

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
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
EXPENDITURES					
Personal Services	705,333.78	733,562.32	672,121.00	709,477.00	758,074.00
Supplies, Materials and Contractual Services	445,672.54	511,616.32	420,107.00	477,795.00	496,797.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	1,025.00	153,462.82	175,000.00	175,000.00	538,000.00
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	1,152,031.32	1,398,641.46	1,267,228.00	1,362,272.00	1,792,871.00
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	1,164,468.64	1,268,938.63	1,040,133.00	1,157,795.00	1,189,621.00
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	75,000.00	486,617.00	400,000.00	400,000.00	300,000.00
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	1,239,468.64	1,755,555.63	1,440,133.00	1,557,795.00	1,489,621.00
Beginning fund balance	0.00	87,437.32	289,169.32	444,351.49	639,874.49
Total cash available	1,239,468.64	1,842,992.95	1,729,302.32	2,002,146.49	2,129,495.49
Less total expenditures	1,152,031.32	1,398,641.46	1,267,228.00	1,362,272.00	1,792,871.00
Ending fund balance	87,437.32	444,351.49	462,074.32	639,874.49	336,624.49

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/14	46,540.71				
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	444,351.49	356,914.17			
09/30/23 (estimate)	639,874.49	195,523.00			
09/30/24 (budget)	336,624.49	(303,250.00)	313,717.75	22,906.74	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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
33000 Charges for Services						
300033130	Cart rental	272,976.17	288,624.91	250,986.00	258,556.00	268,715.00
300033150	Concessions	224,019.04	267,291.11	208,487.00	245,303.00	250,868.00
300033205	Golf lessons	19,817.65	13,793.01	10,000.00	10,000.00	15,000.00
300033210	Greens fees	450,009.18	488,315.11	418,473.00	452,622.00	454,944.00
300033235	Practice range	62,635.51	67,640.21	56,887.00	63,831.00	58,286.00
300033240	Pro shop	135,011.09	143,274.28	95,300.00	127,483.00	141,808.00
	Category Total	1,164,468.64	1,268,938.63	1,040,133.00	1,157,795.00	1,189,621.00
37000 Miscellaneous						
300037157	Lease proceeds	0.00	0.00	0.00	0.00	0.00
300037170	Lottery Trust Fund	75,000.00	486,617.00	400,000.00	400,000.00	300,000.00
300037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
	Category Total	75,000.00	486,617.00	400,000.00	400,000.00	300,000.00
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	1,239,468.64	1,755,555.63	1,440,133.00	1,557,795.00	1,489,621.00

**CITY OF KEARNEY
GOLF FUND ACCOUNT EXPENDITURE SUMMARY
2023 - 2024 BUDGET**

Account	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
Golf - Maintenance	526,599.55	708,069.52	686,013.00	732,093.00	809,733.00
Golf - Services	625,431.77	690,571.94	581,215.00	630,179.00	983,138.00
TOTAL EXPENDITURES	1,152,031.32	1,398,641.46	1,267,228.00	1,362,272.00	1,792,871.00

**CITY OF KEARNEY
GOLF COURSE - MAINTENANCE
2023-2024 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. The course is laid out on the bluffs of the Platte River Valley. Water challenges, grass berms, and sand bunkers are strategically placed throughout the course. Golf maintenance oversees the condition and upkeep of the course including mowing, fertilizing, irrigating, and landscaping.

PERSONNEL SCHEDULE

	2021-2022	2022-2023	2023-2024
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 Irrigation Satellite Boxes	305644100	\$85,000
2. Replace 2010 Toro complex mower	305644157	\$45,000
3. Replace Toro Sand Pro	305644157	\$28,000
4. Replace 4 2000 Club Car utility carts	305644157	\$60,000

**GOLF MAINTENANCE
EXPENDITURES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
41000 Personal						
305641100	Salaries & wages	208,395.20	191,049.81	190,465.00	194,000.00	202,176.00
305641105	Salaries & wages, seas.	64,910.67	75,168.01	54,161.00	85,000.00	87,500.00
305641110	FICA, City's share	20,183.76	19,616.29	18,714.00	21,343.00	22,161.00
305641125	Health & dental insurance	46,904.72	52,672.60	53,837.00	47,602.00	49,787.00
305641130	Pension	12,437.69	11,435.92	11,428.00	11,640.00	12,131.00
305641155	Unemployment	0.00	0.00	0.00	0.00	0.00
305641170	Workers comp. insurance	3,107.42	2,418.16	2,332.00	2,332.00	2,860.00
	Category Total	355,939.46	352,360.79	330,937.00	361,917.00	376,615.00
42000 Supplies, Materials and Contractual Services						
305642175	Building repairs	369.60	218.92	500.00	1,000.00	500.00
305642195	Cart paths	1,324.81	135.68	3,000.00	3,000.00	3,000.00
305642230	Clothing allowance	180.00	1,680.20	900.00	900.00	1,000.00
305642370	Equipment repairs	19,518.25	21,745.01	15,000.00	20,000.00	17,000.00
305642415	Gas, oil and grease	19,462.94	33,179.64	21,500.00	21,500.00	25,000.00
305642440	Ground maintenance	48,280.76	54,851.11	55,000.00	55,000.00	60,000.00
305642465	Insurance, property & casualty	5,948.87	5,921.28	7,576.00	7,576.00	11,268.00
305642475	Irrigation	16,280.87	16,726.92	21,000.00	21,000.00	21,000.00
305642535	Materials	2,802.10	3,972.70	3,000.00	4,000.00	4,500.00
305642545	Memberships	918.00	200.00	1,100.00	1,100.00	1,100.00
305642590	Other	1,675.77	1,329.04	1,000.00	1,000.00	1,000.00
305642715	Shop supplies	3,903.85	10,118.39	8,000.00	8,000.00	9,000.00
305642745	Small tools	0.00	311.34	1,000.00	4,000.00	1,500.00
305642830	Telephone service	830.60	794.37	2,000.00	1,000.00	1,000.00
305642860	Travel & training	0.00	0.00	1,000.00	600.00	1,000.00
305642895	Turf	1,059.00	2,124.50	2,000.00	2,000.00	3,750.00
305642910	Utilities	41,786.00	47,287.65	43,000.00	50,000.00	50,000.00
305642915	Vehicle repair	5,293.67	1,649.16	3,500.00	3,500.00	3,500.00
	Category Total	169,635.09	202,245.91	190,076.00	205,176.00	215,118.00
44000 Capital Outlay						
305644100	Improvements	0.00	0.00	0.00	0.00	85,000.00
305644157	Equipment	1,025.00	153,462.82	165,000.00	165,000.00	133,000.00
	Category Total	1,025.00	153,462.82	165,000.00	165,000.00	218,000.00
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	526,599.55	708,069.52	686,013.00	732,093.00	809,733.00

**CITY OF KEARNEY
GOLF COURSE - SERVICES
2023-2024 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

	2021-2022	2022-2023	2023-2024
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 72 Golf Carts	305744157	\$320,000

**GOLF SERVICES
EXPENDITURES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
41000 Personal						
305741100	Salaries & wages	183,738.80	198,095.60	170,461.00	170,461.00	184,594.00
305741105	Salaries & wages, seas.	91,393.12	113,739.32	111,413.00	111,413.00	126,356.00
305741110	FICA, City's share	20,192.42	23,165.92	21,563.00	21,563.00	23,788.00
305741125	Health & dental insurance	39,490.37	31,357.70	24,863.00	31,239.00	32,676.00
305741130	Pension	10,973.32	11,825.83	10,228.00	10,228.00	10,794.00
305741155	Unemployment	0.00	0.00	0.00	0.00	0.00
305741170	Workers comp. insurance	3,606.29	3,017.16	2,656.00	2,656.00	3,251.00
Category Total		349,394.32	381,201.53	341,184.00	347,560.00	381,459.00
42000 Supplies, Materials and Contractual Services						
305742110	Advertising	2,000.36	386.07	4,800.00	4,800.00	3,300.00
305742140	Audit fees	2,364.28	2,678.58	2,679.00	2,679.00	2,679.00
305742175	Building repairs	1,387.49	2,071.76	3,000.00	8,500.00	8,550.00
305742220	Cleaning services	4,680.00	4,680.00	5,080.00	4,680.00	4,680.00
305742235	Pro shop inventory	91,761.24	111,609.46	72,130.00	80,000.00	82,130.00
305742280	Concession inventory	117,146.12	132,673.85	93,730.00	125,000.00	125,000.00
305742305	Credit card service charge	24,600.28	27,916.57	20,000.00	20,000.00	22,000.00
305742330	Dues & publications	5,494.00	1,374.00	2,150.00	2,150.00	2,450.00
305742370	Equipment repairs	1,638.80	628.20	1,000.00	1,000.00	1,000.00
305742465	Insurance, property & casualty	5,696.36	4,965.90	4,552.00	4,552.00	5,032.00
305742545	Memberships	11,180.00	6,269.00	9,500.00	9,500.00	9,500.00
305742590	Other	3,455.83	4,407.71	1,500.00	1,500.00	1,500.00
305742605	Postage	42.17	36.75	100.00	100.00	100.00
305742610	Printing	283.69	3,975.97	1,550.00	1,000.00	1,300.00
305742745	Small tools	0.00	0.00	300.00	300.00	300.00
305742790	Supplies	811.64	1,969.70	1,000.00	1,500.00	2,000.00
305742830	Telephone service	3,495.19	3,626.89	2,160.00	5,358.00	5,358.00
305742860	Travel & training	0.00	100.00	4,800.00	0.00	4,800.00
Category Total		276,037.45	309,370.41	230,031.00	272,619.00	281,679.00
44000 Capital Outlay						
305744100	Improvements	0.00	0.00	0.00	0.00	0.00
305744157	Equipment	0.00	0.00	10,000.00	10,000.00	320,000.00
Category Total		0.00	0.00	10,000.00	10,000.00	320,000.00
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		625,431.77	690,571.94	581,215.00	630,179.00	983,138.00

**CITY OF KEARNEY
SANITATION FUND SUMMARY
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
EXPENDITURES					
Personal Services	2,658,861.33	2,933,445.20	2,967,383.00	2,990,471.00	3,253,303.00
Supplies, Materials and Contractual Services	1,640,336.82	1,815,579.37	1,736,528.00	1,754,711.00	1,843,044.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	502,777.17	526,009.45	1,396,871.00	430,000.00	1,825,942.00
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	4,801,975.32	5,275,034.02	6,100,782.00	5,175,182.00	6,922,289.00
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	4,517,853.93	4,766,093.10	4,846,450.00	5,010,348.00	5,361,072.55
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	10,740.17	4,136.51	7,234.00	43,902.00	89,748.00
Miscellaneous	385,638.48	600,154.13	300,000.00	200,000.00	250,000.00
Intergovernmental - State	223,429.25	0.00	20,000.00	47,926.00	25,000.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	5,137,661.83	5,370,383.74	5,173,684.00	5,302,176.00	5,725,820.55
Beginning fund balance	2,025,204.32	2,360,890.83	2,103,329.83	2,456,240.55	2,583,234.55
Total cash available	7,162,866.15	7,731,274.57	7,277,013.83	7,758,416.55	8,309,055.10
Less total expenditures	4,801,975.32	5,275,034.02	6,100,782.00	5,175,182.00	6,922,289.00
Ending fund balance	2,360,890.83	2,456,240.55	1,176,231.83	2,583,234.55	1,386,766.10

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/14	1,241,856.70				
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	2,456,240.55	95,349.72			
09/30/23 (estimate)	2,583,234.55	126,994.00			
09/30/24 (budget)	1,386,766.10	(1,196,468.45)	1,274,086.75	112,679.35	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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
33000 Charges for Service						
310033145	Commercial charges	1,241,962.29	1,275,773.47	1,342,960.00	1,319,165.00	1,411,506.55
310033170	Container sales	19,270.00	17,260.00	15,000.00	15,000.00	16,050.00
310033197	Delinquency fee	16,983.87	18,145.63	17,000.00	17,000.00	18,190.00
310033199	Dumpster fee	15,644.17	13,880.67	15,000.00	10,000.00	10,700.00
310033225	Multi family charges	613,150.97	643,721.05	664,915.00	673,387.00	720,524.00
310033254	Residential special pick-up fee	1,434.89	2,958.54	2,000.00	4,000.00	4,280.00
310033255	Residential charges	1,541,457.57	1,605,398.25	1,661,715.00	1,701,644.00	1,820,759.00
310033256	Roll-off boxes	331,375.14	372,390.38	340,000.00	375,000.00	401,250.00
310033258	Tax exempt charges	273,808.87	317,602.79	312,860.00	370,152.00	396,063.00
310033293	Yard waste	462,766.16	498,962.32	475,000.00	525,000.00	561,750.00
Category Total		4,517,853.93	4,766,093.10	4,846,450.00	5,010,348.00	5,361,072.55
36000 Interest						
310036100	Interest	10,740.17	4,136.51	7,234.00	43,902.00	89,748.00
Category Total		10,740.17	4,136.51	7,234.00	43,902.00	89,748.00
37000 Miscellaneous						
310037180	Miscellaneous	39,350.00	0.00	0.00	0.00	0.00
310037213	Sale of recyclables	346,288.48	600,154.13	300,000.00	200,000.00	250,000.00
Category Total		385,638.48	600,154.13	300,000.00	200,000.00	250,000.00
38000 Intergovernmental - State						
310038145	State grants	223,429.25	0.00	20,000.00	47,926.00	25,000.00
Category Total		223,429.25	0.00	20,000.00	47,926.00	25,000.00
Total		5,137,661.83	5,370,383.74	5,173,684.00	5,302,176.00	5,725,820.55

**CITY OF KEARNEY
SANITATION - COLLECTION
2023-2024 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

	2021-2022	2022-2023	2023-2024
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	19	19	20
Maintenance Worker	2	2	2
Office Manager	1	1	1
Recycling Processor	2	1	1
Recycling Processor, Lead	0	1	1
Refuse Worker	3	3	3
Sanitation Foreman	1	1	1
Sanitation Supervisor	.5	.5	0
Sanitation Superintendent	0	0	1
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	\$25,000
2. Replace 2001 Volvo front load (FY23 carryover)	313044157	\$303,227
3. Replace 2013 Peterbilt side load (FY23 carryover)	313044157	\$363,258

4. Replace 2010 Autocar curbtender(FY23 carryover)	313044157	\$363,258
5. Replace 2012 Freightliner packer truck	313044157	\$260,000
6. Replace 2013 Peterbilt NewWay side load	313044157	\$380,000
7. Replace Chevrolet pickup	313044157	\$60,000
8. Replace Yale forklift (1/2 state grant)	313044157	\$50,000
9. Two open top roll-off boxes	313044157	\$20,000

**SANITATION COLLECTION FUND
EXPENDITURES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
41000 Personal						
313041100	Salaries & wages	1,877,317.29	2,105,688.41	2,149,737.00	2,149,738.00	2,305,534.00
313041110	FICA, City's share	136,501.72	153,333.04	164,455.00	164,455.00	176,373.00
313041125	Health & dental insurance	449,842.83	484,236.76	461,352.00	489,486.00	552,271.00
313041130	Pension	89,165.76	95,938.21	100,727.00	100,727.00	109,728.00
313041155	Unemployment	0.00	0.00	5,000.00	0.00	5,000.00
313041170	Workers comp. insurance	106,033.73	94,248.78	86,112.00	86,065.00	104,397.00
	Category Total	2,658,861.33	2,933,445.20	2,967,383.00	2,990,471.00	3,253,303.00
42000 Supplies, Materials and Contractual Supplies						
313042105	Administrative	100,000.00	110,000.00	111,000.00	111,000.00	105,000.00
313042140	Audit fees	2,364.28	2,678.58	2,679.00	2,679.00	2,800.00
313042143	Baling wire	0.00	16,641.60	15,000.00	22,000.00	25,000.00
313042175	Building repairs	26,195.06	16,675.41	11,000.00	11,000.00	11,000.00
313042199	CDL incentive	0.00	0.00	0.00	0.00	5,000.00
313042220	Cleaning services	0.00	125.42	1,800.00	500.00	500.00
313042230	Clothing allowance	18,178.64	18,859.19	18,000.00	18,000.00	20,250.00
313042295	Containers	129,402.16	142,120.62	150,000.00	150,000.00	150,605.00
313042305	Credit card service charge	17,405.75	21,374.60	19,000.00	26,000.00	26,000.00
313042350	Engineering	300.00	0.00	1,000.00	1,000.00	1,000.00
313042415	Gas, oil and grease	177,216.52	291,227.74	250,000.00	250,000.00	280,000.00
313042465	Insurance, property & casualty	55,800.49	39,203.73	40,049.00	40,032.00	63,389.00
313042525	Maintenance agreements	26,490.83	27,575.59	28,000.00	30,000.00	30,000.00
313042575	Office supplies	6,097.38	4,865.12	8,500.00	8,500.00	8,500.00
313042590	Other	23,417.25	25,254.40	25,000.00	25,000.00	25,000.00
313042605	Postage	24,474.82	27,352.43	30,000.00	30,000.00	30,000.00
313042655	Recyclable shipping	69,174.00	63,391.00	69,000.00	69,000.00	69,000.00
313042830	Telephone service	4,024.07	3,443.42	5,000.00	5,000.00	5,000.00
313042840	Tipping fee	562,215.28	559,114.47	570,000.00	570,000.00	570,000.00
313042860	Travel & training	312.00	590.00	1,000.00	1,000.00	1,000.00
313042910	Utilities	26,531.17	32,613.16	30,500.00	34,000.00	34,000.00
313042915	Vehicle repair	370,737.12	412,472.89	350,000.00	350,000.00	380,000.00
	Category Total	1,640,336.82	1,815,579.37	1,736,528.00	1,754,711.00	1,843,044.00
44000 Capital Outlay						
313044100	Improvements	53,185.46	495.00	80,000.00	30,000.00	25,000.00
313044157	Equipment	449,591.71	525,514.45	1,316,871.00	400,000.00	1,800,942.00
	Category Total	502,777.17	526,009.45	1,396,871.00	430,000.00	1,825,942.00
	Total	4,801,975.32	5,275,034.02	6,100,782.00	5,175,182.00	6,922,289.00

**CITY OF KEARNEY
SOLID WASTE DISPOSAL FACILITIES OPERATION AND MAINTENANCE FUND
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
EXPENDITURES					
Personal Services	811,046.85	809,883.31	814,875.00	816,608.00	862,177.00
Supplies, Materials and Contractual Services	762,240.91	949,111.47	911,789.00	1,076,107.00	1,047,845.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	35,085.86	1,335,333.34	673,080.00	675,280.00	225,000.00
Debt Servicing	0.00	0.00	0.00	0.00	76,707.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,608,373.62	3,094,328.12	2,399,744.00	2,567,995.00	2,211,729.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	1,696,243.62	1,704,943.13	1,750,000.00	1,820,000.00	2,085,000.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	9,622.92	4,212.44	2,648.00	16,071.00	17,147.00
Miscellaneous	0.00	445,775.00	348,080.00	348,330.00	0.00
Intergovernmental - State	47,055.47	40,537.00	0.00	47,926.00	150,000.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,752,922.01	2,195,467.57	2,100,728.00	2,232,327.00	2,252,147.00
Beginning fund balance	1,529,176.66	1,673,725.05	777,125.05	774,864.50	439,196.50
Total cash available	3,282,098.67	3,869,192.62	2,877,853.05	3,007,191.50	2,691,343.50
Less total expenditures	1,608,373.62	3,094,328.12	2,399,744.00	2,567,995.00	2,211,729.00
Ending fund balance	1,673,725.05	774,864.50	478,109.05	439,196.50	479,614.50

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/14	2,622,483.98				
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	774,864.50	(898,860.55)			
09/30/23 (estimate)	439,196.50	(335,668.00)			
09/30/24 (budget)	479,614.50	40,418.00	477,505.50	2,109.00	0.00

The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the 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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
33000 Charges for Services						
320033265	Tipping fee - Kearney	562,215.28	559,114.47	570,000.00	570,000.00	570,000.00
320033270	Tipping fee - others	1,134,028.34	1,145,828.66	1,180,000.00	1,250,000.00	1,515,000.00
	Category Total	1,696,243.62	1,704,943.13	1,750,000.00	1,820,000.00	2,085,000.00
36000 Interest						
320036100	Interest	9,622.92	4,212.44	2,648.00	16,071.00	17,147.00
	Category Total	9,622.92	4,212.44	2,648.00	16,071.00	17,147.00
37000 Miscellaneous						
320037153	Insurance proceeds	0.00	439,000.00	0.00	0.00	0.00
320037157	Lease/purchase proceeds	0.00	0.00	348,080.00	348,330.00	0.00
320037180	Miscellaneous	0.00	6,775.00	0.00	0.00	0.00
	Category Total	0.00	445,775.00	348,080.00	348,330.00	0.00
38000 Intergovernmental - State						
320038145	State grants	47,055.47	40,537.00	0.00	47,926.00	150,000.00
	Category Total	47,055.47	40,537.00	0.00	47,926.00	150,000.00
	Total	1,752,922.01	2,195,467.57	2,100,728.00	2,232,327.00	2,252,147.00

**CITY OF KEARNEY
KEARNEY AREA SOLID WASTE AGENCY
OPERATION AND MAINTENACE
2023-2024 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 Landfill is governed by the Kearney Area Solid Waste Agency Board which is composed of City Council members, Administrative Staff and County Officials. The Landfill serves Buffalo County and surrounding areas and is expected to have a lifespan of approximately 25 years.

PERSONNEL SCHEDULE

	2021-2022	2022-2023	2023-2024
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 Foreman	0	0	1
Landfill Operator	1	1	1
Maintenance Worker – SWDF	1	1	1
Sanitation Supervisor	.5	.5	0
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. Compost turner (1/2 state grant)	323144157	\$200,000
2. Litter control fencing	323144157	\$20,000
3. Tarps for tarping machine	323144157	\$5,000

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

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
41000 Personal						
323141100	Salaries & wages	621,738.32	632,906.76	638,322.00	640,000.00	666,409.00
323141110	FICA, City's share	45,828.71	46,708.27	48,832.00	48,960.00	50,980.00
323141125	Health & dental insurance	92,467.94	88,564.75	86,400.00	86,000.00	102,431.00
323141130	Pension	30,644.28	29,254.34	28,666.00	29,000.00	29,792.00
323141155	Unemployment	0.00	0.00	0.00	0.00	0.00
323141170	Workers comp. insurance	20,367.60	12,449.19	12,655.00	12,648.00	12,565.00
	Category Total	811,046.85	809,883.31	814,875.00	816,608.00	862,177.00
42000 Supplies, Materials and Contractual Services						
323142105	Administrative	32,016.43	31,000.00	31,000.00	31,000.00	29,000.00
323142140	Audit fees	2,364.28	2,678.58	2,700.00	2,679.00	2,800.00
323142175	Building repairs	20,745.64	23,318.43	6,900.00	20,000.00	8,000.00
323142225	Closure/postclosure fund	141,531.57	212,068.17	213,000.00	305,275.00	310,000.00
323142230	Clothing allowance	2,962.04	3,435.34	4,000.00	4,000.00	4,500.00
323142265	Composting & grinding	49,868.87	101,205.00	80,000.00	110,000.00	100,000.00
323142290	Consulting & engineering	7,985.34	438.31	5,000.00	6,000.00	8,000.00
323142305	Credit card service charge	11,109.62	12,952.04	11,000.00	12,500.00	12,500.00
323142360	Environmental monitoring	21,144.21	27,701.06	35,000.00	35,000.00	35,000.00
323142415	Gas, oil and grease	68,552.62	109,304.51	85,000.00	100,000.00	100,000.00
323142453	HHW disposal	0.00	8,291.00	17,500.00	17,500.00	17,500.00
323142465	Insurance, property & casualty	17,140.60	16,005.15	17,389.00	18,064.00	24,045.00
323142495	Landfill maintenance	65,572.91	18,574.92	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	26,028.11	29,192.02	30,000.00	30,589.00	31,000.00
323142575	Office supplies	10,326.25	4,710.88	7,500.00	7,500.00	7,500.00
323142580	Other operating expense	2,642.89	3,686.24	3,000.00	3,500.00	3,000.00
323142605	Postage	2,043.98	1,967.74	3,000.00	3,000.00	3,000.00
323142765	State disposal fee	80,777.20	78,677.18	83,000.00	83,000.00	84,000.00
323142830	Telephone Service	576.01	614.56	1,000.00	1,000.00	1,000.00
323142843	Tire disposal	16,272.80	71,394.99	40,000.00	40,000.00	60,000.00
323142860	Travel & training expense	1,696.95	1,057.10	500.00	500.00	2,000.00
323142910	Utilities	17,760.14	24,803.16	20,000.00	30,000.00	30,000.00
323142915	Vehicle repair	163,122.45	166,035.09	180,300.00	180,000.00	140,000.00
	Category Total	762,240.91	949,111.47	911,789.00	1,076,107.00	1,047,845.00
44000 Capital Outlay						
323144100	Improvements	26,275.43	116,237.78	0.00	0.00	0.00
323144157	Equipment	8,810.43	1,219,095.56	673,080.00	675,280.00	225,000.00
	Category Total	35,085.86	1,335,333.34	673,080.00	675,280.00	225,000.00
45000 Debt Servicing						
323145135	Lease Payment	0.00	0.00	0.00	0.00	76,707.00
	Category Total	0.00	0.00	0.00	0.00	76,707.00
	Total	1,608,373.62	3,094,328.12	2,399,744.00	2,567,995.00	2,211,729.00

CITY OF KEARNEY
SANITARY SEWER OPERATION AND MAINTENANCE FUND SUMMARY
2023 - 2024 BUDGET

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
EXPENDITURES					
Personal Services	1,131,781.34	1,195,728.51	1,287,019.00	1,297,475.00	1,302,563.00
Supplies, Materials and Contractual Services	1,050,079.40	987,225.91	1,245,367.00	1,330,068.00	1,389,299.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	39,292.73	155,869.78	257,000.00	257,230.00	198,500.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,221,153.47	2,338,824.20	2,789,386.00	2,884,773.00	2,890,362.00
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	2,221,153.47	2,338,824.20	2,789,386.00	2,884,773.00	2,890,362.00
TOTAL REVENUES	2,221,153.47	2,338,824.20	2,789,386.00	2,884,773.00	2,890,362.00
Beginning fund balance	0.00	0.00	0.00	0.00	0.00
Total cash available	2,221,153.47	2,338,824.20	2,789,386.00	2,884,773.00	2,890,362.00
Less total expenditures	2,221,153.47	2,338,824.20	2,789,386.00	2,884,773.00	2,890,362.00
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	
09/30/14	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	0.00	0.00			
09/30/23 (estimate)	0.00	0.00			
09/30/24 (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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
39000 Transfers						
340039120	Transfer, Ret. Rev. Fund	2,221,153.47	2,338,824.20	2,789,386.00	2,884,773.00	2,890,362.00
Category Total		2,221,153.47	2,338,824.20	2,789,386.00	2,884,773.00	2,890,362.00
Total		2,221,153.47	2,338,824.20	2,789,386.00	2,884,773.00	2,890,362.00

CITY OF KEARNEY
SANITARY SEWER OPERATION AND MAINTENANCE ACCOUNT EXPENDITURE SUMMARY
2023 - 2024 BUDGET

Account	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
Sanitary Sewer - Treatment	1,145,562.24	1,270,684.10	1,554,324.00	1,569,871.00	1,573,819.00
Sanitary Sewer - Collection	474,390.68	412,132.39	560,506.00	633,418.00	600,154.00
Sanitary Sewer - Administration	601,200.55	656,007.71	674,556.00	681,484.00	716,389.00
TOTAL EXPENDITURES	2,221,153.47	2,338,824.20	2,789,386.00	2,884,773.00	2,890,362.00

**CITY OF KEARNEY
SANITARY SEWER - TREATMENT
2023-2024 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 created annually at the plant and disposed of at the Landfill. This Division also maintains 14 lift stations in the system.

	2021-2022	2022-2023	2023-2024
Full Time			
Laboratory Technician	1	1	1
SCADA Technician	1	0	0
Wastewater Treatment Plant Foreman	1	1	1
Wastewater Treatment Plant Lead Operator	0	0	0
Wastewater Treatment Plant Operator	4	4	4
Wastewater Treatment Plant Operator II	0	0	0
Wastewater Treatment Plant Superintendent	1	1	1

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Lift station 13 rehabilitation	346044100	\$50,000
2. Laboratory Spectrometer	346044157	\$7,000
3. Potable Generator Trailer Mount	346044157	\$90,000

**SANITARY SEWER - TREATMENT
EXPENDITURES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
41000 Personal						
346041100	Salaries & wages	435,642.72	458,045.38	491,273.00	491,273.00	468,775.00
346041110	FICA, City's share	32,100.43	33,240.88	37,582.00	37,582.00	35,861.00
346041125	Health & dental insurance	77,529.75	118,488.50	110,931.00	123,777.00	135,497.00
346041130	Pension	21,268.39	21,988.96	23,385.00	23,385.00	22,118.00
346041155	Unemployment	0.00	0.00	2,500.00	2,500.00	2,500.00
346041170	Workers comp. insurance	8,941.44	8,223.26	8,654.00	8,654.00	10,164.00
Category Total		575,482.73	639,986.98	674,325.00	687,171.00	674,915.00
42000 Supplies, Materials and Contractual Services						
346042175	Building repairs	56,816.84	27,744.24	40,000.00	40,000.00	40,000.00
346042200	Chemicals	89,483.17	72,146.79	150,000.00	150,000.00	175,000.00
346042230	Clothing allowance	2,970.12	6,025.40	6,936.00	6,700.00	7,336.00
346042415	Gas, oil and grease	9,625.97	18,151.22	17,000.00	18,000.00	19,000.00
346042465	Insurance, property & casualty	35,522.38	29,822.86	29,063.00	30,000.00	55,568.00
346042490	Laboratory work	9,746.19	9,675.76	12,000.00	12,000.00	12,000.00
346042535	Materials	6,182.57	6,647.51	10,000.00	10,000.00	10,000.00
346042620	Professional fees	3,292.75	480.00	5,000.00	5,000.00	5,000.00
346042670	Repairs and maintenance	121,606.69	91,970.17	138,000.00	134,000.00	138,000.00
346042745	Small tools	6,883.99	7,378.92	6,000.00	6,000.00	6,000.00
346042860	Travel and training	4,451.00	4,428.75	4,000.00	9,000.00	9,000.00
346042910	Utilities	181,347.21	193,863.44	230,000.00	230,000.00	235,000.00
346042915	Vehicle repair	26,506.63	22,952.56	30,000.00	30,000.00	40,000.00
Category Total		554,435.51	491,287.62	677,999.00	680,700.00	751,904.00
44000 Capital Outlay						
346044100	Improvements	0.00	0.00	10,000.00	10,000.00	50,000.00
346044157	Equipment	15,644.00	139,409.50	192,000.00	192,000.00	97,000.00
Category Total		15,644.00	139,409.50	202,000.00	202,000.00	147,000.00
Total		1,145,562.24	1,270,684.10	1,554,324.00	1,569,871.00	1,573,819.00

**CITY OF KEARNEY
SANITARY SEWER - COLLECTION
2023-2024 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.

	2021-2022	2022-2023	2023-2024
Full Time			
Maintenance Worker	0	0	0
Utilities Maintenance Worker	4	4	4

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. GIS aerial photography (1/2 of cost)	346144157	\$16,500
2. Asset inventory project	346144157	\$30,000

**SANITARY SEWER - COLLECTION
EXPENDITURES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
41000 Personal						
346141100	Salaries & wages	210,808.08	190,256.02	234,910.00	234,910.00	248,225.00
346141110	FICA, City's share	15,082.72	13,694.37	17,971.00	17,971.00	18,989.00
346141125	Health & dental insurance	69,024.59	54,341.96	69,737.00	69,737.00	58,623.00
346141130	Pension	5,281.61	2,855.54	4,524.00	4,524.00	4,817.00
346141155	Unemployment	0.00	0.00	2,500.00	2,500.00	2,500.00
346141170	Workers comp. insurance	8,949.35	7,980.76	7,176.00	7,176.00	7,858.00
	Category Total	309,146.35	269,128.65	336,818.00	336,818.00	341,012.00
42000 Supplies, Materials and Contractual Services						
346142175	Building repairs	4,768.64	9,857.39	6,000.00	6,000.00	6,000.00
346142199	CDL Incentive	0.00	0.00	0.00	0.00	800.00
346142230	Clothing allowance	1,827.08	1,452.91	1,600.00	1,600.00	1,800.00
346142370	Equipment repairs	102.19	2,351.90	16,000.00	16,000.00	32,000.00
346142415	Gas, oil and grease	6,468.89	11,731.13	10,000.00	12,000.00	15,000.00
346142465	Insurance, property & casualty	6,795.56	4,047.35	4,200.00	5,500.00	6,657.00
346142470	Inventory	5,187.88	5,789.71	6,500.00	6,500.00	5,500.00
346142535	Materials	1,127.27	2,331.21	2,500.00	3,500.00	2,500.00
346142620	Professional fees	16,624.48	10,821.50	28,388.00	28,000.00	21,385.00
346142670	Repairs and maintenance	69,011.66	50,996.43	65,000.00	65,000.00	60,000.00
346142745	Small tools	6,957.12	3,073.16	10,000.00	12,000.00	17,000.00
346142860	Travel and training	1,478.75	2,001.19	4,000.00	4,000.00	4,000.00
346142915	Vehicle repair	24,997.81	22,723.97	33,000.00	100,000.00	40,000.00
	Category Total	145,347.33	127,177.85	187,188.00	260,100.00	212,642.00
44000 Capital Outlay						
346144100	Improvements	0.00	0.00	0.00	0.00	0.00
346144157	Equipment	19,897.00	15,825.89	36,500.00	36,500.00	46,500.00
	Category Total	19,897.00	15,825.89	36,500.00	36,500.00	46,500.00
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	474,390.68	412,132.39	560,506.00	633,418.00	600,154.00

**CITY OF KEARNEY
SANITARY SEWER - ADMINISTRATION
2023-2024 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

	<i>2021-2022</i>	<i>2022-2023</i>	<i>2023-2024</i>
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	.25	.25	.25
GIS Technician	.5	.5	.5

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Replace Utilities Admin office ceiling and lights	346244100	\$5,000

**SANITARY SEWER - ADMINISTRATION
EXPENDITURES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
41000 Personal						
346241100	Salaries & wages	179,951.47	207,678.08	193,831.00	200,000.00	202,368.00
346241110	FICA, City's share	12,210.63	14,127.84	14,828.00	15,300.00	15,481.00
346241125	Health & dental insurance	43,968.02	52,104.12	53,901.00	47,000.00	54,905.00
346241130	Pension	10,785.14	12,473.62	11,630.00	11,000.00	12,142.00
346241155	Unemployment	0.00	0.00	1,500.00	0.00	1,500.00
346241170	Workers comp. insurance	237.00	229.22	186.00	186.00	240.00
Category Total		247,152.26	286,612.88	275,876.00	273,486.00	286,636.00
42000 Supplies, Materials and Contractual Services						
346242105	Administrative	50,500.00	53,000.00	54,000.00	54,000.00	47,000.00
346242140	Audit fees	2,364.28	2,678.58	2,700.00	2,700.00	2,800.00
346242305	Credit card service charge	17,148.75	21,099.12	19,000.00	19,000.00	20,000.00
346242455	In lieu of tax	177,612.84	184,990.13	185,000.00	192,288.00	218,421.00
346242465	Insurance, property & casualty	2,489.78	2,990.75	3,055.00	3,055.00	4,032.00
346242525	Maintenance agreements	26,010.84	27,175.59	28,000.00	29,289.00	29,000.00
346242575	Office supplies	4,800.22	1,289.86	12,000.00	12,000.00	12,000.00
346242590	Other	717.09	838.78	2,000.00	2,000.00	2,000.00
346242605	Postage	24,474.82	27,352.43	28,000.00	28,000.00	29,000.00
346242630	Publicity, economic dev.	37,500.00	38,625.00	38,625.00	38,625.00	52,500.00
346242860	Travel & training	0.00	519.15	0.00	311.00	0.00
346242910	Utilities	6,677.94	8,201.05	7,800.00	8,000.00	8,000.00
Category Total		350,296.56	368,760.44	380,180.00	389,268.00	424,753.00
44000 Capital Outlay						
346244100	Improvements	0.00	0.00	18,500.00	18,500.00	0.00
346244157	Equipment	3,751.73	634.39	0.00	230.00	5,000.00
Category Total		3,751.73	634.39	18,500.00	18,730.00	5,000.00
Total		601,200.55	656,007.71	674,556.00	681,484.00	716,389.00

**CITY OF KEARNEY
SANITARY SEWER RETAINED REVENUES FUND SUMMARY
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	89,890.94	51,236.09	216,143.00	74,097.00	144,330.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	2,206,748.80	2,570,785.32	26,724,362.00	17,410,613.00	19,908,331.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	6,850,086.49	6,624,522.81	10,195,710.47	10,192,523.97	8,961,338.26
TOTAL EXPENDITURES	9,146,726.23	9,246,544.22	37,136,215.47	27,677,233.97	29,013,999.26
REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	7,490,175.04	8,845,624.84	9,133,847.00	9,501,232.50	9,879,937.50
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	18,545.91	36,251.31	254,200.00	5,700.00	255,700.00
Interest	25,334.75	13,522.91	17,649.00	107,109.00	151,040.00
Miscellaneous	694,016.26	2,619,673.23	26,327,601.00	17,290,077.00	19,150,802.00
Intergovernmental - State Transfers	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
TOTAL REVENUES	8,228,071.96	11,515,072.29	35,733,297.00	26,904,118.50	29,437,479.50
Beginning fund balance	4,629,327.44	3,710,673.17	4,766,759.90	5,979,201.24	5,206,085.77
Total cash available	12,857,399.40	15,225,745.46	40,500,056.90	32,883,319.74	34,643,565.27
Less total expenditures	9,146,726.23	9,246,544.22	37,136,215.47	27,677,233.97	29,013,999.26
Ending fund balance	3,710,673.17	5,979,201.24	3,363,841.43	5,206,085.77	5,629,566.01

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/14	1,953,953.72				
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	5,979,201.24	2,268,528.07			
09/30/23 (estimate)	5,206,085.77	(773,115.47)			
09/30/24 (budget)	5,629,566.01	423,480.24	633,096.50	4,996,469.51	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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
33000 Charges for Services						
350033145	Commercial charges	1,063,566.69	1,079,058.11	1,089,816.00	1,193,811.00	1,283,347.00
350033165	Connection fees	59,847.57	62,405.58	0.00	18,000.00	0.00
350033197	Delinquency fee	14,138.72	15,194.42	15,000.00	15,000.00	15,000.00
350033200	Electrical dist. system	3,734,267.62	4,927,142.37	5,198,394.00	5,099,819.50	5,168,893.50
350033225	Multi family charges	640,758.57	649,600.41	674,999.00	772,596.00	830,541.00
350033255	Residential charges	1,666,978.14	1,738,978.12	1,827,009.00	1,942,006.00	2,087,656.00
350033258	Tax exempt charges	310,617.73	373,245.83	328,629.00	460,000.00	494,500.00
	Category Total	7,490,175.04	8,845,624.84	9,133,847.00	9,501,232.50	9,879,937.50
35000 Special Assessments						
350035100	Assessment interest	2,095.93	848.13	200.00	0.00	0.00
350035105	Developer deposits	0.00	0.00	250,000.00	0.00	250,000.00
350035110	Special assessments	16,449.98	35,403.18	4,000.00	5,700.00	5,700.00
	Category Total	18,545.91	36,251.31	254,200.00	5,700.00	255,700.00
36000 Interest						
350036100	Interest	25,334.75	13,522.91	17,649.00	107,109.00	151,040.00
	Category Total	25,334.75	13,522.91	17,649.00	107,109.00	151,040.00
37000 Miscellaneous						
350037105	Bond proceeds	638,731.17	2,520,554.00	26,174,362.00	17,139,275.00	19,000,000.00
350037109	CRA contribution	32,744.09	81,291.98	133,239.00	140,802.00	140,802.00
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	22,541.00	17,827.25	20,000.00	10,000.00	10,000.00
	Category Total	694,016.26	2,619,673.23	26,327,601.00	17,290,077.00	19,150,802.00
39000 Transfers						
350039100	Transfers from other funds	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	8,228,071.96	11,515,072.29	35,733,297.00	26,904,118.50	29,437,479.50

**CITY OF KEARNEY
SANITARY SEWER RETAINED REVENUES
2023-2024 BUDGET**

DESCRIPTION

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

NOTABLE EXPENDITURES

	<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1.	Miscellaneous sewer districts	356344110	\$500,000
2.	WWTP Phase II	356344110	\$19,000,000
3.	Infrastructure reimbursements	356344110	\$353,331
4.	UNMC Rural Ed Health building (1 of 15)	356344110	\$55,000

**SANITARY SEWER RETAINED REVENUES FUND
EXPENDITURES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
42000 Supplies, Materials and Contractual Services						
356342105	Administrative	89,796.31	51,236.09	214,143.00	74,097.00	142,330.00
356342590	Other	94.63	0.00	2,000.00	0.00	2,000.00
	Category Total	89,890.94	51,236.09	216,143.00	74,097.00	144,330.00
44000 Capital Outlay						
356344110	Construction-in-progress	2,206,748.80	2,570,785.32	26,724,362.00	17,410,613.00	19,908,331.00
	Category Total	2,206,748.80	2,570,785.32	26,724,362.00	17,410,613.00	19,908,331.00
49000 Transfers						
356349110	Transfer, Sewer O & M Fund	2,221,153.47	2,338,824.20	2,789,386.00	2,884,773.00	2,890,362.00
356349120	Transfer, G.F. (Electrical)	3,734,267.62	3,272,127.37	5,198,393.00	5,099,819.50	5,168,893.50
356349125	Transfer, Revenue Bond Fund	894,665.40	1,013,571.24	2,207,931.47	2,207,931.47	902,082.76
	Category Total	6,850,086.49	6,624,522.81	10,195,710.47	10,192,523.97	8,961,338.26
	Total	9,146,726.23	9,246,544.22	37,136,215.47	27,677,233.97	29,013,999.26

**CITY OF KEARNEY
SEWER REVENUE BOND FUND SUMMARY
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	5,290.36	8,000.00	10,000.00	10,000.00	10,000.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	1,054,266.63	900,754.04	2,163,629.00	998,293.00	2,033,357.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,059,556.99	908,754.04	2,173,629.00	1,008,293.00	2,043,357.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	1,046,525.18	1,013,571.24	2,207,931.47	2,207,931.47	902,082.76
TOTAL REVENUES	1,046,525.18	1,013,571.24	2,207,931.47	2,207,931.47	902,082.76
Beginning fund balance	614,208.94	601,177.13	706,709.40	705,994.33	1,905,632.80
Total cash available	1,660,734.12	1,614,748.37	2,914,640.87	2,913,925.80	2,807,715.56
Less total expenditures	1,059,556.99	908,754.04	2,173,629.00	1,008,293.00	2,043,357.00
Ending fund balance	601,177.13	705,994.33	741,011.87	1,905,632.80	764,358.56

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/14	370,693.43				
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	705,994.33	104,817.20			
09/30/23 (estimate)	1,905,632.80	1,199,638.47			
09/30/24 (budget)	764,358.56	(1,141,274.24)	0.00	764,358.56	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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
36000 Interest						
770036100	Interest	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
37000 Miscellaneous						
770037105	Bond proceeds	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
39000 Transfers						
770039120	Transfer, Ret. Rev. fund	894,665.40	1,013,571.24	2,207,931.47	2,207,931.47	902,082.76
770039135	Transfer, Bond Reserve fund	151,859.78	0.00	0.00	0.00	0.00
	Category Total	1,046,525.18	1,013,571.24	2,207,931.47	2,207,931.47	902,082.76
	Total	1,046,525.18	1,013,571.24	2,207,931.47	2,207,931.47	902,082.76

**CITY OF KEARNEY
SEWER REVENUE BOND
2023-2024 BUDGET**

DESCRIPTION

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

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

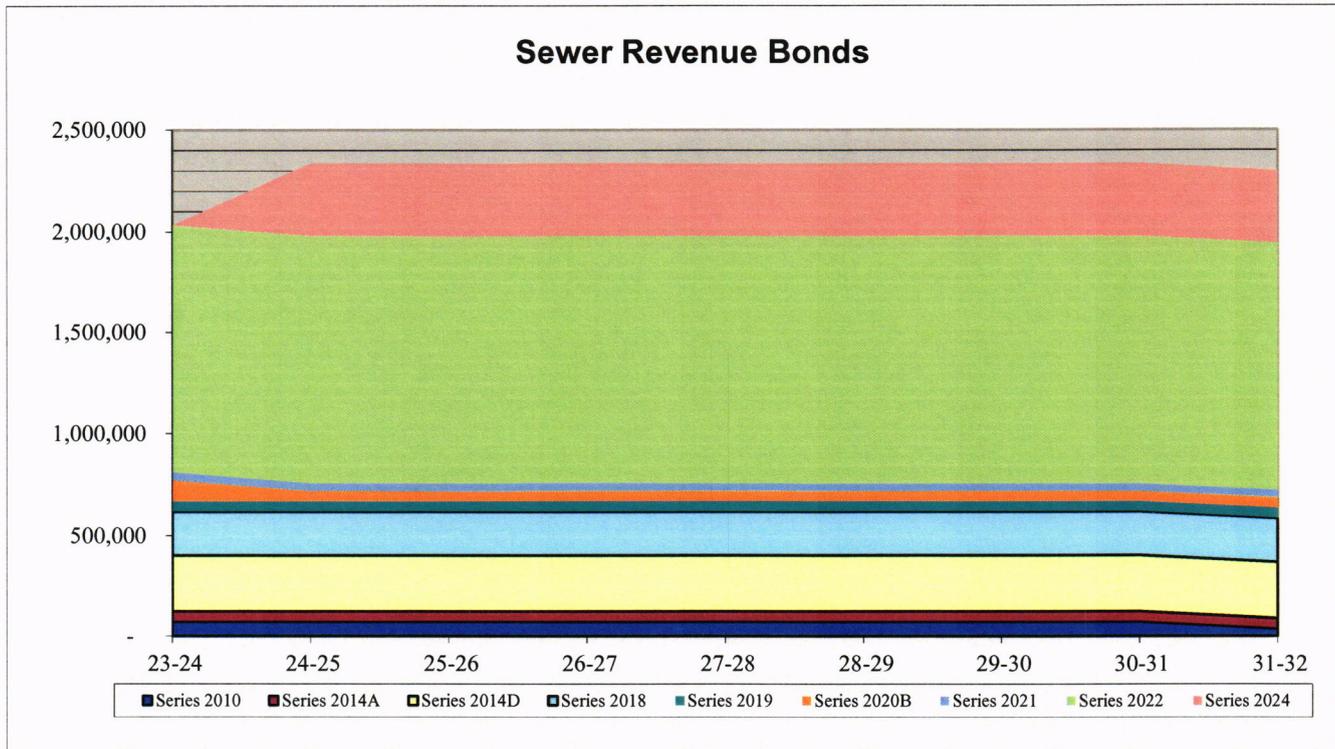
Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
42000 Supplies, Materials and Contractual Services						
770042590	Other	5,290.36	8,000.00	10,000.00	10,000.00	10,000.00
	Category Total	5,290.36	8,000.00	10,000.00	10,000.00	10,000.00
45000 Debt Servicing						
770045110	Bond payments	917,510.97	829,993.70	1,932,974.00	879,789.00	1,807,255.00
770045130	Interest payments	136,755.66	70,760.34	230,655.00	118,504.00	226,102.00
	Category Total	1,054,266.63	900,754.04	2,163,629.00	998,293.00	2,033,357.00
	Total	1,059,556.99	908,754.04	2,173,629.00	1,008,293.00	2,043,357.00

**CITY OF KEARNEY
SCHEDULE OF BOND MATURITIES
SEWER REVENUE BONDS
2023 - 2024 BUDGET**

	9-30-24	9-30-25	9-30-26	9-30-27	9-30-28	9-30-29	9-30-30	9-30-31	9-30-32	Thereafter	Totals
September 30, 2010 (SRF) (Parkview Estates 5th Addition and Spruce Hollow Estates 4th & 5th Addition)											
Principal	67,621	67,959	68,299	68,641	68,985	69,330	69,677	70,026	35,144		585,683
Interest	2,844	2,505	2,165	1,823	1,480	1,134	787	438	88		13,266
March 25, 2014A (SRF) (Northeast Sewer Trunk)											
Principal	49,639	49,888	50,138	50,389	50,641	50,894	51,149	51,405	51,663	104,102	559,908
Interest	2,738	2,489	2,239	1,988	1,736	1,483	1,228	972	714	652	16,238
January 10, 2014D (SRF) (South Sewer Main & Bearcat Corner)											
Principal	264,937	266,264	267,597	268,936	270,283	271,636	272,996	274,362	275,736	695,394	3,128,140
Interest	15,310	13,984	12,651	11,311	9,965	8,612	7,252	5,885	4,511	5,225	94,704
April 30, 2018 (SRF) (WWTP Phase I)											
Principal	198,141	199,133	200,130	201,132	202,139	203,151	204,168	205,190	206,217	1,687,342	3,506,744
Interest	17,286	16,294	15,297	14,296	13,289	12,277	11,260	10,238	9,210	36,080	155,527
April 15, 2019 (SRF) (Younes Center 6th)											
Principal	47,594	47,832	48,072	48,313	48,554	48,798	49,042	49,287	49,534	405,305	842,332
Interest	4,152	3,914	3,675	3,434	3,192	2,949	2,705	2,459	2,212	8,667	37,358
August 10, 2020 (Northeast/Southwest Sewer Mains and Central Ave, 26th to 31st and Fountain Hills 5th Addition)											
Principal	95,266	43,342	41,701	45,266	45,266	43,342	46,907	45,266	48,831	62,011	517,197
Interest	6,166	5,566	5,162	4,694	4,150	3,575	2,942	2,251	1,498	725	36,729
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	317,961	595,791
Interest	8,921	8,767	8,582	8,366	8,111	7,810	7,463	7,077	6,660	35,188	106,945
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
June 15, 2024 (WWTP Phase II) (Projected) (\$5,000,000)											
Principal		155,000	165,000	170,000	175,000	185,000	190,000	200,000	205,000	3,575,000	5,020,000
Interest		200,800	194,600	188,000	181,200	174,200	166,800	159,200	151,200	1,079,200	2,495,200
Total											
Principal	1,807,255	1,918,747	1,935,563	1,952,629	1,966,172	1,982,835	2,000,029	2,017,059	1,999,107	31,176,398	48,755,795
Interest	226,102	417,732	402,485	386,700	370,559	354,096	337,087	319,739	301,853	2,495,743	5,612,096
Total	2,033,357	2,336,479	2,338,048	2,339,329	2,336,731	2,336,931	2,337,116	2,336,798	2,300,960	33,672,142	54,367,891

CITY OF KEARNEY SEWER REVENUE BOND FUND 2023-2024 BUDGET

CHARTS & GRAPHS



**CITY OF KEARNEY
SEWER BOND RESERVE FUND SUMMARY
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
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	151,859.78	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	151,859.78	0.00	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 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	151,859.78	0.00	0.00	0.00	0.00
Total cash available	151,859.78	0.00	0.00	0.00	0.00
Less total expenditures	151,859.78	0.00	0.00	0.00	0.00
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	Debt	
09/30/14	311,636.78				
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	0.00	0.00			
09/30/23 (estimate)	0.00	0.00			
09/30/24 (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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
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. fun	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
2023-2024 BUDGET**

DESCRIPTION

As of September 30, 2022, there will be on hand the sum of \$0.00 in the Sanitary Sewer Bond Reserve Fund 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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
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	151,859.78	0.00	0.00	0.00	0.00
	Category Total	151,859.78	0.00	0.00	0.00	0.00
	Total	151,859.78	0.00	0.00	0.00	0.00

**CITY OF KEARNEY
WATER OPERATION AND MAINTENANCE FUND SUMMARY
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
EXPENDITURES					
Personal Services	1,373,940.13	1,626,837.43	1,802,950.00	1,785,370.00	1,841,579.00
Supplies, Materials and Contractual Services	1,721,621.64	1,860,681.63	1,927,459.00	1,997,612.00	2,287,232.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	32,981.02	135,013.25	354,000.00	683,636.00	267,500.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	3,128,542.79	3,622,532.31	4,084,409.00	4,466,618.00	4,396,311.00
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	3,128,542.79	3,622,532.31	4,084,409.00	4,466,618.00	4,396,311.00
TOTAL REVENUES	3,128,542.79	3,622,532.31	4,084,409.00	4,466,618.00	4,396,311.00
Beginning fund balance	0.00	0.00	0.00	0.00	0.00
Total cash available	3,128,542.79	3,622,532.31	4,084,409.00	4,466,618.00	4,396,311.00
Less total expenditures	3,128,542.79	3,622,532.31	4,084,409.00	4,466,618.00	4,396,311.00
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	
09/30/14	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	0.00	0.00			
09/30/23 (estimate)	0.00	(0.00)			
09/30/24 (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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
39000 Transfers						
360039120	Transfer, Ret. Rev. Fund	3,128,542.79	3,622,532.31	4,084,409.00	4,466,618.00	4,396,311.00
	Category Total	3,128,542.79	3,622,532.31	4,084,409.00	4,466,618.00	4,396,311.00
	Total	3,128,542.79	3,622,532.31	4,084,409.00	4,466,618.00	4,396,311.00

**CITY OF KEARNEY
WATER OPERATION AND MAINTENANCE ACCOUNT EXPENDITURE SUMMARY
2023 - 2024 BUDGET**

Account	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
Water - Operations	2,397,809.93	2,839,046.29	3,230,100.00	3,594,402.00	3,552,557.00
Water - Administration	730,732.86	783,486.02	854,309.00	872,216.00	843,754.00
TOTAL EXPENDITURES	3,128,542.79	3,622,532.31	4,084,409.00	4,466,618.00	4,396,311.00

**CITY OF KEARNEY
WATER - OPERATIONS
2023-2024 BUDGET**

DESCRIPTION

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

Water Operations:

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

PERSONNEL SCHEDULE

	2021-2022	2022-2023	2023-2024
Full Time			
Inventory Control Clerk	1	1	1
Maintenance Worker	0	0	1
Meter Technician, Senior	1	1	1
Utilities Maintenance Worker	6	5	5
Utilities Maintenance Worker, Lead	0	1	1
Utilities Maintenance Worker, Senior	1	2	2
Water & Sewer System Supervisor	1	1	1
Water Quality Coordinator	1	1	1
Water Quality Technician	1	1	1
Water System Operator	2	2	2
Water System Operator, Lead	0	1	1

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. GIS aerial photography (1/2 of cost)	366544157	\$16,500
2. Replace 2008 Ford 4x4	366544157	\$95,000
3. Stanley Cyclone Drop Hammer	366544157	\$30,000
4. Replace 2004 Ford ¾ ton w/utility box	366544157	\$75,000
5. Internet connections 1.5 & 2.0 MG Water Towers	366544157	\$5,000
6. Well Rehabs – Soft starts	366544157	\$25,000
7. Easy Dig Shoring	366544157	\$16,000

**WATER - OPERATIONS
EXPENDITURES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
41000 Personal						
366541100	Salaries & wages	787,005.88	954,549.90	1,054,080.00	1,054,080.00	1,096,079.00
366541110	FICA, City's share	57,746.70	69,987.50	80,637.00	80,637.00	83,850.00
366541125	Health & dental insurance	165,245.27	206,699.11	218,114.00	200,000.00	242,474.00
366541130	Pension	36,590.59	43,674.01	45,763.00	52,000.00	49,490.00
366541155	Unemployment	0.00	0.00	5,000.00	0.00	5,000.00
366541170	Workers comp. insurance	36,599.12	30,975.77	28,080.00	28,080.00	33,248.00
	Category Total	1,083,187.56	1,305,886.29	1,431,674.00	1,414,797.00	1,510,141.00
42000 Supplies, Materials and Contractual Services						
366542175	Building repairs	16,672.44	16,165.68	14,100.00	30,000.00	15,000.00
366542199	CDL incentive	0.00	0.00	0.00	0.00	3,000.00
366542200	Chemicals	101,426.70	131,588.59	115,000.00	130,000.00	150,000.00
366542230	Clothing allowance	8,369.74	6,392.16	6,600.00	14,500.00	8,400.00
366542345	Electric power	458,889.52	439,423.80	450,000.00	450,000.00	475,000.00
366542415	Gas, oil and grease	27,818.97	41,541.02	33,000.00	40,000.00	50,000.00
366542465	Insurance, property & casualty	43,217.71	43,523.20	43,866.00	44,000.00	67,355.00
366542470	Inventory	322,380.26	292,427.43	270,000.00	270,000.00	372,750.00
366542535	Materials	14,771.38	37,381.86	15,000.00	15,000.00	50,000.00
366542550	Meter replacement program	21,314.92	64,714.94	105,000.00	105,000.00	105,000.00
366542590	Other	18,342.09	39,223.83	27,850.00	27,850.00	38,450.00
366542620	Professional fees	37,541.66	41,674.24	40,000.00	40,000.00	47,261.00
366542670	Repair and maintenance	49,766.89	99,870.94	150,000.00	150,000.00	179,000.00
366542775	Storage and collection	31,386.88	22,109.75	32,445.00	32,445.00	32,445.00
366542860	Travel and training	4,121.12	5,415.95	8,755.00	9,500.00	8,755.00
366542910	Utilities	27,566.98	26,470.78	28,310.00	28,310.00	30,500.00
366542915	Vehicle repair	66,411.76	57,700.03	75,000.00	80,000.00	95,000.00
366542926	Water samples	35,654.64	33,337.07	48,000.00	48,000.00	52,000.00
	Category Total	1,285,653.66	1,398,961.27	1,462,926.00	1,514,605.00	1,779,916.00
44000 Capital Outlay						
366544100	Improvements	0.00	0.00	0.00	0.00	0.00
366544157	Equipment	28,968.71	134,198.73	335,500.00	665,000.00	262,500.00
	Category Total	28,968.71	134,198.73	335,500.00	665,000.00	262,500.00
	Total	2,397,809.93	2,839,046.29	3,230,100.00	3,594,402.00	3,552,557.00

**CITY OF KEARNEY
WATER - ADMINISTRATION
2023-2024 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

	2021-2022	2022-2023	2023-2024
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	.25	.25	.25
GIS Technician	.5	.5	.5

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Utilities Admin office ceiling and lights (1/2)	366644100	\$5,000

**WATER - ADMINISTRATION
EXPENDITURES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
41000 Personal						
366641100	Salaries & wages	221,801.96	249,044.77	296,624.00	296,624.00	259,503.00
366641110	FICA, City's share	15,826.87	17,809.78	20,569.00	22,692.00	19,852.00
366641125	Health & dental insurance	42,969.55	42,833.22	39,985.00	40,000.00	38,744.00
366641130	Pension	9,867.74	10,984.13	11,841.00	11,000.00	11,031.00
366641155	Unemployment	0.00	0.00	2,000.00	0.00	2,000.00
366641170	Workers comp. insurance	286.45	279.24	257.00	257.00	308.00
	Category Total	290,752.57	320,951.14	371,276.00	370,573.00	331,438.00
42000 Supplies, Materials and Contractual Services						
366642105	Administrative	60,500.00	61,000.00	61,000.00	61,000.00	62,000.00
366642140	Audit fees	2,364.28	2,678.58	2,679.00	2,679.00	2,679.00
366642305	Credit card service charge	18,281.10	22,249.61	19,000.00	19,000.00	20,000.00
366642455	In lieu of tax	244,953.84	261,002.30	265,626.00	281,000.00	287,000.00
366642465	Insurance, property & casualty	2,940.46	3,431.09	3,503.00	3,503.00	5,137.00
366642525	Maintenance agreements	27,831.60	29,077.87	29,500.00	32,000.00	32,000.00
366642575	Office supplies	7,239.15	3,334.84	4,500.00	4,500.00	4,500.00
366642590	Other	1,134.12	1,265.36	1,000.00	1,500.00	1,100.00
366642605	Postage	24,474.69	27,352.31	28,000.00	28,000.00	28,800.00
366642630	Publicity, economic dev.	37,500.00	38,625.00	38,625.00	38,625.00	52,500.00
366642660	Refunds	0.00	0.00	500.00	500.00	500.00
366642860	Travel & training	2,554.54	3,951.16	2,600.00	2,700.00	2,600.00
366642910	Utilities	6,194.20	7,752.24	8,000.00	8,000.00	8,500.00
	Category Total	435,967.98	461,720.36	464,533.00	483,007.00	507,316.00
44000 Capital Outlay						
366644100	Improvements	0.00	0.00	18,500.00	18,636.00	5,000.00
366644157	Equipment	4,012.31	814.52	0.00	0.00	0.00
	Category Total	4,012.31	814.52	18,500.00	18,636.00	5,000.00
	Total	730,732.86	783,486.02	854,309.00	872,216.00	843,754.00

**CITY OF KEARNEY
WATER RETAINED REVENUES FUND SUMMARY
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	16,140.16	14,960.54	17,142.00	16,306.00	15,454.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	545,438.97	3,818,071.51	5,958,327.00	7,557,304.00	3,298,778.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	7,858,795.89	6,558,834.46	10,395,895.87	10,679,530.50	10,841,567.50
TOTAL EXPENDITURES	8,420,375.02	10,391,866.51	16,371,364.87	18,253,140.50	14,155,799.50

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	9,040,062.58	10,621,832.39	10,674,182.00	10,929,677.00	10,982,751.00
Fines	1,223.21	1,230.00	1,000.00	1,200.00	1,200.00
Special Assessments	49,549.76	15,205.82	201,800.00	7,600.00	207,600.00
Interest	11,879.05	7,779.84	15,405.00	93,488.00	134,440.00
Miscellaneous	581,075.49	1,061,955.27	5,428,398.00	7,420,182.00	1,570,890.00
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	9,683,790.09	11,708,003.32	16,320,785.00	18,452,147.00	12,896,881.00
Beginning fund balance	2,388,717.06	3,652,132.13	3,174,452.42	4,968,268.94	5,167,275.44
Total cash available	12,072,507.15	15,360,135.45	19,495,237.42	23,420,415.94	18,064,156.44
Less total expenditures	8,420,375.02	10,391,866.51	16,371,364.87	18,253,140.50	14,155,799.50
Ending fund balance	3,652,132.13	4,968,268.94	3,123,872.55	5,167,275.44	3,908,356.94

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/14	3,987,934.18				
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	4,968,268.94	1,316,136.81			
09/30/23 (estimate)	5,167,275.44	199,006.50			
09/30/24 (budget)	3,908,356.94	(1,258,918.50)	1,010,443.50	2,897,913.44	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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
33000 Charges for Services						
370033102	Activation/transfer fee	22,538.86	21,035.00	22,000.00	22,000.00	22,000.00
370033145	Commercial charges	835,374.22	875,243.06	895,369.00	888,740.00	888,740.00
370033165	Connection fees	14,583.86	11,920.95	0.00	16,000.00	0.00
370033197	Delinquency fee	21,989.57	23,576.73	20,000.00	23,000.00	23,000.00
370033200	Electrical dist. system	3,734,267.62	4,927,142.31	5,198,394.00	5,099,819.00	5,168,893.00
370033225	Multi family charges	627,294.50	667,291.37	652,079.00	736,755.00	736,755.00
370033252	Reconnection fees	19,565.55	20,197.16	20,000.00	20,000.00	20,000.00
370033255	Residential charges	3,414,459.97	3,670,175.40	3,484,052.00	3,683,051.00	3,683,051.00
370033258	Tax exempt charges	349,988.43	405,250.41	382,288.00	440,312.00	440,312.00
	Category Total	9,040,062.58	10,621,832.39	10,674,182.00	10,929,677.00	10,982,751.00
34000 Fines						
370034115	Returned check charge	1,223.21	1,230.00	1,000.00	1,200.00	1,200.00
	Category Total	1,223.21	1,230.00	1,000.00	1,200.00	1,200.00
35000 Special Assessments						
370035100	Assessment interest	722.08	355.81	100.00	100.00	100.00
370035105	Developer deposits	0.00	0.00	200,000.00	0.00	200,000.00
370035110	Special assessments	48,827.68	14,850.01	1,700.00	7,500.00	7,500.00
	Category Total	49,549.76	15,205.82	201,800.00	7,600.00	207,600.00
36000 Interest						
370036100	Interest	11,879.05	7,779.84	15,405.00	93,488.00	134,440.00
	Category Total	11,879.05	7,779.84	15,405.00	93,488.00	134,440.00
37000 Miscellaneous						
370037105	Bond proceeds	395,818.83	797,832.00	5,173,000.00	7,202,168.00	378,805.00
370037109	CRA contribution	16,258.58	41,223.02	53,596.00	56,212.00	56,212.00
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	974,071.00
370037180	Miscellaneous	147,195.58	201,097.75	180,000.00	140,000.00	140,000.00
370037210	Sale of real estate	0.00	0.00	0.00	0.00	0.00
	Category Total	581,075.49	1,061,955.27	5,428,398.00	7,420,182.00	1,570,890.00
39000 Transfers						
370039100	Transfers from other funds	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	9,683,790.09	11,708,003.32	16,320,785.00	18,452,147.00	12,896,881.00

**CITY OF KEARNEY
WATER RETAINED REVENUES
2023-2024 BUDGET**

DESCRIPTION

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

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Miscellaneous water districts	376744110	\$400,000
2. UNMC Rural Ed Health building (1 of 15)	376744110	\$55,000
3. Lead service line replacement project	376744110	\$1,352,877
4. Infrastructure reimbursements	376744110	\$1,490,902

**WATER RETAINED REVENUES FUND
EXPENDITURES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
42000 Supplies, Materials and Contractual Services						
376742105	Administrative	15,763.49	14,960.54	14,142.00	13,306.00	12,454.00
376742590	Other	376.67	0.00	3,000.00	3,000.00	3,000.00
	Category Total	16,140.16	14,960.54	17,142.00	16,306.00	15,454.00
44000 Capital Outlay						
376744110	Construction-in-progress	545,438.97	3,818,071.51	5,958,327.00	7,557,304.00	3,298,778.00
	Category Total	545,438.97	3,818,071.51	5,958,327.00	7,557,304.00	3,298,778.00
49000 Transfers						
376749110	Transfer, Water O & M Fund	3,128,542.79	3,622,823.48	4,084,409.00	4,466,618.00	4,396,311.00
376749120	Transfer, G.F. (Electrical)	3,734,267.62	1,749,731.30	5,198,394.00	5,099,819.50	5,168,893.50
376749125	Transfer, Revenue Bond Fund	995,985.48	1,186,279.68	1,113,092.87	1,113,093.00	1,276,363.00
	Category Total	7,858,795.89	6,558,834.46	10,395,895.87	10,679,530.50	10,841,567.50
	Total	8,420,375.02	10,391,866.51	16,371,364.87	18,253,140.50	14,155,799.50

**CITY OF KEARNEY
WATER REVENUE BOND FUND SUMMARY
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	4,799.64	8,000.00	10,000.00	10,000.00	10,000.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	1,061,847.64	1,097,880.03	1,153,399.00	1,153,395.00	1,335,470.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,066,647.28	1,105,880.03	1,163,399.00	1,163,395.00	1,345,470.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State Transfers	0.00	0.00	0.00	0.00	0.00
	1,035,541.57	1,186,279.68	1,113,092.87	1,113,093.00	1,276,363.00
TOTAL REVENUES	1,035,541.57	1,186,279.68	1,113,092.87	1,113,093.00	1,276,363.00
Beginning fund balance	813,620.70	782,514.99	860,914.70	862,914.64	812,612.64
Total cash available	1,849,162.27	1,968,794.67	1,974,007.57	1,976,007.64	2,088,975.64
Less total expenditures	1,066,647.28	1,105,880.03	1,163,399.00	1,163,395.00	1,345,470.00
Ending fund balance	782,514.99	862,914.64	810,608.57	812,612.64	743,505.64

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/14	536,446.68				
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	799,264.00	22,507.87			
09/30/20	813,620.70	14,356.70			
09/30/21	782,514.99	(31,105.71)			
09/30/22	862,914.64	80,399.65			
09/30/23 (estimate)	812,612.64	(50,302.00)			
09/30/24 (budget)	743,505.64	(69,107.00)	0.00	743,505.64	0.00

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

**WATER REVENUE BOND FUND
REVENUES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
36000 Interest						
780036100	Interest	0.00	0.00	0.00	0.00	0.00
Category Total		0.00	0.00	0.00	0.00	0.00
37000 Miscellaneous						
780037105	Bond proceeds	0.00	0.00	0.00	0.00	0.00
Category Total		0.00	0.00	0.00	0.00	0.00
39000 Transfers						
780039120	Transfer, Ret. Rev. fund	995,985.48	1,186,279.68	1,113,092.87	1,113,093.00	1,276,363.00
780039135	Transfer, Bond Reserve fund	39,556.09	0.00	0.00	0.00	0.00
Category Total		1,035,541.57	1,186,279.68	1,113,092.87	1,113,093.00	1,276,363.00
Total		1,035,541.57	1,186,279.68	1,113,092.87	1,113,093.00	1,276,363.00

**CITY OF KEARNEY
WATER REVENUE BOND
2023-2024 BUDGET**

DESCRIPTION

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

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

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

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

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

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

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

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

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

**WATER REVENUE BOND FUND
EXPENDITURES**

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

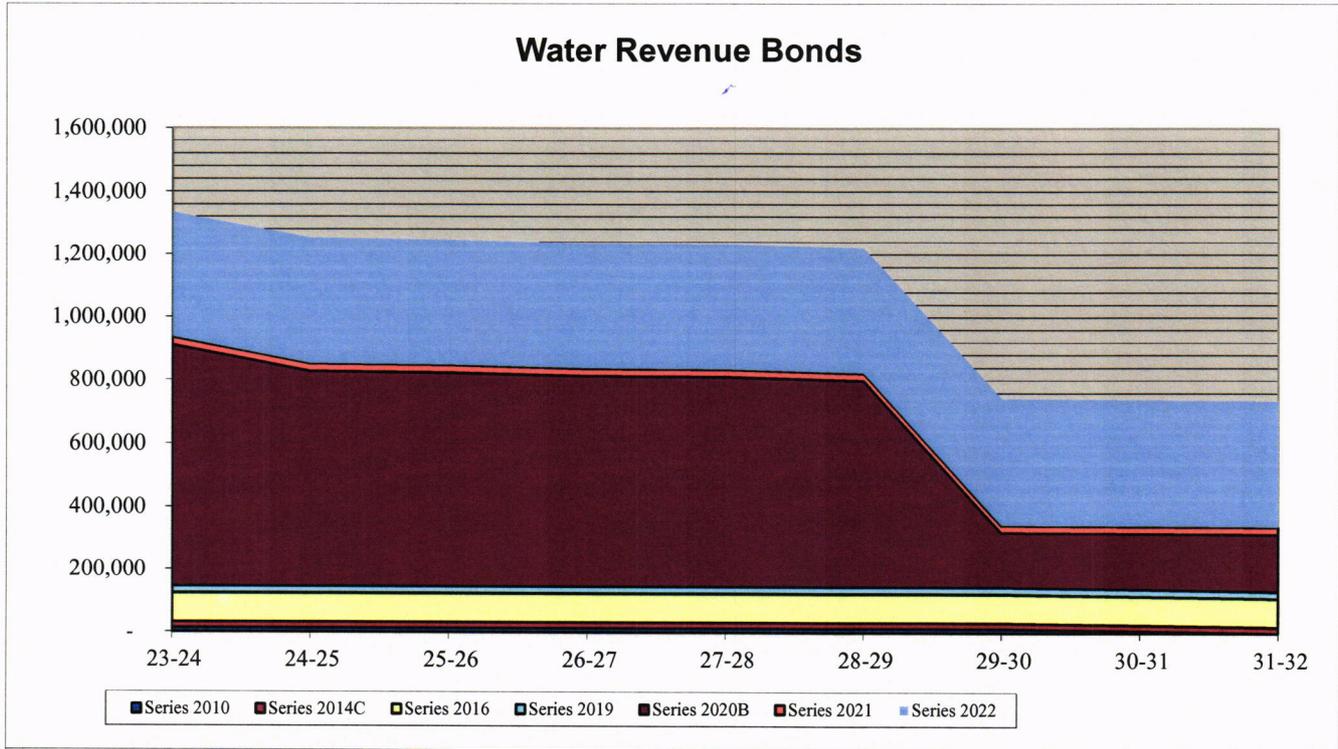
Account	Account Name	Actual 2020 - 2021	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
42000 Supplies, Materials and Contractual Services						
780042590	Other	4,799.64	8,000.00	10,000.00	10,000.00	10,000.00
Category Total		4,799.64	8,000.00	10,000.00	10,000.00	10,000.00
45000 Debt Servicing						
780045110	Bond payments	955,428.71	982,143.43	1,047,580.00	1,047,580.00	1,238,590.00
780045130	Interest payments	106,418.93	115,736.60	105,819.00	105,815.00	96,880.00
Category Total		1,061,847.64	1,097,880.03	1,153,399.00	1,153,395.00	1,335,470.00
Total		1,066,647.28	1,105,880.03	1,163,399.00	1,163,395.00	1,345,470.00

**CITY OF KEARNEY
SCHEDULE OF BOND MATURITIES
WATER REVENUE BONDS
2023 - 2024 BUDGET**

	9-30-24	9-30-25	9-30-26	9-30-27	9-30-28	9-30-29	9-30-30	9-30-31	9-30-32	Thereafter	Totals
September 30, 2010 (SRF) (Parkview Estates 5th Addition)											
Principal	11,201	11,426	11,656	11,890	12,129	12,373	12,622	6,406			89,703
Interest	1,738	1,513	1,284	1,049	810	566	318	64			7,343
August 12, 2014C (SRF) (Bearcat Corner)											
Principal	14,968	15,268	15,575	15,888	16,208	16,534	16,866	17,205	17,551	45,226	191,289
Interest	3,751	3,450	3,144	2,831	2,511	2,185	1,853	1,514	1,168	1,362	23,770
December 27, 2016 (SRF) (Radio Read Meter Project)											
Principal	67,452	68,807	70,190	71,601	73,040	74,508	76,006	77,534	79,092	554,311	1,212,542
Interest	23,915	22,559	21,176	19,766	18,326	16,858	15,361	13,833	12,275	39,573	203,643
April 15, 2019 (SRF) (Younes Center 6th)											
Principal	16,106	16,430	16,760	17,097	17,440	17,791	18,148	18,513	18,885	165,410	322,580
Interest	6,371	6,048	5,717	5,381	5,037	4,686	4,329	3,964	3,592	16,915	62,040
August 10, 2020 (48th Street Water Tower, Fountain Hills 5th Addition, Central Ave, 26th to 31st, Northwest Wellfield, and Ultraviolet Disinfection, Airport Impr.)											
Principal	709,734	631,658	633,300	629,735	634,735	631,658	158,093	164,735	171,170	492,988	4,857,802
Interest	55,576	49,717	43,708	36,920	29,332	21,101	15,692	13,269	10,580	13,643	289,537
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	197,039	369,209
Interest	5,529	5,433	5,318	5,184	5,026	4,840	4,625	4,386	4,127	21,806	66,274
March 2, 2022 (SRF) (Ave N Water Tower) (Projected)											
Principal	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	4,400,000	8,000,000
Interest	0	0	0	0	0	0	0	0	0	0	0
Total											
Principal	1,238,590	1,162,719	1,166,611	1,165,341	1,172,682	1,171,993	700,865	703,522	705,828	5,854,974	15,043,125
Interest	96,880	88,720	80,347	71,130	61,043	50,238	42,177	37,029	31,742	93,299	652,606
Total	1,335,470	1,251,440	1,246,958	1,236,471	1,233,726	1,222,231	743,041	740,551	737,570	5,948,272	15,695,731

CITY OF KEARNEY WATER REVENUE BOND FUND 2023-2024 BUDGET

CHARTS & GRAPHS



**CITY OF KEARNEY
WATER BOND RESERVE FUND SUMMARY
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
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	39,556.09	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	39,556.09	0.00	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	39,556.09	0.00	0.00	0.00	0.00
Total cash available	39,556.09	0.00	0.00	0.00	0.00
Less total expenditures	39,556.09	0.00	0.00	0.00	0.00
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	Debt	
09/30/14	834,937.98				
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	0.00	0.00			
09/30/23 (estimate)	0.00	0.00			
09/30/24 (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.

**WATER BOND RESERVE FUND
REVENUES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
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. fun	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
2023-2024 BUDGET**

DESCRIPTION

As of September 30, 2022, there will be the sum of \$0.00 on hand in the Water Bond Reserve Fund 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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
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. fund	0.00	0.00	0.00	0.00	0.00
800049125	Transfer, Water Rev. Bond fund	39,556.09	0.00	0.00	0.00	0.00
	Category Total	39,556.09	0.00	0.00	0.00	0.00
	Total	39,556.09	0.00	0.00	0.00	0.00

**CITY OF KEARNEY
STORM WATER UTILITY
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
EXPENDITURES					
Personal Services	104,221.99	118,659.48	112,631.00	120,230.00	120,045.00
Supplies, Materials and Contractual Services	51,334.34	60,762.13	128,105.00	143,255.00	134,474.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	165,519.83	508,000.00	58,000.00	735,000.00
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	155,556.33	344,941.44	748,736.00	321,485.00	989,519.00

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	416,972.84	417,550.96	417,000.00	424,000.00	621,100.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	2,582.42	1,657.20	2,890.00	17,541.00	32,288.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	419,555.26	419,208.16	419,890.00	441,541.00	653,388.00
Beginning fund balance	436,150.32	700,149.25	482,866.25	774,415.97	894,471.97
Total cash available	855,705.58	1,119,357.41	902,756.25	1,215,956.97	1,547,859.97
Less total expenditures	155,556.33	344,941.44	748,736.00	321,485.00	989,519.00
Ending fund balance	700,149.25	774,415.97	154,020.25	894,471.97	558,340.97

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/14	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	774,415.97	74,266.72			
09/30/23 (estimate)	894,471.97	120,056.00			
09/30/24 (budget)	558,340.97	(336,131.00)	63,629.75	494,711.22	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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
33000 Charges for Services						
380033145	Commercial charges	73,750.46	73,530.82	74,000.00	74,000.00	99,000.00
380033225	Multi family charges	112,675.83	111,218.04	112,000.00	114,000.00	171,000.00
380033255	Residential charges	214,528.68	215,964.10	215,000.00	219,000.00	328,500.00
380033258	Tax exempt charges	16,017.87	16,838.00	16,000.00	17,000.00	22,600.00
	Category Total	416,972.84	417,550.96	417,000.00	424,000.00	621,100.00
36000 Interest						
380036100	Interest	2,582.42	1,657.20	2,890.00	17,541.00	32,288.00
	Category Total	2,582.42	1,657.20	2,890.00	17,541.00	32,288.00
37000 Miscellaneous						
380037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
38000 Intergovernmental - State						
380038145	State grants	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	419,555.26	419,208.16	419,890.00	441,541.00	653,388.00

**CITY OF KEARNEY
STORMWATER UTILITY
2023-2024 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. The Utility provides adequate systems of collection, conveyance, detention, treatment and release of stormwater and the reduction of potential hazards to property and life resulting from stormwater runoff. It provides for the improvement of general health and welfare through the reduction of undesirable stormwater conditions as well as improvements to the water quality in the storm and surface water system and its receiving waters.

PERSONNEL SCHEDULE

	2021-2022	2022-2023	2023-2024
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. Younes Drive stormwater drainage	386844100	\$550,000
2. Kearney Sportsplex detention cell	386844100	\$185,000

**STORM WATER UTILITY
EXPENDITURES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
41000 Personal						
386841100	Salaries & wages	84,236.66	97,032.00	91,941.00	99,000.00	98,024.00
386841110	FICA	6,299.14	7,264.37	7,033.00	7,573.00	7,499.00
386841125	Health & dental insurance	9,520.68	9,862.68	9,240.00	9,240.00	9,695.00
386841130	Pension	3,557.98	4,006.53	3,980.00	3,980.00	4,244.00
386841170	Workers comp. insurance	607.53	493.90	437.00	437.00	583.00
Category Total		104,221.99	118,659.48	112,631.00	120,230.00	120,045.00
42000 Supplies, Materials and Contractual Services						
386842115	Marketing	9,094.81	7,981.33	15,000.00	15,000.00	15,000.00
386842230	Clothing Allowance	0.00	0.00	0.00	150.00	150.00
386842330	Dues & publications	525.96	35.00	1,000.00	1,000.00	1,000.00
386842415	Gas, oil & grease	709.44	1,125.97	2,000.00	2,000.00	2,000.00
386842465	Insurance premiums	707.11	1,110.39	1,105.00	1,105.00	2,324.00
386842562	NPDES	220.81	0.00	10,000.00	10,000.00	10,000.00
386842590	Other	4,613.31	10,544.99	25,000.00	25,000.00	25,000.00
386842620	Professional fees	18,080.64	33,692.50	30,000.00	45,000.00	35,000.00
386842670	Repairs and maintenance	16,560.00	5,996.30	40,000.00	40,000.00	40,000.00
386842860	Travel & training	100.00	100.00	2,000.00	2,000.00	2,000.00
386842915	Vehicle repair	722.26	175.65	2,000.00	2,000.00	2,000.00
Category Total		51,334.34	60,762.13	128,105.00	143,255.00	134,474.00
44000 Capital Outlay						
386844100	Improvements	0.00	165,519.83	500,000.00	50,000.00	735,000.00
386844157	Equipment	0.00	0.00	8,000.00	8,000.00	0.00
Category Total		0.00	165,519.83	508,000.00	58,000.00	735,000.00
Total		155,556.33	344,941.44	748,736.00	321,485.00	989,519.00

**CITY OF KEARNEY
KEARNEY REGIONAL AIRPORT FUND SUMMARY
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
EXPENDITURES					
Personal Services	607,482.20	773,909.45	981,775.00	896,320.00	1,038,840.00
Supplies, Materials and Contractual Services	930,213.99	3,476,913.12	3,540,472.00	3,404,152.00	3,427,497.00
Equipment Rental	66,420.00	23,820.00	23,220.00	5,200.00	5,220.00
Capital Outlay	4,065,451.76	6,161,247.20	10,594,014.00	10,608,602.00	3,027,902.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	1,614,150.00	0.00
TOTAL EXPENDITURES	5,669,567.95	10,435,889.77	15,139,481.00	16,528,424.00	7,499,459.00

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	1,114,114.03	3,273,067.07	3,939,169.00	4,006,555.00	4,050,006.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	6,551.16	1,505.36	1,001.00	6,074.00	34,112.00
Miscellaneous	4,984,298.96	5,442,217.34	9,087,695.00	12,460,310.00	3,529,671.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	580,721.90	1,696,059.35	604,864.00	0.00	0.00
TOTAL REVENUES	6,685,686.05	10,412,849.12	13,632,729.00	16,472,939.00	7,613,789.00
Beginning fund balance	208,450.35	1,224,568.45	2,498,062.45	1,201,527.80	1,146,042.80
Total cash available	6,894,136.40	11,637,417.57	16,130,791.45	17,674,466.80	8,759,831.80
Less total expenditures	5,669,567.95	10,435,889.77	15,139,481.00	16,528,424.00	7,499,459.00
Ending fund balance	1,224,568.45	1,201,527.80	991,310.45	1,146,042.80	1,260,372.80

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/14	524,578.35				
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	1,201,527.80	(23,040.65)			
09/30/23 (estimate)	1,146,042.80	(55,485.00)			
09/30/24 (budget)	1,260,372.80	114,330.00	439,889.25	820,483.55	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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
33000 Charges for Services						
390033113	Aeronautical fees	1,685.00	1,735.55	1,788.00	1,788.00	1,788.00
390033115	Agriculture lands & leases	191,927.48	203,120.70	237,931.00	240,084.00	266,082.00
390033198	Drag strip lease	3,073.95	3,127.08	3,127.00	3,127.00	3,127.00
390033203	Fuel fees	48,927.44	61,208.73	51,520.00	3,200.00	3,200.00
390033204	Fuel sales	571,245.63	2,677,881.59	3,300,000.00	3,300,000.00	3,300,000.00
390033212	Hangar leases - FBO	0.00	71,634.16	66,000.00	218,280.00	218,280.00
390033213	Hangar leases	98,616.68	44,122.81	55,585.00	26,955.00	26,955.00
390033214	Industrial land leases	15,530.98	15,530.98	15,531.00	18,300.00	33,900.00
390033218	Landing fees	51,191.31	49,189.79	50,651.00	41,000.00	41,000.00
390033227	Overtime reimbursement	19,071.25	20,665.00	21,600.00	24,959.00	24,959.00
390033243	Ramp leases	23,183.11	20,936.60	21,900.00	21,900.00	21,900.00
390033244	Ramp usage fee	5,551.31	5,400.00	6,000.00	6,000.00	6,000.00
390033260	T-hangar leases	35,395.00	33,925.00	39,600.00	33,060.00	34,800.00
390033262	Terminal building	44,592.60	58,033.12	61,090.00	61,000.00	61,113.00
390033296	Warehouse leases	4,122.29	6,555.96	6,846.00	6,902.00	6,902.00
	Category Total	1,114,114.03	3,273,067.07	3,939,169.00	4,006,555.00	4,050,006.00
36000 Interest						
390036100	Interest	6,551.16	1,505.36	1,001.00	6,074.00	34,112.00
	Category Total	6,551.16	1,505.36	1,001.00	6,074.00	34,112.00
37000 Miscellaneous						
390037125	FAA & NDA proceeds	4,882,316.02	5,311,948.38	9,015,345.00	12,326,310.00	3,389,821.00
390037180	Miscellaneous	23,719.67	6,032.79	500.00	2,000.00	2,000.00
390037181	Miscellaneous - FBO	0.00	13,452.59	6,000.00	72,000.00	72,000.00
390037198	Passenger facility charges	78,263.27	110,783.58	65,850.00	60,000.00	65,850.00
390037210	Sale of real estate	0.00	0.00	0.00	0.00	0.00
	Category Total	4,984,298.96	5,442,217.34	9,087,695.00	12,460,310.00	3,529,671.00
39000 Transfers						
390039100	Transfer, General Fund	0.00	0.00	0.00	0.00	0.00
390039105	Transfer, W&S (electrical)	580,721.90	1,696,059.35	604,864.00	0.00	0.00
	Category Total	580,721.90	1,696,059.35	604,864.00	0.00	0.00
	Total	6,685,686.05	10,412,849.12	13,632,729.00	16,472,939.00	7,613,789.00

**CITY OF KEARNEY
AIRPORT ACCOUNT EXPENDITURE SUMMARY
2023 - 2024 BUDGET**

Account	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
Airport - Operations	4,559,746.64	7,232,616.95	11,495,725.00	7,420,778.00	3,090,635.00
Airport - FBO	1,109,821.31	3,203,272.82	3,643,756.00	9,107,646.00	4,408,824.00
TOTAL EXPENDITURES	5,669,567.95	10,435,889.77	15,139,481.00	16,528,424.00	7,499,459.00

**CITY OF KEARNEY
KEARNEY REGIONAL AIRPORT – OPERATIONS
2023-2024 BUDGET**

DESCRIPTION

The Kearney Regional Airport Corporation is an uncontrolled Class E Airport located east of the City and immediately north of Highway 30. The Airport features a 7,100' x 150' primary runway, a 4,500' x 75' crosswind runway, a modern passenger terminal, excellent hangar facilities and storage for approximately 50 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 all served by the Airport. Pilot instruction, aircraft maintenance and repair, helicopter service and aviation fuel services are also available.

PERSONNEL SCHEDULE

	2021-2022	2022-2023	2023-2024
Full Time			
Airport Director	0	1	1
Airport Manager	1	0	0
Airport Operations Worker, Lead	0	1	1
Airport Operations Worker	3	3	3
Airport Police Officer	.5	.5	0
Aviation Support Coordinator	1	0	0

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Terminal Renovation	396944100	\$550,000
2. Snow Removal Equipment	396944157	\$1,427,902

**KEARNEY REGIONAL AIRPORT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
41000 Personal						
396941100	Salaries & wages	367,226.81	411,053.90	390,501.00	350,000.00	365,930.00
396941105	Salaries & wages, seasonal	0.00	0.00	9,600.00	9,600.00	9,600.00
396941110	FICA, Airport's share	27,330.10	30,627.12	30,100.00	27,509.00	28,728.00
396941125	Health & dental insurance	67,294.24	70,714.71	66,473.00	32,928.00	34,232.00
396941130	Pension	19,446.76	21,688.51	22,523.00	19,500.00	21,110.00
396941145	Police retirement	1,907.41	2,268.33	2,362.00	300.00	0.00
396941170	Workers comp. insurance	10,931.58	10,265.95	7,777.00	7,773.00	9,663.00
	Category Total	494,136.90	546,618.52	529,336.00	447,610.00	469,263.00
42000 Supplies, Materials and Contractual Services						
396942113	Agriculture lands and leases	37,530.21	81,694.45	50,000.00	50,000.00	50,000.00
396942115	Airport marketing	22,399.50	19,152.57	30,000.00	30,000.00	30,000.00
396942116	Airline subsidy	42,584.11	544,520.34	0.00	0.00	0.00
396942140	Audit fee	2,364.28	2,678.58	2,800.00	2,700.00	2,700.00
396942230	Clothing allowance	779.60	1,196.35	1,000.00	1,000.00	1,000.00
396942415	Fuel	16,524.88	24,590.42	25,000.00	30,000.00	30,000.00
396942465	Insurance, property & casualty	35,497.81	38,259.22	49,155.00	49,135.00	72,050.00
396942570	Office	1,572.62	1,187.08	1,500.00	2,200.00	1,500.00
396942620	Professional fees	25,177.30	33,309.01	25,000.00	30,000.00	42,000.00
396942670	Repairs & maintenance	107,779.33	143,588.08	125,000.00	125,000.00	130,000.00
396942687	Runway deicer	65,029.26	11,320.00	55,000.00	87,000.00	65,000.00
396942688	Runway paint	0.00	0.00	19,000.00	37,300.00	25,000.00
396942830	Telephone service	8,624.58	9,719.18	9,500.00	16,000.00	15,000.00
396942837	Terminal supplies & maint.	28,422.46	30,730.77	33,200.00	35,000.00	44,200.00
396942860	Travel & training	3,250.06	5,610.47	4,000.00	4,000.00	4,800.00
396942910	Utilities	53,823.47	77,908.74	75,000.00	105,000.00	125,000.00
	Category Total	451,359.47	1,025,465.26	505,155.00	604,335.00	638,250.00
43000 Equipment Rental						
396943180	V.O.R. operation	5,220.00	5,220.00	5,220.00	5,200.00	5,220.00
	Category Total	5,220.00	5,220.00	5,220.00	5,200.00	5,220.00
44000 Capital Outlay						
396944100	Improvements	3,524,465.13	5,598,140.87	10,302,014.00	4,639,953.00	550,000.00
396944157	Equipment	84,565.14	57,172.30	154,000.00	109,530.00	1,427,902.00
	Category Total	3,609,030.27	5,655,313.17	10,456,014.00	4,749,483.00	1,977,902.00
44000 Transfers						
396949100	Transfers to other funds	0.00	0.00	0.00	1,614,150.00	0.00
	Category Total	0.00	0.00	0.00	1,614,150.00	0.00
	Total	4,559,746.64	7,232,616.95	11,495,725.00	7,420,778.00	3,090,635.00

**CITY OF KEARNEY
KEARNEY REGIONAL AIRPORT - FBO
2023-2024 BUDGET**

DESCRIPTION

Kearney Flight Services 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, purchase and sales assistance are among the services offered by the FBO.

PERSONNEL SCHEDULE

	2021-2022	2022-2023	2023-2024
Full Time			
Administrative Assistant	1	1	1
Airport Operations Worker	0	1	0
Assistant Airport Director	0	1	1
Aviation Service Technician	0	0	2
Aviation Service Technician, Senior	1	1	1
Aviation Support Specialist	0	1	0
Office Manager	0	0	1
Part Time			
Aviation Service Technician	5	5	5

NOTABLE EXPENDITURES

	<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1.	Box Hangar	397044100	\$1,050,000

**KEARNEY REGIONAL AIRPORT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
41000 Personal						
397041100	Salaries & wages	97,909.19	192,741.79	321,201.00	370,000.00	423,805.00
397041110	FICA, Airport's share	7,388.89	14,526.46	24,572.00	28,183.00	32,421.00
397041125	Health & dental insurance	3,626.49	10,633.93	86,652.00	24,173.00	83,915.00
397041130	Pension	1,624.00	5,858.71	14,896.00	17,000.00	20,922.00
397041170	Workers comp. insurance	2,796.73	3,530.04	5,118.00	9,354.00	8,514.00
	Category Total	113,345.30	227,290.93	452,439.00	448,710.00	569,577.00
42000 Supplies, Materials and Contractual Services						
397042115	Marketing	3,020.50	13,519.40	6,000.00	10,000.00	10,000.00
397042197	Catering	1,766.24	10,380.53	5,000.00	18,000.00	20,000.00
397042230	Clothing allowance	3,263.96	7,618.61	6,000.00	6,000.00	6,000.00
397042403	Fuel flowage fee	10,524.64	42,013.92	48,000.00	0.00	0.00
397042370	Equipment Repairs	0.00	0.00	0.00	1,000.00	5,000.00
397042415	Gas, oil, grease	150.23	977.74	1,000.00	3,000.00	3,000.00
397042420	Gas, oil, grease inventory	438,458.78	2,313,546.87	2,940,000.00	2,712,000.00	2,712,000.00
397042465	Insurance, property & casualty	0.00	3,041.60	4,317.00	4,317.00	7,247.00
397042570	Office	7,050.87	18,905.69	5,000.00	10,000.00	6,000.00
397042590	Other	184.25	1,865.40	2,000.00	1,000.00	2,000.00
397042620	Professional fees	1,768.35	14,543.71	5,000.00	15,000.00	5,000.00
397042790	Supplies	8,025.83	12,055.92	6,000.00	6,000.00	6,000.00
397042830	Telephone Service	0.00	450.48	0.00	0.00	0.00
397042860	Travel & training	402.02	1,822.48	1,000.00	1,500.00	1,000.00
397042915	Vehicle repair	4,238.85	10,705.51	6,000.00	12,000.00	6,000.00
	Category Total	478,854.52	2,451,447.86	3,035,317.00	2,799,817.00	2,789,247.00
43000 Equipment Rental						
397043102	Equipment	61,200.00	18,600.00	18,000.00	0.00	0.00
	Category Total	61,200.00	18,600.00	18,000.00	0.00	0.00
44000 Capital Outlay						
397044100	Improvements	504.01	439,394.50	108,000.00	5,729,063.00	1,050,000.00
397044157	Equipment	455,917.48	66,539.53	30,000.00	130,056.00	0.00
	Category Total	456,421.49	505,934.03	138,000.00	5,859,119.00	1,050,000.00
	Total	1,109,821.31	3,203,272.82	3,643,756.00	9,107,646.00	4,408,824.00