

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
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Proposed Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	641,593.25	705,333.78	699,737.00	690,835.00	672,121.00
Supplies, Materials and Contractual Services	355,260.55	445,672.54	408,570.00	409,070.00	420,107.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	32,604.23	1,025.00	194,200.00	194,200.00	175,000.00
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	1,029,458.03	1,152,031.32	1,302,507.00	1,294,105.00	1,267,228.00

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	814,626.48	1,164,468.64	994,318.00	1,009,220.00	1,040,133.00
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	309,511.86	75,000.00	486,617.00	486,617.00	400,000.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,124,138.34	1,239,468.64	1,480,935.00	1,495,837.00	1,440,133.00
Beginning fund balance	(94,680.31)	0.00	0.00	87,437.32	289,169.32
Total cash available	1,029,458.03	1,239,468.64	1,480,935.00	1,583,274.32	1,729,302.32
Less total expenditures	1,029,458.03	1,152,031.32	1,302,507.00	1,294,105.00	1,267,228.00
Ending fund balance	0.00	87,437.32	178,428.00	289,169.32	462,074.32

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/13	77,779.10				
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	87,437.32	87,437.32			
09/30/22 (estimate)	289,169.32	201,732.00			
09/30/23 (budget)	462,074.32	172,905.00	273,057.00	189,017.32	0.00

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 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
33000 Charges for Services						
300033130	Cart rental	185,801.68	272,976.17	242,048.00	242,048.00	250,986.00
300033150	Concessions	140,568.12	224,019.04	198,359.00	204,309.00	208,487.00
300033205	Golf lessons	8,205.00	19,817.65	10,000.00	10,000.00	10,000.00
300033210	Greens fees	361,195.90	450,009.18	404,919.00	404,919.00	418,473.00
300033235	Practice range	39,115.94	62,635.51	43,048.00	52,000.00	56,887.00
300033240	Pro shop	79,739.84	135,011.09	95,944.00	95,944.00	95,300.00
	Category Total	814,626.48	1,164,468.64	994,318.00	1,009,220.00	1,040,133.00
37000 Miscellaneous						
300037157	Lease proceeds	0.00	0.00	0.00	0.00	0.00
300037170	Lottery Trust Fund	309,511.86	75,000.00	486,617.00	486,617.00	400,000.00
300037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
	Category Total	309,511.86	75,000.00	486,617.00	486,617.00	400,000.00
39000 Transfers						
300039100	Transfers from other funds	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	1,124,138.34	1,239,468.64	1,480,935.00	1,495,837.00	1,440,133.00

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

Account	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
Golf - Maintenance	511,757.63	526,599.55	701,017.00	705,922.00	686,013.00
Golf - Services	517,700.40	625,431.77	601,490.00	588,183.00	581,215.00
TOTAL EXPENDITURES	1,029,458.03	1,152,031.32	1,302,507.00	1,294,105.00	1,267,228.00

**CITY OF KEARNEY
GOLF COURSE - MAINTENANCE
2022-2023 BUDGET**

DESCRIPTION

Golf Maintenance is one component of the Golf Division which is a part of the Recreation Department. Meadowlark Hills was built in 1993 and is a Championship 18-Hole layout that plays to a par 71 for men and par 72 for women. The golf course is an enterprise fund that utilizes revenues from operations to pay expenses. Much of the original landscaping was preserved for the Golf Course as it was built around the natural beauty and wildlife habitation area. 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

	2020-2021	2021-2022	2022-2023
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 2011 John Deere sprayer	305644157	\$70,000
2. Replace 1993 Toro sand pro	305644157	\$20,000
3. Replace 2010 John Deere tractor	305644157	\$45,000
4. Replace 2000 Club Car range picker	305644157	\$30,000

**GOLF MAINTENANCE
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
41000 Personal						
305641100	Salaries & wages	188,880.13	208,395.20	188,952.00	191,000.00	190,465.00
305641105	Salaries & wages, seas.	61,962.43	64,910.67	51,582.00	51,582.00	54,161.00
305641110	FICA, City's share	18,253.07	20,183.76	18,401.00	18,558.00	18,714.00
305641125	Health & dental insurance	49,375.61	46,904.72	50,842.00	50,842.00	53,837.00
305641130	Pension	11,275.92	12,437.69	11,337.00	11,337.00	11,428.00
305641155	Unemployment	0.00	0.00	0.00	0.00	0.00
305641170	Workers comp. insurance	2,085.85	3,107.42	2,450.00	2,450.00	2,332.00
	Category Total	331,833.01	355,939.46	323,564.00	325,769.00	330,937.00
42000 Supplies, Materials and Contractual Services						
305642175	Building repairs	1,202.05	369.60	500.00	500.00	500.00
305642195	Cart paths	1,123.79	1,324.81	4,000.00	3,000.00	3,000.00
305642230	Clothing allowance	124.99	180.00	900.00	1,700.00	900.00
305642370	Equipment repairs	20,352.34	19,518.25	14,600.00	16,000.00	15,000.00
305642415	Gas, oil and grease	18,025.12	19,462.94	20,000.00	20,000.00	21,500.00
305642440	Ground maintenance	55,999.54	48,280.76	53,000.00	53,000.00	55,000.00
305642465	Insurance, property & casualt	6,155.15	5,948.87	6,103.00	6,103.00	7,576.00
305642475	Irrigation	21,873.89	16,280.87	21,000.00	21,000.00	21,000.00
305642535	Materials	1,718.61	2,802.10	2,500.00	2,500.00	3,000.00
305642545	Memberships	695.00	918.00	1,100.00	1,100.00	1,100.00
305642590	Other	736.52	1,675.77	750.00	750.00	1,000.00
305642715	Shop supplies	3,348.45	3,903.85	8,300.00	8,300.00	8,000.00
305642745	Small tools	2,458.69	0.00	0.00	500.00	1,000.00
305642830	Telephone service	2,034.68	830.60	2,000.00	2,000.00	2,000.00
305642860	Travel & training	1,014.55	0.00	0.00	0.00	1,000.00
305642895	Turf	1,603.49	1,059.00	2,000.00	3,000.00	2,000.00
305642910	Utilities	41,321.36	41,786.00	43,000.00	43,000.00	43,000.00
305642915	Vehicle repair	1,336.40	5,293.67	3,500.00	3,500.00	3,500.00
	Category Total	181,124.62	169,635.09	183,253.00	185,953.00	190,076.00
44000 Capital Outlay						
305644100	Improvements	0.00	0.00	0.00	0.00	0.00
305644157	Equipment	(1,200.00)	1,025.00	194,200.00	194,200.00	165,000.00
	Category Total	(1,200.00)	1,025.00	194,200.00	194,200.00	165,000.00
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	511,757.63	526,599.55	701,017.00	705,922.00	686,013.00

**CITY OF KEARNEY
GOLF COURSE - SERVICES
2022-2023 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

	2020-2021	2021-2022	2022-2023
Full Time			
Golf Course Assist. Services Manager	1	1	1
Golf Course Manager	1	1	1

NOTABLE EXPENDITURES

	<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1.	Replace ice machine	305744157	\$10,000

**GOLF SERVICES
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
41000 Personal						
305741100	Salaries & wages	171,120.96	183,738.80	191,562.00	191,562.00	170,461.00
305741105	Salaries & wages, seas.	66,218.07	91,393.12	106,177.00	106,177.00	111,413.00
305741110	FICA, City's share	17,204.18	20,192.42	22,777.00	22,777.00	21,563.00
305741125	Health & dental insurance	42,719.88	39,490.37	41,107.00	30,000.00	24,863.00
305741130	Pension	10,215.35	10,973.32	11,494.00	11,494.00	10,228.00
305741155	Unemployment	0.00	0.00	0.00	0.00	0.00
305741170	Workers comp. insurance	2,281.80	3,606.29	3,056.00	3,056.00	2,656.00
	Category Total	309,760.24	349,394.32	376,173.00	365,066.00	341,184.00
42000 Supplies, Materials and Contractual Services						
305742110	Advertising	2,345.60	2,000.36	4,800.00	4,800.00	4,800.00
305742140	Audit fees	2,364.28	2,364.28	2,679.00	2,679.00	2,679.00
305742175	Building repairs	5,253.00	1,387.49	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	50,053.24	91,761.24	71,980.00	71,980.00	72,130.00
305742280	Concession inventory	77,432.21	117,146.12	91,000.00	91,000.00	93,730.00
305742305	Credit card service charge	15,067.80	24,600.28	16,000.00	18,000.00	20,000.00
305742330	Dues & publications	4,278.00	5,494.00	2,150.00	2,150.00	2,150.00
305742370	Equipment repairs	358.10	1,638.80	1,000.00	1,000.00	1,000.00
305742465	Insurance, property & casualt	5,742.01	5,696.36	5,118.00	5,118.00	4,552.00
305742545	Memberships	200.00	11,180.00	9,500.00	9,500.00	9,500.00
305742590	Other	1,722.32	3,455.83	1,500.00	1,500.00	1,500.00
305742605	Postage	21.49	42.17	100.00	0.00	100.00
305742610	Printing	1,521.13	283.69	3,550.00	3,550.00	1,550.00
305742745	Small tools	0.00	0.00	300.00	300.00	300.00
305742790	Supplies	385.81	811.64	1,000.00	1,000.00	1,000.00
305742830	Telephone service	2,710.94	3,495.19	2,160.00	2,160.00	2,160.00
305742860	Travel & training	0.00	0.00	4,400.00	300.00	4,800.00
	Category Total	174,135.93	276,037.45	225,317.00	223,117.00	230,031.00
44000 Capital Outlay						
305744100	Improvements	2,580.77	0.00	0.00	0.00	0.00
305744157	Equipment	31,223.46	0.00	0.00	0.00	10,000.00
	Category Total	33,804.23	0.00	0.00	0.00	10,000.00
45000 Debt Servicing						
305745100	20 yr lease/purchase int.	0.00	0.00	0.00	0.00	0.00
305745105	20 yr lease/purchase pri.	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	517,700.40	625,431.77	601,490.00	588,183.00	581,215.00

**CITY OF KEARNEY
SANITATION FUND SUMMARY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	2,617,380.59	2,658,861.33	2,954,930.00	2,938,127.00	2,967,383.00
Supplies, Materials and Contractual Services	1,505,210.21	1,640,336.82	1,611,679.00	1,710,234.00	1,736,528.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	266,273.06	502,777.17	1,161,200.00	875,529.00	1,396,871.00
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	4,388,863.86	4,801,975.32	5,727,809.00	5,523,890.00	6,100,782.00
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	4,375,569.22	4,517,853.93	4,630,112.00	4,693,279.00	4,846,450.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	25,714.35	10,740.17	2,769.00	3,050.00	7,234.00
Miscellaneous	174,466.43	385,638.48	150,000.00	570,000.00	300,000.00
Intergovernmental - State	7,898.51	223,429.25	20,000.00	0.00	20,000.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	4,583,648.51	5,137,661.83	4,802,881.00	5,266,329.00	5,173,684.00
Beginning fund balance	1,830,419.67	2,025,204.32	2,181,923.32	2,360,890.83	2,103,329.83
Total cash available	6,414,068.18	7,162,866.15	6,984,804.32	7,627,219.83	7,277,013.83
Less total expenditures	4,388,863.86	4,801,975.32	5,727,809.00	5,523,890.00	6,100,782.00
Ending fund balance	2,025,204.32	2,360,890.83	1,256,995.32	2,103,329.83	1,176,231.83

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/13	1,126,888.76				
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	2,360,890.83	335,686.51			
09/30/22 (estimate)	2,103,329.83	(257,561.00)			
09/30/23 (budget)	1,176,231.83	(927,098.00)	1,175,977.75	254.08	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 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
33000 Charges for Service						
310033145	Commercial charges	1,206,891.44	1,241,962.29	1,263,063.00	1,291,308.00	1,342,960.00
310033170	Container sales	18,820.00	19,270.00	15,000.00	15,000.00	15,000.00
310033197	Delinquency fee	15,150.18	16,983.87	16,000.00	17,000.00	17,000.00
310033199	Dumpster fee	16,037.75	15,644.17	14,000.00	15,000.00	15,000.00
310033225	Multi family charges	588,477.91	613,150.97	645,587.00	639,341.00	664,915.00
310033254	Residential special pick-up fe	1,138.74	1,434.89	1,000.00	2,000.00	2,000.00
310033255	Residential charges	1,480,338.22	1,541,457.57	1,607,332.00	1,597,803.00	1,661,715.00
310033256	Roll-off boxes	307,455.62	331,375.14	300,000.00	340,000.00	340,000.00
310033258	Tax exempt charges	266,892.40	273,808.87	293,130.00	300,827.00	312,860.00
310033293	Yard waste	474,366.96	462,766.16	475,000.00	475,000.00	475,000.00
	Category Total	4,375,569.22	4,517,853.93	4,630,112.00	4,693,279.00	4,846,450.00
36000 Interest						
310036100	Interest	25,714.35	10,740.17	2,769.00	3,050.00	7,234.00
	Category Total	25,714.35	10,740.17	2,769.00	3,050.00	7,234.00
37000 Miscellaneous						
310037180	Miscellaneous	0.00	39,350.00	0.00	0.00	0.00
310037213	Sale of recyclables	174,466.43	346,288.48	150,000.00	570,000.00	300,000.00
	Category Total	174,466.43	385,638.48	150,000.00	570,000.00	300,000.00
38000 Intergovernmental - State						
310038145	State grants	7,898.51	223,429.25	20,000.00	0.00	20,000.00
	Category Total	7,898.51	223,429.25	20,000.00	0.00	20,000.00
	Total	4,583,648.51	5,137,661.83	4,802,881.00	5,266,329.00	5,173,684.00

**CITY OF KEARNEY
SANITATION - COLLECTION
2022-2023 BUDGET**

DESCRIPTION

Sanitation - Collection is a division of the Utilities Department. The Sanitation - Collection division utilizes 24 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

	2020-2021	2021-2022	2022-2023
Full Time			
Account Clerk, Senior	1.5	1.5	1.5
Administrative Assistant	1	0	0
Assistant Director of Utilities	.25	.25	.25
Director of Utilities	.25	.25	.25
Equipment Operator	18	19	19
Maintenance Worker	2	2	2
Office Manager	0	1	1
Recycling Processor	2	2	1
Recycling Processor, Lead	0	0	1
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	\$30,000
2. Two open top roll-off boxes	313044157	\$20,000
3. Replace 2013 Peterbilt NewWay side load	313044157	\$335,000
4. Replace 2016 Peterbilt NewWay front load	313044157	\$300,000
5. Bobcat (1/2 cost by grant)	313044157	\$40,000
6. Replace 2010 Autocar curbtender	313044157	\$335,000

7. Replace 2001 Volvo front load	313044157	\$285,671
8. PC's	313044157	\$1,200

**SANITATION COLLECTION FUND
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
41000 Personal						
313041100	Salaries & wages	1,838,344.49	1,877,317.29	2,103,725.00	2,103,725.00	2,149,737.00
313041110	FICA, City's share	133,233.07	136,501.72	160,935.00	160,935.00	164,455.00
313041125	Health & dental insurance	484,931.79	449,842.83	487,958.00	480,000.00	461,352.00
313041130	Pension	86,544.59	89,165.76	101,845.00	98,000.00	100,727.00
313041155	Unemployment	0.00	0.00	5,000.00	0.00	5,000.00
313041170	Workers comp. insurance	74,326.65	106,033.73	95,467.00	95,467.00	86,112.00
Category Total		2,617,380.59	2,658,861.33	2,954,930.00	2,938,127.00	2,967,383.00
42000 Supplies, Materials and Contractual Supplies						
313042105	Administrative	97,200.00	100,000.00	99,200.00	110,000.00	111,000.00
313042140	Audit fees	2,364.28	2,364.28	2,400.00	2,679.00	2,679.00
313042143	Baling wire	0.00	0.00	15,000.00	15,000.00	15,000.00
313042175	Building repairs	15,463.94	26,195.06	10,600.00	14,000.00	11,000.00
313042220	Cleaning services	489.86	0.00	1,800.00	1,800.00	1,800.00
313042230	Clothing allowance	14,514.64	18,178.64	18,000.00	18,000.00	18,000.00
313042295	Containers	107,488.72	129,402.16	142,775.00	142,775.00	150,000.00
313042305	Credit card service charge	15,059.83	17,405.75	15,000.00	19,000.00	19,000.00
313042350	Engineering	0.00	300.00	1,000.00	1,000.00	1,000.00
313042415	Gas, oil and grease	148,838.69	177,216.52	185,500.00	250,000.00	250,000.00
313042465	Insurance, property & casualt	53,380.28	55,800.49	40,404.00	40,404.00	40,049.00
313042525	Maintenance agreements	25,007.80	26,490.83	27,000.00	27,576.00	28,000.00
313042575	Office supplies	11,437.90	6,097.38	8,500.00	8,500.00	8,500.00
313042590	Other	24,857.07	23,417.25	25,000.00	25,000.00	25,000.00
313042605	Postage	18,288.76	24,474.82	22,500.00	30,000.00	30,000.00
313042655	Recyclable shipping	67,937.75	69,174.00	68,000.00	68,000.00	69,000.00
313042830	Telephone service	3,949.10	4,024.07	5,000.00	5,000.00	5,000.00
313042840	Tipping fee	550,315.80	562,215.28	560,000.00	560,000.00	570,000.00
313042860	Travel & training	700.00	312.00	1,000.00	1,000.00	1,000.00
313042910	Utilities	24,263.60	26,531.17	28,000.00	30,500.00	30,500.00
313042915	Vehicle repair	323,652.19	370,737.12	335,000.00	340,000.00	350,000.00
Category Total		1,505,210.21	1,640,336.82	1,611,679.00	1,710,234.00	1,736,528.00
44000 Capital Outlay						
313044100	Improvements	20,515.90	53,185.46	20,000.00	20,000.00	80,000.00
313044157	Equipment	245,757.16	449,591.71	1,141,200.00	855,529.00	1,316,871.00
Category Total		266,273.06	502,777.17	1,161,200.00	875,529.00	1,396,871.00
Total		4,388,863.86	4,801,975.32	5,727,809.00	5,523,890.00	6,100,782.00

**CITY OF KEARNEY
SOLID WASTE DISPOSAL FACILITIES OPERATION AND MAINTENANCE FUND
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	807,719.37	811,046.85	840,331.00	833,057.00	814,875.00
Supplies, Materials and Contractual Services	738,619.45	762,240.91	784,245.00	943,342.00	911,789.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	157,314.48	35,085.86	930,000.00	1,343,182.00	673,080.00
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	1,703,653.30	1,608,373.62	2,554,576.00	3,119,581.00	2,399,744.00
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	1,725,101.48	1,696,243.62	1,740,000.00	1,740,000.00	1,750,000.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	21,619.78	9,622.92	2,820.00	3,106.00	2,648.00
Miscellaneous	0.00	0.00	0.00	439,575.00	348,080.00
Intergovernmental - State	0.00	47,055.47	0.00	40,300.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,746,721.26	1,752,922.01	1,742,820.00	2,222,981.00	2,100,728.00
Beginning fund balance	1,486,108.70	1,529,176.66	1,302,190.13	1,673,725.05	777,125.05
Total cash available	3,232,829.96	3,282,098.67	3,045,010.13	3,896,706.05	2,877,853.05
Less total expenditures	1,703,653.30	1,608,373.62	2,554,576.00	3,119,581.00	2,399,744.00
Ending fund balance	1,529,176.66	1,673,725.05	490,434.13	777,125.05	478,109.05

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/13	2,445,070.64				
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	1,673,725.05	144,548.39			
09/30/22 (estimate)	777,125.05	(896,600.00)			
09/30/23 (budget)	478,109.05	(299,016.00)	431,666.00	46,443.05	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 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
33000 Charges for Services						
320033265	Tipping fee - Kearney	546,813.49	562,215.28	560,000.00	560,000.00	570,000.00
320033270	Tipping fee - others	1,178,287.99	1,134,028.34	1,180,000.00	1,180,000.00	1,180,000.00
	Category Total	1,725,101.48	1,696,243.62	1,740,000.00	1,740,000.00	1,750,000.00
36000 Interest						
320036100	Interest	21,619.78	9,622.92	2,820.00	3,106.00	2,648.00
	Category Total	21,619.78	9,622.92	2,820.00	3,106.00	2,648.00
37000 Miscellaneous						
320037153	Insurance proceeds	0.00	0.00	0.00	439,000.00	0.00
320037157	Lease/purchase proceeds	0.00	0.00	0.00	0.00	348,080.00
320037180	Miscellaneous	0.00	0.00	0.00	575.00	0.00
	Category Total	0.00	0.00	0.00	439,575.00	348,080.00
38000 Intergovernmental - State						
320038145	State grants	0.00	47,055.47	0.00	40,300.00	0.00
	Category Total	0.00	47,055.47	0.00	40,300.00	0.00
	Total	1,746,721.26	1,752,922.01	1,742,820.00	2,222,981.00	2,100,728.00

**CITY OF KEARNEY
KEARNEY AREA SOLID WASTE AGENCY
OPERATION AND MAINTENANCE
2022-2023 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 25 years.

PERSONNEL SCHEDULE

	2020-2021	2021-2022	2022-2023
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	1	1	1
Household Hazardous Waste Coordinator	1	1	1
Landfill Operator	1	1	1
Maintenance Worker – SWDF	1	1	1
Sanitation Supervisor	.5	.5	.5
Scale House Coordinator	1	1	1
Part Time			
Heavy Equipment Operator	1	1	1
Landfill Assistant	1	1	1
Landfill Groundskeeper	1	1	1

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Replace John Deere 644 loader	323144157	\$325,000
2. Replace Cat dozer (lease purchase)	323144157	\$348,080

**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 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
41000 Personal						
323141100	Salaries & wages	607,124.20	621,738.32	650,730.00	650,730.00	638,322.00
323141110	FICA, City's share	44,370.93	45,828.71	49,781.00	49,781.00	48,832.00
323141125	Health & dental insurance	114,266.31	92,467.94	97,274.00	90,000.00	86,400.00
323141130	Pension	30,452.13	30,644.28	29,936.00	29,936.00	28,666.00
323141155	Unemployment	0.00	0.00	0.00	0.00	0.00
323141170	Workers comp. insurance	11,505.80	20,367.60	12,610.00	12,610.00	12,655.00
	Category Total	807,719.37	811,046.85	840,331.00	833,057.00	814,875.00
42000 Supplies, Materials and Contractual Services						
323142105	Administrative	31,300.00	32,016.43	32,000.00	31,000.00	31,000.00
323142140	Audit fees	2,364.28	2,364.28	2,400.00	2,700.00	2,700.00
323142175	Building repairs	15,269.06	20,745.64	6,000.00	8,000.00	6,900.00
323142225	Closure/postclosure fund	148,351.00	141,531.57	150,000.00	213,000.00	213,000.00
323142230	Clothing allowance	2,314.96	2,962.04	3,600.00	3,600.00	4,000.00
323142265	Composting & grinding	17,750.00	49,868.87	50,000.00	70,000.00	80,000.00
323142290	Consulting & engineering	7,199.25	7,985.34	5,000.00	5,000.00	5,000.00
323142305	Credit card service charge	9,735.51	11,109.62	10,000.00	10,000.00	11,000.00
323142360	Environmental monitoring	42,691.74	21,144.21	35,000.00	35,000.00	35,000.00
323142415	Gas, oil and grease	50,099.17	68,552.62	75,000.00	85,000.00	85,000.00
323142453	HHW disposal	0.00	0.00	22,000.00	22,000.00	17,500.00
323142465	Insurance, property & casualty	17,122.13	17,140.60	16,495.00	16,500.00	17,389.00
323142495	Landfill maintenance	84,433.34	65,572.91	35,000.00	35,000.00	35,000.00
323142500	Leachate treatment	0.00	0.00	0.00	0.00	0.00
323142525	Maintenance agreements	24,645.81	26,028.11	26,000.00	28,542.00	30,000.00
323142575	Office supplies	9,024.82	10,326.25	7,500.00	7,500.00	7,500.00
323142580	Other operating expense	2,881.43	2,642.89	3,000.00	3,000.00	3,000.00
323142605	Postage	2,493.93	2,043.98	3,000.00	3,000.00	3,000.00
323142765	State disposal fee	85,031.86	80,777.20	83,000.00	83,000.00	83,000.00
323142830	Telephone Service	819.14	576.01	1,500.00	750.00	1,000.00
323142843	Tire disposal	18,894.00	16,272.80	20,000.00	80,000.00	40,000.00
323142860	Travel & training expense	1,041.75	1,696.95	500.00	500.00	500.00
323142910	Utilities	14,222.23	17,760.14	17,000.00	20,000.00	20,000.00
323142915	Vehicle repair	150,934.04	163,122.45	180,250.00	180,250.00	180,300.00
	Category Total	738,619.45	762,240.91	784,245.00	943,342.00	911,789.00
44000 Capital Outlay						
323144100	Improvements	0.00	26,275.43	400,000.00	90,000.00	0.00
323144157	Equipment	157,314.48	8,810.43	530,000.00	1,253,182.00	673,080.00
	Category Total	157,314.48	35,085.86	930,000.00	1,343,182.00	673,080.00
	Total	1,703,653.30	1,608,373.62	2,554,576.00	3,119,581.00	2,399,744.00

**CITY OF KEARNEY
SANITARY SEWER OPERATION AND MAINTENANCE FUND SUMMARY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	1,132,650.65	1,131,781.34	1,280,114.00	1,293,282.00	1,287,019.00
Supplies, Materials and Contractual Services	1,000,680.86	1,050,079.40	1,153,574.00	1,158,590.00	1,245,367.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	158,896.45	39,292.73	241,500.00	306,500.00	257,000.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,292,227.96	2,221,153.47	2,675,188.00	2,758,372.00	2,789,386.00
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	2,292,227.96	2,221,153.47	2,675,188.00	2,758,372.00	2,789,386.00
TOTAL REVENUES	2,292,227.96	2,221,153.47	2,675,188.00	2,758,372.00	2,789,386.00
Beginning fund balance	0.00	0.00	0.00	(0.00)	(0.00)
Total cash available	2,292,227.96	2,221,153.47	2,675,188.00	2,758,372.00	2,789,386.00
Less total expenditures	2,292,227.96	2,221,153.47	2,675,188.00	2,758,372.00	2,789,386.00
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	
09/30/13	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	(0.00)	(0.00)			
09/30/22 (estimate)	(0.00)	0.00			
09/30/23 (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 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
39000 Transfers						
340039120	Transfer, Ret. Rev. Fund	2,292,227.96	2,221,153.47	2,675,188.00	2,758,372.00	2,789,386.00
	Category Total	2,292,227.96	2,221,153.47	2,675,188.00	2,758,372.00	2,789,386.00
	Total	2,292,227.96	2,221,153.47	2,675,188.00	2,758,372.00	2,789,386.00

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

Account	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
Sanitary Sewer - Treatment	1,222,582.09	1,145,562.24	1,473,348.00	1,547,158.00	1,554,324.00
Sanitary Sewer - Collection	454,653.06	474,390.68	552,528.00	548,828.00	560,506.00
Sanitary Sewer - Administration	614,992.81	601,200.55	649,312.00	662,386.00	674,556.00
TOTAL EXPENDITURES	2,292,227.96	2,221,153.47	2,675,188.00	2,758,372.00	2,789,386.00

**CITY OF KEARNEY
SANITARY SEWER - TREATMENT
2022-2023 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 14 lift stations in the system.

	2020-2021	2021-2022	2022-2023
Full Time			
Laboratory Technician	1	1	1
SCADA Technician	0	1	0
Wastewater Treatment Plant Foreman	0	1	1
Wastewater Treatment Plant Lead Operator	1	0	0
Wastewater Treatment Plant Operator	4	4	4
Wastewater Treatment Plant Operator II	1	0	0
Wastewater Treatment Plant Superintendent	1	1	1

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Lift station 4 rehabilitation	346044100	\$10,000
2. 1-ton truck and crane	346044157	\$65,000
3. Replace Grasshopper mower	346044157	\$15,000
4. Replace Kawasaki Mule UTV	346044157	\$17,000
5. Skid loader with snow blower & attachments	346044157	\$95,000

**SANITARY SEWER - TREATMENT
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
41000 Personal						
346041100	Salaries & wages	423,957.30	435,642.72	493,703.00	493,703.00	491,273.00
346041110	FICA, City's share	31,099.26	32,100.43	37,768.00	37,768.00	37,582.00
346041125	Health & dental insurance	87,326.87	77,529.75	103,690.00	115,000.00	110,931.00
346041130	Pension	20,777.64	21,268.39	24,121.00	24,121.00	23,385.00
346041155	Unemployment	0.00	0.00	2,500.00	0.00	2,500.00
346041170	Workers comp. insurance	6,547.11	8,941.44	8,330.00	8,330.00	8,654.00
	Category Total	569,708.18	575,482.73	670,112.00	678,922.00	674,325.00
42000 Supplies, Materials and Contractual Services						
346042175	Building repairs	16,594.87	56,816.84	40,000.00	30,000.00	40,000.00
346042200	Chemicals	95,002.77	89,483.17	140,000.00	117,000.00	150,000.00
346042230	Clothing allowance	3,527.72	2,970.12	6,000.00	9,000.00	6,936.00
346042415	Gas, oil and grease	11,257.90	9,625.97	15,000.00	15,000.00	17,000.00
346042465	Insurance, property & casualt	31,997.17	35,522.38	30,736.00	30,736.00	29,063.00
346042490	Laboratory work	8,077.78	9,746.19	9,500.00	9,500.00	12,000.00
346042535	Materials	11,524.02	6,182.57	10,000.00	10,000.00	10,000.00
346042620	Professional fees	7,906.90	3,292.75	5,000.00	5,000.00	5,000.00
346042670	Repairs and maintenance	126,093.40	121,606.69	125,000.00	125,000.00	138,000.00
346042745	Small tools	8,072.61	6,883.99	6,000.00	6,000.00	6,000.00
346042860	Travel and training	3,986.95	4,451.00	4,000.00	4,000.00	4,000.00
346042910	Utilities	172,584.29	181,347.21	200,000.00	220,000.00	230,000.00
346042915	Vehicle repair	18,062.76	26,506.63	20,000.00	30,000.00	30,000.00
	Category Total	514,689.14	554,435.51	611,236.00	611,236.00	677,999.00
44000 Capital Outlay						
346044100	Improvements	0.00	0.00	50,000.00	50,000.00	10,000.00
346044157	Equipment	138,184.77	15,644.00	142,000.00	207,000.00	192,000.00
	Category Total	138,184.77	15,644.00	192,000.00	257,000.00	202,000.00
	Total	1,222,582.09	1,145,562.24	1,473,348.00	1,547,158.00	1,554,324.00

**CITY OF KEARNEY
SANITARY SEWER - COLLECTION
2022-2023 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.

	2020-2021	2021-2022	2022-2023
Full Time			
Maintenance Worker	2	0	0
Utilities Maintenance Worker	2	4	4

NOTABLE EXPENDITURES

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

**SANITARY SEWER - COLLECTION
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
41000 Personal						
346141100	Salaries & wages	206,210.34	210,808.08	229,864.00	229,864.00	234,910.00
346141110	FICA, City's share	14,642.89	15,082.72	17,585.00	17,585.00	17,971.00
346141125	Health & dental insurance	71,723.45	69,024.59	66,175.00	66,175.00	69,737.00
346141130	Pension	5,048.45	5,281.61	5,661.00	5,661.00	4,524.00
346141155	Unemployment	0.00	0.00	2,500.00	0.00	2,500.00
346141170	Workers comp. insurance	5,886.96	8,949.35	8,084.00	8,084.00	7,176.00
	Category Total	303,512.09	309,146.35	329,869.00	327,369.00	336,818.00
42000 Supplies, Materials and Contractual Services						
346142175	Building repairs	10,670.36	4,768.64	5,800.00	5,800.00	6,000.00
346142230	Clothing allowance	1,342.00	1,827.08	1,600.00	1,600.00	1,600.00
346142370	Equipment repairs	5,134.82	102.19	16,000.00	16,000.00	16,000.00
346142415	Gas, oil and grease	5,771.85	6,468.89	8,200.00	8,200.00	10,000.00
346142465	Insurance, property & casualt	6,023.46	6,795.56	4,171.00	4,171.00	4,200.00
346142470	Inventory	1,194.13	5,187.88	5,500.00	5,500.00	6,500.00
346142535	Materials	4,225.00	1,127.27	500.00	1,300.00	2,500.00
346142620	Professional fees	20,482.98	16,624.48	28,388.00	28,388.00	28,388.00
346142670	Repairs and maintenance	54,806.39	69,011.66	60,000.00	60,000.00	65,000.00
346142745	Small tools	13,090.95	6,957.12	10,000.00	10,000.00	10,000.00
346142860	Travel and training	2,060.68	1,478.75	4,000.00	2,000.00	4,000.00
346142915	Vehicle repair	15,295.00	24,997.81	32,000.00	32,000.00	33,000.00
	Category Total	140,097.62	145,347.33	176,159.00	174,959.00	187,188.00
44000 Capital Outlay						
346144100	Improvements	0.00	0.00	0.00	0.00	0.00
346144157	Equipment	11,043.35	19,897.00	46,500.00	46,500.00	36,500.00
	Category Total	11,043.35	19,897.00	46,500.00	46,500.00	36,500.00
44000 Debt Servicing						
346145135	Lease payment	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	454,653.06	474,390.68	552,528.00	548,828.00	560,506.00

**CITY OF KEARNEY
SANITARY SEWER - ADMINISTRATION
2022-2023 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

	2020-2021	2021-2022	2022-20223
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

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Replace Utilities Admin building roof (1/2)	346244100	\$15,500
2. Lighting	346244100	\$3,000

**SANITARY SEWER - ADMINISTRATION
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
41000 Personal						
346241100	Salaries & wages	192,821.30	179,951.47	203,205.00	206,000.00	193,831.00
346241110	FICA, City's share	13,233.69	12,210.63	15,545.00	15,759.00	14,828.00
346241125	Health & dental insurance	42,475.46	43,968.02	47,459.00	52,000.00	53,901.00
346241130	Pension	10,712.86	10,785.14	12,192.00	13,000.00	11,630.00
346241155	Unemployment	0.00	0.00	1,500.00	0.00	1,500.00
346241170	Workers comp. insurance	187.07	237.00	232.00	232.00	186.00
Category Total		259,430.38	247,152.26	280,133.00	286,991.00	275,876.00
42000 Supplies, Materials and Contractual Services						
346242105	Administrative	49,400.00	50,500.00	53,000.00	53,000.00	54,000.00
346242140	Audit fees	2,364.28	2,364.28	2,679.00	2,679.00	2,700.00
346242305	Credit card service charge	14,802.29	17,148.75	13,000.00	19,000.00	19,000.00
346242455	In lieu of tax	176,696.96	177,612.84	180,293.00	185,000.00	185,000.00
346242465	Insurance, property & casualt	2,589.82	2,489.78	3,082.00	3,082.00	3,055.00
346242525	Maintenance agreements	25,007.81	26,010.84	27,000.00	27,180.00	28,000.00
346242575	Office supplies	11,280.79	4,800.22	12,000.00	6,000.00	12,000.00
346242590	Other	1,441.55	717.09	2,000.00	2,000.00	2,000.00
346242605	Postage	18,303.46	24,474.82	26,400.00	28,000.00	28,000.00
346242630	Publicity, economic dev.	37,500.00	37,500.00	39,000.00	38,625.00	38,625.00
346242860	Travel & training	0.00	0.00	0.00	104.00	0.00
346242910	Utilities	6,507.14	6,677.94	7,725.00	7,725.00	7,800.00
Category Total		345,894.10	350,296.56	366,179.00	372,395.00	380,180.00
44000 Capital Outlay						
346244100	Improvements	0.00	0.00	0.00	0.00	18,500.00
346244157	Equipment	9,668.33	3,751.73	3,000.00	3,000.00	0.00
Category Total		9,668.33	3,751.73	3,000.00	3,000.00	18,500.00
Total		614,992.81	601,200.55	649,312.00	662,386.00	674,556.00

**CITY OF KEARNEY
SANITARY SEWER RETAINED REVENUES FUND SUMMARY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	82,391.26	89,890.94	78,778.00	78,778.00	216,143.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	1,470,104.86	2,206,748.80	16,719,028.00	8,411,861.00	26,724,362.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	6,527,880.38	6,850,086.49	8,052,206.77	7,051,919.27	10,195,710.47
TOTAL EXPENDITURES	8,080,376.50	9,146,726.23	24,850,012.77	15,542,558.27	37,136,215.47

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	6,850,997.50	7,490,175.04	8,128,531.50	8,648,531.00	9,133,847.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	118,659.14	18,545.91	258,000.00	8,200.00	254,200.00
Interest	57,161.24	25,334.75	9,053.00	9,970.00	17,649.00
Miscellaneous	1,410,401.83	694,016.26	14,628,941.00	7,931,944.00	26,327,601.00
Intergovernmental - State Transfers	0.00 0.00	0.00 0.00	0.00 1,631,240.00	0.00 0.00	0.00 0.00
TOTAL REVENUES	8,437,219.71	8,228,071.96	24,655,765.50	16,598,645.00	35,733,297.00
Beginning fund balance	4,272,484.23	4,629,327.44	4,467,313.44	3,710,673.17	4,766,759.90
Total cash available	12,709,703.94	12,857,399.40	29,123,078.94	20,309,318.17	40,500,056.90
Less total expenditures	8,080,376.50	9,146,726.23	24,850,012.77	15,542,558.27	37,136,215.47
Ending fund balance	4,629,327.44	3,710,673.17	4,273,066.17	4,766,759.90	3,363,841.43

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/13	1,804,593.30				
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	3,710,673.17	(918,654.27)			
09/30/22 (estimate)	4,766,759.90	1,056,086.73			
09/30/23 (budget)	3,363,841.43	(1,402,918.47)	633,096.50	2,730,744.93	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 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
33000 Charges for Services						
350033145	Commercial charges	959,025.52	1,063,566.69	1,041,593.00	1,028,128.00	1,089,816.00
350033165	Connection fees	0.00	59,847.57	0.00	0.00	0.00
350033197	Delinquency fee	12,990.36	14,138.72	15,000.00	15,000.00	15,000.00
350033200	Electrical dist. system	3,279,259.98	3,734,267.62	4,363,447.50	4,934,991.00	5,198,394.00
350033225	Multi family charges	638,591.92	640,758.57	639,317.00	636,791.00	674,999.00
350033255	Residential charges	1,628,130.14	1,666,978.14	1,745,930.00	1,723,594.00	1,827,009.00
350033258	Tax exempt charges	332,999.58	310,617.73	323,244.00	310,027.00	328,629.00
	Category Total	6,850,997.50	7,490,175.04	8,128,531.50	8,648,531.00	9,133,847.00
35000 Special Assessments						
350035100	Assessment interest	839.37	2,095.93	4,000.00	200.00	200.00
350035105	Developer deposits	30,771.23	0.00	250,000.00	0.00	250,000.00
350035110	Special assessments	87,048.54	16,449.98	4,000.00	8,000.00	4,000.00
	Category Total	118,659.14	18,545.91	258,000.00	8,200.00	254,200.00
36000 Interest						
350036100	Interest	57,161.24	25,334.75	9,053.00	9,970.00	17,649.00
	Category Total	57,161.24	25,334.75	9,053.00	9,970.00	17,649.00
37000 Miscellaneous						
350037105	Bond proceeds	1,330,297.00	638,731.17	14,473,188.00	7,825,638.00	26,174,362.00
350037109	CRA contribution	41,677.67	32,744.09	135,753.00	86,306.00	133,239.00
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	38,427.16	22,541.00	20,000.00	20,000.00	20,000.00
	Category Total	1,410,401.83	694,016.26	14,628,941.00	7,931,944.00	26,327,601.00
39000 Transfers						
350039100	Transfers from other funds	0.00	0.00	1,631,240.00	0.00	0.00
	Category Total	0.00	0.00	1,631,240.00	0.00	0.00
	Total	8,437,219.71	8,228,071.96	24,655,765.50	16,598,645.00	35,733,297.00

**CITY OF KEARNEY
SANITARY SEWER RETAINED REVENUES
2022-2023 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. WWTP Phase II	356344100	\$26,174,362
3. 11 th Ave, south of Talmadge St	356344100	\$300,000

**SANITARY SEWER RETAINED REVENUES FUND
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
42000 Supplies, Materials and Contractual Services						
356342105	Administrative	82,121.26	89,796.31	76,778.00	76,778.00	214,143.00
356342590	Other	270.00	94.63	2,000.00	2,000.00	2,000.00
	Category Total	82,391.26	89,890.94	78,778.00	78,778.00	216,143.00
44000 Capital Outlay						
356344110	Construction-in-progress	1,470,104.86	2,206,748.80	16,719,028.00	8,411,861.00	26,724,362.00
	Category Total	1,470,104.86	2,206,748.80	16,719,028.00	8,411,861.00	26,724,362.00
49000 Transfers						
356349110	Transfer, Sewer O & M Fund	2,292,227.96	2,221,153.47	2,675,188.00	2,758,372.00	2,789,386.00
356349120	Transfer, G.F. (Electrical)	3,279,259.98	3,734,267.62	4,363,447.50	3,279,976.00	5,198,393.00
356349125	Transfer, Revenue Bond Fund	956,392.44	894,665.40	1,013,571.27	1,013,571.27	2,207,931.47
	Category Total	6,527,880.38	6,850,086.49	8,052,206.77	7,051,919.27	10,195,710.47
	Total	8,080,376.50	9,146,726.23	24,850,012.77	15,542,558.27	37,136,215.47

**CITY OF KEARNEY
SEWER REVENUE BOND FUND SUMMARY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	13,402.48	5,290.36	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	1,949,941.68	1,054,266.63	926,247.00	898,039.00	2,163,629.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,963,344.16	1,059,556.99	936,247.00	908,039.00	2,173,629.00

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	7,912.55	0.00	0.00	0.00	0.00
Miscellaneous	1,115,315.94	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	1,116,169.44	1,046,525.18	1,013,571.27	1,013,571.27	2,207,931.47
TOTAL REVENUES	2,239,397.93	1,046,525.18	1,013,571.27	1,013,571.27	2,207,931.47
Beginning fund balance	338,155.17	614,208.94	596,466.72	601,177.13	706,709.40
Total cash available	2,577,553.10	1,660,734.12	1,610,037.99	1,614,748.40	2,914,640.87
Less total expenditures	1,963,344.16	1,059,556.99	936,247.00	908,039.00	2,173,629.00
Ending fund balance	614,208.94	601,177.13	673,790.99	706,709.40	741,011.87

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/13	545,980.53				
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	601,177.13	(13,031.81)			
09/30/22 (estimate)	706,709.40	105,532.27			
09/30/23 (budget)	741,011.87	34,302.47	0.00	741,011.87	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 2019 - 2020	Actual 2020 - 2021	Proposed Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
36000 Interest						
770036100	Interest	7,912.55	0.00	0.00	0.00	0.00
	Category Total	7,912.55	0.00	0.00	0.00	0.00
37000 Miscellaneous						
770037105	Bond proceeds	1,115,315.94	0.00	0.00	0.00	0.00
	Category Total	1,115,315.94	0.00	0.00	0.00	0.00
39000 Transfers						
770039120	Transfer, Ret. Rev. fund	956,392.44	894,665.40	1,013,571.27	1,013,571.27	2,207,931.47
770039135	Transfer, Bond Reserve fund	159,777.00	151,859.78	0.00	0.00	0.00
	Category Total	1,116,169.44	1,046,525.18	1,013,571.27	1,013,571.27	2,207,931.47
	Total	2,239,397.93	1,046,525.18	1,013,571.27	1,013,571.27	2,207,931.47

**CITY OF KEARNEY
SEWER REVENUE BOND
2022-2023 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 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 May 6, 2022 – On April 13, 2022 the Kearney City Council passed and approved Ordinance Number 8567, which authorized the issuance of Combined Utilities Revenue Bonds, of the City of Kearney in the principal amount of \$34,000,000.00 for the purpose of paying the costs of improvements at the City’s wastewater treatment facility. The Combined Utilities Revenue Bonds are dated May 6, 2022, and are in the form of a single promissory note to the Nebraska Department of Environment and Energy. Payments begin June 15, 2023, semi-annual payments are \$610,935, and the annual interest rate is 0.5%. The final maturity is June 15, 2053. The paying agent is the City Treasurer, City of Kearney, Nebraska.

**SEWER REVENUE BOND FUND
EXPENDITURES**

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

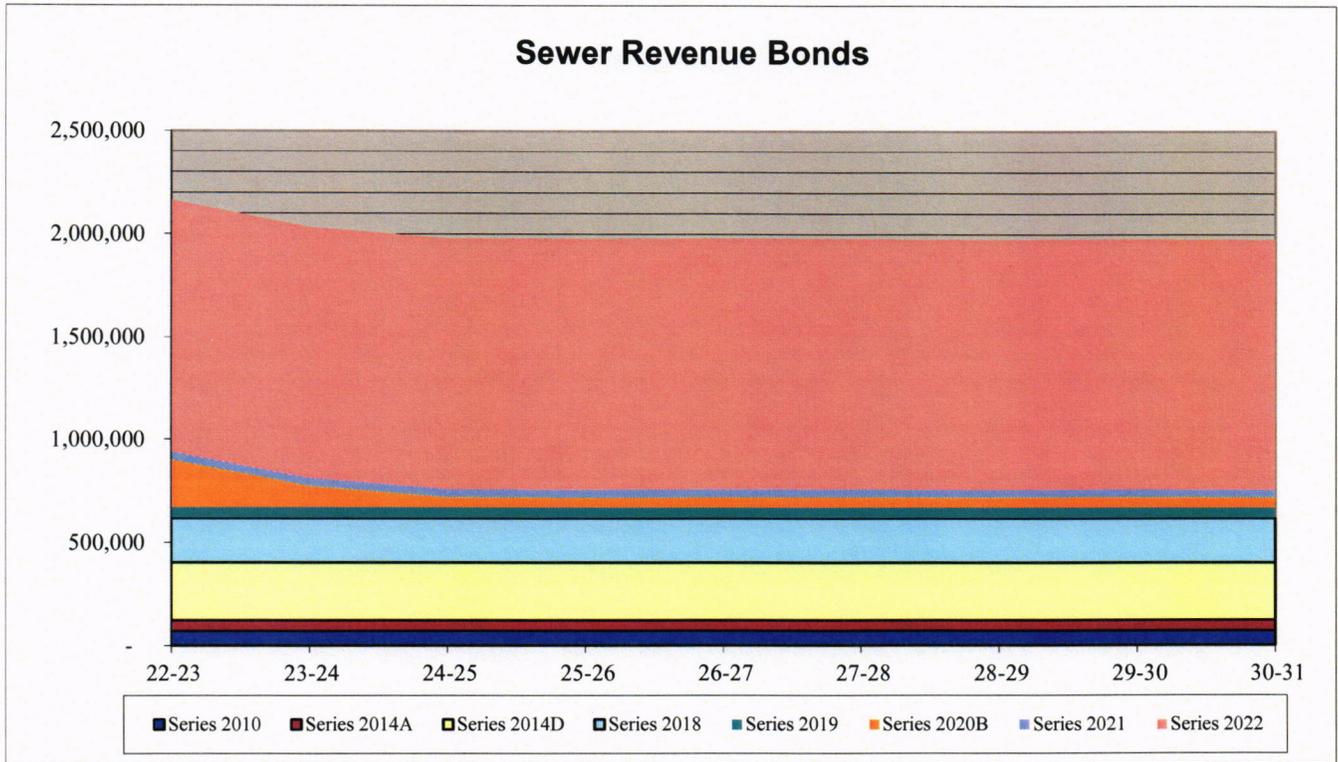
Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
42000 Supplies, Materials and Contractual Services						
770042590	Other	13,402.48	5,290.36	10,000.00	10,000.00	10,000.00
	Category Total	13,402.48	5,290.36	10,000.00	10,000.00	10,000.00
45000 Debt Servicing						
770045110	Bond payments	1,804,333.67	917,510.97	829,944.00	829,944.00	1,932,974.00
770045130	Interest payments	145,608.01	136,755.66	96,303.00	68,095.00	230,655.00
	Category Total	1,949,941.68	1,054,266.63	926,247.00	898,039.00	2,163,629.00
	Total	1,963,344.16	1,059,556.99	936,247.00	908,039.00	2,173,629.00

**CITY OF KEARNEY
SCHEDULE OF BOND MATURITIES
SEWER REVENUE BONDS
2022-2023 BUDGET**

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27	9-30-28	9-30-29	9-30-30	9-30-31	Thereafter	Totals
September 30, 2010 (SRF) (Parkview Estates 5th Addition and Spruce Hollow Estates 4th & 5th Addition)											
Principal	67,284	67,621	67,959	68,299	68,641	68,985	69,330	69,677	70,026	35,144	652,967
Interest	3,181	2,844	2,505	2,165	1,823	1,480	1,134	787	438	88	16,446
March 25, 2014A (SRF) (Northeast Sewer Trunk)											
Principal	49,392	49,639	49,888	50,138	50,389	50,641	50,894	51,149	51,405	155,765	609,301
Interest	2,985	2,738	2,489	2,239	1,988	1,736	1,483	1,228	972	1,366	19,223
January 10, 2014D (SRF) (South Sewer Main & Bearcat Corner)											
Principal	263,618	264,937	266,264	267,597	268,936	270,283	271,636	272,996	274,362	971,130	3,391,758
Interest	16,630	15,310	13,984	12,651	11,311	9,965	8,612	7,252	5,885	9,736	111,333
April 30, 2018 (SRF) (WWTP Phase I)											
Principal	197,154	198,141	199,133	200,130	201,132	202,139	203,151	204,168	205,190	1,893,559	3,703,898
Interest	18,273	17,286	16,294	15,297	14,296	13,289	12,277	11,260	10,238	45,290	173,800
April 15, 2019 (SRF) (Younes Center 6th)											
Principal	47,357	47,594	47,832	48,072	48,313	48,554	48,798	49,042	49,287	454,839	889,689
Interest	4,389	4,152	3,914	3,675	3,434	3,192	2,949	2,705	2,459	10,879	41,747
August 10, 2020 (Northeast/Southwest Sewer Mains and Central Ave, 26th to 31st and Fountain Hills 5th Addition)											
Principal	224,114	95,266	43,342	41,701	45,266	45,266	43,342	46,907	45,266	110,842	741,311
Interest	7,467	6,166	5,566	5,162	4,694	4,150	3,575	2,942	2,251	2,223	44,196
April 23, 2021 (Northeast Sewer Connection District 2020-1)											
Principal	30,870	30,870	30,870	30,870	30,870	30,870	30,870	30,870	30,870	348,831	626,661
Interest	9,045	8,921	8,767	8,582	8,366	8,111	7,810	7,463	7,077	41,848	115,990
May 6, 2022 (SRF) (WWTP Phase II) (Projected)											
Principal	1,053,186	1,058,458	1,063,757	1,069,083	1,074,435	1,079,814	1,085,219	1,090,652	1,096,112	24,329,283	34,000,000
Interest	168,685	163,413	158,114	152,788	147,436	142,057	136,652	131,219	125,759	1,330,007	2,656,129
Total											
Principal	1,932,974	1,812,527	1,769,046	1,775,889	1,787,981	1,796,551	1,803,241	1,815,462	1,822,519	28,299,394	44,615,584
Interest	230,655	220,830	211,633	202,560	193,348	183,980	174,490	164,855	155,079	1,441,436	3,178,865
Total	2,163,630	2,033,357	1,980,679	1,978,448	1,981,329	1,980,531	1,977,731	1,980,316	1,977,598	29,740,830	47,794,449

CITY OF KEARNEY SEWER REVENUE BOND FUND 2022-2023 BUDGET

CHARTS & GRAPHS



**CITY OF KEARNEY
SEWER BOND RESERVE FUND SUMMARY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
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	159,777.00	151,859.78	0.00	0.00	0.00
TOTAL EXPENDITURES	159,777.00	151,859.78	0.00	0.00	0.00

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

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/13	756,221.37				
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	311,636.78	0.00			
09/30/20	151,859.78	(159,777.00)			
09/30/21	0.00	(151,859.78)			
09/30/22 (estimate)	0.00	0.00			
09/30/23 (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 2019 - 2020	Actual 2020 - 2021	Proposed Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
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
2022-2023 BUDGET**

DESCRIPTION

As of September 30, 2022, 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 2019 - 2020	Actual 2020 - 2021	Proposed Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
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	159,777.00	151,859.78	0.00	0.00	0.00
	Category Total	159,777.00	151,859.78	0.00	0.00	0.00
	Total	159,777.00	151,859.78	0.00	0.00	0.00

**CITY OF KEARNEY
WATER OPERATION AND MAINTENANCE FUND SUMMARY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	1,559,291.65	1,373,940.13	1,609,154.00	1,579,259.00	1,802,950.00
Supplies, Materials and Contractual Services	1,574,616.92	1,721,621.64	1,817,084.00	1,880,728.00	1,927,459.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	7,967.41	32,981.02	213,500.00	208,500.00	354,000.00
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	3,141,875.98	3,128,542.79	3,639,738.00	3,668,487.00	4,084,409.00
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	3,141,875.98	3,128,542.79	3,639,738.00	3,668,487.00	4,084,409.00
TOTAL REVENUES	3,141,875.98	3,128,542.79	3,639,738.00	3,668,487.00	4,084,409.00
Beginning fund balance	0.00	(0.00)	0.00	0.00	0.00
Total cash available	3,141,875.98	3,128,542.79	3,639,738.00	3,668,487.00	4,084,409.00
Less total expenditures	3,141,875.98	3,128,542.79	3,639,738.00	3,668,487.00	4,084,409.00
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	
09/30/13	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	0.00	0.00			
09/30/22 (estimate)	0.00	0.00			
09/30/23 (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 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
39000 Transfers						
360039120	Transfer, Ret. Rev. Fund	3,141,875.98	3,128,542.79	3,639,738.00	3,668,487.00	4,084,409.00
Category Total		3,141,875.98	3,128,542.79	3,639,738.00	3,668,487.00	4,084,409.00
Total		3,141,875.98	3,128,542.79	3,639,738.00	3,668,487.00	4,084,409.00

**CITY OF KEARNEY
 WATER OPERATION AND MAINTENANCE ACCOUNT EXPENDITURE SUMMARY
 2022 - 2023 BUDGET**

Account	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
Water - Operations	2,430,328.17	2,397,809.93	2,895,810.00	2,886,448.00	3,230,100.00
Water - Administration	711,547.81	730,732.86	743,928.00	782,039.00	854,309.00
TOTAL EXPENDITURES	3,141,875.98	3,128,542.79	3,639,738.00	3,668,487.00	4,084,409.00

**CITY OF KEARNEY
WATER - OPERATIONS
2022-2023 BUDGET**

DESCRIPTION

Water Operations produces all of the potable water for the City. Water Operations ensures 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

	2020-2021	2021-2022	2022-20223
Full Time			
Inventory Control Clerk	1	1	1
Maintenance Worker	3	0	0
Meter Technician, Senior	1	1	1
Utilities Maintenance Worker	2	6	6
Utilities Maintenance Worker, Lead	0	0	1
Utilities Maintenance Worker, Senior	1	1	1
Water & Sewer System Supervisor	1	1	1
Water Quality Coordinator	1	1	1
Water Quality Technician	1	1	1
Water System Operator	2	2	2
Water System Operator, Lead	0	0	1

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. GIS aerial photography (1/2 of cost)	366544157	\$16,500

2. Replace 2004 Ford 4x4	366544157	\$40,000
3. Wheeled excavator	366544157	\$270,000
4. Auto-gate for dock building	366544157	\$9,000

**WATER - OPERATIONS
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Proposed Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
41000 Personal						
366541100	Salaries & wages	915,998.04	787,005.88	931,617.00	915,000.00	1,054,080.00
366541110	FICA, City's share	67,093.57	57,746.70	71,269.00	70,000.00	80,637.00
366541125	Health & dental insurance	195,066.37	165,245.27	198,784.00	198,784.00	218,114.00
366541130	Pension	42,775.66	36,590.59	43,321.00	42,000.00	45,763.00
366541155	Unemployment	0.00	0.00	5,000.00	0.00	5,000.00
366541170	Workers comp. insurance	26,835.27	36,599.12	31,376.00	31,376.00	28,080.00
Category Total		1,247,768.91	1,083,187.56	1,281,367.00	1,257,160.00	1,431,674.00
42000 Supplies, Materials and Contractual Services						
366542175	Building repairs	14,177.41	16,672.44	14,100.00	14,100.00	14,100.00
366542200	Chemicals	104,921.84	101,426.70	105,000.00	105,000.00	115,000.00
366542230	Clothing allowance	5,582.22	8,369.74	6,600.00	6,600.00	6,600.00
366542345	Electric power	427,126.04	458,889.52	430,000.00	450,000.00	450,000.00
366542415	Gas, oil and grease	23,866.66	27,818.97	30,000.00	30,000.00	33,000.00
366542465	Insurance, property & casualt	44,008.03	43,217.71	44,855.00	44,855.00	43,866.00
366542470	Inventory	181,555.19	322,380.26	267,750.00	267,750.00	270,000.00
366542535	Materials	10,821.91	14,771.38	14,420.00	14,420.00	15,000.00
366542550	Meter replacement program	58,256.27	21,314.92	90,000.00	90,000.00	105,000.00
366542590	Other	29,866.93	18,342.09	27,850.00	27,850.00	27,850.00
366542620	Professional fees	50,180.96	37,541.66	36,358.00	36,358.00	40,000.00
366542670	Repair and maintenance	116,251.26	49,766.89	150,000.00	150,000.00	150,000.00
366542775	Storage and collection	15,758.78	31,386.88	32,445.00	32,445.00	32,445.00
366542860	Travel and training	4,121.75	4,121.12	8,755.00	8,600.00	8,755.00
366542910	Utilities	22,712.70	27,566.98	27,810.00	27,810.00	28,310.00
366542915	Vehicle repair	41,426.95	66,411.76	70,000.00	70,000.00	75,000.00
366542926	Water samples	32,009.36	35,654.64	48,000.00	48,000.00	48,000.00
Category Total		1,182,644.26	1,285,653.66	1,403,943.00	1,423,788.00	1,462,926.00
44000 Capital Outlay						
366544100	Improvements	0.00	0.00	5,000.00	0.00	0.00
366544157	Equipment	(85.00)	28,968.71	205,500.00	205,500.00	335,500.00
Category Total		(85.00)	28,968.71	210,500.00	205,500.00	335,500.00
Total		2,430,328.17	2,397,809.93	2,895,810.00	2,886,448.00	3,230,100.00

**CITY OF KEARNEY
WATER - ADMINISTRATION
2022-2023 BUDGET**

DESCRIPTION

Water - Administration coordinates the pumping of water from 24 different wells to distribution through 228 miles of water lines to the final consumption point. Administration ensures that water is in compliance with the Safe Drinking Water Act. Water operation and maintenance salaries, and administrative costs are paid through the Water - Administration account.

PERSONNEL SCHEDULE

	2020-2021	2021-2022	2022-2023
Full Time			
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

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Replace Utilities Admin building roof (1/2)	366644100	\$15,500
2. Lighting	366644100	\$3,000

**WATER - ADMINISTRATION
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
41000 Personal						
366641100	Salaries & wages	236,681.36	221,801.96	250,242.00	247,000.00	296,624.00
366641110	FICA, City's share	16,870.77	15,826.87	19,143.00	18,896.00	20,569.00
366641125	Health & dental insurance	47,606.64	42,969.55	45,199.00	45,000.00	39,985.00
366641130	Pension	10,134.39	9,867.74	10,920.00	10,920.00	11,841.00
366641155	Unemployment	0.00	0.00	2,000.00	0.00	2,000.00
366641170	Workers comp. insurance	229.58	286.45	283.00	283.00	257.00
Category Total		311,522.74	290,752.57	327,787.00	322,099.00	371,276.00
42000 Supplies, Materials and Contractual Services						
366642105	Administrative	59,300.00	60,500.00	61,000.00	61,000.00	61,000.00
366642140	Audit fees	2,364.28	2,364.28	2,679.00	2,679.00	2,679.00
366642305	Credit card service charge	15,919.70	18,281.10	16,000.00	19,000.00	19,000.00
366642455	In lieu of tax	208,313.49	244,953.84	223,426.00	261,000.00	265,626.00
366642465	Insurance, property & casualt	3,232.34	2,940.46	3,536.00	3,536.00	3,503.00
366642525	Maintenance agreements	26,758.37	27,831.60	28,000.00	29,100.00	29,500.00
366642575	Office supplies	11,595.87	7,239.15	3,000.00	2,000.00	4,500.00
366642590	Other	510.67	1,134.12	1,000.00	1,000.00	1,000.00
366642605	Postage	18,288.64	24,474.69	26,400.00	28,000.00	28,000.00
366642630	Publicity, economic dev.	37,500.00	37,500.00	39,000.00	38,625.00	38,625.00
366642660	Refunds	0.00	0.00	500.00	500.00	500.00
366642860	Travel & training	2,663.29	2,554.54	2,600.00	2,500.00	2,600.00
366642910	Utilities	5,526.01	6,194.20	6,000.00	8,000.00	8,000.00
Category Total		391,972.66	435,967.98	413,141.00	456,940.00	464,533.00
44000 Capital Outlay						
366644100	Improvements	0.00	0.00	0.00	0.00	18,500.00
366644157	Equipment	8,052.41	4,012.31	3,000.00	3,000.00	0.00
Category Total		8,052.41	4,012.31	3,000.00	3,000.00	18,500.00
Total		711,547.81	730,732.86	743,928.00	782,039.00	854,309.00

**CITY OF KEARNEY
WATER RETAINED REVENUES FUND SUMMARY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	15,184.98	16,140.16	17,961.00	17,961.00	17,142.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	152,610.02	545,438.97	9,632,644.00	6,518,115.00	5,958,327.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	7,612,934.43	7,858,795.89	9,189,465.21	6,612,346.71	10,395,895.87
TOTAL EXPENDITURES	7,780,729.43	8,420,375.02	18,840,070.21	13,148,422.71	16,371,364.87
REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	8,147,511.15	9,040,062.58	9,070,709.50	10,253,095.00	10,674,182.00
Fines	2,102.20	1,223.21	2,000.00	1,000.00	1,000.00
Special Assessments	60,135.75	49,549.76	201,800.00	3,500.00	201,800.00
Interest	26,860.87	11,879.05	5,208.00	5,736.00	15,405.00
Miscellaneous	361,972.84	581,075.49	7,558,900.00	2,407,412.00	5,428,398.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	1,931,134.00	0.00	0.00
TOTAL REVENUES	8,598,582.81	9,683,790.09	18,769,751.50	12,670,743.00	16,320,785.00
Beginning fund balance	1,570,863.68	2,388,717.06	1,630,358.06	3,652,132.13	3,174,452.42
Total cash available	10,169,446.49	12,072,507.15	20,400,109.56	16,322,875.13	19,495,237.42
Less total expenditures	7,780,729.43	8,420,375.02	18,840,070.21	13,148,422.71	16,371,364.87
Ending fund balance	2,388,717.06	3,652,132.13	1,560,039.35	3,174,452.42	3,123,872.55

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/13	3,842,526.77				
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	3,652,132.13	1,263,415.07			
09/30/22 (estimate)	3,174,452.42	(477,679.71)			
09/30/23 (budget)	3,123,872.55	(50,579.87)	932,602.25	2,191,270.30	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 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
33000 Charges for Services						
370033102	Activation/transfer fee	21,765.00	22,538.86	20,000.00	22,000.00	22,000.00
370033145	Commercial charges	733,301.75	835,374.22	796,196.00	869,290.00	895,369.00
370033165	Connection fees	0.00	14,583.86	0.00	0.00	0.00
370033178	Convenience fees	0.00	0.00	0.00	0.00	0.00
370033197	Delinquency fee	18,674.75	21,989.57	20,000.00	20,000.00	20,000.00
370033200	Electrical dist. system	3,279,259.97	3,734,267.62	4,363,447.50	4,934,991.00	5,198,394.00
370033225	Multi family charges	594,472.25	627,294.50	622,885.00	633,086.00	652,079.00
370033252	Reconnection fees	17,715.82	19,565.55	20,000.00	20,000.00	20,000.00
370033255	Residential charges	3,126,392.87	3,414,459.97	2,880,551.00	3,382,575.00	3,484,052.00
370033258	Tax exempt charges	355,928.74	349,988.43	347,630.00	371,153.00	382,288.00
	Category Total	8,147,511.15	9,040,062.58	9,070,709.50	10,253,095.00	10,674,182.00
34000 Fines						
370034115	Returned check charge	2,102.20	1,223.21	2,000.00	1,000.00	1,000.00
	Category Total	2,102.20	1,223.21	2,000.00	1,000.00	1,000.00
35000 Special Assessments						
370035100	Assessment interest	388.53	722.08	100.00	0.00	100.00
370035105	Developer deposits	9,867.49	0.00	200,000.00	0.00	200,000.00
370035110	Special assessments	49,879.73	48,827.68	1,700.00	3,500.00	1,700.00
	Category Total	60,135.75	49,549.76	201,800.00	3,500.00	201,800.00
36000 Interest						
370036100	Interest	26,860.87	11,879.05	5,208.00	5,736.00	15,405.00
	Category Total	26,860.87	11,879.05	5,208.00	5,736.00	15,405.00
37000 Miscellaneous						
370037105	Bond proceeds	32,813.00	395,818.83	7,301,510.00	2,169,770.00	5,173,000.00
370037109	CRA contribution	23,518.71	16,258.58	55,588.00	35,840.00	53,596.00
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	220,715.63	147,195.58	180,000.00	180,000.00	180,000.00
370037210	Sale of real estate	63,123.00	0.00	0.00	0.00	0.00
	Category Total	361,972.84	581,075.49	7,558,900.00	2,407,412.00	5,428,398.00
39000 Transfers						
370039100	Transfers from other funds	0.00	0.00	1,931,134.00	0.00	0.00
	Category Total	0.00	0.00	1,931,134.00	0.00	0.00
	Total	8,598,582.81	9,683,790.09	18,769,751.50	12,670,743.00	16,320,785.00

**CITY OF KEARNEY
WATER RETAINED REVENUES
2022-2023 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	\$1,100,000
3. NE Kearney 2mg water tower	376744110	\$4,073,000
4. 11 th Ave, south of Talmadge water main	376744110	\$400,000

**WATER RETAINED REVENUES FUND
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
42000 Supplies, Materials and Contractual Services						
376742105	Administrative	14,884.98	15,763.49	14,961.00	14,961.00	14,142.00
376742590	Other	300.00	376.67	3,000.00	3,000.00	3,000.00
	Category Total	15,184.98	16,140.16	17,961.00	17,961.00	17,142.00
44000 Capital Outlay						
376744110	Construction-in-progress	152,610.02	545,438.97	9,632,644.00	6,518,115.00	5,958,327.00
	Category Total	152,610.02	545,438.97	9,632,644.00	6,518,115.00	5,958,327.00
49000 Transfers						
376749110	Transfer, Water O & M Fund	3,141,875.98	3,128,542.79	3,639,738.00	3,668,487.00	4,084,409.00
376749120	Transfer, G.F. (Electrical)	3,279,259.97	3,734,267.62	4,363,447.50	1,757,580.00	5,198,394.00
376749125	Transfer, Revenue Bond Fund	1,191,798.48	995,985.48	1,186,279.71	1,186,279.71	1,113,092.87
	Category Total	7,612,934.43	7,858,795.89	9,189,465.21	6,612,346.71	10,395,895.87
	Total	7,780,729.43	8,420,375.02	18,840,070.21	13,148,422.71	16,371,364.87

**CITY OF KEARNEY
WATER REVENUE BOND FUND SUMMARY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	19,727.52	4,799.64	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	9,538,158.72	1,061,847.64	1,097,880.00	1,097,880.00	1,153,399.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	9,557,886.24	1,066,647.28	1,107,880.00	1,107,880.00	1,163,399.00
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	25,758.42	0.00	0.00	0.00	0.00
Miscellaneous	7,381,164.06	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	2,165,320.37	1,035,541.57	1,186,279.71	1,186,279.71	1,113,092.87
TOTAL REVENUES	9,572,242.85	1,035,541.57	1,186,279.71	1,186,279.71	1,113,092.87
Beginning fund balance	799,264.09	813,620.70	777,313.79	782,514.99	860,914.70
Total cash available	10,371,506.94	1,849,162.27	1,963,593.50	1,968,794.70	1,974,007.57
Less total expenditures	9,557,886.24	1,066,647.28	1,107,880.00	1,107,880.00	1,163,399.00
Ending fund balance	813,620.70	782,514.99	855,713.50	860,914.70	810,608.57

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/13	652,836.79				
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	782,514.99	(31,105.71)			
09/30/22 (estimate)	860,914.70	78,399.71			
09/30/23 (budget)	810,608.57	(50,306.13)	0.00	810,608.57	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 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
36000 Interest						
780036100	Interest	25,758.42	0.00	0.00	0.00	0.00
	Category Total	25,758.42	0.00	0.00	0.00	0.00
37000 Miscellaneous						
780037105	Bond proceeds	7,381,164.06	0.00	0.00	0.00	0.00
	Category Total	7,381,164.06	0.00	0.00	0.00	0.00
39000 Transfers						
780039120	Transfer, Ret. Rev. fund	1,191,798.48	995,985.48	1,186,279.71	1,186,279.71	1,113,092.87
780039135	Transfer, Bond Reserve fund	973,521.89	39,556.09	0.00	0.00	0.00
	Category Total	2,165,320.37	1,035,541.57	1,186,279.71	1,186,279.71	1,113,092.87
	Total	9,572,242.85	1,035,541.57	1,186,279.71	1,186,279.71	1,113,092.87

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

**WATER REVENUE BOND FUND
EXPENDITURES**

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

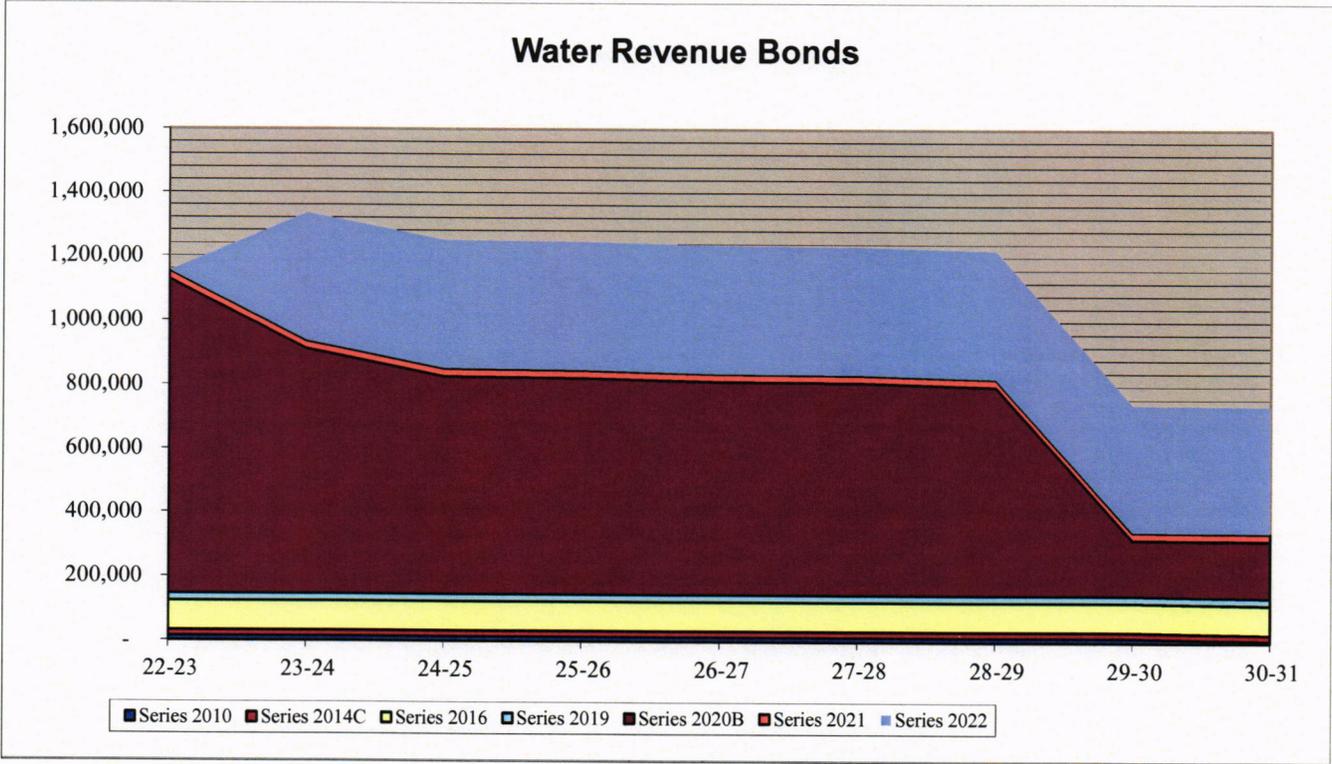
Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
42000 Supplies, Materials and Contractual Services						
780042590	Other	19,727.52	4,799.64	10,000.00	10,000.00	10,000.00
	Category Total	19,727.52	4,799.64	10,000.00	10,000.00	10,000.00
45000 Debt Servicing						
780045110	Bond payments	9,199,939.13	955,428.71	982,143.00	982,143.00	1,047,580.00
780045130	Interest payments	338,219.59	106,418.93	115,737.00	115,737.00	105,819.00
	Category Total	9,538,158.72	1,061,847.64	1,097,880.00	1,097,880.00	1,153,399.00
	Total	9,557,886.24	1,066,647.28	1,107,880.00	1,107,880.00	1,163,399.00

**CITY OF KEARNEY
SCHEDULE OF BOND MATURITIES
WATER REVENUE BONDS
2022-2023 BUDGET**

	9-30-23	9-30-24	9-30-25	9-30-26	9-30-27	9-30-28	9-30-29	9-30-30	9-30-31	Thereafter	Totals
September 30, 2010 (SRF) (Parkview Estates 5th Addition)											
Principal	10,980	11,201	11,426	11,656	11,890	12,129	12,373	12,622	6,406		100,684
Interest	1,959	1,738	1,513	1,284	1,049	810	566	318	64		9,302
August 12, 2014C (SRF) (Bearcat Corner)											
Principal	14,673	14,968	15,268	15,575	15,888	16,208	16,534	16,866	17,205	62,777	205,962
Interest	4,046	3,751	3,450	3,144	2,831	2,511	2,185	1,853	1,514	2,530	27,816
December 27, 2016 (SRF) (Radio Read Meter Project)											
Principal	66,122	67,452	68,807	70,190	71,601	73,040	74,508	76,006	77,534	633,403	1,278,664
Interest	25,244	23,915	22,559	21,176	19,766	18,326	16,858	15,361	13,833	51,848	228,888
April 15, 2019 (SRF) (Younes Center 6th)											
Principal	15,788	16,106	16,430	16,760	17,097	17,440	17,791	18,148	18,513	184,295	338,368
Interest	6,689	6,371	6,048	5,717	5,381	5,037	4,686	4,329	3,964	20,507	68,729
August 10, 2020 (48th Street Water Tower, Fountain Hills 5th Addition, Central Ave, 26th to 31st, Northwest Wellfield, and Ultraviolet Disinfection, Airport Impr.)											
Principal	920,886	709,734	631,658	633,300	629,735	634,735	631,658	158,093	164,735	664,158	5,778,689
Interest	62,275	55,576	49,717	43,708	36,920	29,332	21,101	15,692	13,269	24,223	351,812
April 23 2021 (31st Street Ave D to Ave G Water Main)											
Principal	19,130	19,130	19,130	19,130	19,130	19,130	19,130	19,130	19,130	216,169	388,339
Interest	5,605	5,529	5,433	5,318	5,184	5,026	4,840	4,625	4,386	25,933	71,879
March 2, 2022 (SRF) (Ave N Water Tower) (Projected)											
Principal		400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	4,800,000	8,000,000
Interest	0	0	0	0	0	0	0	0	0	0	0
Total											
Principal	1,047,580	1,238,590	1,162,719	1,166,611	1,165,341	1,172,682	1,171,993	700,865	703,522	6,560,802	16,090,706
Interest	105,819	96,880	88,720	80,347	71,130	61,043	50,238	42,177	37,029	125,041	758,425
Total	1,153,399	1,335,470	1,251,440	1,246,958	1,236,471	1,233,726	1,222,231	743,041	740,551	6,685,842	16,849,131

CITY OF KEARNEY WATER REVENUE BOND FUND 2022-2023 BUDGET

CHARTS & GRAPHS



**CITY OF KEARNEY
WATER BOND RESERVE FUND SUMMARY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
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	973,521.89	39,556.09	0.00	0.00	0.00
TOTAL EXPENDITURES	973,521.89	39,556.09	0.00	0.00	0.00

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

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/13	844,560.22				
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	0.00	0.00			
09/30/22 (estimate)	(0.00)	(0.00)			
09/30/23 (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 2019 - 2020	Actual 2020 - 2021	Proposed Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
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
2022-2023 BUDGET**

DESCRIPTION

As of September 30, 2022, 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 2019 - 2020	Actual 2020 - 2021	Proposed Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
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	973,521.89	39,556.09	0.00	0.00	0.00
	Category Total	973,521.89	39,556.09	0.00	0.00	0.00
	Total	973,521.89	39,556.09	0.00	0.00	0.00

**CITY OF KEARNEY
STORM WATER UTILITY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	99,397.94	104,221.99	111,107.00	114,861.00	112,631.00
Supplies, Materials and Contractual Services	64,606.06	51,334.34	122,644.00	120,644.00	128,105.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	30,104.25	0.00	750,000.00	400,000.00	508,000.00
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	194,108.25	155,556.33	983,751.00	635,505.00	748,736.00
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	405,403.31	416,972.84	415,000.00	417,000.00	417,000.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	3,384.90	2,582.42	1,109.00	1,222.00	2,890.00
Miscellaneous	4,374.00	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	413,162.21	419,555.26	416,109.00	418,222.00	419,890.00
Beginning fund balance	217,096.36	436,150.32	627,981.32	700,149.25	482,866.25
Total cash available	630,258.57	855,705.58	1,044,090.32	1,118,371.25	902,756.25
Less total expenditures	194,108.25	155,556.33	983,751.00	635,505.00	748,736.00
Ending fund balance	436,150.32	700,149.25	60,339.32	482,866.25	154,020.25

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
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	700,149.25	263,998.93			
09/30/22 (estimate)	482,866.25	(217,283.00)			
09/30/23 (budget)	154,020.25	(328,846.00)	60,184.00	93,836.25	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 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
33000 Charges for Services						
380033145	Commercial charges	72,043.60	73,750.46	73,000.00	74,000.00	74,000.00
380033225	Multi family charges	109,009.11	112,675.83	113,000.00	112,000.00	112,000.00
380033255	Residential charges	208,246.97	214,528.68	213,000.00	215,000.00	215,000.00
380033258	Tax exempt charges	16,103.63	16,017.87	16,000.00	16,000.00	16,000.00
	Category Total	405,403.31	416,972.84	415,000.00	417,000.00	417,000.00
36000 Interest						
380036100	Interest	3,384.90	2,582.42	1,109.00	1,222.00	2,890.00
	Category Total	3,384.90	2,582.42	1,109.00	1,222.00	2,890.00
37000 Miscellaneous						
380037180	Miscellaneous	4,374.00	0.00	0.00	0.00	0.00
	Category Total	4,374.00	0.00	0.00	0.00	0.00
38000 Intergovernmental - State						
380038145	State grants	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	413,162.21	419,555.26	416,109.00	418,222.00	419,890.00

**CITY OF KEARNEY
STORMWATER UTILITY
2022-2023 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

	2020-2021	2021-2022	2022-2023
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. Southeast drainage project	386844100	\$500,000
2. Bobcat brush cutter attachment	386844157	\$8,000

**STORM WATER UTILITY
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
41000 Personal						
386841100	Salaries & wages	79,372.16	84,236.66	89,976.00	93,600.00	91,941.00
386841110	FICA	5,916.58	6,299.14	6,883.00	7,160.00	7,033.00
386841125	Health & dental insurance	10,284.77	9,520.68	9,894.00	9,594.00	9,240.00
386841130	Pension	3,386.93	3,557.98	3,854.00	4,007.00	3,980.00
386841170	Workers comp. insurance	437.50	607.53	500.00	500.00	437.00
	Category Total	99,397.94	104,221.99	111,107.00	114,861.00	112,631.00
42000 Supplies, Materials and Contractual Services						
386842115	Marketing	14,508.26	9,094.81	15,000.00	15,000.00	15,000.00
386842330	Dues & publications	35.00	525.96	1,000.00	1,000.00	1,000.00
386842415	Gas, oil & grease	718.07	709.44	2,000.00	2,000.00	2,000.00
386842465	Insurance premiums	739.22	707.11	1,144.00	1,144.00	1,105.00
386842562	NPDES	5,773.00	220.81	10,000.00	10,000.00	10,000.00
386842590	Other	9,008.74	4,613.31	25,000.00	25,000.00	25,000.00
386842620	Professional fees	26,520.42	18,080.64	27,000.00	27,000.00	30,000.00
386842670	Repairs and maintenance	6,581.29	16,560.00	37,500.00	37,500.00	40,000.00
386842860	Travel & training	270.75	100.00	2,000.00	1,000.00	2,000.00
386842915	Vehicle repair	451.31	722.26	2,000.00	1,000.00	2,000.00
	Category Total	64,606.06	51,334.34	122,644.00	120,644.00	128,105.00
44000 Capital Outlay						
386844100	Improvements	0.00	0.00	750,000.00	400,000.00	500,000.00
386844157	Equipment	30,104.25	0.00	0.00	0.00	8,000.00
	Category Total	30,104.25	0.00	750,000.00	400,000.00	508,000.00
	Total	194,108.25	155,556.33	983,751.00	635,505.00	748,736.00

**CITY OF KEARNEY
KEARNEY REGIONAL AIRPORT FUND SUMMARY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	520,711.94	607,482.20	802,142.00	783,418.00	981,775.00
Supplies, Materials and Contractual Services	1,160,958.86	930,213.99	3,279,776.00	2,917,210.00	3,540,472.00
Equipment Rental	23,520.00	66,420.00	23,220.00	26,820.00	23,220.00
Capital Outlay	1,040,355.78	4,065,451.76	8,413,070.00	8,444,542.00	10,594,014.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,745,546.58	5,669,567.95	12,518,208.00	12,171,990.00	15,139,481.00

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	606,229.57	1,114,114.03	2,108,042.00	2,611,063.00	3,939,169.00
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	6,551.16	1,008.00	1,110.00	1,001.00
Miscellaneous	1,347,570.70	4,984,298.96	9,387,545.00	9,112,431.00	9,087,695.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	155,441.05	580,721.90	1,100,000.00	1,720,880.00	604,864.00
TOTAL REVENUES	2,109,241.32	6,685,686.05	12,596,595.00	13,445,484.00	13,632,729.00
Beginning fund balance	844,755.61	208,450.35	652,491.35	1,224,568.45	2,498,062.45
Total cash available	2,953,996.93	6,894,136.40	13,249,086.35	14,670,052.45	16,130,791.45
Less total expenditures	2,745,546.58	5,669,567.95	12,518,208.00	12,171,990.00	15,139,481.00
Ending fund balance	208,450.35	1,224,568.45	730,878.35	2,498,062.45	991,310.45

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/13	800,123.85				
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	1,224,568.45	1,016,118.10			
09/30/22 (estimate)	2,498,062.45	1,273,494.00			
09/30/23 (budget)	991,310.45	(1,506,752.00)	401,366.75	589,943.70	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 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
33000 Charges for Services						
390033113	Aeronautical fees	1,685.00	1,685.00	1,788.00	1,736.00	1,788.00
390033115	Agriculture lands & leases	166,006.34	191,927.48	204,440.00	204,440.00	237,931.00
390033198	Drag strip lease	3,036.00	3,073.95	3,128.00	3,128.00	3,127.00
390033203	Fuel fees	50,679.92	48,927.44	48,320.00	55,000.00	51,520.00
390033204	Fuel sales	98,004.35	571,245.63	1,550,000.00	2,000,000.00	3,300,000.00
390033212	Hangar leases - FBO	0.00	0.00	0.00	66,000.00	66,000.00
390033213	Hangar leases	100,408.48	98,616.68	95,355.00	56,000.00	55,585.00
390033214	Industrial land leases	15,530.98	15,530.98	15,531.00	15,531.00	15,531.00
390033218	Landing fees	35,763.59	51,191.31	56,302.00	56,302.00	50,651.00
390033227	Overtime reimbursement	21,892.75	19,071.25	21,600.00	24,600.00	21,600.00
390033243	Ramp leases	21,476.80	23,183.11	22,416.00	21,900.00	21,900.00
390033244	Ramp usage fee	5,398.69	5,551.31	5,400.00	5,400.00	6,000.00
390033260	T-hangar leases	38,410.00	35,395.00	36,180.00	36,180.00	39,600.00
390033262	Terminal building	44,252.04	44,592.60	43,486.00	58,000.00	61,090.00
390033296	Warehouse leases	3,684.63	4,122.29	4,096.00	6,846.00	6,846.00
	Category Total	606,229.57	1,114,114.03	2,108,042.00	2,611,063.00	3,939,169.00
36000 Interest						
390036100	Interest	0.00	6,551.16	1,008.00	1,110.00	1,001.00
	Category Total	0.00	6,551.16	1,008.00	1,110.00	1,001.00
37000 Miscellaneous						
390037125	FAA & NDA proceeds	1,253,376.45	4,882,316.02	9,255,345.00	8,977,931.00	9,015,345.00
390037180	Miscellaneous	9,586.20	23,719.67	500.00	3,500.00	500.00
390037181	Miscellaneous - FBO	0.00	0.00	0.00	6,000.00	6,000.00
390037198	Passenger facility charges	84,608.05	78,263.27	131,700.00	125,000.00	65,850.00
390037210	Sale of real estate	0.00	0.00	0.00	0.00	0.00
	Category Total	1,347,570.70	4,984,298.96	9,387,545.00	9,112,431.00	9,087,695.00
39000 Transfers						
390039100	Transfer, General Fund	0.00	0.00	0.00	0.00	0.00
390039105	Transfer, W&S (electrical)	155,441.05	580,721.90	1,100,000.00	1,720,880.00	604,864.00
	Category Total	155,441.05	580,721.90	1,100,000.00	1,720,880.00	604,864.00
	Total	2,109,241.32	6,685,686.05	12,596,595.00	13,445,484.00	13,632,729.00

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

Account	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
Airport - Operations	2,379,997.30	4,559,746.64	10,922,547.00	9,617,892.00	11,495,725.00
Airport - FBO	365,549.28	1,109,821.31	1,595,661.00	2,554,098.00	3,643,756.00
TOTAL EXPENDITURES	2,745,546.58	5,669,567.95	12,518,208.00	12,171,990.00	15,139,481.00

**CITY OF KEARNEY
KEARNEY REGIONAL AIRPORT – OPERATIONS
2022-2023 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

	2020-2021	2021-2022	2022-2023
Full Time			
Airport Director	0	1	1
Airport Manager	1	0	0
Airport Operations Lead	0	0	1
Airport Operations Worker	3	3	3
Airport Police Officer	.5	.5	.5
Aviation Support Coordinator	1	0	0

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Clean up old water storage area	396944100	\$10,000
2. New terminal (FAA)	396944100	\$8,000,000
3. Tear down old T-hanger	396944100	\$10,000
4. ARFF vehicle in-line foam testing apparatus (FAA)	396944157	\$100,000
5. Replace air com radios in snow plows	396944157	\$8,000
6. Two computers for snow plows	396944157	\$14,000
7. Replace 1998 Chevrolet pickup	396944157	\$32,000

**KEARNEY REGIONAL AIRPORT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
41000 Personal						
396941100	Salaries & wages	354,834.16	367,226.81	404,125.00	410,000.00	390,501.00
396941105	Salaries & wages, seasonal	0.00	0.00	9,600.00	9,600.00	9,600.00
396941110	FICA, Airport's share	26,280.48	27,330.10	31,650.00	32,099.00	30,100.00
396941125	Health & dental insurance	67,511.44	67,294.24	71,230.00	71,230.00	66,473.00
396941130	Pension	19,242.91	19,446.76	23,748.00	23,748.00	22,523.00
396941145	Police retirement	845.98	1,907.41	2,231.00	2,231.00	2,362.00
396941170	Workers comp. insurance	6,184.22	10,931.58	10,399.00	10,399.00	7,777.00
	Category Total	474,899.19	494,136.90	552,983.00	559,307.00	529,336.00
42000 Supplies, Materials and Contractual Services						
396942113	Agriculture lands and leases	20,769.87	37,530.21	40,000.00	76,000.00	50,000.00
396942115	Airport marketing	19,654.57	22,399.50	35,000.00	30,000.00	30,000.00
396942116	Airline subsidy	712,788.02	42,584.11	1,536,272.00	544,521.00	0.00
396942140	Audit fee	2,364.28	2,364.28	2,679.00	2,679.00	2,800.00
396942230	Clothing allowance	299.49	779.60	800.00	1,000.00	1,000.00
396942415	Fuel	7,505.06	16,524.88	16,000.00	22,000.00	25,000.00
396942465	Insurance, property & casualt	32,816.60	35,497.81	39,523.00	39,523.00	49,155.00
396942570	Office	1,578.93	1,572.62	1,300.00	1,300.00	1,500.00
396942620	Professional fees	12,924.30	25,177.30	20,000.00	30,000.00	25,000.00
396942670	Operations & maintenance	106,039.90	107,779.33	105,000.00	136,000.00	125,000.00
396942687	Runway deicer	38,437.20	65,029.26	55,000.00	25,000.00	55,000.00
396942688	Runway paint	0.00	0.00	0.00	0.00	19,000.00
396942830	Telephone service	6,765.78	8,624.58	7,500.00	8,900.00	9,500.00
396942837	Terminal supplies & maint.	27,928.44	28,422.46	33,200.00	30,000.00	33,200.00
396942860	Travel & training	2,916.55	3,250.06	4,000.00	5,900.00	4,000.00
396942910	Utilities	54,138.59	53,823.47	60,000.00	73,000.00	75,000.00
	Category Total	1,046,927.58	451,359.47	1,956,274.00	1,025,823.00	505,155.00
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	815,533.88	3,524,465.13	8,350,000.00	7,970,370.00	10,302,014.00
396944157	Equipment	37,416.65	84,565.14	58,070.00	57,172.00	154,000.00
	Category Total	852,950.53	3,609,030.27	8,408,070.00	8,027,542.00	10,456,014.00
	Total	2,379,997.30	4,559,746.64	10,922,547.00	9,617,892.00	11,495,725.00

**CITY OF KEARNEY
KEARNEY REGIONAL AIRPORT - FBO
2022-2023 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

	2020-2021	2021-2022	2022-2023
Full Time			
Administrative Assistant	0	1	1
Administrative Clerk	1	0	0
Airport Operations Worker	0	1	1
Assistant Airport Director	0	0	1
Aviation Service Technician, Senior	0	1	1
Aviation Support Specialist	0	1	1
FBO Manager	1	0	0
Secretary	0	1	0
Part Time			
Aviation Service Technician	5	5	5

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. FBO window replacement	397044100	\$100,000
2. Spray roof coating on new FBO building	397044100	\$8,000
3. Miscellaneous equipment	397044157	\$30,000

**KEARNEY REGIONAL AIRPORT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
41000 Personal						
397041100	Salaries & wages	38,036.84	97,909.19	177,928.00	190,000.00	321,201.00
397041110	FICA, Airport's share	2,819.90	7,388.89	13,611.00	14,535.00	24,572.00
397041125	Health & dental insurance	3,673.13	3,626.49	48,517.00	10,000.00	86,652.00
397041130	Pension	1,282.88	1,624.00	5,527.00	6,000.00	14,896.00
397041170	Workers comp. insurance	0.00	2,796.73	3,576.00	3,576.00	5,118.00
	Category Total	45,812.75	113,345.30	249,159.00	224,111.00	452,439.00
42000 Supplies, Materials and Contractual Services						
397042115	Marketing	2,154.98	3,020.50	5,000.00	9,000.00	6,000.00
397042197	Catering	0.00	1,766.24	5,000.00	5,000.00	5,000.00
397042230	Clothing allowance	7,847.72	3,263.96	4,000.00	5,500.00	6,000.00
397042305	Credit card service charge	0.00	0.00	0.00	0.00	0.00
397042403	Fuel flowage fee	2,964.80	10,524.64	40,960.00	34,000.00	48,000.00
397042415	Gas, oil, grease	15.19	150.23	1,000.00	1,000.00	1,000.00
397042420	Gas, oil, grease inventory	79,020.43	438,458.78	1,250,000.00	1,800,000.00	2,940,000.00
397042465	Insurance, property & casualty	0.00	0.00	3,042.00	3,042.00	4,317.00
397042570	Office	557.17	7,050.87	3,000.00	12,000.00	5,000.00
397042590	Other	5,610.30	184.25	2,000.00	2,000.00	2,000.00
397042620	Professional fees	0.00	1,768.35	0.00	7,500.00	5,000.00
397042790	Supplies	14,524.19	8,025.83	2,000.00	6,000.00	6,000.00
397042860	Travel & training	0.00	402.02	2,500.00	345.00	1,000.00
397042915	Vehicle repair	1,336.50	4,238.85	5,000.00	6,000.00	6,000.00
	Category Total	114,031.28	478,854.52	1,323,502.00	1,891,387.00	3,035,317.00
43000 Equipment Rental						
397043102	Equipment	18,300.00	61,200.00	18,000.00	21,600.00	18,000.00
	Category Total	18,300.00	61,200.00	18,000.00	21,600.00	18,000.00
44000 Capital Outlay						
397044100	Improvements	2,319.75	504.01	0.00	380,000.00	108,000.00
397044157	Equipment	185,085.50	455,917.48	5,000.00	37,000.00	30,000.00
	Category Total	187,405.25	456,421.49	5,000.00	417,000.00	138,000.00
	Total	365,549.28	1,109,821.31	1,595,661.00	2,554,098.00	3,643,756.00