

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
2021 - 2022 BUDGET**

	Actual 2018 - 2019	Actual 2019 - 2020	Proposed Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
EXPENDITURES					
Personal Services	676,084.59	641,593.25	678,540.00	697,235.00	699,737.00
Supplies, Materials and Contractual Services	386,261.33	355,260.55	380,259.00	392,738.00	408,570.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	7,100.00	32,604.23	0.00	1,025.00	194,200.00
Debt Servicing	32,194.50	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,101,640.42	1,029,458.03	1,058,799.00	1,090,998.00	1,302,507.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	870,148.72	814,626.48	989,253.00	999,073.00	994,318.00
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	145,000.00	309,511.86	75,000.00	91,925.00	486,617.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,015,148.72	1,124,138.34	1,064,253.00	1,090,998.00	1,480,935.00
Beginning fund balance	(8,188.61)	(94,680.31)	0.00	(0.00)	0.00
Total cash available	1,006,960.11	1,029,458.03	1,064,253.00	1,090,998.00	1,480,935.00
Less total expenditures	1,101,640.42	1,029,458.03	1,058,799.00	1,090,998.00	1,302,507.00
Ending fund balance	(94,680.31)	(0.00)	5,454.00	0.00	178,428.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/12	(58,390.49)				
09/30/13	77,779.10	136,169.59			
09/30/14	46,540.71	(31,238.39)			
09/30/15	123,344.24	76,803.53			
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 (estimate)	0.00	0.00			
09/30/22 (budget)	178,428.00	178,428.00	277,076.75	0.00	-98,648.75

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 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
33000 Charges for Services						
300033130	Cart rental	207,034.93	185,801.68	242,048.00	243,426.00	242,048.00
300033150	Concessions	180,742.72	140,568.12	198,359.00	199,359.00	198,359.00
300033205	Golf lessons	14,940.00	8,205.00	10,000.00	10,000.00	10,000.00
300033210	Greens fees	336,747.06	361,195.90	404,919.00	408,288.00	404,919.00
300033235	Practice range	46,199.53	39,115.94	43,048.00	46,000.00	43,048.00
300033240	Pro shop	84,484.48	79,739.84	90,879.00	92,000.00	95,944.00
Category Total		870,148.72	814,626.48	989,253.00	999,073.00	994,318.00
37000 Miscellaneous						
300037157	Lease proceeds	0.00	0.00	0.00	0.00	0.00
300037170	Lottery Trust Fund	145,000.00	309,511.86	75,000.00	91,925.00	486,617.00
300037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
Category Total		145,000.00	309,511.86	75,000.00	91,925.00	486,617.00
39000 Transfers						
300039100	Transfers from other funds	0.00	0.00	0.00	0.00	0.00
Category Total		0.00	0.00	0.00	0.00	0.00
Total		1,015,148.72	1,124,138.34	1,064,253.00	1,090,998.00	1,480,935.00

**CITY OF KEARNEY
GOLF FUND ACCOUNT EXPENDITURE SUMMARY
2020 - 2021 BUDGET**

Account	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
Golf - Maintenance	508,525.19	511,757.63	485,307.00	520,043.00	701,017.00
Golf - Services	593,115.23	517,700.40	573,492.00	570,955.00	601,490.00
TOTAL EXPENDITURES	1,101,640.42	1,029,458.03	1,058,799.00	1,090,998.00	1,302,507.00

**CITY OF KEARNEY
GOLF COURSE - MAINTENANCE
2021-2022 BUDGET**

DESCRIPTION

Golf Maintenance is one component of the Golf Division which is a part of the Park and 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. This beautiful course is laid out on the bluffs of the Platte River valley. The majestic view from the clubhouse is spectacular. 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

	2019-2020	2020-2021	2021-2022
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. Replace 1991 Greens King	305644157	\$38,000
2. Replace 2009 John Deere complex mower	305644157	\$33,400
3. Replace 2010 Toro complex mower	305644157	\$33,400
4. Replace 2003 John Deere tractor	305644157	\$50,000
5. Replace 2005 Toro greens mower	305644157	\$39,400

**GOLF MAINTENANCE
EXPENDITURES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
41000 Personal						
305641100	Salaries & wages	188,646.23	188,880.13	189,253.00	208,698.00	188,952.00
305641105	Salaries & wages, seas.	56,372.54	61,962.43	50,079.00	50,079.00	51,582.00
305641110	FICA, City's share	17,806.15	18,253.07	18,197.00	19,796.00	18,401.00
305641125	Health & dental insurance	50,242.99	49,375.61	49,317.00	46,908.00	50,842.00
305641130	Pension	11,246.63	11,275.92	11,355.00	12,432.00	11,337.00
305641155	Unemployment	0.00	0.00	0.00	0.00	0.00
305641170	Workers comp. insurance	2,857.62	2,085.85	3,107.00	3,107.00	2,450.00
Category Total		327,172.16	331,833.01	321,308.00	341,020.00	323,564.00
42000 Supplies, Materials and Contractual Services						
305642175	Building repairs	191.10	1,202.05	500.00	500.00	500.00
305642195	Cart paths	1,210.48	1,123.79	4,000.00	4,000.00	4,000.00
305642230	Clothing allowance	1,161.25	124.99	900.00	900.00	900.00
305642370	Equipment repairs	22,685.03	20,352.34	14,600.00	14,600.00	14,600.00
305642415	Gas, oil and grease	20,975.78	18,025.12	20,000.00	20,000.00	20,000.00
305642440	Ground maintenance	62,282.84	55,999.54	41,000.00	55,000.00	53,000.00
305642465	Insurance, property & casualt	4,948.25	6,155.15	5,949.00	5,948.00	6,103.00
305642475	Irrigation	6,170.51	21,873.89	15,000.00	15,000.00	21,000.00
305642535	Materials	2,302.53	1,718.61	1,400.00	1,400.00	2,500.00
305642545	Memberships	605.00	695.00	1,100.00	1,100.00	1,100.00
305642590	Other	2,240.12	736.52	750.00	750.00	750.00
305642605	Postage	10.60	0.00	0.00	0.00	0.00
305642715	Shop supplies	7,900.48	3,348.45	8,300.00	8,300.00	8,300.00
305642745	Small tools	886.42	2,458.69	0.00	0.00	0.00
305642830	Telephone service	1,972.01	2,034.68	2,000.00	2,000.00	2,000.00
305642860	Travel & training	568.62	1,014.55	0.00	0.00	0.00
305642895	Turf	822.50	1,603.49	2,000.00	2,000.00	2,000.00
305642910	Utilities	34,525.09	41,321.36	43,000.00	43,000.00	43,000.00
305642915	Vehicle repair	2,794.42	1,336.40	3,500.00	3,500.00	3,500.00
Category Total		174,253.03	181,124.62	163,999.00	177,998.00	183,253.00
44000 Capital Outlay						
305644100	Improvements	0.00	0.00	0.00	0.00	0.00
305644157	Equipment	7,100.00	(1,200.00)	0.00	1,025.00	194,200.00
Category Total		7,100.00	(1,200.00)	0.00	1,025.00	194,200.00
45000 Debt Servicing						
305645135	Lease payment	0.00	0.00	0.00	0.00	0.00
Category Total		0.00	0.00	0.00	0.00	0.00
Total		508,525.19	511,757.63	485,307.00	520,043.00	701,017.00

**CITY OF KEARNEY
GOLF COURSE - SERVICES
2021-2022 BUDGET**

DESCRIPTION

Golf Services is one component of the Golf Division which is a part of the Park and 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 and punch cards are available in a variety of different options.

PERSONNEL SCHEDULE

	2019-2020	2020-2021	2021-2022
Full Time			
Golf Course Assist. Services Manager	1	1	1
Golf Course Manager	1	1	1

NOTABLE EXPENDITURES

1. None

**GOLF SERVICES
EXPENDITURES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
41000 Personal						
305741100	Salaries & wages	172,782.80	171,120.96	173,267.00	175,000.00	191,562.00
305741105	Salaries & wages, seas.	101,319.20	66,218.07	106,177.00	106,177.00	106,177.00
305741110	FICA, City's share	19,817.67	17,204.18	21,119.00	21,510.00	22,777.00
305741125	Health & dental insurance	41,689.13	42,719.88	42,685.00	39,500.00	41,107.00
305741130	Pension	10,321.76	10,215.35	10,378.00	10,422.00	11,494.00
305741155	Unemployment	0.00	0.00	0.00	0.00	0.00
305741170	Workers comp. insurance	2,981.87	2,281.80	3,606.00	3,606.00	3,056.00
Category Total		348,912.43	309,760.24	357,232.00	356,215.00	376,173.00
42000 Supplies, Materials and Contractual Services						
305742110	Advertising	6,134.75	2,345.60	4,800.00	4,800.00	4,800.00
305742140	Audit fees	2,364.28	2,364.28	2,364.00	2,364.00	2,679.00
305742175	Building repairs	3,636.20	5,253.00	3,000.00	3,000.00	3,000.00
305742220	Cleaning services	4,680.00	4,680.00	5,080.00	5,080.00	5,080.00
305742235	Pro shop inventory	65,578.16	50,053.24	71,980.00	70,000.00	71,980.00
305742280	Concession inventory	95,537.22	77,432.21	91,000.00	89,000.00	91,000.00
305742305	Credit card service charge	13,615.79	15,067.80	15,000.00	15,000.00	16,000.00
305742330	Dues & publications	6,999.00	4,278.00	2,050.00	2,050.00	2,150.00
305742370	Equipment repairs	1,260.19	358.10	1,000.00	1,000.00	1,000.00
305742465	Insurance, property & casualt	4,386.23	5,742.01	5,696.00	5,696.00	5,118.00
305742515	Lesson commission	0.00	0.00	0.00	0.00	0.00
305742545	Memberships	530.00	200.00	5,180.00	10,390.00	9,500.00
305742590	Other	1,407.91	1,722.32	1,500.00	1,600.00	1,500.00
305742605	Postage	42.63	21.49	100.00	100.00	100.00
305742610	Printing	2,360.62	1,521.13	3,550.00	700.00	3,550.00
305742745	Small tools	146.90	0.00	300.00	300.00	300.00
305742790	Supplies	1,422.05	385.81	1,500.00	1,500.00	1,000.00
305742830	Telephone service	1,906.37	2,710.94	2,160.00	2,160.00	2,160.00
305742860	Travel & training	0.00	0.00	0.00	0.00	4,400.00
Category Total		212,008.30	174,135.93	216,260.00	214,740.00	225,317.00
44000 Capital Outlay						
305744100	Improvements	0.00	2,580.77	0.00	0.00	0.00
305744157	Equipment	0.00	31,223.46	0.00	0.00	0.00
Category Total		0.00	33,804.23	0.00	0.00	0.00
45000 Debt Servicing						
305745100	20 yr lease/purchase int.	1,912.81	0.00	0.00	0.00	0.00
305745105	20 yr lease/purchase pri.	30,281.69	0.00	0.00	0.00	0.00
Category Total		32,194.50	0.00	0.00	0.00	0.00
Total		593,115.23	517,700.40	573,492.00	570,955.00	601,490.00

**CITY OF KEARNEY
SANITATION FUND SUMMARY
2021 - 2022 BUDGET**

	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
EXPENDITURES					
Personal Services	2,546,721.48	2,617,380.59	2,716,604.00	2,665,884.00	2,954,930.00
Supplies, Materials and Contractual Services	1,461,030.17	1,505,210.21	1,621,129.00	1,597,020.00	1,611,679.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	325,361.99	266,273.06	994,677.00	531,677.00	1,161,200.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	4,333,113.64	4,388,863.86	5,332,410.00	4,794,581.00	5,727,809.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	4,189,611.75	4,375,569.22	4,462,627.00	4,487,608.00	4,630,112.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	25,362.07	25,714.35	14,771.00	10,734.00	2,769.00
Miscellaneous	105,646.33	174,466.43	150,000.00	225,000.00	150,000.00
Intergovernmental - State	165,095.00	7,898.51	227,958.00	227,958.00	20,000.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	4,485,715.15	4,583,648.51	4,855,356.00	4,951,300.00	4,802,881.00
Beginning fund balance	1,677,818.16	1,830,419.67	1,787,145.67	2,025,204.32	2,181,923.32
Total cash available	6,163,533.31	6,414,068.18	6,642,501.67	6,976,504.32	6,984,804.32
Less total expenditures	4,333,113.64	4,388,863.86	5,332,410.00	4,794,581.00	5,727,809.00
Ending fund balance	1,830,419.67	2,025,204.32	1,310,091.67	2,181,923.32	1,256,995.32

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/12	1,560,394.78				
09/30/13	1,126,888.76	(433,506.02)			
09/30/14	1,241,856.70	114,967.94			
09/30/15	1,455,060.39	213,203.69			
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 (estimate)	2,181,923.32	156,719.00			
09/30/22 (budget)	1,256,995.32	(924,928.00)	1,141,652.25	115,343.07	0.00

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 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
33000 Charges for Service						
310033145	Commercial charges	1,183,256.88	1,206,891.44	1,277,424.00	1,214,484.00	1,263,063.00
310033170	Container sales	14,360.00	18,820.00	15,000.00	15,000.00	15,000.00
310033197	Delinquency fee	15,736.76	15,150.18	15,000.00	15,000.00	16,000.00
310033199	Dumpster fee	14,489.40	16,037.75	14,000.00	14,000.00	14,000.00
310033225	Multi family charges	564,022.24	588,477.91	604,172.00	620,756.00	645,587.00
310033254	Residential special pick-up fe	1,065.00	1,138.74	1,000.00	1,000.00	1,000.00
310033255	Residential charges	1,420,539.64	1,480,338.22	1,539,147.00	1,545,512.00	1,607,332.00
310033256	Roll-off boxes	309,448.95	307,455.62	300,000.00	305,000.00	300,000.00
310033258	Tax exempt charges	243,957.51	266,892.40	271,884.00	281,856.00	293,130.00
310033293	Yard waste	422,735.37	474,366.96	425,000.00	475,000.00	475,000.00
	Category Total	4,189,611.75	4,375,569.22	4,462,627.00	4,487,608.00	4,630,112.00
36000 Interest						
310036100	Interest	25,362.07	25,714.35	14,771.00	10,734.00	2,769.00
	Category Total	25,362.07	25,714.35	14,771.00	10,734.00	2,769.00
37000 Miscellaneous						
310037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
310037213	Sale of recyclables	105,646.33	174,466.43	150,000.00	225,000.00	150,000.00
	Category Total	105,646.33	174,466.43	150,000.00	225,000.00	150,000.00
38000 Intergovernmental - State						
310038145	State grants	165,095.00	7,898.51	227,958.00	227,958.00	20,000.00
	Category Total	165,095.00	7,898.51	227,958.00	227,958.00	20,000.00
	Total	4,485,715.15	4,583,648.51	4,855,356.00	4,951,300.00	4,802,881.00

**CITY OF KEARNEY
SANITATION - COLLECTION
2021-2022 BUDGET**

DESCRIPTION

Sanitation - Collection is a division of the Utilities Department. The Sanitation - Collection division utilizes twenty-four major pieces of equipment to reliably collect refuse from over 2,000 commercial pickups, 3,850 multi-family units and 8,360 single family home pickups 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

	2019-2020	2020-2021	2021-2022
Full Time			
Account Clerk, Senior	1.5	1.5	1.5
Administrative Assistant	1	1	1
Assistant Director of Utilities	.25	.25	.25
Director of Utilities	.25	.25	.25
Equipment Operator	18	18	19
Maintenance Worker	2	2	2
Recycling Processor	2	2	2
Refuse Worker	3	3	3
Sanitation Foreman	1	1	1
Sanitation Supervisor	.5	.5	.5
Part Time			
Recycling Processor	13	13	13

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Replace concrete parking and driveways	313044100	\$20,000
2. Replace 2011 Peterbilt autocar (FY21 carryover)	313044157	\$265,000
3. Replace 2001 Freightliner (FY21 carryover)	313044157	\$200,000
4. Replace 2001 Volvo front load	313044157	\$265,000
5. Replace 2010 Autocar curbtender	313044157	\$260,000
6. Routing software and hardware	313044157	\$40,000
7. GPS base station (1/3)	313044157	\$20,000

8. Aerosol can crusher for HHW building (50% grant)	313044157	\$40,000
9. Bobcat	313044157	\$35,000
10. Three open top roll-off boxes	313044157	\$15,000
11. PC's	313044157	\$1,200

**SANITATION COLLECTION FUND
EXPENDITURES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
41000 Personal						
313041100	Salaries & wages	1,800,060.60	1,838,344.49	1,888,052.00	1,876,952.00	2,103,725.00
313041110	FICA, City's share	131,239.51	133,233.07	144,336.00	143,587.00	160,935.00
313041125	Health & dental insurance	431,314.08	484,931.79	485,687.00	449,938.00	487,958.00
313041130	Pension	85,192.51	86,544.59	87,495.00	89,373.00	101,845.00
313041155	Unemployment	0.00	0.00	5,000.00	0.00	5,000.00
313041170	Workers comp. insurance	98,914.78	74,326.65	106,034.00	106,034.00	95,467.00
Category Total		2,546,721.48	2,617,380.59	2,716,604.00	2,665,884.00	2,954,930.00
42000 Supplies, Materials and Contractual Supplies						
313042105	Administrative	93,300.00	97,200.00	100,000.00	100,000.00	99,200.00
313042140	Audit fees	2,364.28	2,364.28	2,400.00	2,365.00	2,400.00
313042143	Baling wire	0.00	0.00	0.00	0.00	15,000.00
313042175	Building repairs	13,838.93	15,463.94	10,600.00	21,000.00	10,600.00
313042220	Cleaning services	450.00	489.86	520.00	520.00	1,800.00
313042230	Clothing allowance	15,015.86	14,514.64	16,000.00	18,000.00	18,000.00
313042295	Containers	118,898.45	107,488.72	142,775.00	142,775.00	142,775.00
313042305	Credit card service charge	12,038.14	15,059.83	14,000.00	15,000.00	15,000.00
313042350	Engineering	300.00	0.00	1,000.00	1,000.00	1,000.00
313042415	Gas, oil and grease	182,361.52	148,838.69	185,500.00	170,000.00	185,500.00
313042465	Insurance, property & casualt	38,813.91	53,380.28	55,800.00	55,800.00	40,404.00
313042525	Maintenance agreements	24,325.75	25,007.80	25,700.00	27,000.00	27,000.00
313042575	Office supplies	9,076.38	11,437.90	8,500.00	8,500.00	8,500.00
313042590	Other	28,156.99	24,857.07	25,750.00	25,750.00	25,000.00
313042605	Postage	19,093.77	18,288.76	20,394.00	22,500.00	22,500.00
313042655	Recyclable shipping	3,797.12	67,937.75	65,880.00	68,000.00	68,000.00
313042830	Telephone service	3,877.93	3,949.10	5,000.00	5,000.00	5,000.00
313042840	Tipping fee	556,877.10	550,315.80	577,500.00	550,000.00	560,000.00
313042860	Travel & training	2,317.62	700.00	1,000.00	1,000.00	1,000.00
313042910	Utilities	23,804.73	24,263.60	27,810.00	27,810.00	28,000.00
313042915	Vehicle repair	312,321.69	323,652.19	335,000.00	335,000.00	335,000.00
Category Total		1,461,030.17	1,505,210.21	1,621,129.00	1,597,020.00	1,611,679.00
44000 Capital Outlay						
313044100	Improvements	25,260.43	20,515.90	50,000.00	52,000.00	20,000.00
313044157	Equipment	300,101.56	245,757.16	944,677.00	479,677.00	1,141,200.00
Category Total		325,361.99	266,273.06	994,677.00	531,677.00	1,161,200.00
Total		4,333,113.64	4,388,863.86	5,332,410.00	4,794,581.00	5,727,809.00

**CITY OF KEARNEY
SOLID WASTE DISPOSAL FACILITIES OPERATION AND MAINTENANCE FUND
2021 - 2022 BUDGET**

	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
EXPENDITURES					
Personal Services	799,192.03	807,719.37	826,613.00	766,520.00	840,331.00
Supplies, Materials and Contractual Services	685,908.63	738,619.45	709,891.00	747,139.00	784,245.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	91,381.69	157,314.48	844,000.00	500,000.00	930,000.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,576,482.35	1,703,653.30	2,380,504.00	2,013,659.00	2,554,576.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	1,660,633.22	1,725,101.48	1,627,500.00	1,730,000.00	1,740,000.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	19,151.97	21,619.78	13,143.00	9,617.00	2,820.00
Miscellaneous	0.00	0.00	300,000.00	0.00	0.00
Intergovernmental - State	24,871.27	0.00	0.00	47,055.47	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,704,656.46	1,746,721.26	1,940,643.00	1,786,672.47	1,742,820.00
Beginning fund balance	1,357,934.59	1,486,108.70	1,122,292.70	1,529,176.66	1,302,190.13
Total cash available	3,062,591.05	3,232,829.96	3,062,935.70	3,315,849.13	3,045,010.13
Less total expenditures	1,576,482.35	1,703,653.30	2,380,504.00	2,013,659.00	2,554,576.00
Ending fund balance	1,486,108.70	1,529,176.66	682,431.70	1,302,190.13	490,434.13

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/12	2,449,659.40				
09/30/13	2,445,070.64	(4,588.76)			
09/30/14	2,622,483.98	177,413.34			
09/30/15	2,531,230.84	(91,253.14)			
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 (estimate)	1,302,190.13	(226,986.53)			
09/30/22 (budget)	490,434.13	(811,756.00)	406,144.00	84,290.13	0.00

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 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
33000 Charges for Services						
320033265	Tipping fee - Kearney	556,877.10	546,813.49	577,500.00	550,000.00	560,000.00
320033270	Tipping fee - others	1,103,756.12	1,178,287.99	1,050,000.00	1,180,000.00	1,180,000.00
	Category Total	1,660,633.22	1,725,101.48	1,627,500.00	1,730,000.00	1,740,000.00
36000 Interest						
320036100	Interest	19,151.97	21,619.78	13,143.00	9,617.00	2,820.00
	Category Total	19,151.97	21,619.78	13,143.00	9,617.00	2,820.00
37000 Miscellaneous						
320037157	Lease/purchase proceeds	0.00	0.00	300,000.00	0.00	0.00
320037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	300,000.00	0.00	0.00
38000 Intergovernmental - State						
320038145	State grants	24,871.27	0.00	0.00	47,055.47	0.00
	Category Total	24,871.27	0.00	0.00	47,055.47	0.00
	Total	1,704,656.46	1,746,721.26	1,940,643.00	1,786,672.47	1,742,820.00

**CITY OF KEARNEY
KEARNEY AREA SOLID WASTE AGENCY
OPERATION AND MAINTENANCE
2021-2022 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 new Landfill was the first Subtitle D Landfill in the State of Nebraska. The Kearney Area Solid Waste Agency 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. The Landfill is expected to last approximately twenty-five years.

PERSONNEL SCHEDULE

	2019-2020	2020-2021	2021-2022
Full Time			
Account Clerk, Senior	.5	.5	.5
Administrative Assistant	1	1	1
Assistant Director of Utilities	.25	.25	.25
Director of Utilities	.25	.25	.25
Equipment Operator	1	1	1
Heavy Equipment Operator	2	1	1
Household Hazardous Waste Coordinator	1	1	1
Landfill Assistant	1	0	0
Scale House Coordinator	1	1	1
Landfill Operator	1	1	1
Maintenance Worker – SWDF	1	1	1
Sanitation Supervisor	.5	.5	.5
Part Time			
Heavy Equipment Operator	0	1	1
Landfill Assistant	0	1	1
Landfill Groundskeeper	1	1	1

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Cell construction sinking fund	323144100	\$400,000
2. Litter control fencing	323144157	\$20,000
3. GPS base station (1/3)	323144157	\$20,000
4. Litter trash vacuum	323144157	\$40,000
5. Replace landfill scale	323144157	\$170,000
6. Replace John Deere 750K dozer	323144157	\$280,000

**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 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
41000 Personal						
323141100	Salaries & wages	577,569.18	607,124.20	583,122.00	580,597.00	650,730.00
323141110	FICA, City's share	41,912.97	44,370.93	44,549.00	44,416.00	49,781.00
323141125	Health & dental insurance	136,507.20	114,266.31	149,376.00	93,142.00	97,274.00
323141130	Pension	28,845.19	30,452.13	29,198.00	27,997.00	29,936.00
323141155	Unemployment	0.00	0.00	0.00	0.00	0.00
323141170	Workers comp. insurance	14,357.49	11,505.80	20,368.00	20,368.00	12,610.00
Category Total		799,192.03	807,719.37	826,613.00	766,520.00	840,331.00
42000 Supplies, Materials and Contractual Services						
323142105	Administrative	30,422.00	31,300.00	32,000.00	32,016.00	32,000.00
323142140	Audit fees	2,364.28	2,364.28	2,400.00	2,364.00	2,400.00
323142175	Building repairs	2,992.32	15,269.06	6,000.00	6,000.00	6,000.00
323142225	Closure/postclosure fund	166,636.00	148,351.00	150,000.00	150,000.00	150,000.00
323142230	Clothing allowance	2,587.03	2,314.96	3,600.00	3,600.00	3,600.00
323142265	Composting & grinding	25,460.00	17,750.00	5,000.00	50,000.00	50,000.00
323142290	Consulting & engineering	3,357.50	7,199.25	5,000.00	8,000.00	5,000.00
323142305	Credit card service charge	3,660.81	9,735.51	5,000.00	10,000.00	10,000.00
323142360	Environmental monitoring	16,872.15	42,691.74	35,000.00	25,000.00	35,000.00
323142415	Gas, oil and grease	79,551.34	50,099.17	75,000.00	65,000.00	75,000.00
323142453	HHW disposal	0.00	0.00	0.00	0.00	22,000.00
323142465	Insurance, property & casualty	11,797.49	17,122.13	17,141.00	17,141.00	16,495.00
323142495	Landfill maintenance	36,462.51	84,433.34	31,000.00	40,000.00	35,000.00
323142500	Leachate treatment	0.00	0.00	0.00	0.00	0.00
323142525	Maintenance agreements	23,796.20	24,645.81	26,000.00	26,000.00	26,000.00
323142575	Office supplies	6,263.75	9,024.82	7,400.00	10,000.00	7,500.00
323142580	Other operating expense	2,309.33	2,881.43	3,000.00	2,268.00	3,000.00
323142605	Postage	2,603.70	2,493.93	3,000.00	3,000.00	3,000.00
323142635	Radio repair & maint.	0.00	0.00	1,000.00	0.00	0.00
323142765	State disposal fee	78,371.83	85,031.86	83,000.00	83,000.00	83,000.00
323142830	Telephone Service	941.46	819.14	1,500.00	1,000.00	1,500.00
323142843	Tire disposal	32,088.97	18,894.00	20,600.00	15,000.00	20,000.00
323142860	Travel & training expense	1,792.97	1,041.75	500.00	500.00	500.00
323142910	Utilities	13,615.46	14,222.23	16,500.00	17,000.00	17,000.00
323142915	Vehicle repair	141,961.53	150,934.04	180,250.00	180,250.00	180,250.00
Category Total		685,908.63	738,619.45	709,891.00	747,139.00	784,245.00
44000 Capital Outlay						
323144100	Improvements	0.00	0.00	400,000.00	100,000.00	400,000.00
323144157	Equipment	91,381.69	157,314.48	444,000.00	400,000.00	530,000.00
Category Total		91,381.69	157,314.48	844,000.00	500,000.00	930,000.00
Total		1,576,482.35	1,703,653.30	2,380,504.00	2,013,659.00	2,554,576.00

**CITY OF KEARNEY
SANITARY SEWER OPERATION AND MAINTENANCE FUND SUMMARY
2021 - 2022 BUDGET**

	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
EXPENDITURES					
Personal Services	1,099,003.70	1,132,650.65	1,201,480.00	1,139,945.00	1,280,114.00
Supplies, Materials and Contractual Services	922,828.22	1,000,680.86	1,141,709.00	1,125,795.00	1,153,574.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	284,331.38	158,896.45	220,400.00	220,400.00	241,500.00
Debt Servicing	78,381.81	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,384,545.11	2,292,227.96	2,563,589.00	2,486,140.00	2,675,188.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	2,384,545.11	2,292,227.96	2,563,589.00	2,486,140.00	2,675,188.00
TOTAL REVENUES	2,384,545.11	2,292,227.96	2,563,589.00	2,486,140.00	2,675,188.00
Beginning fund balance	0.00	0.00	0.00	0.00	0.00
Total cash available	2,384,545.11	2,292,227.96	2,563,589.00	2,486,140.00	2,675,188.00
Less total expenditures	2,384,545.11	2,292,227.96	2,563,589.00	2,486,140.00	2,675,188.00
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	
09/30/12	0.00				
09/30/13	0.00	0.00			
09/30/14	0.00	0.00			
09/30/15	0.00	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 (estimate)	0.00	0.00			
09/30/22 (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 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
39000 Transfers						
340039120	Transfer, Ret. Rev. Fund	2,384,545.11	2,292,227.96	2,563,589.00	2,486,140.00	2,675,188.00
	Category Total	2,384,545.11	2,292,227.96	2,563,589.00	2,486,140.00	2,675,188.00
	Total	2,384,545.11	2,292,227.96	2,563,589.00	2,486,140.00	2,675,188.00

**CITY OF KEARNEY
 SANITARY SEWER OPERATION AND MAINTENANCE ACCOUNT EXPENDITURE SUMMARY
 2021 - 2022 BUDGET**

Account	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
Sanitary Sewer - Treatment	1,088,713.22	1,222,582.09	1,441,016.00	1,372,765.00	1,473,348.00
Sanitary Sewer - Collection	759,069.67	454,653.06	510,780.00	508,738.00	552,528.00
Sanitary Sewer - Administration	536,762.22	614,992.81	611,793.00	604,637.00	649,312.00
TOTAL EXPENDITURES	2,384,545.11	2,292,227.96	2,563,589.00	2,486,140.00	2,675,188.00

**CITY OF KEARNEY
SANITARY SEWER - TREATMENT
2021-2022 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 3.5 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 disposed of at the landfill annually. This Division also maintains fourteen lift stations in the system.

	2019-2020	2020-2021	2021-2022
Full Time			
Laboratory Technician	1	1	1
SCADA Technician	0	0	1
Wastewater Treatment Plant Lead Operator	1	1	1
Wastewater Treatment Plant Operator	4	4	4
Wastewater Treatment Plant Operator II	1	1	0
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. 1 ton truck and crane	346044157	\$65,000
3. Portable generator trailer mount	346044157	\$45,000
4. Replace 2012 Scag Cheetah riding mower	346044157	\$15,000
5. Replace 2013 John Deere Gator UTV	346044157	\$17,000

**SANITARY SEWER - TREATMENT
EXPENDITURES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
41000 Personal						
346041100	Salaries & wages	436,078.98	423,957.30	469,793.00	436,025.00	493,703.00
346041110	FICA, City's share	31,497.12	31,099.26	35,917.00	33,356.00	37,768.00
346041125	Health & dental insurance	103,359.58	87,326.87	106,563.00	76,730.00	103,690.00
346041130	Pension	21,744.65	20,777.64	23,380.00	21,291.00	24,121.00
346041155	Unemployment	0.00	0.00	2,500.00	2,500.00	2,500.00
346041170	Workers comp. insurance	9,238.04	6,547.11	8,941.00	8,941.00	8,330.00
	Category Total	601,918.37	569,708.18	647,094.00	578,843.00	670,112.00
42000 Supplies, Materials and Contractual Services						
346042175	Building repairs	10,357.75	16,594.87	40,000.00	55,000.00	40,000.00
346042200	Chemicals	55,726.92	95,002.77	140,000.00	140,000.00	140,000.00
346042230	Clothing allowance	4,170.78	3,527.72	6,000.00	6,000.00	6,000.00
346042415	Gas, oil and grease	15,060.59	11,257.90	15,000.00	15,000.00	15,000.00
346042465	Insurance, property & casualt	26,500.82	31,997.17	35,522.00	35,522.00	30,736.00
346042490	Laboratory work	7,571.67	8,077.78	9,500.00	9,500.00	9,500.00
346042535	Materials	7,013.98	11,524.02	10,000.00	10,000.00	10,000.00
346042620	Professional fees	565.37	7,906.90	5,000.00	0.00	5,000.00
346042670	Repairs and maintenance	120,018.41	126,093.40	125,000.00	116,000.00	125,000.00
346042745	Small tools	6,637.01	8,072.61	6,000.00	6,000.00	6,000.00
346042860	Travel and training	4,668.26	3,986.95	4,000.00	3,000.00	4,000.00
346042910	Utilities	192,300.54	172,584.29	200,000.00	200,000.00	200,000.00
346042915	Vehicle repair	18,492.50	18,062.76	20,000.00	20,000.00	20,000.00
	Category Total	469,084.60	514,689.14	616,022.00	616,022.00	611,236.00
44000 Capital Outlay						
346044100	Improvements	0.00	0.00	20,000.00	20,000.00	50,000.00
346044157	Equipment	17,710.25	138,184.77	157,900.00	157,900.00	142,000.00
	Category Total	17,710.25	138,184.77	177,900.00	177,900.00	192,000.00
	Total	1,088,713.22	1,222,582.09	1,441,016.00	1,372,765.00	1,473,348.00

**CITY OF KEARNEY
SANITARY SEWER - COLLECTION
2021-2022 BUDGET**

DESCRIPTION

Sanitary Sewer - Collection is a division of the Utilities Department. The Collection account provides for the maintenance of approximately 186 miles of sewer mains which are essential to sewage collection and reducing sanitary sewer main stoppages.

	2019-2020	2020-2021	2021-2022
Full Time			
Maintenance Worker	2	2	2
Utilities Maintenance Worker	2	2	2

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. GIS aerial photography (1/2 of cost)	346144157	\$16,500
2. GPS base station (1/3 of cost)	346144157	\$10,000
3. Asset inventory project	346144157	\$20,000

**SANITARY SEWER - COLLECTION
EXPENDITURES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
41000 Personal						
346141100	Salaries & wages	196,342.76	206,210.34	208,020.00	209,208.00	229,864.00
346141110	FICA, City's share	13,796.74	14,642.89	15,903.00	16,005.00	17,585.00
346141125	Health & dental insurance	68,199.35	71,723.45	71,686.00	69,765.00	66,175.00
346141130	Pension	4,752.72	5,048.45	5,151.00	5,230.00	5,661.00
346141155	Unemployment	0.00	0.00	2,500.00	2,500.00	2,500.00
346141170	Workers comp. insurance	8,218.99	5,886.96	8,949.00	8,949.00	8,084.00
Category Total		291,310.56	303,512.09	312,209.00	311,657.00	329,869.00
42000 Supplies, Materials and Contractual Services						
346142175	Building repairs	4,137.34	10,670.36	5,800.00	5,800.00	5,800.00
346142230	Clothing allowance	1,272.97	1,342.00	1,600.00	1,600.00	1,600.00
346142370	Equipment repairs	7,531.42	5,134.82	16,000.00	16,000.00	16,000.00
346142415	Gas, oil and grease	7,600.39	5,771.85	7,700.00	7,700.00	8,200.00
346142465	Insurance, property & casualt	4,314.96	6,023.46	6,796.00	6,796.00	4,171.00
346142470	Inventory	2,772.67	1,194.13	5,300.00	5,300.00	5,500.00
346142535	Materials	1,419.95	4,225.00	1,000.00	500.00	500.00
346142620	Professional fees	17,925.24	20,482.98	21,385.00	21,385.00	28,388.00
346142670	Repairs and maintenance	53,748.64	54,806.39	54,590.00	60,000.00	60,000.00
346142745	Small tools	5,804.98	13,090.95	10,000.00	6,000.00	10,000.00
346142860	Travel and training	3,917.01	2,060.68	4,000.00	500.00	4,000.00
346142915	Vehicle repair	12,766.08	15,295.00	30,900.00	32,000.00	32,000.00
Category Total		123,211.65	140,097.62	165,071.00	163,581.00	176,159.00
44000 Capital Outlay						
346144100	Improvements	0.00	0.00	0.00	0.00	0.00
346144157	Equipment	266,165.65	11,043.35	33,500.00	33,500.00	46,500.00
Category Total		266,165.65	11,043.35	33,500.00	33,500.00	46,500.00
44000 Debt Servicing						
346145135	Lease payment	78,381.81	0.00	0.00	0.00	0.00
Category Total		78,381.81	0.00	0.00	0.00	0.00
Total		759,069.67	454,653.06	510,780.00	508,738.00	552,528.00

**CITY OF KEARNEY
SANITARY SEWER - ADMINISTRATION
2021-2022 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

	2019-2020	2020-2021	2021-2022
Full Time			
Account Clerk, Senior	1	1	1
Assistant Director of Finance	.5	.5	.5
Assistant Director of Utilities	.25	.25	.25
Director of Utilities	.25	.25	.25
GIS Coordinator	.5	.25	.25
GIS Technician	.5	.5	.5

NOTABLE EXPENDITURES

None.

**SANITARY SEWER - ADMINISTRATION
EXPENDITURES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
41000 Personal						
346241100	Salaries & wages	151,397.80	192,821.30	177,396.00	179,216.00	203,205.00
346241110	FICA, City's share	10,183.34	13,233.69	13,571.00	13,710.00	15,545.00
346241125	Health & dental insurance	35,929.80	42,475.46	39,938.00	44,041.00	47,459.00
346241130	Pension	8,040.64	10,712.86	9,535.00	10,741.00	12,192.00
346241155	Unemployment	0.00	0.00	1,500.00	1,500.00	1,500.00
346241170	Workers comp. insurance	223.19	187.07	237.00	237.00	232.00
Category Total		205,774.77	259,430.38	242,177.00	249,445.00	280,133.00
42000 Supplies, Materials and Contractual Services						
346242105	Administrative	45,800.00	49,400.00	50,500.00	50,500.00	53,000.00
346242140	Audit fees	2,364.28	2,364.28	2,364.00	2,364.00	2,679.00
346242305	Credit card service charge	11,645.07	14,802.29	13,000.00	13,000.00	13,000.00
346242455	In lieu of tax	176,526.27	176,696.96	184,401.00	177,613.00	180,293.00
346242465	Insurance, property & casualt	1,836.76	2,589.82	2,490.00	2,490.00	3,082.00
346242525	Maintenance agreements	24,325.73	25,007.81	27,000.00	27,000.00	27,000.00
346242575	Office supplies	4,871.79	11,280.79	12,000.00	1,000.00	12,000.00
346242590	Other	142.87	1,441.55	2,000.00	2,000.00	2,000.00
346242605	Postage	19,093.77	18,303.46	21,636.00	25,000.00	26,400.00
346242630	Publicity, economic dev.	37,500.00	37,500.00	37,500.00	37,500.00	39,000.00
346242910	Utilities	6,425.43	6,507.14	7,725.00	7,725.00	7,725.00
Category Total		330,531.97	345,894.10	360,616.00	346,192.00	366,179.00
44000 Capital Outlay						
346244100	Improvements	0.00	0.00	0.00	0.00	0.00
346244157	Equipment	455.48	9,668.33	9,000.00	9,000.00	3,000.00
Category Total		455.48	9,668.33	9,000.00	9,000.00	3,000.00
Total		536,762.22	614,992.81	611,793.00	604,637.00	649,312.00

**CITY OF KEARNEY
SANITARY SEWER RETAINED REVENUES FUND SUMMARY
2021 - 2022 BUDGET**

	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	59,988.65	82,391.26	104,036.00	92,018.00	78,778.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	3,765,668.39	1,470,104.86	2,319,767.00	3,049,626.00	16,719,028.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	6,199,449.91	6,527,880.38	6,970,989.88	7,123,357.00	8,052,206.77
TOTAL EXPENDITURES	10,025,106.95	8,080,376.50	9,394,792.88	10,265,001.00	24,850,012.77

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	6,706,067.55	6,850,997.50	7,421,350.50	7,417,403.00	8,128,531.50
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	161,932.74	118,659.14	408,317.00	22,500.00	258,000.00
Interest	50,254.46	57,161.24	34,624.00	25,320.00	9,053.00
Miscellaneous	3,774,296.35	1,410,401.83	2,102,963.00	2,637,764.00	14,628,941.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	1,631,240.00
TOTAL REVENUES	10,692,551.10	8,437,219.71	9,967,254.50	10,102,987.00	24,655,765.50
Beginning fund balance	3,605,040.08	4,272,484.23	3,875,046.23	4,629,327.44	4,467,313.44
Total cash available	14,297,591.18	12,709,703.94	13,842,300.73	14,732,314.44	29,123,078.94
Less total expenditures	10,025,106.95	8,080,376.50	9,394,792.88	10,265,001.00	24,850,012.77
Ending fund balance	4,272,484.23	4,629,327.44	4,447,507.85	4,467,313.44	4,273,066.17

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/12	1,893,826.01				
09/30/13	1,804,593.30	(89,232.71)			
09/30/14	1,953,953.72	149,360.42			
09/30/15	2,245,192.72	291,239.00			
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	4,629,327.44	356,843.21			
09/30/21 (estimate)	4,467,313.44	(162,014.00)			
09/30/22 (budget)	4,273,066.17	(194,247.27)	608,422.00	3,664,644.17	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 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
33000 Charges for Services						
350033145	Commercial charges	1,048,811.33	959,025.52	1,150,068.00	1,001,532.00	1,041,593.00
350033165	Connection fees	26,030.45	0.00	0.00	54,000.00	0.00
350033197	Delinquency fee	14,744.27	12,990.36	15,000.00	15,000.00	15,000.00
350033200	Electrical dist. system	3,128,133.64	3,279,259.98	3,512,735.50	3,742,552.00	4,363,447.50
350033225	Multi family charges	624,355.83	638,591.92	690,523.00	614,728.00	639,317.00
350033255	Residential charges	1,552,902.34	1,628,130.14	1,697,693.00	1,678,779.00	1,745,930.00
350033258	Tax exempt charges	311,089.69	332,999.58	355,331.00	310,812.00	323,244.00
	Category Total	6,706,067.55	6,850,997.50	7,421,350.50	7,417,403.00	8,128,531.50
35000 Special Assessments						
350035100	Assessment interest	2,647.56	839.37	550.00	2,500.00	4,000.00
350035105	Developer deposits	100,675.64	30,771.23	405,767.00	0.00	250,000.00
350035110	Special assessments	58,609.54	87,048.54	2,000.00	20,000.00	4,000.00
	Category Total	161,932.74	118,659.14	408,317.00	22,500.00	258,000.00
36000 Interest						
350036100	Interest	50,254.46	57,161.24	34,624.00	25,320.00	9,053.00
	Category Total	50,254.46	57,161.24	34,624.00	25,320.00	9,053.00
37000 Miscellaneous						
350037105	Bond proceeds	3,723,811.00	1,330,297.00	1,950,026.00	2,585,500.00	14,473,188.00
350037109	CRA contribution	19,014.33	41,677.67	132,937.00	32,264.00	135,753.00
350037147	Grant proceeds	0.00	0.00	0.00	0.00	0.00
350037160	Loan proceeds	0.00	0.00	0.00	0.00	0.00
350037180	Miscellaneous	31,471.02	38,427.16	20,000.00	20,000.00	20,000.00
	Category Total	3,774,296.35	1,410,401.83	2,102,963.00	2,637,764.00	14,628,941.00
39000 Transfers						
350039100	Transfers from other funds	0.00	0.00	0.00	0.00	1,631,240.00
	Category Total	0.00	0.00	0.00	0.00	1,631,240.00
	Total	10,692,551.10	8,437,219.71	9,967,254.50	10,102,987.00	24,655,765.50

**CITY OF KEARNEY
SANITARY SEWER RETAINED REVENUES
2021-2022 BUDGET**

DESCRIPTION

All monies received from sewer use fees are deposited into the Sanitary Sewer Retained Revenues Fund. All monies are held in this fund until transferred to the Sanitary Sewer Operation and Maintenance Fund and Debt Service Fund. Remaining monies 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. 31 st St, Ave G to Ave L sewer main	356344110	\$114,600
3. WWTP Phase II	356344100	\$14,473,188
4. Talmadge St to Yanney Ave sewer main	356344100	\$1,466,072
5. 48 th St, east of Ave N sewer main	356344100	\$165,168

**SANITARY SEWER RETAINED REVENUES FUND
EXPENDITURES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
42000 Supplies, Materials and Contractual Services						
356342105	Administrative	59,850.65	82,121.26	102,036.00	90,018.00	76,778.00
356342590	Other	138.00	270.00	2,000.00	2,000.00	2,000.00
Category Total		59,988.65	82,391.26	104,036.00	92,018.00	78,778.00
44000 Capital Outlay						
356344110	Construction-in-progress	3,765,668.39	1,470,104.86	2,319,767.00	3,049,626.00	16,719,028.00
Category Total		3,765,668.39	1,470,104.86	2,319,767.00	3,049,626.00	16,719,028.00
49000 Transfers						
356349110	Transfer, Sewer O & M Fund	2,384,545.11	2,292,227.96	2,563,589.00	2,486,140.00	2,675,188.00
356349120	Transfer, G.F. (Electrical)	3,128,133.64	3,279,259.98	3,512,735.50	3,742,552.00	4,363,447.50
356349125	Transfer, Revenue Bond Fund	686,771.16	956,392.44	894,665.38	894,665.00	1,013,571.27
Category Total		6,199,449.91	6,527,880.38	6,970,989.88	7,123,357.00	8,052,206.77
Total		10,025,106.95	8,080,376.50	9,394,792.88	10,265,001.00	24,850,012.77

**CITY OF KEARNEY
SEWER REVENUE BOND FUND SUMMARY
2021 - 2022 BUDGET**

	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	2,620.00	13,402.48	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	763,560.44	1,949,941.68	1,086,135.00	1,054,267.00	926,247.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	766,180.44	1,963,344.16	1,096,135.00	1,064,267.00	936,247.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	7,593.22	7,912.55	3,116.00	0.00	0.00
Miscellaneous	0.00	1,115,315.94	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	686,771.16	1,116,169.44	1,046,525.16	1,046,524.78	1,013,571.27
TOTAL REVENUES	694,364.38	2,239,397.93	1,049,641.16	1,046,524.78	1,013,571.27
Beginning fund balance	409,971.23	338,155.17	448,194.91	614,208.94	596,466.72
Total cash available	1,104,335.61	2,577,553.10	1,497,836.07	1,660,733.72	1,610,037.99
Less total expenditures	766,180.44	1,963,344.16	1,096,135.00	1,064,267.00	936,247.00
Ending fund balance	338,155.17	614,208.94	401,701.07	596,466.72	673,790.99

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/12	525,710.24				
09/30/13	545,980.53	20,270.29			
09/30/14	370,693.43	(175,287.10)			
09/30/15	483,613.99	112,920.56			
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 (estimate)	596,466.72	(17,742.22)			
09/30/22 (budget)	673,790.99	77,324.27	0.00	673,790.99	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 2018 - 2019	Actual 2019 - 2020	Proposed Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
36000 Interest						
770036100	Interest	7,593.22	7,912.55	3,116.00	0.00	0.00
	Category Total	7,593.22	7,912.55	3,116.00	0.00	0.00
37000 Miscellaneous						
770037105	Bond proceeds	0.00	1,115,315.94	0.00	0.00	0.00
	Category Total	0.00	1,115,315.94	0.00	0.00	0.00
39000 Transfers						
770039120	Transfer, Ret. Rev. fund	686,771.16	956,392.44	894,665.38	894,665.00	1,013,571.27
770039135	Transfer, Bond Reserve fund	0.00	159,777.00	151,859.78	151,859.78	0.00
	Category Total	686,771.16	1,116,169.44	1,046,525.16	1,046,524.78	1,013,571.27
	Total	694,364.38	2,239,397.93	1,049,641.16	1,046,524.78	1,013,571.27

**CITY OF KEARNEY
SEWER REVENUE BOND
2021-2022 BUDGET**

DESCRIPTION

The City of Kearney currently has the following outstanding Combined Utilities Revenue Bonds of the City of Kearney 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 \$38,067.08, 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 \$27,939.62, 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 \$5,455,000.00 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 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 \$147,696.92, and the annual interest rate is 1.275%. The final maturity is June 15, 2035. 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 June 15, 2020, semi-annual payments are \$118,300.79, and the annual interest rate is 1.5%. The final maturity is December 15, 2039. 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 June 15, 2020, semi-annual payments are \$28,421, and the annual interest rate is 1.5%. The final maturity is December 15, 2039. The paying agent is the City Treasurer, City of Kearney, Nebraska.

Combined Utilities Revenue Bonds dated April 27, 2020 – On April 14, 2020 the Kearney City Council passed and approved Ordinance Number 8412, which authorized the issuance of Combined Utilities Revenue Bonds, of the City of Kearney in the principal amount of \$21,500,000.00 for the purpose of paying the costs of improvements at the City's wastewater treatment facility. The Combined Utilities Revenue Bonds are dated April 27, 2020, and are in the form of a single promissory note to the Nebraska Department of Environmental Quality. Payments begin June 15, 2023, semi-annual payments are \$478,256, and the annual interest rate is 2.0%. The final maturity is December 15, 2052. 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.

All of the Combined Utilities Revenue Bonds described above are rated A-1 by Moody's Rating Agency.

**SEWER REVENUE BOND FUND
EXPENDITURES**

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

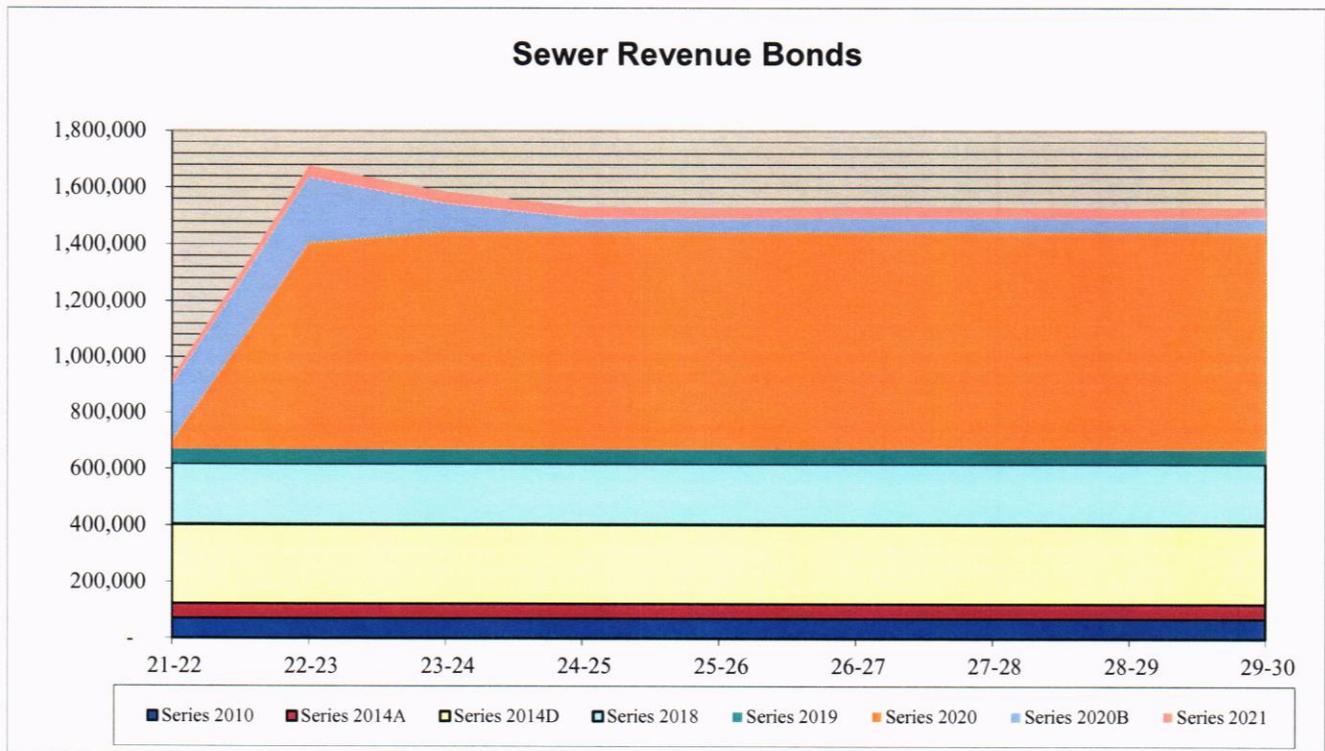
Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
42000 Supplies, Materials and Contractual Services						
770042590	Other	2,620.00	13,402.48	10,000.00	10,000.00	10,000.00
	Category Total	2,620.00	13,402.48	10,000.00	10,000.00	10,000.00
45000 Debt Servicing						
770045110	Bond payments	626,480.52	1,804,333.67	923,570.00	917,511.00	829,944.00
770045130	Interest payments	137,079.92	145,608.01	162,565.00	136,756.00	96,303.00
	Category Total	763,560.44	1,949,941.68	1,086,135.00	1,054,267.00	926,247.00
	Total	766,180.44	1,963,344.16	1,096,135.00	1,064,267.00	936,247.00

**CITY OF KEARNEY
SCHEDULE OF BOND MATURITIES
SEWER REVENUE BONDS
2021-2022 BUDGET**

	9-30-22	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27	9-30-28	9-30-29	9-30-30	Thereafter	Totals
September 30, 2010 (SRF) (Parkview Estates 5th Addition and Spruce Hollow Estates 4th & 5th Addition)											
Principal	66,949	67,284	67,621	67,959	68,299	68,641	68,985	69,330	69,677	105,171	719,916
Interest	3,516	3,181	2,844	2,505	2,165	1,823	1,480	1,134	787	526	19,962
March 25, 2014A (SRF) (Northeast Sewer Trunk)											
Principal	49,146	49,392	49,639	49,888	50,138	50,389	50,641	50,894	51,149	207,170	658,447
Interest	3,231	2,985	2,738	2,489	2,239	1,988	1,736	1,483	1,228	2,337	22,454
January 10, 2014D (SRF) (South Sewer Main & Bearcat Corner)											
Principal	262,304	263,618	264,937	266,264	267,597	268,936	270,283	271,636	272,996	1,245,492	3,654,062
Interest	17,943	16,630	15,310	13,984	12,651	11,311	9,965	8,612	7,252	15,620	129,276
April 30, 2018 (SRF) (WWTP Phase I)											
Principal	196,172	197,154	198,141	199,133	200,130	201,132	202,139	203,151	204,168	2,098,749	3,900,070
Interest	19,255	18,273	17,286	16,294	15,297	14,296	13,289	12,277	11,260	55,527	193,055
April 15, 2019 (SRF) (Younes Center 6th)											
Principal	47,121	47,357	47,594	47,832	48,072	48,313	48,554	48,798	49,042	504,127	936,810
Interest	4,625	4,389	4,152	3,914	3,675	3,434	3,192	2,949	2,705	13,338	46,373
April 27, 2020 (SRF) (WWTP Phase II) (Projected)											
Principal	0	641,880	669,309	673,500	676,872	680,260	683,666	687,089	690,528	16,096,896	21,500,000
Interest	28,208	93,015	104,294	100,103	96,732	93,343	89,937	86,515	83,075	921,612	1,696,835
August 10, 2020 (Northeast/Southwest Sewer Mains and Central Ave, 26th to 31st and Fountain Hills 5th Addition)											
Principal	189,779	224,114	95,266	43,342	41,701	45,266	45,266	43,342	46,907	156,107	931,090
Interest	9,075	7,467	6,166	5,566	5,162	4,694	4,150	3,575	2,942	4,474	53,271
April 23, 2021 (Northeast Sewer Connection District 2020-1)											
Principal	18,522	30,870	30,870	30,870	30,870	30,870	30,870	30,870	30,870	379,701	645,183
Interest	10,449	9,045	8,921	8,767	8,582	8,366	8,111	7,810	7,463	48,925	126,439
Total											
Principal	829,994	1,521,669	1,423,378	1,378,789	1,383,678	1,393,807	1,400,403	1,405,110	1,415,338	20,793,413	32,945,578
Interest	96,303	154,985	161,712	153,623	146,503	139,254	131,860	124,354	116,711	1,062,361	2,287,665
Total	926,297	1,676,654	1,585,090	1,532,412	1,530,181	1,533,061	1,532,263	1,529,464	1,532,049	21,855,774	35,233,243

CITY OF KEARNEY SEWER REVENUE BOND FUND 2021-2022 BUDGET

CHARTS & GRAPHS



**CITY OF KEARNEY
SEWER BOND RESERVE FUND SUMMARY
2021 - 2022 BUDGET**

	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	0.00	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	159,777.00	151,859.78	151,859.78	0.00
TOTAL EXPENDITURES	0.00	159,777.00	151,859.78	151,859.78	0.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00
Beginning fund balance	311,636.78	311,636.78	151,859.78	151,859.78	0.00
Total cash available	311,636.78	311,636.78	151,859.78	151,859.78	0.00
Less total expenditures	0.00	159,777.00	151,859.78	151,859.78	0.00
Ending fund balance	311,636.78	151,859.78	0.00	0.00	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/12	752,934.12				
09/30/13	756,221.37	3,287.25			
09/30/14	311,636.78	(444,584.59)			
09/30/15	311,636.78	0.00			
09/30/16	311,636.78	0.00			
09/30/17	311,636.78	0.00			
09/30/18	311,636.78	0.00			
09/30/19	151,859.78	(159,777.00)			
09/30/20	0.00	(151,859.78)			
09/30/21 (estimate)	0.00	0.00			
09/30/22 (budget)	0.00	0.00	0.00	0.00	0.00

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

**SEWER BOND RESERVE FUND
REVENUES**

**FUND 79 - SEWER BOND RESERVE
ACCOUNT 00 - DEBT SERVICE RESERVE**

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Proposed Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
36000 Interest						
790036100	Interest	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
37000 Miscellaneous						
790037105	Bond proceeds	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
39000 Transfers						
790039125	Transfer, Sewer Ret. Rev. fur	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00

**CITY OF KEARNEY
SANITARY SEWER BOND RESERVE
2020-2021 BUDGET**

DESCRIPTION

As of September 30, 2021, there will be on hand in the Sanitary Sewer Bond Reserve Fund the sum of \$0.00 as required under the terms of the ordinances authorizing the Combined Utilities Revenue Refunding Bonds Series 2021.

**SEWER BOND RESERVE FUND
EXPENDITURES**

**FUND 79 - SEWER BOND RESERVE
ACCOUNT 00 - DEBT SERVICE RESERVE**

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Proposed Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
42000 Supplies, Materials and Contractual Services						
790042590	Other	0.00	0.00	0.00	0.00	0.00
Category Total		0.00	0.00	0.00	0.00	0.00
49000 Transfers						
790049105	Transfer, Sewer Ret. Rev.	0.00	0.00	0.00	0.00	0.00
790049125	Transfer, Sewer Rev. Bond fun	0.00	159,777.00	151,859.78	151,859.78	0.00
Category Total		0.00	159,777.00	151,859.78	151,859.78	0.00
Total		0.00	159,777.00	151,859.78	151,859.78	0.00

**CITY OF KEARNEY
WATER OPERATION AND MAINTENANCE FUND SUMMARY
2021 - 2022 BUDGET**

	Actual 2017 - 2018	Actual 2018 - 2019	Budget 2019 - 2020	Estimated Actual 2019 - 2020	Proposed Budget 2020 - 2021
EXPENDITURES					
Personal Services	1,592,892.99	1,559,291.65	1,406,664.00	1,401,340.00	1,609,154.00
Supplies, Materials and Contractual Services	1,565,367.32	1,574,616.92	1,690,607.00	1,750,866.00	1,817,084.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	178,217.55	7,967.41	59,337.00	39,000.00	213,500.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	3,336,477.86	3,141,875.98	3,156,608.00	3,191,206.00	3,639,738.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	3,336,477.86	3,141,875.98	3,156,608.00	3,191,206.00	3,639,738.00
TOTAL REVENUES	3,336,477.86	3,141,875.98	3,156,608.00	3,191,206.00	3,639,738.00
Beginning fund balance	0.00	0.00	0.00	0.00	0.00
Total cash available	3,336,477.86	3,141,875.98	3,156,608.00	3,191,206.00	3,639,738.00
Less total expenditures	3,336,477.86	3,141,875.98	3,156,608.00	3,191,206.00	3,639,738.00
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	
09/30/12	0.00				
09/30/13	0.00	0.00			
09/30/14	0.00	0.00			
09/30/15	0.00	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 (estimate)	0.00	0.00			
09/30/22 (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 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
39000 Transfers						
360039120	Transfer, Ret. Rev. Fund	3,336,477.86	3,141,875.98	3,156,608.00	3,191,206.00	3,639,738.00
	Category Total	3,336,477.86	3,141,875.98	3,156,608.00	3,191,206.00	3,639,738.00
	Total	3,336,477.86	3,141,875.98	3,156,608.00	3,191,206.00	3,639,738.00

**CITY OF KEARNEY
WATER OPERATION AND MAINTENANCE ACCOUNT EXPENDITURE SUMMARY
2020 - 2021 BUDGET**

Account	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
Water - Operations	2,651,292.30	2,430,328.17	2,456,065.00	2,466,803.00	2,895,810.00
Water - Administration	685,185.56	711,547.81	700,543.00	724,403.00	743,928.00
TOTAL EXPENDITURES	3,336,477.86	3,141,875.98	3,156,608.00	3,191,206.00	3,639,738.00

**CITY OF KEARNEY
WATER - OPERATIONS
2021-2022 BUDGET**

DESCRIPTION

Water Operations produces all of the potable water for the City. Water Operations insures that the water meets the United States Environmental Protection Agencies 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 maintains three elevated water storage facilities and 24 wells to provide over 2 billion gallons of water annually to the City. Water Operations operates the wells, water towers and booster pumps through an automated radio control system. Water Operations also maintains an inventory of water meters for new accounts and reads over 10,000 meters each month for billing purposes. Water Operations maintains a regular inspection and exercising program on over 4,779 main line water valves in the distribution system. Water Operations also maintains an operating and flushing program on over 1,775 fire hydrants connected to the water distribution system. Water Operations insures the delivery of water through 228 miles of water mains to approximately 8,000 residential customers and over 2,000 commercial customers. Water Operations also maintains a Cross Connection and Backflow Prevention Program required through Title 179 of the Nebraska Administrative Code and monitors annual inspection of nearly 1,000 backflow prevention devices in the City. Additionally, Water Operations locates all City water and sanitary sewer lines when notified through the Nebraska One Call System.

PERSONNEL SCHEDULE

	2019-2020	2020-2021	2021-2022
Full Time			
Inventory Control Clerk	1	1	1
Maintenance Worker	3	3	3
Meter Technician, Senior	1	1	1
Utilities Maintenance Worker	2	2	3
Utilities Maintenance Worker, Senior	1	1	1
Water & Sewer System Foreman	1	0	0
Water & Sewer System Supervisor	1	1	1
Water Production Supervisor	1	0	0
Water Quality Coordinator	1	1	1
Water Quality Technician	1	1	1
Water System Operator	2	2	2

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. GIS aerial photography (1/2 of cost)	366544157	\$16,500
2. 4x4 flatbed dually pickup	366544157	\$40,000

3. GPS base station (1/3 of cost)	366544157	\$10,000
4. Replace 1984 boom truck (cab and chassis)	366544157	\$130,000
5. Auto-gate for Platte River well field	366544157	\$9,000

**WATER - OPERATIONS
EXPENDITURES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Proposed Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
41000 Personal						
366541100	Salaries & wages	935,073.59	915,998.04	797,228.00	802,404.00	931,617.00
366541110	FICA, City's share	68,196.33	67,093.57	60,988.00	61,384.00	71,269.00
366541125	Health & dental insurance	214,496.73	195,066.37	176,162.00	166,008.00	198,784.00
366541130	Pension	42,178.61	42,775.66	40,788.00	38,000.00	43,321.00
366541155	Unemployment	0.00	0.00	5,000.00	5,000.00	5,000.00
366541170	Workers comp. insurance	39,221.96	26,835.27	36,599.00	36,599.00	31,376.00
Category Total		1,299,167.22	1,247,768.91	1,116,765.00	1,109,395.00	1,281,367.00
42000 Supplies, Materials and Contractual Services						
366542175	Building repairs	11,288.10	14,177.41	16,800.00	16,800.00	14,100.00
366542200	Chemicals	91,887.92	104,921.84	103,000.00	105,000.00	105,000.00
366542230	Clothing allowance	5,321.63	5,582.22	6,300.00	8,500.00	6,600.00
366542345	Electric power	352,302.06	427,126.04	360,000.00	410,000.00	430,000.00
366542415	Gas, oil and grease	31,719.64	23,866.66	30,000.00	30,000.00	30,000.00
366542465	Insurance, property & casualt	33,333.07	44,008.03	43,218.00	43,218.00	44,855.00
366542470	Inventory	195,738.15	181,555.19	261,310.00	261,310.00	267,750.00
366542535	Materials	38,446.97	10,821.91	14,420.00	14,420.00	14,420.00
366542550	Meter replacement program	60,962.65	58,256.27	66,800.00	66,800.00	90,000.00
366542590	Other	31,021.92	29,866.93	25,750.00	25,750.00	27,850.00
366542620	Professional fees	39,044.45	50,180.96	29,355.00	29,355.00	36,358.00
366542670	Repair and maintenance	141,709.76	116,251.26	150,000.00	150,000.00	150,000.00
366542775	Storage and collection	20,252.46	15,758.78	32,445.00	32,445.00	32,445.00
366542860	Travel and training	4,708.19	4,121.75	8,755.00	4,000.00	8,755.00
366542910	Utilities	21,756.82	22,712.70	27,810.00	27,810.00	27,810.00
366542915	Vehicle repair	52,105.47	41,426.95	65,000.00	65,000.00	70,000.00
366542926	Water samples	42,854.84	32,009.36	48,000.00	32,000.00	48,000.00
Category Total		1,174,454.10	1,182,644.26	1,288,963.00	1,322,408.00	1,403,943.00
44000 Capital Outlay						
366544100	Improvements	0.00	0.00	5,000.00	5,000.00	5,000.00
366544157	Equipment	177,670.98	(85.00)	45,337.00	30,000.00	205,500.00
Category Total		177,670.98	(85.00)	50,337.00	35,000.00	210,500.00
Total		2,651,292.30	2,430,328.17	2,456,065.00	2,466,803.00	2,895,810.00

**CITY OF KEARNEY
WATER - ADMINISTRATION
2021-2022 BUDGET**

DESCRIPTION

Water - Administration coordinates the pumping of water from twenty-four different wells to distribution through 228 miles of water lines to the final consumption point. Administration insures 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

	<i>2019-2020</i>	<i>2020-2021</i>	<i>2021-2022</i>
Full Time			
Account Clerk, Senior	0	0	0
Account Clerk, Utility Billing	1	1	1
Assistant Director of Utilities	.25	.25	.25
Director of Finance	.5	.5	.5
Director of Utilities	.25	.25	.25
GIS Coordinator	.5	.25	.25
GIS Technician	.5	.5	.5

NOTABLE EXPENDITURES

None.

**WATER - ADMINISTRATION
EXPENDITURES**

**FUND 36 - WATER OPERATION AND MAINTENANCE
ACCOUNT 62 - ADMINISTRATION**

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
41000 Personal						
366641100	Salaries & wages	226,617.23	236,681.36	217,401.00	221,791.00	250,242.00
366641110	FICA, City's share	16,234.60	16,870.77	16,624.00	16,967.00	19,143.00
366641125	Health & dental insurance	41,051.41	47,606.64	45,029.00	43,033.00	45,199.00
366641130	Pension	9,488.37	10,134.39	8,559.00	9,867.00	10,920.00
366641155	Unemployment	0.00	0.00	2,000.00	0.00	2,000.00
366641170	Workers comp. insurance	334.16	229.58	286.00	287.00	283.00
Category Total		293,725.77	311,522.74	289,899.00	291,945.00	327,787.00
42000 Supplies, Materials and Contractual Services						
366642105	Administrative	60,100.00	59,300.00	60,500.00	60,500.00	61,000.00
366642140	Audit fees	2,364.28	2,364.28	2,364.00	2,364.00	2,679.00
366642305	Credit card service charge	12,706.82	15,919.70	15,000.00	15,000.00	16,000.00
366642455	In lieu of tax	214,463.31	208,313.49	212,180.00	244,954.00	223,426.00
366642465	Insurance, property & casualt	2,351.64	3,232.34	2,940.00	2,940.00	3,536.00
366642525	Maintenance agreements	26,028.51	26,758.37	27,000.00	28,000.00	28,000.00
366642575	Office supplies	6,104.97	11,595.87	12,000.00	3,000.00	3,000.00
366642590	Other	93.24	510.67	1,000.00	1,000.00	1,000.00
366642605	Postage	19,147.08	18,288.64	22,660.00	25,000.00	26,400.00
366642630	Publicity, economic dev.	37,500.00	37,500.00	37,500.00	37,500.00	39,000.00
366642660	Refunds	0.00	0.00	0.00	200.00	500.00
366642860	Travel & training	4,390.73	2,663.29	2,500.00	2,000.00	2,600.00
366642910	Utilities	5,662.64	5,526.01	6,000.00	6,000.00	6,000.00
Category Total		390,913.22	391,972.66	401,644.00	428,458.00	413,141.00
44000 Capital Outlay						
366644100	Improvements	0.00	0.00	0.00	0.00	0.00
366644157	Equipment	546.57	8,052.41	9,000.00	4,000.00	3,000.00
Category Total		546.57	8,052.41	9,000.00	4,000.00	3,000.00
Total		685,185.56	711,547.81	700,543.00	724,403.00	743,928.00

**CITY OF KEARNEY
WATER RETAINED REVENUES FUND SUMMARY
2021 - 2022 BUDGET**

	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	14,953.06	15,184.98	18,763.00	18,763.00	17,961.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	787,452.77	152,610.02	573,933.00	1,769,256.00	9,632,644.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	7,833,734.74	7,612,934.43	7,665,328.96	7,929,743.00	9,189,465.21
TOTAL EXPENDITURES	8,636,140.57	7,780,729.43	8,258,024.96	9,717,762.00	18,840,070.21
REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	7,368,090.99	8,147,511.15	7,986,077.50	8,282,799.00	9,070,709.50
Fines	1,995.00	2,102.20	2,000.00	2,000.00	2,000.00
Special Assessments	70,477.66	60,135.75	273,073.00	50,700.00	201,800.00
Interest	27,188.54	26,860.87	16,240.00	11,872.00	5,208.00
Miscellaneous	532,876.42	361,972.84	256,137.00	612,032.00	7,558,900.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	1,931,134.00
TOTAL REVENUES	8,000,628.61	8,598,582.81	8,533,527.50	8,959,403.00	18,769,751.50
Beginning fund balance	2,206,375.64	1,570,863.68	703,105.68	2,388,717.06	1,630,358.06
Total cash available	10,207,004.25	10,169,446.49	9,236,633.18	11,348,120.06	20,400,109.56
Less total expenditures	8,636,140.57	7,780,729.43	8,258,024.96	9,717,762.00	18,840,070.21
Ending fund balance	1,570,863.68	2,388,717.06	978,608.22	1,630,358.06	1,560,039.35

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/12	4,301,930.96				
09/30/13	3,842,526.77	(459,404.19)			
09/30/14	3,987,934.18	145,407.41			
09/30/15	4,065,745.53	77,811.35			
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 (estimate)	1,630,358.06	(758,359.00)			
09/30/22 (budget)	1,560,039.35	(70,318.71)	856,559.50	703,479.85	0.00

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 67 - RETAINED REVENUES**

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
33000 Charges for Services						
370033102	Activation/transfer fee	21,521.00	21,765.00	20,000.00	20,000.00	20,000.00
370033145	Commercial charges	746,317.57	733,301.75	775,429.00	765,573.00	796,196.00
370033165	Connection fees	8,295.35	0.00	0.00	11,725.00	0.00
370033178	Convenience fees	100.00	0.00	0.00	0.00	0.00
370033197	Delinquency fee	19,257.91	18,674.75	20,000.00	20,000.00	20,000.00
370033200	Electrical dist. system	3,128,133.60	3,279,259.97	3,512,735.50	3,742,552.00	4,363,447.50
370033225	Multi family charges	555,636.60	594,472.25	580,370.00	598,928.00	622,885.00
370033252	Reconnection fees	18,453.04	17,715.82	20,000.00	20,000.00	20,000.00
370033255	Residential charges	2,545,727.26	3,126,392.87	2,689,522.00	2,769,761.00	2,880,551.00
370033258	Tax exempt charges	324,648.66	355,928.74	368,021.00	334,260.00	347,630.00
	Category Total	7,368,090.99	8,147,511.15	7,986,077.50	8,282,799.00	9,070,709.50
34000 Fines						
370034115	Returned check charge	1,995.00	2,102.20	2,000.00	2,000.00	2,000.00
	Category Total	1,995.00	2,102.20	2,000.00	2,000.00	2,000.00
35000 Special Assessments						
370035100	Assessment interest	1,622.41	388.53	100.00	700.00	100.00
370035105	Developer deposits	41,566.16	9,867.49	272,273.00	0.00	200,000.00
370035110	Special assessments	27,289.09	49,879.73	700.00	50,000.00	1,700.00
	Category Total	70,477.66	60,135.75	273,073.00	50,700.00	201,800.00
36000 Interest						
370036100	Interest	27,188.54	26,860.87	16,240.00	11,872.00	5,208.00
	Category Total	27,188.54	26,860.87	16,240.00	11,872.00	5,208.00
37000 Miscellaneous						
370037105	Bond proceeds	336,204.00	32,813.00	0.00	393,794.00	7,301,510.00
370037109	CRA contribution	9,152.30	23,518.71	54,335.00	16,436.00	55,588.00
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	0.00	0.00	0.00
370037180	Miscellaneous	165,717.62	220,715.63	180,000.00	180,000.00	180,000.00
370037210	Sale of real estate	0.00	63,123.00	0.00	0.00	0.00
	Category Total	532,876.42	361,972.84	256,137.00	612,032.00	7,558,900.00
39000 Transfers						
370039100	Transfers from other funds	0.00	0.00	0.00	0.00	1,931,134.00
	Category Total	0.00	0.00	0.00	0.00	1,931,134.00
	Total	8,000,628.61	8,598,582.81	8,533,527.50	8,959,403.00	18,769,751.50

**CITY OF KEARNEY
WATER RETAINED REVENUES
2021-2022 BUDGET**

DESCRIPTION

All income received from water use fees are deposited into the Water Retained Revenues Fund. All monies are held in this fund until transferred to the Water Operation and Maintenance Fund and Debt Service Fund. Remaining monies 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. Booster pumps 1 & 2 upgrades	376744110	\$210,000
3. NE Kearney 2mg water tower	376744110	\$6,100,000
4. 31st St, Ave G to Ave N water main	376744110	\$635,800
5. Repaint 1.5 and 2.0 gallon water towers	376744110	\$844,010
6. Lighting of three water towers	376744110	\$70,000
7. Fiber to NE Kearney 2mg water tower	376744110	\$77,500
8. Talmadge St to Yanney Ave water main	376744110	\$661,911
9. Yanney Ave north of Talmadge St water main	376744110	\$468,303
10. 48 th St, east of Ave N water main	376744110	\$165,120

**WATER RETAINED REVENUES FUND
EXPENDITURES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
42000 Supplies, Materials and Contractual Services						
376742105	Administrative	14,725.06	14,884.98	15,763.00	15,763.00	14,961.00
376742590	Other	228.00	300.00	3,000.00	3,000.00	3,000.00
	Category Total	14,953.06	15,184.98	18,763.00	18,763.00	17,961.00
44000 Capital Outlay						
376744110	Construction-in-progress	787,452.77	152,610.02	573,933.00	1,769,256.00	9,632,644.00
	Category Total	787,452.77	152,610.02	573,933.00	1,769,256.00	9,632,644.00
49000 Transfers						
376749100	Transfer, Economic Dev. Fund	200,000.00	0.00	0.00	0.00	0.00
376749110	Transfer, Water O & M Fund	3,336,477.86	3,141,875.98	3,156,608.00	3,191,206.00	3,639,738.00
376749120	Transfer, G.F. (Electrical)	3,128,133.60	3,279,259.97	3,512,735.50	3,742,552.00	4,363,447.50
376749125	Transfer, Revenue Bond Fund	1,169,123.28	1,191,798.48	995,985.46	995,985.00	1,186,279.71
	Category Total	7,833,734.74	7,612,934.43	7,665,328.96	7,929,743.00	9,189,465.21
	Total	8,636,140.57	7,780,729.43	8,258,024.96	9,717,762.00	18,840,070.21

**CITY OF KEARNEY
WATER REVENUE BOND FUND SUMMARY
2021 - 2022 BUDGET**

	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	2,620.00	19,727.52	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	1,168,451.21	9,538,158.72	1,061,848.00	1,061,848.00	1,097,880.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,171,071.21	9,557,886.24	1,071,848.00	1,071,848.00	1,107,880.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	24,455.89	25,758.42	10,131.00	0.00	0.00
Miscellaneous	0.00	7,381,164.06	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	1,169,123.28	2,165,320.37	1,035,541.55	1,035,541.09	1,186,279.71
TOTAL REVENUES	1,193,579.17	9,572,242.85	1,045,672.55	1,035,541.09	1,186,279.71
Beginning fund balance	776,756.13	799,264.09	819,852.98	813,620.70	777,313.79
Total cash available	1,970,335.30	10,371,506.94	1,865,525.53	1,849,161.79	1,963,593.50
Less total expenditures	1,171,071.21	9,557,886.24	1,071,848.00	1,071,848.00	1,107,880.00
Ending fund balance	799,264.09	813,620.70	793,677.53	777,313.79	855,713.50

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/12	380,964.00				
09/30/13	652,836.79	271,872.79			
09/30/14	536,446.68	(116,390.11)			
09/30/15	814,600.49	278,153.81			
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	799,264.09	22,507.96			
09/30/20	813,620.70	14,356.61			
09/30/21 (estimate)	777,313.79	(36,306.91)			
09/30/22 (budget)	855,713.50	78,399.71	0.00	855,713.50	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 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
36000 Interest						
780036100	Interest	24,455.89	25,758.42	10,131.00	0.00	0.00
	Category Total	24,455.89	25,758.42	10,131.00	0.00	0.00
37000 Miscellaneous						
780037105	Bond proceeds	0.00	7,381,164.06	0.00	0.00	0.00
	Category Total	0.00	7,381,164.06	0.00	0.00	0.00
39000 Transfers						
780039120	Transfer, Ret. Rev. fund	1,169,123.28	1,191,798.48	995,985.46	995,985.00	1,186,279.71
780039135	Transfer, Bond Reserve fund	0.00	973,521.89	39,556.09	39,556.09	0.00
	Category Total	1,169,123.28	2,165,320.37	1,035,541.55	1,035,541.09	1,186,279.71
	Total	1,193,579.17	9,572,242.85	1,045,672.55	1,035,541.09	1,186,279.71

**CITY OF KEARNEY
WATER REVENUE BOND
2021-2022 BUDGET**

DESCRIPTION

The City of Kearney currently has the following Combined Utilities Revenue Bonds of the City of Kearney 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 XXXX XX, 2021 – On XXXX XX, 2021 the Kearney City Council passed and approved Ordinance Number XXXX, which authorized the issuance of Combined Utilities Revenue Bonds, of the City of Kearney in the principal amount of \$0,000,000.00 for the purpose of paying the cost of an extension of the City's Water System. The Combined Utilities Revenue Bonds are dated XXXX XX, 2021, and are in the form of a single promissory note to the Nebraska Department of Environmental Quality. Payments begin June 15, 2021, semi-annual payments are \$XXX,XXX and the annual interest rate is 0.0%. The final maturity is December 15, 2041. The paying agent is the City Treasurer, City of Kearney, Nebraska. (Water Tower SRF)

All of the Combined Utilities Revenue Bonds described above are rated A-1 by Moody's Rating Agency.

**WATER REVENUE BOND FUND
EXPENDITURES**

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

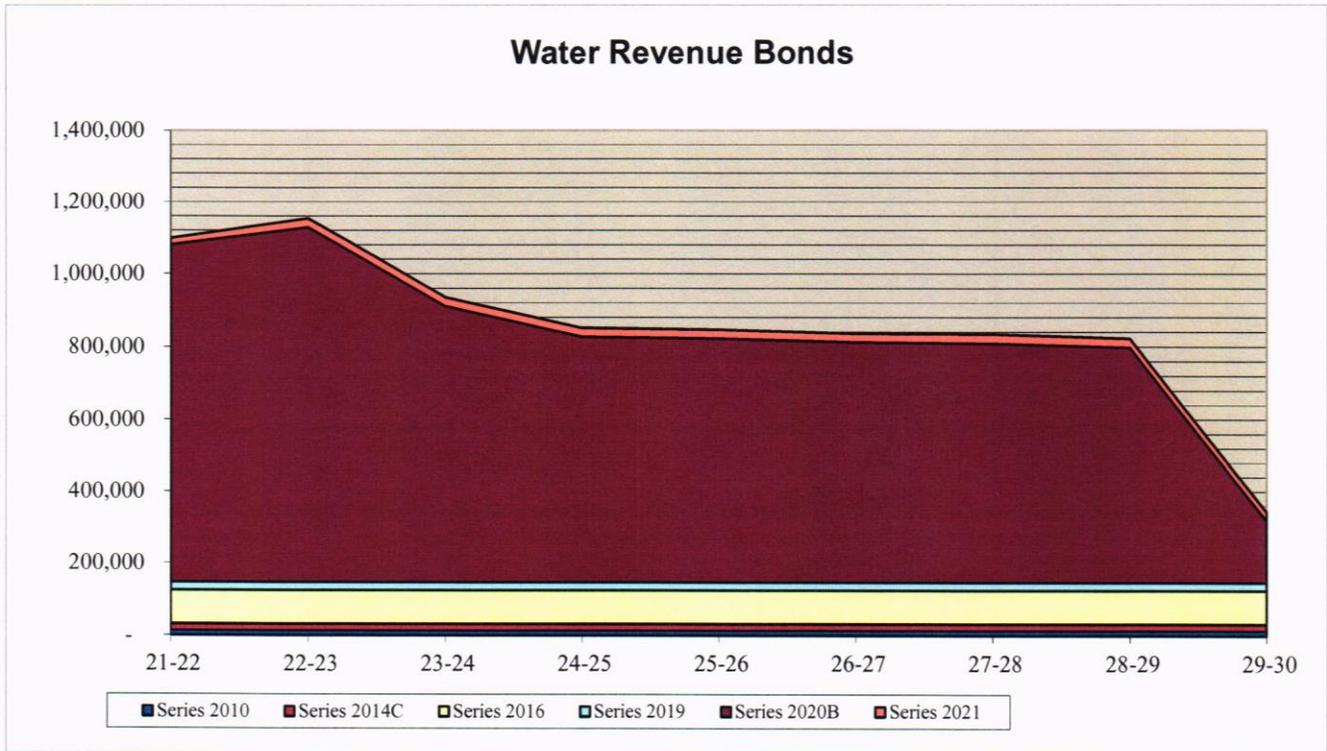
Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
42000 Supplies, Materials and Contractual Services						
780042590	Other	2,620.00	19,727.52	10,000.00	10,000.00	10,000.00
	Category Total	2,620.00	19,727.52	10,000.00	10,000.00	10,000.00
45000 Debt Servicing						
780045110	Bond payments	870,793.24	9,199,939.13	955,429.00	955,429.00	982,143.00
780045130	Interest payments	297,657.97	338,219.59	106,419.00	106,419.00	115,737.00
	Category Total	1,168,451.21	9,538,158.72	1,061,848.00	1,061,848.00	1,097,880.00
	Total	1,171,071.21	9,557,886.24	1,071,848.00	1,071,848.00	1,107,880.00

**CITY OF KEARNEY
SCHEDULE OF BOND MATURITIES
WATER REVENUE BONDS
2021-2022 BUDGET**

	9-30-22	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27	9-30-28	9-30-29	9-30-30	Thereafter	Totals
September 30, 2010 (SRF) (Parkview Estates 5th Addition)											
Principal	10,764	10,980	11,201	11,426	11,656	11,890	12,129	12,373	12,622	6,405	111,448
Interest	2,175	1,959	1,738	1,513	1,284	1,049	810	566	318	64	11,477
August 12, 2014C (SRF) (Bearcat Corner)											
Principal	14,384	14,673	14,968	15,268	15,575	15,888	16,208	16,534	16,866	79,982	220,346
Interest	4,335	4,046	3,751	3,450	3,144	2,831	2,511	2,185	1,853	4,044	32,151
December 27, 2016 (SRF) (Radio Read Meter Project)											
Principal	64,820	66,122	67,452	68,807	70,190	71,601	73,040	74,508	76,006	710,937	1,343,484
Interest	26,547	25,244	23,915	22,559	21,176	19,766	18,326	16,858	15,361	65,681	255,435
April 15, 2019 (SRF) (Younes Center 6th)											
Principal	15,477	15,788	16,106	16,430	16,760	17,097	17,440	17,791	18,148	202,808	353,845
Interest	7,000	6,689	6,371	6,048	5,717	5,381	5,037	4,686	4,329	24,471	75,729
August 10, 2020 (48th Street Water Tower, Fountain Hills 5th Addition, Central Ave, 26th to 31st, Northwest Wellfield, and Ultra Violet Disinfection, Airport Impr.)											
Principal	865,221	920,886	709,734	631,658	633,300	629,735	634,735	631,658	158,093	828,893	6,643,910
Interest	69,204	62,275	55,576	49,717	43,708	36,920	29,332	21,101	15,692	37,492	421,016
April 23 2021 (31st Street Ave D to Ave G Water Main)											
Principal	11,478	19,130	19,130	19,130	19,130	19,130	19,130	19,130	19,130	235,299	399,817
Interest	6,475	5,605	5,529	5,433	5,318	5,184	5,026	4,840	4,625	30,319	78,354
April 15, 2021 (SRF) (Ave N Water Tower) (Projected)											
Principal											0
Interest											0
Total											
Principal	982,143	1,047,580	838,590	762,719	766,611	765,341	772,682	771,993	300,865	2,064,324	9,072,849
Interest	115,737	105,819	96,880	88,720	80,347	71,130	61,043	50,238	42,177	162,070	874,161
Total	1,097,880	1,153,399	935,470	851,440	846,958	836,471	833,726	822,231	343,041	2,226,393	9,947,010

CITY OF KEARNEY WATER REVENUE BOND FUND 2020-2021 BUDGET

CHARTS & GRAPHS



**CITY OF KEARNEY
WATER BOND RESERVE FUND SUMMARY
2021 - 2022 BUDGET**

	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	0.00	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	973,521.89	39,556.09	39,556.09	0.00
TOTAL EXPENDITURES	0.00	973,521.89	39,556.09	39,556.09	0.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00
Beginning fund balance	1,013,077.98	1,013,077.98	39,556.09	39,556.09	(0.00)
Total cash available	1,013,077.98	1,013,077.98	39,556.09	39,556.09	(0.00)
Less total expenditures	0.00	973,521.89	39,556.09	39,556.09	0.00
Ending fund balance	1,013,077.98	39,556.09	0.00	(0.00)	(0.00)

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/12	844,824.25				
09/30/13	844,560.22	(264.03)			
09/30/14	834,937.98	(9,622.24)			
09/30/15	1,013,077.98	178,140.00			
09/30/16	1,013,077.98	0.00			
09/30/17	1,013,077.98	0.00			
09/30/18	1,013,077.98	0.00			
09/30/19	39,556.09	(973,521.89)			
09/30/20	0.00	(39,556.09)			
09/30/21 (estimate)	(0.00)	(0.00)			
09/30/22 (budget)	(0.00)	0.00	0.00	0.00	0.00

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

**WATER BOND RESERVE FUND
REVENUES**

**FUND 80 - WATER BOND RESERVE
ACCOUNT 00 - DEBT SERVICE RESERVE**

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Proposed Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
36000 Interest						
800036100	Interest	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
37000 Miscellaneous						
800037105	Bond proceeds	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
39000 Transfers						
800039130	Transfer, Water Ret. Rev. fur	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00

**CITY OF KEARNEY
WATER BOND RESERVE
2021-2022 BUDGET**

DESCRIPTION

As of September 30, 2021, there will be on hand in the Water Bond Reserve Fund the sum of \$0.00 as required under the terms of the ordinance authorizing the Combined Utilities Revenue Refunding Bonds, Series 2021.

**WATER BOND RESERVE FUND
EXPENDITURES**

**FUND 80 - WATER BOND RESERVE
ACCOUNT 00 - DEBT SERVICE RESERVE**

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Proposed Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
42000 Supplies, Materials and Contractual Services						
800042590	Other	0.00	0.00	0.00	0.00	0.00
Category Total		0.00	0.00	0.00	0.00	0.00
49000 Transfers						
800049107	Transfer, Water Ret. Rev. fur	0.00	0.00	0.00	0.00	0.00
800049125	Transfer, Water Rev. Bond fu	0.00	973,521.89	39,556.09	39,556.09	0.00
Category Total		0.00	973,521.89	39,556.09	39,556.09	0.00
Total		0.00	973,521.89	39,556.09	39,556.09	0.00

**CITY OF KEARNEY
STORM WATER UTILITY
2021 - 2022 BUDGET**

	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
EXPENDITURES					
Personal Services	93,232.20	99,397.94	101,088.00	103,043.00	111,107.00
Supplies, Materials and Contractual Services	55,723.08	64,606.06	122,707.00	122,707.00	122,644.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	30,104.25	580,000.00	0.00	750,000.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	148,955.28	194,108.25	803,795.00	225,750.00	983,751.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	200,960.54	405,403.31	406,000.00	415,000.00	415,000.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	1,513.39	3,384.90	3,300.00	2,581.00	1,109.00
Miscellaneous	0.00	4,374.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	202,473.93	413,162.21	409,300.00	417,581.00	416,109.00
Beginning fund balance	163,577.71	217,096.36	459,140.36	436,150.32	627,981.32
Total cash available	366,051.64	630,258.57	868,440.36	853,731.32	1,044,090.32
Less total expenditures	148,955.28	194,108.25	803,795.00	225,750.00	983,751.00
Ending fund balance	217,096.36	436,150.32	64,645.36	627,981.32	60,339.32

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/12	0.00	0.00			
09/30/13	0.00	0.00			
09/30/14	0.00	0.00			
09/30/15	0.00	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 (estimate)	627,981.32	191,831.00			
09/30/22 (budget)	60,339.32	(567,642.00)	58,437.75	1,901.57	0.00

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 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
33000 Charges for Services						
380033145	Commercial charges	35,523.33	72,043.60	72,000.00	73,000.00	73,000.00
380033225	Multi family charges	52,746.52	109,009.11	108,000.00	113,000.00	113,000.00
380033255	Residential charges	104,538.50	208,246.97	210,000.00	213,000.00	213,000.00
380033258	Tax exempt charges	8,152.19	16,103.63	16,000.00	16,000.00	16,000.00
	Category Total	200,960.54	405,403.31	406,000.00	415,000.00	415,000.00
36000 Interest						
380036100	Interest	1,513.39	3,384.90	3,300.00	2,581.00	1,109.00
	Category Total	1,513.39	3,384.90	3,300.00	2,581.00	1,109.00
37000 Miscellaneous						
380037180	Miscellaneous	0.00	4,374.00	0.00	0.00	0.00
	Category Total	0.00	4,374.00	0.00	0.00	0.00
38000 Intergovernmental - State						
380038145	State grants	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	202,473.93	413,162.21	409,300.00	417,581.00	416,109.00

**CITY OF KEARNEY
STORMWATER UTILITY
2021-2022 BUDGET**

DESCRIPTION

The Stormwater Utility represents one division 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 to provide 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, improvement in general health and welfare through reduction of undesirable stormwater conditions and improvements to the water quality in the storm and surface water system and its receiving waters.

PERSONNEL SCHEDULE

	<i>2019-2020</i>	<i>2020-2021</i>	<i>2021-2022</i>
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. Save for stormwater improvements	386844100	\$750,000

**STORM WATER UTILITY
EXPENDITURES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
41000 Personal						
386841100	Salaries & wages	73,937.14	79,372.16	80,576.00	83,000.00	89,976.00
386841110	FICA, Airport's share	5,490.74	5,916.58	6,164.00	6,350.00	6,883.00
386841125	Health & dental insurance	10,029.87	10,284.77	10,266.00	9,525.00	9,894.00
386841130	Pension	3,185.75	3,386.93	3,474.00	3,560.00	3,854.00
386841170	Workers comp. insurance	588.70	437.50	608.00	608.00	500.00
Category Total		93,232.20	99,397.94	101,088.00	103,043.00	111,107.00
42000 Supplies, Materials and Contractual Services						
386842115	Marketing	11,252.32	14,508.26	15,000.00	15,000.00	15,000.00
386842330	Dues & publications	285.00	35.00	1,000.00	1,000.00	1,000.00
386842415	Gas, oil & grease	777.27	718.07	2,000.00	2,000.00	2,000.00
386842465	Insurance premiums	767.75	739.22	707.00	707.00	1,144.00
386842562	NPDES	0.00	5,773.00	0.00	5,000.00	10,000.00
386842590	Other	4,121.60	9,008.74	25,000.00	25,000.00	25,000.00
386842620	Professional fees	7,118.27	26,520.42	25,000.00	25,000.00	27,000.00
386842670	Repairs and maintenance	30,675.96	6,581.29	50,000.00	45,000.00	37,500.00
386842860	Travel & training	624.01	270.75	2,000.00	2,000.00	2,000.00
386842915	Vehicle repair	100.90	451.31	2,000.00	2,000.00	2,000.00
Category Total		55,723.08	64,606.06	122,707.00	122,707.00	122,644.00
44000 Capital Outlay						
386844100	Improvements	0.00	0.00	580,000.00	0.00	750,000.00
386844157	Equipment	0.00	30,104.25	0.00	0.00	0.00
Category Total		0.00	30,104.25	580,000.00	0.00	750,000.00
Total		148,955.28	194,108.25	803,795.00	225,750.00	983,751.00

**CITY OF KEARNEY
KEARNEY REGIONAL AIRPORT FUND SUMMARY
2021 - 2022 BUDGET**

	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
EXPENDITURES					
Personal Services	375,713.44	520,711.94	760,077.00	605,995.00	802,142.00
Supplies, Materials and Contractual Services	257,817.97	1,160,958.86	2,201,165.00	1,276,781.00	3,279,776.00
Equipment Rental	5,220.00	23,520.00	66,420.00	66,420.00	23,220.00
Capital Outlay	3,476,075.15	1,040,355.78	12,427,785.00	10,184,214.00	8,413,070.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	4,114,826.56	2,745,546.58	15,455,447.00	12,133,410.00	12,518,208.00
REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	520,725.64	606,229.57	2,080,429.00	842,230.00	2,108,042.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	23,796.50	0.00	7,675.00	6,547.00	1,008.00
Miscellaneous	2,763,112.88	1,347,570.70	13,407,364.00	11,147,951.00	9,387,545.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	1,000,000.00	155,441.05	360,000.00	580,723.00	1,100,000.00
TOTAL REVENUES	4,307,635.02	2,109,241.32	15,855,468.00	12,577,451.00	12,596,595.00
Beginning fund balance	651,947.15	844,755.61	558,164.61	208,450.35	652,491.35
Total cash available	4,959,582.17	2,953,996.93	16,413,632.61	12,785,901.35	13,249,086.35
Less total expenditures	4,114,826.56	2,745,546.58	15,455,447.00	12,133,410.00	12,518,208.00
Ending fund balance	844,755.61	208,450.35	958,185.61	652,491.35	730,878.35

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/12	411,113.10				
09/30/13	800,123.85	389,010.75			
09/30/14	524,578.35	(275,545.50)			
09/30/15	381,928.35	(142,650.00)			
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 (estimate)	652,491.35	444,041.00			
09/30/22 (budget)	730,878.35	78,387.00	713,784.50	17,093.85	0.00

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 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
33000 Charges for Services						
390033113	Aeronautical fees	1,660.00	1,685.00	1,685.00	1,685.00	1,788.00
390033115	Agriculture lands & leases	193,161.00	166,006.34	195,053.00	195,053.00	204,440.00
390033198	Drag strip lease	3,036.00	3,036.00	3,036.00	3,036.00	3,128.00
390033203	Fuel fees	38,676.12	50,679.92	39,360.00	40,000.00	48,320.00
390033204	Fuel sales	0.00	98,004.35	1,550,000.00	310,000.00	1,550,000.00
390033213	Hangar leases	95,253.79	100,408.48	88,062.00	95,355.00	95,355.00
390033214	Industrial land leases	15,530.98	15,530.98	15,531.00	15,531.00	15,531.00
390033218	Landing fees	37,018.30	35,763.59	50,028.00	50,000.00	56,302.00
390033227	Overtime reimbursement	18,534.50	21,892.75	27,740.00	21,000.00	21,600.00
390033243	Ramp leases	21,952.76	21,476.80	21,948.00	21,948.00	22,416.00
390033244	Ramp usage fee	5,400.00	5,398.69	5,400.00	5,400.00	5,400.00
390033260	T-hangar leases	42,587.91	38,410.00	34,320.00	36,180.00	36,180.00
390033262	Terminal building	44,178.32	44,252.04	44,530.00	42,946.00	43,486.00
390033296	Warehouse leases	3,735.96	3,684.63	3,736.00	4,096.00	4,096.00
Category Total		520,725.64	606,229.57	2,080,429.00	842,230.00	2,108,042.00
36000 Interest						
390036100	Interest	23,796.50	0.00	7,675.00	6,547.00	1,008.00
Category Total		23,796.50	0.00	7,675.00	6,547.00	1,008.00
37000 Miscellaneous						
390037125	FAA & NDA proceeds	2,208,042.15	1,253,376.45	13,341,009.00	11,049,451.00	9,255,345.00
390037180	Miscellaneous	0.00	9,586.20	500.00	22,500.00	500.00
390037198	Passenger facility charges	73,373.53	84,608.05	65,855.00	76,000.00	131,700.00
390037210	Sale of real estate	481,697.20	0.00	0.00	0.00	0.00
Category Total		2,763,112.88	1,347,570.70	13,407,364.00	11,147,951.00	9,387,545.00
39000 Transfers						
390039100	Transfer, General Fund	1,000,000.00	0.00	0.00	0.00	0.00
390039105	Transfer, W&S (electrical)	0.00	155,441.05	360,000.00	580,723.00	1,100,000.00
Category Total		1,000,000.00	155,441.05	360,000.00	580,723.00	1,100,000.00
Total		4,307,635.02	2,109,241.32	15,855,468.00	12,577,451.00	12,596,595.00

**CITY OF KEARNEY
AIRPORT ACCOUNT EXPENDITURE SUMMARY
2021 - 2022 BUDGET**

Account	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
Airport - Operations	4,114,826.56	2,379,997.30	13,835,393.00	11,221,785.00	10,922,547.00
Airport - FBO	0.00	365,549.28	1,620,054.00	911,625.00	1,595,661.00
TOTAL EXPENDITURES	4,114,826.56	2,745,546.58	15,455,447.00	12,133,410.00	12,518,208.00

**CITY OF KEARNEY
KEARNEY REGIONAL AIRPORT – OPERATIONS
2021-2022 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, 4,500' x 75' crosswind runway, modern passenger terminal, excellent hanger facilities and storage for approximately 80 aircraft. Scheduled air service includes connections to Denver. Charter flights are also available. Taxicabs, hotel courtesy cars and rental cars provide transportation to and from the Airport. Corporate executives, flight instruction, agriculture operations and the business community are served by the Airport. Pilot instruction, aircraft maintenance and repair, helicopter service and aviation fuel service are available at the Airport.

PERSONNEL SCHEDULE

	2019-2020	2020-2021	2021-2022
Full Time			
Airport Manager	1	1	1
Airport Operations Supervisor	1	0	0
Airport Operations Worker	2	3	3
Airport Police Officer	.5	.5	.5
Aviation Support Coordinator	1	1	1

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Preliminary design for apron reconstruction (FAA)	396944100	\$80,000
2. New terminal (FAA)	396944100	\$8,250,000
3. Repaint & touchup runway 18/36	396944100	\$20,000
4. ARFF mobile foam test system	396944157	\$33,070
5. Replace ribbon & impellor on snow blower	396944157	\$25,000

**KEARNEY REGIONAL AIRPORT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
41000 Personal						
396941100	Salaries & wages	287,290.73	354,834.16	394,083.00	367,000.00	404,125.00
396941105	Salaries & wages, seasonal	0.00	0.00	0.00	0.00	9,600.00
396941110	FICA, Airport's share	21,398.07	26,280.48	30,147.00	28,076.00	31,650.00
396941125	Health & dental insurance	42,893.39	67,511.44	73,926.00	67,232.00	71,230.00
396941130	Pension	16,002.53	19,242.91	20,635.00	19,438.00	23,748.00
396941145	Police retirement	0.00	845.98	0.00	1,853.00	2,231.00
396941170	Workers comp. insurance	8,128.72	6,184.22	10,932.00	10,932.00	10,399.00
Category Total		375,713.44	474,899.19	529,723.00	494,531.00	552,983.00
42000 Supplies, Materials and Contractual Services						
396942113	Agriculture lands and leases	713.70	20,769.87	30,000.00	35,000.00	40,000.00
396942115	Airport marketing	30,977.94	19,654.57	25,000.00	25,000.00	35,000.00
396942116	Airline subsidy	0.00	712,788.02	525,603.00	587,104.00	1,536,272.00
396942140	Audit fee	2,364.28	2,364.28	2,364.00	2,364.00	2,679.00
396942230	Clothing allowance	219.93	299.49	600.00	800.00	800.00
396942415	Fuel	10,205.22	7,505.06	9,000.00	13,000.00	16,000.00
396942465	Insurance, property & casualt	27,475.62	32,816.60	35,498.00	35,498.00	39,523.00
396942570	Office	606.35	1,578.93	900.00	1,300.00	1,300.00
396942620	Professional fees	8,600.00	12,924.30	32,000.00	25,000.00	20,000.00
396942670	Operations & maintenance	72,533.96	106,039.90	95,000.00	104,000.00	105,000.00
396942687	Runway deicer	19,695.00	38,437.20	35,000.00	65,670.00	55,000.00
396942830	Telephone service	4,207.24	6,765.78	7,000.00	7,800.00	7,500.00
396942837	Terminal supplies & maint.	26,167.42	27,928.44	20,200.00	30,000.00	33,200.00
396942860	Travel & training	2,530.06	2,916.55	3,500.00	3,500.00	4,000.00
396942910	Utilities	51,521.25	54,138.59	58,000.00	58,000.00	60,000.00
Category Total		257,817.97	1,046,927.58	879,665.00	994,036.00	1,956,274.00
43000 Equipment Rental						
396943180	V.O.R. operation	5,220.00	5,220.00	5,220.00	5,220.00	5,220.00
Category Total		5,220.00	5,220.00	5,220.00	5,220.00	5,220.00
44000 Capital Outlay						
396944100	Improvements	3,449,032.60	815,533.88	12,380,785.00	9,643,433.00	8,350,000.00
396944157	Equipment	27,042.55	37,416.65	40,000.00	84,565.00	58,070.00
Category Total		3,476,075.15	852,950.53	12,420,785.00	9,727,998.00	8,408,070.00
Total		4,114,826.56	2,379,997.30	13,835,393.00	11,221,785.00	10,922,547.00

**CITY OF KEARNEY
KEARNEY REGIONAL AIRPORT - FBO
2021-2022 BUDGET**

DESCRIPTION

Kearney Aviation Center is Kearney Regional Airport's Fixed Based Operator (FBO) offering a wide array of services to the flying public. Fueling services, aircraft rental, flight instruction, catering, courtesy car, transition training, and purchase and sales assistance are among the services offered.

PERSONNEL SCHEDULE

	2019-2020	2020-2021	2021-2021
Full Time			
Administrative Assistant	0	0	1
Administrative Clerk	0	1	0
FBO Manager	0	1	0
Aviation Service Technician, Senior	0	0	1
Part Time			
Aviation Service Technician	2	5	5

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Miscellaneous equipment	397044157	\$5,000

**KEARNEY REGIONAL AIRPORT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
41000 Personal						
397041100	Salaries & wages	0.00	38,036.84	159,809.00	96,068.00	177,928.00
397041110	FICA, Airport's share	0.00	2,819.90	12,223.00	7,349.00	13,611.00
397041125	Health & dental insurance	0.00	3,673.13	50,423.00	3,626.00	48,517.00
397041130	Pension	0.00	1,282.88	5,102.00	1,624.00	5,527.00
397041170	Workers comp. insurance	0.00	0.00	2,797.00	2,797.00	3,576.00
	Category Total	0.00	45,812.75	230,354.00	111,464.00	249,159.00
42000 Supplies, Materials and Contractual Services						
397042115	Marketing	0.00	2,154.98	5,000.00	4,154.00	5,000.00
397042197	Catering	0.00	0.00	5,000.00	2,500.00	5,000.00
397042230	Clothing allowance	0.00	7,847.72	4,000.00	3,000.00	4,000.00
397042305	Credit card service charge	0.00	0.00	2,000.00	0.00	0.00
397042403	Fuel flowage fee	0.00	2,964.80	40,000.00	8,960.00	40,960.00
397042415	Gas, oil, grease	0.00	15.19	1,000.00	500.00	1,000.00
397042420	Gas, oil, grease inventory	0.00	79,020.43	1,250,000.00	250,000.00	1,250,000.00
397042465	Insurance, property & casualty	0.00	0.00	1,500.00	0.00	3,042.00
397042570	Office	0.00	557.17	1,500.00	1,500.00	3,000.00
397042590	Other	0.00	5,610.30	2,000.00	500.00	2,000.00
397042620	Professional fees	0.00	0.00	0.00	276.00	0.00
397042790	Supplies	0.00	14,524.19	1,000.00	6,515.00	2,000.00
397042860	Travel & training	0.00	0.00	2,500.00	500.00	2,500.00
397042915	Vehicle repair	0.00	1,336.50	6,000.00	4,340.00	5,000.00
	Category Total	0.00	114,031.28	1,321,500.00	282,745.00	1,323,502.00
43000 Equipment Rental						
397043102	Equipment	0.00	18,300.00	61,200.00	61,200.00	18,000.00
	Category Total	0.00	18,300.00	61,200.00	61,200.00	18,000.00
44000 Capital Outlay						
397044100	Improvements	0.00	2,319.75	0.00	0.00	0.00
397044157	Equipment	0.00	185,085.50	7,000.00	456,216.00	5,000.00
	Category Total	0.00	187,405.25	7,000.00	456,216.00	5,000.00
	Total	0.00	365,549.28	1,620,054.00	911,625.00	1,595,661.00