575,898.12	10,101,876.13	11,949,191.00	11,101,208.00

**CITY OF KEARNEY
RESTAURANT OCCUPATION TAX PROJECT FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2022 - 2023	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	80,503.00	6,860.00	5,000.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	163,342.05	5,612,072.94	25,665,991.00	23,312,378.01	5,000,000.00
Debt Servicing	1,070,535.00	2,349,824.32	1,284,775.00	1,284,775.00	1,284,775.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,314,380.05	7,968,757.26	26,955,766.00	24,597,153.01	6,284,775.00

REVENUES					
Taxes	1,299,397.28	1,462,999.19	1,422,693.00	1,549,507.15	1,595,992.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	151,100.03	820,895.03	802,107.00	1,172,309.81	136,774.00
Miscellaneous	34,087,792.90	0.00	0.00	0.00	0.00
Intergovernmental - State	122,777.55	449,858.88	270,000.00	470,000.00	500,000.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	35,661,067.76	2,733,753.10	2,494,800.00	3,191,816.96	2,232,766.00
Beginning fund balance	816,986.47	35,163,674.18	26,500,169.18	29,928,670.02	8,523,333.97
Total cash available	36,478,054.23	37,897,427.28	28,994,969.18	33,120,486.98	10,756,099.97
Less total expenditures	1,314,380.05	7,968,757.26	26,955,766.00	24,597,153.01	6,284,775.00
Ending fund balance	35,163,674.18	29,928,670.02	2,039,203.18	8,523,333.97	4,471,324.97

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/15	0.00				
09/30/16	4,757,376.00	4,757,376.00			
09/30/17	863,089.31	(3,894,286.69)			
09/30/18	842,498.12	(20,591.19)			
09/30/19	838,455.70	(4,042.42)			
09/30/20	774,329.97	(64,125.73)			
09/30/21	816,986.47	42,656.50			
09/30/22	35,163,674.18	34,346,687.71			
09/30/23	29,928,670.02	(5,235,004.16)			
09/30/24 (estimate)	8,523,333.97	(21,405,336.05)			
09/30/25 (budget)	4,471,324.97	(4,052,009.00)	0.00	4,471,324.97	0.00

There is no minimum fund balance requirement for the Restaurant Occupation Tax Project Fund.

**RESTAURANT OCCUPATION TAX PROJECT FUND
REVENUES**

FUND 66 - RESTAURANT OCCUPATION TAX PROJECT

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
31000 Taxes						
665331133	Restaurant occupation tax	1,299,397.28	1,462,999.19	1,422,693.00	1,549,507.15	1,595,992.00
	Category Total	1,299,397.28	1,462,999.19	1,422,693.00	1,549,507.15	1,595,992.00
36000 Interest						
665336100	Interest	151,100.03	820,895.03	802,107.00	1,172,309.81	136,774.00
	Category Total	151,100.03	820,895.03	802,107.00	1,172,309.81	136,774.00
36000 Miscellaneous						
665337105	Bond proceeds	34,087,792.90	0.00	0.00	0.00	0.00
	Category Total	34,087,792.90	0.00	0.00	0.00	0.00
38000 Intergovernmental - State						
665338143	State Assistance - turnback tax	122,777.55	449,858.88	270,000.00	470,000.00	500,000.00
	Category Total	122,777.55	449,858.88	270,000.00	470,000.00	500,000.00
	Total	35,661,067.76	2,733,753.10	2,494,800.00	3,191,816.96	2,232,766.00

**CITY OF KEARNEY
RESTAURANT OCCUPATION TAX PROJECT
2024-2025 BUDGET**

DESCRIPTION

The Restaurant Occupation Tax Project Fund was originally established to account for a one percent restaurant and drinking place occupation tax, which was approved by Kearney voters on November 4, 2014. The tax originally became effective on February 1, 2015 and had a sunset provision of no later than January 31, 2025. Proceeds of the restaurant and drinking place occupation tax were required to be utilized to construct a youth baseball and softball complex.

On December 14, 2021, Kearney voters approved an extension of the existing occupation tax to December 31, 2042 for the purpose of constructing an indoor sports complex.

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Kearney SportsPlex	665344100	\$5,000,000

**RESTAURANT OCCUPATION TAX PROJECT FUND
EXPENDITURES**

FUND 66 - RESTAURANT OCCUPATION TAX PROJECT

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
	42000 Supplies, Materials and Contractual Services					
	44000 Capital Outlay					
665342590	Other	80,503.00	6,860.00	5,000.00	0.00	0.00
	Category Total	80,503.00	6,860.00	5,000.00	0.00	0.00
	44000 Capital Outlay					
665344100	Improvements	163,342.05	5,612,072.94	25,665,991.00	23,312,378.01	5,000,000.00
	Category Total	163,342.05	5,612,072.94	25,665,991.00	23,312,378.01	5,000,000.00
	45000 Debt Servicing					
665345110	Bond payments	1,035,000.00	1,050,000.00	0.00	0.00	0.00
665345130	Interest payments	35,535.00	1,299,824.32	1,284,775.00	1,284,775.00	1,284,775.00
	Category Total	1,070,535.00	2,349,824.32	1,284,775.00	1,284,775.00	1,284,775.00
	Total	1,314,380.05	7,968,757.26	26,955,766.00	24,597,153.01	6,284,775.00

DEBT SERVICE FUNDS

GAAP permit the use of debt service funds "to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest."

**CITY OF KEARNEY
PUBLIC SAFETY TAX ANTICIPATION BOND FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	0.00	500.00	3,500.00	500.00	3,500.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	371,893.75	382,923.75	299,054.00	299,054.00	295,384.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	371,893.75	383,423.75	302,554.00	299,554.00	298,884.00

REVENUES					
Taxes	347,561.06	352,902.65	285,672.00	279,958.56	286,465.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	832.33	754.46	900.00	900.00	900.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State	11,883.45	12,476.01	0.00	10,603.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	360,276.84	366,133.12	286,572.00	291,461.56	287,365.00
Beginning fund balance	176,694.95	165,078.04	156,817.66	148,561.51	140,555.59
County Treasurer's balance	12,860.62	12,860.62	12,000.00	12,086.52	12,000.00
Total cash available	549,832.41	544,071.78	455,389.66	452,109.59	439,920.59
Less total expenditures	371,893.75	383,423.75	302,554.00	299,554.00	298,884.00
Ending fund balance	177,938.66	160,648.03	152,835.66	152,555.59	141,036.59

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/15	70,505.47				
09/30/16	62,107.47	(8,398.00)			
09/30/17	54,308.23	(7,799.24)			
09/30/18	54,025.71	(282.52)			
09/30/19	42,685.22	(11,340.49)			
09/30/20	193,047.37	150,362.15			
09/30/21	176,694.95	(16,352.42)			
09/30/22	165,078.04	(11,616.91)			
09/30/23	156,817.66	(8,260.38)			
09/30/24 (estimate)	140,555.59	(16,262.07)			
09/30/25 (budget)	141,036.59	481.00	0.00	141,036.59	0.00

The City shall maintain sufficient reserves in its debt service funds which shall equal or exceed the reserve fund balances required by bond ordinances.

**PUBLIC SAFETY TAX ANTICIPATION BOND FUND
REVENUES**

**FUND 71 - PUBLIC SAFETY TAX ANTICIPATION BONDS
ACCOUNT 00 - BOND PAYMENT**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
31000 Taxes						
710031130	Property tax	347,561.06	352,902.65	285,672.00	279,958.56	286,465.00
	Category Total	347,561.06	352,902.65	285,672.00	279,958.56	286,465.00
36000 Interest						
710036100	Interest	832.33	754.46	900.00	900.00	900.00
	Category Total	832.33	754.46	900.00	900.00	900.00
37000 Miscellaneous						
710037105	Bond proceeds	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
38000 Intergovernmental - State						
710038115	Homestead exemption	11,883.45	12,476.01	0.00	10,603.00	0.00
	Category Total	11,883.45	12,476.01	0.00	10,603.00	0.00
	Total	360,276.84	366,133.12	286,572.00	291,461.56	287,365.00

**CITY OF KEARNEY
PUBLIC SAFETY TAX ANTICIPATION BOND
2024-2025 BUDGET**

DESCRIPTION

Public Safety Equipment Tax Anticipation Bonds dated May 15, 2017 - On April 11, 2017 the Kearney City Council passed and approved Ordinance Number 8139 which authorized the issuance of Public Safety Equipment Tax Anticipation Bonds of the City of Kearney in the principal amount of \$305,000.00 for the purpose of paying the cost of a new Fire Department rescue truck, related equipment, and miscellaneous costs associated therewith. The Public Safety Equipment Tax Anticipation Bonds are dated May 15, 2017 and mature serially beginning on December 15, 2018 in amounts ranging from \$15,000.00 to \$25,000.00. Interest coupon rates range from 1.10% to 3.30%. The final maturity is December 15, 2032. The paying agent is the City Treasurer, City of Kearney, Nebraska and the bonds are not rated by any rating agency.

Public Safety Equipment Tax Anticipation Bonds dated December 28, 2017 - On November 28, 2017 the Kearney City Council passed and approved Ordinance Number 8198 which authorized the issuance of Public Safety Equipment Tax Anticipation Bonds of the City of Kearney in the principal amount of \$425,000.00 for the purpose of paying the cost of self-contained breathing apparatuses (SCBA), a vehicle fire training system, related equipment, and miscellaneous costs associated therewith. The Public Safety Equipment Tax Anticipation Bonds are dated December 28, 2017 and mature serially beginning on December 15, 2018 in amounts ranging from \$25,000.00 to \$35,000.00. Interest coupon rates range from 1.45% to 3.20%. The final maturity is December 15, 2032. The paying agent is the City Treasurer, City of Kearney, Nebraska and the bonds are not rated by any rating agency.

Public Safety Equipment Tax Anticipation Bonds dated December 27, 2018 - On November 27, 2018 the Kearney City Council passed and approved Ordinance Number 8297 which authorized the issuance of Public Safety Equipment Tax Anticipation Bonds of the City of Kearney in the principal amount of \$355,000.00 for the purpose of paying the cost of purchasing a new traffic signal emergency response vehicle detection system, related equipment, and miscellaneous costs associated therewith. The Public Safety Equipment Tax Anticipation Bonds are dated December 27, 2018 and mature serially beginning on December 15, 2019 in amounts ranging from \$20,000.00 to \$30,000.00. Interest coupon rates range from 2.15% to 3.75%. The final maturity is December 15, 2033. The paying agent is the City Treasurer, City of Kearney, Nebraska and the bonds are not rated by any rating agency.

Public Safety Equipment Tax Anticipation Bonds dated January 15, 2020 - On December 10, 2019 the Kearney City Council passed and approved Ordinance Number 8392 which authorized the issuance of Public Safety Equipment Tax Anticipation Bonds of the City of Kearney in the principal amount of \$1,030,000.00 for the purpose of paying the cost of purchasing a fire truck and generator along with miscellaneous costs

associated therewith. The Public Safety Equipment Tax Anticipation Bonds are dated January 15, 2020 and mature serially beginning on December 15, 2020 in amounts ranging from \$50,000.00 to \$75,000.00. Interest coupon rates range from 1.40% to 2.50%. The final maturity is December 15, 2035. The paying agent is the City Treasurer, City of Kearney, Nebraska and the bonds are not rated by any rating agency.

Public Safety Equipment Tax Anticipation Refunding Bonds dated April 15, 2020 - On March 10, 2020 the Kearney City Council passed and approved Ordinance Number 8408 which authorized the issuance of Public Safety Equipment Tax Anticipation Refunding Bonds of the City of Kearney in the principal amount of \$1,980,000.00 for the purpose of paying and redeeming \$1,445,000.00 of the City's outstanding Public Safety Equipment Tax Anticipation Bonds, Series 2013 and for the purpose of paying and redeeming \$495,000.00 of the City's outstanding Public Safety Equipment Tax Anticipation Bonds, Series 2014. The Public Safety Equipment Tax Anticipation Bonds are dated April 15, 2020 and mature serially beginning on December 15, 2020 in amounts ranging from \$35,000.00 to \$195,000.00. Interest coupon rates range from 0.85% to 1.90%. The final maturity is December 15, 2034. The paying agent is the City Treasurer, City of Kearney, Nebraska and the bonds are not rated by any rating agency.

None of the Bonds described above are rated by any rating agency.

**PUBLIC SAFETY TAX ANTICIPATION BOND FUND
EXPENDITURES**

**FUND 71 - PUBLIC SAFETY TAX ANTICIPATION BONDS
ACCOUNT 00 - BOND PAYMENT**

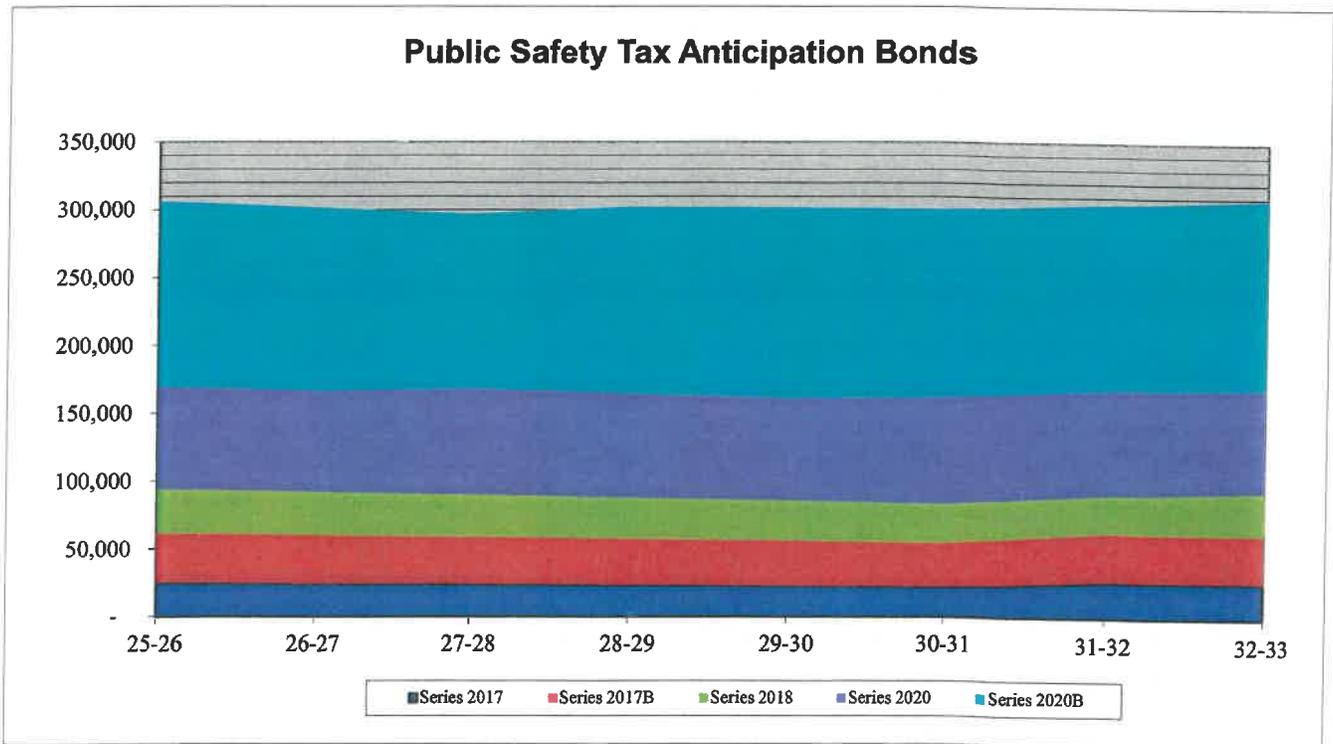
Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
42000 Supplies, Materials and Contractual Services						
710042590	Other	0.00	500.00	3,500.00	500.00	3,500.00
Category Total		0.00	500.00	3,500.00	500.00	3,500.00
45000 Debt Servicing						
710045110	Bond payments	305,000.00	320,000.00	240,000.00	240,000.00	240,000.00
710045130	Interest payments	66,893.75	62,923.75	59,054.00	59,054.00	55,384.00
Category Total		371,893.75	382,923.75	299,054.00	299,054.00	295,384.00
Total		371,893.75	383,423.75	302,554.00	299,554.00	298,884.00

CITY OF KEARNEY
SCHEDULE OF BOND MATURITIES
PUBLIC SAFETY TAX ANTICIPATION BONDS
2024 - 2025 BUDGET

Bond Description	9-30-25	9-30-26	9-30-27	9-30-28	9-30-29	9-30-30	9-30-31	9-30-32	9-30-33	Thereafter	Totals
May 15, 2017											
Principal	20,000	20,000	20,000	20,000	20,000	20,000	20,000	25,000	25,000	0	190,000
Interest	5,103	4,648	4,158	3,633	3,083	2,513	1,918	1,219	1,219	0	27,490
December 28, 2017											
Principal	25,000	30,000	30,000	30,000	30,000	30,000	30,000	35,000	35,000	0	275,000
Interest	7,638	6,955	6,168	5,343	4,488	3,603	2,688	1,671	560	0	39,111
December 27, 2018											
Principal	20,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	30,000	30,000	255,000
Interest	8,145	7,508	6,770	6,008	5,214	4,389	3,539	2,664	1,672	563	46,470
January 15, 2020											
Principal	60,000	60,000	60,000	65,000	65,000	65,000	70,000	70,000	70,000	220,000	805,000
Interest	16,740	15,750	14,700	13,543	12,259	10,926	9,473	7,898	6,270	8,340	115,898
April 15, 2020											
Principal	115,000	120,000	120,000	115,000	125,000	130,000	130,000	130,000	135,000	175,000	1,295,000
Interest	17,759	16,495	15,145	13,736	12,174	10,420	8,535	6,520	4,333	2,258	107,374
Total											
Principal	240,000	255,000	255,000	255,000	265,000	270,000	275,000	285,000	295,000	425,000	2,820,000
Interest	55,384	51,355	46,940	42,261	37,216	31,850	26,151	19,971	14,053	11,161	336,343
Total	295,384	306,355	301,940	297,261	302,216	301,850	301,151	304,971	309,053	436,161	3,156,343

CITY OF KEARNEY PUBLIC SAFETY TAB FUND 2024-2025 BUDGET

CHARTS & GRAPHS



**CITY OF KEARNEY
VARIOUS PURPOSE BOND FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	1,342.50	17,997.50	30,000.00	0.00	30,000.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	1,360,703.19	4,158,982.29	889,994.00	889,993.77	656,513.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,362,045.69	4,176,979.79	919,994.00	889,993.77	686,513.00

REVENUES					
Taxes	212,107.38	826,737.37	440,044.40	445,919.00	374,850.39
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	85,305.00	88,660.00	91,785.00	91,785.00	89,665.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	276,355.69	82,557.30	58,800.00	69,300.00	52,500.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	167,186.00	2,977,491.90	0.00	0.00	0.00
Intergovernmental - State	119,053.00	117,703.00	121,203.00	121,203.00	119,483.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	860,007.07	4,093,149.57	711,832.40	728,207.00	636,498.39
Beginning fund balance	1,797,670.22	1,295,631.60	1,208,161.60	1,211,801.38	1,050,014.61
Total cash available	2,657,677.29	5,388,781.17	1,919,994.00	1,940,008.38	1,686,513.00
Less total expenditures	1,362,045.69	4,176,979.79	919,994.00	889,993.77	686,513.00
Ending fund balance	1,295,631.60	1,211,801.38	1,000,000.00	1,050,014.61	1,000,000.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/15	2,315,805.75				
09/30/16	1,545,010.78	(770,794.97)			
09/30/17	1,680,118.46	135,107.68			
09/30/18	2,546,380.91	866,262.45			
09/30/19	1,867,562.44	(678,818.47)			
09/30/20	1,501,527.78	(366,034.66)			
09/30/21	1,797,670.22	296,142.44			
09/30/22	1,295,631.60	(502,038.62)			
09/30/23	1,211,801.38	(83,830.22)			
09/30/24 (estimate)	1,050,014.61	(161,786.77)			
09/30/25 (budget)	1,000,000.00	(50,014.61)	0.00	1,000,000.00	0.00

The City shall maintain sufficient reserves in its debt service funds which shall equal or exceed the reserve fund balances required by bond ordinances.

**VARIOUS PURPOSE BOND FUND
REVENUES**

**FUND 72 - VARIOUS PURPOSE BONDS
ACCOUNT 00 - BOND PAYMENT**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
31000 Taxes						
720031135	Sales tax	212,107.38	826,737.37	440,044.40	445,919.00	374,850.39
	Category Total	212,107.38	826,737.37	440,044.40	445,919.00	374,850.39
33000 Charges for Services						
720033175	County	85,305.00	88,660.00	91,785.00	91,785.00	89,665.00
	Category Total	85,305.00	88,660.00	91,785.00	91,785.00	89,665.00
35000 Special Assessments						
720035100	Assessment interest	24,197.22	16,983.25	2,800.00	3,300.00	2,500.00
720035110	Special assessments	252,158.47	65,574.05	56,000.00	66,000.00	50,000.00
	Category Total	276,355.69	82,557.30	58,800.00	69,300.00	52,500.00
37000 Miscellaneous						
720037105	Bond proceeds	0.00	2,977,491.90	0.00	0.00	0.00
720037170	Lottery Trust Fund	167,186.00	0.00	0.00	0.00	0.00
	Category Total	167,186.00	2,977,491.90	0.00	0.00	0.00
38000 Intergovernmental - State						
720038109	Highway street buyback program	119,053.00	117,703.00	121,203.00	121,203.00	119,483.00
720038110	Highway use fee	0.00	0.00	0.00	0.00	0.00
	Category Total	119,053.00	117,703.00	121,203.00	121,203.00	119,483.00
	Total	860,007.07	4,093,149.57	711,832.40	728,207.00	636,498.39

**CITY OF KEARNEY
VARIOUS PURPOSE BOND
2024-2025 BUDGET**

DESCRIPTION

The City of Kearney currently has the following Various Purpose Bonds outstanding:

Highway Allocation Fund Pledge Bonds dated May 15, 2017 - On April 11, 2017 the Kearney City Council passed and approved Ordinance No. 8140 which authorized the issuance of Series 2017 Highway Allocation Fund Pledge Refunding Bonds of the City of Kearney in the principal amount of \$3,740,000.00 for the purpose of paying and redeeming the City's Highway Allocation Fund Pledge Refunding Bonds, Series, 2009 dated April 15, 2009, presently outstanding in the principal amount of \$830,000, the City's Highway Allocation Fund Pledge Bonds, Series 2010, dated June 1, 2010 presently outstanding in the principal amount of \$1,335,000, and to pay the costs of constructing street improvements (56th Street, 6th Avenue to 19th Avenue and 17th Avenue, 50th Street to 56th Street) for the City. The bonds are dated May 15, 2017 and mature serially beginning June 15, 2018 in amounts ranging between \$95,000.00 to \$350,000.00. Interest coupon rates range from 1.00% to 3.65%. The final maturity is June 15, 2037. The paying agent is the City Treasurer, City of Kearney, Nebraska.

General Obligation Bonds dated October 13, 2017 - On September 12, 2017 the Kearney City Council passed and approved Ordinance No. 8179 which authorized the issuance of Various Purpose Bonds of the City of Kearney in the principal amount of \$7,615,000.00 for the purpose of paying the costs of improving streets and intersections in various paving improvement districts. The bonds are dated October 13, 2017 and mature serially beginning October 15, 2018 in amounts ranging between \$320,000.00 to \$475,000.00. Interest coupon rates range from 0.90% to 3.00%. The final maturity is October 15, 2037. The paying agent is the City Treasurer, City of Kearney, Nebraska.

General Obligation Refunding Bonds dated December 19, 2017 - On November 14, 2017 the Kearney City Council passed and approved Ordinance No. 8196 which authorized the issuance of General Obligation Refunding Bonds of the City of Kearney in the principal amount of \$5,310,000.00 for the purpose of paying and redeeming a portion of the City's General Obligation Various Purpose Bonds, Series 2010, in the principal amount of \$1,660,000.00 and for the purpose of paying and redeeming a portion of the City's General Obligation Various Purpose Bonds, Series 2011, in the principal amount of \$3,560,000.00. The bonds are dated December 19, 2017 and mature serially beginning June 1, 2018 in amounts ranging between \$700,000.00 to \$240,000.00. Interest coupon rates range from 1.20% to 2.15%. The final maturity is June 1, 2026. The paying agent is the City Treasurer, City of Kearney, Nebraska.

Highway Allocation Fund Pledge Refunding Bonds dated October 29, 2018 - On September 25, 2018 the Kearney City Council passed and approved Ordinance No. 8291 which authorized the issuance of Highway Allocation Fund Pledge Refunding

Bonds of the City of Kearney in the principal amount of \$745,000.00 for the purpose of paying and redeeming a portion of the City's General Obligation Highway Allocation Fund Bonds, Series 2013, in the principal amount of \$755,000.00. The bonds are dated October 29, 2018 and mature serially beginning July 1, 2019 in amounts ranging between \$45,000.00 to \$85,000.00. Interest coupon rates range from 2.00% to 3.10%. The final maturity is July 1, 2028. The paying agent is the City Treasurer, City of Kearney, Nebraska.

General Obligation Refunding Bonds dated October 29, 2018 - On September 25, 2018 the Kearney City Council passed and approved Ordinance No. 8290 which authorized the issuance of General Obligation Refunding Bonds of the City of Kearney in the principal amount of \$2,650,000.00 for the purpose of paying and redeeming a portion of the City's General Obligation Various Purpose Bonds, Series 2013, in the principal amount of \$2,675,000.00. The bonds are dated October 29, 2018 and mature serially beginning July 1, 2019 in amounts ranging between \$195,000.00 to \$305,000.00. Interest coupon rates range from 2.00% to 3.10%. The final maturity is July 1, 2028. The paying agent is the City Treasurer, City of Kearney, Nebraska.

General Obligation and Refunding Bonds dated June 14, 2019 - On May 14, 2019 the Kearney City Council passed and approved Ordinance No. 8346 which authorized the issuance of General Obligation Various Purpose and Refunding Bonds of the City of Kearney in the principal amount of \$2,630,000.00 for the purpose of paying the costs of constructing street improvements in Paving Improvement District No. 2017-987 and for the purpose of paying and redeeming a portion of the City's General Obligation Various Purpose Bonds, Series 2014, in the principal amount of \$1,310,000. The bonds are dated June 14, 2019 and mature serially beginning June 15, 2020 in amounts ranging between \$125,000.00 to \$85,000.00. Interest coupon rates range from 1.75% to 3.20%. The final maturity is June 15, 2039. The paying agent is the City Treasurer, City of Kearney, Nebraska.

General Obligation and Refunding Bonds dated June 15, 2020 - On April 28, 2020 the Kearney City Council passed and approved Ordinance No. 8413 which authorized the issuance of General Obligation Various Purpose and Refunding Bonds Series 2020 of the City of Kearney in the principal amount of \$2,050,000.00 for the purpose of paying the costs of constructing street improvements in Paving Improvement District No. 2019-998 and for the purpose of paying and redeeming a portion of the City's General Obligation Various Purpose Bonds, Series 2012, in the principal amount of \$860,000. The bonds are dated June 15, 2020 and mature serially beginning December 15, 2020 in amounts ranging between \$65,000.00 to \$150,000.00. Interest coupon rates range from 0.95% to 2.50%. The final maturity is December 15, 2040. The paying agent is the City Treasurer, City of Kearney, Nebraska.

General Obligation Refunding Bonds dated June 3, 2021 - On April 27, 2021 the Kearney City Council passed and approved Ordinance No. 8482 which authorized the issuance of General Obligation Refunding Bonds of the City of Kearney in the principal amount of \$1,285,000.00 for the purpose of paying and redeeming a portion of the

City's General Obligation Various Purpose Bonds, Series 2016, in the principal amount of \$1,260,000.00. The bonds are dated June 3, 2021 and mature serially beginning October 1, 2021 in amounts ranging between \$80,000.00 to \$500,000.00. Interest coupon rates range from 0.20% to 1.25%. The final maturity is October 1, 2031. The paying agent is the City Treasurer, City of Kearney, Nebraska.

General Obligation Recreational Facilities Bonds dated May 16, 2022 - On March 22, 2022 the Kearney City Council passed and approved Ordinance No. 8564 which authorized the issuance of General Obligation Recreational Facilities Bonds of the City of Kearney in the principal amount of up to \$34,000,000.00 for the purpose of constructing a sports complex together with the facilities and improvements related thereto. The bonds are dated May 16, 2022 and mature serially beginning May 15, 2026 in amounts ranging between \$750,000.00 to \$3,000,000.00. Interest coupon rates range from 2.25% to 4.00%. The final maturity is May 15, 2042. The paying agent is the City Treasurer, City of Kearney, Nebraska. These bonds are rated A+ by Standard & Poor's Global Ratings.

Highway Allocation Fund Pledge Bonds dated August 15, 2022 - On July 12, 2022 the Kearney City Council passed and approved Ordinance No. 8582 which authorized the issuance of Highway Allocation Fund Pledge Bonds of the City of Kearney in the principal amount of \$895,000.00 for the purpose of paying the costs of constructing certain street and related improvements (Talmadge Street & Yanney Avenue) of the City. The bonds are dated August 15, 2022 and mature serially beginning June 15, 2023 in amounts ranging between \$50,000.00 to \$100,000.00. Interest coupon rates range from 2.75% to 4.5%. The final maturity is June 15, 2037. The paying agent is the City Treasurer, City of Kearney, Nebraska.

General Obligation Bonds dated December 15, 2022 - On November 8, 2022 the Kearney City Council passed and approved Ordinance No. 8610 which authorized the issuance of Various Purpose Bonds of the City of Kearney in the principal amount of \$3,015,000.00 for the purpose of paying the costs of constructing street improvements and in Paving Improvement District No. 2020-004. The bonds are dated December 15, 2022, and mature serially beginning December 15, 2023 in amounts ranging between \$95,000.00 to \$220,000.00. Interest coupon rates range from 5.0% to 4.375%. The final maturity is December 15, 2042. The paying agent is the City Treasurer, City of Kearney, Nebraska. These bonds are rated A+ by Standard & Poor's Global Ratings.

Other than the May 16, 2022 bonds and the December 15, 2022 bonds, none of the Bonds described above are rated by any rating agency.

**VARIOUS PURPOSE BOND FUND
EXPENDITURES**

**FUND 72 - VARIOUS PURPOSE BONDS
ACCOUNT 00 - BOND PAYMENT**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
42000 Supplies, Materials and Contractual Services						
720042590	Other	1,342.50	17,997.50	30,000.00	0.00	30,000.00
	Category Total	1,342.50	17,997.50	30,000.00	0.00	30,000.00
45000 Debt Servicing						
720045110	Bond payments	1,127,995.00	3,945,510.00	690,510.00	690,510.00	471,768.00
720045111	Bond payments - STP	75,000.00	75,000.00	80,000.00	80,000.00	80,000.00
720045130	Interest payments	113,655.69	76,269.42	78,281.00	78,281.27	65,262.00
720045131	Interest payments - STP	44,052.50	62,202.87	41,203.00	41,202.50	39,483.00
	Category Total	1,360,703.19	4,158,982.29	889,994.00	889,993.77	656,513.00
	Total	1,362,045.69	4,176,979.79	919,994.00	889,993.77	686,513.00

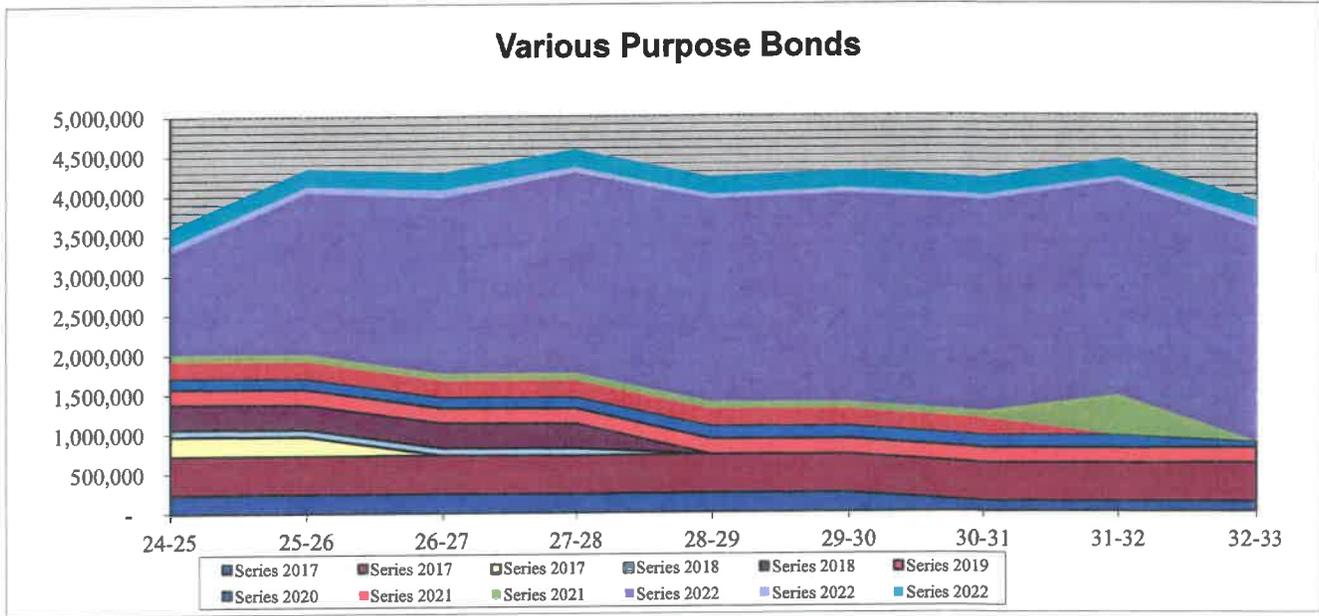
CITY OF KEARNEY
SCHEDULE OF BOND MATURITIES
VARIOUS PURPOSE BONDS
2024 - 2025 BUDGET

Bond Description	9-30-25	9-30-26	9-30-27	9-30-28	9-30-29	9-30-30	9-30-31	9-30-32	9-30-33	Thereafter	Totals
May 15, 2017 (56th Street, 6th Ave to 19th Ave) (17th Ave, 50th St to 56th St) (Ave M/N Overpass) (11th Street west/56th Street east)											
Principal (VP Bond Fund - STP)	80,000	80,000	85,000	85,000	90,000	90,000	95,000	95,000	100,000	435,000	1,235,000
Interest (VP Bond Fund - STP)	39,483	37,643	35,643	33,390	31,010	28,400	25,655	22,663	19,528	40,332	313,744
Principal (Special Sales Tax Fund)	100,000	105,000	105,000	105,000	110,000	115,000					640,000
Interest (Special Sales Tax Fund)	17,345	15,045	12,420	9,638	6,698	3,508					64,653
October 13, 2017 (Ave N, 25th St to 27th St) (4th St, Central to 2nd Ave) (27th Ave and 30th Ave south of 11th St) (11th St, 27th Ave to 30th Ave)											
Principal (74.85% Special Sales Tax Fund)	258,233	261,975	269,460	273,203	280,688	284,430	291,915	299,400	310,628	1,684,125	4,214,055
Interest (74.85% Special Sales Tax Fund)	106,624	102,006	96,888	91,256	85,091	78,379	71,100	63,263	54,873	129,228	878,708
Principal (25.15% VP Bond Fund)	86,768	88,025	90,540	91,798	94,313	95,570	98,085	100,600	104,373	565,875	1,415,945
Interest (25.15% VP Bond Fund)	35,826	34,274	32,555	30,663	28,591	26,336	23,890	21,257	18,437	43,422	295,251
December 19, 2017 (Paving Improvement Districts 96-747, 96-749, 96-751, 96-752, 96-754, 96-756, 96-758, 96-759, 96-760, 96-762, 97-763A, 97-765, 97-766, 97-767, 97-768, 97-769, 97-770, 97-971, 97-778, 97-781, 98-787, 98-788, 98-789, 00-835, 00-861, 00-862, 00-863, 00-865, 01-866, 02-868, 04-855, 04-899, and Int. Impr. Dist 00-05)											
Principal (VP Bond Fund)	240,000	240,000									480,000
Interest (VP Bond Fund)	9,960	5,160									15,120
October 29, 2018 (Airport Road Relocation Project)											
Principal (VP Bond Fund - Buffalo County)	80,000	80,000	85,000								330,000
Interest (VP Bond Fund - Buffalo County)	9,665	7,465	5,185	2,635							24,950
October 29, 2018 (39th Str, 6th Ave to Pony Express)											
Principal (Special Sales Tax Fund)	280,000	285,000	295,000	305,000							1,165,000
Interest (Special Sales Tax Fund)	34,128	26,428	18,305	9,455							88,315
June 14, 2019 (52nd St/56th St, 50th St/17th Ave and 11th St, 7th Ave to 14th Ave)											
Principal (Special Sales Tax Fund)	140,000	145,000	145,000	150,000	155,000	160,000	160,000	165,000	170,000	570,000	1,960,000
Interest (Special Sales Tax Fund)	52,325	49,455	46,338	43,075	39,550	35,753	31,593	27,273	22,735	56,610	404,705
June 15, 2020 (Patriot Park Road/12/14/12 Ref.)											
Principal (Special Sales Tax Fund)	50,000	50,000	50,000	55,000	55,000	55,000	55,000	55,000	60,000	515,000	1,000,000
Interest (Special Sales Tax Fund)	20,300	19,650	18,950	18,161	17,281	16,346	15,356	14,311	13,115	52,618	206,089
Principal (VP Bond Fund)	65,000	65,000	65,000	65,000	90,000	90,000	90,000	95,000	0	0	625,000
Interest (VP Bond Fund)	9,811	8,966	8,056	7,081	5,835	4,305	2,685	926	0	0	47,667
February 9, 2021 (Buffalo County COP's - Communications Project)											
Principal (Special Sales Tax Fund)	201,083	201,083	201,083	203,565	206,048	208,530	211,013				1,432,403
Interest (Special Sales Tax Fund)	11,940	10,834	9,476	7,857	5,962	3,785	1,319				51,172
June 3, 2021 (Central Ave, 26th St to 31st St)											
Principal (Special Sales Tax Fund)	75,000	80,000	80,000	80,000	80,000	80,000	80,000	500,000			1,055,000
Interest (Special Sales Tax Fund)	10,480	10,130	9,610	8,970	8,330	7,570	6,690	3,125			64,905

Bond Description	9-30-25	9-30-26	9-30-27	9-30-28	9-30-29	9-30-30	9-30-31	9-30-32	9-30-33	Thereafter	Totals
May 16, 2022 (Indoor Sports Complex)											
Principal (Restaurant Occ. Tax Fund)	0	750,000	950,000	1,300,000	1,375,000	1,505,000	1,595,000	1,690,000	1,775,000	21,720,000	32,660,000
Interest (Restaurant Occ. Tax Fund)	1,284,775	1,284,775	1,267,900	1,238,400	1,186,400	1,131,400	1,071,200	1,007,400	939,800	4,736,000	15,148,050
August 15, 2022 (Talmadge Street)											
Principal (Special Sales Tax Fund)	50,000	50,000	60,000	35,000	35,000	40,000	40,000	40,000	85,000	360,000	795,000
Interest (Special Sales Tax Fund)	30,790	29,415	28,040	26,390	25,218	24,045	22,705	21,365	20,025	41,625	269,618
December 15, 2022 (Ave N, 28th Street to 39th Street)											
Principal (Special Sales Tax Fund)	100,000	105,000	110,000	115,000	120,000	130,000	135,000	140,000	145,000	1,820,000	2,920,000
Interest (Special Sales Tax Fund)	125,888	120,763	115,388	109,763	103,888	97,638	91,688	86,188	80,488	420,431	1,352,118
Total											
Principal	1,806,083	2,586,083	2,591,083	2,948,565	2,691,048	2,853,530	2,851,013	3,180,000	2,750,000	27,669,999	51,927,402
Interest	1,799,338	1,762,007	1,704,753	1,636,733	1,543,853	1,457,463	1,363,880	1,267,770	1,169,000	5,520,265	19,225,063
Total	3,605,421	4,348,090	4,295,835	4,585,298	4,234,900	4,310,993	4,214,893	4,447,770	3,919,000	33,190,264	71,152,465

CITY OF KEARNEY VARIOUS PURPOSE BOND FUND 2024-2025 BUDGET

CHARTS & GRAPHS



PROPRIETARY FUNDS

Proprietary funds focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

ENTERPRISE FUNDS

An enterprise fund may be used to report any activity for which a fee is charged to external users for goods or services. GAAP also *require* the use of enterprise fund for any activity whose *principal* revenue sources meet any of the following criteria:

- *Debt backed solely by fees and charges.* If issued debt is backed *solely* by fees and charges, an enterprise fund must be used to account for the activity. This sole backing criterion encompasses debt secured, in part, by a portion of the debt proceeds themselves (reserve funds), but *not* debt that is also secondarily secured by the full faith and credit of the government.
- *Legal requirement to recover cost.* An enterprise fund must be used if the cost of providing services for an activity (including capital costs such as depreciation or debt service) must legally be recovered through fees or charges.
- *Policy decision to recover cost.* It is necessary to use an enterprise fund if the government's policy is to establish activity fees or charges designed to recover the cost of providing services (including capital costs such as depreciation or debt service).

**CITY OF KEARNEY
GOLF FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	733,562.32	767,848.71	758,074.00	1,005,780.00	843,973.00
Supplies, Materials and Contractual Services	511,616.32	531,780.74	496,797.00	559,844.00	579,929.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	153,462.82	118,374.80	538,000.00	569,282.00	100,500.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,398,641.46	1,418,004.25	1,792,871.00	2,134,906.00	1,524,402.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	1,268,938.63	1,315,109.50	1,189,621.00	1,362,877.00	1,483,469.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	486,617.00	403,866.52	300,000.00	307,692.00	116,000.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,755,555.63	1,718,976.02	1,489,621.00	1,670,569.00	1,599,469.00
Beginning fund balance	87,437.32	444,351.49	639,874.49	745,323.26	280,986.26
Total cash available	1,842,992.95	2,163,327.51	2,129,495.49	2,415,892.26	1,880,455.26
Less total expenditures	1,398,641.46	1,418,004.25	1,792,871.00	2,134,906.00	1,524,402.00
Ending fund balance	444,351.49	745,323.26	336,624.49	280,986.26	356,053.26

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	123,344.24				
09/30/16	52,928.17	(70,416.07)			
09/30/17	100,486.94	47,558.77			
09/30/18	(8,188.61)	(108,675.55)			
09/30/19	(94,680.31)	(86,491.70)			
09/30/20	0.00	94,680.31			
09/30/21	87,437.32	87,437.32			
09/30/22	444,351.49	356,914.17			
09/30/23	745,323.26	300,971.77			
09/30/24 (estimate)	280,986.26	(464,337.00)			
09/30/25 (budget)	356,053.26	75,067.00	355,975.50	0.00	77.76

The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Golf Fund.

**GOLF
REVENUES**

FUND 30 - GOLF

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
33000 Charges for Services						
300033130	Cart rental	288,624.91	262,985.43	268,715.00	279,000.00	307,005.00
300033150	Concessions	267,291.11	276,629.73	250,868.00	289,000.00	310,226.00
300033205	Golf lessons	13,793.01	16,886.09	15,000.00	15,000.00	15,450.00
300033210	Greens fees	488,315.11	536,704.09	454,944.00	549,769.00	556,148.00
300033235	Practice range	67,640.21	71,689.67	58,286.00	72,108.00	95,173.00
300033240	Pro shop	143,274.28	150,214.49	141,808.00	158,000.00	199,467.00
	Category Total	1,268,938.63	1,315,109.50	1,189,621.00	1,362,877.00	1,483,469.00
37000 Miscellaneous						
300037157	Lease proceeds	0.00	0.00	0.00	0.00	0.00
300037170	Lottery Trust Fund	486,617.00	400,000.00	300,000.00	300,000.00	100,000.00
300037180	Miscellaneous	0.00	3,866.52	0.00	7,692.00	16,000.00
	Category Total	486,617.00	403,866.52	300,000.00	307,692.00	116,000.00
39000 Transfers						
300039100	Transfers from other funds	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	1,755,555.63	1,718,976.02	1,489,621.00	1,670,569.00	1,599,469.00

**CITY OF KEARNEY
GOLF FUND ACCOUNT EXPENDITURE SUMMARY
2024 - 2025 BUDGET**

Account	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
Golf - Maintenance	708,069.52	693,965.32	809,733.00	908,979.00	772,423.00
Golf - Services	690,571.94	724,038.93	983,138.00	1,225,927.00	751,979.00
TOTAL EXPENDITURES	1,398,641.46	1,418,004.25	1,792,871.00	2,134,906.00	1,524,402.00

**CITY OF KEARNEY
GOLF COURSE - MAINTENANCE
2024-2025 BUDGET**

DESCRIPTION

Golf Maintenance is a component of the Golf Division, which is a part of the Recreation Department. Meadowlark Hills was built in 1993 and is a Championship 18-Hole layout that plays to a par 71 for men and par 72 for women. The golf course is an enterprise fund that utilizes revenues from operations to pay expenses. Much of the original landscaping was preserved for the Golf Course as it was built around the natural beauty and wildlife habitation area. The course is laid out on the bluffs of the Platte River Valley. Water challenges, grass berms, and sand bunkers are strategically placed throughout the course. Golf Maintenance oversees the condition and upkeep of the course including mowing, fertilizing, irrigating, and landscaping.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Golf Course Assistant Superintendent	1	1	1
Golf Course Mechanic	1	1	1
Golf Course Superintendent	1	1	1

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Driving Range Concrete Pad	305644100	\$25,000
2. Cutting Units	305644157	\$18,000
3. 3 Point PTO Aerifier	305644157	\$35,000
4. Replace 2010 John Deere Bunker Rake	305644157	\$22,500

**GOLF MAINTENANCE
EXPENDITURES**

**FUND 30 - GOLF
ACCOUNT 56 - MAINTENANCE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal						
305641100	Salaries & wages	191,049.81	195,539.83	202,176.00	208,130.00	216,167.00
305641105	Salaries & wages, seas.	75,168.01	101,287.74	87,500.00	90,000.00	100,000.00
305641110	FICA, City's share	19,616.29	21,978.96	22,161.00	22,807.00	24,187.00
305641125	Health & dental insurance	52,672.60	49,292.71	49,787.00	56,522.00	61,502.00
305641130	Pension	11,435.92	11,684.41	12,131.00	12,437.00	12,970.00
305641170	Workers comp. insurance	2,418.16	2,293.50	2,860.00	2,860.00	3,760.00
	Category Total	352,360.79	382,077.15	376,615.00	392,756.00	418,586.00
42000 Supplies, Materials and Contractual Services						
305642175	Building repairs	218.92	2,743.91	500.00	1,516.00	1,000.00
305642195	Cart paths	135.68	67.38	3,000.00	3,000.00	4,000.00
305642230	Clothing allowance	1,680.20	450.00	1,000.00	1,322.00	1,500.00
305642370	Equipment repairs	21,745.01	12,035.66	17,000.00	17,000.00	18,500.00
305642415	Gas, oil and grease	33,179.64	34,159.01	25,000.00	33,000.00	30,000.00
305642440	Ground maintenance	54,851.11	51,062.02	60,000.00	60,000.00	62,500.00
305642465	Insurance, property & casualty	5,921.28	7,470.11	11,268.00	11,268.00	12,137.00
305642475	Irrigation	16,726.92	6,909.65	21,000.00	37,500.00	35,000.00
305642535	Materials	3,972.70	3,802.13	4,500.00	4,500.00	5,000.00
305642545	Memberships	200.00	1,760.00	1,100.00	1,100.00	1,100.00
305642590	Other	1,329.04	1,616.01	1,000.00	1,500.00	2,700.00
305642605	Postage	0.00	28.71	0.00	0.00	0.00
305642715	Shop supplies	10,118.39	12,719.76	9,000.00	9,000.00	15,400.00
305642745	Small tools	311.34	4,831.27	1,500.00	2,000.00	1,500.00
305642830	Telephone service	794.37	1,401.35	1,000.00	1,400.00	1,400.00
305642860	Travel & training	0.00	549.34	1,000.00	325.00	2,600.00
305642895	Turf	2,124.50	3,161.20	3,750.00	3,750.00	5,000.00
305642910	Utilities	47,287.65	46,467.99	50,000.00	50,000.00	50,000.00
305642915	Vehicle repair	1,649.16	2,277.87	3,500.00	3,500.00	4,000.00
	Category Total	202,245.91	193,513.37	215,118.00	241,681.00	253,337.00
44000 Capital Outlay						
305644100	Improvements	0.00	0.00	85,000.00	26,700.00	25,000.00
305644157	Equipment	153,462.82	118,374.80	133,000.00	247,842.00	75,500.00
	Category Total	153,462.82	118,374.80	218,000.00	274,542.00	100,500.00
45000 Debt Servicing						
305645135	Lease payment	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	708,069.52	693,965.32	809,733.00	908,979.00	772,423.00

**CITY OF KEARNEY
GOLF COURSE - SERVICES
2024-2025 BUDGET**

DESCRIPTION

Golf Services is a component of the Golf Division, which is a part of the Recreation Department. Meadowlark Hills was built in 1993, and is a Championship 18-Hole layout that plays to a par 71 for men and par 72 for women. The golf course is an enterprise fund that utilizes revenues from operations to pay expenses. Golf services oversees the clubhouse operation, driving range/learning center, putting green, carts, concessions, lessons, leagues, tournaments, pro shop, facility rental, and green fee sales. Season passes are available in a variety of different options.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Golf Course Assist. Services Manager	1	1	1
Golf Course Manager	1	1	1

NOTABLE EXPENDITURES

None

**GOLF SERVICES
EXPENDITURES**

**FUND 30 - GOLF
ACCOUNT 57 - SERVICES**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal						
305741100	Salaries & wages	198,095.60	177,400.20	184,594.00	188,218.00	192,016.00
305741105	Salaries & wages, seas.	113,739.32	140,186.50	126,356.00	132,046.00	155,520.00
305741110	FICA, City's share	23,165.92	23,727.55	23,788.00	245,500.00	26,587.00
305741125	Health & dental insurance	31,357.70	31,231.31	32,676.00	32,746.00	35,610.00
305741130	Pension	11,825.83	10,613.95	10,794.00	11,263.00	11,521.00
305741170	Workers comp. insurance	3,017.16	2,612.05	3,251.00	3,251.00	4,133.00
Category Total		381,201.53	385,771.56	381,459.00	613,024.00	425,387.00
42000 Supplies, Materials and Contractual Services						
305742110	Advertising	386.07	262.74	3,300.00	1,000.00	1,000.00
305742140	Audit fees	2,678.58	2,678.58	2,679.00	2,679.00	9,273.00
305742175	Building repairs	2,071.76	9,047.31	8,550.00	8,550.00	8,550.00
305742220	Cleaning services	4,680.00	4,680.00	4,680.00	4,680.00	4,680.00
305742235	Pro shop inventory	111,609.46	120,907.04	82,130.00	102,000.00	102,400.00
305742280	Concession inventory	132,673.85	144,386.31	125,000.00	138,000.00	138,750.00
305742305	Credit card service charge	27,916.57	31,902.19	22,000.00	30,000.00	30,000.00
305742330	Dues & publications	1,374.00	1,404.00	2,450.00	2,450.00	2,850.00
305742370	Equipment repairs	628.20	58.95	1,000.00	1,000.00	1,000.00
305742465	Insurance, property & casualty	4,965.90	4,488.15	5,032.00	5,032.00	6,006.00
305742535	Materials	0.00	220.35	0.00	0.00	0.00
305742545	Memberships	6,269.00	5,902.00	9,500.00	7,800.00	7,925.00
305742590	Other	4,407.71	3,709.63	1,500.00	2,500.00	4,700.00
305742605	Postage	36.75	30.08	100.00	100.00	100.00
305742610	Printing	3,975.97	1,501.27	1,300.00	1,300.00	1,300.00
305742745	Small tools	0.00	144.20	300.00	300.00	300.00
305742790	Supplies	1,969.70	2,218.02	2,000.00	2,000.00	2,000.00
305742830	Telephone service	3,626.89	4,726.55	5,358.00	5,358.00	5,358.00
305742860	Travel & training	100.00	0.00	4,800.00	3,414.00	400.00
Category Total		309,370.41	338,267.37	281,679.00	318,163.00	326,592.00
44000 Capital Outlay						
305744100	Improvements	0.00	0.00	0.00	0.00	0.00
305744157	Equipment	0.00	0.00	320,000.00	294,740.00	0.00
Category Total		0.00	0.00	320,000.00	294,740.00	0.00
45000 Debt Servicing						
305745100	20 yr lease/purchase int.	0.00	0.00	0.00	0.00	0.00
305745105	20 yr lease/purchase pri.	0.00	0.00	0.00	0.00	0.00
Category Total		0.00	0.00	0.00	0.00	0.00
Total		690,571.94	724,038.93	983,138.00	1,225,927.00	751,979.00

**CITY OF KEARNEY
SANITATION FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	2,933,445.20	2,978,596.51	3,253,303.00	2,982,242.00	3,444,070.00
Supplies, Materials and Contractual Services	1,815,579.37	1,850,959.65	1,843,044.00	1,868,304.00	1,991,781.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	526,009.45	360,230.15	1,825,942.00	721,926.00	1,884,120.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	5,275,034.02	5,189,786.31	6,922,289.00	5,572,472.00	7,319,971.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	4,766,093.10	5,070,493.21	5,361,072.55	5,359,715.00	5,681,297.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	4,136.51	44,344.64	89,748.00	69,891.00	108,787.00
Miscellaneous	600,154.13	212,665.37	250,000.00	250,000.00	250,000.00
Intergovernmental - State	0.00	0.00	25,000.00	25,000.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	5,370,383.74	5,327,503.22	5,725,820.55	5,704,606.00	6,040,084.00
Beginning fund balance	2,360,890.83	2,456,240.55	2,583,234.55	2,593,957.46	2,726,091.46
Total cash available	7,731,274.57	7,783,743.77	8,309,055.10	8,298,563.46	8,766,175.46
Less total expenditures	5,275,034.02	5,189,786.31	6,922,289.00	5,572,472.00	7,319,971.00
Ending fund balance	2,456,240.55	2,593,957.46	1,386,766.10	2,726,091.46	1,446,204.46

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	1,455,060.39				
09/30/16	1,721,387.37	266,326.98			
09/30/17	1,864,392.97	143,005.60			
09/30/18	1,677,818.16	(186,574.81)			
09/30/19	1,830,419.67	152,601.51			
09/30/20	2,025,204.32	194,784.65			
09/30/21	2,360,890.83	335,686.51			
09/30/22	2,456,240.55	95,349.72			
09/30/23	2,593,957.46	137,716.91			
09/30/24 (estimate)	2,726,091.46	132,134.00			
09/30/25 (budget)	1,446,204.46	(1,279,887.00)	1,358,962.75	0.00	87,241.71

The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Sanitation Collection Fund.

**SANITATION FUND
REVENUES**

FUND 31 - SANITATION

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
33000 Charges for Service						
310033145	Commercial charges	1,275,773.47	1,324,664.92	1,411,506.55	1,415,096.00	1,500,001.00
310033170	Container sales	17,260.00	14,340.00	16,050.00	16,050.00	17,013.00
310033197	Delinquency fee	18,145.63	18,264.82	18,190.00	19,000.00	20,140.00
310033199	Dumpster fee	13,880.67	10,819.43	10,700.00	10,700.00	11,342.00
310033225	Multi family charges	643,721.05	674,415.23	720,524.00	725,310.00	768,829.00
310033254	Residential special pick-up fe	2,958.54	5,044.43	4,280.00	4,280.00	4,537.00
310033255	Residential charges	1,605,398.25	1,688,717.42	1,820,759.00	1,818,936.00	1,928,072.00
310033256	Roll-off boxes	372,390.38	415,929.35	401,250.00	401,250.00	425,325.00
310033258	Tax exempt charges	317,602.79	357,610.35	396,063.00	387,343.00	410,583.00
310033293	Yard waste	498,962.32	560,687.26	561,750.00	561,750.00	595,455.00
	Category Total	4,766,093.10	5,070,493.21	5,361,072.55	5,359,715.00	5,681,297.00
36000 Interest						
310036100	Interest	4,136.51	44,344.64	89,748.00	69,891.00	108,787.00
	Category Total	4,136.51	44,344.64	89,748.00	69,891.00	108,787.00
37000 Miscellaneous						
310037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
310037213	Sale of recyclables	600,154.13	212,665.37	250,000.00	250,000.00	250,000.00
	Category Total	600,154.13	212,665.37	250,000.00	250,000.00	250,000.00
38000 Intergovernmental - State						
310038145	State grants	0.00	0.00	25,000.00	25,000.00	0.00
	Category Total	0.00	0.00	25,000.00	25,000.00	0.00
	Total	5,370,383.74	5,327,503.22	5,725,820.55	5,704,806.00	6,040,084.00

**CITY OF KEARNEY
SANITATION - COLLECTION
2024-2025 BUDGET**

DESCRIPTION

Sanitation Collection is a division of the Utilities Department. The Sanitation Collection division reliably collects refuse from all over the City, with many having multiple collections per week.

In compliance with Title 132 of the Nebraska Administrative Code, Sanitation has been actively seeking methods to reduce the volume of waste that goes into the landfill. Recycling opportunities currently exist for paper, plastic, tin, aluminum, glass, newspaper and cardboard at various sites throughout the City and through a curbside collection program. Cardboard collection routes have also been implemented to collect cardboard from commercial businesses. A curbside yard-waste pickup has been implemented as an optional service for residents during the summer months.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Account Clerk, Senior	1.5	1.5	.91
Account Clerk, Utility Billing	0	0	.34
Administrative Assistant	0	0	1
Assistant Director of Utilities	.25	.25	.25
Director of Utilities	.25	.25	.25
Equipment Operator	19	20	21
Household Hazardous Waste Coordinator	0	0	.50
Maintenance Worker	2	2	2
Office Manager	1	1	.25
Recycling Processor	1	1	1
Recycling Processor, Lead	1	1	1
Refuse Worker	3	3	3
Sanitation Foreman	1	1	1
Sanitation Supervisor	.5	0	0
Sanitation Superintendent	0	1	1
Part Time			
Recycling Processor	13	13	12

NOTABLE EXPENDITURES

	<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1.	Replace concrete parking and driveways	313044100	\$25,000
2.	Replace (2) 2013 Peterbilt side loads (FY24 C/O)	313044157	\$726,516

3. Utility box for service pickup	313044157	\$16,000
4. Replace 2001 Freightliner hook truck	313044157	\$255,000
5. Replace 2013 Peterbilt side load	313044157	\$400,000
6. Replace 2013 Peterbilt NWay side load (FY24 C/O)	313044157	\$396,604
7. Replace East compactor at Vets Home	313044157	\$45,000
8. Two open top roll-off boxes	313044157	\$20,000

**SANITATION COLLECTION FUND
EXPENDITURES**

**FUND 31 - SANITATION
ACCOUNT 30 - COLLECTION**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal						
313041100	Salaries & wages	2,105,688.41	2,145,162.38	2,305,534.00	2,118,510.00	2,411,569.00
313041110	FICA, City's share	153,333.04	156,642.47	176,373.00	162,066.00	184,485.00
313041125	Health & dental insurance	484,236.76	492,177.11	552,271.00	497,668.00	610,836.00
313041130	Pension	95,938.21	99,934.18	109,728.00	99,601.00	119,278.00
313041155	Unemployment	0.00	0.00	5,000.00	0.00	0.00
313041170	Workers comp. insurance	94,248.78	84,680.37	104,397.00	104,397.00	117,902.00
Category Total		2,933,445.20	2,978,596.51	3,253,303.00	2,982,242.00	3,444,070.00
42000 Supplies, Materials and Contractual Supplies						
313042105	Administrative	110,000.00	111,000.00	105,000.00	105,000.00	108,000.00
313042140	Audit fees	2,678.58	2,678.58	2,800.00	2,679.00	9,273.00
313042142	Baler Maintenance	0.00	0.00	0.00	0.00	5,000.00
313042143	Baling wire	16,641.60	28,195.99	25,000.00	25,000.00	25,000.00
313042175	Building repairs	16,675.41	14,637.14	11,000.00	15,000.00	15,000.00
313042199	CDL incentive	0.00	0.00	5,000.00	4,631.00	5,000.00
313042220	Cleaning services	125.42	281.68	500.00	500.00	0.00
313042230	Clothing allowance	18,859.19	17,053.31	20,250.00	18,000.00	21,500.00
313042295	Containers	142,120.62	160,405.94	150,605.00	150,605.00	150,605.00
313042305	Credit card service charge	21,374.60	35,069.58	26,000.00	35,000.00	40,000.00
313042350	Engineering	0.00	0.00	1,000.00	5,000.00	5,000.00
313042415	Gas, oil and grease	291,227.74	286,868.37	280,000.00	280,000.00	280,000.00
313042465	Insurance, property & casualty	39,203.73	39,487.18	63,389.00	63,389.00	70,403.00
313042525	Maintenance agreements	27,575.59	32,259.33	30,000.00	33,000.00	35,000.00
313042575	Office supplies	4,865.12	7,635.84	8,500.00	8,500.00	5,000.00
313042590	Other	25,254.40	31,777.03	25,000.00	25,000.00	25,000.00
313042605	Postage	27,352.43	32,147.93	30,000.00	32,000.00	34,000.00
313042655	Recyclable shipping	63,391.00	58,620.83	69,000.00	60,000.00	69,000.00
313042830	Telephone service	3,443.42	2,871.14	5,000.00	0.00	0.00
313042840	Tipping fee	559,114.47	559,245.99	570,000.00	570,000.00	650,000.00
313042860	Travel & training	590.00	719.53	1,000.00	1,000.00	1,000.00
313042910	Utilities	32,613.16	40,270.04	34,000.00	34,000.00	38,000.00
313042915	Vehicle repair	412,472.89	389,734.22	380,000.00	400,000.00	400,000.00
Category Total		1,815,579.37	1,850,959.65	1,843,044.00	1,868,304.00	1,991,781.00
44000 Capital Outlay						
313044100	Improvements	495.00	0.00	25,000.00	27,500.00	25,000.00
313044157	Equipment	525,514.45	360,230.15	1,800,942.00	694,426.00	1,859,120.00
Category Total		526,009.45	360,230.15	1,825,942.00	721,926.00	1,884,120.00
Total		5,275,034.02	5,189,786.31	6,922,289.00	5,572,472.00	7,319,971.00

**CITY OF KEARNEY
SOLID WASTE DISPOSAL FACILITIES OPERATION AND MAINTENANCE FUND
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	809,883.31	803,664.34	862,177.00	946,464.00	818,335.00
Supplies, Materials and Contractual Services	949,111.47	1,001,568.61	1,047,845.00	1,056,966.00	1,230,721.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	1,335,333.34	675,530.00	225,000.00	225,000.00	431,000.00
Debt Servicing	0.00	0.00	76,707.00	76,707.00	76,707.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	3,094,328.12	2,480,762.95	2,211,729.00	2,305,137.00	2,556,763.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	1,704,943.13	1,806,011.93	2,085,000.00	2,370,000.00	2,450,000.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	4,212.44	16,233.31	17,147.00	13,353.00	9,254.00
Miscellaneous	445,775.00	348,330.00	0.00	1,249.00	0.00
Intergovernmental - State	40,537.00	47,926.00	150,000.00	68,559.00	50,000.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,195,467.57	2,218,501.24	2,252,147.00	2,453,161.00	2,509,254.00
Beginning fund balance	1,673,725.05	774,864.50	439,196.50	512,602.79	660,626.79
Total cash available	3,869,192.62	2,993,365.74	2,691,343.50	2,965,763.79	3,169,880.79
Less total expenditures	3,094,328.12	2,480,762.95	2,211,729.00	2,305,137.00	2,556,763.00
Ending fund balance	774,864.50	512,602.79	479,614.50	660,626.79	613,117.79

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	2,531,230.84				
09/30/16	2,108,310.08	(422,920.76)			
09/30/17	1,862,266.75	(246,043.33)			
09/30/18	1,357,934.59	(504,332.16)			
09/30/19	1,486,108.70	128,174.11			
09/30/20	1,529,176.66	43,067.96			
09/30/21	1,673,725.05	144,548.39			
09/30/22	774,864.50	(898,860.55)			
09/30/23	512,602.79	(262,261.71)			
09/30/24 (estimate)	660,626.79	148,024.00			
09/30/25 (budget)	613,117.79	(47,509.00)	512,264.00	0.00	100,853.79

The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Solid Waste Disposal Facilities Operation & Maintenance Fund.

**SOLID WASTE DISPOSAL FACILITIES OPERATION AND MAINTENANCE FUND
REVENUES**

**FUND 32 - KEARNEY AREA SOLID WASTE AGENCY OPERATION AND MAINTENANCE
ACCOUNT 31 - OPERATION AND MAINTENANCE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
33000 Charges for Services						
320033265	Tipping fee - Kearney	559,114.47	559,245.99	570,000.00	570,000.00	650,000.00
320033270	Tipping fee - others	1,145,828.66	1,246,765.94	1,515,000.00	1,800,000.00	1,800,000.00
	Category Total	1,704,943.13	1,806,011.93	2,085,000.00	2,370,000.00	2,450,000.00
36000 Interest						
320036100	Interest	4,212.44	16,233.31	17,147.00	13,353.00	9,254.00
	Category Total	4,212.44	16,233.31	17,147.00	13,353.00	9,254.00
37000 Miscellaneous						
320037153	Insurance proceeds	439,000.00	0.00	0.00	0.00	0.00
320037157	Lease/purchase proceeds	0.00	348,330.00	0.00	0.00	0.00
320037180	Miscellaneous	6,775.00	0.00	0.00	1,249.00	0.00
	Category Total	445,775.00	348,330.00	0.00	1,249.00	0.00
38000 Intergovernmental - State						
320038145	State grants	40,537.00	47,926.00	150,000.00	68,559.00	50,000.00
	Category Total	40,537.00	47,926.00	150,000.00	68,559.00	50,000.00
	Total	2,195,467.57	2,218,501.24	2,252,147.00	2,453,161.00	2,509,254.00

**CITY OF KEARNEY
KEARNEY AREA SOLID WASTE AGENCY
OPERATION AND MAINTENANCE
2024-2025 BUDGET**

DESCRIPTION

The Kearney Area Solid Waste Agency (Landfill) began operation in April of 1994. The Landfill is located at 56th Street, one-half mile west of Cottonmill Road. The Landfill was the first Subtitle D Landfill in the State of Nebraska. The Landfill is governed by the Kearney Area Solid Waste Agency Board which is composed of City Council members, Administrative staff and County officials. The Landfill serves Buffalo County and surrounding areas, and has a remaining life expectancy of approximately 25 years as of the 2023 calculation.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Account Clerk, Senior	.5	.5	.25
Administrative Assistant	1	1	0
Assistant Director of Utilities	.25	.25	.25
Director of Utilities	.25	.25	.25
Equipment Operator	1	1	1
Heavy Equipment Operator	1	1	1
Household Hazardous Waste Coordinator	1	1	.50
Landfill Assistant	0	0	2
Landfill Foreman	0	1	1
Landfill Operator	1	1	1
Maintenance Worker – SWDF	1	1	0
Office Manager	0	0	.25
Sanitation Supervisor	.5	0	0
Scale House Coordinator	1	1	1
Part Time			
Heavy Equipment Operator	1	1	1
Landfill Assistant	1	1	0
Landfill Groundskeeper	1	1	1

NOTABLE EXPENDITURES

	<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1.	Loader	323144157	\$400,000
2.	Intercom System	323144157	\$21,000
3.	Tarps for tarping machine	323144157	\$10,000

**SOLID WASTE DISPOSAL FACILITIES OPERATION AND MAINTENANCE FUND
EXPENDITURES**

**FUND 32 - KEARNEY AREA SOLID WASTE AGENCY OPERATIONS AND MAINTENANCE
ACCOUNT 31 - OPERATIONS AND MAINTENANCE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal						
323141100	Salaries & wages	632,906.76	629,565.39	666,409.00	722,838.00	601,992.00
323141110	FICA, City's share	46,708.27	46,464.61	50,980.00	53,065.00	46,052.00
323141125	Health & dental insurance	88,564.75	86,362.45	102,431.00	120,823.00	125,060.00
323141130	Pension	29,254.34	28,827.58	29,792.00	37,173.00	32,448.00
323141170	Workers comp. insurance	12,449.19	12,444.31	12,565.00	12,565.00	12,783.00
Category Total		809,883.31	803,664.34	862,177.00	946,464.00	818,335.00
42000 Supplies, Materials and Contractual Services						
323142105	Administrative	31,000.00	31,000.00	29,000.00	29,000.00	30,000.00
323142140	Audit fees	2,678.58	2,678.58	2,800.00	2,679.00	9,273.00
323142175	Building repairs	23,318.43	19,512.45	8,000.00	8,000.00	15,000.00
323142199	CDL incentive	0.00	0.00	0.00	800.00	1,200.00
323142225	Closure/postclosure fund	212,068.17	305,275.37	310,000.00	245,142.00	315,000.00
323142230	Clothing allowance	3,435.34	3,663.77	4,500.00	4,500.00	5,000.00
323142265	Composting & grinding	101,205.00	74,618.00	100,000.00	125,000.00	145,000.00
323142290	Consulting & engineering	438.31	12,135.35	8,000.00	8,000.00	8,000.00
323142305	Credit card service charge	12,952.04	13,788.40	12,500.00	16,000.00	18,000.00
323142360	Environmental monitoring	27,701.06	40,227.78	35,000.00	35,000.00	40,000.00
323142415	Gas, oil and grease	109,304.51	99,766.06	100,000.00	112,000.00	125,000.00
323142453	HHW disposal	8,291.00	5,937.90	17,500.00	30,000.00	50,000.00
323142465	Insurance, property & casualty	16,005.15	17,826.57	24,045.00	24,045.00	26,748.00
323142495	Landfill maintenance	18,574.92	43,223.63	35,000.00	37,000.00	40,000.00
323142525	Maintenance agreements	29,192.02	30,878.77	31,000.00	33,500.00	38,000.00
323142575	Office supplies	4,710.88	10,146.29	7,500.00	7,500.00	8,000.00
323142580	Other operating expense	3,686.24	4,082.46	3,000.00	3,000.00	3,500.00
323142605	Postage	1,967.74	2,296.29	3,000.00	2,500.00	3,000.00
323142765	State disposal fee	78,677.18	79,763.46	84,000.00	84,000.00	85,000.00
323142830	Telephone Service	614.56	813.67	1,000.00	2,300.00	2,500.00
323142843	Tire disposal	71,394.99	35,302.75	60,000.00	65,000.00	70,000.00
323142860	Travel & training expense	1,057.10	2,221.25	2,000.00	2,000.00	2,500.00
323142910	Utilities	24,803.16	29,610.36	30,000.00	30,000.00	35,000.00
323142915	Vehicle repair	166,035.09	136,799.45	140,000.00	150,000.00	155,000.00
Category Total		949,111.47	1,001,568.61	1,047,845.00	1,056,966.00	1,230,721.00
44000 Capital Outlay						
323144100	Improvements	116,237.78	0.00	0.00	0.00	0.00
323144157	Equipment	1,219,095.56	675,530.00	225,000.00	225,000.00	431,000.00
Category Total		1,335,333.34	675,530.00	225,000.00	225,000.00	431,000.00
45000 Debt Servicing						
323145135	Lease Payment	0.00	0.00	76,707.00	76,707.00	76,707.00
Category Total		0.00	0.00	76,707.00	76,707.00	76,707.00
Total		3,094,328.12	2,480,762.95	2,211,729.00	2,305,137.00	2,556,763.00

**CITY OF KEARNEY
SANITARY SEWER OPERATION AND MAINTENANCE FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	1,195,728.51	1,264,940.57	1,302,563.00	1,265,490.00	1,463,201.00
Supplies, Materials and Contractual Services	987,225.91	1,310,477.52	1,389,299.00	1,433,816.00	1,730,576.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	155,869.78	160,194.51	198,500.00	207,500.00	1,341,500.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,338,824.20	2,735,612.60	2,890,362.00	2,906,806.00	4,535,277.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	2,338,824.20	2,735,612.60	2,890,362.00	2,906,806.00	4,535,277.00
TOTAL REVENUES	2,338,824.20	2,735,612.60	2,890,362.00	2,906,806.00	4,535,277.00
Beginning fund balance	0.00	0.00	0.00	0.00	0.00
Total cash available	2,338,824.20	2,735,612.60	2,890,362.00	2,906,806.00	4,535,277.00
Less total expenditures	2,338,824.20	2,735,612.60	2,890,362.00	2,906,806.00	4,535,277.00
Ending fund balance	0.00	0.00	0.00	0.00	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	0.00				
09/30/16	0.00	0.00			
09/30/17	0.00	0.00			
09/30/18	0.00	0.00			
09/30/19	0.00	0.00			
09/30/20	0.00	0.00			
09/30/21	0.00	0.00			
09/30/22	0.00	0.00			
09/30/23	0.00	0.00			
09/30/24 (estimate)	0.00	0.00			
09/30/25 (budget)	0.00	0.00	0.00	0.00	0.00

There is no minimum fund balance requirement for the Sewer Operation & Maintenance Fund.

**SANITARY SEWER
REVENUES**

FUND 34 - SANITARY SEWER OPERATION AND MAINTENANCE

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
39000 Transfers						
340039120	Transfer, Ret. Rev. Fund	2,338,824.20	2,735,612.60	2,890,362.00	2,906,806.00	4,535,277.00
Category Total		2,338,824.20	2,735,612.60	2,890,362.00	2,906,806.00	4,535,277.00
Total		2,338,824.20	2,735,612.60	2,890,362.00	2,906,806.00	4,535,277.00

**CITY OF KEARNEY
SANITARY SEWER OPERATION AND MAINTENANCE ACCOUNT EXPENDITURE SUMMARY
2024 - 2025 BUDGET**

Account	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
Sanitary Sewer - Treatment	1,270,684.10	1,470,790.29	1,573,819.00	1,603,488.00	1,704,818.00
Sanitary Sewer - Collection	412,132.39	566,084.90	600,154.00	607,802.00	2,008,170.00
Sanitary Sewer - Administration	656,007.71	698,737.41	716,389.00	695,516.00	822,289.00
TOTAL EXPENDITURES	2,338,824.20	2,735,612.60	2,890,362.00	2,906,806.00	4,535,277.00

**CITY OF KEARNEY
SANITARY SEWER - TREATMENT
2024-2025 BUDGET**

DESCRIPTION

Sanitary Sewer Treatment is a Division of the Utilities Department. This Division provides for the treatment of all sewage at the plant. The plant treats approximately 3.8 million gallons of wastewater per day before it is discharged to the north channel of the Platte River. Approximately four thousand tons of sludge is created annually at the plant and disposed of at the Landfill. This Division also maintains 16 lift stations in the system.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Laboratory Technician	1	1	1
Wastewater Treatment Plant Foreman	1	1	1
Wastewater Treatment Plant Lead Operator	0	0	0
Wastewater Treatment Plant Operator	4	4	5
Wastewater Treatment Plant Superintendent	1	1	1

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Lift station 13 rehabilitation	346044100	\$50,000
2. Portable generator trailer mount	346044157	\$95,000

**SANITARY SEWER - TREATMENT
EXPENDITURES**

**FUND 34 - SANITARY SEWER OPERATION AND MAINTENANCE
ACCOUNT 60 - TREATMENT**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal						
346041100	Salaries & wages	458,045.38	475,761.32	468,775.00	464,971.00	503,274.00
346041110	FICA, City's share	33,240.88	34,008.07	35,861.00	32,494.00	38,500.00
346041125	Health & dental insurance	118,488.50	125,055.76	135,497.00	142,073.00	168,081.00
346041130	Pension	21,988.96	22,839.08	22,118.00	24,082.00	30,196.00
346041155	Unemployment	0.00	0.00	2,500.00	0.00	0.00
346041170	Workers comp. insurance	8,223.26	8,510.45	10,164.00	10,164.00	11,639.00
	Category Total	639,986.98	666,174.68	674,915.00	673,784.00	751,690.00
42000 Supplies, Materials and Contractual Services						
346042175	Building repairs	27,744.24	30,176.31	40,000.00	33,000.00	40,000.00
346042199	CDL incentive	0.00	0.00	0.00	1,800.00	1,800.00
346042200	Chemicals	72,146.79	153,535.31	175,000.00	175,000.00	200,000.00
346042230	Clothing allowance	6,025.40	4,291.98	7,336.00	7,336.00	7,736.00
346042415	Gas, oil and grease	18,151.22	16,915.98	19,000.00	26,000.00	26,700.00
346042465	Insurance, property & casualty	29,822.86	28,656.01	55,568.00	55,568.00	48,092.00
346042490	Laboratory work	9,675.76	12,055.01	12,000.00	12,000.00	12,000.00
346042535	Materials	6,647.51	5,668.23	10,000.00	10,000.00	10,000.00
346042590	Other	0.00	0.00	0.00	0.00	1,800.00
346042620	Professional fees	480.00	2,762.86	5,000.00	5,000.00	5,000.00
346042670	Repairs and maintenance	91,970.17	108,600.45	138,000.00	138,000.00	140,000.00
346042745	Small tools	7,378.92	3,613.89	6,000.00	6,000.00	6,000.00
346042860	Travel and training	4,428.75	9,457.69	9,000.00	9,000.00	9,000.00
346042910	Utilities	193,863.44	290,213.31	235,000.00	250,000.00	260,000.00
346042915	Vehicle repair	22,952.56	25,423.66	40,000.00	40,000.00	40,000.00
	Category Total	491,287.62	691,370.69	751,904.00	768,704.00	808,128.00
44000 Capital Outlay						
346044100	Improvements	0.00	0.00	50,000.00	50,000.00	50,000.00
346044157	Equipment	139,409.50	113,244.92	97,000.00	111,000.00	95,000.00
	Category Total	139,409.50	113,244.92	147,000.00	161,000.00	145,000.00
	Total	1,270,684.10	1,470,790.29	1,573,819.00	1,603,488.00	1,704,818.00

**CITY OF KEARNEY
SANITARY SEWER - COLLECTION
2024-2025 BUDGET**

DESCRIPTION

Sanitary Sewer Collection is a division of the Utilities Department. The Collection account provides for the maintenance of approximately 3600 manholes and 193 miles of sewer mains which are essential to sewage collection and reducing sanitary sewer main stoppages.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Maintenance Worker	0	0	0
Utilities Maintenance Worker	4	4	4

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. GIS aerial photography (1/2 of cost)	346144157	\$16,500
2. Asset inventory project	346144157	\$50,000
3. Replace 2015 Vactor combo truck	346144157	\$620,000
4. EnviroSight Sewer Rover Camera with vehicle	346144157	\$500,000

**SANITARY SEWER - COLLECTION
EXPENDITURES**

**FUND 34 - SANITARY SEWER OPERATION AND MAINTENANCE
ACCOUNT 61 - COLLECTION**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal						
346141100	Salaries & wages	190,256.02	234,595.94	248,225.00	247,558.00	256,346.00
346141110	FICA, City's share	13,694.37	17,094.81	18,989.00	18,186.00	19,610.00
346141125	Health & dental insurance	54,341.96	52,440.22	58,623.00	51,516.00	72,897.00
346141130	Pension	2,855.54	5,952.88	4,817.00	6,392.00	6,445.00
346141155	Unemployment	0.00	0.00	2,500.00	0.00	0.00
346141170	Workers comp. insurance	7,980.76	7,056.72	7,858.00	7,858.00	8,649.00
	Category Total	269,128.65	317,140.57	341,012.00	331,510.00	363,947.00
42000 Supplies, Materials and Contractual Services						
346142175	Building repairs	9,857.39	5,887.22	6,000.00	7,500.00	10,000.00
346142199	CDL Incentive	0.00	0.00	800.00	800.00	1,000.00
346142230	Clothing allowance	1,452.91	1,361.28	1,800.00	2,450.00	2,800.00
346142370	Equipment repairs	2,351.90	3,633.34	32,000.00	32,000.00	65,000.00
346142415	Gas, oil and grease	11,731.13	12,894.69	15,000.00	15,000.00	20,000.00
346142465	Insurance, property & casualty	4,047.35	5,471.60	6,657.00	6,657.00	8,538.00
346142470	Inventory	5,789.71	346.53	5,500.00	5,500.00	25,000.00
346142525	Maintenance agreements	0.00	0.00	0.00	0.00	18,385.00
346142535	Materials	2,331.21	3,302.29	2,500.00	2,500.00	15,000.00
346142620	Professional fees	10,821.50	14,742.84	21,385.00	21,385.00	58,000.00
346142670	Repairs and maintenance	50,996.43	35,971.42	60,000.00	60,000.00	150,000.00
346142745	Small tools	3,073.16	17,671.39	17,000.00	34,000.00	30,000.00
346142860	Travel and training	2,001.19	5,406.62	4,000.00	2,000.00	4,000.00
346142915	Vehicle repair	22,723.97	112,892.60	40,000.00	40,000.00	50,000.00
	Category Total	127,177.85	219,581.82	212,642.00	229,792.00	457,723.00
44000 Capital Outlay						
346144100	Improvements	0.00	0.00	0.00	0.00	0.00
346144157	Equipment	15,825.89	29,362.51	46,500.00	46,500.00	1,186,500.00
	Category Total	15,825.89	29,362.51	46,500.00	46,500.00	1,186,500.00
44000 Debt Servicing						
346145135	Lease payment	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	412,132.39	566,084.90	600,154.00	607,802.00	2,008,170.00

**CITY OF KEARNEY
SANITARY SEWER - ADMINISTRATION
2024-2025 BUDGET**

DESCRIPTION

Sanitary Sewer Administration is a division of the Utilities Department. Sanitary Sewer Administration coordinates all aspects of sewage treatment from collection through treatment. The Administrative account provides the personnel support for the Collection and Treatment accounts.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Account Clerk, Senior	1	1	.93
Account Clerk, Utility Billing	0	0	.33
Assistant Director of Finance	.5	.5	.5
Assistant Director of Utilities	.25	.25	.25
Director of Utilities	.25	.25	.25
GIS Coordinator	.25	.25	.25
GIS Technician	.5	.5	.5
Office Manager	0	0	.25

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Utilities office remodel	346244100	\$5,000
2. Utilities office furniture	346244157	\$5,000

**SANITARY SEWER - ADMINISTRATION
EXPENDITURES**

**FUND 34 - SANITARY SEWER OPERATION AND MAINTENANCE
ACCOUNT 62 - ADMINISTRATION**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal						
346241100	Salaries & wages	207,678.08	205,682.38	202,368.00	184,468.00	250,150.00
346241110	FICA, City's share	14,127.84	14,020.02	15,481.00	12,471.00	19,136.00
346241125	Health & dental insurance	52,104.12	50,086.19	54,905.00	52,080.00	64,410.00
346241130	Pension	12,473.62	11,653.98	12,142.00	10,937.00	13,552.00
346241155	Unemployment	0.00	0.00	1,500.00	0.00	0.00
346241170	Workers comp. insurance	229.22	182.75	240.00	240.00	316.00
Category Total		286,612.88	281,625.32	286,636.00	260,196.00	347,564.00
42000 Supplies, Materials and Contractual Services						
346242105	Administrative	53,000.00	54,000.00	47,000.00	47,000.00	46,000.00
346242140	Audit fees	2,678.58	2,678.58	2,800.00	2,700.00	9,273.00
346242305	Credit card service charge	21,099.12	31,885.04	20,000.00	35,000.00	38,000.00
346242455	In lieu of tax	184,990.13	192,288.43	218,421.00	208,787.00	219,000.00
346242465	Insurance, property & casualty	2,990.75	3,012.44	4,032.00	4,033.00	4,952.00
346242525	Maintenance agreements	27,175.59	29,746.67	29,000.00	34,000.00	34,000.00
346242575	Office supplies	1,289.86	1,923.99	12,000.00	6,000.00	12,000.00
346242590	Other	838.78	2,182.74	2,000.00	2,000.00	2,000.00
346242605	Postage	27,352.43	32,147.93	29,000.00	32,000.00	34,000.00
346242630	Publicity, economic dev.	38,625.00	38,625.00	52,500.00	52,500.00	52,500.00
346242860	Travel & training	519.15	461.49	0.00	800.00	1,000.00
346242910	Utilities	8,201.05	10,572.70	8,000.00	10,500.00	12,000.00
Category Total		368,760.44	399,525.01	424,753.00	435,320.00	464,725.00
44000 Capital Outlay						
346244100	Improvements	0.00	17,587.08	0.00	0.00	5,000.00
346244157	Equipment	634.39	0.00	5,000.00	0.00	5,000.00
Category Total		634.39	17,587.08	5,000.00	0.00	10,000.00
Total		656,007.71	698,737.41	716,389.00	695,516.00	822,289.00

**CITY OF KEARNEY
SANITARY SEWER RETAINED REVENUES FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	51,236.09	74,097.27	144,330.00	162,856.00	209,871.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	2,570,785.32	19,114,560.43	19,908,331.00	12,328,275.07	5,904,320.31
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	6,624,522.81	10,001,805.60	8,961,338.26	9,005,075.76	12,039,512.00
TOTAL EXPENDITURES	9,246,544.22	29,190,463.30	29,013,999.26	21,496,206.83	18,153,703.31

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	8,845,624.84	9,284,434.39	9,879,937.50	9,597,843.00	9,923,068.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	36,251.31	5,765.66	255,700.00	6,180.00	255,700.00
Interest	13,522.91	108,189.04	151,040.00	117,621.00	219,380.00
Miscellaneous	2,619,673.23	17,842,709.38	19,150,802.00	18,989,620.00	806,694.00
Intergovernmental - State Transfers	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
TOTAL REVENUES	11,515,072.29	27,241,098.47	29,437,479.50	28,711,264.00	11,204,842.00
Beginning fund balance	3,710,673.17	5,979,201.24	5,206,085.77	4,029,836.41	11,244,893.58
Total cash available	15,225,745.46	33,220,299.71	34,643,565.27	32,741,100.41	22,449,735.58
Less total expenditures	9,246,544.22	29,190,463.30	29,013,999.26	21,496,206.83	18,153,703.31
Ending fund balance	5,979,201.24	4,029,836.41	5,629,566.01	11,244,893.58	4,296,032.27

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	2,245,192.72				
09/30/16	2,846,618.13	601,425.41			
09/30/17	3,164,352.83	317,734.70			
09/30/18	3,605,040.08	440,687.25			
09/30/19	4,272,484.23	667,444.15			
09/30/20	3,710,673.17	(561,811.06)			
09/30/21	5,979,201.24	2,268,528.07			
09/30/22	4,029,836.41	(1,949,364.83)			
09/30/23	5,629,566.01	1,599,729.60			
09/30/24 (estimate)	11,244,893.58	5,615,327.57			
09/30/25 (budget)	4,296,032.27	(6,948,861.31)	798,444.25	3,497,588.02	0.00

The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Sewer Operations & Maintenance Fund.

**SANITARY SEWER RETAINED REVENUES FUND
REVENUES**

**FUND 35 - SANITARY SEWER RETAINED REVENUES
ACCOUNT 00 - RETAINED REVENUES**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
33000 Charges for Services						
350033145	Commercial charges	1,079,058.11	1,124,939.37	1,283,347.00	1,105,623.00	1,188,544.00
350033165	Connection fees	62,405.58	18,117.73	0.00	2,070.00	0.00
350033197	Delinquency fee	15,194.42	17,093.88	15,000.00	15,000.00	15,000.00
350033200	Electrical dist. system	4,927,142.37	5,058,261.52	5,168,893.50	5,196,187.00	5,194,639.00
350033225	Multi family charges	649,600.41	768,713.12	830,541.00	923,229.00	992,471.00
350033255	Residential charges	1,738,978.12	1,856,935.89	2,087,656.00	1,885,199.00	2,026,589.00
350033258	Tax exempt charges	373,245.83	440,372.88	494,500.00	470,535.00	505,825.00
	Category Total	8,845,624.84	9,284,434.39	9,879,937.50	9,597,843.00	9,923,068.00
35000 Special Assessments						
350035100	Assessment interest	848.13	0.00	0.00	480.00	0.00
350035105	Developer deposits	0.00	0.00	250,000.00	0.00	250,000.00
350035110	Special assessments	35,403.18	5,765.66	5,700.00	5,700.00	5,700.00
	Category Total	36,251.31	5,765.66	255,700.00	6,180.00	255,700.00
36000 Interest						
350036100	Interest	13,522.91	108,189.04	151,040.00	117,621.00	219,380.00
	Category Total	13,522.91	108,189.04	151,040.00	117,621.00	219,380.00
37000 Miscellaneous						
350037105	Bond proceeds	2,520,554.00	17,683,166.19	19,000,000.00	18,796,280.00	0.00
350037109	CRA contribution	81,291.98	138,448.59	140,802.00	168,340.00	161,694.00
350037147	Grant proceeds	0.00	0.00	0.00	0.00	0.00
350037160	Loan proceeds	0.00	0.00	0.00	0.00	620,000.00
350037180	Miscellaneous	17,827.25	21,094.60	10,000.00	25,000.00	25,000.00
	Category Total	2,619,673.23	17,842,709.38	19,150,802.00	18,989,620.00	806,694.00
39000 Transfers						
350039100	Transfers from other funds	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	11,515,072.29	27,241,098.47	29,437,479.50	28,711,264.00	11,204,842.00

**CITY OF KEARNEY
SANITARY SEWER RETAINED REVENUES
2024-2025 BUDGET**

DESCRIPTION

All receipts from sewer use fees are deposited into the Sanitary Sewer Retained Revenues Fund. These receipts are held in this fund until transferred to the Sanitary Sewer Operation and Maintenance Fund and Debt Service Fund. Remaining receipts are used for major capital projects.

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Miscellaneous sewer districts	356344110	\$500,000
2. WWTP Phase II	356344110	\$5,000,000
3. Infrastructure reimbursements	356344110	\$349,320
4. UNMC Rural Ed Health building (1 of 15)	356344110	\$55,000

**SANITARY SEWER RETAINED REVENUES FUND
EXPENDITURES**

**FUND 35 - SANITARY SEWER RETAINED REVENUES
ACCOUNT 63 - RETAINED REVENUES**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
42000 Supplies, Materials and Contractual Services						
356342105	Administrative	51,236.09	74,097.27	142,330.00	162,856.00	207,871.00
356342590	Other	0.00	0.00	2,000.00	0.00	2,000.00
	Category Total	51,236.09	74,097.27	144,330.00	162,856.00	209,871.00
44000 Capital Outlay						
356344110	Construction-in-progress	2,570,785.32	19,114,560.43	19,908,331.00	12,328,275.07	5,904,320.31
	Category Total	2,570,785.32	19,114,560.43	19,908,331.00	12,328,275.07	5,904,320.31
49000 Transfers						
356349110	Transfer, Sewer O & M Fund	2,338,824.20	2,735,612.60	2,890,362.00	2,906,806.00	4,535,277.00
356349120	Transfer, G.F. (Electrical)	3,272,127.37	5,058,261.52	5,168,893.50	5,196,187.00	5,194,639.00
356349125	Transfer, Revenue Bond Fund	1,013,571.24	2,207,931.48	902,082.76	902,082.76	2,309,596.00
	Category Total	6,624,522.81	10,001,805.60	8,961,338.26	9,005,075.76	12,039,512.00
	Total	9,246,544.22	29,190,463.30	29,013,999.26	21,496,206.83	18,153,703.31

**CITY OF KEARNEY
SEWER REVENUE BOND FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	8,000.00	0.00	10,000.00	10,000.00	10,000.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	900,754.04	970,397.93	2,033,357.00	2,033,357.00	2,336,479.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	908,754.04	970,397.93	2,043,357.00	2,043,357.00	2,346,479.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	1,013,571.24	2,207,931.48	902,082.76	902,082.76	2,309,596.00
TOTAL REVENUES	1,013,571.24	2,207,931.48	902,082.76	902,082.76	2,309,596.00
Beginning fund balance	601,177.13	705,994.33	1,905,632.80	1,943,527.88	802,253.64
Total cash available	1,614,748.37	2,913,925.81	2,807,715.56	2,845,610.64	3,111,849.64
Less total expenditures	908,754.04	970,397.93	2,043,357.00	2,043,357.00	2,346,479.00
Ending fund balance	705,994.33	1,943,527.88	764,358.56	802,253.64	765,370.64

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/15	483,613.99				
09/30/16	515,446.61	31,832.62			
09/30/17	498,230.54	(17,216.07)			
09/30/18	409,971.23	(88,259.31)			
09/30/19	338,155.17	(71,816.06)			
09/30/20	614,208.94	276,053.77			
09/30/21	601,177.13	(13,031.81)			
09/30/22	705,994.33	104,817.20			
09/30/23	1,943,527.88	1,237,533.55			
09/30/24 (estimate)	802,253.64	(1,141,274.24)			
09/30/25 (budget)	765,370.64	(36,883.00)	0.00	765,370.64	0.00

The City shall maintain sufficient reserves in its debt service funds which shall equal or exceed the reserve fund balances required by bond ordinances.

**SEWER REVENUE BOND FUND
REVENUES**

**FUND 77 - SEWER REVENUE BOND
ACCOUNT 00 - BOND PAYMENT**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
36000 Interest						
770036100	Interest	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
37000 Miscellaneous						
770037105	Bond proceeds	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
39000 Transfers						
770039120	Transfer, Ret. Rev. fund	1,013,571.24	2,207,931.48	902,082.76	902,082.76	2,309,596.00
770039135	Transfer, Bond Reserve fund	0.00	0.00	0.00	0.00	0.00
	Category Total	1,013,571.24	2,207,931.48	902,082.76	902,082.76	2,309,596.00
	Total	1,013,571.24	2,207,931.48	902,082.76	902,082.76	2,309,596.00

**CITY OF KEARNEY
SEWER REVENUE BOND
2024-2025 BUDGET**

DESCRIPTION

The City of Kearney currently has the following outstanding Combined Utilities Revenue Bonds which are included in the Sewer Revenue Bond Fund:

Combined Utilities Revenue Bonds dated September 30, 2010 – On September 14, 2010 the Kearney City Council passed and approved Ordinance Number 7607A, which authorized the issuance of Combined Utilities Revenue Bonds, of the City of Kearney in the principal amount of \$1,250,000.00 for the purpose of paying the cost of additions and improvements to the City's Sanitary Sewer System. The Combined Utilities Revenue Bonds are dated September 30, 2010, and are in the form of a single promissory note to the Nebraska Department of Environmental Quality. Payments begin June 15, 2012, semi-annual payments are \$35,232.29, and the annual interest rate is 2.00%. The final maturity is December 15, 2031. The paying agent is the City Treasurer, City of Kearney, Nebraska.

Combined Utilities Revenue Bonds dated March 25, 2014 – On January 28, 2013 the Kearney City Council passed and approved Ordinance Number 7868, which authorized the issuance of Combined Utilities Revenue Bonds, of the City of Kearney in the principal amount of \$941,713.00 for the purpose of paying the cost of additions and improvements to the City's Sanitary Sewer System. The Combined Utilities Revenue Bonds are dated March 25, 2014, and are in the form of a single promissory note to the Nebraska Department of Environmental Quality. Payments begin June 15, 2015, semi-annual payments are \$26,188.48, and the annual interest rate is 1.50%. The final maturity is June 15, 2034. The paying agent is the City Treasurer, City of Kearney, Nebraska.

Combined Utilities Revenue Bonds dated (amended) January 10, 2015 – On July 8, 2014 the Kearney City Council passed and approved Ordinance Number 7912, which authorized the issuance of Combined Utilities Revenue Bonds, of the City of Kearney in the principal amount of \$4,705,000.00 for the purpose of paying the cost of additions and improvements to the City's Sanitary Sewer System. On October 14, 2014 the Kearney City Council passed and approved Ordinance Number 7912A, which amended Ordinance Number 7912, authorizing the issuance of Combined Utilities Revenue Bonds, of the City of Kearney in the principal amount of \$5,078,570.00 for the purpose of paying the cost of additions and improvements to the City's Sanitary Sewer System. The Combined Utilities Revenue Bonds are dated January 10, 2015, and are in the form of a single promissory note to the Nebraska Department of Environmental Quality. Payments begin December 15, 2015, semi-annual payments are \$140,123.62 and the annual interest rate is 0.5000%. The final maturity is December 15, 2034. The paying agent is the City Treasurer, City of Kearney, Nebraska.

Combined Utilities Revenue Bonds dated April 30, 2018 – On February 27, 2018 the Kearney City Council passed and approved Ordinance Number 8220, which authorized the issuance of Combined Utilities Revenue Bonds, of the City of Kearney in the principal amount of \$4,075,100.00 for the purpose of paying the cost of a new solids dewatering facility and improvements to the City's Sanitary Sewer System. The Combined Utilities Revenue Bonds are dated April 30, 2018, and are in the form of a single promissory note to the Nebraska Department of Environmental Quality. Payments begin December 15, 2020, semi-annual payments are \$107,713.83, and the annual interest rate is 0.5000%. The final maturity is June 15, 2040. The paying agent is the City Treasurer, City of Kearney, Nebraska.

Combined Utilities Revenue Bonds dated April 15, 2019 – On February 12, 2019 the Kearney City Council passed and approved Ordinance Number 8322, which authorized the issuance of Combined Utilities Revenue Bonds, of the City of Kearney in the principal amount of \$1,705,000.00 for the purpose of paying the cost of an extension of the City's Sanitary Sewer Collection System. The City used \$979,008.00 of the authorized \$1,705,000.00. The Combined Utilities Revenue Bonds are dated April 15, 2019, and are in the form of a single promissory note to the Nebraska Department of Environmental Quality. Payments begin December 15, 2020, semi-annual payments are \$25,873.22, and the annual interest rate is 0.5000%. The final maturity is June 15, 2040. The paying agent is the City Treasurer, City of Kearney, Nebraska.

Combined Utilities Revenue Refunding Bonds dated August 10, 2020 – On June 24, 2020 the Kearney City Council passed and approved Ordinance Number 8426, which authorized the issuance of Combined Utilities Revenue Refunding Bonds, Series 2020B, of the City of Kearney, in the principal amount of \$8,565,000.00 for the purpose of providing for the payment and redemption of the City's Series 2012, 2013, 2014E and 2015 Bonds. The Combined Utilities Revenue Bonds are dated August 10, 2020 and mature serially beginning December 15, 2020 in amounts ranging between \$150,000.00 to \$1,145,000.00. Interest coupon rates range from 0.70% to 2.00%. The final maturity is December 15, 2034. The principal and interest payments of the Combined Utilities Revenue Refunding Bonds, Series 2014, are paid by the Sewer Revenue Bond Fund and the Water Revenue Bond Fund. The paying agent is the City Treasurer, City of Kearney, Nebraska.

Combined Utilities Revenue Bonds dated April 23, 2021 – On March 23, 2021 the Kearney City Council passed and approved Ordinance Number 8476 which authorized the issuance of Combined Utilities Revenue Refunding Bonds, Series 2021, of the City of Kearney in the principal amount of \$1,045,000.00 for the purpose of paying the cost of maintaining, extending, enlarging and improving the waterworks plant and water system and the sewage disposal plant and sanitary sewer system of the City. The Combined Utilities Revenue Refunding Bonds, Series 2021, are dated April 23, 2021 and mature serially beginning December 15, 2021 in amounts ranging between \$30,000.00 to \$60,000.00. Interest coupon rates range from 0.30% to 2.25%. The final maturity is December 15, 2041. The principal and interest payments of the Combined Utilities Revenue Refunding Bonds, Series 2021, are paid by the Sewer Revenue Bond

Fund (61.74%) and the Water Revenue Bond Fund (38.26%). The paying agent is the City Treasurer, City of Kearney, Nebraska.

Combined Utilities Revenue Bonds dated May 6, 2022 – On April 13, 2022 the Kearney City Council passed and approved Ordinance Number 8567, which authorized the issuance of Combined Utilities Revenue Bonds, of the City of Kearney in the principal amount of \$34,000,000.00 for the purpose of paying the costs of improvements at the City's wastewater treatment facility. The Combined Utilities Revenue Bonds are dated May 6, 2022, and are in the form of a single promissory note to the Nebraska Department of Environment and Energy. Payments begin December 15, 2024, semi-annual payments are approximately \$529,000.00, and the annual interest rate is 0.5000%. The final maturity is June 15, 2053. The paying agent is the City Treasurer, City of Kearney, Nebraska.

Combined Utilities Revenue Bonds dated August 8, 2024 – On May 28, 2024 the Kearney City Council passed and approved Ordinance Number 8678, which authorized the issuance of Combined Utilities Revenue Bonds, of the City of Kearney in the principal amount of \$5,000,000.00 for the purpose of paying the costs of improvements at the City's wastewater treatment facility. The Combined Utilities Revenue Bonds are dated August 8, 2024, and mature serially beginning June 15, 2025 in amounts ranging between \$145,000.00 to \$1,680,000.00. Interest coupon rates range from 3.50% to 5.00%. The final maturity is June 15, 2044. The principal and interest payments of the Combined Utilities Revenue Refunding Bonds, Series 2024B, are paid by the Sewer Revenue Bond Fund (100%). The paying agent is the City Treasurer, City of Kearney, Nebraska.

**SEWER REVENUE BOND FUND
EXPENDITURES**

**FUND 77 - SEWER REVENUE BOND
ACCOUNT 00 - BOND PAYMENT**

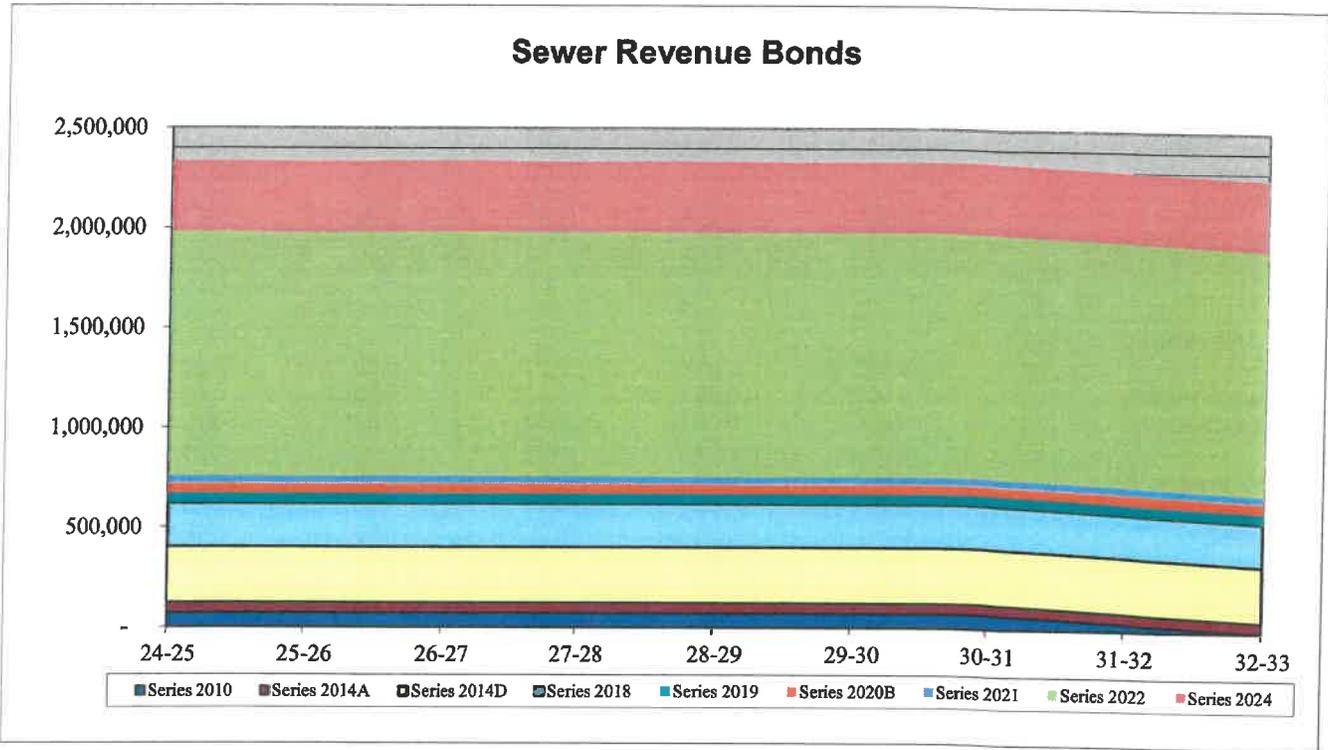
Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
42000 Supplies, Materials and Contractual Services						
770042590	Other	8,000.00	0.00	10,000.00	10,000.00	10,000.00
	Category Total	8,000.00	0.00	10,000.00	10,000.00	10,000.00
45000 Debt Servicing						
770045110	Bond payments	829,993.70	879,788.66	1,807,255.00	1,807,255.00	1,918,747.00
770045130	Interest payments	70,760.34	90,609.27	226,102.00	226,102.00	417,732.00
	Category Total	900,754.04	970,397.93	2,033,357.00	2,033,357.00	2,336,479.00
	Total	908,754.04	970,397.93	2,043,357.00	2,043,357.00	2,346,479.00

**CITY OF KEARNEY
SCHEDULE OF BOND MATURITIES
SEWER REVENUE BONDS
2024 - 2025 BUDGET**

	9-30-25	9-30-26	9-30-27	9-30-28	9-30-29	9-30-30	9-30-31	9-30-32	9-30-33	Thereafter	Totals
September 30, 2010 (SRF) (Parkview Estates 5th Addition and Spruce Hollow Estates 4th & 5th Addition)											
Principal	67,959	68,299	68,641	68,985	69,330	69,677	70,026	35,144			518,063
Interest	2,505	2,165	1,823	1,480	1,134	787	438	88			10,422
March 25, 2014A (SRF) (Northeast Sewer Trunk)											
Principal	49,888	50,138	50,389	50,641	50,894	51,149	51,405	51,663	51,921	52,181	510,269
Interest	2,489	2,239	1,988	1,736	1,483	1,228	972	714	456	196	13,501
January 10, 2014D (SRF) (South Sewer Main & Bearcat Corner)											
Principal	266,264	267,597	268,936	270,283	271,636	272,996	274,382	275,736	277,116	418,278	2,863,203
Interest	13,984	12,651	11,311	9,965	8,612	7,252	5,885	4,511	3,131	2,094	79,394
April 30, 2018 (SRF) (WWTP Phase I)											
Principal	199,133	200,130	201,132	202,139	203,151	204,168	205,190	206,217	207,250	1,480,092	3,308,603
Interest	16,294	15,297	14,296	13,289	12,277	11,260	10,238	9,210	8,178	27,902	138,240
April 15, 2019 (SRF) (Younes Center 6th)											
Principal	47,832	48,072	48,313	48,554	48,798	49,042	49,287	49,534	49,782	355,523	794,737
Interest	3,914	3,675	3,434	3,192	2,949	2,705	2,459	2,212	1,964	6,703	33,207
August 10, 2020 (Northeast/Southwest Sewer Mains and Central Ave, 26th to 31st and Fountain Hills 5th Addition)											
Principal	43,342	41,701	45,266	45,266	43,342	46,907	45,266	48,831	52,396	9,615	421,930
Interest	5,566	5,162	4,694	4,150	3,575	2,942	2,251	1,498	636	89	30,563
April 23, 2021 (Northeast Sewer Connection District 2020-1)											
Principal	30,870	30,870	30,870	30,870	30,870	30,870	30,870	30,870	30,870	287,091	564,921
Interest	8,767	8,582	8,366	8,111	7,810	7,463	7,077	6,660	6,189	28,999	98,024
May 6, 2022 (SRF) (WWTP Phase II) (Projected)											
Principal	1,058,458	1,063,757	1,069,083	1,074,435	1,079,814	1,085,219	1,090,652	1,096,112	1,101,600	23,227,683	32,946,814
Interest	163,413	158,114	152,788	147,436	142,057	136,652	131,219	125,758	120,271	1,209,736	2,487,444
June 15, 2024 (WWTP Phase II) (Projected) (\$5,000,000)											
Principal	155,000	165,000	170,000	175,000	185,000	190,000	200,000	205,000	215,000	3,360,000	5,020,000
Interest	200,800	194,600	188,000	181,200	174,200	166,800	159,200	151,200	143,000	936,200	2,495,200
Total											
Principal	1,918,747	1,935,563	1,952,629	1,966,172	1,982,835	2,000,029	2,017,059	1,999,107	1,985,935	29,190,463	46,948,539
Interest	417,732	402,485	386,700	370,559	354,096	337,087	319,739	301,853	283,826	2,211,918	5,385,995
Total	2,336,479	2,338,048	2,339,329	2,336,731	2,336,931	2,337,116	2,336,798	2,300,960	2,269,761	31,402,381	52,334,534

CITY OF KEARNEY SEWER REVENUE BOND FUND 2024-2025 BUDGET

CHARTS & GRAPHS



**CITY OF KEARNEY
WATER OPERATION AND MAINTENANCE FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	1,626,837.43	1,752,270.07	1,841,579.00	1,925,956.00	2,180,750.00
Supplies, Materials and Contractual Services	1,860,681.63	2,342,707.82	2,287,232.00	2,917,555.00	2,996,926.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	135,013.25	680,217.77	267,500.00	455,000.00	396,500.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	3,622,532.31	4,775,195.66	4,396,311.00	5,298,511.00	5,574,176.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	3,622,532.31	4,775,195.66	4,396,311.00	5,298,511.00	5,574,176.00
TOTAL REVENUES	3,622,532.31	4,775,195.66	4,396,311.00	5,298,511.00	5,574,176.00
Beginning fund balance	0.00	0.00	0.00	0.00	0.00
Total cash available	3,622,532.31	4,775,195.66	4,396,311.00	5,298,511.00	5,574,176.00
Less total expenditures	3,622,532.31	4,775,195.66	4,396,311.00	5,298,511.00	5,574,176.00
Ending fund balance	0.00	0.00	0.00	0.00	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	0.00				
09/30/16	0.00	0.00			
09/30/17	0.00	0.00			
09/30/18	0.00	0.00			
09/30/19	0.00	0.00			
09/30/20	0.00	0.00			
09/30/21	0.00	0.00			
09/30/22	0.00	0.00			
09/30/23	0.00	0.00			
09/30/24 (estimate)	0.00	0.00			
09/30/25 (budget)	0.00	0.00	0.00	0.00	0.00

There is no minimum fund balance requirement for the Water Fund.

**WATER OPERATION AND MAINTENANCE FUND
REVENUES**

FUND 36 - WATER OPERATION AND MAINTENANCE

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
39000 Transfers						
360039120	Transfer, Ret. Rev. Fund	3,622,532.31	4,775,195.66	4,396,311.00	5,298,511.00	5,574,176.00
Category Total		3,622,532.31	4,775,195.66	4,396,311.00	5,298,511.00	5,574,176.00
Total		3,622,532.31	4,775,195.66	4,396,311.00	5,298,511.00	5,574,176.00

**CITY OF KEARNEY
WATER OPERATION AND MAINTENANCE ACCOUNT EXPENDITURE SUMMARY
2024 - 2025 BUDGET**

Account	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
Water - Operations	2,839,046.29	3,902,332.50	3,552,557.00	4,465,444.00	4,629,645.00
Water - Administration	783,486.02	872,863.16	843,754.00	833,067.00	944,531.00
TOTAL EXPENDITURES	3,622,532.31	4,775,195.66	4,396,311.00	5,298,511.00	5,574,176.00

**CITY OF KEARNEY
WATER - OPERATIONS
2024-2025 BUDGET**

DESCRIPTION

Water Operations is a division of the Utilities Department. Water Operations produces all of the potable water for the City. It also ensures that the City's water meets the United States Environmental Protection Agency's regulations contained in the Safe Drinking Water Act and the State of Nebraska Department of Health Regulations contained in Title 179 of the Nebraska Administrative Code.

Water Operations:

- maintain three elevated water storage facilities and 24 wells to provide over 2.4 billion gallons of water annually to the City;
- operates the wells, water towers and booster pumps through an automated radio control system;
- maintains an inventory of water meters for new accounts that reads over 11,500 meters each month for billing purposes;
- provides regular inspections and an exercising program for nearly 4,800 main line water valves throughout the distribution system;
- maintain an operating and flushing program on over 1,900 fire hydrants connected to the water distribution system;
- ensures the delivery of water through 232 miles of water mains to approximately 9,600 residential customers and over 1,900 commercial customers;
- maintains a Cross Connection and Backflow Prevention Program required through Title 179 of the Nebraska Administrative Code and monitors annual inspection of nearly 3,200 backflow prevention devices in the City; and
- locates all City water and sanitary sewer lines when notified through the Nebraska One Call System.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Inventory Control Clerk	1	1	0
Maintenance Worker	0	1	0
Meter Technician, Senior	1	1	1
Utilities Maintenance Worker	5	5	10
Utilities Maintenance Worker, Lead	1	1	1
Utilities Maintenance Worker, Senior	2	2	2
Water & Sewer System Supervisor	1	1	1
Water Quality Coordinator	1	1	1
Water Quality Technician	1	1	1
Water System Operator	2	2	2
Water System Operator, Lead	0	1	1

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. GIS aerial photography (1/2 of cost)	366544157	\$16,500
2. Well Rehabs – Soft starts	366544157	\$60,000
3. Replace 2001 5-yard dump truck	366544157	\$160,000
4. NW Wellfield SCADA equipment replacement	366544157	\$150,000

**WATER - OPERATIONS
EXPENDITURES**

**FUND 36 - WATER OPERATION AND MAINTENANCE
ACCOUNT 65 - OPERATIONS**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal						
366541100	Salaries & wages	954,549.90	1,047,275.78	1,096,079.00	1,186,742.00	1,300,552.00
366541110	FICA, City's share	69,987.50	77,242.48	83,850.00	87,352.00	99,492.00
366541125	Health & dental insurance	206,699.11	194,585.93	242,474.00	246,672.00	275,582.00
366541130	Pension	43,674.01	52,696.52	49,490.00	66,759.00	71,666.00
366541155	Unemployment	0.00	0.00	5,000.00	0.00	0.00
366541170	Workers comp. insurance	30,975.77	27,613.22	33,248.00	33,248.00	42,839.00
	Category Total	1,305,886.29	1,399,413.93	1,510,141.00	1,620,773.00	1,790,131.00
42000 Supplies, Materials and Contractual Services						
366542175	Building repairs	16,165.68	38,173.78	15,000.00	55,000.00	24,800.00
366542199	CDL incentive	0.00	0.00	3,000.00	2,800.00	4,000.00
366542200	Chemicals	131,588.59	145,572.71	150,000.00	150,000.00	170,000.00
366542230	Clothing allowance	6,392.16	14,502.68	8,400.00	13,000.00	10,200.00
366542345	Electric power	439,423.80	449,615.92	475,000.00	475,000.00	490,000.00
366542415	Gas, oil and grease	41,541.02	62,503.85	50,000.00	55,000.00	65,000.00
366542465	Insurance, property & casualty	43,523.20	43,251.48	67,355.00	67,355.00	65,287.00
366542470	Inventory	292,427.43	481,858.76	372,750.00	460,000.00	401,020.00
366542525	Maintenance agreements	0.00	0.00	0.00	0.00	21,000.00
366542535	Materials	37,381.86	30,009.66	50,000.00	60,000.00	80,000.00
366542550	Meter replacement program	64,714.94	100,606.35	105,000.00	338,000.00	554,957.00
366542590	Other	39,223.83	59,514.62	38,450.00	75,000.00	50,700.00
366542620	Professional fees	41,674.24	47,607.93	47,261.00	47,261.00	58,400.00
366542670	Repair and maintenance	99,870.94	195,307.99	179,000.00	381,000.00	263,650.00
366542775	Storage and collection	22,109.75	17,214.26	32,445.00	8,000.00	18,500.00
366542860	Travel and training	5,415.95	9,179.06	8,755.00	8,755.00	5,500.00
366542910	Utilities	26,470.78	26,354.82	30,500.00	30,500.00	32,000.00
366542915	Vehicle repair	57,700.03	85,227.29	95,000.00	123,000.00	98,000.00
366542926	Water samples	33,337.07	34,835.43	52,000.00	40,000.00	40,000.00
	Category Total	1,398,961.27	1,841,336.59	1,779,916.00	2,389,671.00	2,453,014.00
44000 Capital Outlay						
366544100	Improvements	0.00	0.00	0.00	0.00	0.00
366544157	Equipment	134,198.73	661,581.98	262,500.00	455,000.00	386,500.00
	Category Total	134,198.73	661,581.98	262,500.00	455,000.00	386,500.00
	Total	2,839,046.29	3,902,332.50	3,552,557.00	4,465,444.00	4,629,645.00

**CITY OF KEARNEY
WATER - ADMINISTRATION
2024-2025 BUDGET**

DESCRIPTION

Water Administration coordinates the pumping of water from 24 different wells distributing through 232 miles of water lines to the final consumption point. Administration ensures that water is in compliance with the Safe Drinking Water Act. Water operation and maintenance salaries, and administrative costs are paid through the Water Administration account.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Account Clerk, Senior	0	0	.91
Account Clerk, Utility Billing	1	1	.33
Assistant Director of Utilities	.25	.25	.25
Director of Finance	.5	.5	.5
Director of Utilities	.25	.25	.25
GIS Coordinator	.25	.25	.25
GIS Technician	.5	.5	.5
Office Manager	0	0	.25

NOTABLE EXPENDITURES

	<u>Account Number</u>	<u>Cost</u>
1. Utilities office remodel	366644100	\$5,000
2. Utilities office furniture	366644157	\$5,000

**WATER - ADMINISTRATION
EXPENDITURES**

**FUND 36 - WATER OPERATION AND MAINTENANCE
ACCOUNT 66 - ADMINISTRATION**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal						
366641100	Salaries & wages	249,044.77	283,713.85	259,503.00	238,223.00	288,199.00
366641110	FICA, City's share	17,809.78	17,990.81	19,852.00	17,021.00	22,047.00
366641125	Health & dental insurance	42,833.22	40,033.40	38,744.00	39,749.00	64,414.00
366641130	Pension	10,984.13	10,865.04	11,031.00	9,882.00	15,594.00
366641155	Unemployment	0.00	0.00	2,000.00	0.00	0.00
366641170	Workers comp. insurance	279.24	253.04	308.00	308.00	365.00
	Category Total	320,951.14	352,856.14	331,438.00	305,183.00	390,619.00
42000 Supplies, Materials and Contractual Services						
366642105	Administrative	61,000.00	61,000.00	62,000.00	65,000.00	66,000.00
366642140	Audit fees	2,678.58	2,678.58	2,679.00	2,679.00	9,273.00
366642305	Credit card service charge	22,249.61	32,995.39	20,000.00	35,000.00	40,000.00
366642455	In lieu of tax	261,002.30	280,765.50	287,000.00	280,768.00	275,000.00
366642465	Insurance, property & casualty	3,431.09	3,453.45	5,137.00	5,137.00	5,839.00
366642525	Maintenance agreements	29,077.87	31,873.86	32,000.00	33,500.00	34,000.00
366642575	Office supplies	3,334.84	1,370.10	4,500.00	4,000.00	4,500.00
366642590	Other	1,265.36	2,155.97	1,100.00	2,500.00	2,300.00
366642605	Postage	27,352.31	32,148.64	28,800.00	34,000.00	38,000.00
366642630	Publicity, economic dev.	38,625.00	38,625.00	52,500.00	52,500.00	52,500.00
366642660	Refunds	0.00	0.00	500.00	200.00	500.00
366642860	Travel & training	3,951.16	4,076.07	2,600.00	2,600.00	4,000.00
366642910	Utilities	7,752.24	10,228.67	8,500.00	10,000.00	12,000.00
	Category Total	461,720.36	501,371.23	507,316.00	527,884.00	543,912.00
44000 Capital Outlay						
366644100	Improvements	0.00	18,635.79	5,000.00	0.00	5,000.00
366644157	Equipment	814.52	0.00	0.00	0.00	5,000.00
	Category Total	814.52	18,635.79	5,000.00	0.00	10,000.00
	Total	783,486.02	872,863.16	843,754.00	833,067.00	944,531.00

**CITY OF KEARNEY
WATER RETAINED REVENUES FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	14,960.54	14,141.46	15,454.00	716,306.00	615,454.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	3,818,071.51	5,256,895.79	3,298,778.00	2,459,769.00	2,705,487.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	6,558,834.46	10,946,509.04	10,841,567.50	11,771,061.00	11,978,788.00
TOTAL EXPENDITURES	10,391,866.51	16,217,546.29	14,155,799.50	14,947,136.00	15,299,729.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	10,621,832.39	10,789,420.25	10,982,751.00	10,797,587.00	11,192,076.00
Fines	1,230.00	1,680.00	1,200.00	1,500.00	1,500.00
Special Assessments	15,205.82	1,959.54	207,600.00	1,646.00	201,960.00
Interest	7,779.84	94,430.38	134,440.00	104,694.00	138,128.00
Miscellaneous	1,061,955.27	4,989,612.10	1,570,890.00	3,188,544.00	2,356,568.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	11,708,003.32	15,877,102.27	12,896,881.00	14,093,971.00	13,890,232.00
Beginning fund balance	3,652,132.13	4,968,268.94	5,167,275.44	4,627,824.92	3,774,659.92
Total cash available	15,360,135.45	20,845,371.21	18,064,156.44	18,721,795.92	17,664,891.92
Less total expenditures	10,391,866.51	16,217,546.29	14,155,799.50	14,947,136.00	15,299,729.00
Ending fund balance	4,968,268.94	4,627,824.92	3,908,356.94	3,774,659.92	2,365,162.92

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	4,065,745.53				
09/30/16	2,462,341.79	(1,603,403.74)			
09/30/17	2,007,488.20	(454,853.59)			
09/30/18	2,206,375.64	198,887.44			
09/30/19	1,570,863.68	(635,511.96)			
09/30/20	2,388,717.06	817,853.38			
09/30/21	3,652,132.13	1,263,415.07			
09/30/22	4,968,268.94	1,316,136.81			
09/30/23	4,627,824.92	(340,444.02)			
09/30/24 (estimate)	3,774,659.92	(853,165.00)			
09/30/25 (budget)	2,365,162.92	(1,409,497.00)	1,294,419.00	0.00	1,070,743.92

The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Water Operations & Maintenance Fund.

**WATER RETAINED REVENUES FUND
REVENUES**

**FUND 37 - WATER RETAINED REVENUES
ACCOUNT 00 - RETAINED REVENUES**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
33000 Charges for Services						
370033102	Activation/transfer fee	21,035.00	19,250.00	22,000.00	20,000.00	20,000.00
370033145	Commercial charges	875,243.06	914,304.60	888,740.00	877,232.00	943,024.00
370033165	Connection fees	11,920.95	15,572.04	0.00	19,250.00	0.00
370033197	Delinquency fee	23,576.73	23,446.76	23,000.00	23,000.00	24,725.00
370033200	Electrical dist. system	4,927,142.31	5,058,261.48	5,168,893.00	5,196,187.00	5,194,639.00
370033225	Multi family charges	667,291.37	712,794.42	736,755.00	678,836.00	729,749.00
370033252	Reconnection fees	20,197.16	25,094.65	20,000.00	25,000.00	25,000.00
370033255	Residential charges	3,670,175.40	3,592,054.90	3,683,051.00	3,532,915.00	3,797,884.00
370033258	Tax exempt charges	405,250.41	428,641.40	440,312.00	425,167.00	457,055.00
	Category Total	10,621,832.39	10,789,420.25	10,982,751.00	10,797,587.00	11,192,076.00
34000 Fines						
370034115	Returned check charge	1,230.00	1,680.00	1,200.00	1,500.00	1,500.00
	Category Total	1,230.00	1,680.00	1,200.00	1,500.00	1,500.00
35000 Special Assessments						
370035100	Assessment interest	355.81	0.00	100.00	152.00	0.00
370035105	Developer deposits	0.00	0.00	200,000.00	0.00	200,000.00
370035110	Special assessments	14,850.01	1,959.54	7,500.00	1,494.00	1,960.00
	Category Total	15,205.82	1,959.54	207,600.00	1,646.00	201,960.00
36000 Interest						
370036100	Interest	7,779.84	94,430.38	134,440.00	104,694.00	138,128.00
	Category Total	7,779.84	94,430.38	134,440.00	104,694.00	138,128.00
37000 Miscellaneous						
370037105	Bond proceeds	797,832.00	4,747,659.81	378,805.00	2,553,908.00	554,400.00
370037109	CRA contribution	41,223.02	56,402.99	56,212.00	67,234.00	64,766.00
370037130	Farm income	21,802.50	21,802.50	21,802.00	21,802.00	21,802.00
370037147	Grant proceeds	0.00	0.00	974,071.00	255,600.00	1,425,600.00
370037180	Miscellaneous	201,097.75	163,746.80	140,000.00	290,000.00	290,000.00
370037210	Sale of real estate	0.00	0.00	0.00	0.00	0.00
	Category Total	1,061,955.27	4,989,612.10	1,570,890.00	3,188,544.00	2,356,568.00
39000 Transfers						
370039100	Transfers from other funds	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	11,708,003.32	15,877,102.27	12,896,881.00	14,093,971.00	13,890,232.00

**CITY OF KEARNEY
WATER RETAINED REVENUES
2024-2025 BUDGET**

DESCRIPTION

All income received from water use fees are deposited into the Water Retained Revenues Fund. All receipts are held in this fund until transferred to the Water Operation and Maintenance Fund and Debt Service Fund. Remaining receipts are used for major capital projects.

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Miscellaneous water districts	376744110	\$400,000
2. UNMC Rural Ed Health building (1 of 15)	376744110	\$55,000
3. Lead service line replacement project	376744110	\$495,000
4. Infrastructure reimbursements	376744110	\$1,755,487

**WATER RETAINED REVENUES FUND
EXPENDITURES**

**FUND 37 - WATER RETAINED REVENUES
ACCOUNT 67 - RETAINED REVENUES**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
42000 Supplies, Materials and Contractual Services						
376742105	Administrative	14,960.54	14,141.46	12,454.00	13,306.00	12,454.00
376742517	Lead Svc Line Supp & Materials	0.00	0.00	0.00	700,000.00	600,000.00
376742590	Other	0.00	0.00	3,000.00	3,000.00	3,000.00
	Category Total	14,960.54	14,141.46	15,454.00	716,306.00	615,454.00
44000 Capital Outlay						
376744110	Construction-in-progress	3,818,071.51	5,256,895.79	3,298,778.00	2,459,769.00	2,705,487.00
	Category Total	3,818,071.51	5,256,895.79	3,298,778.00	2,459,769.00	2,705,487.00
49000 Transfers						
376749110	Transfer, Water O & M Fund	3,622,823.48	4,775,154.68	4,396,311.00	5,298,511.00	5,574,176.00
376749120	Transfer, G.F. (Electrical)	1,749,731.30	5,058,261.48	5,168,893.50	5,196,187.00	5,194,639.00
376749125	Transfer, Revenue Bond Fund	1,186,279.68	1,113,092.88	1,276,363.00	1,276,363.00	1,209,973.00
	Category Total	6,558,834.46	10,946,509.04	10,841,567.50	11,771,061.00	11,978,788.00
	Total	10,391,866.51	16,217,546.29	14,155,799.50	14,947,136.00	15,299,729.00

**CITY OF KEARNEY
WATER REVENUE BOND FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	8,000.00	0.00	10,000.00	10,000.00	10,000.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	1,097,880.03	1,153,399.19	1,335,470.00	1,335,470.00	1,251,439.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,105,880.03	1,153,399.19	1,345,470.00	1,345,470.00	1,261,439.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State Transfers	1,186,279.68	1,113,092.88	1,276,363.00	1,276,363.00	1,209,973.00
TOTAL REVENUES	1,186,279.68	1,113,092.88	1,276,363.00	1,276,363.00	1,209,973.00
Beginning fund balance	782,514.99	862,914.64	812,612.64	822,608.33	753,501.33
Total cash available	1,968,794.67	1,976,007.52	2,088,975.64	2,098,971.33	1,963,474.33
Less total expenditures	1,105,880.03	1,153,399.19	1,345,470.00	1,345,470.00	1,261,439.00
Ending fund balance	862,914.64	822,608.33	743,505.64	753,501.33	702,035.33

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/15	814,600.49				
09/30/16	809,995.89	(4,604.60)			
09/30/17	805,056.11	(4,939.78)			
09/30/18	776,756.13	(28,299.98)			
09/30/19	799,264.00	22,507.87			
09/30/20	813,620.70	14,356.70			
09/30/21	782,514.99	(31,105.71)			
09/30/22	862,914.64	80,399.65			
09/30/22	822,608.33	(40,306.31)			
09/30/23 (estimate)	753,501.33	(69,107.00)			
09/30/24 (budget)	702,035.33	(51,466.00)	0.00	702,035.33	0.00

The City shall maintain sufficient reserves in its debt service funds which shall equal or exceed the reserve fund balances required by bond ordinances.

**WATER REVENUE BOND FUND
REVENUES**

**FUND 78 - WATER REVENUE BOND
ACCOUNT 00 - BOND PAYMENT**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
36000 Interest						
780036100	Interest	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
37000 Miscellaneous						
780037105	Bond proceeds	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
39000 Transfers						
780039120	Transfer, Ret. Rev. fund	1,186,279.68	1,113,092.88	1,276,363.00	1,276,363.00	1,209,973.00
780039135	Transfer, Bond Reserve fund	0.00	0.00	0.00	0.00	0.00
	Category Total	1,186,279.68	1,113,092.88	1,276,363.00	1,276,363.00	1,209,973.00
	Total	1,186,279.68	1,113,092.88	1,276,363.00	1,276,363.00	1,209,973.00

**CITY OF KEARNEY
WATER REVENUE BOND
2024-2025 BUDGET**

DESCRIPTION

The City of Kearney currently has the following Combined Utilities Revenue Bonds outstanding which are included in the Water Revenue Bond Fund:

Combined Utilities Revenue Bonds dated September 30, 2010 – On July 27, 2010 the Kearney City Council passed and approved Ordinance Number 7607, which authorized the issuance of Combined Utilities Revenue Bonds, of the City of Kearney in the principal amount of \$240,000.00 for the purpose of paying the cost of additions and improvements to the City's Water System. The Combined Utilities Revenue Bonds are dated September 30, 2010, and are in the form of a single promissory note to the Nebraska Department of Environmental Quality. Payments begin June 15, 2011, semi-annual payments are \$6,469.74, and the annual interest rate is 2.00%. The final maturity is December 15, 2030. The paying agent is the City Treasurer, City of Kearney, Nebraska.

Combined Utilities Revenue Bonds dated August 12, 2014 – On July 8, 2014 the Kearney City Council passed and approved Ordinance Number 7911, which authorized the issuance of Combined Utilities Revenue Bonds, of the City of Kearney in the principal amount of \$427,000.00 for the purpose of paying the cost of additions and improvements to the City's Water System. The Combined Utilities Revenue Bonds are dated August 12, 2014, and are in the form of a single promissory note to the Nebraska Department of Environmental Quality. Payments begin December 15, 2015, semi-annual payments are \$9,359.47, and the annual interest rate is 2.00%. The final maturity is June 15, 2035. The paying agent is the City Treasurer, City of Kearney, Nebraska.

Combined Utilities Revenue Bonds dated December 27, 2016 – On August 9, 2016 the Kearney City Council passed and approved Ordinance Number 8094, which authorized the issuance of Combined Utilities Revenue Bonds, of the City of Kearney in the principal amount of \$1,500,000.00 for the purpose of paying the cost of additions and improvements to the City's Water System. The Combined Utilities Revenue Bonds are dated December 27, 2016, and are in the form of a single promissory note to the Nebraska Department of Environmental Quality. Payments begin June 15, 2019, semi-annual payments are \$45,683.40, and the annual interest rate is 2.00%. The final maturity is December 15, 2038. The paying agent is the City Treasurer, City of Kearney, Nebraska.

Combined Utilities Revenue Bonds dated April 15, 2019 – On February 12, 2019 the Kearney City Council passed and approved Ordinance Number 8322, which authorized the issuance of Combined Utilities Revenue Bonds, of the City of Kearney in the principal amount of \$915,000.00 for the purpose of paying the cost of an extension of

the City's Water System. The City used \$369,017.00 of the authorized \$915,000.00. The Combined Utilities Revenue Bonds are dated April 15, 2019, and are in the form of a single promissory note to the Nebraska Department of Environmental Quality. Payments begin June 15, 2020, semi-annual payments are \$27,867, and the annual interest rate is 2.0%. The final maturity is December 15, 2039. The paying agent is the City Treasurer, City of Kearney, Nebraska.

Combined Utilities Revenue Refunding Bonds dated August 10, 2020 – On June 24, 2020 the Kearney City Council passed and approved Ordinance Number 8426, which authorized the issuance of Combined Utilities Revenue Refunding Bonds, Series 2020B, of the City of Kearney, in the principal amount of \$8,565,000.00 for the purpose of providing for the payment and redemption of the City's Series 2012, 2013, 2014E and 2015 Bonds. The Combined Utilities Revenue Bonds are dated August 10, 2020 and mature serially beginning December 15, 2020 in amounts ranging between \$150,000.00 to \$990,000.00. Interest coupon rates range from 0.70% to 2.00%. The final maturity is December 15, 2034. The principal and interest payments of the Combined Utilities Revenue Refunding Bonds, Series 2014, are paid by the Sewer Revenue Bond Fund and the Water Revenue Bond Fund. The paying agent is the City Treasurer, City of Kearney, Nebraska.

Combined Utilities Revenue Bonds dated April 23, 2021 – On March 23, 2021 the Kearney City Council passed and approved Ordinance Number 8476 which authorized the issuance of Combined Utilities Revenue Refunding Bonds, Series 2021, of the City of Kearney in the principal amount of \$1,045,000.00 for the purpose of paying the cost of maintaining, extending, enlarging and improving the waterworks plant and water system and the sewage disposal plant and sanitary sewer system of the City. The Combined Utilities Revenue Refunding Bonds, Series 2021, are dated April 23, 2021 and mature serially beginning December 15, 2021 in amounts ranging between \$30,000.00 to \$60,000.00. Interest coupon rates range from 0.30% to 2.25%. The final maturity is December 15, 2041. The principal and interest payments of the Combined Utilities Revenue Refunding Bonds, Series 2021, are paid by the Sewer Revenue Bond Fund (61.74%) and the Water Revenue Bond Fund (38.26%). The paying agent is the City Treasurer, City of Kearney, Nebraska.

Combined Utilities Revenue Bonds dated March 2, 2022 – On December 21, 2021 the Kearney City Council passed and approved Ordinance Number 8540, which authorized the issuance of Combined Utilities Revenue Bonds, of the City of Kearney in the principal amount of \$8,000,000.00 for the purpose of paying the cost of an extension of the City's Water System. The Combined Utilities Revenue Bonds are dated March 2, 2022, and are in the form of a single promissory note to the Nebraska Department of Environmental Quality. Payments begin December 15, 2023, semi-annual payments are \$200,000 and the annual interest rate is 0.0%. The final maturity is June 15, 2043. The paying agent is the City Treasurer, City of Kearney, Nebraska.

Combined Utilities Revenue Bonds dated January 10, 2024 – On November 28, 2023 the Kearney City Council passed and approved Ordinance Number 8656, which

authorized the issuance of Combined Utilities Revenue Bonds, of the City of Kearney in the principal amount of \$4,066,550.00 for the purpose of purchasing mechanical inventory and replacing and galvanizing lead and lead containing service lines. The Combined Utilities Revenue Bonds are dated January 10, 2024 and are in the form of a single promissory note to the Nebraska Department of Environment and Energy. The loan Principal is \$1,138,550.00 and the Grant/Loan Forgiveness is \$2,928,000.00. Payments begin June 15, 2026, semi-annual payments are \$18,975.83 and the annual interest rate is 0.0%. The final maturity is December 15, 2055. The paying agent is the City Treasurer, City of Kearney, Nebraska.

**WATER REVENUE BOND FUND
EXPENDITURES**

**FUND 78 - WATER REVENUE BOND
ACCOUNT 00 - BOND PAYMENT**

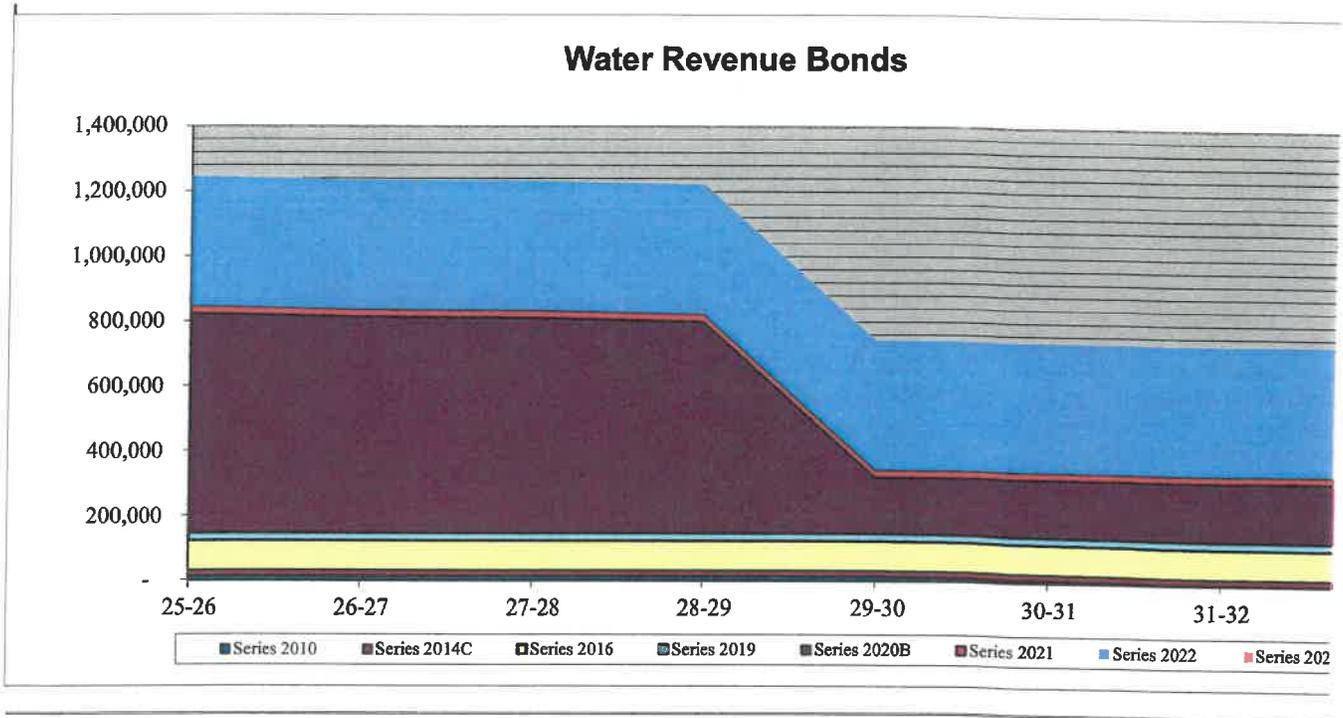
Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
42000 Supplies, Materials and Contractual Services						
780042590	Other	8,000.00	0.00	10,000.00	10,000.00	10,000.00
	Category Total	8,000.00	0.00	10,000.00	10,000.00	10,000.00
45000 Debt Servicing						
780045110	Bond payments	982,143.43	1,047,580.29	1,238,590.00	1,238,590.00	1,162,719.00
780045130	Interest payments	115,736.60	105,818.90	96,880.00	96,880.00	88,720.00
	Category Total	1,097,880.03	1,153,399.19	1,335,470.00	1,335,470.00	1,251,439.00
	Total	1,105,880.03	1,153,399.19	1,345,470.00	1,345,470.00	1,261,439.00

**CITY OF KEARNEY
SCHEDULE OF BOND MATURITIES
WATER REVENUE BONDS
2024 - 2025 BUDGET**

	9-30-25	9-30-26	9-30-27	9-30-28	9-30-29	9-30-30	9-30-31	9-30-32	9-30-33	Thereafter	Totals
September 30, 2010 (SRF) (Parkview Estates 5th Addition)											
Principal	11,426	11,656	11,890	12,129	12,373	12,622	6,406				78,502
Interest	1,513	1,284	1,049	810	566	318	64				5,604
August 12, 2014C (SRF) (Bearcat Corner)											
Principal	15,268	15,575	15,888	16,208	16,534	16,866	17,205	17,551	17,903	27,323	176,322
Interest	3,450	3,144	2,831	2,511	2,185	1,853	1,514	1,168	815	547	20,019
December 27, 2016 (SRF) (Radio Road Meter Project)											
Principal	68,807	70,190	71,601	73,040	74,508	76,006	77,534	79,092	80,682	473,629	1,145,091
Interest	22,559	21,176	19,766	18,326	16,858	15,361	13,833	12,275	10,685	28,888	179,727
April 15, 2019 (SRF) (Younes Center 6th)											
Principal	16,430	16,760	17,097	17,440	17,791	18,148	18,513	18,885	19,265	146,145	306,474
Interest	6,048	5,717	5,381	5,037	4,686	4,329	3,964	3,592	3,212	13,703	55,669
August 10, 2020 (48th Street Water Tower, Fountain Hills 5th Addition, Central Ave, 26th to 31st, Northwest Wellfield, and Ultraviolet Disinfection, Airport Impr.)											
Principal	631,658	633,300	629,735	634,735	631,658	156,093	164,735	171,170	177,605	315,383	4,148,068
Interest	49,717	43,708	36,920	29,332	21,101	15,692	13,269	10,580	7,614	6,029	233,961
April 23 2021 (31st Street Ave D to Ave G Water Main)											
Principal	19,130	19,130	19,130	19,130	19,130	19,130	19,130	19,130	19,130	177,909	350,079
Interest	5,433	5,318	5,184	5,026	4,840	4,625	4,386	4,127	3,836	17,970	60,745
March 2, 2022 (SRF) (Ave N Water Tower) (Projected)											
Principal	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	4,400,000	8,000,000
Interest	0	0	0	0	0	0	0	0	0	0	0
January 10, 2024 (SRF) (Lead Service Line Replacement) (Projected)											
Principal	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	978,550	1,138,550
Interest	0	0	0	0	0	0	0	0	0	0	0
Total	1,162,719	1,186,611	1,185,341	1,192,682	1,191,993	720,865	723,522	725,828	734,585	6,518,939	15,343,085
Principal	88,720	80,347	71,130	61,043	50,238	42,177	37,029	31,742	26,162	67,137	555,725
Interest	1,251,440	1,266,958	1,256,471	1,253,726	1,242,231	763,041	760,551	757,570	760,747	6,586,075	15,898,810
Total											

CITY OF KEARNEY WATER REVENUE BOND FUND 2024-2025 BUDGET

CHARTS & GRAPHS



**CITY OF KEARNEY
STORM WATER UTILITY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	118,659.48	121,291.50	120,045.00	129,835.00	126,833.00
Supplies, Materials and Contractual Services	60,762.13	87,057.32	134,474.00	120,497.00	134,811.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	165,519.83	475,284.50	735,000.00	735,000.00	19,500.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	344,941.44	683,633.32	989,519.00	985,332.00	281,144.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	417,550.96	423,326.03	621,100.00	629,000.00	629,000.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	1,657.20	17,718.09	32,288.00	25,144.00	28,438.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	419,208.16	441,044.12	653,388.00	654,144.00	657,438.00
Beginning fund balance	700,149.25	774,415.97	894,471.97	531,826.77	200,638.77
Total cash available	1,119,357.41	1,215,460.09	1,547,859.97	1,185,970.77	858,076.77
Less total expenditures	344,941.44	683,633.32	989,519.00	985,332.00	281,144.00
Ending fund balance	774,415.97	531,826.77	558,340.97	200,638.77	576,932.77

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	0.00				
09/30/16	0.00	0.00			
09/30/17	53,251.35	53,251.35			
09/30/18	163,577.71	110,326.36			
09/30/19	217,096.36	53,518.65			
09/30/20	436,150.32	219,053.96			
09/30/21	700,149.25	263,998.93			
09/30/22	774,415.97	74,266.72			
09/30/23	531,826.77	(242,589.20)			
09/30/24 (estimate)	200,638.77	(331,188.00)			
09/30/25 (budget)	576,932.77	376,294.00	65,411.00	0.00	511,521.77

The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Storm Water Utility Fund.

**STORM WATER UTILITY
REVENUES**

**FUND 38 - STORM WATER UTILITY
ACCOUNT 68 - STORM WATER UTILITY**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
33000 Charges for Services						
380033145	Commercial charges	73,530.82	74,705.57	99,000.00	97,000.00	97,000.00
380033225	Multi family charges	111,218.04	114,157.60	171,000.00	179,000.00	179,000.00
380033255	Residential charges	215,964.10	217,402.04	328,500.00	330,000.00	330,000.00
380033258	Tax exempt charges	16,838.00	17,060.82	22,600.00	23,000.00	23,000.00
	Category Total	417,550.96	423,326.03	621,100.00	629,000.00	629,000.00
36000 Interest						
380036100	Interest	1,657.20	17,718.09	32,288.00	25,144.00	28,438.00
	Category Total	1,657.20	17,718.09	32,288.00	25,144.00	28,438.00
37000 Miscellaneous						
380037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
38000 Intergovernmental - State						
380038145	State grants	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	419,208.16	441,044.12	653,388.00	654,144.00	657,438.00

**CITY OF KEARNEY
STORMWATER UTILITY
2024-2025 BUDGET**

DESCRIPTION

The Stormwater Utility is a component of the Public Works Department. The Stormwater Utility assists the City in its responsibility for the operation, construction, maintenance and repair of stormwater drainage system facilities. The Utility provides adequate systems of collection, conveyance, detention, treatment and release of stormwater and the reduction of potential hazards to property and life resulting from stormwater runoff. It provides for the improvement of general health and welfare through the reduction of undesirable stormwater conditions as well as improvements to the water quality in the storm and surface water system and its receiving waters.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Engineering Assistant II	1	1	1
Part Time			
Code Inspector	1	1	1

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Secondary Containment System-Deicing Station	386844157	\$19,500

**STORM WATER UTILITY
EXPENDITURES**

**FUND 38 - STORM WATER UTILITY
ACCOUNT 68 - STORM WATER UTILITY**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal						
386841100	Salaries & wages	97,032.00	99,960.77	98,024.00	107,059.00	103,221.00
386841110	FICA	7,264.37	7,503.64	7,499.00	8,040.00	7,896.00
386841125	Health & dental insurance	9,862.68	9,244.05	9,695.00	9,706.00	10,570.00
386841130	Pension	4,006.53	4,153.03	4,244.00	4,447.00	4,506.00
386841170	Workers comp. insurance	493.90	430.01	583.00	583.00	640.00
	Category Total	118,659.48	121,291.50	120,045.00	129,835.00	126,833.00
42000 Supplies, Materials and Contractual Services						
386842115	Marketing	7,981.33	8,086.33	15,000.00	12,000.00	15,000.00
386842230	Clothing Allowance	0.00	150.00	150.00	150.00	150.00
386842330	Dues & publications	35.00	35.00	1,000.00	523.00	1,000.00
386842415	Gas, oil & grease	1,125.97	1,307.78	2,000.00	2,000.00	2,000.00
386842465	Insurance, property & casualty	1,110.39	1,089.51	2,324.00	2,324.00	2,661.00
386842562	NPDES	0.00	6,396.00	10,000.00	10,000.00	10,000.00
386842590	Other	10,544.99	5,376.13	25,000.00	15,000.00	20,000.00
386842620	Professional fees	33,692.50	48,323.75	35,000.00	35,000.00	40,000.00
386842670	Repairs and maintenance	5,996.30	15,139.94	40,000.00	40,000.00	40,000.00
386842860	Travel & training	100.00	994.75	2,000.00	1,500.00	2,000.00
386842915	Vehicle repair	175.65	158.13	2,000.00	2,000.00	2,000.00
	Category Total	60,762.13	87,057.32	134,474.00	120,497.00	134,811.00
44000 Capital Outlay						
386844100	Improvements	165,519.83	466,637.30	735,000.00	735,000.00	0.00
386844157	Equipment	0.00	8,647.20	0.00	0.00	19,500.00
	Category Total	165,519.83	475,284.50	735,000.00	735,000.00	19,500.00
	Total	344,941.44	683,633.32	989,519.00	985,332.00	281,144.00

**CITY OF KEARNEY
KEARNEY REGIONAL AIRPORT FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	773,909.45	900,181.89	1,038,840.00	973,713.00	1,078,567.00
Supplies, Materials and Contractual Services	3,476,913.12	3,232,162.55	3,427,497.00	3,446,836.00	3,450,227.00
Equipment Rental	23,820.00	5,220.00	5,220.00	5,220.00	5,220.00
Capital Outlay	6,161,247.20	5,097,124.95	3,027,902.00	7,246,327.00	6,635,502.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	1,614,150.00	0.00	0.00	0.00
TOTAL EXPENDITURES	10,435,889.77	10,848,839.39	7,499,459.00	11,672,096.00	11,169,516.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	3,273,067.07	3,776,435.22	4,050,006.00	4,040,285.00	4,053,004.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	1,505.36	6,136.95	34,112.00	26,564.00	31,148.00
Miscellaneous	5,442,217.34	6,916,563.16	3,529,671.00	12,077,135.00	7,375,573.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	1,696,059.35	0.00	0.00	0.00	0.00
TOTAL REVENUES	10,412,849.12	10,699,135.33	7,613,789.00	16,143,984.00	11,459,725.00
Beginning fund balance	1,224,568.45	1,201,527.80	1,146,042.80	1,051,823.74	5,523,711.74
Total cash available	11,637,417.57	11,900,663.13	8,759,831.80	17,195,807.74	16,983,436.74
Less total expenditures	10,435,889.77	10,848,839.39	7,499,459.00	11,672,096.00	11,169,516.00
Ending fund balance	1,201,527.80	1,051,823.74	1,260,372.80	5,523,711.74	5,813,920.74

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	381,928.35				
09/30/16	766,999.12	385,070.77			
09/30/17	900,342.73	133,343.61			
09/30/18	651,947.15	(248,395.58)			
09/30/19	844,755.61	192,808.46			
09/30/20	208,450.35	(636,305.26)			
09/30/21	1,224,568.45	1,016,118.10			
09/30/22	1,201,527.80	(23,040.65)			
09/30/22	1,051,823.74	(149,704.06)			
09/30/23 (estimate)	5,523,711.74	4,471,888.00			
09/30/24 (budget)	5,813,920.74	290,209.00	452,503.50	0.00	5,361,417.24

The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Airport Fund.

**KEARNEY REGIONAL AIRPORT FUND
REVENUES**

**FUND 39 - KEARNEY REGIONAL AIRPORT
ACCOUNT 69 - AIRPORT**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
33000 Charges for Services						
390033113	Aeronautical fees	1,735.55	1,787.62	1,788.00	1,788.00	1,842.00
390033115	Agriculture lands & leases	203,120.70	223,768.33	266,082.00	257,116.00	260,491.00
390033198	Drag strip lease	3,127.08	3,127.08	3,127.00	3,166.00	3,221.00
390033203	Fuel fees	61,208.73	3,354.56	3,200.00	3,200.00	3,200.00
390033204	Fuel sales	2,677,881.59	3,091,627.37	3,300,000.00	3,312,000.00	3,312,000.00
390033212	Hangar leases - FBO	71,634.16	208,842.28	218,280.00	221,800.00	166,800.00
390033213	Hangar leases	44,122.81	26,852.40	26,955.00	26,954.00	26,954.00
390033214	Industrial land leases	15,530.98	26,700.24	33,900.00	31,700.00	38,700.00
390033218	Landing fees	49,189.79	42,637.85	41,000.00	41,000.00	42,475.00
390033226	Overnight hangar fees-FBO	0.00	0.00	0.00	0.00	65,000.00
390033227	Overtime reimbursement	20,665.00	21,670.00	24,959.00	12,000.00	0.00
390033243	Ramp leases	20,936.60	21,860.00	21,900.00	21,900.00	21,900.00
390033244	Ramp usage fee	5,400.00	5,833.33	6,000.00	6,000.00	6,600.00
390033260	T-hangar leases	33,925.00	29,345.00	34,800.00	31,320.00	33,480.00
390033262	Terminal building	58,033.12	61,837.16	61,113.00	63,439.00	63,439.00
390033296	Warehouse leases	6,555.96	7,192.00	6,902.00	6,902.00	6,902.00
Category Total		3,273,067.07	3,776,435.22	4,050,006.00	4,040,285.00	4,053,004.00
36000 Interest						
390036100	Interest	1,505.36	6,136.95	34,112.00	26,564.00	31,148.00
Category Total		1,505.36	6,136.95	34,112.00	26,564.00	31,148.00
37000 Miscellaneous						
390037125	FAA & NDA proceeds	5,311,948.38	6,785,350.03	3,389,821.00	11,351,535.00	7,205,773.00
390037180	Miscellaneous	6,032.79	2,119.77	2,000.00	68,000.00	2,000.00
390037181	Miscellaneous - FBO	13,452.59	67,902.25	72,000.00	80,000.00	80,000.00
390037198	Passenger facility charges	110,783.58	61,191.11	65,850.00	52,600.00	87,800.00
390037210	Sale of real estate	0.00	0.00	0.00	525,000.00	0.00
Category Total		5,442,217.34	6,916,563.16	3,529,671.00	12,077,135.00	7,375,573.00
39000 Transfers						
390039100	Transfer, General Fund	0.00	0.00	0.00	0.00	0.00
390039105	Transfer, W&S (electrical)	1,696,059.35	0.00	0.00	0.00	0.00
Category Total		1,696,059.35	0.00	0.00	0.00	0.00
Total		10,412,849.12	10,699,135.33	7,613,789.00	16,143,984.00	11,459,725.00

**CITY OF KEARNEY
AIRPORT ACCOUNT EXPENDITURE SUMMARY
2024 - 2025 BUDGET**

Account	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
Airport - Operations	7,232,616.95	6,364,238.23	3,090,635.00	2,781,721.00	7,566,595.00
Airport - FBO	3,203,272.82	4,484,601.16	4,408,824.00	8,890,375.00	3,602,921.00
TOTAL EXPENDITURES	10,435,889.77	10,848,839.39	7,499,459.00	11,672,096.00	11,169,516.00

**CITY OF KEARNEY
KEARNEY REGIONAL AIRPORT – OPERATIONS
2024-2025 BUDGET**

DESCRIPTION

The Kearney Regional Airport Corporation is an uncontrolled Class E Airport located east of the City and immediately north of Highway 30. The Airport features a 7,100' x 150' primary runway, a 4,500' x 75' crosswind runway, a modern passenger terminal, excellent hangar facilities and storage for approximately 80 aircraft. Scheduled air service includes connections to Denver, and charter flights are also available. Airport and hotel courtesy cars, rental cars and taxi services provide transportation to and from the Airport. Corporate executives, freight operations, aerial agriculture and the business community are all served by the Airport. Pilot instruction, aircraft maintenance and repair, medical helicopter service and aviation fuel services are also available.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Airport Director	1	1	1
Airport Operations Worker, Lead	1	1	1
Airport Operations Worker	3	3	3
Airport Police Officer	.5	0	0

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Aircraft parking apron rehab	396944100	\$5,947,002
2. Airport Layout Plan update	396944100	\$375,000
3. Airport exterior hangar lighting	396944100	\$16,000
4. Snow removal equipment – blower	396944157	\$30,000
5. Trailer for maintenance shop	396944157	\$9,500
6. Airfield lighting regulator	396944157	\$30,000
7. Deck mower	396944157	\$30,000
8. Airfield wind cone replacement (3)	396944157	\$23,000

**KEARNEY REGIONAL AIRPORT FUND
EXPENDITURES**

**FUND 39 - KEARNEY REGIONAL AIRPORT
ACCOUNT 69 - OPERATIONS**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal						
396941100	Salaries & wages	411,053.90	358,553.09	365,930.00	366,405.00	375,660.00
396941105	Salaries & wages, seasonal	0.00	0.00	9,600.00	0.00	0.00
396941110	FICA, Airport's share	30,627.12	26,699.49	28,728.00	27,527.00	28,738.00
396941125	Health & dental insurance	70,714.71	34,173.70	34,232.00	41,410.00	47,492.00
396941130	Pension	21,888.51	20,188.23	21,110.00	21,441.00	22,540.00
396941145	Police retirement	2,268.33	305.26	0.00	0.00	0.00
396941170	Workers comp. insurance	10,265.95	7,648.08	9,663.00	9,663.00	10,465.00
	Category Total	546,618.52	447,567.85	469,263.00	466,446.00	484,895.00
42000 Supplies, Materials and Contractual Services						
396942113	Agriculture lands and leases	81,694.45	13,538.70	50,000.00	40,000.00	50,000.00
396942115	Airport marketing	19,152.57	16,358.26	30,000.00	16,000.00	16,000.00
396942116	Airline subsidy	544,520.34	0.00	0.00	0.00	0.00
396942140	Audit fee	2,678.58	2,678.58	2,700.00	2,679.00	9,273.00
396942230	Clothing allowance	1,196.35	593.84	1,000.00	600.00	1,000.00
396942415	Fuel	24,590.42	28,530.67	30,000.00	29,000.00	30,000.00
396942465	Insurance, property & casualty	38,259.22	48,465.65	72,050.00	72,050.00	68,063.00
396942525	Maintenance agreements	0.00	0.00	0.00	0.00	842.00
396942570	Office expense	1,187.08	2,380.76	1,500.00	7,500.00	3,000.00
396942590	Other	0.00	0.00	0.00	1,125.00	0.00
396942620	Professional fees	33,309.01	25,625.01	42,000.00	32,000.00	15,000.00
396942670	Repairs & maintenance	143,588.08	158,663.13	130,000.00	145,000.00	130,000.00
396942687	Runway deicer	11,320.00	83,527.57	65,000.00	55,000.00	70,000.00
396942688	Runway paint	0.00	41,262.50	25,000.00	41,000.00	40,000.00
396942830	Telephone service	9,719.18	16,022.59	15,000.00	15,000.00	15,000.00
396942837	Terminal supplies & maint.	30,730.77	36,798.80	44,200.00	55,000.00	37,000.00
396942860	Travel & training	5,610.47	3,706.75	4,800.00	4,800.00	5,800.00
396942910	Utilities	77,908.74	113,006.33	125,000.00	113,000.00	125,000.00
	Category Total	1,025,465.26	591,159.14	638,250.00	629,754.00	615,978.00
43000 Equipment Rental						
396943180	V.O.R. operation	5,220.00	5,220.00	5,220.00	5,220.00	5,220.00
	Category Total	5,220.00	5,220.00	5,220.00	5,220.00	5,220.00
44000 Capital Outlay						
396944100	Improvements	5,598,140.87	3,632,027.29	550,000.00	1,667,116.00	6,338,002.00
396944157	Equipment	57,172.30	74,113.95	1,427,902.00	13,185.00	122,500.00
	Category Total	5,655,313.17	3,706,141.24	1,977,902.00	1,680,301.00	6,460,502.00
44000 Transfers						
396949100	Transfers to other funds	0.00	1,614,150.00	0.00	0.00	0.00
	Category Total	0.00	1,614,150.00	0.00	0.00	0.00
	Total	7,232,616.95	6,364,238.23	3,090,635.00	2,781,721.00	7,566,595.00

**CITY OF KEARNEY
KEARNEY REGIONAL AIRPORT - FBO
2024-2025 BUDGET**

DESCRIPTION

Kearney Flight Services is a Fixed Base Operator at the Kearney Regional Airport. Kearney Flight Services provides the highest quality air services and competitive fuel pricing. The team is FAA Part 139 Fuel Safety Compliant and holds aviation safety in the highest regard. Services include Jet A and 100 LL fueling, Ground Power Unit, lavatory, aircraft tie down, heated hangar space, and also offers aviation breathing oxygen.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Administrative Assistant	1	1	1
Airport Operations Worker	1	0	0
Assistant Airport Director	1	1	1
Aviation Service Technician	0	2	2
Aviation Service Technician, Senior	1	1	1
Aviation Support Specialist	1	0	0
Office Manager	0	1	1
Part Time			
Aviation Service Technician	5	5	5

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Rehab asphalt parking lot	397044100	\$80,000
2. Floor scrubber (new hangar)	397044157	\$30,000
3. 100LL fueling trailer	397044157	\$65,000

**KEARNEY REGIONAL AIRPORT FUND
EXPENDITURES**

**FUND 39 - KEARNEY REGIONAL AIRPORT
ACCOUNT 70 - FBO**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal						
397041100	Salaries & wages	192,741.79	359,627.12	423,805.00	400,287.00	447,842.00
397041110	FICA, Airport's share	14,526.46	26,976.17	32,421.00	29,751.00	34,260.00
397041125	Health & dental insurance	10,633.93	44,537.84	83,915.00	50,757.00	81,052.00
397041130	Pension	5,858.71	16,439.70	20,922.00	17,958.00	20,957.00
397041170	Workers comp. insurance	3,530.04	5,033.21	8,514.00	8,514.00	9,561.00
Category Total		227,290.93	452,614.04	569,577.00	507,267.00	593,672.00
42000 Supplies, Materials and Contractual Services						
397042115	Marketing	13,519.40	11,394.82	10,000.00	10,000.00	7,000.00
397042197	Catering	10,380.53	21,117.72	20,000.00	6,000.00	12,000.00
397042230	Clothing allowance	7,618.61	4,083.67	6,000.00	4,000.00	6,000.00
397042261	Complimentary Snacks/Beverages	0.00	5,693.49	0.00	10,000.00	10,000.00
397042403	Fuel flowage fee	42,013.92	0.00	0.00	0.00	0.00
397042370	Equipment Repairs	0.00	724.88	5,000.00	5,000.00	7,000.00
397042415	Gas, oil, grease	977.74	2,112.66	3,000.00	1,535.00	5,000.00
397042420	Gas, oil, grease inventory	2,313,546.87	2,547,554.03	2,712,000.00	2,724,000.00	2,724,000.00
397042465	Insurance, property & casualty	3,041.60	4,256.46	7,247.00	7,247.00	15,249.00
397042570	Office expenses	18,905.69	6,876.96	6,000.00	4,000.00	4,000.00
397042590	Other	1,865.40	41.00	2,000.00	2,500.00	1,000.00
397042620	Professional fees	14,543.71	15,070.45	5,000.00	20,000.00	20,000.00
397042790	Supplies	12,055.92	8,758.92	6,000.00	12,000.00	12,000.00
397042830	Telephone Service	450.48	0.00	0.00	0.00	0.00
397042860	Travel & training	1,822.48	1,077.37	1,000.00	800.00	1,000.00
397042915	Vehicle repair	10,705.51	12,240.98	6,000.00	10,000.00	10,000.00
Category Total		2,451,447.86	2,641,003.41	2,789,247.00	2,817,082.00	2,834,249.00
43000 Equipment Rental						
397043102	Equipment	18,600.00	0.00	0.00	0.00	0.00
Category Total		18,600.00	0.00	0.00	0.00	0.00
44000 Capital Outlay						
397044100	Improvements	439,394.50	1,186,747.28	1,050,000.00	5,422,026.00	80,000.00
397044157	Equipment	66,539.53	204,236.43	0.00	144,000.00	95,000.00
Category Total		505,934.03	1,390,983.71	1,050,000.00	5,566,026.00	175,000.00
Total		3,203,272.82	4,484,601.16	4,408,824.00	8,890,375.00	3,602,921.00

INTERNAL SERVICE FUNDS

GAAP permit internal service funds to be used "to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis."

**CITY OF KEARNEY
HEALTH INSURANCE FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	9,520.00	8,704.00	10,000.00	4,575.00	10,000.00
Supplies, Materials and Contractual Services	4,771,786.38	5,283,801.29	5,618,035.00	6,108,250.45	6,440,718.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	4,781,306.38	5,292,505.29	5,628,035.00	6,112,825.45	6,450,718.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	4,964,893.19	4,880,441.32	5,012,600.00	5,152,307.00	5,630,674.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	4,964,893.19	4,880,441.32	5,012,600.00	5,152,307.00	5,630,674.00
Beginning fund balance	1,599,145.49	1,782,732.30	1,052,732.30	1,370,668.33	410,149.88
Total cash available	6,564,038.68	6,663,173.62	6,065,332.30	6,522,975.33	6,040,823.88
Less total expenditures	4,781,306.38	5,292,505.29	5,628,035.00	6,112,825.45	6,450,718.00
Ending fund balance	1,782,732.30	1,370,668.33	437,297.30	410,149.88	(409,894.12)

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	518,618.76				
09/30/16	(480,045.31)	(998,664.07)			
09/30/17	(43,069.51)	436,975.80			
09/30/18	(88,438.89)	(45,369.38)			
09/30/19	705,406.49	793,845.38			
09/30/20	705,406.49	0.00			
09/30/21	1,599,145.49	893,739.00			
09/30/22	1,782,732.30	183,586.81			
09/30/23	1,370,668.33	(412,063.97)			
09/30/24 (estimate)	410,149.88	(960,518.45)			
09/30/25 (budget)	(409,894.12)	(820,044.00)	0.00	0.00	-409,894.12

**HEALTH INSURANCE FUND
REVENUES**

**FUND 40 - HEALTH INSURANCE
ACCOUNT 00 - HEALTH INSURANCE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
37000 Miscellaneous						
400037107	City & employee - health/dental	4,781,848.79	4,704,648.36	4,841,600.00	4,972,483.00	5,443,174.00
400037112	City & employee - life, LTD, eye	124,659.44	138,356.50	133,000.00	135,557.00	136,000.00
400037203	Miscellaneous	0.00	1.00	0.00	0.00	0.00
400037203	Retired & COBRA contr.	58,384.96	37,435.46	38,000.00	44,267.00	51,500.00
	Category Total	4,964,893.19	4,880,441.32	5,012,600.00	5,152,307.00	5,630,674.00

**CITY OF KEARNEY
HEALTH INSURANCE
2024-2025 BUDGET**

DESCRIPTION

On January 26, 1988, the Kearney City Council passed and approved Resolution No. 88-5 which authorized the establishment of a self-funded health and dental care plan, solely for the employees of the City of Kearney and their dependents. The plan is in compliance with the Political Subdivision Self-Funding Act. This Act permitted political subdivisions to provide employee benefits to employees and their dependents through self-funding by establishing, participating in, and administering employee benefit plans. A second purpose of the Act was to require political subdivisions using self-funding employee benefit plans to meet certain requirements to protect the benefits of covered employees and covered dependents. The Act states that the governing body of the plan sponsor shall annually review the self-funded portion of the employee benefit plan for compliance with the following provisions:

1. The Plan Sponsor has established accruals at a satisfactory level to provide funds to cover 100% of expected claims;
2. The Plan Sponsor has established reserves in an appropriate amount or an actuarial basis as determined by an independent actuary or an insurer;
3. The Plan Sponsor has established a restricted and segregated fund exclusively for the deposit of monthly accruals and other assets pertaining to the self-funded portion of the plan; and
4. Disbursements from the restricted and segregated fund are made only for payment of claims, cost of insurance coverage, payment of service fees applicable to employee benefit plan design and other expenses directly related to the operation of the plan.

The Act also states that the governing body of a plan sponsor shall approve an annual report showing the beginning and ending balance of the funds established. This is done annually by the City Council when the annual audit report is approved and accepted.

NOTABLE EXPENDITURES

None

**HEALTH INSURANCE FUND
EXPENDITURES**

**FUND 40 - HEALTH INSURANCE
ACCOUNT 00 - HEALTH INSURANCE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
400041160	Wellness program	9,520.00	8,704.00	10,000.00	4,575.00	10,000.00
	Category Total	9,520.00	8,704.00	10,000.00	4,575.00	10,000.00
42000 Supplies, Materials and Contractual Services						
400042105	Administrative	245,814.31	245,923.87	250,008.00	255,671.00	261,118.00
400042210	Claims, dental	202,215.20	204,640.22	240,000.00	216,000.00	220,000.00
400042215	Claims, medical	3,633,088.60	4,063,677.51	4,300,000.00	4,615,000.00	4,615,000.00
400042465	Insurance premiums - health reinsurance	566,504.48	616,700.85	673,227.00	889,579.45	1,200,000.00
400042466	Insurance premiums - life, LTD, eye	124,163.79	152,858.84	154,800.00	132,000.00	144,600.00
	Category Total	4,771,786.38	5,283,801.29	5,618,035.00	6,108,250.45	6,440,718.00
	Total	4,781,306.38	5,292,505.29	5,628,035.00	6,112,825.45	6,450,718.00

**CITY OF KEARNEY
PROPERTY & CASUALTY INSURANCE FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	36,871.40	37,692.83	38,069.00	38,486.00	40,578.00
Supplies, Materials and Contractual Services	546,779.91	725,023.70	787,319.00	777,899.00	982,675.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	583,651.31	762,716.53	825,388.00	816,385.00	1,023,253.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	619,911.31	652,017.53	987,947.61	1,287,947.60	1,063,716.26
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	619,911.31	652,017.53	987,947.61	1,287,947.60	1,063,716.26
Beginning fund balance	118,226.39	154,486.39	43,787.39	43,787.39	515,349.99
Total cash available	738,137.70	806,503.92	1,031,735.00	1,331,734.99	1,579,066.25
Less total expenditures	583,651.31	762,716.53	825,388.00	816,385.00	1,023,253.00
Ending fund balance	154,486.39	43,787.39	206,347.00	515,349.99	555,813.25

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	167,867.46				
09/30/16	200,519.46	32,652.00			
09/30/17	187,548.46	(12,971.00)			
09/30/18	208,100.46	20,552.00			
09/30/19	114,571.46	(93,529.00)			
09/30/20	135,557.46	20,986.00			
09/30/21	118,226.39	(17,331.07)			
09/30/22	154,486.39	36,260.00			
09/30/23	43,787.39	(110,699.00)			
09/30/24 (estimate)	515,349.99	471,562.60			
09/30/25 (budget)	555,813.25	40,463.26	255,813.25		300,000.00

The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Property & Casualty Insurance Fund.

**PROPERTY & CASUALTY INSURANCE FUND
REVENUES**

**FUND 41 - PROPERTY & CASUALTY INSURANCE
ACCOUNT 00 - PROPERTY & CASUALTY INSURANCE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
	37000 Miscellaneous					
410037111	Charges for internal services	619,911.31	652,017.53	987,947.61	987,947.60	1,063,716.26
410037180	Miscellaneous	0.00	0.00	0.00	300,000.00	0.00
	Category Total	619,911.31	652,017.53	987,947.61	1,287,947.60	1,063,716.26
		619,911.31	652,017.53	987,947.61	1,287,947.60	1,063,716.26

**CITY OF KEARNEY
PROPERTY & CASUALTY INSURANCE
2024-2025 BUDGET**

DESCRIPTION

The Property and Casualty Insurance Fund provides centralized accounting for the City's property, liability, automobile, and inland marine insurance and risk management expenses.

The City has a comprehensive risk management plan, whereby potential risk exposures of the City, its employees, its patrons and the general public to various conditions and situations which could result in potential damage to persons or property is continuously reviewed.

Each department contributes a proportional share of insurance costs to this fund.

PERSONNEL SCHEDULE

	<i>2022-2023</i>	<i>2023-2024</i>	<i>2024-2025</i>
Full Time Risk Management Technician	.50	.50	.50

NOTABLE EXPENDITURES

None

**PROPERTY & CASUALTY INSURANCE FUND
EXPENDITURES**

**FUND 41 - PROPERTY & CASUALTY INSURANCE
ACCOUNT 00 - PROPERTY & CASUALTY INSURANCE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
410041100	Salaries and wages	25,486.93	28,914.90	29,244.00	29,661.00	31,067.00
410041110	FICA, City's share	1,553.34	2,127.17	2,237.00	2,269.00	2,377.00
410041125	Health & dental insurance	8,301.85	4,915.74	4,834.00	4,778.00	5,270.00
410041130	Pension	1,529.28	1,735.02	1,754.00	1,778.00	1,864.00
Category Total		36,871.40	37,692.83	38,069.00	38,486.00	40,578.00
42000 Supplies, Materials and Contractual Services						
410042465	Insurance, property & casualty	541,951.40	720,200.71	772,049.00	771,099.00	921,477.00
410042590	Other	2,047.05	2,837.99	5,850.00	3,800.00	1,778.00
410042620	Professional fees	0.00	0.00	3,000.00	1,000.00	3,000.00
410042738	Sinking fund - wind/hail insurance	0.00	0.00	0.00	0.00	50,000.00
410042860	Travel & training	2,781.46	1,985.00	6,420.00	2,000.00	6,420.00
Category Total		546,779.91	725,023.70	787,319.00	777,899.00	982,675.00
Total		583,651.31	762,716.53	825,388.00	816,385.00	1,023,253.00

**CITY OF KEARNEY
WORKERS COMPENSATION INSURANCE FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	36,870.61	37,691.81	38,069.00	38,486.00	40,578.00
Supplies, Materials and Contractual Services	485,303.82	503,406.53	536,050.00	535,894.00	593,933.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	522,174.43	541,098.34	574,119.00	574,380.00	634,511.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	492,803.43	464,658.34	572,930.16	572,930.17	649,869.99
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	492,803.43	464,658.34	572,930.16	572,930.17	649,869.99
Beginning fund balance	250,529.59	221,158.59	144,718.59	144,718.59	143,268.76
Total cash available	743,333.02	685,816.93	717,648.75	717,648.76	793,138.75
Less total expenditures	522,174.43	541,098.34	574,119.00	574,380.00	634,511.00
Ending fund balance	221,158.59	144,718.59	143,529.75	143,268.76	158,627.75

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	150,529.74				
09/30/16	36,562.74	(113,967.00)			
09/30/17	36,562.74	0.00			
09/30/18	34,290.74	(2,272.00)			
09/30/19	217,206.74	182,916.00			
09/30/20	212,493.74	(4,713.00)			
09/30/21	250,529.59	38,035.85			
09/30/22	221,158.59	(29,371.00)			
09/30/23	144,718.59	(76,440.00)			
09/30/24 (estimate)	143,268.76	(1,449.83)			
09/30/25 (budget)	158,627.75	15,358.99	158,627.75	0.00	0.00

The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Workers Compensation Insurance Fund.

**WORKERS COMPENSATION INSURANCE FUND
REVENUES**

**FUND 42 - WORKERS COMPENSATION INSURNACE
ACCOUNT 00 - WORKERS COMPENSATION INSURANCE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
37000 Miscellaneous						
420037111	Charges for internal services	492,803.43	464,658.34	572,930.16	572,930.17	649,869.99
420037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
Category Total		492,803.43	464,658.34	572,930.16	572,930.17	649,869.99
Total		492,803.43	464,658.34	572,930.16	572,930.17	649,869.99

**CITY OF KEARNEY
WORKERS COMPENSATION INSURANCE
2024-2025 BUDGET**

DESCRIPTION

The Worker's Compensation Insurance Fund provides centralized accounting for the City's workers compensation insurance and risk management expenses.

The City has a comprehensive risk management plan, whereby potential risk exposures of the City, its employees, its patrons and the general public to various conditions and situations which could result in potential damage to persons or property is continuously reviewed.

Each department contributes a proportional share of insurance costs to this fund.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Risk Management Technician	.50	.50	.50

NOTABLE EXPENDITURES

None

**WORKERS COMPENSATION INSURANCE FUND
EXPENDITURES**

**FUND 42 - WORKERS COMPENSATION INSURANCE
ACCOUNT 00 - WORKERS COMPENSATION INSURANCE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
420041100	Salaries and wages	25,486.61	28,914.74	29,244.00	29,661.00	31,067.00
420041110	FICA, City's share	1,553.18	2,126.93	2,237.00	2,269.00	2,377.00
420041125	Health & dental insurance	8,301.63	4,915.39	4,834.00	4,778.00	5,270.00
420041130	Pension	1,529.19	1,734.75	1,754.00	1,778.00	1,864.00
Category Total		36,870.61	37,691.81	38,069.00	38,486.00	40,578.00
42000 Supplies, Materials and Contractual Services						
420042590	Other	0.00	350.00	0.00	0.00	0.00
420042620	Professional fees	1,500.00	1,500.00	5,000.00	2,000.00	4,000.00
420042860	Travel & training	1,893.00	1,816.00	5,664.00	2,800.00	5,280.00
420042907	Uninsured loss	1,597.82	324.53	1,000.00	500.00	1,000.00
420042960	Workers comp. insurance	480,313.00	499,416.00	524,386.00	530,594.00	583,653.00
Category Total		485,303.82	503,406.53	536,050.00	535,894.00	593,933.00
Total		522,174.43	541,098.34	574,119.00	574,380.00	634,511.00

**CITY OF KEARNEY
CENTRAL STORES FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	2,116,033.33	2,033,792.88	2,173,738.00	2,173,738.00	2,263,795.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	60,237.29	30,322.00	16,000.00	16,000.00	10,000.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,176,270.62	2,064,114.88	2,189,738.00	2,189,738.00	2,273,795.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	2,119,236.50	2,064,109.04	2,189,847.50	2,189,847.50	2,273,809.25
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,119,236.50	2,064,109.04	2,189,847.50	2,189,847.50	2,273,809.25
Beginning fund balance	59,114.96	2,080.84	2,075.00	2,075.00	2,184.50
Total cash available	2,178,351.46	2,066,189.88	2,191,922.50	2,191,922.50	2,275,993.75
Less total expenditures	2,176,270.62	2,064,114.88	2,189,738.00	2,189,738.00	2,273,795.00
Ending fund balance	2,080.84	2,075.00	2,184.50	2,184.50	2,198.75

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	16,299.35				
09/30/16	70,076.25	53,776.90			
09/30/17	108,383.00	38,306.75			
09/30/18	16,498.00	(91,885.00)			
09/30/19	16,735.00	237.00			
09/30/20	2,540.06	(14,194.94)			
09/30/21	59,114.96	56,574.90			
09/30/22	2,080.84	(57,034.12)			
09/30/23	2,075.00	(5.84)			
09/30/24 (estimate)	2,184.50	109.50			
09/30/25 (budget)	2,198.75	14.25	2,198.75	0.00	0.00

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.

**CENTRAL STORES FUND
REVENUES**

**FUND 45 - CENTRAL STORES
ACCOUNT 03 - CENTRAL & STORES**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
37000 Miscellaneous						
450037220	Sale of shop supplies	2,116,782.50	2,060,879.04	2,185,847.50	2,185,847.50	2,269,809.25
450037225	Special fuels tax	2,454.00	3,230.00	4,000.00	4,000.00	4,000.00
	Category Total	2,119,236.50	2,064,109.04	2,189,847.50	2,189,847.50	2,273,809.25
	Total	2,119,236.50	2,064,109.04	2,189,847.50	2,189,847.50	2,273,809.25

**CITY OF KEARNEY
CENTRAL STORES
2024-2025 BUDGET**

DESCRIPTION

Central Stores provides a number of services and support for the City's Vehicle Maintenance and Transportation divisions through the order, storage and issuance of parts and supplies. Central Stores also orders and monitors a fuel supply that supports all City departments, Buffalo County, Kearney Public Schools, the University of Nebraska at Kearney, Educational Service Unit 10, the Kearney Housing Agency, and Good Samaritan Hospital Emergency Management Services. Central Stores uses computer software to record data for vehicle maintenance and to record inventory transactions (the receipt and issuance of all warehouse stock).

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Replace Overhead Door	450344100	\$10,000

**CENTRAL STORES
EXPENDITURES**

**FUND 45 - CENTRAL STORES
ACCOUNT 03 - CENTRAL STORES**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
42000 Supplies, Materials and Contractual Services						
450342175	Building repairs	0.00	1,764.28	2,000.00	2,000.00	2,000.00
450342370	Equipment repairs	79.80	267.48	2,000.00	2,000.00	2,000.00
450342415	Gas, oil & grease	365.21	357.69	1,000.00	1,000.00	1,000.00
450342420	Gas, oil & grease inventory	1,688,074.82	1,712,926.47	1,835,000.00	1,835,000.00	1,915,000.00
450342465	Insurance, property & casualty	468.48	466.51	538.00	538.00	595.00
450342535	Materials	0.00	0.00	500.00	500.00	500.00
450342575	Office supplies	322.76	445.38	500.00	500.00	500.00
450342710	Shop expense (parts inv)	425,441.03	316,148.97	330,000.00	330,000.00	340,000.00
450342910	Utilities	1,281.23	1,416.10	2,200.00	2,200.00	2,200.00
Category Total		2,116,033.33	2,033,792.88	2,173,738.00	2,173,738.00	2,263,795.00
44000 Capital Outlay						
450344100	Improvements	0.00	0.00	0.00	0.00	10,000.00
450344157	Equipment	60,237.29	30,322.00	16,000.00	16,000.00	0.00
Category Total		60,237.29	30,322.00	16,000.00	16,000.00	10,000.00
Total		2,176,270.62	2,064,114.88	2,189,738.00	2,189,738.00	2,273,795.00

**CITY OF KEARNEY
VEHICLE MAINTENANCE FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	444,044.97	450,403.45	469,647.00	469,671.00	497,664.00
Supplies, Materials and Contractual Services	61,016.97	74,895.68	97,490.00	98,790.00	89,115.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	22,711.89	13,034.00	15,000.00	15,000.00	40,000.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	527,773.83	538,333.13	582,137.00	583,461.00	626,779.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	523,722.48	541,206.21	591,979.00	593,265.87	631,689.50
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	523,722.48	541,206.21	591,979.00	593,265.87	631,689.50
Beginning fund balance	133,157.65	129,106.30	131,942.25	131,979.38	141,784.25
Total cash available	656,880.13	670,312.51	723,921.25	725,245.25	773,473.75
Less total expenditures	527,773.83	538,333.13	582,137.00	583,461.00	626,779.00
Ending fund balance	129,106.30	131,979.38	141,784.25	141,784.25	146,694.75

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	84,855.19				
09/30/16	99,899.00	15,043.81			
09/30/17	106,295.25	6,396.25			
09/30/18	109,608.50	3,313.25			
09/30/19	112,550.75	2,942.25			
09/30/20	124,556.68	12,005.93			
09/30/21	133,157.65	8,600.97			
09/30/22	129,106.30	(4,051.35)			
09/30/23	131,979.38	2,873.08			
09/30/24 (estimate)	141,784.25	9,804.87			
09/30/25 (budget)	146,694.75	4,910.50	146,694.75	0.00	0.00

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
REVENUES**

**FUND 46 - VEHICLE MAINTENANCE
ACCOUNT 04 - VEHICLE MAINTENANCE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
33000 Charges for Services						
460033215	Labor charges for service	523,722.48	541,206.21	591,979.00	593,265.87	631,689.50
	Category Total	523,722.48	541,206.21	591,979.00	593,265.87	631,689.50
	Total	523,722.48	541,206.21	591,979.00	593,265.87	631,689.50

**CITY OF KEARNEY
VEHICLE MAINTENANCE
2024-2025 BUDGET**

DESCRIPTION

The Vehicle Maintenance Division is responsible for major and minor repairs on approximately 612 pieces of City equipment.

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
Full Time			
Equipment Mechanic, Senior	2	2	2
Fleet Electronics Technician	1	1	1
Fleet Maintenance Supervisor	1	1	1
Fleet Services Attendant	1	1	1

NOTABLE EXPENDITURES

	<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1.	Replace Overhead Door	460444100	\$20,000
2.	Replace Car Hoist	460444157	\$20,000

**VEHICLE MAINTENANCE
EXPENDITURES**

**FUND 46 - VEHICLE MAINTENANCE
ACCOUNT 04 - VEHICLE MAINTENANCE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
460441100	Salaries & wages	323,881.71	334,126.98	345,961.00	346,648.00	364,365.00
460441110	FICA, City's share	23,328.15	24,137.39	26,466.00	26,519.00	27,874.00
460441125	Health & dental insurance	71,842.74	67,372.29	70,511.00	69,895.00	76,881.00
460441130	Pension	19,363.92	19,918.76	20,758.00	20,658.00	21,863.00
460441155	Unemployment	0.00	0.00	0.00	0.00	0.00
460441170	Workers comp. insurance	5,628.45	4,848.03	5,951.00	5,951.00	6,681.00
Category Total		444,044.97	450,403.45	469,647.00	469,671.00	497,664.00
42000 Supplies, Materials and Contractual Services						
460442175	Building repairs	2,035.18	11,066.29	5,500.00	5,500.00	6,500.00
460442199	CDL Incentive	0.00	0.00	0.00	800.00	800.00
460442230	Clothing allowance	3,368.31	3,831.02	4,250.00	4,250.00	4,650.00
460442290	Consulting & engineering	6,513.16	6,695.58	7,500.00	7,500.00	8,250.00
460442370	Equipment repairs	5,697.13	6,857.20	9,000.00	9,000.00	9,000.00
460442415	Gas, oil and grease	998.09	675.91	1,500.00	1,500.00	1,500.00
460442465	Insurance, property & casualty	13,101.73	15,041.51	27,640.00	27,640.00	15,615.00
460442535	Materials	0.00	0.00	500.00	500.00	500.00
460442575	Office supplies	526.66	445.38	600.00	600.00	600.00
460442590	Other	0.00	62.00	1,000.00	1,000.00	1,000.00
460442715	Shop supplies	9,083.80	5,064.26	10,500.00	10,500.00	10,500.00
460442720	Shop tools	7,271.21	7,361.86	11,500.00	12,000.00	12,000.00
460442830	Telephone service	1,445.55	2,216.66	2,000.00	2,000.00	2,200.00
460442860	Travel & training	85.00	300.00	1,000.00	1,000.00	1,000.00
460442910	Utilities	10,891.15	15,278.01	15,000.00	15,000.00	15,000.00
Category Total		61,016.97	74,895.68	97,490.00	98,790.00	89,115.00
44000 Capital Outlay						
460444100	Improvements	0.00	0.00	0.00	0.00	20,000.00
460444157	Equipment	22,711.89	13,034.00	15,000.00	15,000.00	20,000.00
Category Total		22,711.89	13,034.00	15,000.00	15,000.00	40,000.00
Total		527,773.83	538,333.13	582,137.00	583,461.00	626,779.00

FIDUCIARY FUNDS

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension and other employee benefit trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**PENSION (AND OTHER
EMPLOYEE BENEFIT) TRUST
FUNDS**

GAAP indicate that pension (and other employee benefit) trust funds "should be 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 postemployment benefit plans, or other employee benefit plans."

**CITY OF KEARNEY
POLICE PENSION FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	12,388.95	11,930.10	11,930.00	11,930.10	11,930.00
Supplies, Materials and Contractual Services	0.00	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	12,388.95	11,930.10	11,930.00	11,930.10	11,930.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	8,742.40	12,389.00	11,470.57	11,470.57	11,930.20
TOTAL REVENUES	8,742.40	12,389.00	11,470.57	11,470.57	11,930.20
Beginning fund balance	3,646.98	0.43	459.43	459.33	(0.20)
Total cash available	12,389.38	12,389.43	11,930.00	11,929.90	11,930.00
Less total expenditures	12,388.95	11,930.10	11,930.00	11,930.10	11,930.00
Ending fund balance	0.43	459.33	0.00	(0.20)	(0.00)

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	0.00				
09/30/16	0.52	0.52			
09/30/17	1.04	0.52			
09/30/18	2.08	1.04			
09/30/19	2.08	0.00			
09/30/20	2.08	0.00			
09/30/21	2.60	0.52			
09/30/22	0.43	(2.17)			
09/30/23	459.33	458.90			
09/30/24 (estimate)	(0.20)	(459.53)			
09/30/25 (budget)	(0.00)	0.20	0.00	0.00	0.00

The City shall strive to maintain the fund balance at no less than required by the State of Nebraska Retirement Systems for Police Officers of First Class Cities statutes for the Police Pension Fund.

**POLICE PENSION FUND
REVENUES**

**FUND 50 - POLICE PENSION
ACCOUNT 00 - POLICE PENSION**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
39000 Transfers						
500039145	Transfer, General Fund	8,742.40	12,389.00	11,470.57	11,470.57	11,930.20
	Category Total	8,742.40	12,389.00	11,470.57	11,470.57	11,930.20
	Total	8,742.40	12,389.00	11,470.57	11,470.57	11,930.20

**CITY OF KEARNEY
POLICE PENSION
2024-2025 BUDGET**

DESCRIPTION

The City of Kearney is required to provide a Police Pension Fund in accordance with Nebraska State Statutes for all sworn police officers that retired or became eligible for other benefits under the pension system that was effective prior to January 1, 1984.

Prior to January 1, 1984, the City of Kearney maintained a pension system as required by Nebraska Statutes to provide retirement benefits for its salaried police officers. The rights and benefits of former police officers who retired or became eligible for other benefits under the pension system before January 1, 1984, are determined in accordance with the provisions of the prior pension system at the time such benefits are granted.

NOTABLE EXPENDITURES

None

**POLICE PENSION FUND
EXPENDITURES**

**FUND 50 - POLICE PENSION
ACCOUNT 00 - POLICE PENSION**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
500041100	Salaries & wages	12,388.95	11,930.10	11,930.00	11,930.10	11,930.00
500041145	Police retirement	0.00	0.00	0.00	0.00	0.00
Category Total		12,388.95	11,930.10	11,930.00	11,930.10	11,930.00
Total		12,388.95	11,930.10	11,930.00	11,930.10	11,930.00

AGENCY FUNDS

Agency funds, unlike trust funds, typically do *not* involve a formal trust agreement. Rather, 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.

**CITY OF KEARNEY
SALES TAX FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021- 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	530,098.27	576,865.35	700,000.00	700,000.00	700,000.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	530,098.27	576,865.35	700,000.00	700,000.00	700,000.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	527,754.70	579,804.62	700,000.00	651,441.48	700,000.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	527,754.70	579,804.62	700,000.00	651,441.48	700,000.00
Beginning fund balance	47,962.82	45,619.25	0.00	48,558.52	(0.00)
Total cash available	575,717.52	625,423.87	700,000.00	700,000.00	700,000.00
Less total expenditures	530,098.27	576,865.35	700,000.00	700,000.00	700,000.00
Ending fund balance	45,619.25	48,558.52	0.00	(0.00)	(0.00)

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	8,856.33				
09/30/16	(6,901.01)	(15,757.34)			
09/30/17	26,981.35	33,882.36			
09/30/18	37,091.16	10,109.81			
09/30/19	36,071.97	(1,019.19)			
09/30/20	55,982.71	19,910.74			
09/30/21	47,962.82	(8,019.89)			
09/30/22	45,619.25	(2,343.57)			
09/30/23	48,558.52	2,939.27			
09/30/24 (estimate)	(0.00)	(48,558.52)			
09/30/25 (budget)	(0.00)	0.00	0.00	0.00	0.00

There is no minimum fund balance requirement for the Sales & Use Tax Fund.

**SALES & USE TAX FUND
REVENUES**

**FUND 52 - SALES & USE TAX
ACCOUNT 00 - SALES & USE TAX**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
	37000 Miscellaneous					
520037230	Sales tax collected	527,754.70	579,804.62	700,000.00	651,441.48	700,000.00
	Category Total	527,754.70	579,804.62	700,000.00	651,441.48	700,000.00
	Total	527,754.70	579,804.62	700,000.00	651,441.48	700,000.00

**CITY OF KEARNEY
SALES AND USE TAX
2024-2025 BUDGET**

DESCRIPTION

The Sales and Use Tax Fund was established to provide a holding account for sales and use taxes collected for utility services and other taxable sales. Sales and use tax collections are placed in this fund until the taxes are paid to the State of Nebraska Department of Revenue.

NOTABLE EXPENDITURES

None

**SALES & USE TAX FUND
EXPENDITURES**

**FUND 52 - SALES & USE TAX
ACCOUNT 00 - SALES & USE TAX**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
	42000 Supplies, Materials and Contractual Services					
520042695	Sales tax remitted	530,098.27	576,865.35	700,000.00	700,000.00	700,000.00
	Category Total	530,098.27	576,865.35	700,000.00	700,000.00	700,000.00
	Total	530,098.27	576,865.35	700,000.00	700,000.00	700,000.00

PERSONNEL SUMMARY

2024-2025 City of Kearney Pay Plan Ranges

Effective October 1, 2024

Class	Pay	Bi-Weekly		Monthly	
	Grade	Low	High	Low	High
Account Clerk, Senior	22	1781	2588	3859	5608
Account Clerk, Utility Billing	24	1965	2854	4257	6184
Accounting Technician	26	2166	3147	4694	6818
Administrative Assistant	21	1696	2466	3675	5344
Administrative Coordinator/Crime Analyst	24	1965	2854	4257	6184
Airport Director	35	3359	4884	7279	10582
Airport Operations Worker	21	1696	2466	3675	5344
Airport Operations Worker, Lead	25	2063	2998	4470	6496
Assistant Airport Director	30	2632	3826	5702	8289
Assistant to the City Manager	27	2275	3304	4928	7159
Assistant Development Services Director	33	3046	4428	6601	9595
Assistant Director of Finance	30	2632	3826	5702	8289
Assistant Director of Human Resources	30	2632	3826	5702	8289
Assistant Director of Utilities	34	3199	4650	6931	10075
Assistant Facilities Maintenance Supervisor	27	2275	3304	4928	7159
Assistant Library Director	30	2632	3826	5702	8289
Assistant Park Supervisor/Forester	25	2063	2998	4470	6496
Associate Planner	25	2063	2998	4470	6496
Aviation Service Technician (FT)	21	1696	2466	3675	5344
Aviation Service Technician (PT)	18	1465	1764	3174	3821
Aviation Service Technician, Senior	24	1965	2854	4257	6184
Building Inspector	27	2275	3304	4928	7159
Building Official	32	2902	4218	6288	9140
Cemetery Supervisor	28	2388	3470	5173	7519
City Clerk	35	3359	4884	7279	10582
City Engineer	35	3359	4884	7279	10582
City Planner	32	2902	4218	6288	9140
Code Inspector (PT)	22	1781	2144	3859	4646
Community Service Officer	20	1616	2350	3501	5091
Computer Support Technician	28	2388	3470	5173	7519
Crime Analyst	27	2275	3304	4928	7159
Deputy City Clerk	24	1965	2854	4257	6184
Deputy City Manager	42	4637	6739	10046	14601
Director of Administrative Services	38	3889	5652	8426	12247
Director of Finance	41	4502	6543	9753	14176
Director of Information Technology	35	3359	4884	7279	10582
Director of Parks	38	3889	5652	8426	12247
Director of Public Works	38	3889	5652	8426	12247
Director of Recreational Services	38	3889	5652	8426	12247
Director of Utilities	38	3889	5652	8426	12247
Director - Victim Witness	24	1965	2854	4257	6184
Downtown Coordinator	24	1965	2854	4257	6184

2024-2025 City of Kearney Pay Plan Ranges

Effective October 1, 2024

Class	Pay	Bi-Weekly		Monthly	
	Grade	Low	High	Low	High
Electrical Control Systems Supervisor	30	2632	3826	5702	8289
Electrical Technician	24	1965	2854	4257	6184
Engineering Assistant II	27	2275	3304	4928	7159
Equipment Mechanic, Senior	26	2166	3147	4694	6818
Equipment Operator	23	1871	2719	4055	5890
Executive Assistant	24	1965	2854	4257	6184
Facilities Maintenance Technician	24	1965	2854	4257	6184
Facilities Maintenance Worker	21	1696	2466	3675	5344
Facilities Maintenance Worker, Senior	24	1965	2854	4257	6184
Facilities Supervisor	30	2632	3826	5702	8289
Fire Administrator	38	3889	5652	8426	12247
Fire Engineer	24FF	2014	2925	4363	6338
Fire Inspector	30	2632	3826	5702	8289
Fleet Electronics Technician	24	1965	2854	4257	6184
Fleet Maintenance Supervisor	30	2632	3826	5702	8289
Fleet Services Attendant	22	1781	2588	3859	5608
G.I.S. Coordinator	30	2632	3826	5702	8289
G.I.S. Technician	21	1696	2466	3675	5344
Golf Course Assistant Services Manager	26	2166	3147	4694	6818
Golf Course Assistant Superintendent	26	2166	3147	4694	6818
Golf Course Manager	33	3046	4428	6601	9595
Golf Course Mechanic	25	2063	2998	4470	6496
Golf Course Superintendent	29	2506	3645	5429	7897
Heavy Equipment Operator	24	1965	2854	4257	6184
Heavy Equipment Operator (PT)	24	1965	2365	4257	5125
Horticulture Specialist	24	1965	2854	4257	6184
Household Hazardous Waste Coordinator	23	1871	2719	4055	5890
Irrigation Specialist	24	1965	2854	4257	6184
Laboratory Technician	25	2063	2998	4470	6496
Landfill Assistant	20	1616	2350	3501	5091
Landfill Foreman	28	2388	3470	5173	7519
Landfill Groundskeeper (PT)	16	1329	1600	2880	3466
Landfill Operator	25	2063	2998	4470	6496
Librarian/Tech Learning Center; Circulation	24	1965	2854	4257	6184
Librarian/Tech Services; Youth; Reference	24	1965	2854	4257	6184
Library Bookmobile Driver (PT)	19	1539	1852	3334	4014
Library Clerk	16	1329	1933	2880	4189
Library Clerk (PT)	16	1329	1600	2880	3466
Library Director	35	3359	4884	7279	10582

2024-2025 City of Kearney Pay Plan Ranges

Effective October 1, 2024

Class	Pay	Bi-Weekly		Monthly	
	Grade	Low	High	Low	High
Maintenance Worker	21	1696	2466	3675	5344
Maintenance Worker-SWDF	23	1871	2719	4055	5890
Meter Technician, Senior	23	1871	2719	4055	5890
Monitor (PT)	16	1329	1600	2880	3466
Office Manager	24	1965	2854	4257	6184
Park & Recreational Services Assistant	26	2166	3147	4694	6818
Park Attendant (PT)	19	1539	1852	3334	4014
Park Superintendent	32	2902	4218	6288	9140
Park Supervisor	29	2506	3645	5429	7897
Permit Technician	22	1781	2588	3859	5608
Police Captain	36PD	3527	5127	7642	11109
Police Chief	41PD	4503	6545	9756	14180
Police Lieutenant	33PD	3214	4671	6963	10121
Police Officer	25PD	2354	3489	5100	7559
Police Records Supervisor	30	2632	3826	5702	8289
Police Records Technician	20	1616	2350	3501	5091
Police Records Technician, Lead	24	1965	2854	4257	6184
Police Sergeant	30PD	2901	4193	6286	9085
Project Manager	29	2506	3645	5429	7897
Property & Evidence Supervisor	26	2166	3147	4694	6818
Property & Evidence Technician	23	1871	2719	4055	5890
Recreation Coordinator	26	2166	3147	4694	6818
Recreation Superintendent	32	2902	4218	6288	9140
Recycling Processor	16	1329	1933	2880	4189
Recycling Processor, Lead	18	1465	2131	3174	4618
Recycling Processor (PT)	16	1329	1600	2880	3466
Refuse Worker	18	1465	2131	3174	4618
Risk Management Technician	22	1781	2588	3859	5608
Sanitation Foreman	28	2388	3470	5173	7519
Sanitation Superintendent	31	2763	4017	5986	8704
Scale House Coordinator	22	1781	2588	3859	5608
Secretary	18	1465	2131	3174	4618
Secretary (PT)	18	1465	1764	3174	3821
Sector Leader	23	1871	2719	4055	5890
Senior Services Attendant (PT)	16	1329	1600	2880	3466
Senior Services Coordinator	30	2632	3826	5702	8289
Senior Services, Lead	23	1871	2719	4055	5890
SportsPlex Coordinator	26	2166	3147	4694	6818
SportsPlex Manager	38	3889	5652	8426	12247
SportsPlex Monitor (PT)	19	1539	1852	3334	4014
Street Crew Leader	29	2275	3304	4928	7159
Street Superintendent	30	2632	3826	5702	8289

2024-2025 City of Kearney Pay Plan Ranges

Effective October 1, 2024

Class	Pay Grade	Bi-Weekly		Monthly	
		Low	High	Low	High
Traffic Control Technician	25	2063	2998	4470	6496
Training Coordinator	26	2166	3147	4694	6818
Utilities Maintenance Worker	23	1871	2719	4055	5890
Utilities Maintenance Worker, Lead	26	2166	3147	4694	6818
Utilities Maintenance Worker, Senior	24	1965	2854	4257	6184
Wastewater Treatment Plant Foreman	28	2388	3470	5173	7519
Wastewater Treatment Plant Operator	23	1871	2719	4055	5890
Wastewater Treatment Plant Superintendent	31	2763	4017	5986	8704
Water & Sewer System Supervisor	31	2763	4017	5986	8704
Water Quality Coordinator	24	1965	2854	4257	6184
Water Quality Technician	22	1781	2588	3859	5608
Water System Operator	23	1871	2719	4055	5890
Water System Operator, Lead	26	2166	3147	4694	6818

2024-2025 City of Kearney Pay Plan Ranges

Effective October 1, 2024

Hourly

Pay Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Pay Grade
16	16.6126	17.1342	17.6724	18.2273	18.7994	19.3900	19.9988	20.6268	21.2743	21.9422	22.6315	23.3934	24.1653	16
17	17.4526	18.0007	18.5663	19.1487	19.7501	20.3703	21.0102	21.6699	22.3502	23.0520	23.7756	24.5607	25.3711	17
18	18.3127	18.8879	19.4808	20.0926	20.7233	21.3740	22.0453	22.7378	23.4519	24.1879	24.9472	25.7897	26.6406	18
19	19.2348	19.8391	20.4621	21.1047	21.7673	22.4505	23.1556	23.8830	24.6328	25.4062	26.2036	27.0805	27.9741	19
20	20.1973	20.8314	21.4855	22.1602	22.8562	23.5735	24.3139	25.0776	25.8648	26.6770	27.5146	28.4321	29.3705	20
21	21.2012	21.8670	22.5536	23.2617	23.9919	24.7458	25.5224	26.3242	27.1508	28.0030	28.8823	29.8452	30.8300	21
22	22.2662	22.9655	23.6869	24.4302	25.1975	25.9888	26.8048	27.6464	28.5147	29.4100	30.3335	31.3203	32.3539	22
23	23.3934	24.1279	24.8853	25.6670	26.4728	27.3038	28.1614	29.0456	29.9578	30.8982	31.8688	32.8978	33.9834	23
24	24.5607	25.3317	26.1274	26.9475	27.7937	28.6663	29.5670	30.4951	31.4526	32.4403	33.4589	34.5366	35.6762	24
24FF	20.9756	21.6345	22.3136	23.0143	23.7372	24.4825	25.2513	26.0442	26.8621	27.7052	28.5755	29.4969	30.4703	24FF
25	25.7897	26.5998	27.4347	28.2959	29.1844	30.1010	31.0462	32.0209	33.0262	34.0632	35.1331	36.2777	37.4748	25
25PD	28.5316	29.4057	30.3068	31.2368	32.1957	33.1847	34.2045	35.2569	36.3419	37.4612	38.6156	40.9394	42.2904	25PD
26	27.0805	27.9308	28.8077	29.7123	30.6453	31.6078	32.6001	33.6233	34.6795	35.7685	36.8916	38.0799	39.3366	26
27	28.4321	29.3248	30.2456	31.1953	32.1750	33.1855	34.2272	35.3019	36.4105	37.5538	38.7329	39.9852	41.3048	27
28	29.8452	30.7824	31.7492	32.7461	33.7745	34.8348	35.9285	37.0568	38.2204	39.4207	40.6584	41.9931	43.3789	28
29	31.3203	32.3037	33.3184	34.3645	35.4435	36.5562	37.7040	38.8881	40.1093	41.3687	42.6678	44.1024	45.5578	29
30	32.8978	33.9307	34.9961	36.0949	37.2286	38.3973	39.6032	40.8463	42.1289	43.4520	44.8163	46.2944	47.8221	30
30PD	35.1681	36.2505	37.3668	38.5182	39.7058	40.9306	42.1941	43.4969	44.8407	46.2268	47.6563	49.2005	50.8241	30PD
31	34.5366	35.6211	36.7395	37.8932	39.0830	40.3101	41.5758	42.8812	44.2279	45.6163	47.0488	48.6093	50.2133	31
32	36.2777	37.4168	38.5914	39.8034	41.0531	42.3419	43.6715	45.0427	46.4574	47.9159	49.4204	51.0466	52.7312	32
33	38.0799	39.2758	40.5093	41.7811	43.0928	44.4459	45.8416	47.2810	48.7658	50.2971	51.8762	53.5869	55.3553	33
33PD	38.9532	40.1762	41.4378	42.7392	44.0810	45.4650	46.8926	48.3652	49.8840	51.4501	53.0657	54.8109	56.6197	33PD
34	39.9852	41.2406	42.5357	43.8712	45.2488	46.6694	48.1351	49.6467	51.2054	52.8131	54.4714	56.2698	58.1267	34
35	41.9931	43.3114	44.6713	46.0741	47.5206	49.0129	50.5519	52.1393	53.7764	55.4651	57.2067	59.0971	61.0474	35
36	44.1024	45.4874	46.9156	48.3889	49.9082	51.4751	53.0919	54.7587	56.4781	58.2518	60.0804	62.0465	64.0940	36
36PD	42.7507	44.0929	45.4776	46.9054	48.3781	49.8973	51.4642	53.0801	54.7467	56.4657	58.2387	60.1621	62.1474	36PD
37	46.2944	47.7483	49.2475	50.7936	52.3886	54.0338	55.7301	57.4805	59.2853	61.1469	63.0664	65.1395	67.2891	37
38	48.6093	50.1356	51.7102	53.3336	55.0083	56.7358	58.5174	60.3547	62.2498	64.2043	66.2205	68.3967	70.6538	38
39	51.0466	52.6495	54.3026	56.0078	57.7662	59.5802	61.4510	63.3808	65.3708	67.4236	69.5405	71.8175	74.1875	39
40	53.5869	55.2695	57.0047	58.7948	60.6408	62.5448	64.5089	66.5347	68.6236	70.7786	73.0009	75.4026	77.8910	40
41	56.2698	58.0366	59.8591	61.7385	63.6773	65.6769	67.7387	69.8659	72.0598	74.3224	76.6561	79.1712	81.7839	41
41PD	54.5818	56.2954	58.0633	59.8864	61.7668	63.7066	65.7063	67.7700	69.8980	72.0928	74.3563	76.7961	79.3304	41PD
42	57.9579	59.7776	61.6549	63.5907	65.5876	67.6472	69.7710	71.9619	74.2216	76.5521	78.9557	81.5463	84.2373	42

2024-2025 City of Kearney Pay Plan Ranges

Effective October 1, 2024
Bi-Weekly

Pay	Step	Pay												
Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	Grade
16	1329	1371	1414	1458	1504	1551	1600	1650	1702	1755	1811	1871	1933	16
17	1396	1440	1485	1532	1580	1630	1681	1734	1788	1844	1902	1965	2030	17
18	1465	1511	1558	1607	1658	1710	1764	1819	1876	1935	1996	2063	2131	18
19	1539	1587	1637	1688	1741	1796	1852	1911	1971	2032	2096	2166	2238	19
20	1616	1667	1719	1773	1828	1886	1945	2006	2069	2134	2201	2275	2350	20
21	1696	1749	1804	1861	1919	1980	2042	2106	2172	2240	2311	2388	2466	21
22	1781	1837	1895	1954	2016	2079	2144	2212	2281	2353	2427	2506	2588	22
23	1871	1930	1991	2053	2118	2184	2253	2324	2397	2472	2550	2632	2719	23
24	1965	2027	2090	2156	2223	2293	2365	2440	2516	2595	2677	2763	2854	24
24FF	2014	2077	2142	2209	2279	2350	2424	2500	2579	2660	2743	2832	2925	24FF
25	2063	2128	2195	2264	2335	2408	2484	2562	2642	2725	2811	2902	2998	25
25PD	2354	2426	2500	2577	2656	2738	2822	2909	2998	3091	3186	3378	3489	25PD
26	2166	2234	2305	2377	2452	2529	2608	2690	2774	2861	2951	3046	3147	26
27	2275	2346	2420	2496	2574	2655	2738	2824	2913	3004	3099	3199	3304	27
28	2388	2463	2540	2620	2702	2787	2874	2965	3058	3154	3253	3359	3470	28
29	2506	2584	2665	2749	2835	2924	3016	3111	3209	3309	3413	3528	3645	29
30	2632	2714	2800	2888	2978	3072	3168	3268	3370	3476	3585	3704	3826	30
30PD	2901	2991	3083	3178	3276	3377	3481	3588	3699	3814	3932	4059	4193	30PD
31	2763	2850	2939	3031	3127	3225	3326	3430	3538	3649	3764	3889	4017	31
32	2902	2993	3087	3184	3284	3387	3494	3603	3717	3833	3954	4084	4218	32
33	3046	3142	3241	3342	3447	3556	3667	3782	3901	4024	4150	4287	4428	33
33PD	3214	3315	3419	3526	3637	3751	3869	3990	4115	4245	4378	4522	4671	33PD
34	3199	3299	3403	3510	3620	3734	3851	3972	4096	4225	4358	4502	4650	34
35	3359	3465	3574	3686	3802	3921	4044	4171	4302	4437	4577	4728	4884	35
36	3528	3639	3753	3871	3993	4118	4247	4381	4518	4660	4806	4964	5128	36
36PD	3527	3638	3752	3870	3991	4117	4246	4379	4517	4658	4805	4963	5127	36PD
37	3704	3820	3940	4063	4191	4323	4458	4598	4743	4892	5045	5211	5383	37
38	3889	4011	4137	4267	4401	4539	4681	4828	4980	5136	5298	5472	5652	38
39	4084	4212	4344	4481	4621	4766	4916	5070	5230	5394	5563	5745	5935	39
40	4287	4422	4560	4704	4851	5004	5161	5323	5490	5662	5840	6032	6231	40
41	4502	4643	4789	4939	5094	5254	5419	5589	5765	5946	6132	6334	6543	41
41PD	4503	4644	4790	4941	5096	5256	5421	5591	5767	5948	6134	6336	6545	41PD
42	4637	4782	4932	5087	5247	5412	5582	5757	5938	6124	6316	6524	6739	42

2024-2025 City of Kearney Pay Plan Ranges

Effective October 1, 2024

Monthly

Pay Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Pay Grade
16	2880	2970	3063	3159	3259	3361	3466	3575	3688	3803	3923	4055	4189	16
17	3025	3120	3218	3319	3423	3531	3642	3756	3874	3996	4121	4257	4398	17
18	3174	3274	3377	3483	3592	3705	3821	3941	4065	4193	4324	4470	4618	18
19	3334	3439	3547	3658	3773	3891	4014	4140	4270	4404	4542	4694	4849	19
20	3501	3611	3724	3841	3962	4086	4214	4347	4483	4624	4769	4928	5091	20
21	3675	3790	3909	4032	4159	4289	4424	4563	4706	4854	5006	5173	5344	21
22	3859	3981	4106	4235	4368	4505	4646	4792	4943	5098	5258	5429	5608	22
23	4055	4182	4313	4449	4589	4733	4881	5035	5193	5356	5524	5702	5890	23
24	4257	4391	4529	4671	4818	4969	5125	5286	5452	5623	5800	5986	6184	24
24FF	4363	4500	4641	4787	4937	5092	5252	5417	5587	5763	5944	6135	6338	24FF
25	4470	4611	4755	4905	5059	5218	5381	5550	5725	5904	6090	6288	6496	25
25PD	5100	5256	5417	5584	5755	5932	6114	6302	6496	6696	6903	7318	7559	25PD
26	4694	4841	4993	5150	5312	5479	5651	5828	6011	6200	6395	6601	6818	26
27	4928	5083	5243	5407	5577	5752	5933	6119	6311	6509	6714	6931	7159	27
28	5173	5336	5503	5676	5854	6038	6228	6423	6625	6833	7047	7279	7519	28
29	5429	5599	5775	5957	6144	6336	6535	6741	6952	7171	7396	7644	7897	29
30	5702	5881	6066	6256	6453	6656	6865	7080	7302	7532	7768	8024	8289	30
30PD	6286	6480	6679	6885	7097	7316	7542	7775	8015	8263	8519	8795	9085	30PD
31	5986	6174	6368	6568	6774	6987	7206	7433	7666	7907	8155	8426	8704	31
32	6288	6486	6689	6899	7116	7339	7570	7807	8053	8305	8566	8848	9140	32
33	6601	6808	7022	7242	7469	7704	7946	8195	8453	8718	8992	9288	9595	33
33PD	6963	7181	7407	7640	7879	8127	8382	8645	8917	9197	9485	9797	10121	33PD
34	6931	7148	7373	7604	7843	8089	8343	8605	8876	9154	9442	9753	10075	34
35	7279	7507	7743	7986	8237	8496	8762	9037	9321	9614	9916	10243	10582	35
36	7644	7884	8132	8387	8651	8922	9203	9492	9790	10097	10414	10755	11110	36
36PD	7642	7882	8129	8384	8648	8919	9199	9488	9786	10093	10410	10754	11109	36PD
37	8024	8276	8536	8804	9081	9366	9660	9963	10276	10599	10932	11291	11663	37
38	8426	8690	8963	9244	9535	9834	10143	10461	10790	11129	11478	11855	12247	38
39	8848	9126	9412	9708	10013	10327	10652	10986	11331	11687	12054	12448	12859	39
40	9288	9580	9881	10191	10511	10841	11182	11533	11895	12268	12653	13070	13501	40
41	9753	10060	10376	10701	11037	11384	11741	12110	12490	12883	13287	13723	14176	41
41PD	9756	10063	10379	10705	11041	11388	11745	12114	12494	12887	13291	13727	14180	41PD
42	10046	10361	10687	11022	11369	11726	12094	12473	12865	13269	13686	14135	14601	42

2024-2025 City of Kearney Pay Plan Ranges

Effective October 1, 2024

Annual

Pay Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Pay Grade
16	34554	35639	36759	37913	39103	40331	41598	42904	44251	45640	47074	48658	50264	16
17	36301	37441	38618	39829	41080	42370	43701	45073	46488	47948	49453	51086	52772	17
18	38090	39287	40520	41793	43104	44458	45854	47295	48780	50311	51890	53643	55412	18
19	40008	41265	42561	43898	45276	46697	48164	49677	51236	52845	54503	56327	58186	19
20	42010	43329	44690	46093	47541	49033	50573	52161	53799	55488	57230	59139	61091	20
21	44098	45483	46911	48384	49903	51471	53087	54754	56474	58246	60075	62078	64126	21
22	46314	47768	49269	50815	52411	54057	55754	57505	59311	61173	63094	65146	67296	22
23	48658	50186	51761	53387	55063	56792	58576	60415	62312	64268	66287	68427	70685	23
24	51086	52690	54345	56051	57811	59626	61499	63430	65421	67476	69595	71836	74206	24
24FF	52355	54000	55695	57444	59248	61108	63027	65006	67048	69152	71324	73624	76054	24FF
25	53643	55328	57064	58855	60704	62610	64576	66603	68694	70851	73077	75458	77948	25
25PD	61200	63075	65008	67003	69060	71181	73369	75626	77953	80354	82830	87815	90713	25PD
26	56327	58096	59920	61802	63742	65744	67808	69936	72133	74398	76735	79206	81820	26
27	59139	60996	62911	64886	66924	69026	71193	73428	75734	78112	80564	83169	85914	27
28	62078	64027	66038	68112	70251	72456	74731	77078	79498	81995	84569	87346	90228	28
29	65146	67192	69302	71478	73722	76037	78424	80887	83427	86047	88749	91733	94760	29
30	68427	70576	72792	75077	77435	79866	82375	84960	87628	90380	93218	96292	99470	30
30PD	75436	77757	80152	82622	85169	87796	90506	93301	96183	99156	102223	105535	109018	30PD
31	71836	74092	76418	78818	81293	83845	86478	89193	91994	94882	97862	101107	104444	31
32	75458	77827	80270	82791	85390	88071	90837	93689	96631	99665	102794	106177	109681	32
33	79206	81694	84259	86905	89633	92447	95351	98344	101433	104618	107902	111461	115139	33
33PD	83555	86178	88884	91676	94554	97522	100585	103743	107001	110360	113826	117569	121449	33PD
34	83169	85780	88474	91252	94118	97072	100121	103265	106507	109851	113301	117041	120904	34
35	87346	90088	92916	95834	98843	101947	105148	108450	111855	115367	118990	122922	126979	35
36	91733	94614	97584	100649	103809	107068	110431	113898	117474	121164	124967	129057	133316	36
36PD	91700	94579	97549	100612	103771	107030	110391	113857	117432	121119	124922	129048	133306	36PD
37	96292	99316	102435	105651	108968	112390	115919	119559	123313	127186	131178	135490	139961	37
38	101107	104282	107557	110934	114417	118010	121716	125538	129480	133545	137739	142265	146960	38
39	106177	109511	112949	116496	120154	123927	127818	131832	135971	140241	144644	149380	154310	39
40	111461	114961	118570	122293	126133	130093	134179	138392	142737	147219	151842	156837	162013	40
41	117041	120716	124507	128416	132449	136608	140896	145321	149884	154591	159445	164676	170111	41
41PD	117078	120754	124546	128456	132490	136651	140940	145367	149931	154639	159494	164728	170164	41PD
42	120552	124337	128242	132269	136422	140706	145124	149681	154381	159228	164228	169616	175214	42

**CITY OF KEARNEY
PERSONNEL SCHEDULE**

Position	Pay Grade	Actual 2021-22	Actual 2022-23	Actual 2023-24	Changes		Budget 2024-25
					Mid-Year 2023-24	Proposed 2024-25	
GENERAL FUND							
Administration:							
Administrative Assistant	21	0.00	1.00	2.00			2.00
Administrative Clerk (PT)	16	1.00	0.00	0.00			0.00
Assistant City Manager	35	1.00	1.00	0.00			0.00
Assistant to the City Manager	27	0.00	0.00	0.00	1.00		1.00
Assistant Human Resources Director	30	0.00	1.00	1.00			1.00
City Clerk	35	1.00	1.00	1.00			1.00
City Manager	N/A	1.00	1.00	1.00			1.00
Deputy City Clerk	24	1.00	1.00	1.00			1.00
Deputy City Manager	42	0.00	0.00	1.00	(1.00)		0.00
Director of Administrative Services	38	1.00	1.00	1.00			1.00
Executive Assistant	24	1.00	1.00	1.00			1.00
Human Resources Benefits Coordinator	24	1.00	0.00	0.00			0.00
Human Resources Coordinator	24	1.00	0.00	0.00			0.00
Records Retention Coordinator	24	0.00	1.00	0.00			0.00
Total Full-Time		8.00	9.00	9.00	0.00	0.00	9.00
Total Part-Time		1.00	0.00	0.00	0.00	0.00	0.00
Finance:							
Account Clerk, Senior	22	2.00	2.00	2.00			2.00
Accounting Technician	26	1.00	1.00	1.00			1.00
Assistant Director of Finance	34	0.50	0.50	0.50			0.50
Director of Finance	41	0.50	0.50	0.50			0.50
Total Full-Time		4.00	4.00	4.00	0.00	0.00	4.00
Information Technology:							
Administrative Assistant	21	1.00	1.00	1.00			1.00
Computer Support Technician	28	3.00	3.00	3.00			3.00
GIS Coordinator	30	0.25	0.25	0.25			0.25
Total Full-Time		4.25	4.25	4.25	0.00	0.00	4.25
Police - Services:							
Administrative Coordinator/Crime Analyst	24	1.00	1.00	1.00			1.00
Airport Police Officer	23	0.50	0.50	0.00			0.00
Communications Specialist	23	0.00	0.00	1.00	(1.00)		0.00
Community Service Officer	20	4.00	4.00	4.00			4.00
Crime Analyst	27	0.00	0.00	0.00	1.00		1.00
Director - Victim Witness	24	1.00	1.00	1.00			1.00
Police Captain	36PD	2.00	2.00	2.00			2.00
Police Chief	41PD	1.00	1.00	1.00			1.00
Police Lieutenant	33PD	4.00	4.00	4.00			4.00
Police Officer	25PD	43.00	43.00	44.00	1.00		45.00
Police Sergeant	30PD	9.00	9.00	9.00			9.00
Total Full-Time		65.50	65.50	67.00	1.00	0.00	68.00
Police - Records Services:							
Police Records Clerk	20	6.00	6.00	0.00			0.00
Police Records Clerk, Lead	24	1.00	1.00	0.00			0.00
Police Records Supervisor	30	1.00	1.00	1.00			1.00
Police Records Technician	20	0.00	0.00	6.00			6.00
Police Records Technician, Lead	24	0.00	0.00	1.00			1.00

**CITY OF KEARNEY
PERSONNEL SCHEDULE**

Position	Pay Grade	Actual 2021-22	Actual 2022-23	Actual 2023-24	Changes		Budget 2024-25
					Mid-Year 2023-24	Proposed 2024-25	
Total Full-Time		8.00	8.00	8.00	0.00	0.00	8.00
Police - Data Processing:							
Director of Information Technology	35	1.00	1.00	1.00			1.00
Total Full-Time		1.00	1.00	1.00	0.00	0.00	1.00
Police - Evidence:							
Property and Evidence Supervisor	26	1.00	1.00	1.00			1.00
Property and Evidence Technician	23	1.00	1.00	1.00			1.00
Total Full-Time		2.00	2.00	2.00	0.00	0.00	2.00
Fire:							
Fire Administrator	38	1.00	1.00	1.00			1.00
Fire Engineer	24FF	12.00	12.00	12.00	1.00		13.00
Fire Inspector	30	1.00	1.00	1.00			1.00
Office Manager	24	1.00	1.00	1.00			1.00
Secretary (PT)	18	1.00	1.00	1.00			1.00
Training Coordinator	26	0.00	1.00	1.00			1.00
Total Full-Time		15.00	16.00	16.00	1.00	0.00	17.00
Total Part-Time		1.00	1.00	1.00	0.00	0.00	1.00
Development Services:							
Assistant Development Services Director	33	0.00	0.00	1.00	(1.00)		0.00
Associate Planner	25	1.00	1.00	1.00			1.00
Building Inspector	27	3.00	3.00	3.00			3.00
Building Official	32	1.00	1.00	1.00			1.00
City Planner	32	1.00	1.00	1.00			1.00
Director of Development Services	35	1.00	1.00	0.00		1.00	1.00
Downtown Coordinator	24	0.00	1.00	1.00			1.00
Permit/Code Enforcement Technician	20	1.00	0.00	0.00			0.00
Permit Technician	22	0.00	2.00	2.00			2.00
Permit Technician, Senior	21	1.00	0.00	0.00			0.00
Total Full-Time		9.00	10.00	10.00	(1.00)	1.00	10.00
Public Works - Facilities Maint:							
Assistant Facilities Supervisor	27	0.00	0.00	0.00	1.00		1.00
Facilities Maintenance Technician	24	3.00	3.00	3.00			3.00
Facilities Supervisor	30	1.00	1.00	1.00			1.00
Total Full-Time		4.00	4.00	4.00	1.00	0.00	5.00
Cemetery:							
Cemetery Supervisor	28	1.00	1.00	1.00			1.00
Facilities Maintenance Worker	21	2.00	2.00	2.00			2.00
Facilities Maintenance Worker, Senior	24	1.00	1.00	1.00			1.00
Facilities Park Attendant (PT)	19	1.00	1.00	1.00			1.00
Total Full-Time		4.00	4.00	4.00	0.00	0.00	4.00
Total Part-Time		1.00	1.00	1.00	0.00	0.00	1.00
SportsPlex:							
Administrative Assistant	21	0.00	0.00	0.00		1.00	1.00
Facilities Maintenance Worker	21	0.00	0.00	0.00		1.00	1.00
Facilities Maintenance Worker, Sr	24	0.00	0.00	0.00		1.00	1.00
Monitor (PT)	19	0.00	0.00	0.00		4.00	4.00
SportsPlex Coordinator	26	0.00	0.00	0.00		1.00	1.00

**CITY OF KEARNEY
PERSONNEL SCHEDULE**

Position	Pay Grade	Actual 2021-22	Actual 2022-23	Actual 2023-24	Changes		Budget 2024-25
					Mid-Year 2023-24	Proposed 2024-25	
SportsPlex Manager	38	0.00	0.00	1.00			1.00
Total Full-Time		0.00	0.00	1.00	0.00	4.00	5.00
Total Part-Time		0.00	0.00	0.00	0.00	4.00	4.00
Tennis Center							
Recreation Coordinator	26	0.00	1.00	1.00			1.00
Recreation Leader	22	1.00	0.00	0.00			0.00
Recreation Monitor (PT)	16	2.00	2.00	1.00			1.00
Total Full-Time		1.00	1.00	1.00	0.00	0.00	1.00
Total Part-Time		2.00	2.00	1.00	0.00	0.00	1.00
Peterson Senior Activity Center							
Senior Services Attendant (PT)	16	2.00	2.00	2.00			2.00
Senior Services Coordinator	30	1.00	1.00	1.00			1.00
Senior Services Leader	23	0.00	0.00	1.00			1.00
Senior Services Program Aide	20	1.00	1.00	0.00			0.00
Total Full-Time		2.00	2.00	2.00	0.00	0.00	2.00
Total Part-Time		2.00	2.00	2.00	0.00	0.00	2.00
Library:							
Administrative Assistant	21	1.00	1.00	1.00			1.00
Assistant Library Director	30	1.00	1.00	1.00			1.00
Librarian/Tech Services; Youth; Reference	24	3.00	3.00	3.00			3.00
Librarian/Tech Learning Center; Circulation	24	2.00	2.00	2.00			2.00
Library Bookmobile Driver (PT)	19	2.00	2.00	2.00			2.00
Library Clerk	16	2.00	2.00	2.00			2.00
Library Clerk (PT)	16	13.00	13.00	13.00			13.00
Library Director	35	1.00	1.00	1.00			1.00
Total Full-Time		10.00	10.00	10.00	0.00	0.00	10.00
Total Part-Time		15.00	15.00	15.00	0.00	0.00	15.00
Park & Recreation - Admin:							
Administrative Assistant	21	1.00	1.00	1.00			1.00
Director of Park & Recreation	38	1.00	0.00	0.00			0.00
Director of Recreational Services	38	0.00	1.00	1.00			1.00
Office Manager	24	1.00	0.00	0.00			0.00
Park & Recreation Services Assistant	26	0.00	1.00	1.00			1.00
Project Manager	29	1.00	1.00	1.00		(1.00)	0.00
Secretary	18	1.00	1.00	1.00			1.00
Total Full-Time		5.00	5.00	5.00	0.00	(1.00)	4.00
Recreation:							
Recreation Coordinator	26	3.00	3.00	4.00			4.00
Recreation Leader	21	0.00	1.00	0.00			0.00
Recreation Superintendent	32	1.00	0.00	1.00			1.00
Recreation Supervisor	29	0.00	1.00	0.00			0.00
Event Development Coordinator	32	0.00	1.00	0.00			0.00
Total Full-Time		4.00	6.00	5.00	0.00	0.00	5.00
Park:							
Assistant City Forester	25	1.00	0.00	0.00			0.00
Assistant Park Supervisor/Forester	25	0.00	1.00	1.00		(0.67)	0.33
Director of Parks	38	0.00	1.00	1.00			1.00

**CITY OF KEARNEY
PERSONNEL SCHEDULE**

Position	Pay Grade	Actual 2021-22	Actual 2022-23	Actual 2023-24	Changes		Budget 2024-25
					Mid-Year 2023-24	Proposed 2024-25	
Equipment Operator/Grounds	23	0.00	0.75	0.75			0.75
Facilities Maintenance Technician	24	0.00	1.00	1.00			1.00
Facilities Maintenance Worker	21	12.50	9.50	9.50	0.50	1.00	11.00
Facilities Maintenance Worker (Horticulture)	21	0.00	0.00	0.00	1.00	(0.50)	0.50
Facilities Maintenance Worker (Turf Specialist)	21	0.00	0.00	0.00		1.00	1.00
Facilities Maintenance Worker, Senior	24	2.75	1.00	2.00			2.00
Horticulture Specialist	24	1.00	1.00	1.00			1.00
Irrigation Specialist	24	1.00	1.00	1.00			1.00
Office Manager	24	0.00	1.00	1.00			1.00
Park Attendant (PT)	19	1.00	1.00	1.00	1.00		2.00
Park Superintendent	32	0.67	0.67	0.67			0.67
Project Manager	29	0.00	0.00	0.00		1.00	1.00
Sector Leader	23	0.00	5.00	5.00			5.00
Turf Specialist	24	1.00	1.00	0.00		(1.00)	(1.00)
Total Full-Time		19.92	23.92	23.92	1.50	0.83	26.25
Total Part-Time		1.00	1.00	1.00	1.00	0.00	2.00
Cottonmill Park:							
City Forester	29	0.67	0.67	0.00			0.00
Equipment Operator/Grounds	23	0.00	0.25	0.25			0.25
Facilities Maintenance Worker	21	1.50	1.50	1.50	(0.50)		1.00
Facilities Maintenance Worker, Senior	24	0.25	0.00	0.00			0.00
Park Attendant (PT)	19	1.00	0.00	0.00			0.00
Park Superintendent	32	0.33	0.33	0.33			0.33
Park Supervisor/Forester, Assistant	25	0.00	0.00	0.00		0.67	0.67
Park Supervisor	29	0.00	0.00	0.67		(0.67)	0.00
Sector Leader	23	0.00	1.00	1.00			1.00
Total Full-Time		2.75	3.75	3.75	(0.50)	0.00	3.25
Total Part-Time		1.00	0.00	0.00	0.00	0.00	0.00
Forestry:							
City Forester	29	0.33	0.33	0.00			0.00
Facilities Maintenance Worker (Horticulture)	24	0.00	0.00	0.00		0.50	0.50
Park Supervisor	29	0.00	0.00	0.33	(0.33)		0.00
Total Full-Time		0.33	0.33	0.33	(0.33)	0.50	0.50
Transportation - Streets:							
Administrative Assistant	21	1.00	0.00	0.00			0.00
City Engineer	35	1.00	1.00	1.00			1.00
Director of Public Works	38	1.00	1.00	1.00			1.00
Electrical Control Systems Supervisor	30	0.00	1.00	1.00			1.00
Electrical Mapping Technician	24	0.00	0.00	1.00			1.00
Electrician	25	1.00	0.00	0.00			0.00
Engineering Assistant II	27	1.00	1.00	1.00			1.00
Equipment Operator	23	8.00	7.00	7.00	(1.00)		6.00
GIS Coordinator	30	0.25	0.25	0.25			0.25
Heavy Equipment Operator	24	5.00	7.00	7.00	1.00		8.00
Master Electrician	27	1.00	0.00	0.00			0.00
Office Manager	24	0.00	1.00	1.00			1.00
Street Crew Leader	27	1.00	1.00	1.00			1.00
Street Superintendent	30	1.00	1.00	1.00			1.00
Traffic Control Technician	25	0.00	2.00	2.00			2.00
Total Full-Time		21.25	23.25	24.25	0.00	0.00	24.25

**CITY OF KEARNEY
PERSONNEL SCHEDULE**

Position	Pay Grade	Actual 2021-22	Actual 2022-23	Actual 2023-24	Changes		Budget 2024-25
					Mid-Year 2023-24	Proposed 2024-25	
ENTERPRISE FUNDS							
Golf Course - Maintenance:							
Golf Course Assistant Superintendent	26	1.00	1.00	1.00			1.00
Golf Course Mechanic	25	1.00	1.00	1.00			1.00
Golf Course Superintendent	29	1.00	1.00	1.00			1.00
Total Full-Time		3.00	3.00	3.00	0.00	0.00	3.00
Golf Course - Services:							
Golf Course Assistant Services Manager	26	1.00	1.00	1.00			1.00
Golf Course Manager	33	1.00	1.00	1.00			1.00
Total Full-Time		2.00	2.00	2.00	0.00	0.00	2.00
Sanitation - Collection:							
Account Clerk, Senior	22	1.50	1.50	1.50		(0.59)	0.91
Account Clerk, Utility Billing	24	0.00	0.00	0.00		0.34	0.34
Administrative Assistant	21	1.00	0.00	0.00		1.00	1.00
Assistant Director of Utilities	34	0.25	0.25	0.25			0.25
Director of Utilities	38	0.25	0.25	0.25			0.25
Equipment Operator	23	19.00	19.00	20.00	1.00		21.00
Household Hazardous Waste Coordinator	21	0.00	0.00	0.00		0.50	0.50
Maintenance Worker	21	2.00	2.00	2.00			2.00
Office Manager	24	0.00	1.00	1.00		(0.75)	0.25
Recycling Processor	16	2.00	1.00	1.00			1.00
Recycling Processor, Lead	18	0.00	1.00	1.00			1.00
Recycling Processor (PT)	16	13.00	13.00	13.00	(1.00)		12.00
Refuse Worker	18	3.00	3.00	3.00			3.00
Sanitation Foreman	28	1.00	1.00	1.00			1.00
Sanitation Superintendent	31	0.00	0.00	1.00			1.00
Sanitation Supervisor	31	0.50	0.50	0.00			0.00
Total Full-Time		30.50	30.50	32.00	1.00	0.50	33.50
Total Part-Time		13.00	13.00	13.00	(1.00)	0.00	12.00
Kearney Area Solid Waste Agency:							
Account Clerk, Senior	22	0.50	0.50	0.50		(0.25)	0.25
Administrative Assistant	21	1.00	1.00	1.00		(1.00)	0.00
Assistant Director of Utilities	34	0.25	0.25	0.25			0.25
Director of Utilities	38	0.25	0.25	0.25			0.25
Equipment Operator	23	1.00	1.00	1.00			1.00
Heavy Equipment Operator	24	1.00	1.00	1.00			1.00
Heavy Equipment Operator (PT)	24	1.00	1.00	1.00			1.00
Household Hazardous Waste Coordinator	23	1.00	1.00	1.00		(0.50)	0.50
Landfill Assistant	20	0.00	0.00	0.00	2.00		2.00
Landfill Assistant (PT)	20	1.00	1.00	1.00		(1.00)	0.00
Landfill Groundskeeper (PT)	16	1.00	1.00	0.00	1.00		1.00
Landfill Groundskeeper (PT)	16	0.00	0.00	1.00	(1.00)		0.00
Landfill Foreman	31	0.00	0.00	1.00			1.00
Landfill Operator	25	1.00	1.00	1.00			1.00
Maintenance Worker - SWDF	23	1.00	1.00	1.00	(1.00)		0.00
Office Manager	24	0.00	0.00	0.00		0.25	0.25
Sanitation Supervisor	31	0.50	0.50	0.00			0.00
Scale House Coordinator	22	1.00	1.00	1.00			1.00
Total Full-Time		8.50	8.50	9.00	1.00	(1.50)	8.50
Total Part-Time		3.00	3.00	3.00	0.00	(1.00)	2.00

**CITY OF KEARNEY
PERSONNEL SCHEDULE**

Position	Pay Grade	Actual 2021-22	Actual 2022-23	Actual 2023-24	Changes		Budget 2024-25
					Mid-Year 2023-24	Proposed 2024-25	
Sanitary Sewer - Treatment:							
Laboratory Technician	25	1.00	1.00	1.00			1.00
SCADA Technician	24	1.00	0.00	0.00			0.00
Wastewater Treatment Plant Foreman	28	0.00	1.00	1.00			1.00
Wastewater Treatment Plant Lead Operator	26	1.00	0.00	0.00			0.00
Wastewater Treatment Plant Operator	23	4.00	4.00	4.00	1.00		5.00
Wastewater Treatment Plant Operator II	25	0.00	0.00	0.00			0.00
Wastewater Treatment Plant Superintendent	31	1.00	1.00	1.00			1.00
Total Full-Time		8.00	7.00	7.00	1.00	0.00	8.00
Sanitary Sewer - Collection:							
Maintenance Worker	21	2.00	0.00	0.00			0.00
Utilities Maintenance Worker	23	2.00	4.00	4.00			4.00
Total Full-Time		4.00	4.00	4.00	0.00	0.00	4.00
Sanitary Sewer - Administration:							
Account Clerk, Senior	22	1.00	1.00	1.00		(0.07)	0.93
Account Clerk, Utility Billing	24	0.00	0.00	0.00		0.33	0.33
Assistant Director of Finance	34	0.50	0.50	0.50			0.50
Assistant Director of Utilities	34	0.25	0.25	0.25			0.25
Director of Utilities	38	0.25	0.25	0.25			0.25
GIS Coordinator	30	0.25	0.25	0.25			0.25
GIS Technician	21	0.50	0.50	0.50			0.50
Office Manager	24	0.00	0.00	0.00		0.25	0.25
Total Full-Time		2.75	2.75	2.75	0.00	0.51	3.26
Water - Operations:							
Inventory Control Clerk	20	1.00	1.00	1.00	(1.00)		0.00
Maintenance Worker	21	3.00	0.00	1.00	(1.00)		0.00
Meter Technician, Senior	23	1.00	1.00	1.00			1.00
Utilities Maintenance Worker	23	3.00	6.00	5.00	5.00		10.00
Utilities Maintenance Worker, Lead	26	0.00	1.00	1.00			1.00
Utilities Maintenance Worker, Senior	24	1.00	1.00	2.00			2.00
Water and Sewer System Supervisor	31	1.00	1.00	1.00			1.00
Water Quality Coordinator	24	1.00	1.00	1.00			1.00
Water Quality Technician	22	1.00	1.00	1.00			1.00
Water System Operator	23	2.00	2.00	2.00			2.00
Water System Operator, Lead	26	0.00	1.00	1.00			1.00
Total Full-Time		14.00	16.00	17.00	3.00	0.00	20.00
Water - Administration:							
Account Clerk, Utility Billing	24	1.00	1.00	1.00		(0.67)	0.33
Account Clerk, Senior	22	0.00	0.00	0.00		0.91	0.91
Assistant Director of Utilities	34	0.25	0.25	0.25			0.25
Director of Finance	41	0.50	0.50	0.50			0.50
Director of Utilities	38	0.25	0.25	0.25			0.25
GIS Coordinator	30	0.25	0.25	0.25			0.25
GIS Technician	21	0.50	0.50	0.50			0.50
Office Manager	24	0.00	0.00	0.00		0.25	0.25
Total Full-Time		2.75	2.75	2.75	0.00	0.49	3.24

**CITY OF KEARNEY
PERSONNEL SCHEDULE**

Position	Pay Grade	Actual 2021-22	Actual 2022-23	Actual 2023-24	Changes		Budget 2024-25
					Mid-Year 2023-24	Proposed 2024-25	
Stormwater Utility:							
Code Inspector (PT)	22	1.00	1.00	1.00			1.00
Engineering Assistant II	27	1.00	1.00	1.00			1.00
Total Full-Time		1.00	1.00	1.00	0.00	0.00	1.00
Total Part-Time		1.00	1.00	1.00	0.00	0.00	1.00
Kearney Municipal Airport - Operations:							
Airport Director	35	0.00	1.00	1.00			1.00
Airport Manager	35	1.00	0.00	0.00			0.00
Airport Operations Lead	25	0.00	1.00	1.00			1.00
Airport Operations Worker	21	3.00	3.00	3.00			3.00
Airport Police Officer	23	0.50	0.50	0.00			0.00
Aviation Support Coordinator	27	1.00	0.00	0.00			0.00
Total Full-Time		5.50	5.50	5.00	0.00	0.00	5.00
Kearney Municipal Airport - FBO:							
Administrative Assistant	21	1.00	1.00	1.00			1.00
Airport Operations Worker	21	0.00	1.00	0.00			0.00
Assistant Airport Director	30	0.00	1.00	1.00			1.00
Aviation Service Technician	21	0.00	0.00	2.00			2.00
Aviation Service Technician, Senior	24	1.00	1.00	1.00			1.00
Aviation Service Technician (PT)	18	5.00	5.00	5.00			5.00
Aviation Support Specialist	18	0.00	1.00	0.00			0.00
Office Manager	24	0.00	0.00	1.00			1.00
Total Full-Time		2.00	5.00	6.00	0.00	0.00	6.00
Total Part-Time		5.00	5.00	5.00	0.00	0.00	5.00
INTERNAL SERVICE FUNDS							
Property & Casualty Insurance							
Risk Management Technician	22	0.50	0.50	0.50			0.50
Total Full-Time		0.50	0.50	0.50	0.00	0.00	0.50
Workers Compensation Insurance							
Risk Management Technician	22	0.50	0.50	0.50			0.50
Total Full-Time		0.50	0.50	0.50	0.00	0.00	0.50
Vehicle Maintenance:							
Equipment Mechanic, Senior	26	2.00	2.00	2.00			2.00
Fleet Electronics Technician	24	1.00	1.00	1.00			1.00
Fleet Maintenance Supervisor	30	1.00	1.00	1.00			1.00
Fleet Services Attendant	22	1.00	1.00	1.00			1.00
Total Full-Time		5.00	5.00	5.00	0.00	0.00	5.00
Grand Total Full-Time		281.00	297.00	303.00	8.67	5.33	317.00
Grand Total Part-Time		46.00	44.00	43.00	0.00	3.00	46.00
Grand Total		327.00	341.00	346.00	8.67	8.33	363.00

ACCOUNTING SUMMARY

CITY OF KEARNEY FUND CODES AND ORGANIZATION CODES

FUND TYPE	FUND CODE	FUND NAME	ORGANIZATION CODE	ORGANIZATION NAME
<u>GOVERNMENTAL FUNDS</u>				
General	10	General	01	Administrative Services
			02	Finance
			05	Information Technology
			10	Police - Services
			11	Police - Records
			12	Police - Data Processing
			13	Police - Evidence
			14	Police - Building
			15	Fire
			16	Emergency Management
			17	Development Services
			23	P.W. - Facilities Maintenance
			40	Cemetery
			47	SportsPlex
			48	Tennis Center
			49	Peterson Senior Activity Center
			50	Library
			51	Park & Rec. - Administration
			52	Recreation
			53	Park
			54	Aquatics
			55	Cottonmill
			59	Forestry
Special Revenue	20	Transportation	20	Transportation – Streets
			25	Transportation – Signals/Lights
Special Revenue	21	Economic Development Grant	00	Economic Development Grant
Special Revenue	22	Lottery Trust	00	Lottery Trust
Special Revenue	23	Lottery Reserve	00	Lottery Reserve
Special Revenue	24	Natural Disaster	00	Natural Disaster
Special Revenue	25	Offstreet Parking District No. 1	00	Offstreet Parking District No. 1
Capital Project	60	Police Reserve	18	Police Reserve
Capital Project	61	Fire Reserve	19	Fire Reserve
Capital Project	62	Cemetery Reserve	41	Cemetery Reserve

CITY OF KEARNEY FUND CODES AND ORGANIZATION CODES

FUND TYPE	FUND CODE	FUND NAME	ORGANIZATION CODE	ORGANIZATION NAME
Capital Project	63	Park & Recreation Development	58	Park & Rec. Development
Capital Project	64	Street Improvement	24	Street Improvement
Capital Project	65	Special Sales Tax	00	Special Sales Tax
Capital Project	66	Restaurant Occupation Tax Project	00	Restaurant Occ. Tax Project
Debt Service	71	Public Safety TAB's	00	Bond Payment
Debt Service	72	Various Purpose Bonds	00	Bond Payment
<u>PROPRIETARY FUNDS</u>				
Enterprise	30	Golf	56 57	Maintenance Services
Enterprise	31	Sanitation	30	Collection
Enterprise	32	SWDF Operation & Maintenance	31	Operation & Maintenance
Enterprise	33	SWDF Retained Revenues	32	Retained Revenues
Enterprise	34	Sanitary Sewer Operation & Maintenance	60 61 62	Treatment Collection Administration
Enterprise	35	Sanitary Sewer Retained Revenues	63	Retained Revenues
Enterprise	77	Sanitary Sewer Revenue Bonds	00	Bond Payment
Enterprise	79	Sanitary Sewer Bond Reserve	00	Debt Service Reserve
Enterprise	36	Water Operation & Maintenance	65 66	Operations Administration
Enterprise	37	Water Retained Revenues	67	Retained Revenues
Enterprise	78	Water Revenue Bonds	00	Bond Payment
Enterprise	80	Water Bond Reserve	00	Debt Service Reserve
Enterprise	38	Storm Water Utility	68	Storm Water Utility
Enterprise	39	Kearney Municipal Airport Corporation	69	Operations

CITY OF KEARNEY FUND CODES AND ORGANIZATION CODES

FUND TYPE	FUND CODE	FUND NAME	ORGANIZATION CODE	ORGANIZATION NAME
			70	FBO
Internal Service	40	Health Insurance	00	Health Insurance
Internal Service	41	Property & Casualty Insurance	00	Property & Casualty Insurance
Internal Service	42	Workers Compensation Insurance	00	Workers Comp Insurance
Internal Service	45	Central Stores	03	Central Stores
Internal Service	46	Vehicle Maintenance	04	Vehicle Maintenance
<u>FIDUCIARY FUNDS</u>				
Pension Trust	50	Police Pension	00	Police Pension
Agency	52	Sales & Use Tax	00	Sales & Use Tax

CITY OF KEARNEY
CLASSIFICATION OF REVENUES BY SOURCE CODE,
CLASSIFICATION CODE AND EXPLANATION

SOURCE CODE	CLASSIFICATION CODE	EXPLANATION
		31000 - 31999 Taxes
31	105	Beer & Liquor Occupation
31	110	Bingo Occupation
31	115	Cable TV Occupation
31	118	Hotel Occupation
31	120	In Lieu of Tax
31	125	Misc. Occupation Tax
31	127	Motor Vehicle Tax
31	128	Natural Gas Company Occupation Tax
31	130	Property Tax
31	133	Restaurant Occupation Tax
31	135	Sales Tax
31	140	Telephone Company Occupation Tax
31	149	General Business Occ Tax (GBOT 1)
31	150	General Business Occ Tax (GBOT 2)
		32000 - 32999 Licenses and Permits
32	100	Beer & Liquor Licenses
32	105	Bingo Licenses
32	110	BOA fees
32	115	Building Permits
32	125	Electricians Licenses
32	130	Food Handlers Licenses
32	135	Manufactured Home Court Licenses
32	140	Plumbers Licenses
32	145	Special Use & Zoning Permits
32	150	Tobacco Licenses
		33000 - 33999 Charges for Services
33	100	Admissions, Centennial Pool
33	102	Activation/Transfer Fee
33	105	Admissions, Drop-In
33	110	Admissions, Harmon Pool
33	112	Adult Softball
33	113	Aeronautical Fees
33	115	Agriculture Lands & Leases
33	116	County – Animal Shelter
33	118	Aquatic Development
33	119	Park Development
33	120	Athletic Receipts
33	125	Burials
33	130	Cart Rental
33	135	Code Books

CITY OF KEARNEY
CLASSIFICATION OF REVENUES BY SOURCE CODE,
CLASSIFICATION CODE AND EXPLANATION

SOURCE CODE	CLASSIFICATION CODE	EXPLANATION
33	140	Collections
33	145	Commercial Charges
33	149	Concessions, Yanney Pavilion
33	150	Concessions, Golf
33	151	Concessions, Centennial Pool
33	152	Concessions, Cottonmill
33	153	Concessions, Tennis Center
33	155	Concessions, Activity Center
33	160	Concessions, Harmon Pool
33	161	Concessions, Patriot Park
33	162	Concessions, Senior Center
33	163	Concessions, Yanney
33	164	Concessions, Harvey Park
33	165	Connection Fees
33	170	Container Sales
33	175	County
33	177	County – Bookmobile
33	178	Convenience Fee
33	180	County - Building
33	183	County - Emergency Management
33	184	County - Cottonmill
33	185	County - Data Processing
33	190	County – Evidence
33	191	County – IT
33	193	County – Shooting Range
33	194	County – Crime Analyst
33	195	County – Records
33	196	County – Senior Center
33	197	Delinquency Fees
33	198	Drag Strip Lease
33	199	Dumpster Fee
33	200	Electrical Distribution System
33	201	Electric Vehicle Charging Station
33	202	Events
33	203	Fuel Fees
33	204	Fuel Sales
33	205	Golf Lessons
33	210	Greens Fees
33	212	Hangar Lease - FBO
33	213	Hangar Leases
33	214	Industrial Land Leases
33	215	Labor Charges for Services
33	217	Kiosk

CITY OF KEARNEY
CLASSIFICATION OF REVENUES BY SOURCE CODE,
CLASSIFICATION CODE AND EXPLANATION

SOURCE CODE	CLASSIFICATION CODE	EXPLANATION
33	218	Landing Fees
33	219	Concessions, Cottonmill Marina
33	220	Meter Collection
33	221	Makerspace
33	225	Multi-Family Charges
33	226	Overnight Fees - FBO
33	227	Overtime Reimbursement
33	230	Photocopies
33	235	Practice Range
33	240	Pro Shop
33	243	Ramp Leases
33	244	Ramp Usage Fee
33	245	Program Registration, Recreation
33	246	Rentals, Tennis Center
33	247	Program Registration, Senior Center
33	248	Rentals, Cottonmill Buildings
33	249	Rentals, Harmon Activity Center
33	250	Rentals, Park
33	251	Rentals, Yanney Marina
33	252	Reconnection Fees
33	254	Residential Special Pick-up Fee
33	255	Residential Charges
33	256	Roll-Off Boxes
33	257	Rural Fire District
33	258	Tax Exempt Charges
33	259	School, Services
33	260	T-Hangar Leases
33	261	Sponsorships
33	262	Terminal Building
33	264	The Arch, Services
33	265	Tipping Fee - Kearney
33	270	Tipping Fee - Others
33	275	Tow-In Storage
33	280	UNK – Tennis Center
33	293	Yard Waste
33	296	Warehouse Leases
		34000 - 34999 Fines
34	100	Costs
34	105	Fines - Library
34	107	Fines - Police
34	110	Redemption Fee
34	115	Returned Check Charge

CITY OF KEARNEY
CLASSIFICATION OF REVENUES BY SOURCE CODE,
CLASSIFICATION CODE AND EXPLANATION

SOURCE CODE	CLASSIFICATION CODE	EXPLANATION
		35000 - 35999 Special Assessments
35	100	Assessment Interest
35	105	Developer Deposits
35	108	Developer Donations
35	110	Special Assessments
		36000 - 36999 Interest
36	100	Interest
		37000-37999 Miscellaneous
37	103	Administration Fee - Utilities
37	105	Bond Issuances
37	106	City Contributions
37	107	City & Employee Health/Dental
37	108	Capital Leases
37	109	CRA Contribution
37	110	Damages
37	111	Charges – Internal Services
37	112	City & Employee – Life & LTD
37	113	Discount on G.O. Debt
37	115	Donations - Cottonmill
37	120	Donations - Nature Barn
37	122	Donations – Yanney Park
37	123	Equitable Sharing (Federal)
37	125	FAA & NDA Proceeds
37	130	Farm Income
37	133	Federal Grants
37	135	Federal Grants – Emergency Mgmt
37	140	Forfeitures
37	145	Foundation Work
37	146	Gain on Sale of Capital Asset
37	147	Grant Proceeds – Library
37	148	G.O. Bonds Issued
37	150	Gross Handle
37	153	Insurance Proceeds
37	155	Insurance Proceeds
37	157	Lease/Purchase Proceeds
37	160	Loan Proceeds
37	170	Lottery Trust Fund
37	180	Miscellaneous
37	181	Miscellaneous - FBO
37	185	Miscellaneous – Park

CITY OF KEARNEY
CLASSIFICATION OF REVENUES BY SOURCE CODE,
CLASSIFICATION CODE AND EXPLANATION

SOURCE CODE	CLASSIFICATION CODE	EXPLANATION
37	190	Miscellaneous - Recreation
37	192	Northwestern Energy
37	194	Officer Contrib. – Rifle Buyback Pgm
37	195	Office Sales
37	196	Premium on G.O Debt
37	197	Pay-Ref Bond Escrow Agent
37	198	Passenger Facility Charges
37	199	Refunding Bonds Issued
37	200	Rotary
37	201	Rent - Cemetery
37	202	Rent - Cottonmill
37	203	Retired & COBRA Contributions
37	204	Sale of Columbarium Space
37	205	Sale of Inventory
37	206	Utility "Round-up"
37	207	Sale of Lots - Cemetery
37	210	Sale of Real Estate
37	213	Sale of Recyclables
37	215	Sale of Scrap
37	220	Sale of Shop Supplies
37	225	Special Fuels Tax
37	230	State & City Sales Tax
37	235	T.I.F. Receipts
37	250	Tower Lease
		38000 - 38999 Intergov - State
38	100	Community Development Grants
38	103	COPS Hiring Grant
38	105	Grant – Victim / Witness
38	108	Highway Bridge Buyback Program
38	109	Highway Street Buyback Program
38	110	Highway Use Fee
38	115	Homestead Exemption
38	120	Insurance Tax
38	125	M.I.R.F.
38	127	Motor Vehicle Fee
38	130	State Aid
38	135	State Allocations - Emergency Mgmt
38	137	State Allocations - Library
38	140	State Allocations - Pro Rata
38	143	State Assistance – Turnback Tax
38	145	State Grants
38	150	State Highway, Urban Maintenance

CITY OF KEARNEY
CLASSIFICATION OF REVENUES BY SOURCE CODE,
CLASSIFICATION CODE AND EXPLANATION

SOURCE CODE	CLASSIFICATION CODE	EXPLANATION
38	155	State Incentive Payments
38	160	State Reimbursement
39	1xx	39000 - 39999 Transfers Transfers

CITY OF KEARNEY
CLASSIFICATION OF EXPENDITURES BY OBJECT CODE,
CLASSIFICATION CODE AND EXPLANATION

OBJECT CODE	CLASSIFICATION CODE	EXPLANATION
		41000 - 41999 Personal
41	100	Salaries & Wages
41	105	Salaries & Wages, Seasonal
41	110	FICA, City's Share
41	115	FICA, City's Share, Seasonal
41	120	Recruitment & Retention
41	125	Health & Dental Insurance
41	127	Life Insurance
41	130	Pension
41	135	Pension Payments
41	140	Physical/Drug Test
41	145	Police Retirement
41	150	Social Security Fees
41	155	Unemployment
41	160	Wellness Program
41	170	Workers Comp Insurance
		42000 - 42999 Supplies, Materials and Contractual Services
42	100	Abstractor & Appraisal
42	105	Administration
42	110	Advertising
42	112	Adult Softball
42	113	Agriculture Lands and Leases
42	115	Marketing
42	116	Airline Subsidy
42	120	Animal Care
42	127	ARFF Training
42	130	Arts & Crafts Supplies
42	135	Asphaltic
42	136	Athletic Supplies & Equipment
42	140	Audit Fee
42	142	Baler Maintenance
42	143	Baling Wire
42	145	Barricades & Flares
42	150	Bindery Expense
42	155	Bookmobile Expense
42	160	Books - Bookmobile
42	165	Books - Library
42	167	Bridge Inspections/Repairs
42	170	Building Maintenance
42	175	Building Repairs

CITY OF KEARNEY
CLASSIFICATION OF EXPENDITURES BY OBJECT CODE,
CLASSIFICATION CODE AND EXPLANATION

OBJECT CODE	CLASSIFICATION CODE	EXPLANATION
42	180	Building Repairs, Rec.
42	190	CANDO Match
42	195	Cart Paths
42	197	Catering
42	199	CDL Incentive
42	200	Chemicals
42	201	City Manager Contingency
42	202	City of Kearney
42	205	Civil Service Expenses
42	210	Claims - Dental
42	215	Claims - Health
42	220	Cleaning Services
42	225	Closure & Post-closure Care
42	230	Clothing Allowance
42	233	Cost of Goods Sold
42	235	Pro shop Inventory
42	240	Coaching Certificates
42	250	Communications
42	255	Communications - County
42	260	Community Betterment
42	265	Composting & Grinding
42	270	Community Planning
42	275	Computer Support
42	280	Concession Inventory
42	285	Concrete, Etc.
42	290	Consulting & Engineering
42	295	Containers
42	298	Contracted Services
42	300	Convention
42	303	CRA – GBOT 1
42	304	CRA – GBOT 2
42	305	Credit Card Service Charges
42	310	Crime Prevention Materials
42	325	Rescue
42	330	Dues & Publications
42	335	Economic Development
42	340	Election Expense
42	345	Electric Power
42	350	Engineering
42	355	Entertainment
42	357	Entertainment-Reimbursed
42	360	Environmental Monitoring
42	365	Equipment Maintenance

CITY OF KEARNEY
CLASSIFICATION OF EXPENDITURES BY OBJECT CODE,
CLASSIFICATION CODE AND EXPLANATION

OBJECT CODE	CLASSIFICATION CODE	EXPLANATION
42	370	Equipment Repairs
42	380	Equipment Repairs, Rec.
42	382	Equitable Sharing (Federal)
42	383	ESU (SWAT)
42	384	EV Charger Repairs
42	385	Facility Repairs
42	387	Fees
42	395	Fencing
42	400	Film & Film Developing
42	403	Fuel Flowage Fee
42	405	Landscaping
42	406	Food Service Contract Shortfall
42	410	Forestry
42	415	Gas, Oil & Grease
42	420	Gas, Oil & Grease Inventory
42	425	Grader Blades
42	430	Grave Purchases
42	435	Gravel & Barrow
42	440	Ground Maintenance
42	445	Highway Light Repair
42	450	Hired Contractors
42	453	HHW Disposal
42	455	In Lieu of Tax
42	460	Insecticides & Chemicals
42	465	Insurance Premiums
42	466	Insurance Premiums – Life & LTD
42	470	Inventory
42	475	Irrigation
42	485	Lab, Fingerprint
42	490	Laboratory Work
42	495	Landfill Maintenance
42	500	Leachate Treatment
42	503	Lease Payments
42	504	LEC West - County
42	505	Legal
42	510	Legal Printing
42	515	Lesson Commission
42	517	LSL Supplies & Misc Expenses
42	520	Maintenance
42	525	Maintenance Agreements
42	530	Maintenance of Grounds
42	535	Materials
42	545	Memberships

CITY OF KEARNEY
CLASSIFICATION OF EXPENDITURES BY OBJECT CODE,
CLASSIFICATION CODE AND EXPLANATION

OBJECT CODE	CLASSIFICATION CODE	EXPLANATION
42	550	Meter Replacement Program
42	555	Records Management
42	560	Nature Barn
42	562	NPDES
42	563	NPPD Lease Rebate
42	565	Office Equipment Repair
42	570	Office Expense
42	575	Office Supplies
42	580	Operating
42	590	Other
42	593	Pavement Management Program
42	595	Pavement Marking
42	605	Postage
42	608	Public Education & Safety
42	610	Printing
42	620	Professional Fees
42	621	Complimentary Snacks & Bev - Airport
42	630	Publicity, Economic Development
42	635	Radio Repair & Maintenance
42	640	Range, Firearms
42	645	Road Maintenance
42	650	Recreation Funding
42	655	Recyclable Shipping
42	660	Refunds
42	665	Remitted to School
42	670	Repairs & Maintenance
42	675	Restroom Supplies
42	676	Rifle Buyback
42	680	Risk Management
42	685	Road Equipment Repair (parts)
42	687	Runway De-icer
42	688	Runway Paint
42	690	Suburban Fire
42	695	Sales Tax Remitted
42	700	Sales & Use Tax
42	710	Shop Expense (parts inventory)
42	715	Shop Supplies
42	720	Shop Tools
42	725	Sign Posts
42	730	Signals
42	735	Signs
42	738	Sinking Fund - Insurance
42	740	Siren Maintenance

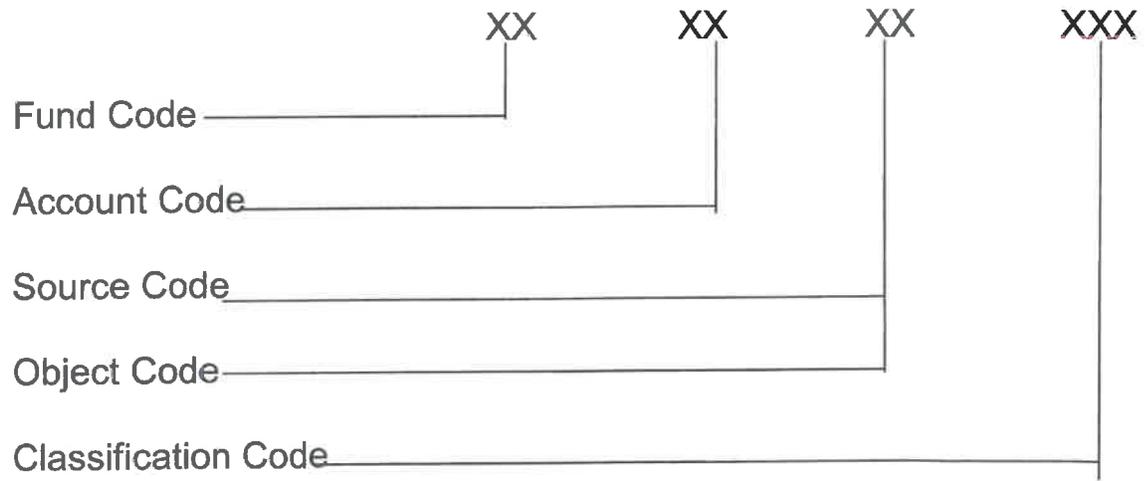
CITY OF KEARNEY
CLASSIFICATION OF EXPENDITURES BY OBJECT CODE,
CLASSIFICATION CODE AND EXPLANATION

OBJECT CODE	CLASSIFICATION CODE	EXPLANATION
42	743	Sister Cities
42	745	Small Tools
42	750	Snow Removal
42	755	Special Event Supplies
42	765	State Disposal Fee
42	770	State Taxes
42	775	Storage & Collection
42	780	Storm Sewer Maintenance
42	785	Supplemental Rent Cost
42	790	Supplies
42	795	Supplies & Equipment
42	800	Sweeper Brooms
42	810	Tapes & Disks
42	820	Technical Service Fees
42	830	Telephone Service
42	835	Tennis Courts
42	837	Terminal Supplies & Maint
42	840	Tipping Fee
42	843	Tire Disposal
42	845	Tow-In
42	850	Trail Maintenance
42	855	Training & School
42	860	Travel & Training
42	870	Tree Removal
42	875	Tree Replacement
42	885	Trees & Shrubs
42	895	Turf
42	900	T-shirts, Awards & Prizes
42	905	Uncollected Accounts
42	907	Uninsured Loss
42	908	Unsold Solar Shares
42	910	Utilities
42	915	Vehicle Repair
42	920	Victim/Witness
42	925	Water Samples
42	950	Weather Observations
42	960	Workers Compensation Insurance
		43000 - 43999 Equipment Rental
43	102	Equipment Rentals
43	105	Land & Building Rental
43	130	Pan Am Weather Computer
43	180	V.O.R. Operation

CITY OF KEARNEY
CLASSIFICATION OF EXPENDITURES BY OBJECT CODE,
CLASSIFICATION CODE AND EXPLANATION

OBJECT CODE	CLASSIFICATION CODE	EXPLANATION
		44000 - 44999 Capital Outlay
44	050	Aquatic Development
44	060	Park Development
44	100	Capital Improvements
44	105	Construction Costs
44	106	Construction Costs – STP Funded
44	110	Construction in Process
44	112	Depreciation
44	115	Equipment
44	120	Grant Outlay
44	125	Highway Roads & Street Construction
44	140	Landfill Sinking Fund
44	142	Loss on Sale of Capital Assets
44	145	Miscellaneous Park
44	150	Non-Mechanical Equipment
44	155	Office Equipment
44	157	Capital Equipment
44	160	Park Development
44	165	Recycling Building/Equip
44	170	Sinking Fund
44	173	T.I.F. Payments
44	175	Warrant Payments
		45000 - 45999 Debt Servicing
45	100	20-Year Lease/Purchase Interest
45	105	20-Year Lease/Purchase Principal
45	106	Amortization
45	108	Bond Issuance Costs
45	110	Bond Payments
45	111	Bond Payments – STP Funded
45	115	Discount on G.O. Debt
45	125	Interest
45	130	Interest Payments
45	131	Interest Payments – STP Funded
45	135	Lease Payment
45	140	Loan Repayment
45	145	Sewer Assessments
45	150	Street/Parking Assessments
45	155	Water Assessments
		49000 - 49999 Transfers
49	1xx	Transfers

CITY OF KEARNEY ACCOUNT NUMBER STRUCTURE



GLOSSARY

CITY OF KEARNEY GLOSSARY

ACCOUNT	A term used to identify an individual asset, liability, expenditure control, revenue control or fund balance.
APPROPRIATION	An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.
ASSESSED VALUATION	A valuation set upon real estate or property by the County Assessor as a basis for levying taxes.
BOND	A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. <u>Note:</u> The difference between a warrant and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.
BOND FUND	A fund used to account for the proceeds of general obligation bond issues.
BONDED DEBT	That portion of indebtedness represented by outstanding bonds.
BOND ISSUED	Bonds sold.
BUDGET	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. For additional information, see Performance Budget and Program Budget.
BUDGET MESSAGE	A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body.
BUDGET (APPROPRIATION)	The city prepares its budget in conformity with practices prescribed or permitted by the applicable statutes of the State of Nebraska. As prescribed by the Statutes, the City in its budgeting process includes as a resource (amount available for current expenditures) a portion of the fund balance that has been accumulated in prior years. This process

CITY OF KEARNEY GLOSSARY

minimizes tax levies and utilizes all available resources to the fullest extent.

CAPITAL ASSETS	Assets of a long-term character in which the intent is to continue to be held or used, such as land, buildings, machinery, furniture and other equipment. <u>Note:</u> The term does not indicate the immobility of an asset, which is the distinctive characteristic of "fixture".
CAPITAL BUDGET	A plan of proposed capital outlays and the means of financing them for the current fiscal year.
CAPITAL OUTLAYS	Expenditures which result in the acquisition of or addition to fixed assets.
CAPITAL PROJECTS	Established to account for all resources, principally bond proceeds and construction grants, which are used for the acquisition of capital facilities.
CHART OF ACCOUNTS	The classification system used by a city to organize the accounting for various funds.
DEBT SERVICE FUND	A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also called a SINKING FUND.
DEBT SERVICE FUND REQUIREMENT	The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.
DEBT SERVICE REQUIREMENT	The amount of money required to pay the interest on outstanding debt, serial maturities of principal for serial bonds and required contributions to a debt service fund for term bonds.
ENTERPRISE FUND	A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of

CITY OF KEARNEY GLOSSARY

revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of enterprise funds are those for utilities, golf courses, airports and solid waste services.

EXPENDITURES

If the accounts are kept on the accrual basis this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as a liability of the fund from which retired, and capital outlays. If they are kept on the cash basis, the term covers only actual disbursements for these purposes.

EXPENSES

Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period. Note: Legal provisions sometimes make it necessary to treat as expenses charges whose benefits extend over future periods. For example, purchase of materials and supplies which may be used over a period of more than one year and payments for insurance which is to be in force for a longer period than one year frequently must be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year even though their benefit extend also to other periods.

FIDUCIARY FUND

A fund used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (1) Expendable Trust Funds, (2) Non-Expendable Trust Funds, (3) Pension Trust Funds and (4) Agency Funds.

FISCAL PERIOD

Any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books. Note: It is usually a year, though not necessarily a calendar year.

FISCAL YEAR

A twelve-month period of time to which the annual budget applies and at the end of which a city

CITY OF KEARNEY GLOSSARY

	determines its financial position and results of operations.
FIXED CHARGES	Expenses the amount of which is more or less fixed. Examples are interest, insurance and contributions to pension funds.
FUNCTION	A group of related activities aimed at accomplishing a major service or regulatory program for which the city is responsible. For example, public safety is a function.
FUND	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
FUND ACCOUNTS	All accounts necessary to set forth the financial operations and financial condition of a fund. <u>Note</u> : Sometimes the term is used to demote budgetary accounts as distinguished from proprietary accounts but such usage is not recommended.
FUND BALANCE	The excess of a fund's assets over its liabilities and reserves.
GENERAL FUND	The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. <u>Note</u> : The General Fund is used to finance the ordinary operations of a governmental unit.
GENERAL OBLIGATION	Bonds for whose payments the full faith and credit of the issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.
GOAL	A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

CITY OF KEARNEY GLOSSARY

GOVERNMENTAL ACCOUNTING	The composite of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governmental units and agencies.
GRANT	A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function, but it is sometimes also for general purposes.
INCOME	This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. As indicated elsewhere, the excess of the <u>total</u> revenues over the <u>total</u> expenses of the enterprise for a particular accounting period is called "net income".
INTERNAL SERVICE	A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments or agencies within a single governmental unit or to other governmental units. Amounts expended by the fund are restored thereto, either from operating earnings or by transfers from other funds, so that the original fund capital is kept intact.
INVENTORY LIST	A detailed list showing quantities, descriptions and values of property; also units of measure and unit prices. <u>Note:</u> The term is often confined to consumable supplies but may also cover fixed assets.
INVENTORY OF SUPPLIES	The cost value of supplies on hand.
INVESTMENTS	Securities and real estate held for the production of income in the form of interests, dividends, rentals or lease payments. The term does not include fixed assets used in city operations.
LAND	A fixed asset account which reflects the value of land owned by a governmental unit. If land is purchased, this account shows the purchase price and costs such as legal fees, filling and excavation costs and the like which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account

CITY OF KEARNEY GLOSSARY

reflects the estimated fair value at the time of acquisition.

NON-OPERATING

Income of governmental enterprises of a business character which is not derived from the operation of such enterprises. An example is interest on investments or on bank deposits.

OBJECT

As used in expenditure classification, this term applies to a more specific arrangement of expenditures for services or commodities purchased; for example, Salaries - Regular, Salaries - Seasonal. As used in revenue classification, this term applies to a more specific arrangement of revenue sources; for example, Federal Receipts - Transportation and Public Works, Federal Receipts - Public Health, Hospitals and Welfare, General Sales and Use Tax, Hotel-Motel Occupancy Tax, etc.

OBJECTIVE

Desired output-oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the objective advances the activity and organization toward a corresponding goal.

OPERATING

(1) As used in the accounts of governmental enterprises of a business character, the term means such costs as are necessary to the maintenance of the enterprise, the rendering of services for which operated, the sale of merchandise, the production and disposition of commodities produced and the collection of the revenues.

(2) The term is sometimes used to describe expenses for general governmental purposes.

PROGRAM

A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the city is responsible.

REVENUE

The yield of taxes and other monetary resources that the city collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term designates additions to assets which: (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or

CITY OF KEARNEY GLOSSARY

a decrease in assets; and (d) do not represent contributions of fund capital in enterprise and internal service funds. The same definition applies to those cases where revenue are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash.

SURPLUS

The excess of the assets of a fund over its liabilities; or if the fund has other resources and obligations; the excess of resources over the obligations. The term should not be used without a properly descriptive adjective unless its meaning is apparent from the context. See also FUND BALANCE.

SPECIAL REVENUE FUND

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

TAX LEVY

The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.

TAX RATE

The amount of tax levied for each \$100 of assessed valuation.

TAX ROLL

The official list showing the amount of taxes levied against each taxpayer or property.

TAXES

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. Note: The term does not include specific charges made against particular persons or property for current or permanent benefits, as for example, special assessments. Neither does the term include charges, as, for example, licenses and permits.

USER CHARGES

The payment of a fee for direct receipt of a public service by the party benefiting from the service.

BOARDS AND COMMISSIONS

I. AIRPORT ADVISORY BOARD

Name	Appointment	Expiration
Ronald Tuttle 14 Rolling Hills Road Kearney, NE 68845 627-8122 tuttler@unk.edu (Replaces Jacob Barth)	2023	2028
Mark Pullmann 5105 Avenue M Place Kearney, NE 68847 440-3544 jetav8er@gmail.com (Replaces Ron Hendrickson)	2016	2025
William (Chuck) Ogle 5820 53rd Avenue Kearney, NE 68845 256-683-7829 ogle.dustoff61@gmail.com	2011	2026
Ryo Suzuki 1714 West 56th Street, D104 Kearney NE 68845 627-8248 (Home) 865-8904 (Work) suzukir2@unk.edu (Replaces Kent Schroeder)	2022	2027
Michelle Lewis (formerly Stover), Chairperson P.O. Box 2011 Kearney, NE 68848-2011 237-2372 michelle@travelkearney.com	1999	2029

II. BOARD OF ADJUSTMENT

<u>Name</u>	<u>Appointment</u>	<u>Expiration</u>
Stan Dart, Chairperson (ETJ) 2410 65th Avenue Place Kearney, NE 68845 224-6432 msdart@charter.net	1992	When term expires on Planning Commission
Jonathan Brandt 1026 West 22nd Street Kearney, NE 68845 237-5545 jonbrandt@kleinbrewster.com	2010	2025
Brian Moore 408 East 48th Street Kearney, NE 68847 627-2976 (Home) 234-8560 (Work) brian.moore@pinnbank.com	2012	2027
Steve Lind 29 Camelot Way Kearney, NE 68845 236-8475 (Home) 627-6328 (Work) dslind@charter.net	2013	2025
Chris Roehrich 908 16th Avenue Kearney, NE 68845 308-390-1360 (Home) 308-238-5208 (Work) ccroehr@gmail.com (Replaces and Fulfills Marty Madden's Term)	2019	2027
Nathan Dorsey, Alternate 1209 Macy Lane Kearney, NE 68845 308-750-0337 (Home) 234-7202 (Work) ndorsey@fnni.com (Replaces Kevin Duncan)	2022	2025

III. CITY OF KEARNEY FACILITIES CORPORATION

<u>Name</u>	<u>Appointment</u>	<u>Expiration</u>
Jonathan Brandt – President 3423 2nd Avenue, Suite 7 Kearney, NE 68845 237-5545 jonbrandt@kleinbrewster.com (Replaced Brian Symington)	2023	
Wendell Wessels 4807 Avenue L Place Kearney, NE 68847 293-7795 cbwessels85@gmail.com (Replaced Robert Moncrief)	2023	
Kyle Flaherty 3220 Cottonwood Road Kearney, NE 68845 237-7711 (Replaces Timothy Thiele) kflaherty@eb-us.com	2015	

IV. CIVIL SERVICE COMMISSION

<u>Name</u>	<u>Appointment</u>	<u>Expiration</u>
<p>Dr. Chris Loofe 2518 West 36th Street Place Kearney, NE 68845 402-981-5534 (cell) 308-698-6006 (work) chrloofe@kearneycats.com (Replaces Barry Sherman, Chairperson)</p>	2021	2027
<p>Jason Sharp 3404 17th Avenue Place Kearney, NE 68845 440-3759 cell 237-7727 work jason.sharp@edwardjones.com (Replaces Lynn Johnson, appointed 2006)</p>	2021	2029
<p>Lee Ann Purdy 10 West 46th Street Kearney, NE 68845 293-7219 lpurdy@aol.com (Replaces Wayne Olson)</p>	2019	2025
<p>Shawna Erbsen, Secretary/Examiner Administrative Services Director City Hall Kearney, NE 68847 233-3212 serbsen@kearneygov.org</p>		

V. COMMUNITY REDEVELOPMENT AUTHORITY

<u>Name</u>	<u>Appointment</u>	<u>Expiration</u>
Jon Abegglen, Chairperson 3114 8th Avenue Kearney, NE 68845 234-2424 jwa_68845@yahoo.com	1993	2026
Patrick Moore 2305 5th Avenue Kearney, NE 68845 440-5275 patrick@goodlifearchitecture.com (Replaces Vice-Chairperson Larry Butler, served since 1999)	2020	2028
Richard Peters, Secretary 5412 Ave K Kearney, NE 68847 234-4922 (Office) 627-3100 (Cell) Richard.peters@fbfs.com (Replaces Randy DeFreece)	2017	2027
Tim Mannlein, Vice Chairperson 4727 Parklane Drive Kearney, NE 68847 234-6171 (home) 627-6565 (cell) tim.mannlein@5pointsbank.com	2004	2029
Carol Pelster 5904 P Avenue Kearney, NE 68847 882-6745 cpelster@nlmb.com (Replaces Tanya Wegner)	2023	2028
Brenda Jensen P.O. Box 1180 Kearney, NE 68848-1180 233-3214 bjensen@kearneygov.org		

VI. DOWNTOWN IMPROVEMENT BOARD

Name	Appointment	Expiration
<p>Megan Goeke 2480 East 95th Street Kearney, NE 68847 233-2240 cell 708-0678 work Hello Beautiful megan@hellobeautifulbridal.com goekem@unk.edu or megan.goeke@gmail.com (Replaces Linda Muhlbach)</p>	2021	2027
<p>Chais Meyer, Vice-Chairperson 503 East 17th Street Kearney, NE 68847 708-1263 home 224-6068 office 24 Hour Tees hello@chaismeyer.com (Replaces Walter Martin)</p>	2015	2028
<p>Chelsie Bebensee 210 West 21st Street Kearney, NE 68845 455-0374 (work) 627-7052 (cell – preferred) ccebensee@yahoo.com Divas at Kearney Floral (Replaces Kevin Hervert, 04/2023)</p>	2023	2029
<p>Scott Klone 4211 Indian Road Kearney, NE 68847 224-6776 (cell) Brix scott@brixkearney.com (Replaced and fulfilled Joe Johnson's term 10/2023)</p>	2023	2026
<p>Kari Printz, Chairperson 9865 85th Road Elm Creek, NE 68836 308-224-4940 Ktown Cakery kari.printz@ktowncakery.com (Replaced and fulfilled SueZan King's term)</p>	2019	2025
<p>Brenda Jensen Interim City Manager 18 East 22nd Street Kearney, NE 68847 233-3232 bjensen@kearneygov.org</p>		

VII. GOLF ADVISORY BOARD

<u>Name</u>	<u>Appointment</u>	<u>Expiration</u>
Kurt Schmidt 1203 E 65th Street Place Kearney, NE 68847 308-224-7041 kschmidt Kry@gmail.com (Replaces Austin Hendrickson (Vice-Chairperson))	2021	2025
Tim Shada 4705 29th Avenue Kearney, NE 68845 627-6996 tjshada@yahoo.com (Replaces Nick Erdman (Chairperson))	2021	2025
Jim Van Amburg 2760 East 101st Street Kearney, NE 68847 627-5067 (Home) buildhouse91@hotmail.com (Replaces Chet Graham)	2022	2026
Dan Theobald 3903 11th Avenue Kearney, NE 68845 440-4885 (Home) 308-338-2026 (Work) dtheobald@charter.net (Replaces Jordan Arensdorf)	2022	2026
Brandon Holt 909 15th Avenue Kearney, NE 68845 402-770-0386 holt.brandon3@gmail.com (Replaces Larry Merz)	2022	2026

VIII. JOINT AIRPORT ZONING BOARD

<u>Name</u>	<u>Appointment</u>	<u>Expiration</u>
Jonathan Nikkila City Representative 4 Regency Place Kearney, NE 68847 224-4309	2014	
Tami James Moore City Representative 704 10th Avenue Kearney, NE 68845 440-6992	2019	
Bill McMullen County Representative 219 East 28th Street Kearney, NE 68847 234-4878 (236-1225w)	1996	
Chuck Ogle 5th Member 5820 53rd Avenue Kearney, NE 68845 256-683-7829	2016	

IX. KEARNEY HOUSING AGENCY

<u>Name</u>	<u>Appointment</u>	<u>Expiration</u>
Joyce Lieske, Chairperson 7 East 48th Street Kearney, NE 68847 440-0608 joylieske@gmail.com	1995	2025
Maxine Lillis 5104 Avenue H Place Kearney, NE 68847 237-3983 jglillis@charter.net	2008	2028
Nikki Hall 4114 Sunset Trail Kearney, NE 68847 440-4025 (cell) gards99@yahoo.com (Replaces and Fulfills Candi Wolfe's Term)	2019	2026
Scott Benson 3705 25th Avenue Place Kearney, NE 68845 627-0894 (Home) 865-8431 (Work) bensonsa1@unk.edu (Replaces Barry Sherman)	2017	2027
Christine Gaspari, Resident Commissioner 50 Plaza Boulevard, Apt 25 Kearney, NE 68845 627-3051 c.r.gaspari.crg@gmail.com (Replaces and Fulfills Ariel Ahrens as Resident Commissioner Term)	2022	2025
Tom Watson 3 Sycamore Place Kearney, NE 68847 234-1918 tjwatson45@gmail.com	2001	2029
Carrie Hardage, Executive Director 2715 Avenue I Kearney, NE 68847 234-3000 director@kearneyhousingagency.com		

X. LIBRARY ADVISORY BOARD

Name	Appointment	Expiration
Rochelle Reeves 1107 14th Avenue Kearney, NE 68845 236-8307 (Home) 865-8276 (work) reevesr@unk.edu (Replaces Patricia (Patsy) Bruner)	2022	2026
John Icenogle 1012 12th Avenue Kearney, NE 68845 293-2927 jicenogle@nebraskalawfirm.net (Replaces Bani Christine, Secretary)	2018	2026
Robin Menschenfreund 5008 Avenue M Place Kearney, NE 68847 720-378-2200 (cell) lroper_robin@comcast.net (Replaces <u>Evan Lewandowski</u>)	2024	2028
Dorothy Miller 4312 6th Avenue Kearney NE 68845 dorothysue1@gmail.com (Replaces Stefanie Green)	2024	2028
Connie Jelkin 202 Sandy Lane Kearney, NE 68845 (Kearney County) 627-4471 connie.jelkin@gmail.com (Replaces Heather Brummels)	2020	2028

XI. ADVISORY BOARD OF PARK & RECREATION COMMISSIONERS

Name	Appointment	Expiration
Kyle Flaherty (Chairperson) 3220 Cottonmill Avenue Kearney, NE 68845 627-5508 flaherty.kyle@gmail.com	2012	2025
Kim Smith 4107 Avenue G Kearney, NE 68847 224-8303 kitsmith@hotmail.com	2014	2026
Nathan Husak 5806 Avenue K Kearney NE 68847 319-538-4811 (cell) 308-455-1046 (work) nhusak@nebraskalawfirm.net (Replaces and Fulfills Lee Greenwald's Term)	2020	2027
Joseph Cipov (County Appointment) 3230 Cedar Place Kearney, NE 68845 916-257-0121 (Home) joecipov@gmail.com (Replaces and Fulfills Michaela Lewis' Term)	2024	2028
Kathy English (County Appointment) 3461 East Arbor Lane Kearney, NE 68845 440-7819 englishk3461@gmail.com (Replaces Marvion Reichert)	2017	2027
Nicole Mailahn 2623 West 47 th Street Kearney, NE 68845 440-3229 nmailahn@jonlaw.com	2012	2028
Kevin Witte (Vice-Chairperson) 1815 West 49th Street Place Kearney, NE 68845 238-0930 kwitte23@gmail.com	2011	2027

XII. PLANNING COMMISSION

<u>Name</u>	<u>Appointment</u>	<u>Expiration</u>
Stan Dart, Chairperson (IN THE ETJ) 2410 65th Avenue Place Kearney, NE 68845 224-6432 msdart@charter.net	1992	2027
Jeffery Baker 2004 West 42nd Street Kearney, NE 68845 402-218-3228 (cell) 234-1881 (work) jeff@mynewlifechurch.com (Replaced and Fulfilled Jeremy Feusner (RESIGNED 11-14-2022) Term)	2023	2027
John Rickard 6309 Avenue L Place Kearney, NE 68847 308-390-7426 johnrmidway@hotmail.com (Replaced and Fulfilled Paul Fredrickson's Term, served since 2007)	2019	2025
Melissa Scott-Pandorf (IN THE ETJ) 612 West 68th Street Kearney, NE 68845 402-679-6476 mmscott@gmail.com (Replaced and Fulfilled Marion McDermott's Term)	2020	2026
Brent Yaw 2224 Central Avenue, Loft 1 Kearney, NE 68847 308-627-2951 (cell) brentyaw@icloud.com (Replaces Patrick O'Neill)	2020	2026
Joey Cochran 4104 10th Avenue Place Kearney, NE 68845 293-6445 home 698-2280 office jcochran@nlb.com (Replaced and Fulfilled David Crook's Term)	2018	2025
Monte Dakan 6605 Avenue M Place Kearney, NE 68847 293-7909 montedakan@hotmail.com (Replaces Ed Berglund)	2018	2027

<p>Dave Malone 4402 Avenue P Kearney, NE 68847 233-4455 dmalone@ipexneb.com (Replaces Jim Ganz Jr.)</p>	<p>2017</p>	<p>2026</p>
<p>Rich McGinnis, Vice-Chairperson 11 21st Avenue Place Kearney, NE 68845 325-4941 richmcginnisbanker@gmail.com (Replaces John Lowe)</p>	<p>2017</p>	<p>2025</p>

XIII. SENIOR SERVICES ADVISORY BOARD

<u>Name</u>	<u>Appointment</u>	<u>Expiration</u>
Gailen Kotrous 915 Avenue C Kearney NE 68847 308-440-8712 krmystop@charter.net (Replaces Deanna Jesse, Chairperson)	2024	2027
Sherry Dye 89 La Platte Road Kearney NE 68845 308-440-2849 sldye8377@yahoo.com (Replaces Betty Jo Shaw, Vice-Chairperson)	2024	2027
Sheila Kennedy 716 East 56 th Street, Apt. D9 Kearney, NE 68847 224-5049 (cell) sheila.tmo2022@gmail.com (Replaces Patricia Candy)	2020	2026
Shirley Johnson 604 8th Avenue, #56 Kearney, NE 68845 708-1374 djfishes@charter.net	2023	2026
Lois Smith 4433 Avenue P Kearney, NE 68847 402-276-1437 loissmithartist@gmail.com (Replaces Connie Wagner)	2024	2027