

## 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
<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<b>1,398,641.46</b>	<b>1,418,004.25</b>	<b>1,792,871.00</b>	<b>2,134,906.00</b>	<b>1,524,402.00</b>

<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>1,755,555.63</b>	<b>1,718,976.02</b>	<b>1,489,621.00</b>	<b>1,670,569.00</b>	<b>1,599,469.00</b>
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
<b>33000 Charges for Services</b>						
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
	<b>Category Total</b>	<b>1,268,938.63</b>	<b>1,315,109.50</b>	<b>1,189,621.00</b>	<b>1,362,877.00</b>	<b>1,483,469.00</b>
<b>37000 Miscellaneous</b>						
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
	<b>Category Total</b>	<b>486,617.00</b>	<b>403,866.52</b>	<b>300,000.00</b>	<b>307,692.00</b>	<b>116,000.00</b>
<b>39000 Transfers</b>						
300039100	Transfers from other funds	0.00	0.00	0.00	0.00	0.00
	<b>Category Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total</b>	<b>1,755,555.63</b>	<b>1,718,976.02</b>	<b>1,489,621.00</b>	<b>1,670,569.00</b>	<b>1,599,469.00</b>

**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
<b>TOTAL EXPENDITURES</b>	<b>1,398,641.46</b>	<b>1,418,004.25</b>	<b>1,792,871.00</b>	<b>2,134,906.00</b>	<b>1,524,402.00</b>

**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**

	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
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
<b>41000 Personal</b>						
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
	<b>Category Total</b>	<b>352,360.79</b>	<b>382,077.15</b>	<b>376,615.00</b>	<b>392,756.00</b>	<b>418,586.00</b>
<b>42000 Supplies, Materials and Contractual Services</b>						
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
	<b>Category Total</b>	<b>202,245.91</b>	<b>193,513.37</b>	<b>215,118.00</b>	<b>241,681.00</b>	<b>253,337.00</b>
<b>44000 Capital Outlay</b>						
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
	<b>Category Total</b>	<b>153,462.82</b>	<b>118,374.80</b>	<b>218,000.00</b>	<b>274,542.00</b>	<b>100,500.00</b>
<b>45000 Debt Servicing</b>						
305645135	Lease payment	0.00	0.00	0.00	0.00	0.00
	<b>Category Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total</b>	<b>708,069.52</b>	<b>693,965.32</b>	<b>809,733.00</b>	<b>908,979.00</b>	<b>772,423.00</b>

**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**

	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
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
<b>41000 Personal</b>						
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
	<b>Category Total</b>	<b>381,201.53</b>	<b>385,771.56</b>	<b>381,459.00</b>	<b>613,024.00</b>	<b>425,387.00</b>
<b>42000 Supplies, Materials and Contractual Services</b>						
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
	<b>Category Total</b>	<b>309,370.41</b>	<b>338,267.37</b>	<b>281,679.00</b>	<b>318,163.00</b>	<b>326,592.00</b>
<b>44000 Capital Outlay</b>						
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
	<b>Category Total</b>	<b>0.00</b>	<b>0.00</b>	<b>320,000.00</b>	<b>294,740.00</b>	<b>0.00</b>
<b>45000 Debt Servicing</b>						
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
	<b>Category Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total</b>	<b>690,571.94</b>	<b>724,038.93</b>	<b>983,138.00</b>	<b>1,225,927.00</b>	<b>751,979.00</b>

**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
<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<b>5,275,034.02</b>	<b>5,189,786.31</b>	<b>6,922,289.00</b>	<b>5,572,472.00</b>	<b>7,319,971.00</b>

<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>5,370,383.74</b>	<b>5,327,503.22</b>	<b>5,725,820.55</b>	<b>5,704,606.00</b>	<b>6,040,084.00</b>
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
<b>33000 Charges for Service</b>						
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
<b>Category Total</b>		<b>4,766,093.10</b>	<b>5,070,493.21</b>	<b>5,361,072.55</b>	<b>5,359,715.00</b>	<b>5,681,297.00</b>
<b>36000 Interest</b>						
310036100	Interest	4,136.51	44,344.64	89,748.00	69,891.00	108,787.00
<b>Category Total</b>		<b>4,136.51</b>	<b>44,344.64</b>	<b>89,748.00</b>	<b>69,891.00</b>	<b>108,787.00</b>
<b>37000 Miscellaneous</b>						
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
<b>Category Total</b>		<b>600,154.13</b>	<b>212,665.37</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>
<b>38000 Intergovernmental - State</b>						
310038145	State grants	0.00	0.00	25,000.00	25,000.00	0.00
<b>Category Total</b>		<b>0.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>
<b>Total</b>		<b>5,370,383.74</b>	<b>5,327,503.22</b>	<b>5,725,820.55</b>	<b>5,704,606.00</b>	<b>6,040,084.00</b>

**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**

	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
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
<b>41000 Personal</b>						
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
<b>42000 Supplies, Materials and Contractual Supplies</b>						
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
<b>44000 Capital Outlay</b>						
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
<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<b>3,094,328.12</b>	<b>2,480,762.95</b>	<b>2,211,729.00</b>	<b>2,305,137.00</b>	<b>2,556,763.00</b>

<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>2,195,467.57</b>	<b>2,218,501.24</b>	<b>2,252,147.00</b>	<b>2,453,161.00</b>	<b>2,509,254.00</b>
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
<b>33000 Charges for Services</b>						
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
	<b>Category Total</b>	<b>1,704,943.13</b>	<b>1,806,011.93</b>	<b>2,085,000.00</b>	<b>2,370,000.00</b>	<b>2,450,000.00</b>
<b>36000 Interest</b>						
320036100	Interest	4,212.44	16,233.31	17,147.00	13,353.00	9,254.00
	<b>Category Total</b>	<b>4,212.44</b>	<b>16,233.31</b>	<b>17,147.00</b>	<b>13,353.00</b>	<b>9,254.00</b>
<b>37000 Miscellaneous</b>						
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
	<b>Category Total</b>	<b>445,775.00</b>	<b>348,330.00</b>	<b>0.00</b>	<b>1,249.00</b>	<b>0.00</b>
<b>38000 Intergovernmental - State</b>						
320038145	State grants	40,537.00	47,926.00	150,000.00	68,559.00	50,000.00
	<b>Category Total</b>	<b>40,537.00</b>	<b>47,926.00</b>	<b>150,000.00</b>	<b>68,559.00</b>	<b>50,000.00</b>
	<b>Total</b>	<b>2,195,467.57</b>	<b>2,218,501.24</b>	<b>2,252,147.00</b>	<b>2,453,161.00</b>	<b>2,509,254.00</b>

**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**

	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
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
<b>41000 Personal</b>						
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
<b>Category Total</b>		<b>809,883.31</b>	<b>803,664.34</b>	<b>862,177.00</b>	<b>946,464.00</b>	<b>818,335.00</b>
<b>42000 Supplies, Materials and Contractual Services</b>						
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
<b>Category Total</b>		<b>949,111.47</b>	<b>1,001,568.61</b>	<b>1,047,845.00</b>	<b>1,056,966.00</b>	<b>1,230,721.00</b>
<b>44000 Capital Outlay</b>						
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
<b>Category Total</b>		<b>1,335,333.34</b>	<b>675,530.00</b>	<b>225,000.00</b>	<b>225,000.00</b>	<b>431,000.00</b>
<b>45000 Debt Servicing</b>						
323145135	Lease Payment	0.00	0.00	76,707.00	76,707.00	76,707.00
<b>Category Total</b>		<b>0.00</b>	<b>0.00</b>	<b>76,707.00</b>	<b>76,707.00</b>	<b>76,707.00</b>
<b>Total</b>		<b>3,094,328.12</b>	<b>2,480,762.95</b>	<b>2,211,729.00</b>	<b>2,305,137.00</b>	<b>2,556,763.00</b>

**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
<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<b>2,338,824.20</b>	<b>2,735,612.60</b>	<b>2,890,362.00</b>	<b>2,906,806.00</b>	<b>4,535,277.00</b>

<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>2,338,824.20</b>	<b>2,735,612.60</b>	<b>2,890,362.00</b>	<b>2,906,806.00</b>	<b>4,535,277.00</b>
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
<b>39000 Transfers</b>						
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
<b>TOTAL EXPENDITURES</b>	<b>2,338,824.20</b>	<b>2,735,612.60</b>	<b>2,890,362.00</b>	<b>2,906,806.00</b>	<b>4,535,277.00</b>

**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**

	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
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
<b>41000 Personal</b>						
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
	<b>Category Total</b>	<b>639,986.98</b>	<b>666,174.68</b>	<b>674,915.00</b>	<b>673,784.00</b>	<b>751,690.00</b>
<b>42000 Supplies, Materials and Contractual Services</b>						
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
	<b>Category Total</b>	<b>491,287.62</b>	<b>691,370.69</b>	<b>751,904.00</b>	<b>768,704.00</b>	<b>808,128.00</b>
<b>44000 Capital Outlay</b>						
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
	<b>Category Total</b>	<b>139,409.50</b>	<b>113,244.92</b>	<b>147,000.00</b>	<b>161,000.00</b>	<b>145,000.00</b>
	<b>Total</b>	<b>1,270,684.10</b>	<b>1,470,790.29</b>	<b>1,573,819.00</b>	<b>1,603,488.00</b>	<b>1,704,818.00</b>

**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**

	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
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
<b>41000 Personal</b>						
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
	<b>Category Total</b>	<b>269,128.65</b>	<b>317,140.57</b>	<b>341,012.00</b>	<b>331,510.00</b>	<b>363,947.00</b>
<b>42000 Supplies, Materials and Contractual Services</b>						
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
	<b>Category Total</b>	<b>127,177.85</b>	<b>219,581.82</b>	<b>212,642.00</b>	<b>229,792.00</b>	<b>457,723.00</b>
<b>44000 Capital Outlay</b>						
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
	<b>Category Total</b>	<b>15,825.89</b>	<b>29,362.51</b>	<b>46,500.00</b>	<b>46,500.00</b>	<b>1,186,500.00</b>
<b>44000 Debt Servicing</b>						
346145135	Lease payment	0.00	0.00	0.00	0.00	0.00
	<b>Category Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total</b>	<b>412,132.39</b>	<b>566,084.90</b>	<b>600,154.00</b>	<b>607,802.00</b>	<b>2,008,170.00</b>

**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**

	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
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
<b>41000 Personal</b>						
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
<b>Category Total</b>		<b>286,612.88</b>	<b>281,625.32</b>	<b>286,636.00</b>	<b>260,196.00</b>	<b>347,564.00</b>
<b>42000 Supplies, Materials and Contractual Services</b>						
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
<b>Category Total</b>		<b>368,760.44</b>	<b>399,525.01</b>	<b>424,753.00</b>	<b>435,320.00</b>	<b>464,725.00</b>
<b>44000 Capital Outlay</b>						
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
<b>Category Total</b>		<b>634.39</b>	<b>17,587.08</b>	<b>5,000.00</b>	<b>0.00</b>	<b>10,000.00</b>
<b>Total</b>		<b>656,007.71</b>	<b>698,737.41</b>	<b>716,389.00</b>	<b>695,516.00</b>	<b>822,289.00</b>

**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
<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<b>9,246,544.22</b>	<b>29,190,463.30</b>	<b>29,013,999.26</b>	<b>21,496,206.83</b>	<b>18,153,703.31</b>

<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>11,515,072.29</b>	<b>27,241,098.47</b>	<b>29,437,479.50</b>	<b>28,711,264.00</b>	<b>11,204,842.00</b>
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
<b>33000 Charges for Services</b>						
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
	<b>Category Total</b>	<b>8,845,624.84</b>	<b>9,284,434.39</b>	<b>9,879,937.50</b>	<b>9,597,843.00</b>	<b>9,923,068.00</b>
<b>35000 Special Assessments</b>						
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
	<b>Category Total</b>	<b>36,251.31</b>	<b>5,765.66</b>	<b>255,700.00</b>	<b>6,180.00</b>	<b>255,700.00</b>
<b>36000 Interest</b>						
350036100	Interest	13,522.91	108,189.04	151,040.00	117,621.00	219,380.00
	<b>Category Total</b>	<b>13,522.91</b>	<b>108,189.04</b>	<b>151,040.00</b>	<b>117,621.00</b>	<b>219,380.00</b>
<b>37000 Miscellaneous</b>						
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
	<b>Category Total</b>	<b>2,619,673.23</b>	<b>17,842,709.38</b>	<b>19,150,802.00</b>	<b>18,989,620.00</b>	<b>806,694.00</b>
<b>39000 Transfers</b>						
350039100	Transfers from other funds	0.00	0.00	0.00	0.00	0.00
	<b>Category Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total</b>	<b>11,515,072.29</b>	<b>27,241,098.47</b>	<b>29,437,479.50</b>	<b>28,711,264.00</b>	<b>11,204,842.00</b>

**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
<b>42000 Supplies, Materials and Contractual Services</b>						
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
	<b>Category Total</b>	<b>51,236.09</b>	<b>74,097.27</b>	<b>144,330.00</b>	<b>162,856.00</b>	<b>209,871.00</b>
<b>44000 Capital Outlay</b>						
356344110	Construction-in-progress	2,570,785.32	19,114,560.43	19,908,331.00	12,328,275.07	5,904,320.31
	<b>Category Total</b>	<b>2,570,785.32</b>	<b>19,114,560.43</b>	<b>19,908,331.00</b>	<b>12,328,275.07</b>	<b>5,904,320.31</b>
<b>49000 Transfers</b>						
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
	<b>Category Total</b>	<b>6,624,522.81</b>	<b>10,001,805.60</b>	<b>8,961,338.26</b>	<b>9,005,075.76</b>	<b>12,039,512.00</b>
	<b>Total</b>	<b>9,246,544.22</b>	<b>29,190,463.30</b>	<b>29,013,999.26</b>	<b>21,496,206.83</b>	<b>18,153,703.31</b>

**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
<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<b>908,754.04</b>	<b>970,397.93</b>	<b>2,043,357.00</b>	<b>2,043,357.00</b>	<b>2,346,479.00</b>

<b>REVENUES</b>					
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	0.00	0.00	0.00	0.00	0.00
	1,013,571.24	2,207,931.48	902,082.76	902,082.76	2,309,596.00
<b>TOTAL REVENUES</b>	<b>1,013,571.24</b>	<b>2,207,931.48</b>	<b>902,082.76</b>	<b>902,082.76</b>	<b>2,309,596.00</b>
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
<b>36000 Interest</b>						
770036100	Interest	0.00	0.00	0.00	0.00	0.00
	<b>Category Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>37000 Miscellaneous</b>						
770037105	Bond proceeds	0.00	0.00	0.00	0.00	0.00
	<b>Category Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>39000 Transfers</b>						
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
	<b>Category Total</b>	<b>1,013,571.24</b>	<b>2,207,931.48</b>	<b>902,082.76</b>	<b>902,082.76</b>	<b>2,309,596.00</b>
	<b>Total</b>	<b>1,013,571.24</b>	<b>2,207,931.48</b>	<b>902,082.76</b>	<b>902,082.76</b>	<b>2,309,596.00</b>

**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**

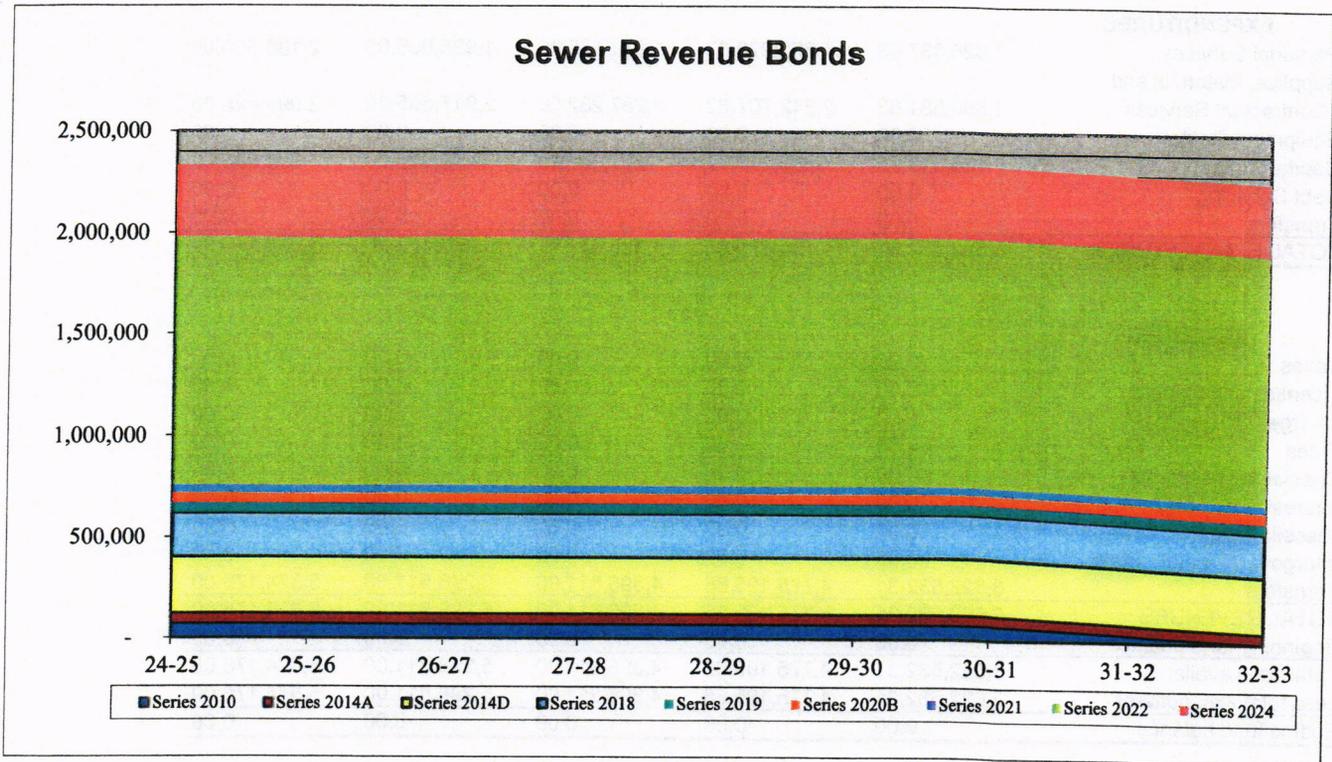
Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
<b>42000 Supplies, Materials and Contractual Services</b>						
770042590	Other	8,000.00	0.00	10,000.00	10,000.00	10,000.00
	<b>Category Total</b>	<b>8,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>45000 Debt Servicing</b>						
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
	<b>Category Total</b>	<b>900,754.04</b>	<b>970,397.93</b>	<b>2,033,357.00</b>	<b>2,033,357.00</b>	<b>2,336,479.00</b>
	<b>Total</b>	<b>908,754.04</b>	<b>970,397.93</b>	<b>2,043,357.00</b>	<b>2,043,357.00</b>	<b>2,346,479.00</b>

**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
<b>September 30, 2010 (SRF) (Parkview Estates 5th Addition and Spruce Hollow Estates 4th &amp; 5th Addition)</b>											
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
<b>March 25, 2014A (SRF) (Northeast Sewer Trunk)</b>											
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
<b>January 10, 2014D (SRF) (South Sewer Main &amp; Bearcat Corner)</b>											
Principal	266,264	267,597	268,936	270,283	271,636	272,996	274,362	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
<b>April 30, 2018 (SRF) (WWTP Phase I)</b>											
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
<b>April 15, 2019 (SRF) (Younes Center 6th)</b>											
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
<b>August 10, 2020 (Northeast/Southwest Sewer Mains and Central Ave, 26th to 31st and Fountain Hills 5th Addition)</b>											
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
<b>April 23, 2021 (Northeast Sewer Connection District 2020-1)</b>											
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
<b>May 6, 2022 (SRF) (WWTP Phase II) (Projected)</b>											
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
<b>June 15, 2024 (WWTP Phase II) (Projected) (\$5,000,000)</b>											
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
<b>Total</b>											
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
<b>Total</b>	<b>2,336,479</b>	<b>2,338,048</b>	<b>2,339,329</b>	<b>2,336,731</b>	<b>2,336,931</b>	<b>2,337,116</b>	<b>2,336,798</b>	<b>2,300,960</b>	<b>2,269,761</b>	<b>31,402,381</b>	<b>52,334,534</b>

# 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
<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<b>3,622,532.31</b>	<b>4,775,195.66</b>	<b>4,396,311.00</b>	<b>5,298,511.00</b>	<b>5,574,176.00</b>

<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>3,622,532.31</b>	<b>4,775,195.66</b>	<b>4,396,311.00</b>	<b>5,298,511.00</b>	<b>5,574,176.00</b>
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
<b>39000 Transfers</b>						
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	Actual	Budget	Estimated	Proposed
	2021 - 2022	2022 - 2023	2023 - 2024	Actual 2023 - 2024	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
<b>TOTAL EXPENDITURES</b>	<b>3,622,532.31</b>	<b>4,775,195.66</b>	<b>4,396,311.00</b>	<b>5,298,511.00</b>	<b>5,574,176.00</b>

**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**

	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
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
<b>41000 Personal</b>						
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
	<b>Category Total</b>	<b>1,305,886.29</b>	<b>1,399,413.93</b>	<b>1,510,141.00</b>	<b>1,620,773.00</b>	<b>1,790,131.00</b>
<b>42000 Supplies, Materials and Contractual Services</b>						
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
	<b>Category Total</b>	<b>1,398,961.27</b>	<b>1,841,336.59</b>	<b>1,779,916.00</b>	<b>2,389,671.00</b>	<b>2,453,014.00</b>
<b>44000 Capital Outlay</b>						
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
	<b>Category Total</b>	<b>134,198.73</b>	<b>661,581.98</b>	<b>262,500.00</b>	<b>455,000.00</b>	<b>386,500.00</b>
	<b>Total</b>	<b>2,839,046.29</b>	<b>3,902,332.50</b>	<b>3,552,557.00</b>	<b>4,465,444.00</b>	<b>4,629,645.00</b>

**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**

	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
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>Item</u>	<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
<b>41000 Personal</b>						
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
<b>Category Total</b>		<b>320,951.14</b>	<b>352,856.14</b>	<b>331,438.00</b>	<b>305,183.00</b>	<b>390,619.00</b>
<b>42000 Supplies, Materials and Contractual Services</b>						
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
<b>Category Total</b>		<b>461,720.36</b>	<b>501,371.23</b>	<b>507,316.00</b>	<b>527,884.00</b>	<b>543,912.00</b>
<b>44000 Capital Outlay</b>						
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
<b>Category Total</b>		<b>814.52</b>	<b>18,635.79</b>	<b>5,000.00</b>	<b>0.00</b>	<b>10,000.00</b>
<b>Total</b>		<b>783,486.02</b>	<b>872,863.16</b>	<b>843,754.00</b>	<b>833,067.00</b>	<b>944,531.00</b>

**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
<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<b>10,391,866.51</b>	<b>16,217,546.29</b>	<b>14,155,799.50</b>	<b>14,947,136.00</b>	<b>15,299,729.00</b>

<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>11,708,003.32</b>	<b>15,877,102.27</b>	<b>12,896,881.00</b>	<b>14,093,971.00</b>	<b>13,890,232.00</b>
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
<b>33000 Charges for Services</b>						
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
	<b>Category Total</b>	<b>10,621,832.39</b>	<b>10,789,420.25</b>	<b>10,982,751.00</b>	<b>10,797,587.00</b>	<b>11,192,076.00</b>
<b>34000 Fines</b>						
370034115	Returned check charge	1,230.00	1,680.00	1,200.00	1,500.00	1,500.00
	<b>Category Total</b>	<b>1,230.00</b>	<b>1,680.00</b>	<b>1,200.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>35000 Special Assessments</b>						
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
	<b>Category Total</b>	<b>15,205.82</b>	<b>1,959.54</b>	<b>207,600.00</b>	<b>1,646.00</b>	<b>201,960.00</b>
<b>36000 Interest</b>						
370036100	Interest	7,779.84	94,430.38	134,440.00	104,694.00	138,128.00
	<b>Category Total</b>	<b>7,779.84</b>	<b>94,430.38</b>	<b>134,440.00</b>	<b>104,694.00</b>	<b>138,128.00</b>
<b>37000 Miscellaneous</b>						
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
	<b>Category Total</b>	<b>1,061,955.27</b>	<b>4,989,612.10</b>	<b>1,570,890.00</b>	<b>3,188,544.00</b>	<b>2,356,568.00</b>
<b>39000 Transfers</b>						
370039100	Transfers from other funds	0.00	0.00	0.00	0.00	0.00
	<b>Category Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total</b>	<b>11,708,003.32</b>	<b>15,877,102.27</b>	<b>12,896,881.00</b>	<b>14,093,971.00</b>	<b>13,890,232.00</b>

**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
<b>42000 Supplies, Materials and Contractual Services</b>						
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
<b>Category Total</b>		<b>14,960.54</b>	<b>14,141.46</b>	<b>15,454.00</b>	<b>716,306.00</b>	<b>615,454.00</b>
<b>44000 Capital Outlay</b>						
376744110	Construction-in-progress	3,818,071.51	5,256,895.79	3,298,778.00	2,459,769.00	2,705,487.00
<b>Category Total</b>		<b>3,818,071.51</b>	<b>5,256,895.79</b>	<b>3,298,778.00</b>	<b>2,459,769.00</b>	<b>2,705,487.00</b>
<b>49000 Transfers</b>						
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
<b>Category Total</b>		<b>6,558,834.46</b>	<b>10,946,509.04</b>	<b>10,841,567.50</b>	<b>11,771,061.00</b>	<b>11,978,788.00</b>
<b>Total</b>		<b>10,391,866.51</b>	<b>16,217,546.29</b>	<b>14,155,799.50</b>	<b>14,947,136.00</b>	<b>15,299,729.00</b>

**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
<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<b>1,105,880.03</b>	<b>1,153,399.19</b>	<b>1,345,470.00</b>	<b>1,345,470.00</b>	<b>1,261,439.00</b>

<b>REVENUES</b>					
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	1,186,279.68	1,113,092.88	1,276,363.00	1,276,363.00	1,209,973.00
<b>TOTAL REVENUES</b>	<b>1,186,279.68</b>	<b>1,113,092.88</b>	<b>1,276,363.00</b>	<b>1,276,363.00</b>	<b>1,209,973.00</b>
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
<b>36000 Interest</b>						
780036100	Interest	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
<b>37000 Miscellaneous</b>						
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
<b>39000 Transfers</b>						
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**

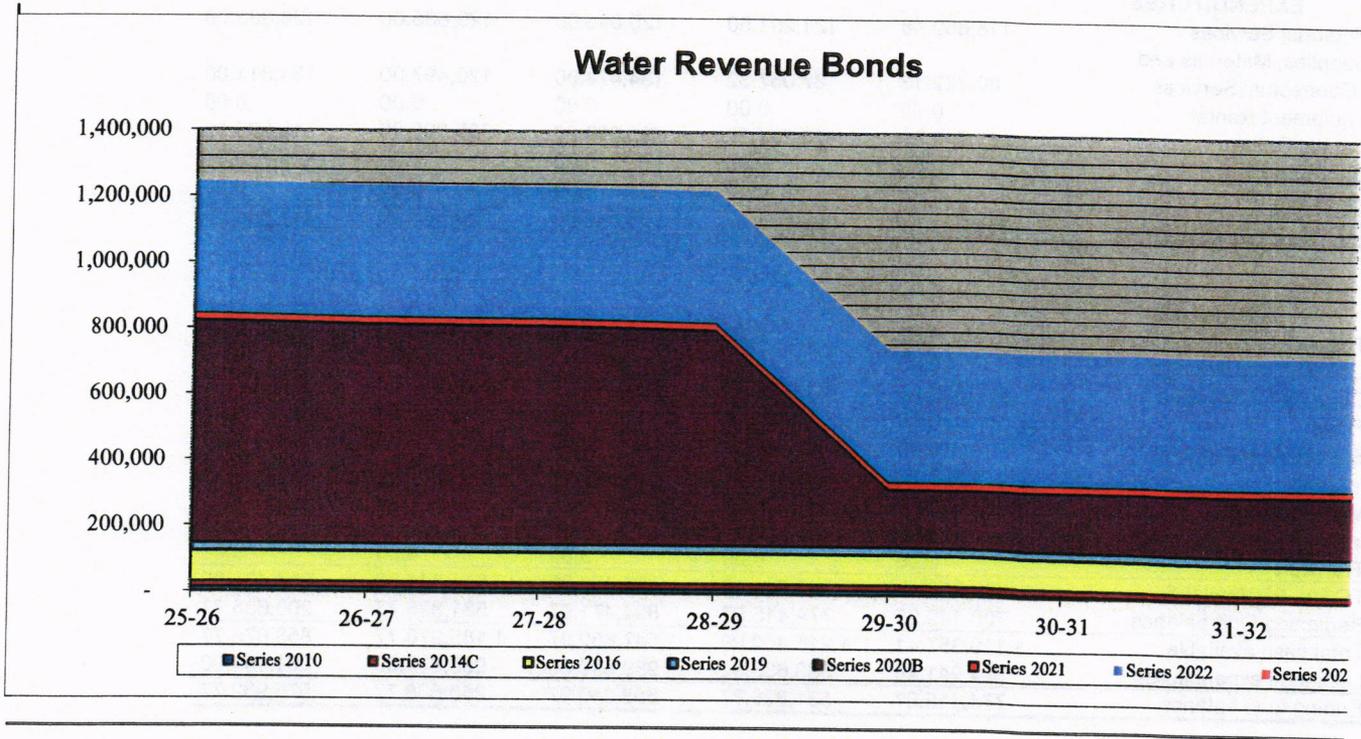
Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
<b>42000 Supplies, Materials and Contractual Services</b>						
780042590	Other	8,000.00	0.00	10,000.00	10,000.00	10,000.00
<b>Category Total</b>		<b>8,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>45000 Debt Servicing</b>						
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
<b>Category Total</b>		<b>1,097,880.03</b>	<b>1,153,399.19</b>	<b>1,335,470.00</b>	<b>1,335,470.00</b>	<b>1,251,439.00</b>
<b>Total</b>		<b>1,105,880.03</b>	<b>1,153,399.19</b>	<b>1,345,470.00</b>	<b>1,345,470.00</b>	<b>1,261,439.00</b>

**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
<b>September 30, 2010 (SRF) (Parkview Estates 5th Addition)</b>											
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
<b>August 12, 2014C (SRF) (Bearcat Corner)</b>											
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
<b>December 27, 2016 (SRF) (Radio Read Meter Project)</b>											
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
<b>April 15, 2019 (SRF) (Younes Center 6th)</b>											
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
<b>August 10, 2020 (48th Street Water Tower, Fountain Hills 5th Addition, Central Ave, 26th to 31st, Northwest Wellfield, and Ultraviolet Disinfection, Airport Impr.)</b>											
Principal	631,658	633,300	629,735	634,735	631,658	158,093	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
<b>April 23 2021 (31st Street Ave D to Ave G Water Main)</b>											
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
<b>March 2, 2022 (SRF) (Ave N Water Tower) (Projected)</b>											
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
<b>January 10, 2024 (SRF) (Lead Service Line Replacement) (Projected)</b>											
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
<b>Total</b>											
Principal	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
Interest	88,720	80,347	71,130	61,043	50,238	42,177	37,029	31,742	26,162	67,137	555,725
<b>Total</b>	<b>1,251,440</b>	<b>1,266,958</b>	<b>1,256,471</b>	<b>1,253,726</b>	<b>1,242,231</b>	<b>763,041</b>	<b>760,551</b>	<b>757,570</b>	<b>760,747</b>	<b>6,586,075</b>	<b>15,898,810</b>

# 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
<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<b>344,941.44</b>	<b>683,633.32</b>	<b>989,519.00</b>	<b>985,332.00</b>	<b>281,144.00</b>

<b>REVENUES</b>					
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 Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>419,208.16</b>	<b>441,044.12</b>	<b>653,388.00</b>	<b>654,144.00</b>	<b>657,438.00</b>
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
<b>33000 Charges for Services</b>						
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
	<b>Category Total</b>	<b>417,550.96</b>	<b>423,326.03</b>	<b>621,100.00</b>	<b>629,000.00</b>	<b>629,000.00</b>
<b>36000 Interest</b>						
380036100	Interest	1,657.20	17,718.09	32,288.00	25,144.00	28,438.00
	<b>Category Total</b>	<b>1,657.20</b>	<b>17,718.09</b>	<b>32,288.00</b>	<b>25,144.00</b>	<b>28,438.00</b>
<b>37000 Miscellaneous</b>						
380037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
	<b>Category Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>38000 Intergovernmental - State</b>						
380038145	State grants	0.00	0.00	0.00	0.00	0.00
	<b>Category Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total</b>	<b>419,208.16</b>	<b>441,044.12</b>	<b>653,388.00</b>	<b>654,144.00</b>	<b>657,438.00</b>

**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**

	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
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
<b>41000 Personal</b>						
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
<b>Category Total</b>		<b>118,659.48</b>	<b>121,291.50</b>	<b>120,045.00</b>	<b>129,835.00</b>	<b>126,833.00</b>
<b>42000 Supplies, Materials and Contractual Services</b>						
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
<b>Category Total</b>		<b>60,762.13</b>	<b>87,057.32</b>	<b>134,474.00</b>	<b>120,497.00</b>	<b>134,811.00</b>
<b>44000 Capital Outlay</b>						
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
<b>Category Total</b>		<b>165,519.83</b>	<b>475,284.50</b>	<b>735,000.00</b>	<b>735,000.00</b>	<b>19,500.00</b>
<b>Total</b>		<b>344,941.44</b>	<b>683,633.32</b>	<b>989,519.00</b>	<b>985,332.00</b>	<b>281,144.00</b>

**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
<b>EXPENDITURES</b>					
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
<b>TOTAL EXPENDITURES</b>	<b>10,435,889.77</b>	<b>10,848,839.39</b>	<b>7,499,459.00</b>	<b>11,672,096.00</b>	<b>11,169,516.00</b>

<b>REVENUES</b>					
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
<b>TOTAL REVENUES</b>	<b>10,412,849.12</b>	<b>10,699,135.33</b>	<b>7,613,789.00</b>	<b>16,143,984.00</b>	<b>11,459,725.00</b>
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
<b>33000 Charges for Services</b>						
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
	<b>Category Total</b>	<b>3,273,067.07</b>	<b>3,776,435.22</b>	<b>4,050,006.00</b>	<b>4,040,285.00</b>	<b>4,053,004.00</b>
<b>36000 Interest</b>						
390036100	Interest	1,505.36	6,136.95	34,112.00	26,564.00	31,148.00
	<b>Category Total</b>	<b>1,505.36</b>	<b>6,136.95</b>	<b>34,112.00</b>	<b>26,564.00</b>	<b>31,148.00</b>
<b>37000 Miscellaneous</b>						
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
	<b>Category Total</b>	<b>5,442,217.34</b>	<b>6,916,563.16</b>	<b>3,529,671.00</b>	<b>12,077,135.00</b>	<b>7,375,573.00</b>
<b>39000 Transfers</b>						
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
	<b>Category Total</b>	<b>1,696,059.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total</b>	<b>10,412,849.12</b>	<b>10,699,135.33</b>	<b>7,613,789.00</b>	<b>16,143,984.00</b>	<b>11,459,725.00</b>

**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
<b>TOTAL EXPENDITURES</b>	<b>10,435,889.77</b>	<b>10,848,839.39</b>	<b>7,499,459.00</b>	<b>11,672,096.00</b>	<b>11,169,516.00</b>

**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**

	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
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
<b>41000 Personal</b>						
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	21,688.51	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
<b>42000 Supplies, Materials and Contractual Services</b>						
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
<b>43000 Equipment Rental</b>						
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
<b>44000 Capital Outlay</b>						
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
<b>44000 Transfers</b>						
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**

	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
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
<b>41000 Personal</b>						
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
	<b>Category Total</b>	<b>227,290.93</b>	<b>452,614.04</b>	<b>569,577.00</b>	<b>507,267.00</b>	<b>593,672.00</b>
<b>42000 Supplies, Materials and Contractual Services</b>						
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
	<b>Category Total</b>	<b>2,451,447.86</b>	<b>2,641,003.41</b>	<b>2,789,247.00</b>	<b>2,817,082.00</b>	<b>2,834,249.00</b>
<b>43000 Equipment Rental</b>						
397043102	Equipment	18,600.00	0.00	0.00	0.00	0.00
	<b>Category Total</b>	<b>18,600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>44000 Capital Outlay</b>						
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
	<b>Category Total</b>	<b>505,934.03</b>	<b>1,390,983.71</b>	<b>1,050,000.00</b>	<b>5,566,026.00</b>	<b>175,000.00</b>
	<b>Total</b>	<b>3,203,272.82</b>	<b>4,484,601.16</b>	<b>4,408,824.00</b>	<b>8,890,375.00</b>	<b>3,602,921.00</b>