

# **CITY OF KEARNEY**

## **ANNUAL OPERATING BUDGET AND PROGRAM OF SERVICES OCTOBER 1, 2025 TO SEPTEMBER 30, 2026**



**"We provide services, solutions and opportunities for our community"**

### **City Council**

**Jonathan Nikkila, President**  
**Randy Buschkoetter, Vice President**  
**Tami James Moore**  
**Kurt Schmidt**  
**Alex Straatmann**

### **Administration**

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

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**A GUIDE TO UNDERSTANDING  
THE BUDGET**

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

## **Government**

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

## **City Government Organizational Chart**

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

## **Budget Process**

### **1. Budget Guidelines**

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

Departments worked with prior and current year budget information, estimates of revenues, and staff to develop budget proposals. Department Heads returned current budget year estimates and 2025-26 budget information to the Director of Finance by March 14, 2025. Departmental review of budgets by City Administration began on April 1, 2025.

An initial review of the budget was presented to the City Council at a work session on May 14, 2025. A joint meeting of the City Council and Buffalo County Board of Supervisors was held on July 10, 2025 to present the budget for joint City/County operations. The budget was presented to the City Council at a second work session on July 22, 2025.

### **2. Public Participation/Hearings**

Citizen involvement is an important component of the budget process. Citizens and advisory groups worked with specific departments to ensure their concerns are addressed in the long-range goals or budget documents. The City Council conducted a public hearing on September 3, 2025 to hear all interested person's comments concerning the budget.

3. Adoption

The 2025-26 budget document and the 2025-26 Annual Appropriation Bill were adopted by the City Council on September 9, 2025.

4. Legal Mandates

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

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

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

On June 6, 2025, LB 647 was enacted with an emergency clause. This legislation repealed the budgetary limitations on restricted funds previously established under LB 989 and introduced a new property tax request cap for municipalities and counties. Under this updated framework, the City's property tax request authority may increase annually, based on real growth and inflation.

5. Budget Amendments

Pursuant to Nebraska Statutes, the City of Kearney may not expend more than the total budget of expenditures unless the provisions of Nebraska State Statute 13-511, R.R.S. 1943 are met. Nebraska State Statute 13-511, R.R.S. 1943 states "whenever during the current fiscal year it becomes apparent to a governing body that there are circumstances which could not reasonably have been anticipated at the time the budget for the current fiscal year was adopted, such that the revenue of the current fiscal year for any fund thereof will be insufficient, additional expenses will be necessarily incurred, or there is a need to reduce the budget requirements, such governing body may propose to revise the previously adopted budget statement and shall conduct a public hearing on such proposal". Under these circumstances, a public hearing is conducted to supplement the previously adopted budget and an ordinance is passed by the City Council authorizing the expenditures of the additional requirements.



## 6. Budget Basis

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

## 7. Budget Document (Purpose)

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

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

## **Budget Content**

The major components of the 2025-26 Annual Operating Budget and Program of Services are discussed sequentially (in order of appearance in the document) in the sections to follow:

### 1. Table of Contents

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

### 2. Transmittal Letter

A budget transmittal letter is written by the City Manager, which serves as a "State of the City" message. Components of the message include the financial

status of the City, budget highlights including major program changes, a statement of any unresolved problem areas, and an outline of policy themes guiding the City government.

3. Organizational Charts

The organizational charts are provided depicting City organization.

4. Ordinances

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

5. Summaries

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

6. General Fund

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

7. Special Revenue Funds

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



8. Capital Projects Funds

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

9. Debt Service Funds

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

10. Enterprise Funds

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

11. Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency of the government to other departments or agencies on a cost reimbursement basis. Services accounted for in the Internal Service Funds are tangible and it is possible to determine the extent to which they benefit individual departments or agencies of the government. Internal Service Funds are comprised of Health Insurance, Property & Casualty Insurance, Workers Compensation Insurance, Central Stores, and Vehicle Maintenance.



12. Pension (And Other Employee Benefit) Trust Funds

Pension Trust Funds are used to account for resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans. Pension Trust Funds include the Police Pension Fund.

13. Agency Funds

Agency Funds are used to account for situations where the government's role is purely custodial, such as the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Agency Funds include the Sales and Use Tax Fund.

14. Personnel Summary

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

15. Accounting Summary

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

16. Glossary

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

17. Boards and Commissions

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

## **BUDGET TRANSMITTAL LETTER**



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



TELEPHONE · (308) 233-3214  
FAX · (308) 234-6399  
E-MAIL · [bjensen@kearneygov.org](mailto:bjensen@kearneygov.org)  
WEBSITE · [www.cityofkearney.org](http://www.cityofkearney.org)

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September 3, 2025

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

***RE: 2025-2026 City of Kearney Budget***

Dear Mayor and City Council Members:

Pursuant to the Nebraska Budget Act, I am pleased to transmit to you the 2025-2026 Annual Operating Budget and Program of Services for the City of Kearney. This comprehensive financial plan serves as a roadmap for the coming year, reflecting our shared priorities and the strategic direction necessary to enhance the quality of life for our residents. The budget is more than just numbers; it reflects our collective vision, fiscal responsibility, and commitment to effective governance. Our goal is to continue providing a high level of service for all residents and visitors of Kearney to ensure we remain a desirable place to live, work, and play while managing the needs of a growing community.

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

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

The 2025-2026 fiscal year promises to be a year of challenge as the City of Kearney continually strives to improve service delivery and expand operations to serve our growing community. Therefore, this Annual Operating Budget and Program of Services document is once again the result of a careful and objective evaluation of every facet of the City of Kearney organization. This budget seeks to continue an emphasis on fulfilling the goals of the Council and the citizens of Kearney, while striving to keep property taxes as reasonable as possible. Additionally, we worked hard to balance the budget for the 2025-2026 fiscal year, cutting capital requests and other operating expenditure requests while balancing state-mandated and other line-item increases that are required for continued operations (i.e. insurance premium increases).



### **Property Taxes**

**General Fund Property Tax** - The General Fund property tax requirement for the 2025-2026 proposed budget is \$6,469,853 and the proposed property tax levy for 2025 is \$0.16638 per \$100.00 of valuation. The General Fund property tax requirement for the 2024-2025 adopted budget was \$5,055,801 and the actual tax levy was \$.14081. Therefore, the General Fund property tax requirement for 2025-2026 is \$1,414,052 more than the 2024-2025 General Fund property tax requirement and the General Fund tax levy for 2025-2026 is \$0.02557 more than the 2024-2025 General Fund tax levy. The General Purpose Property Tax is deposited in the General Fund for the purpose of paying operational expenses of the City. The increase for the 2025-2026 fiscal year is due to public safety expenses.

**Public Safety Tax Allocation Bond (PSTAB) Property Tax** - The PSTAB property tax requirement for the 2025-2026 proposed budget is \$619,543 and the proposed PSTAB property tax levy for 2025 is \$0.01593 per \$100.00 of valuation. The PSTAB property tax requirement for the 2024-2025 adopted budget was \$289,330 and the actual tax levy was \$.00806. Therefore, the PSTAB property tax requirement for 2025-2026 is \$330,213 more than the 2024-2025 PSTAB property tax requirement and the PSTAB property tax levy for 2025-2026 is \$0.00787 more than the 2024-2025 PSTAB property tax levy. The PSTAB property tax is deposited in the Public Safety Tax Anticipation Bond Fund for the purpose of paying principal and interest on bonds issued for public safety resources. The increase for the 2025-2026 fiscal year is due to the required interest payments anticipated for the construction of Fire Station #3.

Therefore, the proposed combined property tax levy for fiscal year 2026 is \$0.18232 per \$100.00 of valuation. It appears that Kearney will continue to enjoy having one of the lowest property tax levies among all cities in the State of Nebraska again next year. In FY 2026, we will complete several large capital projects including the construction of Fire Station #3, the reconstruction of the airport apron, infrastructure expansion to serve Box Butte Business Development, street improvements on Avenue A from 31<sup>st</sup> Street to 35<sup>th</sup> Street, the opening of two new cells at the landfill, and improvements at the intersection of 45<sup>th</sup> Street and N Avenue.

### **Capital Improvements/Equipment**

The 2025-2026 proposed budget includes \$45,003,161 of capital improvements/equipment in the following funds:

|                        |              |
|------------------------|--------------|
| General Fund           | \$1,352,477  |
| Special Revenue Funds  | \$4,106,508  |
| Capital Projects Funds | \$21,300,894 |
| Enterprise Funds       | \$18,213,282 |
| Internal Service Funds | \$30,000     |

Detail of the specific projects included in the above funds can be found in the Recapitulation of Capital Outlay in the Summaries section of the budget documents.



### **Compensation, Benefits and Staffing**

The 2025-2026 budget includes a net decrease of one full-time position (from 317 to 316). However, one full-time position was added as follows:

#### **Fire Department**

- Added 1 Fire Engineer

Funds have been included to allow for a 3.0% adjustment to employee's salaries to keep their compensation comparable with similar positions and help offset increases in the cost of living. Additionally, the City plans to increase health insurance premiums by 20.0% to ensure we are fully-funded for our self-insured health account. In addition, the City is offering a new Qualified High Deductible Health Insurance plan to those employees that so wish to have another option.

### **Fiscal Summary**

The 2025-2026 proposed budget is \$141,418,074 and the 2024-2025 adopted budget was \$132,236,709. Therefore, the 2025-2026 proposed budget is \$9,181,365 more than the 2024-2025 adopted budget. The following is a summary listing of the budget for each of the fund groups contained in the 2024-2025 and 2025-2026 budgets:

|                        | <b><u>2024-2025</u></b> | <b><u>2025-2026</u></b> |
|------------------------|-------------------------|-------------------------|
| General Fund           | \$37,238,153            | \$40,118,776            |
| Special Revenue Funds  | \$10,363,900            | \$12,192,454            |
| Capital Project Funds  | \$25,923,973            | \$28,939,438            |
| Debt Service Funds     | \$985,397               | \$1,289,943             |
| Enterprise Funds       | \$46,004,299            | \$45,525,956            |
| Internal Service Funds | \$11,009,056            | \$12,639,577            |
| Fiduciary Funds        | \$711,930               | \$711,930               |
| <b>Totals</b>          | <b>\$132,236,709</b>    | <b>\$141,418,074</b>    |

### **Conclusion**

The 2025-2026 proposed budget represents our dedication to thoughtful planning, implementation of the new state-mandated property tax calculation, and responsible management of the city's resources to present a balanced budget. Next fiscal year is not without perceived challenges of managing the growth the City has experienced, planning for a new Fire Station, a joint proposed capital project (bonded by Buffalo County) for a new Law Enforcement Center, and a full-year of operating the Kearney SportsPlex. All of this happening at a time when sales tax revenues have been inconsistent and demands on long-standing city services continue to increase. I extend my gratitude to the Department Heads and staff who have contributed to the development of this budget. Their collaboration and hard work are invaluable as we navigate these challenges as a team.

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

Sincerely yours,

**CITY OF KEARNEY**

A handwritten signature in blue ink that reads "Brenda Jensen". The signature is written in a cursive, flowing style.

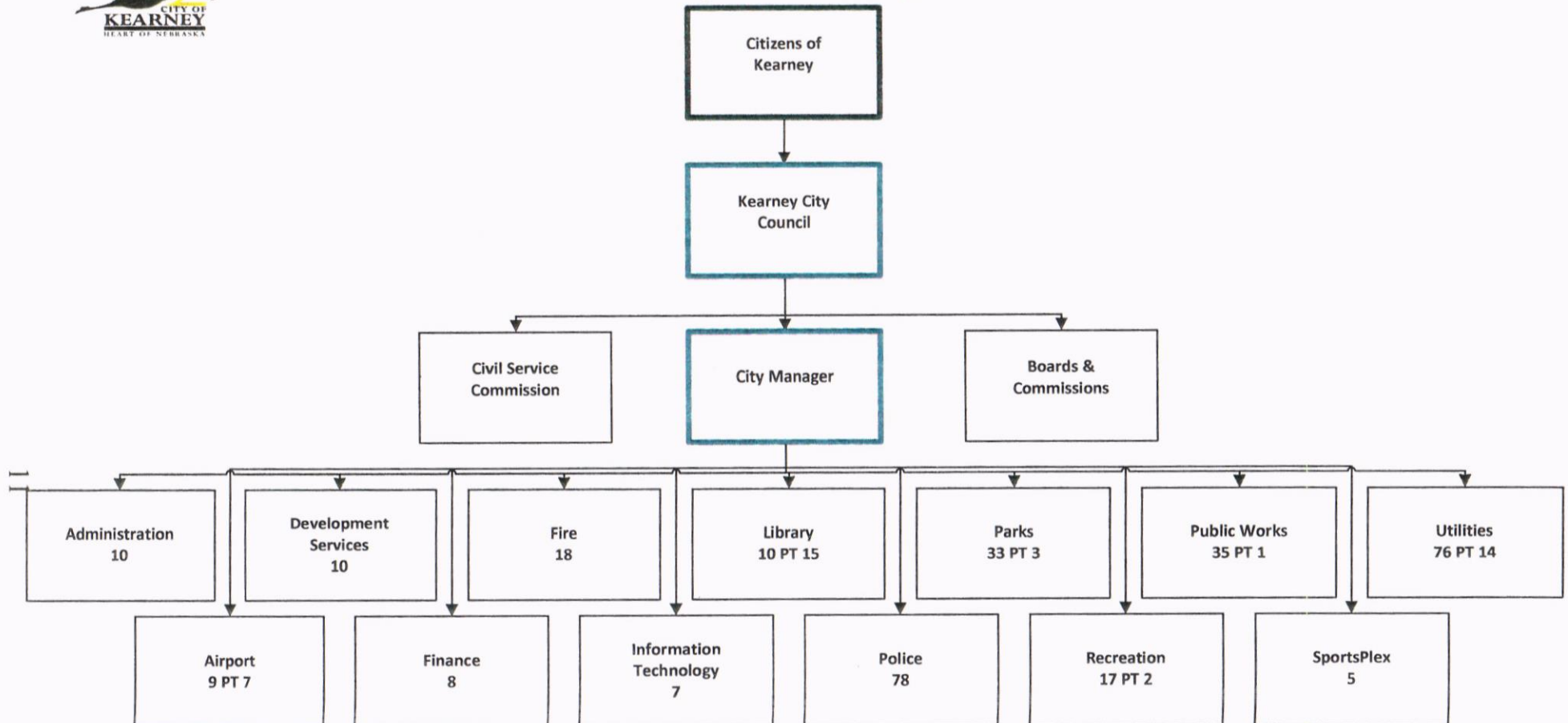
**Brenda Jensen, AICP**  
City Manager



## **ORGANIZATIONAL CHARTS**



# City of Kearney



## Authorized Personnel

Full Time – 316

Part 5Time – 42

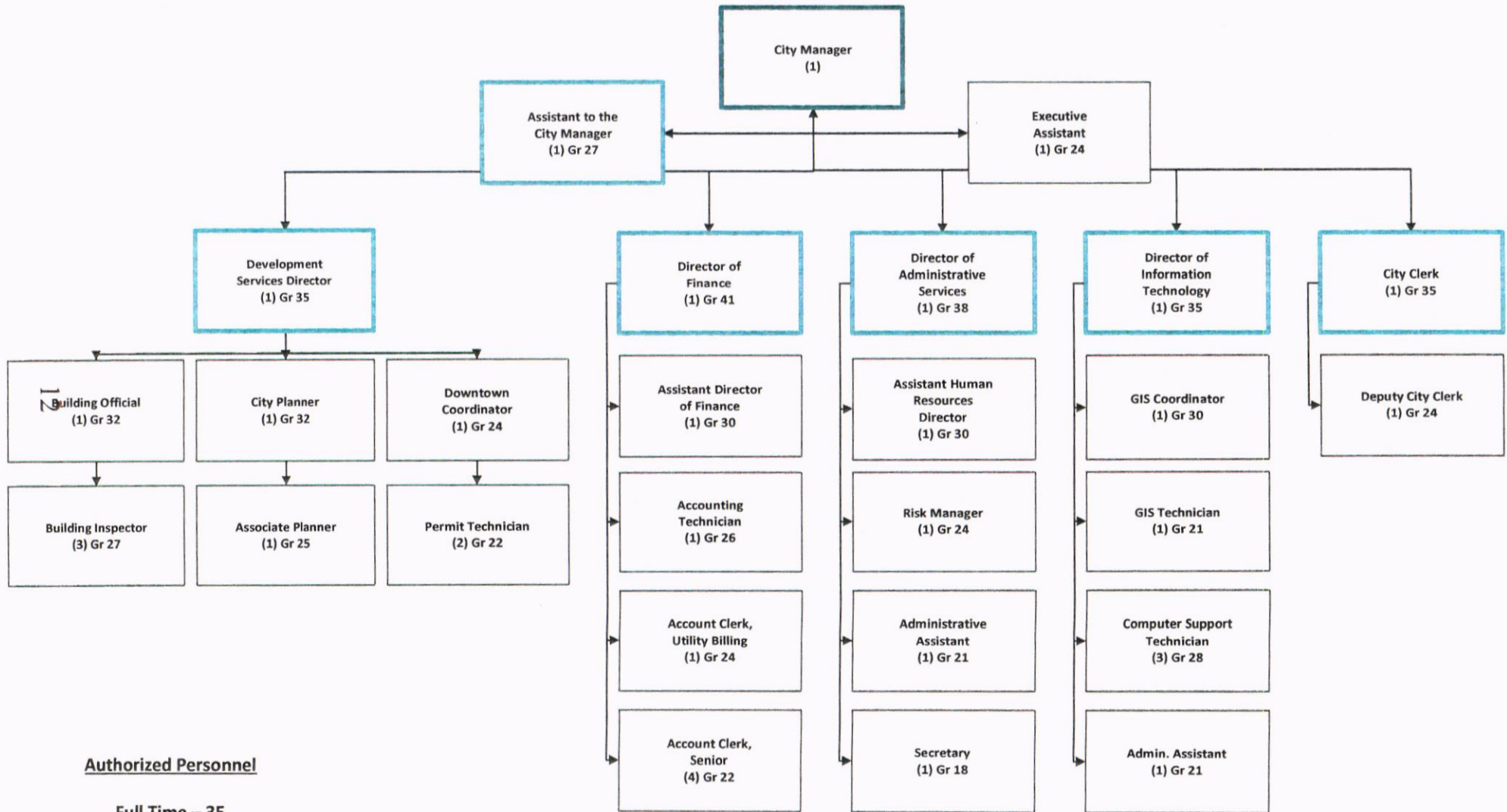
Total Employees – 358

2025-2026





## Administration



### Authorized Personnel

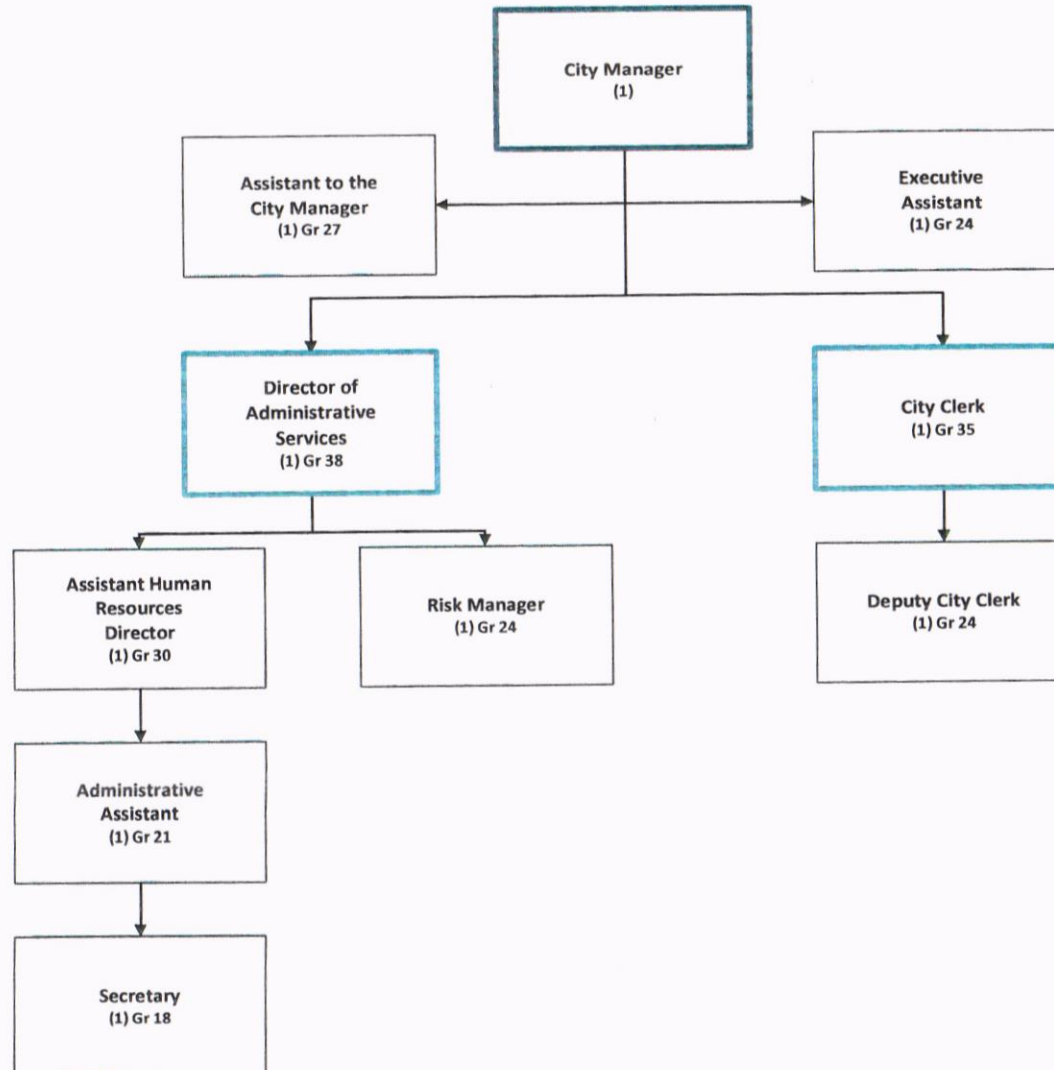
Full Time – 35

Total Employees – 35

2025-2026



## Administration



### Authorized Personnel

Full Time – 10

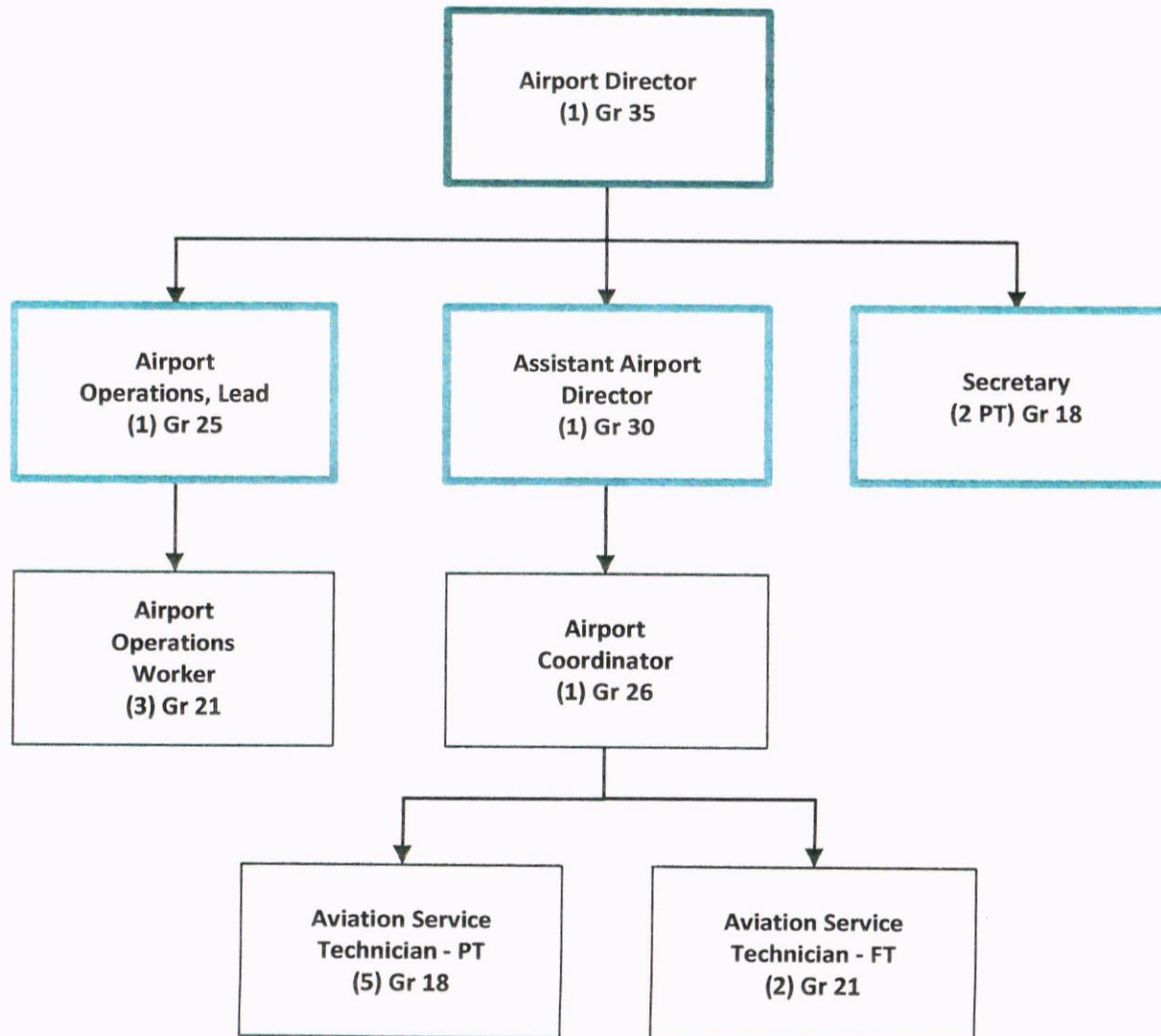
### Total Employees – 10

2025-2026

Revised 10/01/2025



# Airport



## Authorized Personnel

Full Time – 9  
Part Time – 7

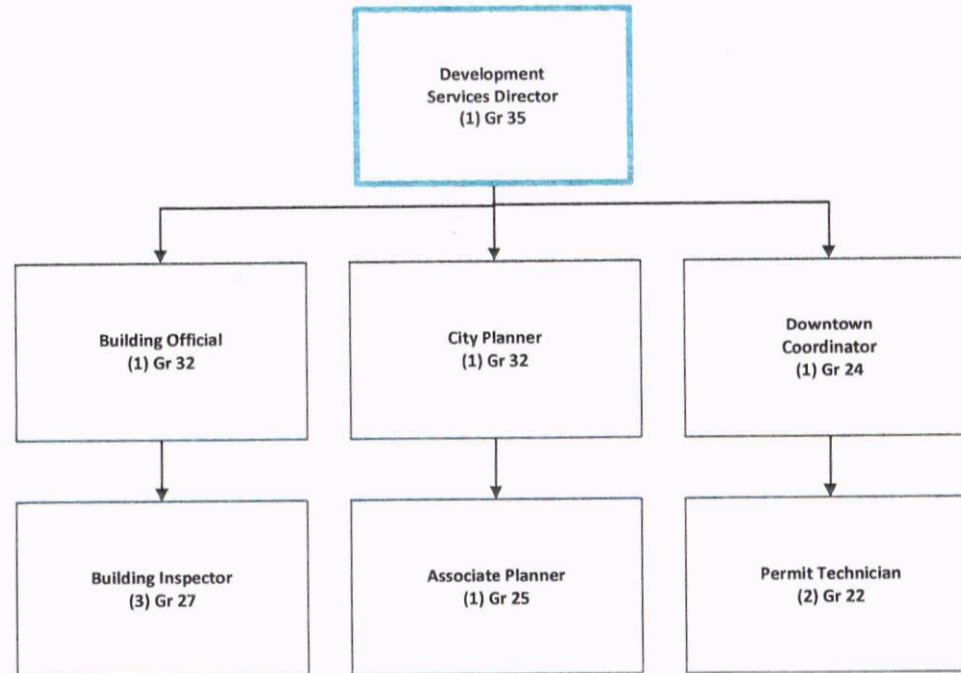
## Total Employees – 16

2025-2026





## Development Services



### Authorized Personnel

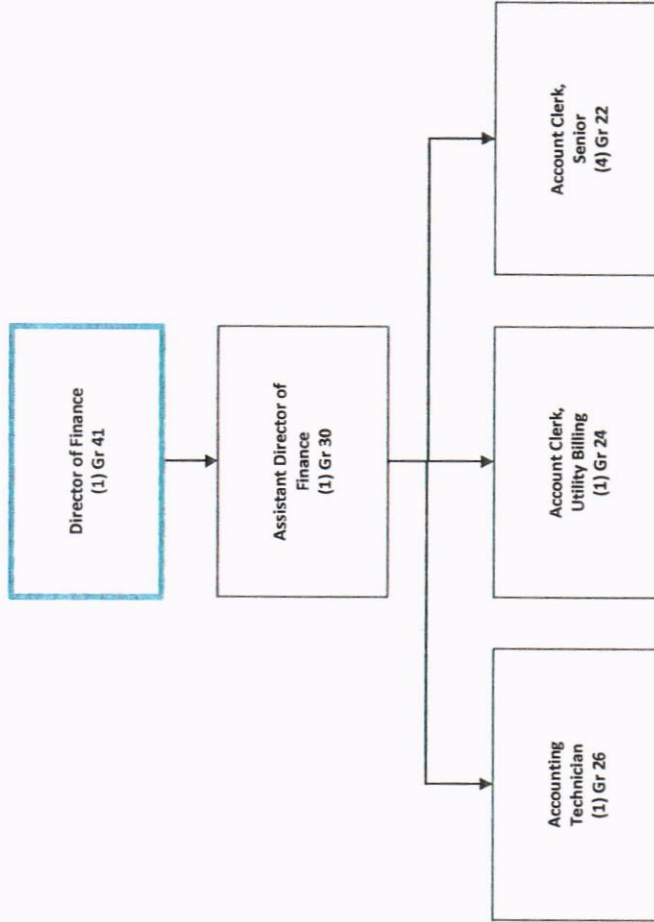
Full Time – 10

### Total Employees – 10

2025-2026



## Finance



Authorized Personnel

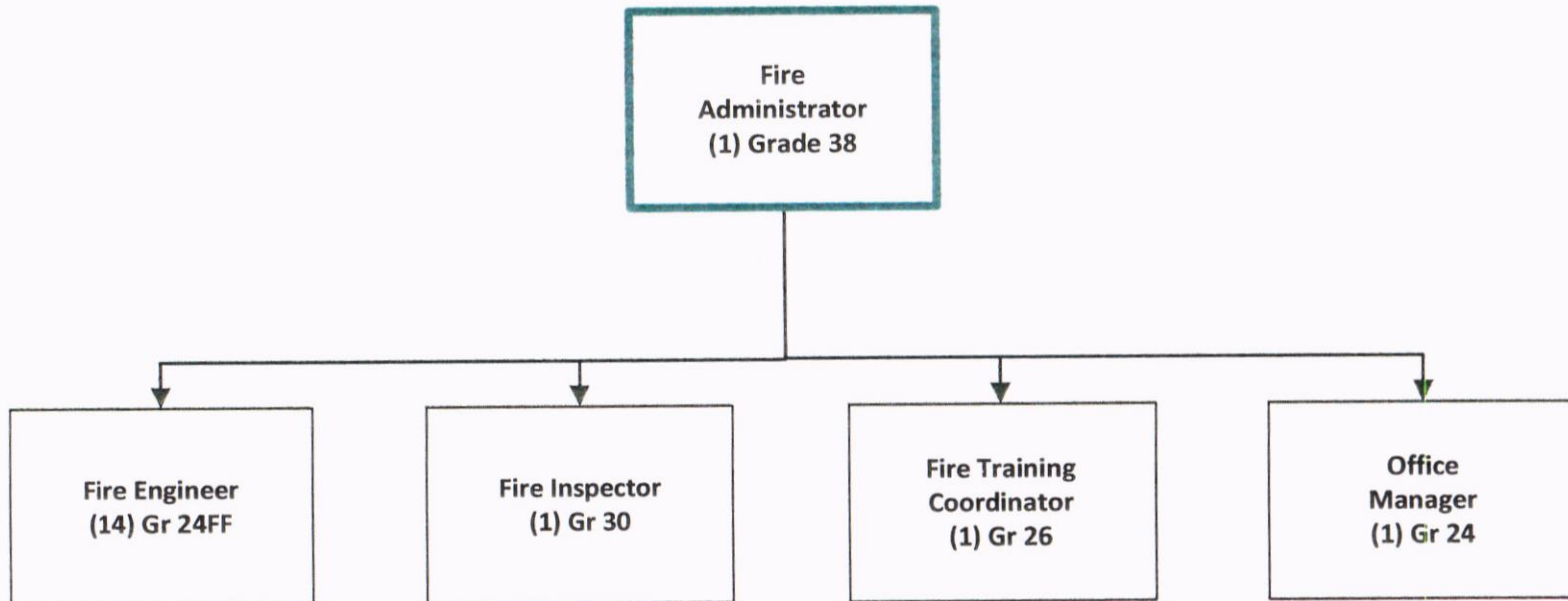
Full Time – 8

Total Employees – 8

2025-2026



## Fire Department



### Authorized Personnel

Full Time – 18

Total Employees – 18

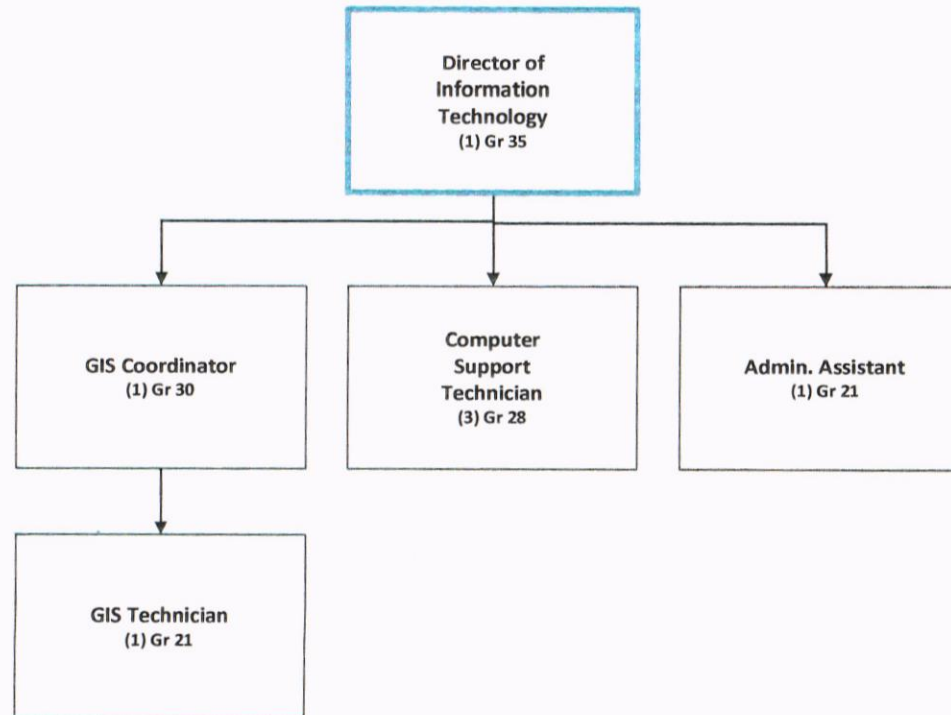
2025-2026

Revised 10/01/2025





## Information Technology



### Authorized Personnel

Full Time – 7

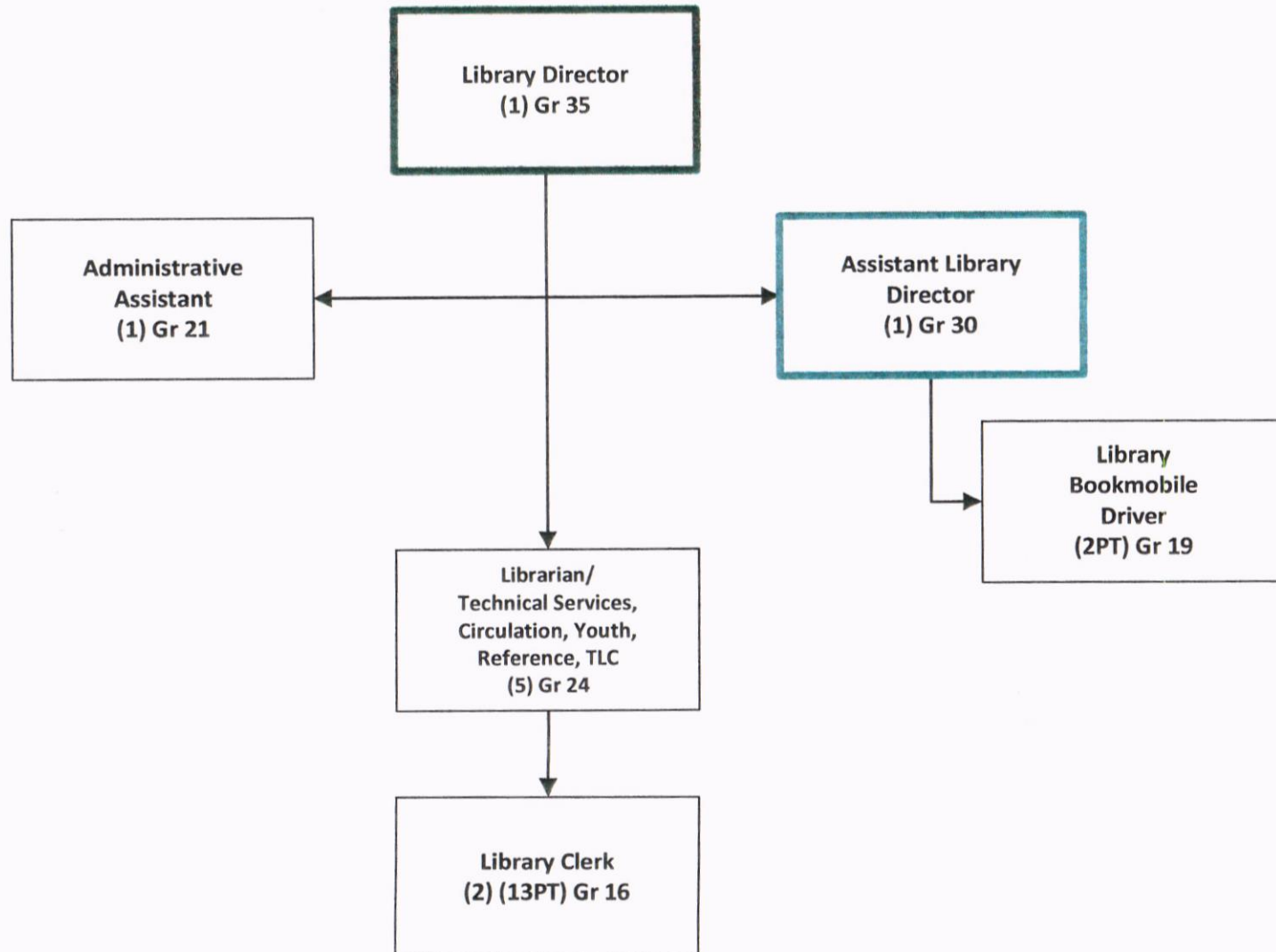
Total Employees – 7

2025-2026

Revised 10/01/2024



# Library



19

## Authorized Personnel

Full Time – 10  
Part Time – 15

## Total Employees – 25

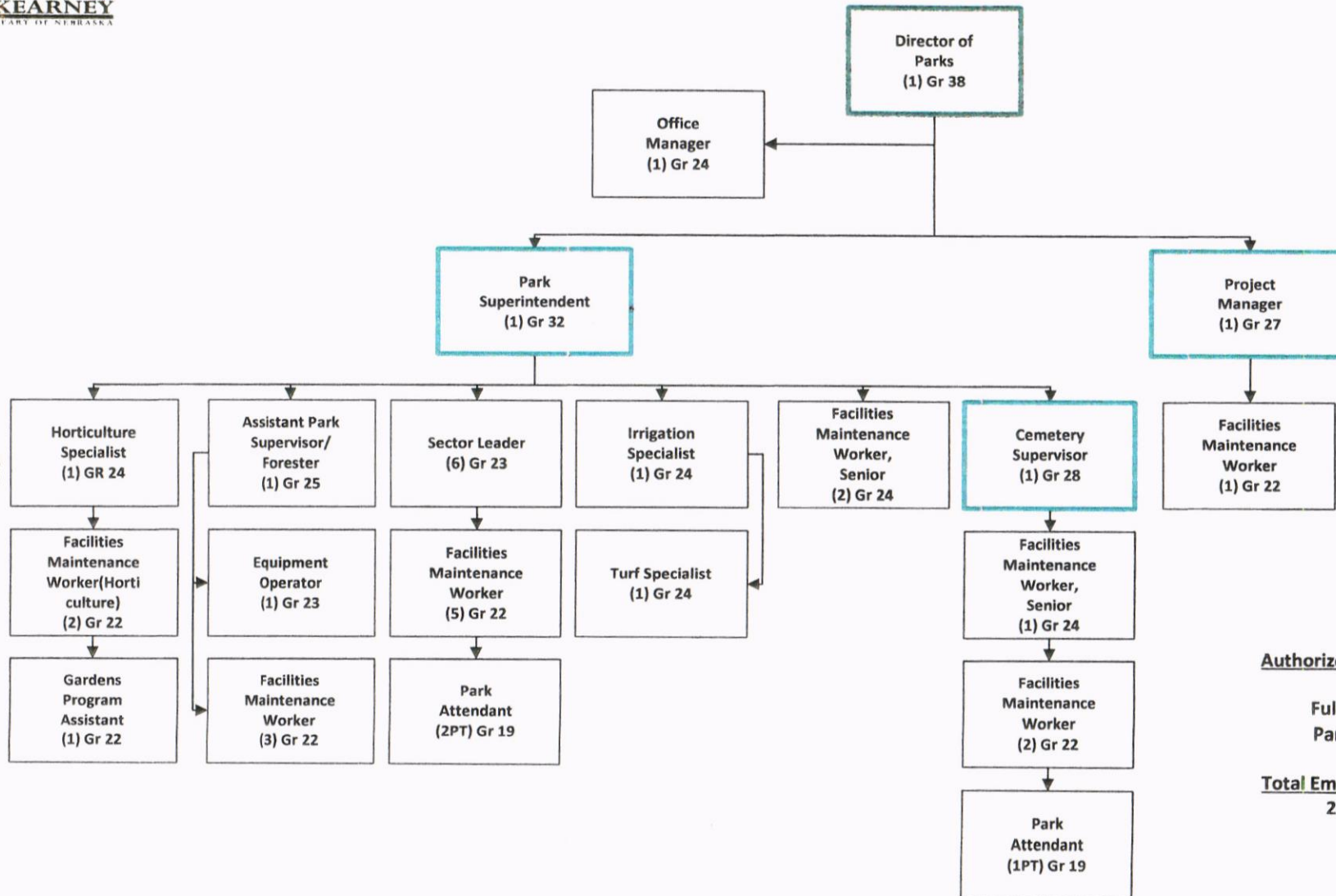
2025-2026

Revised 10/01/2024



# Parks

20



## Authorized Personnel

Full Time – 33

Part Time – 3

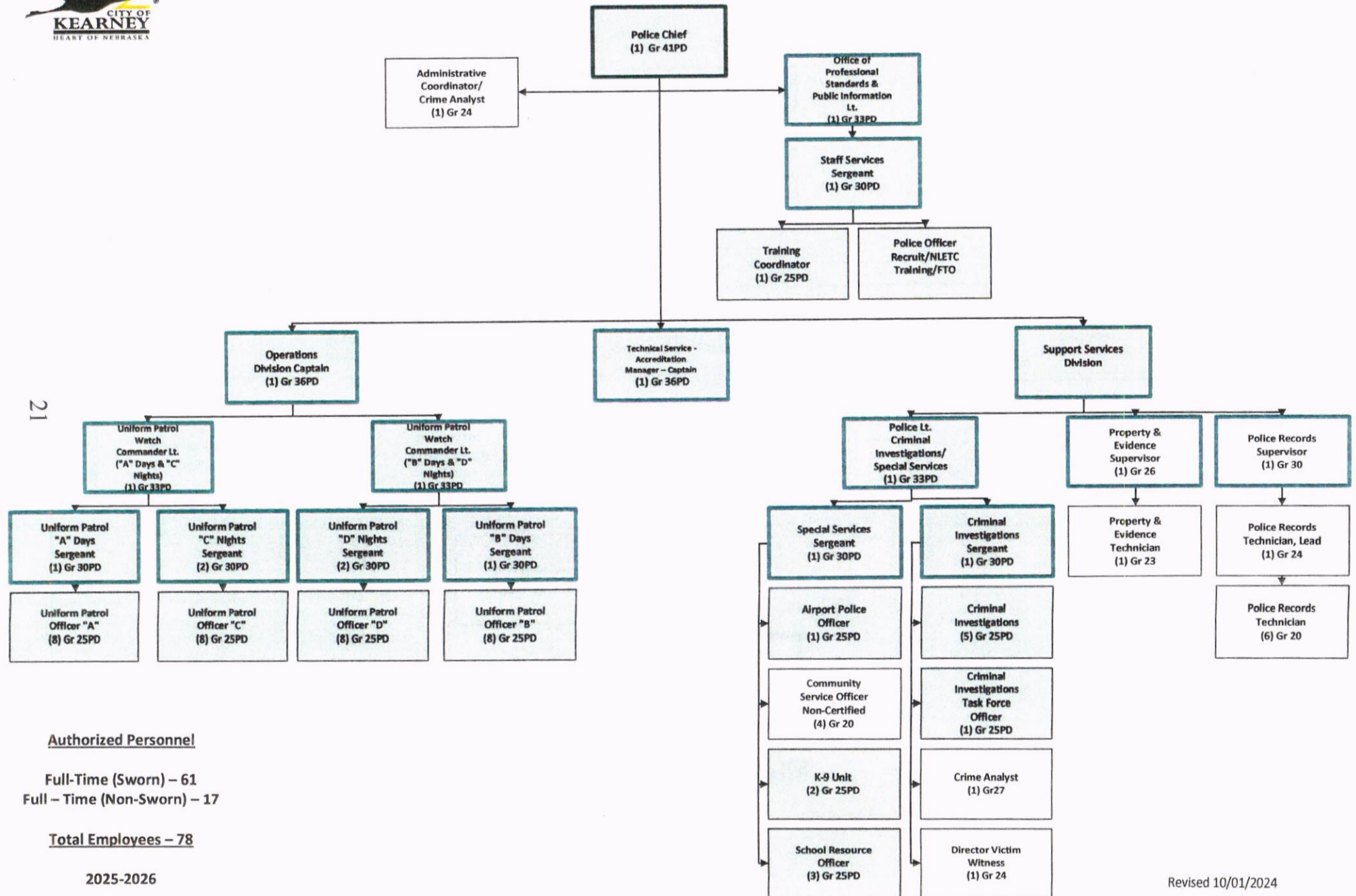
## Total Employees – 36

2025-2026





## Police Department



### Authorized Personnel

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

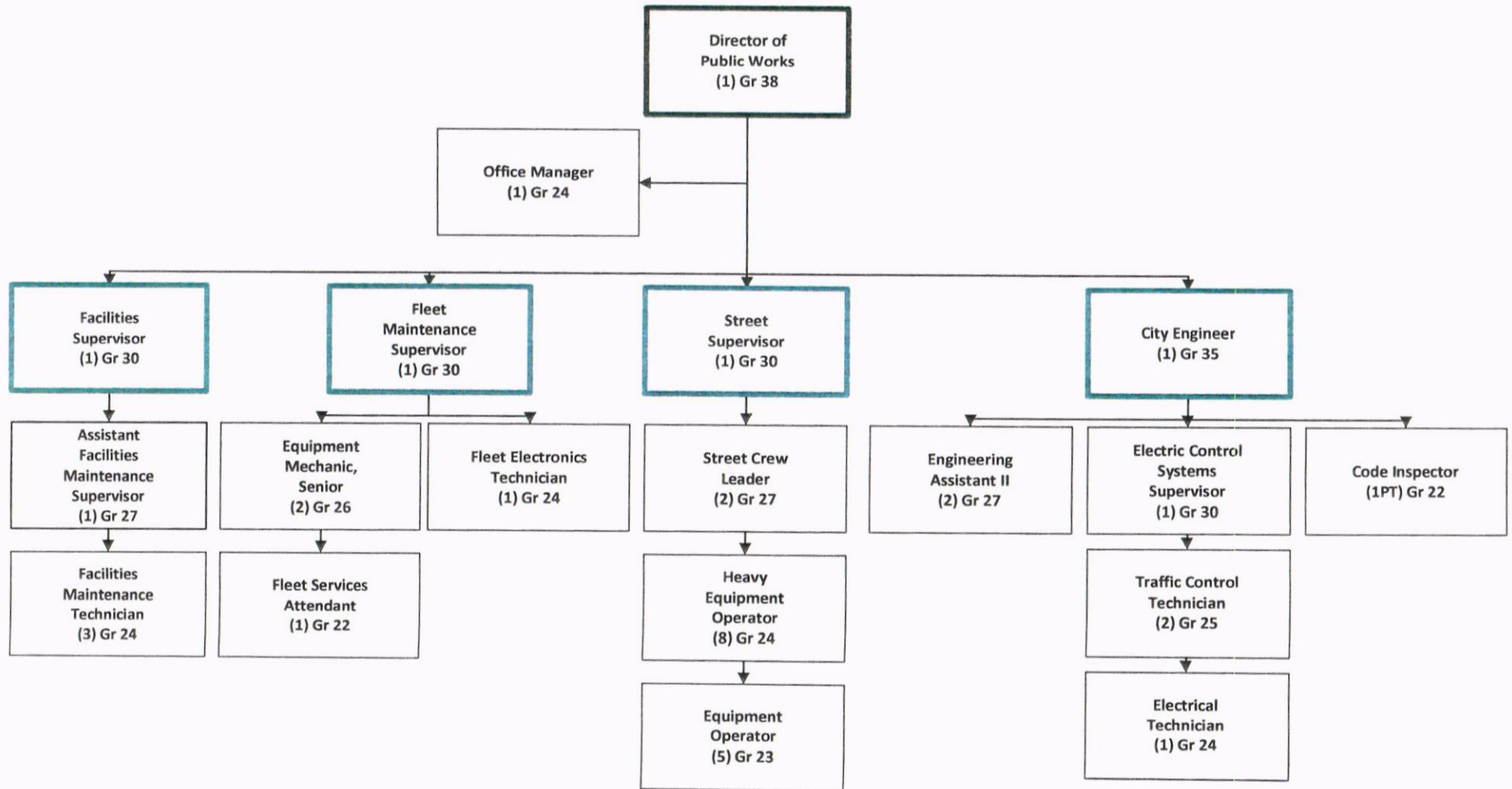
### Total Employees – 78

2025-2026

Revised 10/01/2024



## Public Works



### Authorized Personnel

Full – Time – 35

Part – Time – 1

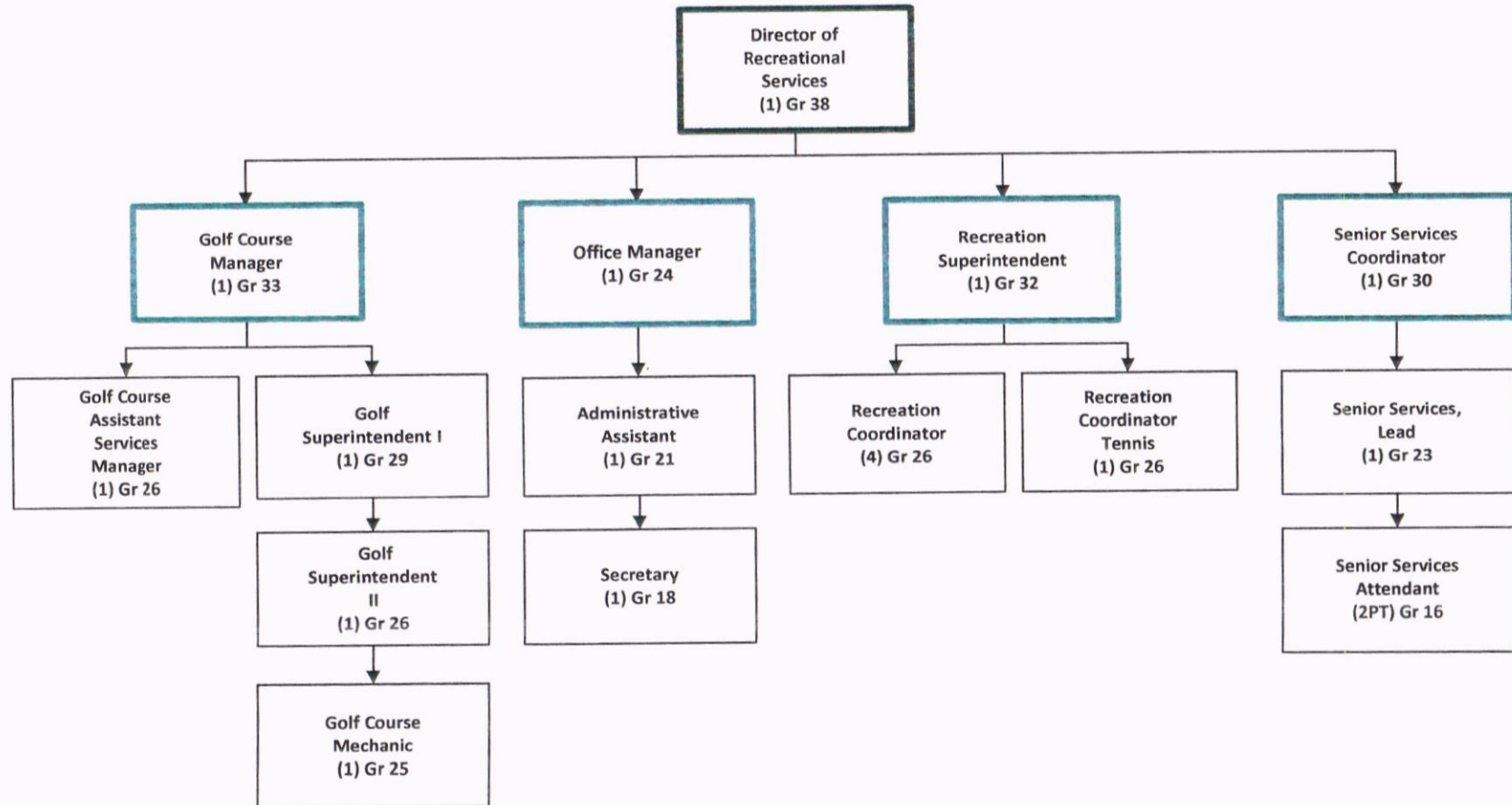
Total Employees – 36

2025-2026

Revised 10/01/2025



## Recreational Services



### Authorized Personnel

Full – Time – 17

Part – Time – 2

### Total Employees – 19

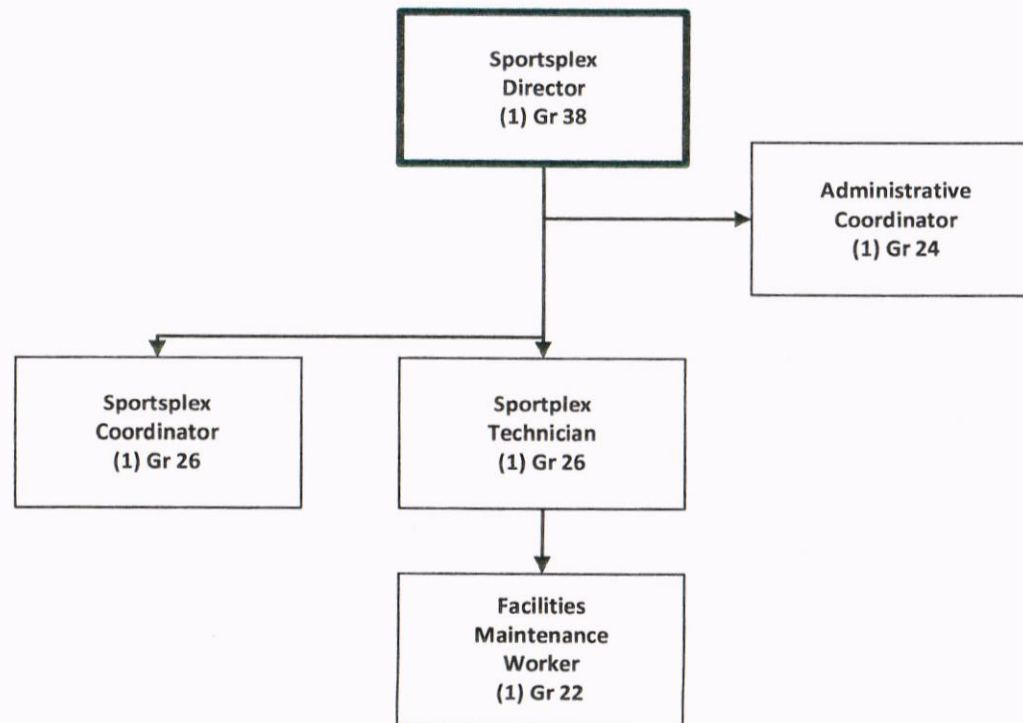
2025-2026

Revised 10/01/2025





## SportsPlex



### Authorized Personnel

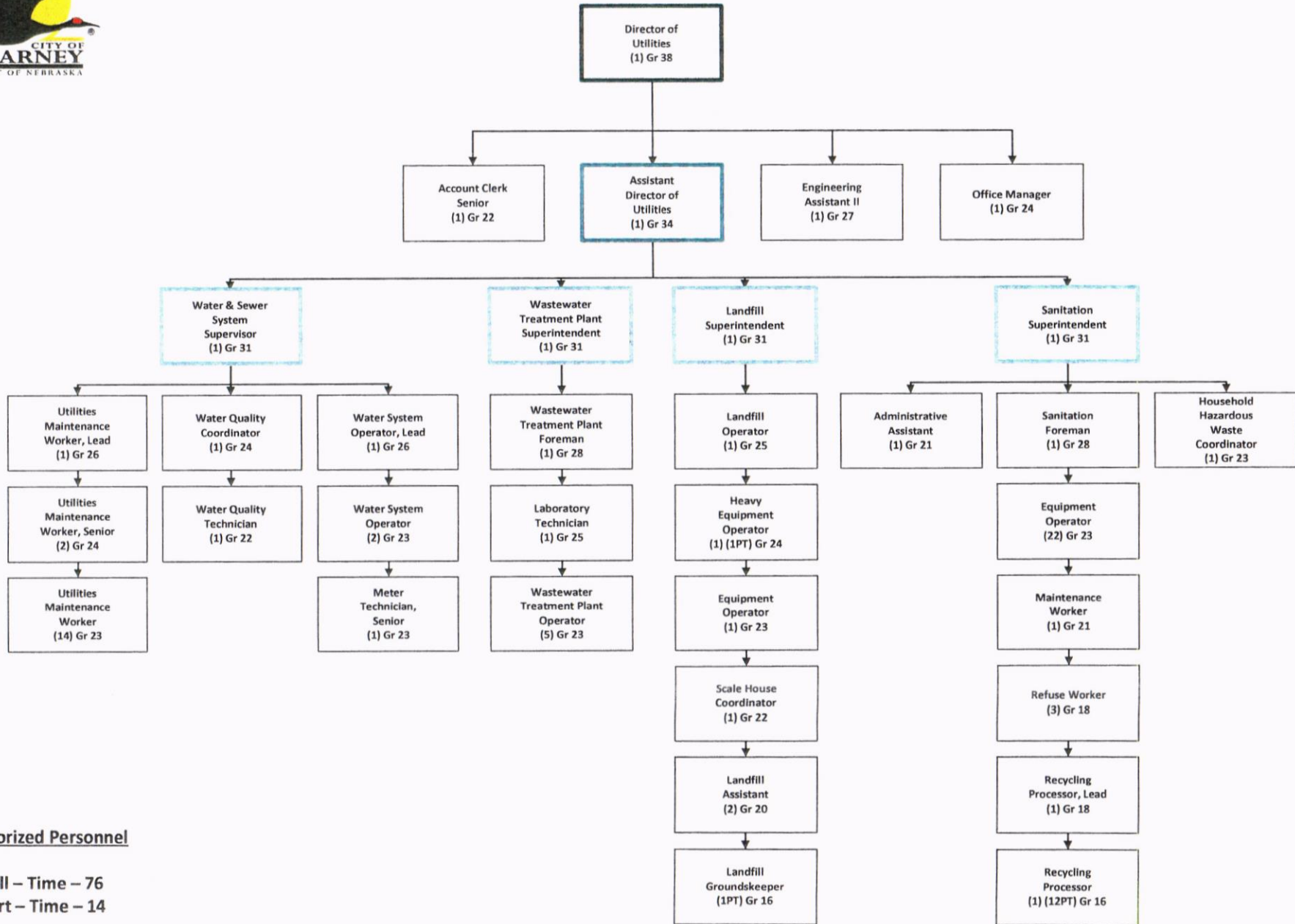
Full – Time – 5

Total Employees – 5

2025-2026



## Utilities



25

### Authorized Personnel

Full – Time – 76

Part – Time – 14

Total Employees – 90

2025-2026

Revised 10/01/2025

## **ORDINANCES**



## ORDINANCE NO. 8763

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

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

**Section 1.** That after complying with all procedures required by law, the budget presented and set forth in the budget statement (Annual Operating Budget and Program of Services) for the fiscal year beginning October 1, 2025 through September 30, 2026 is hereby approved as the Annual Appropriation Bill. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities of the City of Kearney. A copy of the budget document shall be forwarded as provided by law to the Auditor of Public Accounts, State Capitol, Lincoln, Nebraska, and to the County Clerk of Buffalo County, Nebraska, for use by the levying authority.

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

INTRODUCED BY COUNCIL MEMBER \_\_\_\_\_

PASSED AND APPROVED THIS 9TH DAY OF SEPTEMBER, 2025.

ATTEST:

\_\_\_\_\_  
JONATHAN NIKKILA  
PRESIDENT OF THE COUNCIL  
AND EX-OFFICIO MAYOR

\_\_\_\_\_  
PEGGY EYNETICH  
CITY CLERK

## **SUMMARIES**

## **CITY OF KEARNEY BUDGET POLICY STATEMENT AND PROCEDURES**

The City of Kearney follows the Statutes of the State of Nebraska (Article 5, et. seq., Nebraska Budget Act) in the preparation of the budget and audit for each fiscal year. An outline of the general accounting and budgeting principles and procedures follows and includes both the statutory requirements and the unique customs of the City of Kearney.

### **GENERALLY ACCEPTED ACCOUNTING PRINCIPLES FOR GOVERNMENTS**

Generally Accepted Accounting Principles (GAAP) are the accounting rules followed by most accountants in both business and government. GAAP provides a set of uniform minimum standards and guidelines for financial accounting and reporting; therefore, all financial statements prepared on a GAAP basis for similar entities are comparable. GAAP for business and GAAP for governments are different. GAAP for governments emphasizes fund accounting and reporting, "financial flow" operating data (revenues and expenditures), and compliance with finance-related legal and contractual provisions. GAAP for business enterprises emphasize accounting and financial reporting for a business as a whole and the "capital maintenance" operating data (revenues and expenses). GAAP for governments is established by the Governmental Accounting Standards Board, which assumed responsibility from the National Council on Governmental Accounting in 1984.

Since the primary objective of a government is to provide services to its constituents within the guidelines of financial constraints, the purpose of the budget is to indicate where the funds to operate the government comes from and how they will be spent. An audit by an independent Certified Public Accountant at the end of the budget year is essential to demonstrate the accountability of the government use of the public resources.

The use of fund accounting is one of the major differences between governmental and commercial accounting. It requires a separate record keeping for each individual fund. Each fund operates as a self-contained entity with its own revenue sources, expenses, assets, liabilities and fund balance. Even though the actual cash is contained in one bank account, a "separate accounting" is kept of all funds by the use of the computerized accounting system. Funds are segregated for the purpose of carrying on a particular activity. Governments try to maintain a minimum number of funds. The accounting rules that governments follow are applied differently to each fund, and relate to the basis of accounting and measurement focus of each fund type (a glossary of terms is presented near the back of the budget document).



## **THE ANNUAL BUDGET**

The Mayor and Council establish the program priorities and the guidelines within which the budget for the next fiscal year is to be prepared. The City Manager distributes the budget information and guidelines to Department Heads. The Department Heads submit their budget requests to the City Manager and the Director of Finance. The Director of Finance prepares estimates of revenues. The City Manager verifies the accuracy and validity of departmental requests for both operational and capital expenditures. The Department Heads prepare the schedule for vehicle and/or equipment due for replacement from the five-year Long-Range Goals and Capital Improvement Program. The City Manager and the staff prepare a proposed budget by consolidating the budget requests for the current year and the five-year Long-Range Goals and Capital Improvement Program. This is reviewed with the Department Heads and the final draft is prepared.

Budgets are prepared this year for:

### ***Governmental Funds***

General Fund - General;

Special Revenue Funds - Transportation, Economic Development Grant, Lottery Trust, Natural Disaster, Off-Street Parking District No. 1;

Capital Projects Funds - Police Reserve, Fire Reserve, Cemetery Reserve, Park & Recreation Development, Street Improvement, Special Sales Tax – Capital Improvements/Equipment, and Restaurant Occupation Tax Project;

Debt Service Funds - Public Safety Tax Anticipation Bond, and Various Purpose Bond

### ***Proprietary Funds***

Enterprise Funds - Golf, Sanitation, S.W.D.F. Operation & Maintenance, S.W.D.F. Retained Revenue, Sanitary Sewer Operation & Maintenance, Sanitary Sewer Retained Revenues, Sanitary Sewer Revenue Bond, Sanitary Sewer Revenue Bond Reserve, Water Operation & Maintenance, Water Retained Revenues, Water Revenue Bond, Water Revenue Bond Reserve, Storm Water Utility, and Kearney Regional Airport;

Internal Service Funds - Health Insurance, Property & Casualty Insurance, Workers Compensation Insurance, Central Stores, and Vehicle Maintenance

### ***Fiduciary Funds***

Pension (And Other Employee Benefit) Trust Funds - Police Pension;

Agency Funds - Sales & Use Tax

A legal notice is published to announce the availability of the proposed budget for review by the general public. This notice also specifies the time, date and place of the public hearing on the budget and the proposed property tax requirement. The public hearing is held on the proposed budget and proposed property tax requirement.



The Mayor and Council adopts, or amends and adopts, the budget and sets the tax requirement for the next fiscal year. The adopted budget is filed with the State Auditor, the County Clerk and the City Clerk and is placed at the Kearney Public Library and Information Center for check-out. The budgeted figures are entered into the accounting system and the departments are informed of the amount of funds allocated to them.

The new fiscal year begins on October 1.

The legal level of control for the budget is the fund level. The ordinance adopting the budget permits the City Manager to transfer funds as needed to prevent over expenditure of an account. However, if additional expenditures are required or additional revenues are anticipated, the City staff prepares a proposed budget amendment. Proposed amendments are presented to the Mayor and Council for consideration and adoption at the end of the fiscal year during a public hearing.

### **INTERIM FINANCIAL STATEMENTS AND THE ANNUAL REPORT**

Monthly reports of revenues and expenditures and their relation to the budgeted amounts, cash balances, balance sheets for each fund and register of expenditures made are prepared for the City's permanent records and copies are available to Department Heads. The register of expenditures (claims) are included for approval by the Mayor and Council at the regular City Council meetings.

A statement of revenues and expenditures is prepared and presented to the Mayor and Council monthly for their review.

A public accounting firm conducts the annual audit of the City's financial records and presents the audit report to the Mayor and Council.

### **ORGANIZATION OF FUNDS**

The City of Kearney uses the following fund classifications:

- Governmental Funds
  - General Fund
  - Special Revenue Funds
  - Capital Projects Funds
  - Debt Service Funds
- Proprietary Funds
  - Enterprise Funds
  - Internal Service Funds
- Fiduciary Funds
  - Pension Trust Funds
  - Agency Funds

To assist in the actual day-to-day administration of the City and to determine the true cost of providing each service, the major functions of the City are divided into departments. Salaries and other personnel costs, office and other types of supplies, maintenance and repair costs, as well as the unique expenditures of the department are listed in each department to provide further control of costs. Each department will contain expenditures of only one fund. The department's programs are grouped into divisions. The organizational chart shows the City administration and the organization of departments.

### **GENERAL FUND**

The General Fund is used to account for all financial resources not covered under another fund which are traditionally considered governmental functions. The General Fund receives its revenues from the following major sources:

1. Taxes, i.e. Ad Valorem Tax on Real and Personal Property; Sales Tax; In Lieu of Tax on gross receipts (of utilities) for use of City streets and alleys; and Occupation Taxes.
2. Charges for Services, including the 12.5% lease payment by Nebraska Public Power District for the use of the City's electrical distribution system.
3. Intergovernmental-state, including state aid payments.

The expenditures of the General Fund are divided into the following accounts:

- Administrative Services
- Finance
- Information Technology
- Police - Services
- Police - Records
- Police - Data Processing
- Police - Evidence
- Police - Building
- Fire
- Emergency Management
- Development Services
- Public Works – Administration/Engineering Support
- Public Works - Facilities Maintenance
- Cemetery
- SportsPlex
- Tennis Center
- Peterson Senior Activity Center
- Library
- Park & Recreation - Administration
- Recreation



Park  
Aquatics  
Cottonmill  
Forestry

### **SPECIAL REVENUE FUNDS**

Special Revenue Funds operate the same as the General Fund except the revenue is derived from different sources and must be used for a specific purpose. These funds include Transportation, Economic Development Grant, Lottery Trust, Natural Disaster, and Off-Street Parking District No. 1.

### **CAPITAL PROJECTS FUNDS**

Capital Projects Funds are used to account for all resources for the construction or acquisition of designated capital assets. This budget has six Capital Projects Funds: Police Reserve, Fire Reserve, Cemetery Reserve, Park and Recreation Development, Street Improvement, Special Sales Tax – Capital Improvements/Equipment, and the Restaurant Occupation Tax Project.

### **DEBT SERVICE FUNDS**

Revenues accumulated to pay bond principal and interest are accounted for in the Debt Service Funds. There are two Debt Service Funds, the Public Safety Tax Anticipation Bond, and the Various Purpose Bond. The Public Safety Tax Anticipation Bonds are supported by a special property tax levy and the Various Purpose General Obligation Bonds are supported by sales tax revenues, special assessments, and highway allocation funds.

### **ENTERPRISE FUNDS**

Funds that operate in a similar fashion to a private business and which, in most cases, operate predominantly on user charges are Enterprise Funds. Spending associated with Enterprise Funds services is controlled by isolating the accounting for them into separate funds and by matching the total cost of providing each service with the user charge revenues generated by it. The City of Kearney operates seven Enterprise Funds: Golf, Sanitation, Solid Waste Disposal Facility (SWDF), Sanitary Sewer, Water, Storm Water Utility and Kearney Regional Airport. The budgets presented for Enterprise Funds are the best estimation of management under average use conditions. To facilitate management, the Sanitary Sewer Fund is divided into two divisions: Wastewater Collection and Wastewater Treatment and are placed under the Utilities Department for administrative supervision. Solid Waste Collection and SWDF are also a responsibility of the Utilities Department. The Storm Water Utility is the responsibility of the Director of Public Works. The Municipal Golf Course is the responsibility of the Director of Recreation. The Kearney Regional Airport is the responsibility of the Airport Manager.



### **INTERNAL SERVICE FUNDS**

An Internal Service Fund operates in a manner similar to Enterprise Funds but the "customers" of the Internal Service Fund are other departments. The budgets prepared for these funds are flexible budgets using the best estimations of management, taking into consideration both the historical costs as well as trends in the industry. Each of the City funds and departments are assessed a share of the cost to operate these funds. Revenue to the funds are the contributions from the other funds and programs; expenses of the funds are the same as any other operating budget. The City operates five Internal Service Funds: Health Insurance, Property & Casualty Insurance, Workers Compensation, Central Stores and Vehicle Maintenance.

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

Pension (And Other Employee Benefit) Trust Funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans. The City has one Pension (And Other Employee Benefit) Trust Fund, which is the Police Pension.

### **AGENCY FUNDS**

Agency Funds are used to account for situations where the government's role is purely custodial, such as the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. The City has one Agency Fund, which is the Sales and Use Tax Fund.

# CITY OF KEARNEY FINANCIAL POLICY MANUAL

## Overview

It is the expectation and the general understanding of the City Council and the citizens of Kearney that the City conduct its financial affairs in a thoughtful and prudent manner. The following financial policies are established to provide the direction and limits within which the City is to fulfill its fiscal responsibilities.

## **Fiscal Policy Management**

To establish and document a policy framework for fiscal decision-making, the Director of Finance will develop and maintain a comprehensive set of Financial Management Policies. The aim of these policies is to ensure that financial resources are available to meet the present and future needs of the citizens of Kearney. Specifically this policy framework mandates the pursuit of the following fiscal objectives:

1. **Financial Planning Policies:** Procedures to submit a balanced budget and long-term financial planning as well as asset inventory and condition assessment procedures for meeting future needs of the City.
2. **Revenues:** Design, maintain and administer a revenue system that will ensure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.
3. **Debt Capacity, Issuance, and Management:** Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.
4. **Expenditures:** Identify priority services, establish appropriate service levels and administer the expenditure of available resources to ensure fiscal stability and the effective and efficient delivery of services.
5. **Fund Balance:** Maintain the fund balance of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position for emergencies.
6. **Capital Expenditures and Improvements:** Annually review and monitor the state of the City's capital equipment and infrastructure, setting priorities for replacement and renovation based on needs, funding alternatives, and availability of resources.
7. **Investments:** Invest the City's operating cash to ensure its safety, provide for necessary liquidity and optimize yield.
8. **Intergovernmental Relations:** Coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis and support favorable legislation at the state and federal level.
9. **Grants:** Seek, apply for and effectively administer federal, state and foundation grants-in-aid which address the City's current priorities and policy objectives.



10. **Economic Development**: Initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy.
11. **Fiscal Monitoring**: Prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.
12. **Financial Consultants**: With available resources, seek out and employ the assistance of qualified financial advisors and consultants in the management and administration of the City's financial functions.
13. **Accounting, Auditing and Financial Reporting**: Comply with prevailing federal, state and local statutes and regulations, as well as current professional principles and practices.
14. **Retirement System**: Ensure that the Employees' Retirement Fund is adequately funded and operated for the exclusive benefit of the participants and their beneficiaries.
15. **Internal Controls**: Maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

## **1. Financial Planning Policy**

### **Balanced Budget**

The City Manager shall present a budget of proposed expenditures which do not exceed the estimated opening fund balance and anticipated income of the City.

While the City does not intend to use fund balance as a resource to balance the budget, fund balance should not and cannot be used as a long-term approach to balancing the budget. Planned uses of fund balances should be limited. It is appropriate to use fund balances when there is a severe economic downturn. This provides the City additional time to make the necessary structural changes to bring the budget into alignment on a long-term basis.

It is also appropriate to use fund balance when fund balances have increased beyond the reserve requirements due to higher than anticipated revenues. In this circumstance, the use of fund balances will be used for one-time expenditures and not on-going operating costs. Normally one-time expenditures result from an accumulation of reserves for several years in anticipation of a project. In all circumstances, it is important to retain sufficient undesignated fund balance for unforeseen events.

The City shall propose a balanced budget that complies with state statute and local policies:

- **Local Budget Policies:**
  - All budgets are created using the cash basis.



- Interest on investments is estimated based on an average annual return on investments.
- In the Governmental and Agency funds, expenditures are budgeted based on past history and anticipated increases in line items.
- Principal and interest on debt are budgeted when due.
- Compensated absences are considered expenditures when paid to employees. Salary expenditures are budgeted based on full-time equivalency.
- The objective of the operating budget policies is to maintain adequate service levels at reasonable costs by following sound financial management practices.
- Each department prepares their own budget for review by the City Manager. Departments are required to submit documentation substantiating increases in line items within the department's total budget.
- The operating budgets for the City shall be balanced. For each fund, ongoing costs are to not exceed ongoing revenues plus available fund balances used in accordance with reserve policies.
- The City shall not use debt or bond financing to fund current operating expenditures.
- The City shall attempt to maintain both essential service levels and a constant or reduced burden on taxpayers. Changes in service levels shall be governed by the following:
  - Budget Process -- The annual budget process is intended to weigh all competing requests for City resources, within expected fiscal constraints.
  - Personnel Expenses -- To the extent feasible, any personnel cost reductions shall be achieved through attrition. Additional personnel should only be requested to meet program initiatives and policy directives, after service needs have been thoroughly documented or it is substantiated that the new employees will result in increased revenue or enhanced operating efficiencies.
  - Grant Funded Programs -- Programs financed with grant funds shall be budgeted in Special Revenue funds, and the service program shall be adjusted to reflect the level of available grant funding. In the event of reduced funding, City resources shall be substituted only after all program priorities are considered during the annual budget process.
- One-time revenues will be used for one-time expenditures and not for ongoing expenditures. By definition, one-time revenues cannot be relied on in future budget years.
- City Council goals shall be considered within the annual budget.
- The City Manager has the authority to transfer budgeted amounts within departments in any fund, but changes in the total appropriations level for any given fund can only be enacted by the City Council.
- The budget is approved in the form of an appropriations ordinance after the City Council has held advertised public hearings. During the year, it is the responsibility of the City Manager to administer the budget.
- City Council may elect to use cash reserves to replace capital assets if current cash reserves are available.



### **Long-Range Planning**

The City needs to have the ability to anticipate future challenges in revenue and expenditure imbalances so that corrective action can be taken before a crisis develops. In order to provide City officials with pertinent data to make decisions for multi-year direction, the Director of Finance and City Manager shall semi-annually develop, with the assistance of the Utilities Department, a five-year Sewer, Water, Sanitation, and Solid Waste Agency Funds revenue and expenditure forecasts. These forecasts will identify changes in revenues and expenditures due to projected new development in the City, program changes, and capital projects coming online.

Departments are required to assess and report annually on needed capital improvement projects for the subsequent five years.

During the budgeting process, all capital improvement projects are analyzed to determine if they reduce, maintain, or increase operating and maintenance costs.

The Director of Finance and City Manager shall participate in the evaluation of private development projects that utilized Tax Increment Financing to determine the long-term impact on the City.

The Director of Finance and City Manager shall review grant applications to determine whether matching funds are available and whether the City will be responsible for funding a program after the grant funding ends. The grant application shall be forwarded to the City Council for their approval.

### **Asset Inventory and Condition Assessment**

The City of Kearney inventories all major capital assets. Each department shall develop a system and processes to assess the condition of the capital assets that they are responsible for maintaining. This condition assessment shall be performed on an annual basis.

### **Capitalization Threshold**

If the acquisition cost of a piece of capital equipment is \$10,000.00 or more and the anticipated life of said capital equipment is more than one year, the equipment shall be capitalized and recorded as capital equipment and charged as Capital Outlay. All capital equipment meeting this definition should be recorded on the City of Kearney's equipment inventory and should be tagged with a control number for tracking purposes.

If the acquisition cost of the piece of equipment is less than \$10,000.00 or its useful life is less than one year regardless of cost, the equipment shall be treated and recorded as materials or inventory and charged to Supplies, Materials and Contractual Services, unless, per GASB Implementation Guide No. 2021-1, it is a bulk purchase that is significant in the aggregate.



Capital equipment means an article of non-expendable, tangible, personal property, which stands alone, is complete in itself, does not lose its identity, and has a useful life of more than one year. The acquisition cost is the net invoice price of the capital equipment including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the capital equipment operable. Other charges such as the cost of installation, transportation, and taxes, shall be included in determining the acquisition cost.

## **2. Revenue Policy**

The revenue policies of the City of Kearney are intended to furnish guidelines for determining the revenues necessary to provide basic municipal services to the community. To guard against the possibility of wide variations in any of its revenue sources, a primary goal of the City is to maintain a diversified, yet consistent revenue stream. An important factor in the City's ability to preserve a strong, uniform revenue stream is the diversity and growth of its tax base, which is largely dependent on the vitality of the area's economy. Thus, the City resolutely encourages economic development through the implementation of financial policies that create a favorable tax climate, while meeting service demands of businesses and residents.

- Balance and Diversification in Revenue Sources - The City shall strive to maintain a balanced and diversified revenue stream to protect the City from fluctuations in any one source due to changes in local economic conditions which adversely impact that source.
- User Fees - For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. The City Council shall determine the appropriate cost recovery level and establish the fee amounts. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.
- Property Tax Revenues/Tax Burden - Tax dollars should support essential City services that benefit and are available to everyone in the community (such as parks, police, and fire protection). The City shall strive to minimize the property tax burden on Kearney citizens.
- Utility (Enterprise) Funds User Fees - Utility (Enterprise funds) user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital.
- Revenue Collection and Administration - The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since revenue should exceed the cost of producing a good or service, the City shall strive to control and reduce administrative costs. The City shall pursue all delinquent taxpayers and others overdue in payments to the City to the full extent allowed by state law.



### **3. Debt Management Policy**

#### **Planning and Conditions of Issuance of Obligations**

The Director of Finance, City Manager and any City Fiscal Agent shall evaluate and consider the following factors in analyzing, reviewing and recommending the issuance of obligations:

- Use of Debt Financing - Debt financing, to include general obligation bonds, revenue bonds, lease/purchase agreements, and other obligations permitted to be issued or incurred under Nebraska law, shall only be used to purchase capital assets that cannot be acquired from either current revenues or fund balance and to fund infrastructure improvements and additions. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes.
- Assumption of Additional Debt - The City shall not assume more tax-supported general purpose debt without conducting an objective analysis as to the community's ability to assume and support additional debt service payments.
- Affordability Targets
  - General Obligation Bonds - The City shall use an objective analytical approach to determine whether it can afford to assume new general purpose debt beyond what it retires each year. This process shall compare generally accepted standards of affordability to the current values for the City. These standards shall include debt per capita, debt as a percent of taxable value, debt service payments as a percent of current revenues and current expenditures, and the level of overlapping net debt of all local taxing jurisdictions. The process shall also examine the direct costs and benefits of the proposed expenditures. The decision on whether or not to assume new debt shall be based on these costs and benefits, the current conditions of the municipal bond market, and the City's ability to "afford" new debt as determined by the aforementioned standards. The City shall strive to achieve and/or maintain these standards at a low to moderate classification.
  - Revenue Bonds - For the City to issue new revenue bonds, revenues, as defined in the ordinance authorizing the revenue bonds in question, shall be a minimum of 125% of the average annual debt service. Fiscal Agent recommendation is a goal of 150% to 200% of the average annual debt service.
- Debt Structure - The City shall normally issue bonds with an average life of 20 years or less for general obligation bonds and 20 to 25 years for revenue bonds. The structure should approximate level principal on general obligation bonds and level debt service for revenue bonds. There shall be no debt structures which include increasing debt service levels in subsequent years, with the first and second year of a bond payout schedule the exception. There shall always be at least interest paid in the first fiscal year after a bond sale and principal starting generally no later than the second fiscal year after the bond issue.



- Call Provisions - Call provisions for bond issues shall be made as short as possible consistent with the lowest interest cost to the City. When possible, all bonds shall be callable only at par.
- Sale Process - The City shall use the Fiscal Agent for the sale of debt.
- Debt Refunding - City staff and the Fiscal Agent shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 3.5% of the refunded maturities.
- Issuance of Reimbursement Resolution - A resolution declaring an issuer's official intent to reimburse an original expenditure with proceeds of an obligation. Under federal tax laws, an issuer may reimburse itself with proceeds of tax-exempt bonds for certain expenditures made up to 60 days prior to the date of the reimbursement resolution.
  - **Capital Expenditure:** The project financed must consist of capital expenditures or issuance costs.
  - **Intent:** The resolution is evidence of the organization's intent to reimburse itself for expenditures made prior to the financing.
  - **Reimbursement Period:** The reimbursement must take place within 18 months after the project is "placed in service," and in no event later than 3 years from the date of the expenditure for which the borrower seeks reimbursement.
- Interest Earnings - Interest earnings received on the investment of bond proceeds shall be used to assist in paying the interest due on bond issues, to the extent permitted by law.
- Arbitrage regulations - The Director of Finance shall review, monitor, and file appropriate paperwork to comply with existing arbitrage regulations for City bond issues.

### **Special Districts**

Local Public Improvement Districts may be created to enable assessing the costs of constructing public improvements. The financing of such costs can be accomplished through the issuance of bonds. Accordingly, the benefited properties will be assessed a proportionate share of the whole cost of the improvement in order to repay the principal of and interest due on any such funds advanced and any costs associated thereto.

- The improvement must enhance the value of the property against which the assessment is levied in an amount at least equal to the amount of the assessment.
- The term for repayment of the funds advanced should not exceed 20 years.



## **Tax Increment Financing Districts**

The City Manager administers the Tax Increment Financing Districts. New districts are created only upon analysis demonstrating that the future revenue benefits exceed the aggregate tax increment to be pledged for debt service. The Community Redevelopment Authority and the City Council approve the Tax Increment Financing Districts. (State Statute requires areas to be blighted and substandard to be eligible for TIF.)

## **Interfund Borrowing**

Interfund borrowing, to the extent permitted by applicable laws, will only be allowed subsequent to City Council authorization of a predetermined repayment schedule, including the payment of interest.

## **4. Expenditure Policy**

Operating expenditures must meet the City's requirements to provide services within the framework of available revenues. Fiscal control and long range financial planning are necessary to guarantee that the City's current and future finances will remain sound. The following operating expenditure policies guide the evaluation and control of the City's appropriations and expenditures.

- Current Funding Basis - The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior year savings. (The use of fund balance shall be guided by the Fund Balance Policies.)
- Avoidance of Operating Deficits - The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit (i.e., projected expenditures in excess of projected revenues) is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of fund balance within the Fund Balance Policy. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided to balance the budget.
- Maintenance of Capital Assets - Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue service levels.
- Periodic Program Reviews - The City Manager shall undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternative approaches to service delivery. Programs which are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.
- Purchasing - The City Council establishes purchasing policies as detailed in the City Code. The City shall make every effort to maximize any discounts offered by



creditors/vendors. Staff shall also use competitive bidding to attain the best possible price on goods and services.

## **5. Fund Balance Policy**

The establishment and maintenance of adequate cash balances and reserves allows the City financial flexibility and security and is recognized as an important factor considered by bond rating agencies and the underwriting community when reviewing City debt issuance. Along with maintaining the City's credit worthiness, such cash balances and reserves provide the means to handle economic uncertainties, local disasters and other unanticipated financial hardships, as well as, to meet cash flow requirements. In addition to the designations noted below, fund balance levels will be sufficient to meet funding requirements for projects approved in prior years that are carried forward into the new year; debt service reserve requirements; and other reserves or designations required by contractual obligations or generally accepted accounting principles.

- General Fund - The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the General Fund.
- Special Revenue Funds
  - Transportation Fund - The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Transportation Fund.
  - Economic Development Grant Fund - There is no minimum fund balance requirement for the Economic Development Grant Fund.
  - Lottery Trust Fund - The City shall strive to maintain the fund balance at a minimum of the proposed budget gross handle, less state taxes, less audit fees, less legal fees, less community betterment expenditures, plus interest income for the Lottery Trust Fund.
  - Natural Disaster Fund - There is no minimum fund balance requirement for the Natural Disaster Fund.
  - Offstreet Parking District No. 1 - The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Offstreet Parking District No. 1 Fund.
- Capital Project Funds - There is no minimum fund balance requirement for the Capital Project Funds.
- Debt Service Funds - The City shall maintain sufficient reserves in its debt service funds which shall equal or exceed the reserve fund balances required by bond ordinances. These reserves shall also be adequate to cover future debt service.
- Enterprise Funds - The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Enterprise Funds. Fund balance may also include funds equal to the projected cost of the replacement and additions of existing capital assets financed on a "pay as you go" basis.



- Internal Service Funds
  - Health Insurance Fund - The City shall strive to maintain the fund balance as determined by the City's health insurance actuary for the Health Insurance Fund.
  - Property & Casualty Insurance Fund - The City shall strive to maintain the fund balance at no less than 35% to 45% of the proposed operating budget expenditures for the Property & Casualty Insurance Fund.
  - Workers Compensation Insurance Fund - The City shall strive to maintain the fund balance at no less than 35% to 45% of the proposed operating budget expenditures for the Workers Compensation Insurance Fund.
  - Central Stores Fund - The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Central Stores Fund.
  - Vehicle Maintenance Fund - The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Central Stores Fund.
- Pension Trust Funds – The City shall strive to maintain the fund balance in an amount no less than required by the State of Nebraska Retirement Systems for Police Officers of First Class Cities statutes for the Pension Trust Fund.
- Agency Funds - There is no minimum fund balance requirement for the Sales Tax Fund.
- Use of Fund Balance - Fund Balance shall be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current year savings. Should such use reduce the balance below the appropriate level set as the objective for that fund as indicated above, restoration recommendations will accompany the decision to utilize said fund balance.

## **6. Capital Expenditure and Improvement Policy**

Policies for the capital improvements program are intended to encourage planning for future growth and infrastructure repair within the framework of the City's financial policies.

- Capital Improvement Planning Program - The City shall annually review the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, and potential new projects. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every capital project, all operation, maintenance and replacement costs shall be fully considered.
- Replacement of Capital Assets on a Regular Schedule - The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets. Within the resources available each fiscal year, the City shall replace these assets according to the aforementioned schedule.
- Capital Expenditure Financing - The City recognizes that there are three basic methods of financing its capital requirements. It can budget the funds from current revenues; it can take the funds from fund balance as allowed by the Fund



Balance Policy; or it can borrow money through debt. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements, and other obligations permitted to be issued or incurred under Nebraska law. Guidelines for assuming debt are set forth in the Debt Policy.

## **7. Investment Policy**

The City may only invest in the following pursuant to Nebraska Statute 77, Article 23:

- U.S. government obligations, U.S. government agency obligations, and U.S. government instrumentality obligations, which have a liquid market value with a readily determinable market value.
- Certificates of deposit and other evidences of deposit at institutions, bankers' acceptances, and commercial paper, rated in the highest tier (e.g., A-1, P-1) by a nationally recognized rating agency.
- Investment-grade obligations of state and local governments.
- Repurchase agreements whose underlying purchased securities consist of the forgoing.
- Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of dollar-denominated securities and securities as described above.
- Local government investment pools, either state-administered or through interlocal agreement legislation, whose portfolios consist of securities as described above.

## **8. Intergovernmental Relations Policy**

To coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing government services on an equitable basis, and support favorable legislation at the state and federal levels.

- Inter-local Cooperation in Delivering Services - In order to promote the effective and efficient delivery of services, the City shall actively seek to work with other local jurisdictions in joint purchasing consortia, sharing facilities, sharing equitably the costs of service delivery, and developing joint programs to improve service to its citizens.
- Legislative Program - The City shall cooperate with other jurisdictions to actively oppose any state or federal regulation or proposal that mandates additional City programs or services and does not provide the funding to implement them. Conversely, as appropriate, the City shall support legislative initiatives that provide more funds for priority local programs.



## **9. Grant Policy**

To seek, apply for and effectively administer federal, state and foundation grants-in-aid that address the City's current priorities and policy objectives.

- Grant Guidelines - The City shall apply, and facilitate the application by others, for only those grants that are consistent with the objectives and high priority needs previously identified by the City Council. The potential for incurring ongoing costs, to include the assumption of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.
- Indirect Costs - The City shall recover full indirect costs unless the funding agency does not permit it. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.
- Grant Review - All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the City's policy objectives. Departments shall seek City Council approval prior to submission of a grant application. When time constraints under the grant program make this impossible, the department shall obtain approval to submit a grant application from the City Manager. At the earliest feasible time, Department head shall seek formal City Council approval for the application. If there are cash match requirements, the source of funding shall be identified prior to submitting the application. An annual report on the status of grant programs and their effectiveness shall also be prepared. Subrecipients will be monitored if required by grant guidelines
- Grant Program Termination - The City shall terminate grant-funded programs and associated positions when grant funds are no longer available unless alternate funding is identified.

## **10. Economic Development Policy**

To initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy.

- Positive Business Environment - The City shall endeavor, through its regulatory and administrative functions, to provide a positive business environment in which local businesses can grow, flourish and create jobs. The City Council and city staff will be sensitive to the needs, concerns and issues facing local businesses.
- Commitment to Business Expansion, Diversification, and Job Creation - The City shall encourage and participate in economic development efforts to expand Kearney's economy and tax base and to increase local employment. These efforts shall not only focus on newly developing areas but on all areas of the city, the Central Business District, and other established sections of Kearney where development can generate additional jobs and other economic benefits.
- Coordinate Efforts with Other Jurisdictions - The City's economic development program shall encourage close cooperation with other local jurisdictions, Kearney



Area Chamber of Commerce, Kearney Visitors Bureau, Kearney Area Economic Development Council, Kearney industries, and groups interested in promoting the economic well-being of this area.

- Use of Other Incentives - The City shall coordinate with state and federal agencies on offering any incentive programs they may provide for potential economic expansion.

## **11. Fiscal Monitoring Policy**

To prepare and present regular reports that analyze, evaluate and forecast the City's financial performance and economic condition.

- Financial Status and Performance Reports - Monthly reports comparing expenditures and revenues to current budget shall be available for review by the City Manager and the City Council.
- Forecast of Revenues and Expenditures - A forecast of revenues and expenditures, to include a discussion of major trends affecting the City's financial position, shall be prepared in anticipation of the annual budget process. The forecast shall also examine critical issues facing the City, economic conditions, and the outlook for the upcoming budget year.
- Compliance with City Council Policies - The Financial Management Policies will be reviewed annually by the City staff and updated, revised or refined as deemed necessary. Policies developed by city staff are guidelines, and occasionally, exceptions may be appropriate and required. However, exceptions to stated policies will be specifically identified, and the need for the exception will be documented and fully explained.

## **12. Financial Consultants Policy**

To employ the assistance of qualified financial advisors and consultants as needed in the management and administration of the City's financial functions. These areas include but are not limited to investments, debt administration, financial accounting systems, program evaluation, and financial impact modeling. Advisors shall be selected using objective questionnaires and requests for qualifications/proposals based upon demonstrated expertise relative to the scope of work to be performed and appropriately competitive fees.

## **13. Accounting, Auditing, And Financial Reporting Policy**

To comply with prevailing local, state, and federal regulations, as well as current professional principles and practices relative to accounting, auditing, and financial reporting.

### **Conformance to Accounting Principles**

The City's accounting practices and financial reporting shall conform to generally accepted accounting principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

### **Reporting:**

The City should establish and maintain a high standard of accounting practices. To that end, the City will continue to use the latest edition of Governmental Accounting, Auditing, and Financial Reporting (GAAFR) as its source of Generally Accepted Accounting Principles (GAAP).

Independent Certified Public Accounting firm – Every five years, the City shall request proposals from qualified firms, including the current auditors if their past performance has been satisfactory, and the Director of Finance shall make a recommendation to the City Council for the appointment of an independent firm of certified public accountants to perform an annual audit of the accounting records and prepare the annual financial statements of the City.

The City will adhere to a policy of full and open public disclosure of all financial activity and information.

- The City will produce an Annual Financial Report in accordance with GAAP.
- The City will maintain a budgetary control system and will produce interim financial reports that measure actual revenues and expenditures compared to budgeted revenues and expenditures.
- Regular monthly and annual reports should present a summary of financial information by major fund and activity type.
- Monthly reports should be provided presenting actual cash position and investment performance.
- Each year, the City will employ an independent public accounting firm to perform the annual audit, and will make the audit available to all interested parties.
- The City will comply with all federal and state audit and review regulations, including the Single Audit.

### **14. Retirement System Policy**

The City shall ensure that the Employee Retirement Funds are adequately funded and operated for the exclusive benefit of the participants and their beneficiaries.

- Benefit Improvements - The City Council will insure that sufficient funding will be available to pay for the liabilities created by benefit improvements and other plan



changes. Improvements should generally be designed to benefit the membership of the Retirement System as a whole.

- Qualified Plan - The City will maintain the qualified status of the Retirement System. As deemed necessary from time to time, the City will request a "determination letter" from the IRS relative to whether or not the City's retirement system conforms to the Internal Revenue Code in order to assure the tax-exempt status of the income earned on the Retirement Fund's investments, the retiree pension payments and the accrued benefits for active employees.

## **15. Internal Control Policy**

The City shall establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

- Proper Authorizations - Procedures shall be designed, implemented and maintained to ensure that financial transactions and activities are properly reviewed and authorized.
- Separation of Duties - Job duties will be adequately separated to reduce to an acceptable level the opportunities for any person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of assigned duties.
- Proper Recording - Procedures shall be developed and maintained that will ensure financial transactions and events are properly recorded and that all financial reports may be relied upon as accurate, complete and up-to-date.
- Access to Assets and Records - Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to and use of financial assets and records.
- Independent Verification - Independent verification and audits will be made on staff performance to ensure compliance with established procedures and proper valuation of recorded amounts.
- Costs and Benefits - Internal control systems and procedures must have an apparent benefit in terms of reducing and/or preventing losses. The cost of implementing and maintaining any control system should be evaluated against the expected benefits to be derived from that system.

**CITY OF KEARNEY  
MAJOR REVENUE SOURCE DESCRIPTIONS  
2025-26 BUDGET**

| Account<br>Number   | Amount         | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|---------------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>GENERAL FUND</b> |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 100031115           | \$257,500.00   | <u>Cable TV occupation tax</u> - For the privilege of a cablevision company to construct, install, operate or maintain in or along streets, alleys and public right of ways or elsewhere within the corporate limits of the City, the cablevision company is required to pay the City an occupation tax of five percent of gross revenues of the company from all sources of *operations within the City. The amount budgeted is based on past trends and experience relative to this revenue source.                                                                |
| 100031118           | \$1,275,000.00 | <u>Hotel occupation tax</u> - Hotels, motels, tourist hotels, campgrounds, courts, lodging houses, inns, short-term rentals, and nonprofit hotels operating within the City of Kearney are required to pay an occupation tax to the City of Kearney in the amount of two percent of the basic rental rates charged per occupied room. The occupation taxes collected are remitted to the Kearney Visitors Bureau for the purposes set forth in Neb. Rev. Stat. (13-305). The amount budgeted is based on past trends and experience relative to this revenue source. |
| 100031120           | \$790,707.00   | <u>In lieu of tax</u> - Includes amounts paid to the City by certain entities that are exempt from property taxes. These entities include the City's Water and Sewer Departments, Nebraska Public Power District and the City of Kearney Housing Authority. The City's Water and Sewer Departments pay the City an amount of five percent of the Water and Sewer Division's gross revenue. Nebraska Public Power District pays the City an amount as required by Nebraska Statutes.                                                                                  |
| 100031127           | \$950,000.00   | <u>Motor vehicle tax</u> - Section 60-3003, Reissue Revised Statutes of Nebraska, 1943, as amended, provides that the City shall receive 18% of the motor vehicle tax proceeds collected by the County                                                                                                                                                                                                                                                                                                                                                               |



Treasurer. The county and the local school system each receive 22% and 60% respectively of the motor vehicle tax.

100031128      \$515,000.00

Natural gas occupation tax - For the privilege of natural gas companies to construct, install, operate or maintain in or along streets, alleys and public right of ways or elsewhere within the corporate limits of the City, natural gas companies doing business in the City are required to pay an occupation tax to the City in an amount equal to \$0.045 per therm for gas delivered to residential and commercial customers within the City on the natural gas company's distribution system. The amount budgeted is based on past trends and experience relative to this revenue source.

100031130      \$6,405,795.00

Property tax - Section 16-702, Reissue Revised Statutes of Nebraska, 1943, as amended, provides that the City shall have the power to levy and collect taxes for all municipal purposes on all real estate and personal property within the corporate limits of the City, which is taxable according to Nebraska law. State law further provides that the maximum tax which may be levied for the City's municipal purposes shall not exceed \$0.4500 on each \$100 of taxable value on all the taxable property within the City. The City's tax levy for municipal purposes as described herein for the 2025-26 fiscal year is estimated at \$0.16638 based on the certified taxable value of \$3,888,534,870 on all taxable property within the City. Property valuations are established by the Buffalo County Board of Supervisors by August 20 of each year. Taxes are then levied by the Buffalo County Board of Supervisors in September. First installments of real estate taxes are due the following May 1 and the second installment is due September 1. Personal property taxes are due December 1 and July 1.

100031135      \$12,767,417.00

Sales tax - The sales tax is imposed upon the gross receipts from all sales, leases or rentals of tangible personal property, warranties, guarantees, or service maintenance agreements made at retail in Nebraska, the gross receipts of every person providing telephone, gas, electricity, sewer and water service, the gross receipts from the sale of admissions, and

the gross receipts from renting or furnishing accommodations or lodging for periods of less than thirty days. Major exemptions from sales tax include motor vehicle fuels, prescription medicines and food, but not meals, for human consumption. Sales tax revenues are collected by the Nebraska Department of Revenue and remitted to each City levying the tax on a monthly basis. City voters approved a sales tax of one percent in 1990 for the purpose of property tax relief. Two-thirds of the total sales tax collected each year is allocated to the General Fund and one-third of the total sales tax collected each year is allocated to the Special Sales Tax Fund.

|           |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 100031140 | \$212,000.00 | <u>Telecommunication occupation tax</u> - For the privilege of telephone companies to construct, install, operate or maintain in or along streets, alleys and public right of ways or elsewhere within the corporate limits of the City, telephone companies doing business in the City are required to pay an occupation tax to the City in an amount equal to four percent of the gross receipts from legally established monthly basic charges collected for local exchange telephone service to subscribers within the City. The amount budgeted is based on past trends and experience relative to this revenue source. |
| 101732115 | \$425,000.00 | <u>Building permits</u> - The amount budgeted is based on building permit fees as provided in the Comprehensive Fee Schedule and trends that have developed over the last several years.                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 104733154 | \$300,000.00 | <u>Concessions – SportsPlex</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 104733253 | \$578,749.00 | <u>Rentals - SportsPlex</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 105033177 | \$304,797.00 | <u>County-bookmobile</u> - Buffalo County has contracted with the City to provide bookmobile library services for Buffalo County. Buffalo County has agreed to reimburse the City for all expenses incurred in connection with the operation of the bookmobile, including operation, maintenance and repair of the bookmobile. The amount included in the budget for reimbursement from Buffalo County has been agreed to by Buffalo County and the City.                                                                                                                                                                    |



|           |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 105533184 | \$292,945.00 | <u>County-Cottonmill</u> - The City and Buffalo County jointly fund the operation of Cottonmill Park. Buffalo County contributes one half of the revenues and the City contributes one half of the revenues required to operate and maintain Cottonmill Park. The amount included in the budget for reimbursement from Buffalo County has been agreed to by Buffalo County and the City.                                                                                                                                                                                                                                                                       |
| 101233185 | \$252,317.00 | <u>County-Data Processing Services</u> - The City and Buffalo County jointly fund the operation of the Law Enforcement Facility Data Processing Division. The Buffalo County Sheriff's Office contributes one third of the revenues plus an additional \$10,000.00 for hardware depreciation to operate the Law Enforcement Facility Data Processing Division. Additionally, the Buffalo County Attorney's Office contributes \$6,000.00 for hardware depreciation to operate the Law Enforcement Facility Data Processing Division. The amount included in the budget for reimbursement from Buffalo County has been agreed to by Buffalo County and the City |
| 101133195 | \$239,539.00 | <u>County-Police Records Services</u> - The City and Buffalo County jointly fund the operation of the Law Enforcement Facility Records Division. Buffalo County contributes one third of the revenues and the City contributes two thirds of the revenues required to operate the Law Enforcement Facility Records Division. The amount included in the budget for reimbursement from Buffalo County has been agreed to by Buffalo County and the City.                                                                                                                                                                                                        |
| 100137103 | \$273,000.00 | <u>Admin. Fee – Utility Department</u> – The Utility Department is charged an annual administrative fee to cover a portion of the costs of the City Manager's Office, City Clerk's Office, and City Attorney's Office. The annual operating costs of the three offices are prorated to the Utilities Department based on the number of employees.                                                                                                                                                                                                                                                                                                              |
| 104737117 | \$300,000.00 | SportsPlex – Donations from Kearney Visitor's Bureau                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

## SPECIAL REVENUE FUNDS

|           |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 200038110 | \$4,564,660.00 | <b><u>Transportation:</u></b><br><b><u>Highway use fee</u></b> - The City is allocated a share of revenues derived from the Nebraska Department of Transportation Highway User Revenue Fund each year. The Nebraska Department of Transportation calculates the City's share of the revenue each year and provides the City an estimated amount that the City should receive for highway user revenue. The City receives payments on a monthly basis from the Nebraska Department of Revenue. The Highway use fee is currently allocated between the Transportation Fund and the Various Purpose Bond Fund.              |
| 200038127 | \$341,250.00   | <b><u>Motor vehicle fee</u></b> – The City receives a motor vehicle fee on a quarterly basis from the State of Nebraska. The fee ranges from \$15.00 on new vehicles to \$5.00 on older vehicles. The fee is collected by all Nebraska counties at the time the vehicles are licensed and submitted to the State of Nebraska for subsequent distribution back to counties and municipalities based on the Highway Allocation formula and are to be used only for road, bridge, and street purposes.                                                                                                                      |
| 210037133 | \$2,582,782.00 | <b><u>Economic Development:</u></b><br><b><u>EDA Grant proceeds</u></b> - The Economic Development Grant Fund budget includes an Economic Development Council (EDC) grant of \$2,582,782 for the Burro Business District sewer project.                                                                                                                                                                                                                                                                                                                                                                                  |
| 220037150 | \$783,924.00   | <b><u>Gross handle</u></b> - The City has contracted with Big Red Keno to operate a keno-type lottery on behalf of the City. The Operator is required to make prize pay-outs in an amount not less than seventy-two percent of the total amount wagered. The Operator is also entitled to fourteen percent of the total amount wagered to cover operating expenses. The City receives the difference between the total amount wagered and the prize pay-outs and operator's commission which is deposited to this line item. The amount budgeted is based on past trends and experience relative to this revenue source. |



## CAPITAL PROJECTS FUNDS

### Street Improvement:

640038109      \$671,560.00      Highway Street Buyback Program – A payment by the State for the Surface Transportation Program (STP) which must be used solely for the cost of construction, reconstruction, maintenance, or repair of public highways, streets, roads, or bridges.

### Special Sales Tax – Capital Impr./Equipment:

650031135      \$6,330,942.00      Sales tax - The sales tax is imposed upon the gross receipts from all sales, leases or rentals of tangible personal property, warranties, guarantees, or service maintenance agreements made at retail in Nebraska, the gross receipts of every person providing telephone, gas, electricity, sewer and water service, the gross receipts from the sale of admissions, and the gross receipts from renting or furnishing accommodations or lodging for periods of less than thirty days. Major exemptions from sales tax include motor vehicle fuels, prescription medicines and food, but not meals, for human consumption. Sales tax revenues are collected by the Nebraska Department of Revenue and remitted to each City levying the tax on a monthly basis. City voters approved a sales tax of one percent in 2005 for capital improvement/equipment purchases.

### Restaurant Occupation Tax Project:

665331133      \$1,681,890.00      Restaurant occupation tax – Article 30 “Restaurant and Drinking Place Occupation Tax” of the Code of the City of Kearney imposes a 1% occupation tax on gross receipts resulting from the sale of food or liquid (whether solid, semisolid, non-alcoholic or alcoholic) within the corporate limits of the City which are subject to the sales and use tax imposed by the State of Nebraska Department of Revenue Act of 1967. The occupation tax terminates no later than January 31, 2042, and are used to pay the debt service of the General Obligation Recreational Facilities Bonds issued for the Kearney SportsPlex.

## DEBT SERVICE FUNDS

|           |              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|-----------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 710031130 | \$619,543.00 | <b><u>Public Safety Tax Anticipation Bond:</u></b><br><u>Property tax</u> - Pursuant to Section 18-1201, Reissue Revised Statutes of Nebraska, 1943, as amended, the City may levy a special tax of not more than \$.05 per \$100.00 of taxable value on all the taxable property within the City for the purpose of making principal and interest payments on the Public Safety Tax Anticipation Bonds. In 2025, the City will levy approximately \$0.01593 per \$100.00 of taxable value, which will generate \$619,543 of special tax revenue based on an estimated taxable value of \$3,888,534,870.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 720031135 | \$327,313.00 | <b><u>Various Purpose Bond:</u></b><br><u>Sales tax</u> - The sales tax is imposed upon the gross receipts from all sales, leases or rentals of tangible personal property, warranties, guarantees, or service maintenance agreements made at retail in Nebraska, the gross receipts of every person providing telephone, gas, electricity, sewer and water service, the gross receipts from the sale of admissions, and the gross receipts from renting or furnishing accommodations or lodging for periods of less than thirty days. Major exemptions from sales tax include motor vehicle fuels, prescription medicines and food, but not meals, for human consumption. Sales tax revenues are collected by the Nebraska Department of Revenue and remitted to each City levying the tax on a monthly basis. City voters approved a sales tax of one percent in 1990 for the purpose of property tax relief. Ninety percent of the total sales tax collected each year is allocated to the General Fund and ten percent of the total sales tax collected each year is allocated to the Various Purpose Bond Fund and the Street Improvement Fund. |
| 720038109 | \$117,643.00 | <b><u>Highway Street Buyback Program</u></b> – A payment by the State for the Surface Transportation Program (STP) which must be used solely for the cost of construction, reconstruction, maintenance, or repair of public highways, streets, roads, or bridges.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |



## ENTERPRISE FUNDS

|           |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-----------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 300033130 | \$319,659.00   | <b><u>Golf:</u></b><br><b><u>Cart rental</u></b> – Cart rental fees can be found in the City of Kearney Comprehensive Fee Schedule. The City anticipates that 7907 18-hole rounds and 5,965 9-hole rounds will be played using golf carts during the fiscal year.                                                                                                                                                                                                                                                                                      |
| 300033150 | \$315,908.00   | <b><u>Concessions</u></b> – Meadowlark Hills Golf Course provides concession services at the clubhouse. The City anticipates that \$10.39 will be spent per round for concessions. The City anticipates that 30,405 rounds will be played during the fiscal year.                                                                                                                                                                                                                                                                                      |
| 300033210 | \$591,464.00   | <b><u>Greens fee</u></b> - Greens fees can be found in the City of Kearney Comprehensive Fee Schedule. The City anticipates that 30,405 rounds will be played during the fiscal year.                                                                                                                                                                                                                                                                                                                                                                  |
| 300033240 | \$203,153.00   | <b><u>Pro Shop</u></b> - The City estimates that \$6.19 will be spent per round at the Pro Shop. The City anticipates that 27,973 season-pass/Elite rounds will be played during the fiscal year plus additional clubfitting sales.                                                                                                                                                                                                                                                                                                                    |
| 300039100 | \$100,000.00   | <b><u>Lottery trust fund</u></b> - The City awards grants from the Lottery Trust Fund on an annual basis. The grant awards must be used for community betterment purposes as defined in Nebraska Statutes. Meadowlark Hills Golf Course was awarded \$100,000.00 from the Lottery Trust Fund. The grant funds are needed to subsidize Meadowlark Hills Golf Course due to an anticipated revenue shortfall during this fiscal year.                                                                                                                    |
| 310033145 | \$1,546,130.00 | <b><u>Sanitation Collection:</u></b><br><b><u>Commercial charges</u></b> - Section 5-212 of the City Code requires that all commercial and industrial businesses pay \$72.00 per container/per pickup each month for 2 and 3 cubic yard containers or \$144.00 per container/per pickup each month for a 6 and 8 cubic yard container. A reduced fee of \$43.50 per container each month for once a week pickup for containers that include cardboard refuse only is available. The City collects approximately 1,100 commercial containers each week. |

|                                                                                 |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------------------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 310033225                                                                       | \$768,829.00   | <u>Multi-family charges</u> - Section 5-212 of the City Code requires that all multiple residential units pay \$17.60 per month per apartment for weekly refuse collection. The City collects approximately 4,200 multi-residential unit containers each week.                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 310033255                                                                       | \$1,928,072.00 | <u>Residential charges</u> - Section 5-212 of the City Code requires that all residential units pay \$17.60 per month for weekly refuse collection. The City collects approximately 9,400 residential containers each week.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b><u>Solid Waste Disposal Facilities Operation &amp; Maintenance Fund:</u></b> |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 320033265                                                                       | \$746,887.00   | <u>Tipping fee</u> - The Kearney Area Solid Waste Agency was formed by the City and Buffalo County in a cooperative manner to provide solid waste disposal facilities to the citizens of Kearney and Buffalo County. The following rate schedule has been implemented by the Agency: Tipping fee for compacted waste \$39.20 per ton. It is estimated that 31,000 tons of refuse will be delivered by the City's Sanitation Division during the fiscal year.                                                                                                                                                                                                                                                                        |
| 320033270                                                                       | \$1,897,200.00 | <u>Tipping fee</u> - The Kearney Area Solid Waste Agency was formed by the City and Buffalo County in a cooperative manner to provide solid waste disposal facilities to the citizens of Kearney and Buffalo County. The following rate schedule has been implemented by the Agency: Tipping fee for uncompacted waste is \$42.25 per ton. Tires - \$250.00 per ton or \$6.00 per tire (passenger)/ \$17.00 per tire (truck). Appliances - \$16.00 each. Wood pallets \$105.00 per ton or \$4.00 each. Clean concrete - \$20.00 per ton. Clean asphalt - \$20.00 per ton. Trees - \$30.00 per ton. Special waste - \$85.00 per ton. It is estimated that 24,000 tons of refuse will be delivered by haulers during the fiscal year. |
| <b><u>Sanitary Sewer Retained Revenue:</u></b>                                  |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 350033145                                                                       | \$1,555,107.00 | <u>Commercial charges</u> - Section 10-207 of the City Code states that each and every commercial user shall be billed a minimum monthly charge of \$5.45 plus \$2.73 per 100 cubic feet of water used.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 350033200                                                                       | \$5,263,371.00 | <u>Electrical dist. system</u> - The City is provided retail electric service by Nebraska Public Power District                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |



(NPPD). The City's electric system is leased to NPPD under the terms and provisions of a Professional Retail Operations Agreement. The current leasing agreement or Professional Retail Operations Agreement between NPPD and the City continues until December 31, 2038. The agreement requires NPPD to pay the City an amount equal to twelve and one-half percent of the retail revenues from the City's electric distribution system. Fifty percent of the lease payment is deposited into this line item and the remaining fifty percent is deposited into the Water Retained Revenues Fund. The amount budgeted is based on past trends and experiences relative to this revenue source.

|           |                |                                                                                                                                                                                                                                                                                                                                                   |
|-----------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 350033225 | \$992,471.00   | <u>Multi-family charges</u> - Section 10-207 of the City Code states that each and every multiple residential unit or apartment house user shall be billed a minimum monthly charge of \$5.07 per meter plus \$2.81 per 100 cubic feet of water consumed based on the average water usage for the months of January, February and March.          |
| 350033255 | \$2,497,220.00 | <u>Residential charges</u> - Section 10-207 of the City Code states that each and every residential user shall be billed a minimum monthly charge of \$5.45 plus \$3.02 per 100 cubic feet of water consumed based on the average water usage for the months of January, February and March.                                                      |
| 350037105 | \$0.00         | <u>Bond proceeds</u> - This line item includes loan proceeds received by the City from a State Revolving Loan Fund (SRF) from the Nebraska Department of Environment and Energy and a future Combined Utilities Revenue Bond. The loan proceeds will be used for the purpose of paying for the cost of WWTP Phase II Project.                     |
| 370033140 | \$1,602,929.00 | <b><u>Water Retained Revenue:</u></b><br><u>Commercial charges</u> - Section 10-317 of the City Code states that each and every commercial user inside city limits shall be billed a minimum monthly charge ranging from \$12.75 for a 5/8" meter to \$240.00 for a 12" meter plus an additional \$1.79 for each 100 cubic feet of water metered. |

|            |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 370033200  | \$5,263,371.00 | <u>Electrical dist. system</u> - The City is provided retail electric service by Nebraska Public Power District (NPPD). The City's electric system is leased to NPPD under the terms and provisions of a Professional Retail Operations Agreement. The current leasing agreement or Professional Retail Operations Agreement between NPPD and the City continues until December 31, 2038. The agreement requires NPPD to pay the City an amount equal to twelve and one-half percent of the retail revenues from the City's electric distribution system. Fifty percent of the lease payment is deposited into this line item and the remaining fifty percent is deposited into the Sewer Retained Revenues Fund. The amount budgeted is based on past trends and experiences relative to this revenue source. |
| 3700331225 | \$822,973.00   | <u>Multi-family charges</u> - Section 10-317 of the City Code states that each and every multi family user inside city limits shall be billed a minimum monthly charge ranging from \$12.75 for a 5/8" meter to \$240.00 for a 12" meter plus an additional \$1.79 for each 100 cubic feet of water metered.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 370033255  | \$4,452,680.00 | <u>Residential charges</u> - Section 10-317 of the City Code states that each and every residential user inside city limits shall be billed a minimum monthly charge of \$12.75 plus an additional \$1.88 for each 100 cubic feet of water metered.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 370037105  | \$98,000.00    | <u>Bond proceeds</u> - This line item includes loan proceeds received by the City from a State Revolving Loan Fund (SRF) from the Nebraska Department of Environment and Energy. The loan proceeds will be used for the purpose of paying for the cost of Lead Service Line Replacement.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 370037147  | \$252,000.00   | <u>Grant proceeds</u> - This line item includes grant proceeds received by the City from a State Revolving Loan Fund (SRF) from the Nebraska Department of Environment and Energy. The grant proceeds will be used for the purpose of paying for the cost of Lead Service Line Replacement.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |



|           |                |                                                                                                                                                                                                                                                                                                                                                                                               |
|-----------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 380033225 | \$180,000.00   | <b><u>Storm Water Utility:</u></b><br><u>Multi-Family charges</u> - Section 10-504 of the City Code states that each and every multi family unit inside city limits shall be billed a monthly charge of \$3.00 per living unit.                                                                                                                                                               |
| 380033255 | \$333,000.00   | <u>Residential charges</u> - Section 10-504 of the City Code states that each and every residential unit inside city limits shall be billed a monthly charge of \$3.00 per living unit.                                                                                                                                                                                                       |
| 390033300 | \$248,864.00   | <b><u>Kearney Regional Airport:</u></b><br><u>Agriculture lands &amp; leases</u> - The primary source of revenue for the Kearney Municipal Airport is provided from agriculture lease payments. The Airport currently leases approximately 1,500 acres of crop land to five different tenants. All of the cash farm rent received from the lease arrangements is deposited to this line item. |
| 390033204 | \$3,012,000.00 | <u>Fuel sales</u> – On May 1, 2020, the Kearney Municipal Airport began operations as a Fixed Base Operator (FBO). The estimated sale of fuel is included in this line item.                                                                                                                                                                                                                  |
| 390037125 | \$4,333,209.00 | <u>FAA &amp; NDOT proceeds</u> - The Kearney Municipal Airport Corporation budget includes a Federal Aviation Administration (FAA) grant of \$7,948,649 for the Airport Reconstruct Apron project.                                                                                                                                                                                            |

## INTERNAL SERVICE FUNDS

|           |                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 400037107 | \$7,171,246.00 | <b><u>Health Insurance:</u></b><br><u>City &amp; employee contr.</u> - On January 26, 1988, the City Council authorized the establishment of a self-funded health and dental plan. The plan is in compliance with the Nebraska Political Subdivision Self-Funding Act. The revenues included within this line item represent employee and employer contributions to the plan. The health and dental premiums are adjusted as of January 1 of each year in order to ensure adequate funding of the Health Insurance Fund. The amount budgeted in this line item is determined based on the number of employees covered by insurance and the coverage selected by the employees. |
|-----------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|           |                |                                                                                                                                                                                                                                                                                                                                                                          |
|-----------|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 410037111 | \$1,583,645.00 | <p><b><u>Property &amp; Casualty Insurance:</u></b><br/> <u>Charges for internal services</u> - All City Departments and Divisions are charged for their proportionate share for property and casualty insurance. The amount budgeted is based on past trends and experiences relative to the cost of property and casualty insurance.</p>                               |
| 420037111 | \$349,979.00   | <p><b><u>Workers Compensation Insurance:</u></b><br/> <u>Charges for internal services</u> - All City Departments and Divisions are charged for their proportionate share for workers compensation insurance. The amount budgeted is based on past trends and experiences relative to the cost of workers compensation insurance.</p>                                    |
| 450037220 | \$1,981,267.00 | <p><b><u>Central Stores:</u></b><br/> <u>Sale of shop supplies</u> - All City Departments and Divisions are charged for maintenance and repair to their vehicles and equipment. Charges include costs for parts and fuel. No overhead costs are included in the charge. The amount budgeted is based on past trends and experiences relative to this revenue source.</p> |
| 460033215 | \$662,802.00   | <p><b><u>Vehicle Maintenance:</u></b><br/> <u>Labor charges for service</u> - All City Departments and Divisions are charged for maintenance and repair to their vehicles and equipment. Charges include labor and overhead costs. The amount budgeted is based on past trends and experiences relative to this revenue source.</p>                                      |



CITY OF KEARNEY  
COMPREHENSIVE FEE SCHEDULE

| Corresponding City Code Section | Last Fee Change Resolution Date | Fee Description                                                                                                                                                                                                                                                                                | 2022                      | 2023                      | 2024                      | Fees Beginning October 1, 2025 |
|---------------------------------|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|
| <b>Administration</b>           |                                 |                                                                                                                                                                                                                                                                                                |                           |                           |                           |                                |
|                                 |                                 | Copying fee:                                                                                                                                                                                                                                                                                   |                           |                           |                           |                                |
|                                 | 2007-108                        | Video tape (per tape)                                                                                                                                                                                                                                                                          | 6.00                      | 6.00                      | 6.00                      | 6.00                           |
|                                 | 2007-108                        | Video tape (per tape)                                                                                                                                                                                                                                                                          | 25.00                     | 25.00                     | 25.00                     | 25.00                          |
|                                 | 1998-152                        | Written documents or records (per double sided page)                                                                                                                                                                                                                                           | 25.00                     | 25.00                     | 25.00                     | 25.00                          |
|                                 | 3-1816                          | Liquor occupation tax to manufacture alcohol and spirits                                                                                                                                                                                                                                       | 2,000.00                  | 2,000.00                  | 2,000.00                  | 2,000.00                       |
|                                 |                                 | Liquor occupation tax to manufacture beer and wine or to operate a farm winery or craft brewery (annual)                                                                                                                                                                                       |                           |                           |                           |                                |
|                                 |                                 | Manufacture of beer, excluding beer produced by a craft brewery:                                                                                                                                                                                                                               |                           |                           |                           |                                |
|                                 |                                 | 1 to 100 barrel daily capacity                                                                                                                                                                                                                                                                 | 200.00                    | 200.00                    | 200.00                    | 200.00                         |
|                                 | 3-1816                          | 100 to 150 barrel daily capacity                                                                                                                                                                                                                                                               | 400.00                    | 400.00                    | 400.00                    | 400.00                         |
|                                 | 3-1816                          | 150 to 200 barrel daily capacity                                                                                                                                                                                                                                                               | 700.00                    | 700.00                    | 700.00                    | 700.00                         |
|                                 | 3-1816                          | 200 to 300 barrel daily capacity                                                                                                                                                                                                                                                               | 1,000.00                  | 1,000.00                  | 1,000.00                  | 1,000.00                       |
|                                 | 3-1816                          | 300 to 400 barrel daily capacity                                                                                                                                                                                                                                                               | 1,300.00                  | 1,300.00                  | 1,300.00                  | 1,300.00                       |
|                                 | 3-1816                          | 400 to 500 barrel daily capacity                                                                                                                                                                                                                                                               | 1,400.00                  | 1,400.00                  | 1,400.00                  | 1,400.00                       |
|                                 | 3-1816                          | 500 barrel daily capacity, or more                                                                                                                                                                                                                                                             | 1,600.00                  | 1,600.00                  | 1,600.00                  | 1,600.00                       |
|                                 |                                 | Operation of a craft brewery                                                                                                                                                                                                                                                                   | 500.00                    | 500.00                    | 500.00                    | 500.00                         |
|                                 | 3-1816                          | Manufacture of wines                                                                                                                                                                                                                                                                           | 500.00                    | 500.00                    | 500.00                    | 500.00                         |
|                                 | 3-1816                          | Operation of a farm winery                                                                                                                                                                                                                                                                     | 500.00                    | 500.00                    | 500.00                    | 500.00                         |
|                                 | 3-1816                          | Alcoholic liquor wholesale license                                                                                                                                                                                                                                                             | 1,500.00                  | 1,500.00                  | 1,500.00                  | 1,500.00                       |
|                                 | 3-1816                          | Beer wholesale license                                                                                                                                                                                                                                                                         | 1,000.00                  | 1,000.00                  | 1,000.00                  | 1,000.00                       |
|                                 |                                 | Liquor occupation tax - retail (annual):                                                                                                                                                                                                                                                       |                           |                           |                           |                                |
|                                 |                                 | Class A retail beer, on sale                                                                                                                                                                                                                                                                   | 200.00                    | 200.00                    | 200.00                    | 200.00                         |
|                                 | 3-1816                          | Class B retail beer, off sale                                                                                                                                                                                                                                                                  | 200.00                    | 200.00                    | 200.00                    | 200.00                         |
|                                 | 3-1816                          | Class C retail liquor, on/off sale                                                                                                                                                                                                                                                             | 600.00                    | 600.00                    | 600.00                    | 600.00                         |
|                                 | 3-1816                          | Class D retail liquor/beer, off sale                                                                                                                                                                                                                                                           | 400.00                    | 400.00                    | 400.00                    | 400.00                         |
|                                 | 3-1816                          | Class I retail liquor, on sale                                                                                                                                                                                                                                                                 | 500.00                    | 500.00                    | 500.00                    | 500.00                         |
|                                 | 3-1816                          | Special designated liquor license (per event)                                                                                                                                                                                                                                                  | 80.00                     | 80.00                     | 80.00                     | 80.00                          |
|                                 |                                 | Special designated liquor license (for Farmers Market Endorsement/Permit)                                                                                                                                                                                                                      | 30.00                     | 30.00                     | 30.00                     | 30.00                          |
|                                 | 2022-180                        | Advertisement fee for all liquor license applications                                                                                                                                                                                                                                          | 13.00                     | 13.00                     | 13.00                     | 13.00                          |
|                                 |                                 | City code violation (midemeanor) - no other specific penalty                                                                                                                                                                                                                                   | 300.00                    | 300.00                    | 300.00                    | 300.00                         |
|                                 | 1-111                           | City code violation (infraction) - no other specific penalty - first offense                                                                                                                                                                                                                   | 100.00                    | 100.00                    | 100.00                    | 100.00                         |
|                                 | 1-112                           | City code violation (infraction) - no other specific penalty - second offense                                                                                                                                                                                                                  | 100.00 - 300.00           | 100.00 - 300.00           | 100.00 - 300.00           | 100.00 - 300.00                |
|                                 | 1-112                           | City code violation (infraction) - no other specific penalty - third offense                                                                                                                                                                                                                   | 200.00 - 500.00           | 200.00 - 500.00           | 200.00 - 500.00           | 200.00 - 500.00                |
|                                 | 3-1818                          | Alcohol license fee (for all areas)                                                                                                                                                                                                                                                            | 15.00                     | 15.00                     | 15.00                     | 15.00                          |
|                                 | 3-1819                          | Billboard occupation tax (per year)                                                                                                                                                                                                                                                            | 100.00                    | 100.00                    | 100.00                    | 100.00                         |
|                                 |                                 | Cable occupation tax (on gross revenues)                                                                                                                                                                                                                                                       | 5%                        | 5%                        | 5%                        | 5%                             |
|                                 | 3-1821                          | Circus/Carnival permit                                                                                                                                                                                                                                                                         | 25.00                     | 25.00                     | 25.00                     | 25.00                          |
|                                 | 3-1405                          | Circus/Carnival occupation tax (per day)                                                                                                                                                                                                                                                       | 150.00                    | 150.00                    | 150.00                    | 150.00                         |
|                                 | 3-1822                          | Circus/Carnival concession occupation tax (per day)                                                                                                                                                                                                                                            | 50.00                     | 50.00                     | 50.00                     | 50.00                          |
|                                 | 3-1823                          | Carnival or exhibition occupation tax (per day): REMOVED                                                                                                                                                                                                                                       |                           |                           |                           |                                |
|                                 | 3-1824                          | Carnivals - REMOVED                                                                                                                                                                                                                                                                            | 150.00                    | 150.00                    | 0.00                      | 0.00                           |
|                                 | 3-1824                          | Exhibitions as defined in section 3-1401 of the City Code - REMOVED                                                                                                                                                                                                                            | 50.00                     | 50.00                     | 0.00                      | 0.00                           |
|                                 | 3-1824                          | Exhibitions of inanimate objects - REMOVED                                                                                                                                                                                                                                                     | 100.00                    | 100.00                    | 0.00                      | 0.00                           |
|                                 | 3-1824                          | Exhibitions of animate objects - REMOVED                                                                                                                                                                                                                                                       | 100.00                    | 100.00                    | 0.00                      | 0.00                           |
|                                 | 3-1824                          | Other public amusements or exhibitions - REMOVED                                                                                                                                                                                                                                               | 100.00                    | 100.00                    | 0.00                      | 0.00                           |
|                                 | 3-1826                          | Junk dealer occupation tax (per year)                                                                                                                                                                                                                                                          | 25.00                     | 25.00                     | 25.00                     | 25.00                          |
|                                 | 3-1826                          | Telecommunications services companies occupation tax                                                                                                                                                                                                                                           | 6.25%                     | 6.25%                     | 4%                        | 4%                             |
|                                 | 3-2001                          | Hotel occupation tax (on basic rental rates)                                                                                                                                                                                                                                                   | 2%                        | 2%                        | 2%                        | 3%                             |
|                                 | 3-1830                          | Hotel Occ Taxes are effective November 1, 2025                                                                                                                                                                                                                                                 |                           |                           |                           |                                |
|                                 | 3-2101                          | Natural gas company occupation tax (per therm of gas delivered)                                                                                                                                                                                                                                | 0.450                     | 0.450                     | 0.450                     | 0.450                          |
|                                 | 3-3001                          | Restaurant occupation tax (on food and beverages)                                                                                                                                                                                                                                              | 1% of Gross Sales         | 1% of Gross Sales         | 1% of Gross Sales         | 1% of Gross Sales              |
|                                 | 3-2304                          | Pawbroker permit fee (annual)                                                                                                                                                                                                                                                                  | 50.00                     | 50.00                     | 50.00                     | 50.00                          |
|                                 |                                 | Telecommunications:                                                                                                                                                                                                                                                                            |                           |                           |                           |                                |
|                                 | 3-2867                          | Registration fee to be paid at the time of the filing of registration information                                                                                                                                                                                                              | 100.00                    | 100.00                    | 800.00                    | 800.00                         |
|                                 | 3-2867                          | License application fee to be paid at the time of filing a license application                                                                                                                                                                                                                 | 1,000.00                  | 1,000.00                  | 1,500.00                  | 1,500.00                       |
|                                 | 3-2867                          | Franchise application fee to be paid at the time of filing a franchise application                                                                                                                                                                                                             | 1,000.00                  | 1,000.00                  | 1,500.00                  | 1,500.00                       |
|                                 | 3-2867                          | License or franchise amendment fee to be paid at the time of filing a supplementary application                                                                                                                                                                                                | 100.00                    | 100.00                    | 200.00                    | 200.00                         |
|                                 | 3-2867                          | Permit and plan review fee to be paid at the time of filing an application for permit to construct telecommunications facilities subject to adjustment upon completion of plan review (per foot based on total length of the project)                                                          | \$100.00 plus .07 per ft. | \$100.00 plus .07 per ft. | \$200.00 plus .12 per ft. | \$200.00 plus .12 per ft.      |
|                                 | 3-2867                          | Public right-of-way access fee (one time only) to be paid prior to installation of construction of telecommunications facilities on a public way                                                                                                                                               | 100.00                    | 100.00                    | 200.00                    | 200.00                         |
|                                 | 3-2867                          | Right-of-way for animal or collector streets defined by City Code and shown on the State Functional Classification Map (per foot, one time)                                                                                                                                                    | 5.00                      | 5.00                      | 8.00                      | 8.00                           |
|                                 | 3-2867                          | All other street rights-of-way or paved ways (per foot)                                                                                                                                                                                                                                        | 2.00                      | 2.00                      | 5.00                      | 5.00                           |
|                                 | 3-2867                          | At public utility easements (per foot)                                                                                                                                                                                                                                                         | 1.00                      | 1.00                      | 3.00                      | 3.00                           |
|                                 |                                 | Pole rental fee to be paid annually for installing and operating telecommunications facilities on or in conjunction with poles located on City property, which poles are not a part of the City's electrical distribution system, and do not carry electrical systems or facilities (per year) | 4.00                      | 4.00                      | 10.00                     | 10.00                          |
|                                 | 3-2867                          | Illegant merchant, peddler, or solicitor occupation tax (per day)                                                                                                                                                                                                                              | 75.00                     | 75.00                     | 75.00                     | 75.00                          |
|                                 | 3-2907                          | Illegant merchant, peddler, or solicitor occupation tax (annually)                                                                                                                                                                                                                             | 500.00                    | 500.00                    | 500.00                    | 500.00                         |



| Fee Description                                                                                            | Corresponding City Code Section | Last Fee Change Resolution | Date     | Fee For Fiscal Year Beginning October 1, |                         |                         |                         | Beginning October 1,    |
|------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------|----------|------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|                                                                                                            |                                 |                            |          | 2022                                     | 2023                    | 2024                    | 2025                    |                         |
| Solitor's permit - application fee (nonrefundable)                                                         | 3-2907                          | 2014-186                   | 09/09/14 | 25.00                                    | 25.00                   | 25.00                   | 25.00                   | 25.00                   |
| Solitor's (door to door) permit (30-day permit)                                                            | 3-2907                          | 2014-186                   | 09/09/14 | 50.00                                    | 50.00                   | 50.00                   | 50.00                   | 50.00                   |
| Mobile Food Vendor Permit (application)                                                                    | 3-2907                          | 2014-186                   | 11/26/24 | 0.00                                     | 0.00                    | 100.00                  | 100.00                  | 100.00                  |
| Mobile Food Vendor - Downtown District Location (per day)                                                  |                                 |                            | 11/26/24 | 0.00                                     | 0.00                    | 80.00                   | 80.00                   | 80.00                   |
| Mobile Food Vendor - Downtown District Location (annual)                                                   |                                 |                            | 11/26/24 | 0.00                                     | 0.00                    | 1,000.00                | 1,000.00                | 1,000.00                |
| Street vendors permit - application fee (nonrefundable) - REMOVED                                          | 3-2907                          | 2014-186                   | 09/09/14 | 25.00                                    | 25.00                   | 0.00                    | 0.00                    | 0.00                    |
| Street vendors permit (6-months permit) - REMOVED                                                          | 3-2907                          | 2014-186                   | 09/09/14 | 125.00                                   | 125.00                  | 0.00                    | 0.00                    | 0.00                    |
| Street vendors permit (1 year permit) - REMOVED                                                            | 3-2907                          | 2014-186                   | 09/09/14 | 250.00                                   | 250.00                  | 0.00                    | 0.00                    | 0.00                    |
| Equipment/labor charges for damage recovery claims (per hour)                                              |                                 |                            |          |                                          |                         |                         |                         |                         |
| Backhoe                                                                                                    |                                 | 2024-118                   | 09/10/24 | 75.00                                    | 75.00                   | 100.00                  | 100.00                  | 100.00                  |
| Bobcat/skid steer                                                                                          |                                 | 2024-118                   | 09/10/24 | 75.00                                    | 75.00                   | 100.00                  | 100.00                  | 100.00                  |
| Bucket truck                                                                                               |                                 | 2024-118                   | 09/10/24 | 75.00                                    | 75.00                   | 125.00                  | 125.00                  | 125.00                  |
| Camera Truck                                                                                               |                                 |                            |          | 0.00                                     | 0.00                    | 0.00                    | 0.00                    | 250.00                  |
| Concrete Pavement                                                                                          |                                 | 2024-118                   | 09/10/24 | 0.00                                     | 0.00                    | 0.00                    | 0.00                    | 250.00                  |
| Digger/derrick truck                                                                                       |                                 | 2024-118                   | 09/10/24 | 100.00                                   | 100.00                  | 150.00                  | 150.00                  | 150.00                  |
| Dump truck                                                                                                 |                                 | 2024-118                   | 09/10/24 | 50.00                                    | 50.00                   | 100.00                  | 100.00                  | 100.00                  |
| Flasher truck                                                                                              |                                 | 2024-118                   | 09/10/24 | 25.00                                    | 25.00                   | 50.00                   | 50.00                   | 50.00                   |
| Vacuum truck                                                                                               |                                 | 2024-118                   | 09/10/24 | 50.00                                    | 50.00                   | 150.00                  | 150.00                  | 200.00                  |
| Fortlift                                                                                                   |                                 | 2011-91                    | 08/09/11 | 75.00                                    | 75.00                   | 75.00                   | 75.00                   | 75.00                   |
| Hydraulic hammer                                                                                           |                                 | 2024-118                   | 09/10/24 | 50.00                                    | 50.00                   | 100.00                  | 100.00                  | 100.00                  |
| Ladder                                                                                                     |                                 | 2024-118                   | 09/10/24 | 75.00                                    | 75.00                   | 125.00                  | 125.00                  | 125.00                  |
| Motor grader                                                                                               |                                 | 2011-91                    | 08/09/11 | 150.00                                   | 150.00                  | 150.00                  | 150.00                  | 150.00                  |
| Pickup/truck compressor                                                                                    |                                 | 2024-118                   | 09/10/24 | 25.00                                    | 25.00                   | 50.00                   | 50.00                   | 50.00                   |
| Service truck                                                                                              |                                 | 2024-118                   | 09/10/24 | 25.00                                    | 25.00                   | 50.00                   | 50.00                   | 50.00                   |
| Street sweeper                                                                                             |                                 | 2011-91                    | 08/09/11 | 150.00                                   | 150.00                  | 150.00                  | 150.00                  | 150.00                  |
| Tractor                                                                                                    |                                 | 2011-91                    | 08/09/11 | 75.00                                    | 75.00                   | 75.00                   | 75.00                   | 75.00                   |
| Trailer                                                                                                    |                                 | 2011-91                    | 08/09/11 | 25.00                                    | 25.00                   | 25.00                   | 25.00                   | 25.00                   |
| Tractor                                                                                                    |                                 | 2024-118                   | 09/10/24 | 50.00                                    | 50.00                   | 75.00                   | 75.00                   | 75.00                   |
| Tractor                                                                                                    |                                 | 2024-118                   | 09/10/24 | 40.00                                    | 40.00                   | 90.00                   | 90.00                   | 90.00                   |
| Stormwater ditch and detention cell mowing fee (per hour)                                                  |                                 | 2024-186                   | 09/10/24 | 500.00 plus 100.00/hour                  | 500.00 plus 100.00/hour | 500.00 plus 100.00/hour | 500.00 plus 100.00/hour | 500.00 plus 100.00/hour |
| Return check charge                                                                                        |                                 | 2012-108                   | 10/01/07 | 30.00                                    | 30.00                   | 30.00                   | 30.00                   | 30.00                   |
| Special assessment administration fee (per lot)                                                            |                                 | 2012-104                   | 09/11/12 | 25.00                                    | 25.00                   | 25.00                   | 25.00                   | 25.00                   |
| <b>Police</b>                                                                                              |                                 |                            |          |                                          |                         |                         |                         |                         |
| Graffiti fine - 1st offense                                                                                | 8-1028                          | 10/09/01                   | 10/09/01 | 150.00                                   | 150.00                  | 150.00                  | 150.00                  | 150.00                  |
| Graffiti fine - 2nd offense                                                                                | 8-1028                          | 10/09/01                   | 10/09/01 | 250.00                                   | 250.00                  | 250.00                  | 250.00                  | 250.00                  |
| Graffiti fine - each subsequent offense                                                                    | 8-1028                          | 10/09/01                   | 10/09/01 | 300.00                                   | 300.00                  | 300.00                  | 300.00                  | 300.00                  |
| Photographs                                                                                                |                                 |                            |          |                                          |                         |                         |                         |                         |
| Each additional photo - REMOVED                                                                            |                                 | 09/09/25                   | 09/09/25 | 5.00                                     | 5.00                    | 5.00                    | 5.00                    | 5.00                    |
| Each additional photo - REMOVED                                                                            |                                 | 09/09/25                   | 09/09/25 | 1.00                                     | 1.00                    | 1.00                    | 1.00                    | 1.00                    |
| Compact photo disk - REMOVED                                                                               |                                 | 09/09/25                   | 09/09/25 | 5.00                                     | 5.00                    | 5.00                    | 5.00                    | 5.00                    |
| Reports                                                                                                    |                                 |                            |          |                                          |                         |                         |                         |                         |
| Accident - in-person at Law Enforcement Center                                                             |                                 | 2018-154                   | 09/11/18 | 5.00                                     | 5.00                    | 5.00                    | 5.00                    | 5.00                    |
| Accident - mailed                                                                                          |                                 | 2020-139                   | 09/08/20 | 7.00                                     | 7.00                    | 7.00                    | 7.00                    | 7.00                    |
| Incident - in-person at Law Enforcement Center                                                             |                                 | 2018-152                   | 09/08/20 | 5.00                                     | 5.00                    | 5.00                    | 5.00                    | 5.00                    |
| Incident - mailed                                                                                          |                                 | 2018-152                   | 09/08/20 | 7.00                                     | 7.00                    | 7.00                    | 7.00                    | 7.00                    |
| All other - first single-sided page (in-person at Law Enforcement Center)                                  |                                 | 2009-141                   | 09/08/09 | 3.00                                     | 3.00                    | 3.00                    | 3.00                    | 3.00                    |
| All other - first single-sided page (mailed)                                                               |                                 | 2020-139                   | 09/08/20 | 7.00                                     | 7.00                    | 7.00                    | 7.00                    | 7.00                    |
| Each additional single-sided page                                                                          |                                 | 2007-108                   | 10/01/07 | 1.50                                     | 1.50                    | 1.50                    | 1.50                    | 1.50                    |
| Per single-sided page after the first 100 pages                                                            |                                 | 1999-152                   | 07/27/99 | 25                                       | 25                      | 25                      | 25                      | 25                      |
| To scale drawing                                                                                           |                                 | 2009-141                   | 09/08/09 | 100.00                                   | 100.00                  | 100.00                  | 100.00                  | 100.00                  |
| CAD printout per call                                                                                      |                                 |                            |          | 3.00                                     | 3.00                    | 3.00                    | 3.00                    | 3.00                    |
| Buffalo County Detention Center search charge file printout - REMOVED                                      |                                 | 2023-131                   | 09/12/23 | 2.00                                     | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| DVD - REMOVED                                                                                              |                                 | 09/09/25                   | 09/09/25 | 25.00                                    | 25.00                   | 25.00                   | 25.00                   | 25.00                   |
| Audio Production Fee (Nebraska Resident - first 8 hours free)                                              |                                 | 1999-152                   | 09/08/20 | 5.00                                     | 5.00                    | 5.00                    | 5.00                    | 5.00                    |
| Audio Production Fee (Nebraska Resident - first 8 hours free)                                              |                                 | 2023-139                   | 09/12/23 | 15.00                                    | 15.00                   | 15.00                   | 15.00                   | 15.00                   |
| Audio Production Fee (Nebraska Resident - first 8 hours free)                                              |                                 | 2023-131                   | 09/12/23 | 250.00                                   | 250.00                  | 250.00                  | 250.00                  | 250.00                  |
| FARO SCAN - request from public (per scan) - REMOVED                                                       |                                 | 2023-131                   | 09/12/23 | 0.00                                     | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| FARO SCAN - court ordered (per scan) - REMOVED                                                             |                                 | 2023-131                   | 09/12/23 | 0.00                                     | 0.00                    | 0.00                    | 0.00                    | 0.00                    |
| FARO SCAN - Comprehensive                                                                                  |                                 | 2023-131                   | 09/12/23 | 0.00                                     | 0.00                    | 250.00                  | 250.00                  | 250.00                  |
| FARO SCAN - To Go                                                                                          |                                 | 2023-131                   | 09/12/23 | 0.00                                     | 0.00                    | 150.00                  | 150.00                  | 150.00                  |
| FARO SCAN - Raw Scan Data                                                                                  |                                 | 2023-131                   | 09/12/23 | 0.00                                     | 0.00                    | 100.00                  | 100.00                  | 100.00                  |
| CrimeFog digital file share 1-20GB - REMOVED                                                               |                                 | 09/09/25                   | 09/09/25 | 25.00                                    | 25.00                   | 50.00                   | 50.00                   | 50.00                   |
| CrimeFog digital file share 1-20GB                                                                         |                                 | 09/09/25                   | 09/09/25 | 0.00                                     | 0.00                    | 0.00                    | 0.00                    | 25.00                   |
| CrimeFog digital file share 21-100GB                                                                       |                                 | 09/09/25                   | 09/09/25 | 0.00                                     | 0.00                    | 0.00                    | 0.00                    | 25.00                   |
| CrimeFog digital file share 101-250GB                                                                      |                                 | 2023-131                   | 09/12/23 | 0.00                                     | 0.00                    | 100.00                  | 100.00                  | 100.00                  |
| CrimeFog digital file share 251-500GB                                                                      |                                 | 2023-131                   | 09/12/23 | 0.00                                     | 0.00                    | 150.00                  | 150.00                  | 150.00                  |
| Firearms permit                                                                                            |                                 | 2023-131                   | 09/12/23 | 0.00                                     | 250.00                  | 250.00                  | 250.00                  | 250.00                  |
| Criminal records check                                                                                     |                                 | 2007-108                   | 10/01/07 | 20.00                                    | 20.00                   | 20.00                   | 20.00                   | 20.00                   |
| Towing charge - passenger cars, trucks licensed 4 tons and less, trailers, snowmobiles, boats, motorcycles | 8-1111                          | 2018-152                   | 09/10/19 | 125.00                                   | 125.00                  | 125.00                  | 125.00                  | 125.00                  |
| Towing charge - straight trucks licensed over 4 tons, semi-trailers and house trailers                     | 8-1111                          | 2018-152                   | 09/10/19 | 225.00                                   | 225.00                  | 225.00                  | 225.00                  | 225.00                  |
| Towing charge - snow removal tows                                                                          | 8-1111                          | 2020-139                   | 09/08/20 | 125.00                                   | 125.00                  | 125.00                  | 125.00                  | 125.00                  |
| Towing charge - rate per hour for moving vehicles in the Police Impound Lot                                | 8-1111                          | 2013-179                   | 09/10/13 | 65.00                                    | 65.00                   | 65.00                   | 65.00                   | 65.00                   |
| Towing charge - additional labor difficulty charge per hour                                                | 8-1111                          | 2013-179                   | 09/10/13 | 35.00                                    | 35.00                   | 35.00                   | 35.00                   | 35.00                   |
| Storage charge for towed vehicles (per day)                                                                | 8-1111                          | 2020-139                   | 09/08/20 | 10.00                                    | 10.00                   | 10.00                   | 10.00                   | 10.00                   |
| Towing administration fee                                                                                  | 8-1111                          | 2007-108                   | 10/01/07 | 20.00                                    | 20.00                   | 20.00                   | 20.00                   | 20.00                   |



| Fee Description                                                                                 | Corresponding City Code Section | Last Fee Change Resolution | Date     | Fee For Fiscal Year Beginning October 1, |                      |                      |                      | Beginning October 1, |                      |
|-------------------------------------------------------------------------------------------------|---------------------------------|----------------------------|----------|------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                                                                                 |                                 |                            |          | 2022                                     | 2023                 | 2024                 | 2025                 | actual cost          | actual cost          |
| Alcohol test for DUI (each time)                                                                | 8-618                           |                            | 08/09/00 | 400.00 - 500.00                          | 400.00 - 500.00      | 400.00 - 500.00      | 400.00 - 500.00      | 400.00               | 400.00               |
| Driving under the influence (first offense)                                                     | 8-616                           |                            | 10/09/01 | 500.00                                   | 500.00               | 500.00               | 500.00               | 500.00               | 500.00               |
| Driving under the influence (subsequent offenses)                                               | 8-616                           |                            | 10/09/01 | 1,000.00                                 | 1,000.00             | 1,000.00             | 1,000.00             | 1,000.00             | 1,000.00             |
| Driving under the influence (subsequent offenses and tested over 15)                            | 8-616                           |                            | 10/09/01 | 200.00 or less                           | 200.00 or less       | 200.00 or less       | 200.00 or less       | 200.00 or less       | 200.00 or less       |
| Traffic infraction - no other specific penalty - first offense                                  | 1-113                           |                            | 10/09/06 | 300.00 or less                           | 300.00 or less       | 300.00 or less       | 300.00 or less       | 300.00 or less       | 300.00 or less       |
| Traffic infraction - no other specific penalty - second offense                                 | 1-113                           |                            | 10/09/06 | 400.00 or less                           | 400.00 or less       | 400.00 or less       | 400.00 or less       | 400.00 or less       | 400.00 or less       |
| Traffic infraction - no other specific penalty - third offense                                  | 1-113                           |                            | 10/09/06 | 400.00 or less                           | 400.00 or less       | 400.00 or less       | 400.00 or less       | 400.00 or less       | 400.00 or less       |
| Out-of-state driver's license fee (collected by Kearney Area Animal Shelter)                    |                                 |                            |          |                                          |                      |                      |                      |                      |                      |
| First time impounded                                                                            | 8-1411                          | 2017-159                   | 09/12/17 | 30.00                                    | 30.00                | 30.00                | 30.00                | 30.00                | 30.00                |
| Second time impounded                                                                           | 8-1411                          | 2017-159                   | 09/12/17 | 50.00                                    | 50.00                | 50.00                | 50.00                | 50.00                | 50.00                |
| Third time impounded                                                                            | 8-1411                          | 2017-159                   | 09/12/17 | 75.00                                    | 75.00                | 75.00                | 75.00                | 75.00                | 75.00                |
| Fourth time impounded                                                                           | 8-1411                          | 2017-159                   | 09/12/17 | 100.00                                   | 100.00               | 100.00               | 100.00               | 100.00               | 100.00               |
| Additional fee for rabies vaccine if not current                                                | 8-1411                          | 2017-159                   | 09/12/17 | 15.00                                    | 15.00                | 15.00                | 15.00                | 15.00                | 15.00                |
| Loading zone fee (per space/year)                                                               | 8-927                           | 02/24/81                   | 02/24/81 | 100.00                                   | 100.00               | 100.00               | 100.00               | 100.00               | 100.00               |
| Disabled or handicapped person parking space violation                                          | 8-943                           | 12/12/95                   | 12/12/95 | 50.00                                    | 50.00                | 50.00                | 50.00                | 50.00                | 50.00                |
| Parking within 20 feet of any intersection or crosswalk                                         | 8-943                           | 09/09/08                   | 09/09/08 | 30.00                                    | 30.00                | 30.00                | 30.00                | 30.00                | 30.00                |
| Parking within 15 feet of a fire hydrant violation                                              | 8-943                           | 2008-158                   | 09/09/08 | 30.00                                    | 30.00                | 30.00                | 30.00                | 30.00                | 30.00                |
| Parking any place where the vehicle would block the use of a driveway                           | 8-943                           | 2008-158                   | 09/09/08 | 30.00                                    | 30.00                | 30.00                | 30.00                | 30.00                | 30.00                |
| Standing or nonmoving violation                                                                 | 8-943                           | 2008-158                   | 09/09/08 | 25.00                                    | 25.00                | 25.00                | 25.00                | 25.00                | 25.00                |
| If paid within 15 days                                                                          | 8-943                           | 2008-158                   | 09/09/08 | 30.00                                    | 30.00                | 30.00                | 30.00                | 30.00                | 30.00                |
| If paid after 15 days                                                                           | 8-943                           | 2008-158                   | 09/09/08 | 30.00                                    | 30.00                | 30.00                | 30.00                | 30.00                | 30.00                |
| <b>Fire</b>                                                                                     |                                 |                            |          |                                          |                      |                      |                      |                      |                      |
| Fireworks occupation tax (annually)                                                             | 4-605                           | 2007-108                   | 10/01/07 | 150.00                                   | 150.00               | 150.00               | 150.00               | 150.00               | 150.00               |
| Excessive false alarms (after 4 per year)                                                       | 3-1206                          | 2007-108                   | 10/01/07 | 150.00                                   | 150.00               | 150.00               | 150.00               | 150.00               | 150.00               |
| Permit to sell fireworks (annually)                                                             | 4-603                           | 2023-131                   | 09/12/23 | 250.00                                   | 350.00               | 350.00               | 350.00               | 350.00               | 350.00               |
| <b>Development Services</b>                                                                     |                                 |                            |          |                                          |                      |                      |                      |                      |                      |
| Building permit fee:                                                                            |                                 |                            |          |                                          |                      |                      |                      |                      |                      |
| Residential & accessory buildings (all floors) (per square foot)                                |                                 |                            |          | 0.00                                     | 27                   | 27                   | 27                   | 27                   | 27                   |
| First floor (per square foot) - REMOVED                                                         | 2023-131                        | 2023-131                   | 09/12/23 | 27                                       | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| Other buildings or structures:                                                                  |                                 |                            |          |                                          |                      |                      |                      |                      |                      |
| 0 to 10,000 square feet (per square foot)                                                       | 9-301, 108 2                    |                            | 09/09/25 | 25                                       | 25                   | 25                   | 25                   | 25                   | 25                   |
| Above 10,000 square feet (per square foot)                                                      | 9-301, 108 2                    |                            | 09/09/25 | 20                                       | 20                   | 20                   | 20                   | 20                   | 20                   |
| Minimum permit fee                                                                              | 9-301, 108 2                    | 2024-118                   | 09/10/24 | 40.00                                    | 40.00                | 50.00                | 50.00                | 50.00                | 50.00                |
| Antennas, radio towers (per \$100.00 of total cost of work)                                     | 9-301, 108 2                    |                            | 09/09/25 | 4.00                                     | 4.00                 | 4.00                 | 4.00                 | 4.00                 | 4.00                 |
| Foundation permits (per square foot)                                                            | 9-301, 108 2                    |                            | 09/09/25 | 15                                       | 15                   | 15                   | 15                   | 15                   | 15                   |
| Demolition permit                                                                               | 9-301, 108 2                    |                            | 09/09/25 | 130.00                                   | 130.00               | 130.00               | 130.00               | 130.00               | 130.00               |
| Business or commercial buildings                                                                | 9-301, 108 2                    |                            | 09/09/25 | 40.00                                    | 50.00                | 50.00                | 50.00                | 50.00                | 50.00                |
| Residential & accessory buildings                                                               | 9-301, 108 2                    | 2023-131                   | 09/12/23 | 63.00                                    | 63.00                | 63.00                | 63.00                | 63.00                | 63.00                |
| Remodeling fee                                                                                  | 9-301, 108 2                    |                            | 09/09/25 | 67.00 + 6.20/1,000                       | 67.00 + 6.20/1,000   | 67.00 + 6.20/1,000   | 67.00 + 6.20/1,000   | 67.00 + 6.20/1,000   | 67.00 + 6.20/1,000   |
| 1100 sq ft \$300.00 valuation                                                                   | 9-301, 108 2                    |                            | 09/09/25 | 197.00 + 12.40/1,000                     | 197.00 + 12.40/1,000 | 197.00 + 12.40/1,000 | 197.00 + 12.40/1,000 | 197.00 + 12.40/1,000 | 197.00 + 12.40/1,000 |
| \$100,001 to \$200,000 valuation                                                                | 9-301, 108 2                    |                            | 09/09/25 | 551.00 + 3.10/1,000                      | 551.00 + 3.10/1,000  | 551.00 + 3.10/1,000  | 551.00 + 3.10/1,000  | 551.00 + 3.10/1,000  | 551.00 + 3.10/1,000  |
| \$20,001 to \$50,000 valuation                                                                  | 9-301, 108 2                    |                            | 09/09/25 | 26.00                                    | 26.00                | 26.00                | 26.00                | 26.00                | 26.00                |
| \$50,001 to \$100,000 valuation                                                                 | 9-301, 108 2                    |                            | 09/09/25 | 50%                                      | 50%                  | 50%                  | 50%                  | 50%                  | 50%                  |
| Fence permit fee                                                                                | 9-301, 108 2                    | 2024-118                   | 09/10/24 | 68%                                      | 68%                  | 68%                  | 68%                  | 68%                  | 68%                  |
| Plan review fee                                                                                 | 9-301, 108 5                    |                            |          | 63.00                                    | 63.00                | 63.00                | 63.00                | 63.00                | 63.00                |
| Percent of building permit fee - for buildings Groups R, Division 3, and M occupancies          | 9-301, 108 5                    |                            |          | 63.00                                    | 63.00                | 63.00                | 63.00                | 63.00                | 63.00                |
| Re-inspection fee                                                                               | 9-301, 108 3, 7                 | 2023-131                   | 09/12/23 | 140.00                                   | 140.00               | 140.00               | 140.00               | 140.00               | 140.00               |
| Manufactured home park license fee (first 10 spaces)                                            | 3-1827/9-916                    |                            | 09/09/25 | 10.00                                    | 10.00                | 10.00                | 10.00                | 10.00                | 10.00                |
| Manufactured home park license fee (each additional space over 10 spaces)                       | 3-1827/9-916                    |                            | 09/09/25 | 150.00                                   | 150.00               | 150.00               | 150.00               | 150.00               | 150.00               |
| Court inspection fee - less than 10 lots needing reinspection                                   |                                 |                            | 09/09/25 | 300.00                                   | 300.00               | 300.00               | 300.00               | 300.00               | 300.00               |
| Court inspection fee - 10 or more lots needing reinspection                                     |                                 |                            | 09/09/25 | 550.00                                   | 550.00               | 550.00               | 550.00               | 550.00               | 550.00               |
| Planned district development plan                                                               | 38-105 F & 38-107 C             | 2017-159                   | 09/12/17 | 0.00                                     | 275.00               | 275.00               | 275.00               | 275.00               | 275.00               |
| Revised Planned District Development Plan                                                       |                                 | 2023-131                   | 09/12/23 | 340.00                                   | 400.00               | 400.00               | 400.00               | 400.00               | 400.00               |
| Conditional use permit                                                                          | 59-103, C 5                     | 2023-131                   | 09/12/23 | 0.00                                     | 125.00               | 125.00               | 125.00               | 125.00               | 125.00               |
| Temporary use permit                                                                            | 59-103, C 5                     | 2023-131                   | 09/12/23 | 0.00                                     | 75.00                | 75.00                | 75.00                | 75.00                | 75.00                |
| Conditional use permit acknowledgment application                                               |                                 | 2021-166                   | 09/14/21 | 500.00                                   | 500.00               | 500.00               | 500.00               | 500.00               | 500.00               |
| Zoning map amendment                                                                            | 59-104, B 4 & 59-104, C 5       | 2017-159                   | 09/12/17 | 400.00                                   | 400.00               | 400.00               | 400.00               | 400.00               | 400.00               |
| Board of Adjustment                                                                             | 59-104, B 4                     | 2021-166                   | 09/14/21 | 200.00                                   | 200.00               | 200.00               | 200.00               | 200.00               | 200.00               |
| Minor subdivision                                                                               | 59-104, B 4                     | 2017-159                   | 09/12/17 | 300.00 + \$25.00/lot                     | 300.00 + \$25.00/lot | 300.00 + \$25.00/lot | 300.00 + \$25.00/lot | 300.00 + \$25.00/lot | 300.00 + \$25.00/lot |
| Preliminary plat                                                                                | 59-104, B 4                     | 2023-131                   | 09/12/23 | 300.00 + \$10.00/lot                     | 300.00 + \$10.00/lot | 300.00 + \$10.00/lot | 300.00 + \$10.00/lot | 300.00 + \$10.00/lot | 300.00 + \$10.00/lot |
| Final plat                                                                                      | 59-104, B 4                     | 2023-131                   | 09/12/23 | 200.00                                   | 200.00               | 200.00               | 200.00               | 200.00               | 200.00               |
| Variation plat (ROW, streets, alleys, plots, & easements)                                       | 59-104, B 4                     | 2023-131                   | 09/12/23 | 120.00                                   | 120.00               | 120.00               | 120.00               | 120.00               | 120.00               |
| Sign permit - less than 32 square feet (permit fee doubled if sign installed without a permit)  | 3-108                           | 2023-131                   | 09/12/23 | 50.00                                    | 50.00                | 50.00                | 50.00                | 50.00                | 50.00                |
| Sign permit - signs over 32 square feet (permit fee doubled if sign installed without a permit) | 3-108                           | 2023-131                   | 09/12/23 | 60.00                                    | 60.00                | 60.00                | 60.00                | 60.00                | 60.00                |
| Temporary sign permit (permit fee doubled if sign installed without a permit)                   | 3-108                           | 2023-131                   | 09/12/23 | 40.00                                    | 40.00                | 40.00                | 40.00                | 40.00                | 40.00                |
| Master sign plan permit fee (permit fee doubled if sign installed without a permit)             | 3-108 & 50-125                  | 2023-131                   | 09/12/23 | 80.00                                    | 100.00               | 100.00               | 100.00               | 100.00               | 100.00               |
| Moving a building permit                                                                        | 9-501                           | 2023-131                   | 09/12/23 | 310.00                                   | 350.00               | 350.00               | 350.00               | 350.00               | 350.00               |
| Thermal imaging inspection (missed insulation inspection - first offense)                       |                                 | 2021-166                   | 09/14/21 | 250.00                                   | 250.00               | 250.00               | 250.00               | 250.00               | 250.00               |
| Thermal imaging inspection (missed insulation inspection - second and third offense)            |                                 | 2021-166                   | 09/14/21 | 500.00                                   | 500.00               | 500.00               | 500.00               | 500.00               | 500.00               |
| Electrical registration fee (every two years)                                                   |                                 | 2023-131                   | 09/12/23 | 245.00                                   | 250.00               | 250.00               | 250.00               | 250.00               | 250.00               |
| Electrical permit fee                                                                           |                                 |                            |          |                                          |                      |                      |                      |                      |                      |
| Commercial construction:                                                                        |                                 |                            |          |                                          |                      |                      |                      |                      |                      |
| Three percent of project cost (subject to below minimum/maximum)                                |                                 |                            |          | 3% of Project Cost                       | 3% of Project Cost   | 5% of Project Cost   | 5% of Project Cost   | 5% of Project Cost   | 5% of Project Cost   |



| Fee Description                                                                                        | Corresponding City Code Section | Last Fee Change Resolution Date | Fee For Fiscal Year Beginning October 1, |                    |                    |                    | Beginning October 1, 2025 |
|--------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------|------------------------------------------|--------------------|--------------------|--------------------|---------------------------|
|                                                                                                        |                                 |                                 | 2022                                     | 2023               | 2024               | 2025               |                           |
| Minimum fee                                                                                            |                                 | 2023-118                        | 50.00                                    | 50.00              | 55.00              | 55.00              |                           |
| Maximum fee                                                                                            |                                 | 2024-118                        | 3,000.00                                 | 3,000.00           | 3,150.00           | 3,150.00           |                           |
| Residential construction                                                                               |                                 |                                 |                                          |                    |                    |                    |                           |
| New residences, per family unit (entrance and interior wiring)                                         | 9-732                           | 09/09/25                        | 145.00                                   | 145.00             | 145.00             | 145.00             | 175.00                    |
| Service entrance only                                                                                  | 9-732                           | 09/10/24                        | 73.00                                    | 73.00              | 75.00              | 75.00              | 75.00                     |
| Remodel/Addition etc., minimum                                                                         | 9-732                           | 09/10/24                        | 41.00                                    | 41.00              | 45.00              | 45.00              | 45.00                     |
| Manufactured home hookup fee                                                                           |                                 |                                 |                                          |                    |                    |                    |                           |
| Electrical hookup                                                                                      | 9-732                           | 09/09/25                        | 41.00                                    | 41.00              | 41.00              | 41.00              | 55.00                     |
| Temporary electrical service                                                                           | 9-732                           | 09/09/25                        | 41.00                                    | 41.00              | 41.00              | 41.00              | 55.00                     |
| Solar panel permit fee                                                                                 |                                 |                                 |                                          |                    |                    |                    |                           |
| Grid-tie                                                                                               |                                 |                                 |                                          |                    |                    |                    |                           |
| Off-grid                                                                                               |                                 |                                 |                                          |                    |                    |                    |                           |
| Hybrid                                                                                                 |                                 |                                 |                                          |                    |                    |                    |                           |
| Commercial                                                                                             |                                 |                                 |                                          |                    |                    |                    |                           |
| 2kw - 4.9kw                                                                                            |                                 |                                 |                                          |                    |                    |                    |                           |
| 5kw-7.9 kw                                                                                             |                                 |                                 |                                          |                    |                    |                    |                           |
| 8kw-14.9 kw                                                                                            |                                 |                                 |                                          |                    |                    |                    |                           |
| 15+kw                                                                                                  |                                 |                                 |                                          |                    |                    |                    |                           |
| Plumbing permit fee                                                                                    |                                 |                                 |                                          |                    |                    |                    |                           |
| Residential construction                                                                               |                                 |                                 |                                          |                    |                    |                    |                           |
| Single family - 0 to 2,000 square feet                                                                 | 9-1035                          | 2023-131                        | 137.00                                   | 144.00             | 144.00             | 144.00             | 144.00                    |
| Single family - 2,001 to 3,500 square feet                                                             | 9-1035                          | 2023-131                        | 179.00                                   | 188.00             | 188.00             | 188.00             | 188.00                    |
| Single family - 3,501 to 4,500 square feet                                                             | 9-1035                          | 2023-131                        | 239.00                                   | 251.00             | 251.00             | 251.00             | 251.00                    |
| Single family - above 4,500 square feet                                                                | 9-1035                          | 2023-131                        | 299.00                                   | 314.00             | 314.00             | 314.00             | 314.00                    |
| Duplex - 0 to 2,000 square feet                                                                        | 9-1035                          | 2023-131                        | 359.00                                   | 376.00             | 376.00             | 376.00             | 376.00                    |
| Duplex - 2,001 to 2,800 square feet                                                                    | 9-1035                          | 2023-131                        | 137.00                                   | 144.00             | 144.00             | 144.00             | 144.00                    |
| Duplex - 2,801 to 3,500 square feet                                                                    | 9-1035                          | 2023-131                        | 179.00                                   | 188.00             | 188.00             | 188.00             | 188.00                    |
| Duplex - 3,501 to 4,500 square feet                                                                    | 9-1035                          | 2023-131                        | 239.00                                   | 251.00             | 251.00             | 251.00             | 251.00                    |
| Duplex - above 4,500 square feet                                                                       | 9-1035                          | 2023-131                        | 299.00                                   | 314.00             | 314.00             | 314.00             | 314.00                    |
| Three or more living units - 3 to 4 units                                                              | 9-1035                          | 2023-131                        | 359.00                                   | 376.00             | 376.00             | 376.00             | 376.00                    |
| Three or more living units - 5 to 8 units                                                              | 9-1035                          | 2023-131                        | 179.00                                   | 188.00             | 188.00             | 188.00             | 188.00                    |
| Three or more living units - 9 to 12 units                                                             | 9-1035                          | 2023-131                        | 299.00                                   | 314.00             | 314.00             | 314.00             | 314.00                    |
| Three or more living units - more than 12 units                                                        | 9-1035                          | 2023-131                        | 417.00                                   | 430.00             | 430.00             | 430.00             | 430.00                    |
| Commercial construction                                                                                |                                 |                                 |                                          |                    |                    |                    |                           |
| Project cost \$0.00 to \$1,000.00                                                                      | 9-1035                          | 2009-11                         | 61.00                                    | 65.00              | 65.00              | 65.00              | 70.00                     |
| Project cost \$1,001.00 to \$50,000.00                                                                 | 9-1035                          | 2009-11                         | 5% of project cost                       | 5% of project cost | 5% of project cost | 5% of project cost | 5% of project cost        |
| Project cost above \$50,000.00                                                                         | 9-1035                          | 2009-11                         | 3,160.00                                 | 3,160.00           | 3,160.00           | 3,160.00           | 3,200.00                  |
| For each relocated or replaced water heater                                                            | 9-1035                          | 09/09/25                        | 49.00                                    | 49.00              | 49.00              | 49.00              | 55.00                     |
| For each domestic water connection to a boiler                                                         | 9-1035                          | 09/09/25                        | 62.00                                    | 65.00              | 65.00              | 65.00              | 65.00                     |
| For change in location of a plumbing fixture                                                           |                                 |                                 |                                          |                    |                    |                    |                           |
| 3-12 fixtures                                                                                          | 9-1035                          | 09/09/25                        | 49.00                                    | 49.00              | 49.00              | 49.00              | 55.00                     |
| 3+ fixtures                                                                                            | 9-1035                          | 09/09/25                        | 75.00                                    | 75.00              | 75.00              | 75.00              | 90.00                     |
| For each sanitary sewer connection to a public sanitary sewer main without a street cut                | 9-1035                          | 2023-131                        | 62.00                                    | 65.00              | 65.00              | 65.00              | 65.00                     |
| For each sanitary sewer connection to a public sanitary sewer main which requires a street cut         |                                 |                                 |                                          |                    |                    |                    |                           |
| For each storm sewer tap and inspection                                                                | 9-1035                          | 2023-131                        | 123.00                                   | 130.00             | 130.00             | 130.00             | 130.00                    |
| For each commercial or industrial interceptor, including trap and vent                                 | 9-1035                          | 2023-131                        | 62.00                                    | 65.00              | 65.00              | 65.00              | 65.00                     |
| For each manufactured home court tap and inspection for connection to the public sanitary sewer system | 9-1035                          | 2023-131                        | 30.00                                    | 30.00              | 30.00              | 30.00              | 35.00                     |
| For each underground lawn sprinkling system on any one meter, including backflow protection devices    |                                 |                                 |                                          |                    |                    |                    |                           |
| For each residential swimming pool, including water and sewer connection inspections                   | 9-1035                          | 2023-131                        | 123.00                                   | 140.00             | 140.00             | 140.00             | 140.00                    |
| For each commercial swimming pool, including water and sewer connection inspections                    | 9-1035                          | 2023-131                        | 49.00                                    | 49.00              | 49.00              | 49.00              | 53.00                     |
| For each water cooled air conditioner or refrigeration condensing equipment connection                 | 9-1035                          | 2023-131                        | 62.00                                    | 65.00              | 65.00              | 65.00              | 65.00                     |
| For each installation of water treatment equipment such as filtration or chlorination equipment        |                                 |                                 |                                          |                    |                    |                    |                           |
| For each water conditioning equipment installation                                                     | 9-1035                          | 2023-131                        | 30.00                                    | 30.00              | 30.00              | 30.00              | 40.00                     |
| For gas piping                                                                                         | 9-1035                          | 2023-131                        | 49.00                                    | 49.00              | 49.00              | 49.00              | 49.00                     |
| For backflow preventers except as previously exempted                                                  | 9-1035                          | 2023-131                        | 49.00                                    | 49.00              | 49.00              | 49.00              | 49.00                     |
| Re-inspection fee                                                                                      |                                 |                                 |                                          |                    |                    |                    |                           |
| Master plumbers license (two year license)                                                             | 9-1035                          | 2023-131                        | 40.00                                    | 40.00              | 40.00              | 40.00              | 40.00                     |
| Journeyman plumbers license (two year license)                                                         | 9-1035                          | 2023-131                        | 63.00                                    | 70.00              | 70.00              | 70.00              | 70.00                     |
| Apprentice plumbers license (two year license)                                                         | 9-1043                          | 2023-131                        | 276.00                                   | 280.00             | 280.00             | 280.00             | 280.00                    |
| Specialty contractor plumbers license (two year license)                                               | 9-1043                          | 2023-131                        | 62.00                                    | 65.00              | 65.00              | 65.00              | 65.00                     |
| Specialty installer plumbers license (two year license)                                                | 9-1043                          | 2023-131                        | 37.00                                    | 40.00              | 40.00              | 40.00              | 40.00                     |
| Plumbing, cut or sidewalk cut by City (per linear foot)                                                | 9-1044                          | 2023-131                        | 276.00                                   | 280.00             | 280.00             | 280.00             | 280.00                    |
| Paving, curb or sidewalk cut by City (per linear foot)                                                 | 9-1044                          | 2023-131                        | 62.00                                    | 65.00              | 65.00              | 65.00              | 65.00                     |
| Paving, curb or sidewalk cut by City (per linear foot)                                                 | 9-1210                          | 09/09/25                        | 245.00                                   | 250.00             | 250.00             | 250.00             | 250.00                    |
| Paving, curb or sidewalk cut by City (per linear foot)                                                 | 9-1210                          | 09/09/25                        | 49.00                                    | 49.00              | 49.00              | 49.00              | 55.00                     |
| Weed removal (per hour with a minimum of \$100.00) - Residential                                       | 9-1210                          | 09/09/25                        | 14.00                                    | 14.00              | 14.00              | 14.00              | 15.00                     |
| Weed removal (per hour with a minimum of \$100.00) - Commercial                                        | 9-1210                          | 09/09/25                        | 100.00                                   | 100.00             | 100.00             | 100.00             | 120.00                    |
| Weed removal (per hour with a minimum of \$250.00) - Commercial                                        | 5-607                           | 2007-108                        | 50.00                                    | 50.00              | 50.00              | 50.00              | 50.00                     |
| Weed removal (per hour with a minimum of \$250.00) - Commercial                                        | 5-607                           | 2007-108                        | 250.00                                   | 250.00             | 250.00             | 250.00             | 275.00                    |
| Weed removal repeat offense fee (for each additional removal) - Commercial and Residential             | 5-607                           | 2007-108                        | 50.00                                    | 50.00              | 50.00              | 50.00              | 50.00                     |
| PACE application fee                                                                                   |                                 |                                 |                                          |                    |                    |                    |                           |
| PACE administrative fee (not to exceed \$25,000)                                                       |                                 |                                 |                                          |                    |                    |                    |                           |
|                                                                                                        |                                 |                                 | 1% of loan                               | 1% of loan         | 1% of loan         | 1% of loan         | 1% of loan                |



| PACE annual fee (annually for life of item)                     | Fee Description | Corresponding City Code Section | Last Fee Change Resolution Date | Fee For Fiscal Year Beginning October 1, |                              |                              | Beginning October 1,         |
|-----------------------------------------------------------------|-----------------|---------------------------------|---------------------------------|------------------------------------------|------------------------------|------------------------------|------------------------------|
|                                                                 |                 |                                 |                                 | 2022                                     | 2023                         | 2024                         | 2025                         |
|                                                                 |                 |                                 | 2022-180                        | 09/13/22                                 | 500.00                       | 500.00                       | 500.00                       |
| <b>Library</b>                                                  |                 |                                 |                                 |                                          |                              |                              |                              |
| Interlibrary loan per item (covers postage)                     |                 |                                 | 2024-118                        | 09/10/24                                 |                              |                              |                              |
| Photocopy/computer print (mono)                                 |                 |                                 | 2006-156                        | 08/22/06                                 | 3.50                         | 4.00                         | 4.50                         |
| Medium prints (mono)                                            |                 |                                 | 2007-108                        | 10/01/07                                 | 10                           | 10                           | 10                           |
| Large prints (mono)                                             |                 |                                 | 2006-156                        | 08/22/06                                 | 10                           | 10                           | 10                           |
| Lost materials                                                  |                 |                                 | 2006-156                        | 08/22/06                                 | 50                           | 50                           | 50                           |
| Collection Agency fee                                           |                 |                                 | 2006-156                        | 08/22/06                                 | actual cost                  | actual cost                  | actual cost                  |
| Single CD for audiobook                                         |                 |                                 | 2013-179                        | 09/10/13                                 | 10.00                        | 10.00                        | 10.00                        |
| DVD case (case, barcode, and artwork)                           |                 |                                 | 2013-179                        | 09/10/13                                 | 10.00                        | 10.00                        | 10.00                        |
| Audiobook case replacement for single disc                      |                 |                                 | 2018-154                        | 09/11/18                                 | 3.00                         | 3.00                         | 3.00                         |
| Audiobook case replacement for multi discs                      |                 |                                 | 2018-154                        | 09/11/18                                 | 8.00                         | 8.00                         | 8.00                         |
| Magazine                                                        |                 |                                 | 2018-152                        | 09/13/18                                 | 6.00                         | 6.00                         | 6.00                         |
| 3D printer                                                      |                 |                                 | 2022-180                        | 09/13/22                                 | 5.00                         | 5.00                         | 5.00                         |
| 3D printer late pickup                                          |                 |                                 | 2018-152                        | 09/10/19                                 | 10 per gram of filament used | 10 per gram of filament used | 10 per gram of filament used |
| Button maker (per button)                                       |                 |                                 | 2018-152                        | 09/10/19                                 | 5.00                         | 5.00                         | 5.00                         |
| Circuit maker (per session)                                     |                 |                                 | 2018-152                        | 09/10/19                                 | 25                           | 25                           | 25                           |
| Sewing machine (per session)                                    |                 |                                 | 2018-152                        | 09/10/19                                 | 2.00                         | 2.00                         | 2.00                         |
| Book binder (per binding)                                       |                 |                                 | 2018-152                        | 09/10/19                                 | 2.00                         | 2.00                         | 2.00                         |
| Laminator (per page)                                            |                 |                                 | 2023-131                        | 09/12/23                                 | 10                           | 10                           | 10                           |
| Laser cutter                                                    |                 |                                 | 2022-180                        | 09/13/22                                 | 225                          | 25                           | 25                           |
| Shrink wrap machine (per item)                                  |                 |                                 | 2018-152                        | 09/10/19                                 | 5.00 per 30 minutes          | 5.00 per 30 minutes          | 5.00 per 30 minutes          |
|                                                                 |                 |                                 |                                 | 10                                       | 10                           | 10                           | 10                           |
| <b>Cemetery</b>                                                 |                 |                                 |                                 |                                          |                              |                              |                              |
| Columbarium - opening                                           |                 | 7-301                           | 2024-118                        | 09/10/24                                 | 225.00                       | 225.00                       | 250.00                       |
| Late weekday overtime & Saturday morning overtime - Columbarium |                 | 7-301                           |                                 |                                          | 225.00                       | 225.00                       | 250.00                       |
| County opening                                                  |                 | 7-301                           | 2009-09/25                      | 09/09/25                                 | 650.00                       | 650.00                       | 675.00                       |
| Deed transfer fees                                              |                 | 7-301                           | 2022-180                        | 09/13/22                                 | 75.00                        | 75.00                        | 75.00                        |
| Dierment                                                        |                 | 7-301                           | 2024-118                        | 09/10/24                                 | 975.00                       | 1,000.00                     | 1,025.00                     |
| Dierment - infant                                               |                 | 7-301                           | 2024-118                        | 09/10/24                                 | 500.00                       | 525.00                       | 550.00                       |
| Dierment - cremation                                            |                 | 7-301                           | 2024-118                        | 09/10/24                                 | 500.00                       | 525.00                       | 550.00                       |
| Dierment - columbarium                                          |                 | 7-301                           | 2023-131                        | 09/12/23                                 | 0.00                         | 50.00                        | 50.00                        |
| Flower delivery                                                 |                 | 7-301                           | 10/01/06                        | 10/01/06                                 | 5.00                         | 5.00                         | 5.00                         |
| Grave opening - adult                                           |                 | 7-301                           | 09/09/25                        | 09/09/25                                 | 650.00                       | 650.00                       | 675.00                       |
| Late weekday overtime & Saturday morning overtime - adult       |                 | 7-301                           | 09/09/25                        | 09/09/25                                 | 350.00                       | 375.00                       | 400.00                       |
| Grave opening - infant                                          |                 | 7-301                           | 2018-154                        | 09/11/18                                 | 150.00                       | 150.00                       | 150.00                       |
| Late weekday overtime & Saturday morning overtime - infant      |                 | 7-301                           | 2018-154                        | 09/11/18                                 | 225.00                       | 225.00                       | 225.00                       |
| Grave opening - cremation                                       |                 | 7-301                           | 2024-118                        | 09/10/24                                 | 325.00                       | 325.00                       | 350.00                       |
| Late weekday overtime & Saturday morning overtime - cremation   |                 | 7-301                           | 2023-131                        | 09/12/23                                 | 225.00                       | 250.00                       | 275.00                       |
| Grave space - adult                                             |                 | 7-301                           | 2022-180                        | 09/13/22                                 | 625.00                       | 650.00                       | 675.00                       |
| Grave space - infant                                            |                 | 7-301                           | 2022-180                        | 09/13/22                                 | 150.00                       | 150.00                       | 150.00                       |
| Grave space - cremation                                         |                 | 7-301                           | 2024-118                        | 09/10/24                                 | 150.00                       | 150.00                       | 150.00                       |
| Grave space in new addition - North Field                       |                 | 7-301                           | 2011-91                         | 09/09/11                                 | 675.00                       | 725.00                       | 750.00                       |
| Late weekday overtime (after 3:30 p.m. Monday through Friday)   |                 | 7-301                           | 2011-91                         | 09/09/11                                 | 350.00                       | 400.00                       | 400.00                       |
| Marker rental                                                   |                 | 7-301                           | 2011-91                         | 09/09/11                                 | 25.00                        | 25.00                        | 25.00                        |
| Mausoleum opening                                               |                 | 7-301                           | 2024-118                        | 09/10/24                                 | 300.00                       | 300.00                       | 325.00                       |
| Late weekday overtime & Saturday morning overtime - mausoleum   |                 | 7-301                           | 2024-118                        | 09/10/24                                 | 300.00                       | 300.00                       | 325.00                       |
| Mausoleum crypt - level one single space                        |                 | 7-301                           | 10/01/06                        | 10/01/06                                 | 2,250.00                     | 2,250.00                     | 2,250.00                     |
| Mausoleum crypt - level one double space                        |                 | 7-301                           | 10/01/06                        | 10/01/06                                 | 4,600.00                     | 4,600.00                     | 4,600.00                     |
| Mausoleum crypt - level two single space                        |                 | 7-301                           | 10/01/06                        | 10/01/06                                 | 3,750.00                     | 3,750.00                     | 3,750.00                     |
| Mausoleum crypt - level two double space                        |                 | 7-301                           | 10/01/06                        | 10/01/06                                 | 6,600.00                     | 6,600.00                     | 6,600.00                     |
| Mausoleum crypt - level three single space                      |                 | 7-301                           | 10/01/06                        | 10/01/06                                 | 3,250.00                     | 3,250.00                     | 3,250.00                     |
| Mausoleum crypt - level four single space                       |                 | 7-301                           | 10/01/06                        | 10/01/06                                 | 6,000.00                     | 6,000.00                     | 6,000.00                     |
| Mausoleum crypt - level four double space                       |                 | 7-301                           | 10/01/06                        | 10/01/06                                 | 2,750.00                     | 2,750.00                     | 2,750.00                     |
| Columbarium #2 space - single                                   |                 | 7-301                           | 2022-180                        | 09/13/22                                 | 5,200.00                     | 5,200.00                     | 5,200.00                     |
| Columbarium #2 space - double                                   |                 | 7-301                           | 2022-180                        | 09/13/22                                 | 750.00                       | 750.00                       | 750.00                       |
| Columbarium #3 space - single                                   |                 | 7-301                           | 2020-139                        | 09/09/20                                 | 1,050.00                     | 1,050.00                     | 1,050.00                     |
| Columbarium #3 space - double                                   |                 | 7-301                           | 2024-118                        | 09/10/24                                 | 800.00                       | 825.00                       | 825.00                       |
| West columbarium single space - east                            |                 | 7-301                           | 2022-180                        | 09/13/22                                 | 1,100.00                     | 1,125.00                     | 1,125.00                     |
| West columbarium single space - west                            |                 | 7-301                           | 2022-180                        | 09/13/22                                 | 1,050.00                     | 1,050.00                     | 1,050.00                     |
| West columbarium double space single depth - east               |                 | 7-301                           | 2020-139                        | 09/09/20                                 | 975.00                       | 975.00                       | 975.00                       |
| West columbarium double space single depth - west               |                 | 7-301                           | 2020-139                        | 09/09/20                                 | 1,375.00                     | 1,375.00                     | 1,375.00                     |
| West columbarium double space double depth - east               |                 | 7-301                           | 2022-180                        | 09/13/22                                 | 1,300.00                     | 1,300.00                     | 1,300.00                     |
| West columbarium double space double depth - west               |                 | 7-301                           | 2022-180                        | 09/13/22                                 | 1,600.00                     | 1,600.00                     | 1,600.00                     |
| Preparatory case - 8 pieces                                     |                 | 7-301                           | 2020-139                        | 09/09/20                                 | 1,525.00                     | 1,525.00                     | 1,525.00                     |
| Thanksgiving Friday & Christmas Eve build overtime fee          |                 | 7-301                           | 10/01/06                        | 10/01/06                                 | 65.00                        | 65.00                        | 65.00                        |
| Signs for markers                                               |                 | 7-301                           | 09/09/25                        | 09/09/25                                 | 350.00                       | 400.00                       | 400.00                       |
| Tent and chair setup                                            |                 | 7-301                           | 2023-131                        | 09/12/23                                 | 40.00                        | 40.00                        | 40.00                        |
| Transfer space from existing cemetery to new addition           |                 | 7-301                           | 2022-180                        | 09/13/22                                 | 200.00                       | 200.00                       | 200.00                       |
| Columbarium vase                                                |                 | 7-301                           | 2022-180                        | 09/13/22                                 | 75.00                        | 75.00                        | 75.00                        |
| Columbarium vase                                                |                 | 7-301                           | 2022-180                        | 09/13/22                                 | 325.00                       | 325.00                       | 325.00                       |
| Credit card/ACH convenience fee - REMOVED                       |                 |                                 | 2023-131                        | 09/12/23                                 | 1.5%                         | 1.5%                         | 1.5%                         |
| Kiosk obituary entry                                            |                 |                                 | 2018-154                        | 09/11/18                                 | 10.00                        | 10.00                        | 10.00                        |
| Kiosk monument picture (REMOVED - included in Opening)          |                 |                                 | 2024-118                        | 09/10/24                                 | 15.00                        | 15.00                        | 15.00                        |



| Fee Description                                                                                                                                                           | Corresponding City Code Section | Last Fee Change Resolution | Date | Fee For Fiscal Year Beginning October 1, |        |        | Beginning October 1, 2025 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------|------|------------------------------------------|--------|--------|---------------------------|
|                                                                                                                                                                           |                                 |                            |      | 2022                                     | 2023   | 2024   |                           |
| <b>Recreation</b>                                                                                                                                                         |                                 |                            |      |                                          |        |        |                           |
| The Park, Recreation, Cemetery, and Golf Director shall establish fees for miscellaneous merchandise sales, tournament and league play, and special events and promotions |                                 |                            |      |                                          |        |        |                           |
| Outdoor volleyball set, disc golf discs (5 discs), horseshoe set, croquet set, tug-of-war rope - per day/weekend                                                          |                                 |                            |      | 5.00                                     | 5.00   | 5.00   | 5.00                      |
| Digital timing clock - per day/weekend                                                                                                                                    |                                 |                            |      | 75.00                                    | 75.00  | 75.00  | 75.00                     |
| <b>Tennis Center</b>                                                                                                                                                      |                                 |                            |      |                                          |        |        |                           |
| Daily admissions                                                                                                                                                          |                                 |                            |      |                                          |        |        |                           |
| Per person, 30 minutes, without pass                                                                                                                                      | 2024-118                        | 09/10/24                   |      | 0.00                                     | 0.00   | 5.00   | 5.00                      |
| Per person, 1 hour, without pass                                                                                                                                          | 2024-118                        | 09/10/24                   |      | 6.00                                     | 6.00   | 7.00   | 7.00                      |
| Per person, 1.5 hour, without pass                                                                                                                                        | 2024-118                        | 09/10/24                   |      | 8.00                                     | 8.00   | 9.00   | 9.00                      |
| Per person, 2 hours, without pass                                                                                                                                         | 2024-118                        | 09/10/24                   |      | 10.00                                    | 10.00  | 11.00  | 11.00                     |
| Per person, each additional 30 minutes, without pass                                                                                                                      | 2021-166                        | 09/14/21                   |      | 2.00                                     | 2.00   | 2.00   | 2.00                      |
| Per person, 30 minutes, with pass                                                                                                                                         | 2024-118                        | 09/10/24                   |      | 0.00                                     | 0.00   | 1.00   | 1.00                      |
| Per person, 1 hour, with pass                                                                                                                                             | 2024-118                        | 09/10/24                   |      | 3.00                                     | 3.00   | 3.00   | 3.00                      |
| Per person, 1.5 hour, with pass                                                                                                                                           | 2021-166                        | 09/14/21                   |      | 4.00                                     | 4.00   | 4.00   | 4.00                      |
| Per person, 2 hours, with pass                                                                                                                                            | 2021-166                        | 09/14/21                   |      | 5.00                                     | 5.00   | 5.00   | 5.00                      |
| Per person, each additional 30 minutes, with pass                                                                                                                         | 2021-166                        | 09/14/21                   |      | 1.00                                     | 1.00   | 1.00   | 1.00                      |
| Annual season pass (per 1-2 hour court times only) (can purchase anytime)                                                                                                 |                                 |                            |      |                                          |        |        |                           |
| Child (age 12 and under)                                                                                                                                                  | 2021-166                        | 09/14/21                   |      | 52.00                                    | 52.00  | 52.00  | 52.00                     |
| Student (age 13-22)                                                                                                                                                       | 2021-166                        | 09/14/21                   |      | 104.00                                   | 104.00 | 104.00 | 104.00                    |
| Adult (age 23-54)                                                                                                                                                         | 2021-166                        | 09/14/21                   |      | 156.00                                   | 156.00 | 156.00 | 156.00                    |
| Senior (age 55+)                                                                                                                                                          | 2021-166                        | 09/14/21                   |      | 104.00                                   | 104.00 | 104.00 | 104.00                    |
| Adult couple                                                                                                                                                              | 2021-166                        | 09/14/21                   |      | 260.00                                   | 260.00 | 260.00 | 260.00                    |
| Senior couple                                                                                                                                                             | 2021-166                        | 09/14/21                   |      | 156.00                                   | 156.00 | 156.00 | 156.00                    |
| Family (same household, minimum 3 people) (per adult)                                                                                                                     | 2021-166                        | 09/14/21                   |      | 104.00                                   | 104.00 | 104.00 | 104.00                    |
| Family (same household, minimum 3 people) (per child)                                                                                                                     | 2021-166                        | 09/14/21                   |      | 52.00                                    | 52.00  | 52.00  | 52.00                     |
| Family cap (same household, 4 or more people)                                                                                                                             | 2021-166                        | 09/14/21                   |      | 312.00                                   | 312.00 | 312.00 | 312.00                    |
| Power Play Pass (all ages)                                                                                                                                                | 2021-166                        | 09/09/25                   |      | 0.00                                     | 0.00   | 0.00   | 550.00                    |
| Individual private lessons                                                                                                                                                |                                 |                            |      |                                          |        |        |                           |
| Single participant                                                                                                                                                        |                                 |                            |      |                                          |        |        |                           |
| 30 minutes - instructor, with or without pass                                                                                                                             | 2024-118                        | 09/10/24                   |      | 4.00                                     | 4.00   | 5.00   | 5.00                      |
| 1 hour - instructor, with or without pass                                                                                                                                 | 2024-118                        | 09/10/24                   |      | 6.00                                     | 6.00   | 7.00   | 7.00                      |
| 1.5 hours - instructor, with or without pass                                                                                                                              | 2024-118                        | 09/10/24                   |      | 8.00                                     | 8.00   | 9.00   | 9.00                      |
| 2 hours - instructor, with or without pass                                                                                                                                | 2024-118                        | 09/10/24                   |      | 10.00                                    | 10.00  | 11.00  | 11.00                     |
| 30 minutes - participant, with pass                                                                                                                                       | 2021-166                        | 09/14/21                   |      | 3.00                                     | 3.00   | 3.00   | 3.00                      |
| 1 hour - participant, with pass                                                                                                                                           | 2021-166                        | 09/14/21                   |      | 4.00                                     | 4.00   | 4.00   | 4.00                      |
| 1.5 hours - participant, with pass                                                                                                                                        | 2021-166                        | 09/14/21                   |      | 5.00                                     | 5.00   | 5.00   | 5.00                      |
| 2 hours - participant, with pass                                                                                                                                          | 2021-166                        | 09/14/21                   |      | 6.00                                     | 6.00   | 7.00   | 7.00                      |
| 30 minutes - participant, without pass                                                                                                                                    | 2024-118                        | 09/10/24                   |      | 4.00                                     | 4.00   | 5.00   | 5.00                      |
| 1 hour - participant, without pass                                                                                                                                        | 2024-118                        | 09/10/24                   |      | 6.00                                     | 6.00   | 7.00   | 7.00                      |
| 1.5 hours - participant, without pass                                                                                                                                     | 2024-118                        | 09/10/24                   |      | 8.00                                     | 8.00   | 9.00   | 9.00                      |
| 2 hours - participant, without pass                                                                                                                                       | 2024-118                        | 09/10/24                   |      | 10.00                                    | 10.00  | 11.00  | 11.00                     |
| Small group private lessons (1 court)                                                                                                                                     |                                 |                            |      |                                          |        |        |                           |
| 2-6 participants                                                                                                                                                          |                                 |                            |      |                                          |        |        |                           |
| 30 minutes - instructor, with or without pass                                                                                                                             | 2024-118                        | 09/10/24                   |      | 8.00                                     | 8.00   | 10.00  | 10.00                     |
| 1 hour - instructor, with or without pass                                                                                                                                 | 2024-118                        | 09/10/24                   |      | 12.00                                    | 12.00  | 14.00  | 14.00                     |
| 1.5 hours - instructor, with or without pass                                                                                                                              | 2024-118                        | 09/10/24                   |      | 16.00                                    | 16.00  | 18.00  | 18.00                     |
| 2 hours - instructor, with or without pass                                                                                                                                | 2024-118                        | 09/10/24                   |      | 20.00                                    | 20.00  | 22.00  | 22.00                     |
| 30 minutes - participant, with pass                                                                                                                                       | 2021-166                        | 09/14/21                   |      | 2.00                                     | 2.00   | 2.00   | 2.00                      |
| 1 hour - participant, with pass                                                                                                                                           | 2021-166                        | 09/14/21                   |      | 3.00                                     | 3.00   | 3.00   | 3.00                      |
| 1.5 hours - participant, with pass                                                                                                                                        | 2021-166                        | 09/14/21                   |      | 4.00                                     | 4.00   | 4.00   | 4.00                      |
| 2 hours - participant, with pass                                                                                                                                          | 2021-166                        | 09/14/21                   |      | 5.00                                     | 5.00   | 5.00   | 5.00                      |
| 30 minutes - participant, without pass                                                                                                                                    | 2024-118                        | 09/10/24                   |      | 4.00                                     | 4.00   | 5.00   | 5.00                      |
| 1 hour - participant, without pass                                                                                                                                        | 2024-118                        | 09/10/24                   |      | 6.00                                     | 6.00   | 7.00   | 7.00                      |
| 1.5 hours - participant, without pass                                                                                                                                     | 2024-118                        | 09/10/24                   |      | 8.00                                     | 8.00   | 9.00   | 9.00                      |
| 2 hours - participant, without pass                                                                                                                                       | 2024-118                        | 09/10/24                   |      | 10.00                                    | 10.00  | 11.00  | 11.00                     |
| Court rental (organizations/schools) (does not include JNK)                                                                                                               |                                 |                            |      |                                          |        |        |                           |
| Per court, per hour (maximum of \$500.00 per day) - REMOVED                                                                                                               | 09/09/25                        |                            |      | 10.00                                    | 10.00  | 0.00   | 0.00                      |
| Per court, per hour for ages 18 and under (maximum of \$500.00 per day)                                                                                                   | 09/09/25                        |                            |      | 0.00                                     | 0.00   | 0.00   | 10.00                     |
| Per courts, per hour adult tournaments, college tennis, and events                                                                                                        | 09/09/25                        |                            |      | 0.00                                     | 0.00   | 0.00   | 90.00                     |
| Contracted programs (city share)                                                                                                                                          | 2021-166                        | 09/14/21                   |      | 30%                                      | 30%    | 30%    | 30%                       |
| <b>Park</b>                                                                                                                                                               |                                 |                            |      |                                          |        |        |                           |
| Harmon Park Activities Center                                                                                                                                             |                                 |                            |      |                                          |        |        |                           |
| Kitchen - per hour (two hour minimum)                                                                                                                                     | 2022-180                        | 09/13/22                   |      | 30.00                                    | 30.00  | 30.00  | 30.00                     |
| Kitchen - per hour (one hour minimum)                                                                                                                                     | 2022-180                        | 09/13/22                   |      | 15.00                                    | 15.00  | 15.00  | 15.00                     |
| Conference room - per hour (two hour minimum)                                                                                                                             | 2023-131                        | 09/12/23                   |      | 30.00                                    | 30.00  | 30.00  | 30.00                     |
| Meeting room number 1 or 2 (per hour, two hour minimum)                                                                                                                   | 2023-131                        | 09/12/23                   |      | 35.00                                    | 35.00  | 35.00  | 35.00                     |
| Meeting room number 1 or 2 (per hour, two hour minimum) (on recognized holidays)                                                                                          | 2023-131                        | 09/12/23                   |      | 45.00                                    | 45.00  | 45.00  | 45.00                     |
| Meeting room number 1 and 2, Monday through Thursday, 8:00 a.m. - 5:00 p.m. (four hour period)                                                                            | 2023-131                        | 09/12/23                   |      | 60.00                                    | 75.00  | 75.00  | 75.00                     |
| Meeting room number 1 and 2, Monday through Thursday, 8:00 a.m. - 5:00 p.m. (eight hour period)                                                                           | 2023-131                        | 09/12/23                   |      | 120.00                                   | 150.00 | 150.00 | 150.00                    |
| Meeting room additional hour fee                                                                                                                                          | 2023-131                        | 09/12/23                   |      | 35.00                                    | 50.00  | 50.00  | 50.00                     |
| Multipurpose room in basement (per hour, two hour minimum) - REMOVED                                                                                                      | 2023-131                        | 09/12/23                   |      | 35.00                                    | 0.00   | 0.00   | 0.00                      |
| Non-profit groups (per facility for the year as approved)                                                                                                                 | 2023-131                        | 09/12/23                   |      | 100.00                                   | 150.00 | 150.00 | 150.00                    |



| City Code Section | Corresponding City Code Section | Fee Description                                                                                                                            | Resolution | Date     | Fee For Fiscal Year Beginning October 1, |          |          |          |
|-------------------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|------------|----------|------------------------------------------|----------|----------|----------|
|                   |                                 |                                                                                                                                            |            |          | 2022                                     | 2023     | 2024     | 2025     |
| 2023-179          | 2023-179                        | Traverse wall rental includes instruction (per hour)                                                                                       |            | 09/10/13 | 40.00                                    |          | 40.00    | 40.00    |
|                   |                                 | Hammon Park Sordonium shelter - per event                                                                                                  |            | 09/08/20 | 75.00                                    |          | 75.00    | 75.00    |
|                   |                                 | Hammon Park Sordonium east shelter - per event                                                                                             |            | 09/08/20 | 50.00                                    |          | 50.00    | 50.00    |
|                   |                                 | Hammon Park Sordonium west shelter - per event - REMOVED                                                                                   |            | 09/12/23 | 35.00                                    |          | 0.00     | 0.00     |
|                   |                                 | Hammon Park Sordonium stage - (100 or less) per event                                                                                      |            | 09/12/23 | 25.00                                    | 75.00    | 75.00    | 75.00    |
|                   |                                 | Hammon Park Sordonium stage wedding hall - per event                                                                                       |            | 09/12/23 | 0.00                                     | 150.00   | 150.00   | 150.00   |
|                   |                                 | Hammon Park Sordonium stage wedding hall - per event                                                                                       |            | 09/12/23 | 0.00                                     | 100.00   | 100.00   | 100.00   |
|                   |                                 | Apollo Park skateboard park rental fee (four hour period)                                                                                  |            | 09/13/16 | 100.00                                   | 100.00   | 100.00   | 100.00   |
|                   |                                 | Yanney Park Rotary shelter - per event                                                                                                     |            | 09/08/20 | 75.00                                    | 75.00    | 75.00    | 75.00    |
|                   |                                 | 2020-139                                                                                                                                   | 09/08/20   |          | 75.00                                    | 75.00    | 75.00    | 75.00    |
| 2023-131          | 2023-131                        | East Brooks, Dryden, Hammer, Harvey, Lighthouse Point and Pioneer Park shelters - per event                                                |            | 09/08/20 | 35.00                                    | 35.00    | 35.00    |          |
|                   |                                 | Yanney Park Environmental Resource Center - (per hour, two hour minimum)                                                                   |            | 09/12/23 | 35.00                                    | 50.00    | 50.00    |          |
|                   |                                 | Yanney Park Environmental Resource Center - (per hour, two hour minimum) [on recognized holidays]                                          |            | 09/12/23 | 40.00                                    | 65.00    | 65.00    |          |
|                   |                                 | Yanney Park Environmental Resource Center - non-profit per year                                                                            |            | 09/12/23 | 75.00                                    | 150.00   | 150.00   |          |
| 2023-131          | 2023-131                        | Yanney Park ERC or Mtz's Pavilion, Monday through Thursday, 8:00 a.m. to 5:00 p.m. (four hour period)                                      |            | 09/12/23 | 60.00                                    | 75.00    | 75.00    |          |
|                   |                                 |                                                                                                                                            |            |          |                                          |          |          |          |
| 2023-131          | 2023-131                        | Yanney Park ERC or Mtz's Pavilion, Monday through Thursday, 8:00 a.m. to 5:00 p.m. (eight hour period)                                     |            | 09/12/23 | 120.00                                   | 150.00   | 150.00   |          |
|                   |                                 | Yanney Park Mtz's Pavilion - (per hour, two hour minimum)                                                                                  |            | 09/12/23 | 35.00                                    | 50.00    | 50.00    |          |
|                   |                                 | Yanney Park Mtz's Pavilion - (per hour, two hour minimum) [on recognized holidays]                                                         |            | 09/12/23 | 40.00                                    | 65.00    | 65.00    |          |
|                   |                                 | Yanney Park Mtz's Pavilion - Non-profit (per year)                                                                                         |            | 09/10/24 | 0.00                                     | 0.00     | 150.00   |          |
|                   |                                 | Yanney Park Mike & Gail Yanney Pavilion & Courtyard - (per hour, four hour minimum)                                                        |            | 09/12/23 | 0.00                                     | 100.00   | 100.00   |          |
|                   |                                 | Yanney Park Mike & Gail Yanney Pavilion & Courtyard - (per hour, four hour minimum)[on recognized holidays]                                |            | 09/12/23 | 0.00                                     | 120.00   | 120.00   |          |
|                   |                                 | Yanney Park Mike & Gail Yanney Pavilion & Courtyard - additional hour fee                                                                  |            | 09/12/23 | 0.00                                     | 100.00   | 100.00   |          |
|                   |                                 | Yanney Park Mike & Gail Yanney Pavilion & Courtyard - Monday through Thursday, 8:00 a.m. to 5:00 p.m. (four hour period)                   |            | 09/12/23 | 0.00                                     | 150.00   | 150.00   |          |
|                   |                                 | Yanney Park Mike & Gail Yanney Pavilion & Courtyard - Monday through Thursday, 8:00 a.m. to 5:00 p.m. (eight hour period)                  |            | 09/12/23 | 0.00                                     | 300.00   | 300.00   |          |
|                   |                                 | 2023-131                                                                                                                                   | 09/12/23   |          | 75.00                                    | 100.00   | 100.00   | 200.00   |
| 2023-131          | 2023-131                        | Yanney Park Cope Amphitheater small rental (100 or less) - per event                                                                       |            | 09/12/23 | 200.00                                   |          |          |          |
|                   |                                 | Yanney Park Cope Amphitheater large rental (500 or more) - per event                                                                       |            | 09/12/23 |                                          |          |          |          |
|                   |                                 | Yanney Park Cope Amphitheater large rental (500 or more) - per event [on recognized holidays] - REMOVED                                    |            | 09/13/22 | 400.00                                   | 0.00     | 0.00     | 0.00     |
|                   |                                 | Weddings at the approved City park location per half day other than Cope Amphitheater                                                      |            | 09/13/22 | 75.00                                    | 75.00    | 75.00    | 75.00    |
|                   |                                 | Weddings at Cope Amphitheater per half day                                                                                                 |            | 09/13/22 | 100.00                                   | 100.00   | 100.00   | 100.00   |
|                   |                                 | Building cancellation fee                                                                                                                  |            | 09/10/13 | 30.00                                    | 30.00    | 30.00    | 30.00    |
|                   |                                 | Shelter/twisting cancellation fee                                                                                                          |            | 09/10/13 | 15.00                                    | 15.00    | 15.00    | 15.00    |
|                   |                                 | Marina paddleboats, canoes, kayaks, and rowboats - per one-half hour (Yanney Park) - REMOVED                                               |            | 09/09/25 | 5.00                                     | 7.00     | 7.00     | 7.00     |
|                   |                                 | Marine kayaks and paddleboards - per one-half hour (Yanney Park)                                                                           |            | 09/09/25 | 0.00                                     | 0.00     | 0.00     | 7.00     |
|                   |                                 | Marina paddleboats and electric boats - per one-half hour (Yanney Park)                                                                    |            | 09/09/25 | 0.00                                     | 0.00     | 0.00     | 10.00    |
| 2022-180          | 2022-180                        | Marina paddleboats, canoes, kayaks, and rowboats - per hour (Yanney Park) - REMOVED                                                        |            | 09/09/25 | 10.00                                    | 0.00     | 0.00     | 0.00     |
|                   |                                 | Refuse, debris, and other obstructions removal for free removal (per hour with a minimum of \$100.00 per hour)                             | 7-512      | 05/22/07 | 150.00                                   | 150.00   | 150.00   | 150.00   |
|                   |                                 | Refuse, debris, and other obstructions removal for free removal administrative fee (per location)                                          | 7-512      | 05/22/07 | 35.00                                    | 35.00    | 35.00    | 35.00    |
|                   |                                 | Tree removal (per hour with a minimum of \$100.00 per hour)                                                                                | 7-515      | 05/22/07 | 150.00                                   | 150.00   | 150.00   | 150.00   |
|                   |                                 | Tree removal administrative fee (per location)                                                                                             | 7-515      | 05/22/07 | 25.00                                    | 25.00    | 25.00    | 25.00    |
|                   |                                 | Disc golf course rental (per day)                                                                                                          |            | 09/13/22 | 35.00                                    | 35.00    | 35.00    | 35.00    |
|                   |                                 | Yanney Marina - picnic park (per hour)                                                                                                     |            | 09/09/14 | 25.00                                    | 25.00    | 25.00    | 25.00    |
|                   |                                 | Yanney Marina - picnic shelter (per hour)                                                                                                  |            | 09/09/14 | 5.00                                     | 7.00     | 7.00     | 7.00     |
|                   |                                 | Large group jump-a-Roo fee                                                                                                                 |            | 09/12/23 | 2.00                                     | 4.00     | 4.00     | 4.00     |
|                   |                                 | 2019-152                                                                                                                                   | 09/10/19   |          | 25.00                                    | 25.00    | 25.00    | 25.00    |
| 2016-152          | 2016-152                        | Field rental fee per game - adult league games or youth league games not coordinated by a Kearney Sport Association                        |            | 09/13/16 | 50.00                                    | 50.00    | 50.00    | 50.00    |
|                   |                                 | Field rental fee per game - Memorial Field not sponsored by KPS or Legion Association                                                      |            | 09/09/25 | 0.00                                     | 0.00     | 0.00     | 300.00   |
|                   |                                 | Field rental per team x # of days - adult or youth tournament not sponsored by KPS, KSHS, UNK or Kearney Sports Associations               |            | 09/12/23 | 20.00                                    | 25.00    | 25.00    | 25.00    |
|                   |                                 | Field rental per field every 4 hours - adult or youth camp or special events not sponsored by a Kearney Sports Association                 |            | 09/13/16 | 50.00                                    | 50.00    | 50.00    | 50.00    |
|                   |                                 | Outdoor court rental fee per player x number of days - adult or youth league not coordinated by a Kearney Sports Association               |            | 09/13/16 | 2.00                                     | 2.00     | 2.00     | 2.00     |
|                   |                                 | Outdoor court rental per court x number of days - adult or youth tournament not sponsored by KPS, KSHS, UNK or Kearney Sports Associations |            | 09/13/16 | 10.00                                    | 10.00    | 10.00    | 10.00    |
|                   |                                 | Outdoor court rental per court per hour - private tennis lessons/camps not sponsored by a Kearney Sports Association                       |            | 09/13/16 | 10.00                                    | 20.00    | 20.00    | 20.00    |
|                   |                                 | Park bench donation w/picnque (new)                                                                                                        |            | 09/09/25 | 2,000.00                                 | 2,000.00 | 2,000.00 | 2500.00  |
|                   |                                 | Park bench donation - bench currently in place w/picnque                                                                                   |            | 09/14/21 | 1,200.00                                 | 1,200.00 | 1,200.00 | 1,200.00 |
|                   |                                 | Tree donation                                                                                                                              |            | 2021-166 | 300.00                                   | 300.00   | 300.00   | 300.00   |
| 2022-180          | 2022-180                        | Harmon Park & Centennial Park pools                                                                                                        |            | 09/13/22 | 5.00                                     | 5.00     | 5.00     | 5.00     |
|                   |                                 | Age 6 and over - per session (1:00 a.m. - 5:00 a.m., Monday-Friday and all day on weekends)                                                |            | 09/13/22 | 4.00                                     | 4.00     | 4.00     | 4.00     |
|                   |                                 | Age 6 and over - per session (after 5:00 p.m., Monday-Friday)                                                                              |            | 09/13/22 | 3.00                                     | 3.00     | 3.00     | 3.00     |
|                   |                                 | "Toddler Time", age 0-5 with parent/guardian, per morning session during non swim lesson weeks at Harmon Pool                              |            | 09/13/22 | 20.00                                    | 20.00    | 20.00    | 20.00    |
|                   |                                 | Small punch card (20 punches) - 1 punch = \$1.00 of session fee                                                                            |            | 09/13/22 | 40.00                                    | 40.00    | 40.00    | 40.00    |
|                   |                                 | Large punch card (40 punches) - 1 punch = \$1.00 of session fee                                                                            |            | 09/13/22 | 4.00                                     | 5.00     | 5.00     | 5.00     |
|                   |                                 | Water aerobics - per session                                                                                                               |            | 09/12/23 |                                          |          |          |          |
|                   |                                 |                                                                                                                                            |            |          |                                          |          |          |          |
|                   |                                 |                                                                                                                                            |            |          |                                          |          |          |          |
|                   |                                 |                                                                                                                                            |            |          |                                          |          |          |          |



| Fee Description                                                                                       |  | City Code Section | Last Fee Change Resolution Date | 2022       | 2023        | 2024        | Beginning October 1, 2025 |
|-------------------------------------------------------------------------------------------------------|--|-------------------|---------------------------------|------------|-------------|-------------|---------------------------|
| Water walking & lap swimming - per session                                                            |  |                   |                                 |            |             |             |                           |
| Season pass - small family (3 to 4 people) (early purchase)                                           |  |                   | 2022-180 09/13/22               | 3.00       | 3.00        | 3.00        | 3.00                      |
| Season pass - small family (3 to 4 people) (late purchase)                                            |  |                   | 2022-180 09/13/22               | 170.00     | 170.00      | 170.00      | 170.00                    |
| Season pass - large family (5 or more people) (early purchase)                                        |  |                   | 2022-180 09/13/22               | 195.00     | 195.00      | 195.00      | 195.00                    |
| Season pass - large family (5 or more) (late purchase)                                                |  |                   | 2022-180 09/13/22               | 205.00     | 205.00      | 205.00      | 205.00                    |
| Season pass - individual (early purchase)                                                             |  |                   | 2022-180 09/13/22               | 245.00     | 245.00      | 245.00      | 245.00                    |
| Season pass - individual (late purchase)                                                              |  |                   | 2022-180 09/13/22               | 80.00      | 80.00       | 80.00       | 80.00                     |
| Season pass - with the purchase of individual or family season pass                                   |  |                   | 2022-180 09/13/22               | 95.00      | 95.00       | 95.00       | 95.00                     |
| Blindwyler pass - with the purchase of individual or family season pass                               |  |                   | 2022-180 09/13/22               | 40.00      | 40.00       | 40.00       | 40.00                     |
| Centennial Park Pool rental, Saturday & Sunday, 7:30 p.m. to 9:00 p.m. - up to 50 people              |  |                   | 2022-180 09/13/22               | 100.00     | 100.00      | 100.00      | 100.00                    |
| Centennial Park Pool rental, Saturday & Sunday, 7:30 p.m. to 9:00 p.m. - up to 51 to 100 people       |  |                   | 2022-180 09/13/22               | 125.00     | 125.00      | 125.00      | 125.00                    |
| Centennial Park Pool rental, Saturday & Sunday, 7:30 p.m. to 9:00 p.m. - over 100 people              |  |                   | 2022-180 09/13/22               | 155.00     | 155.00      | 155.00      | 155.00                    |
| Cottonmill Amphitheater - per event                                                                   |  |                   |                                 |            |             |             |                           |
| Lodge - daily rental                                                                                  |  |                   | 2023-131 09/12/23               | 25.00      | 35.00       | 35.00       | 35.00                     |
| Lodge - non-profit (per year)                                                                         |  |                   | 2024-118 09/10/24               | 0.00       | 0.00        | 120.00      | 120.00                    |
| Lodge - per hour, two hour minimum) - REMOVED                                                         |  |                   | 2024-118 09/10/24               | 0.00       | 0.00        | 100.00      | 100.00                    |
| Lodge - Monday through Thursday, 8:00 a.m. to 5:00 p.m. (four hour period) - REMOVED                  |  |                   | 2024-118 09/10/24               | 30.00      | 40.00       | 0.00        | 0.00                      |
| Lodge - Monday through Thursday, 8:00 a.m. to 5:00 p.m. (eight hour period) - REMOVED                 |  |                   | 2024-118 09/10/24               | 60.00      | 60.00       | 0.00        | 0.00                      |
| Lodge - non-profit per year - REMOVED                                                                 |  |                   | 2024-118 09/10/24               | 120.00     | 120.00      | 0.00        | 0.00                      |
| East/West shelter - per event                                                                         |  |                   | 2024-118 09/10/24               | 100.00     | 100.00      | 0.00        | 0.00                      |
| Marina paddleboats, canoes, kayaks, and rowboats - per one-half hour - REMOVED                        |  |                   | 2020-139 09/08/20               | 50.00      | 50.00       | 50.00       | 50.00                     |
| Marina kayaks - per one-half hour                                                                     |  |                   | 09/09/25                        | 5.00       | 7.00        | 7.00        | 7.00                      |
| Marina paddleboats and electric boats - per one-half hour                                             |  |                   | 09/09/25                        | 0.00       | 0.00        | 0.00        | 0.00                      |
| Marina paddleboats, canoes, kayaks, and rowboats - per hour - REMOVED                                 |  |                   | 2023-131 09/12/23               | 10.00      | 0.00        | 0.00        | 0.00                      |
| Marina - Cottonmill picnic pack (per hour)                                                            |  |                   | 2023-131 09/12/23               | 10.00      | 13.00       | 13.00       | 13.00                     |
| Marina - daily kayak, canoe, kayak, and rowboat (per hour)                                            |  |                   | 2023-131 09/12/23               | 2.00       | 3.00        | 3.00        | 3.00                      |
| Marina - daily kayak, canoe, kayak, and rowboat (per hour)                                            |  |                   | 2023-131 09/12/23               | 1.00       | 2.00        | 2.00        | 2.00                      |
| Key delivery fee (when staff delivers key to facility if not picked up by users during working hours) |  |                   | 2019-152 09/10/19               | 15.00      | 15.00       | 15.00       | 15.00                     |
| Golf ("Note - changes to golf fees are effective January 1, 2026)                                     |  |                   |                                 |            |             |             |                           |
| Elite season pass - single 7-day                                                                      |  |                   | 2022-180 09/13/22               | 1,680.00   | 1,680.00    | 1,680.00    | 1,680.00                  |
| Elite season pass - couple 7-day                                                                      |  |                   | 2022-180 09/13/22               | 2,205.00   | 2,205.00    | 2,205.00    | 2,205.00                  |
| Elite season pass - family 7-day                                                                      |  |                   | 2022-180 09/13/22               | 2,625.00   | 2,625.00    | 2,625.00    | 2,625.00                  |
| Elite season pass - single 5-day                                                                      |  |                   | 2022-180 09/13/22               | 1,500.00   | 1,500.00    | 1,500.00    | 1,500.00                  |
| Elite season pass - couple 5-day                                                                      |  |                   | 2022-180 09/13/22               | 2,026.00   | 2,026.00    | 2,026.00    | 2,026.00                  |
| Elite season pass - family 5-day                                                                      |  |                   | 2022-180 09/13/22               | 2,446.00   | 2,446.00    | 2,446.00    | 2,446.00                  |
| Gold season pass - single 7-day - REMOVED                                                             |  |                   | 2024-118 09/10/24               | 1,680.00   | 1,680.00    | 0.00        | 0.00                      |
| Gold season pass - couple 7-day - REMOVED                                                             |  |                   | 2024-118 09/10/24               | 1,969.00   | 1,969.00    | 0.00        | 0.00                      |
| Gold season pass - family 7-day - REMOVED                                                             |  |                   | 2024-118 09/10/24               | 1,125.00   | 1,125.00    | 0.00        | 0.00                      |
| Gold season pass - single 5-day - REMOVED                                                             |  |                   | 2024-118 09/10/24               | 1,520.00   | 1,520.00    | 0.00        | 0.00                      |
| Gold season pass - couple 5-day - REMOVED                                                             |  |                   | 2024-118 09/10/24               | 1,835.00   | 1,835.00    | 0.00        | 0.00                      |
| Gold season pass - family 5-day - REMOVED                                                             |  |                   | 2024-118 09/10/24               | 645.00     | 645.00      | 675.00      | 675.00                    |
| Season pass - couple 7-day                                                                            |  |                   | 2022-180 09/13/22               | 969.00     | 969.00      | 969.00      | 969.00                    |
| Season pass - couple 5-day                                                                            |  |                   | 2022-180 09/13/22               | 475.00     | 475.00      | 499.00      | 499.00                    |
| Season pass - family 5-day                                                                            |  |                   | 2022-180 09/13/22               | 734.00     | 734.00      | 734.00      | 734.00                    |
| Season pass - junior 5-day                                                                            |  |                   | 2022-180 09/13/22               | 887.00     | 887.00      | 887.00      | 887.00                    |
| Season pass - junior 7-day                                                                            |  |                   | 2022-180 09/13/22               | 135.00     | 135.00      | 135.00      | 135.00                    |
| Season pass - family 7-day                                                                            |  |                   | 2024-118 09/10/24               | 1,080.00   | 1,080.00    | 1,125.00    | 1,125.00                  |
| Green fee - Monday through Thursday 9-holes                                                           |  |                   | 2024-118 09/10/24               | 20.00      | 20.00       | 20.00       | 23.00                     |
| Green fee - Friday through Sunday/holiday 9-holes                                                     |  |                   | 2024-118 09/10/24               | 30.00      | 30.00       | 25.00       | 28.00                     |
| Green fee - junior (13-18 years old) 9-holes                                                          |  |                   | 09/09/25                        | 10.00      | 10.00       | 13.00       | 13.00                     |
| Green fee - senior/student (Monday through Friday 9-holes)                                            |  |                   | 09/09/25                        | 17.00      | 17.00       | 17.00       | 17.00                     |
| Cart fee - riding carts 9-holes                                                                       |  |                   | 2024-118 09/10/24               | 12.00/ridr | 13.00 /ridr | 15.00 /ridr | 15.00 /ridr               |
| Cart fee - riding carts 9-holes (reply rate)                                                          |  |                   | 2023-131 09/12/23               | 6.00/ridr  | 6.50 /ridr  | 6.50 /ridr  | 6.50 /ridr                |
| Cart fee - push carts 9-holes                                                                         |  |                   | 2014-186 09/09/14               | 5.00       | 5.00        | 5.00        | 5.00                      |
| Green fee - Monday through Thursday 18-holes                                                          |  |                   | 2022-180 09/13/22               | 27.00      | 27.00       | 27.00       | 30.00                     |
| Green fee - Friday through Sunday/holiday 18-holes                                                    |  |                   | 2024-118 09/10/24               | 13.50      | 13.50       | 13.50       | 13.50                     |
| Green fee - junior (13-18 years old) 18-holes                                                         |  |                   | 09/09/25                        | 31.00      | 31.00       | 35.00       | 35.00                     |
| Green fee - senior/student (Monday through Thursday) 18-holes                                         |  |                   | 09/09/25                        | 17.00      | 17.00       | 17.00       | 20.00                     |
| Cart fee - riding carts 18-holes                                                                      |  |                   | 2024-118 09/10/24               | 22.00      | 22.00       | 22.00       | 27.00                     |
| Cart fee - riding carts 18-holes (reply rate)                                                         |  |                   | 2024-118 09/10/24               | 15.00/ridr | 16.00 /ridr | 20.00 /ridr | 20.00 /ridr               |
| Cart fee - push carts 18-holes                                                                        |  |                   | 2014-186 09/10/24               | 7.50/ridr  | 8.00 /ridr  | 0.00        | 0.00                      |
| Green fee - twilight-light special (with cart) - REMOVED                                              |  |                   | 2024-118 09/10/24               | 5.00       | 5.00        | 5.00        | 5.00                      |
| Driving range - small bucket (about 30 balls)                                                         |  |                   | 2024-118 09/10/24               | 32.00      | 32.00       | 0.00        | 0.00                      |
| Driving range - large bucket (about 60 balls)                                                         |  |                   | 2024-118 09/10/24               | 6.00       | 4.00        | 5.00        | 5.00                      |
| Driving range - extra large bucket (about 90 balls)                                                   |  |                   | 2024-118 09/10/24               | 9.00       | 6.00        | 8.00        | 8.00                      |
| Green fee punch card - 9-holes (25 9-hole rounds) - REMOVED                                           |  |                   | 2024-118 09/10/24               | 400.00     | 400.00      | 11.00       | 11.00                     |
| Green fee punch card - 18-holes (25 18-hole rounds) - REMOVED                                         |  |                   | 2024-118 09/10/24               | 540.00     | 540.00      | 0.00        | 0.00                      |
| Cart punch card - 9-holes (25 9-hole rounds) - REMOVED                                                |  |                   | 2024-118 09/10/24               | 240.00     | 260.00      | 0.00        | 0.00                      |
| Cart punch card - 18-holes (25 18-hole rounds) - REMOVED                                              |  |                   | 2024-118 09/10/24               | 320.00     | 320.00      | 0.00        | 0.00                      |
| Cart punch card - 9-holes (50 1/2 carts for 9-holes) - REMOVED                                        |  |                   | 2024-118 09/10/24               | 456.00     | 494.00      | 0.00        | 0.00                      |
| Cart punch card - 18-holes (50 1/2 carts for 18-holes) - REMOVED                                      |  |                   | 2024-118 09/10/24               | 570.00     | 608.00      | 0.00        | 0.00                      |
| Range punch card - small bucket (25 punches) - REMOVED                                                |  |                   | 2024-118 09/10/24               | 80.00      | 80.00       | 0.00        | 0.00                      |



| Fee Description                                                                                                                                                                | Corresponding City Code Section | Last Fee Change Resolution | Date     | Fee For Fiscal Year Beginning October 1, |                       |                        |                           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|----------------------------|----------|------------------------------------------|-----------------------|------------------------|---------------------------|
|                                                                                                                                                                                |                                 |                            |          | 2022                                     | 2023                  | 2024                   | Beginning October 1, 2025 |
| Range punch card - large bucket (25 punches) - REMOVED                                                                                                                         |                                 | 2024-118                   | 09/10/24 | 120.00                                   | 120.00                | 0.00                   | 0.00                      |
| Range punch card - extra large bucket (25 punches) - REMOVED                                                                                                                   |                                 | 2024-118                   | 09/10/24 | 180.00                                   | 180.00                | 0.00                   | 0.00                      |
| Combo green freestart punch card - 18 holes (10-18 hole rounds) - REMOVED                                                                                                      |                                 | 2024-118                   | 09/10/24 | 250.00                                   | 250.00                | 0.00                   | 0.00                      |
| Combo green freestart punch card - 9 holes (10-18 hole rounds) - REMOVED                                                                                                       |                                 | 2024-118                   | 09/10/24 | 336.00                                   | 344.00                | 0.00                   | 0.00                      |
| Combo green freestart punch card - 9 holes (25-36 hole rounds) - REMOVED                                                                                                       |                                 | 2024-118                   | 09/10/24 | 640.00                                   | 660.00                | 0.00                   | 0.00                      |
| Combo green freestart punch card - 18 holes (25-36 hole rounds) - REMOVED                                                                                                      |                                 | 2024-118                   | 09/10/24 | 840.00                                   | 860.00                | 0.00                   | 0.00                      |
| Tournament rate - 18-holes (per player) (peak season April-October, Monday through Thursday)                                                                                   |                                 | 2024-118                   | 09/10/24 | 47.00                                    | 47.00                 | 60.00                  | 60.00                     |
| Tournament rate - 18-holes (per player) (peak season April-October, Friday through Sunday)                                                                                     |                                 | 2024-118                   | 09/10/24 | 47.00                                    | 47.00                 | 60.00                  | 60.00                     |
| Tournament rate - 18-holes (per player) (off peak season September to March, any day) - REMOVED                                                                                |                                 | 2014-183                   | 09/09/14 | 47.00                                    | 47.00                 | 0.00                   | 0.00                      |
| Tournament Speculator Fee                                                                                                                                                      |                                 | 2022-180                   | 09/13/22 | 0.00                                     | 0.00                  | 0.00                   | 25.00                     |
| Clubhouse rental (0-40 people)                                                                                                                                                 |                                 | 2022-180                   | 09/13/22 | 250.00                                   | 250.00                | 250.00                 | 250.00                    |
| Clubhouse rental (41-80 people)                                                                                                                                                |                                 | 2022-180                   | 09/13/22 | 275.00                                   | 275.00                | 275.00                 | 275.00                    |
| Clubhouse rental - daytime meeting                                                                                                                                             |                                 | 2022-180                   | 09/13/22 | 125.00                                   | 125.00                | 125.00                 | 125.00                    |
| Clubhouse rental deposit                                                                                                                                                       |                                 | 2023-131                   | 09/12/23 | 100.00                                   | 200.00                | 200.00                 | 200.00                    |
| Junior golf lesson program                                                                                                                                                     |                                 | 2024-118                   | 09/10/24 | 40.00                                    | 40.00                 | 50.00                  | 50.00                     |
| Cart Membership (Good only with purchase of season pass)                                                                                                                       |                                 | 2024-118                   | 09/10/24 | 0.00                                     | 0.00                  | 600.00                 | 600.00                    |
| Single                                                                                                                                                                         |                                 | 2024-118                   | 09/10/24 | 0.00                                     | 0.00                  | 850.00                 | 850.00                    |
| Couple                                                                                                                                                                         |                                 | 2024-118                   | 09/10/24 | 0.00                                     | 0.00                  | 1,050.00               | 1,050.00                  |
| Family                                                                                                                                                                         |                                 | 2024-118                   | 09/10/24 | 0.00                                     | 0.00                  | 500.00                 | 500.00                    |
| League Card (good for all single league rounds - 18 rounds) (green fee and cart)                                                                                               |                                 | 2024-118                   | 09/10/24 | 0.00                                     | 0.00                  |                        |                           |
| <b>GIS</b>                                                                                                                                                                     |                                 |                            |          |                                          |                       |                        |                           |
| GIS CD                                                                                                                                                                         |                                 |                            |          |                                          |                       |                        |                           |
| Aerial photos:                                                                                                                                                                 |                                 | 2024-118                   | 09/10/24 | 10.00                                    | 10.00                 | 15.00                  | 15.00                     |
| Photo copy                                                                                                                                                                     |                                 | 2024-118                   | 09/10/24 | 20.00                                    | 20.00                 | 25.00                  | 25.00                     |
| Color plots                                                                                                                                                                    |                                 | 2024-118                   | 09/10/24 | 30.00                                    | 30.00                 | 35.00                  | 35.00                     |
| Photo on disk                                                                                                                                                                  |                                 | 2024-118                   | 09/10/24 | 10.00                                    | 10.00                 | 15.00                  | 15.00                     |
| Contours on disk                                                                                                                                                               |                                 |                            |          |                                          |                       |                        |                           |
| <b>Solid Waste - Collection</b>                                                                                                                                                |                                 |                            |          |                                          |                       |                        |                           |
| Single family unit (60 gallon container) (25% rate surcharge for outside city limits/50% rate surcharge for outside Buffalo County)                                            | 5-212                           | 2024-118                   | 09/10/24 | 15.00                                    | 16.00                 | 17.00                  | 17.60                     |
| Multi-family unit (shared container) or, if less, the commercial rate listed below (25% rate surcharge for outside city limits/ 50% rate surcharge for outside Buffalo County) | 5-212                           | 2024-118                   | 09/10/24 | 15.00                                    | 16.00                 | 17.00                  | 17.60                     |
| Commercial 300-gallon service                                                                                                                                                  | 5-212                           | 2024-118                   | 09/10/24 | 13.20                                    | 14.00                 | 16.00                  | 16.60                     |
| Commercial front load service (2 or 3 yard container)                                                                                                                          | 5-212                           | 2024-118                   | 09/10/24 | 0.00                                     | 0.00                  | 0.00                   | 35.00                     |
| Commercial front load service (6 or 8 yard container)                                                                                                                          | 5-212                           | 2024-118                   | 09/10/24 | 6.00                                     | 6.00                  | 6.00                   | 7.00                      |
| Commercial rear load service (2 or 3 yard container)                                                                                                                           | 5-212                           | 2024-118                   | 09/10/24 | 122.91                                   | 131.00                | 139.00                 | 144.00                    |
| Commercial rear load service (6 or 8 yard container)                                                                                                                           | 5-212                           | 2024-118                   | 09/10/24 | 65.00                                    | 69.00                 | 73.00                  | 76.00                     |
| Commercial rear load (6 or 8 yard container) - REMOVED                                                                                                                         |                                 | 2024-118                   | 09/10/24 | 130.00                                   | 138.00                | 0.00                   | 0.00                      |
| Garbage compactors (per service)                                                                                                                                               | 5-212                           | 2024-118                   | 09/10/24 | 0.00                                     | 0.00                  | 150.00                 | 155.25                    |
| Commercial collection (3 yard container)                                                                                                                                       | 5-212                           | 2024-118                   | 09/10/24 | 37.35                                    | 40.00                 | 42.00                  | 43.50                     |
| Commercial collection (6 yard container)                                                                                                                                       |                                 | 2024-118                   | 09/10/24 | 0.00                                     | 0.00                  | 35.00                  | 36.25                     |
| Commercial collection (8 yard container)                                                                                                                                       |                                 | 2024-118                   | 09/10/24 | 0.00                                     | 0.00                  | 8.00                   | 8.50                      |
| Commercial collection (10 yard container)                                                                                                                                      |                                 | 2024-118                   | 09/10/24 | 0.00                                     | 0.00                  | 12.00                  | 12.50                     |
| Shared 2 or 3 yard container                                                                                                                                                   |                                 | 2024-118                   | 09/10/24 | 0.00                                     | 0.00                  | 4.00                   | 4.25                      |
| Shared 6 or 8 yard container                                                                                                                                                   |                                 | 2024-118                   | 09/10/24 | 0.00                                     | 0.00                  | 6.00                   | 6.25                      |
| Yard waste                                                                                                                                                                     | 5-212                           | 2024-118                   | 09/10/24 | 15.00                                    | 16.00                 | 20.00                  | 20.50                     |
| Yard waste container delivery fee for starting/restarting service (per event)                                                                                                  |                                 | 2024-118                   | 09/10/24 | 11.00                                    | 11.00                 | 25.00                  | 26.00                     |
| Nebraska Advantage/Economic Development Rate (new commercial/industrial customers after January 1, 2012)                                                                       |                                 | 2014-186                   | 09/09/14 | 50% of committed rate                    | 50% of committed rate | 50% of comm / ind rate | 50% of comm / ind rate    |
| Late charge                                                                                                                                                                    | 5-212                           |                            | 10/01/06 | 5%                                       | 5%                    | 5%                     | 5%                        |
| Roll-off box service - compactors with pinoff devices (per pull)                                                                                                               | 5-212                           | 2024-118                   | 09/10/24 | 137.00                                   | 141.00                | 146.00                 | 151.25                    |
| Roll-off box service - compactors without pinoff devices (per pull)                                                                                                            | 5-212                           | 2024-118                   | 09/10/24 | 165.00                                   | 170.00                | 175.00                 | 181.25                    |
| Roll-off box rent (per day)                                                                                                                                                    | 5-212                           | 2024-118                   | 09/10/24 | 3.00                                     | 3.00                  | 3.25                   | 3.50                      |
| Roll-off box relocation fee                                                                                                                                                    |                                 | 2024-118                   | 09/10/24 | 0.00                                     | 0.00                  | 75.00                  | 78.00                     |
| Special project container (3 yard container)                                                                                                                                   |                                 |                            |          |                                          |                       |                        |                           |
| Delivery fee                                                                                                                                                                   | 5-212                           | 2024-118                   | 09/10/24 | 40.00                                    | 42.00                 | 43.25                  | 45.00                     |
| Empty fee                                                                                                                                                                      | 5-212                           | 2024-118                   | 09/10/24 | 40.00                                    | 42.00                 | 43.25                  | 45.00                     |
| Deposit required before container delivery                                                                                                                                     | 5-212                           | 2024-118                   | 09/10/24 | 1.55                                     | 2.00                  | 2.25                   | 2.50                      |
| Special project container (6 yard container)                                                                                                                                   |                                 |                            |          | 80.00                                    | 84.00                 | 86.50                  | 90.00                     |
| Delivery fee - REMOVED                                                                                                                                                         | 5-212                           | 2023-131                   | 09/12/23 | 40.00                                    | 0.00                  | 0.00                   | 0.00                      |
| Empty fee - REMOVED                                                                                                                                                            | 5-212                           | 2023-131                   | 09/12/23 | 67.00                                    | 0.00                  | 0.00                   | 0.00                      |
| Delivery fee - REMOVED                                                                                                                                                         | 5-212                           | 2023-131                   | 09/12/23 | 1.55                                     | 0.00                  | 0.00                   | 0.00                      |
| Delivery fee - REMOVED                                                                                                                                                         | 5-212                           | 2023-131                   | 09/12/23 | 107.00                                   | 0.00                  | 0.00                   | 0.00                      |
| Nine-gallon trash container (new or replacement)                                                                                                                               |                                 | 2024-118                   | 09/10/24 | 100.00                                   | 100.00                | 110.00                 | 110.00                    |
| Nine-gallon yard waste container (additional or replacement)                                                                                                                   |                                 | 2024-118                   | 09/10/24 | 100.00                                   | 100.00                | 110.00                 | 110.00                    |
| Commercial trash container (new)                                                                                                                                               |                                 | 2024-118                   | 09/10/24 | 100.00                                   | 100.00                | 110.00                 | 110.00                    |
| Retrieval fee for containers left at curb                                                                                                                                      | 5-213                           | 2024-118                   | 09/10/24 | 31.00                                    | 31.00                 | 31.00                  | actual cost + 5%          |
| Yard waste container delivery fee for starting/restarting service (per event)                                                                                                  | 5-213/5-224                     | 2022-180                   | 09/13/22 | 11.00                                    | 11.00                 | 11.00                  | 11.50                     |
| Special pickup fee - residential (per fifteen minutes)                                                                                                                         |                                 | 2023-131                   | 09/12/23 | 30.00                                    | 40.00                 | 40.00                  | 51.50                     |
| Recycling collection/transport permit fee (per year)                                                                                                                           | 5-228                           | 2022-180                   | 09/13/22 | 150.00                                   | 150.00                | 150.00                 | 155.25                    |
| <b>Solid Waste - Disposal</b>                                                                                                                                                  |                                 |                            |          |                                          |                       |                        |                           |
| Tipping fee - compacted waste (per ton)                                                                                                                                        |                                 | KASWA 2006-2               | 09/10/24 | 27.50                                    | 0.00                  | 35.00                  | 39.20                     |



| Fee Description                                                                                                                                                                                                                                          | Corresponding City Code Section | Last Fee Change Resolution Date | 2022               | 2024               | Beginning October 1, 2025 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------|--------------------|--------------------|---------------------------|
| <b>City of Kearney - REMOVED</b>                                                                                                                                                                                                                         |                                 |                                 |                    |                    |                           |
| Other than City of Kearney - REMOVED                                                                                                                                                                                                                     |                                 | 2024-118 09/10/24               | 0.00               | 0.00               | 0.00                      |
| Spring fee - uncompacted waste (per ton)                                                                                                                                                                                                                 |                                 | 2024-118 09/10/24               | 0.00               | 0.00               | 0.00                      |
| Spring fee - compacted waste (per ton)                                                                                                                                                                                                                   |                                 | 2024-118 09/10/24               | 35.00              | 42.00              | 42.25                     |
| Spring fee - topsoil (per ton)                                                                                                                                                                                                                           |                                 | 2024-118 09/10/24               | 68.00              | 70.00              | 85.00                     |
| Contaminated soils - Other (per ton)                                                                                                                                                                                                                     |                                 | 2024-118 09/10/24               | 0.00               | 12.50              | 13.00                     |
| Clean concrete/asphalt (per ton)                                                                                                                                                                                                                         |                                 | 2024-118 09/10/24               | 48.00              | 46.00              | 47.00                     |
| Tires (no rims) (passenger)                                                                                                                                                                                                                              |                                 | 2024-118 09/10/24               | 200.00             | 200.00             | 200.00                    |
| Tires (no rims) (truck)                                                                                                                                                                                                                                  |                                 | 2024-118 09/10/24               | 4.00               | 4.00               | 6.00                      |
| Tires (no rims) (implement)                                                                                                                                                                                                                              |                                 | 2024-118 09/10/24               | 15.00              | 15.00              | 17.00                     |
| Commercial yard waste                                                                                                                                                                                                                                    |                                 | 2024-118 09/10/24               | 50.00              | 50.00              | 85.00                     |
| 1 to 5 loads                                                                                                                                                                                                                                             |                                 | 2024-118 09/10/24               | 0.00               | 0.00               | 10.00                     |
| 6 to 20 loads                                                                                                                                                                                                                                            |                                 | 2024-118 09/10/24               | 0.00               | 0.00               | 30.00                     |
| 20 to 50 loads                                                                                                                                                                                                                                           |                                 | 2024-118 09/10/24               | 0.00               | 0.00               | 75.00                     |
| 50 loads or more                                                                                                                                                                                                                                         |                                 | 2024-118 09/10/24               | 0.00               | 0.00               | 150.00                    |
| Tree debris requiring grinding (per ton)                                                                                                                                                                                                                 |                                 | 2024-118 09/10/24               | 0.00               | 25.00              | 30.00                     |
| Tree debris requiring grinding (per truck bed) - REMOVED                                                                                                                                                                                                 |                                 | 2024-118 09/10/24               | 0.00               | 0.00               | 0.00                      |
| Wood pallets (per ton)                                                                                                                                                                                                                                   |                                 | 2024-118 09/10/24               | 20.00              | 100.00             | 105.00                    |
| Wood pallets (less than 10 pallets) (each)                                                                                                                                                                                                               |                                 | 2024-118 09/10/24               | 2.00               | 3.00               | 4.00                      |
| Sale of compost (per yard - loaded by Landfill Staff)                                                                                                                                                                                                    |                                 | 2024-118 09/10/24               | 10.00              | 5.00               | 8.00                      |
| Small loads - minimum                                                                                                                                                                                                                                    |                                 | 2024-118 09/10/24               | 10.00              | 15.00              | 18.00                     |
| Appliances (each)                                                                                                                                                                                                                                        |                                 | 2024-118 09/10/24               | 10.00              | 10.00              | 12.00                     |
| Unsecured load penalty - commercial                                                                                                                                                                                                                      |                                 | 2024-118 09/10/24               | 10.00              | 15.00              | 16.00                     |
| Unsecured load penalty - residential                                                                                                                                                                                                                     |                                 | 2024-118 09/10/24               | 20.00              | 30.00              | 30.00                     |
| Sale of wood chips (per yard - loaded by Landfill Staff)                                                                                                                                                                                                 |                                 | 2024-118 09/10/24               | 5.00               | 8.00               | 8.00                      |
| Sale of wood chips (per load - loaded by Landfill Staff)                                                                                                                                                                                                 |                                 | 2024-118 09/10/24               | 10.00              | 10.00              | 18.00                     |
| Disposal of no-balls (lower slumps with roof and dirt) (per ton)                                                                                                                                                                                         |                                 | 2024-118 09/10/24               | 35.00              | 45.00              | 50.00                     |
| The above rates are double for refuse being hauled from outside the service area                                                                                                                                                                         |                                 |                                 |                    |                    |                           |
| <b>Wastewater Treatment (Sewer)/Collection</b>                                                                                                                                                                                                           |                                 |                                 |                    |                    |                           |
| Residential (services inside city limits)                                                                                                                                                                                                                |                                 |                                 |                    |                    |                           |
| Per 748 gallons (based on average of Jan/Feb/Mar water consumption with a minimum of one unit consumption)                                                                                                                                               |                                 | 2024-118 09/10/24               | 2.42               | 2.81               | 3.02                      |
| Monthly base                                                                                                                                                                                                                                             |                                 | 2024-118 09/10/24               | 4.39               | 5.07               | 5.45                      |
| Monthly charge when water metering does not allow the establishment of rate (Finance Director has the authority to retroactively adjust the monthly charge, at his or her discretion, after the establishment of actual water usage has been determined) |                                 | 2024-118 09/10/24               | 23.75              | 27.55              | 29.62                     |
| Residential (services outside city limits - all service connections after 1-1-2018)                                                                                                                                                                      |                                 |                                 |                    |                    |                           |
| Per 748 gallons (based on average of Jan/Feb/Mar water consumption with a minimum of one unit consumption)                                                                                                                                               |                                 | 2024-118 09/10/24               | 4.85               | 5.61               | 6.03                      |
| Monthly base                                                                                                                                                                                                                                             |                                 | 2024-118 09/10/24               | 4.39               | 5.07               | 5.45                      |
| Monthly charge when water metering does not allow the establishment of rate (Finance Director has the authority to retroactively adjust the monthly charge, at his or her discretion, after the establishment of actual water usage has been determined) |                                 | 2024-118 09/10/24               | 43.10              | 49.82              | 53.56                     |
| Commercial/Industrial (services inside city limits)                                                                                                                                                                                                      |                                 |                                 |                    |                    |                           |
| Per 748 gallons                                                                                                                                                                                                                                          |                                 | 2024-118 09/10/24               | 2.19               | 2.54               | 2.73                      |
| Commercial/Industrial (high volume/low strength - greater than 3,000 ccf/month, BOD less than 120 mg) (services inside city limits)                                                                                                                      |                                 | 2024-118 09/10/24               | 4.39               | 5.07               | 5.45                      |
| Monthly base                                                                                                                                                                                                                                             |                                 | 2024-118 09/10/24               | 2.10               | 2.43               | 2.61                      |
| Per 748 gallons                                                                                                                                                                                                                                          |                                 | 2024-118 09/10/24               | 4.39               | 5.07               | 5.45                      |
| Commercial/Industrial (services outside city limits - all service connections after 1-1-2018)                                                                                                                                                            |                                 |                                 |                    |                    |                           |
| Per 748 gallons                                                                                                                                                                                                                                          |                                 | 2024-118 09/10/24               | 4.36               | 5.04               | 5.42                      |
| Monthly base                                                                                                                                                                                                                                             |                                 | 2024-118 09/10/24               | 4.39               | 5.07               | 5.45                      |
| Commercial/Industrial (high volume/low strength - greater than 3,000 ccf/month, BOD less than 120 mg) (services outside city limits - all service connections after 1-1-2018)                                                                            |                                 |                                 |                    |                    |                           |
| Per 748 gallons                                                                                                                                                                                                                                          |                                 | 2024-118 09/10/24               | 4.20               | 4.86               | 5.22                      |
| Monthly base                                                                                                                                                                                                                                             |                                 | 2024-118 09/10/24               | 4.39               | 5.07               | 5.45                      |
| <b>Nebraska Advantage/Economic Development Rate (new commercial/industrial customers after January 1, 2012)</b>                                                                                                                                          |                                 |                                 |                    |                    |                           |
| Late charge                                                                                                                                                                                                                                              |                                 | 2012-154 09/11/12               | 50%                | 50%                | 50% of comm / ind rate    |
| Reconnection fee (during normal working hours)                                                                                                                                                                                                           |                                 | 2012-154 09/11/12               | 50%                | 50%                | 50%                       |
| Reconnection fee (not during normal working hours)                                                                                                                                                                                                       |                                 | 2012-154 09/11/12               | 50%                | 50%                | 50%                       |
| Wastewater received in bulk                                                                                                                                                                                                                              |                                 | 2012-154 09/11/12               | 34.00 + .15/gallon | 35.00 + .18/gallon | 35.00 + .18/gallon        |
| Laboratory analysis fees per sample:                                                                                                                                                                                                                     |                                 |                                 |                    |                    |                           |
| Alkalinity                                                                                                                                                                                                                                               |                                 | 2012-154 09/11/12               | 12.00              | 12.00              | 12.00                     |
| BOD                                                                                                                                                                                                                                                      |                                 | 2012-154 09/11/12               | 25.00              | 25.00              | 25.00                     |
| COD                                                                                                                                                                                                                                                      |                                 | 2012-154 09/11/12               | 20.00              | 20.00              | 20.00                     |
| Chlorine residual                                                                                                                                                                                                                                        |                                 | 2012-154 09/11/12               | 12.00              | 12.00              | 12.00                     |
| Dissolved oxygen                                                                                                                                                                                                                                         |                                 | 2012-154 09/11/12               | 10.00              | 10.00              | 10.00                     |
| Any Phosphorus (PO4, TotP)                                                                                                                                                                                                                               |                                 | 2012-154 09/11/12               | 20.00              | 20.00              | 20.00                     |
| Ammonia nitrogen                                                                                                                                                                                                                                         |                                 | 2012-154 09/11/12               | 16.00              | 16.00              | 16.00                     |
| Nitrite                                                                                                                                                                                                                                                  |                                 | 2012-154 09/11/12               | 20.00              | 20.00              | 20.00                     |
| Nitrate                                                                                                                                                                                                                                                  |                                 | 2012-154 09/11/12               | 20.00              | 20.00              | 20.00                     |
| TKN                                                                                                                                                                                                                                                      |                                 | 2012-154 09/11/12               | 25.00              | 25.00              | 25.00                     |
| PH                                                                                                                                                                                                                                                       |                                 | 2012-154 09/11/12               | 6.00               | 6.00               | 6.00                      |



| Fee Description                                                                                          | Corresponding City Code Section | Last Fee Change Resolution Date | 2022                 | 2023                 | 2024                   | Beginning October 1, 2025 |
|----------------------------------------------------------------------------------------------------------|---------------------------------|---------------------------------|----------------------|----------------------|------------------------|---------------------------|
| <b>Water Production/Distribution</b>                                                                     |                                 |                                 |                      |                      |                        |                           |
| Single family residential (services outside city limits - all service connections after 1-1-2018):       |                                 |                                 |                      |                      |                        |                           |
| Per 748 gallons                                                                                          | 10-317                          | 2024-118                        | 1.75                 | 1.75                 | 1.88                   | 1.88                      |
| Monthly base                                                                                             | 10-317                          | 2024-118                        | 9.62                 | 9.62                 | 10.34                  | 12.75                     |
| Single family residential (services inside city limits):                                                 |                                 |                                 |                      |                      |                        |                           |
| Per 748 gallons                                                                                          | 10-317                          | 2024-118                        | 3.46                 | 3.46                 | 3.72                   | 3.76                      |
| Monthly base                                                                                             | 10-317                          | 2024-118                        | 9.62                 | 9.62                 | 10.34                  | 15.04                     |
| Multi-family residential (services inside city limits):                                                  |                                 |                                 |                      |                      |                        |                           |
| Per 748 gallons                                                                                          | 10-317                          | 2024-118                        | 1.75                 | 1.75                 | 1.88                   | 1.88                      |
| Monthly base - REMOVED                                                                                   | 10-317                          | 2024-118                        | 9.62                 | 9.62                 | 10.34                  | 0.00                      |
| Monthly base - 5/8" meter                                                                                |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 12.75                     |
| Monthly base - 3/4" meter                                                                                |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 12.75                     |
| Monthly base - 1" meter                                                                                  |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 12.75                     |
| Monthly base - 1 1/2" meter                                                                              |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 16.00                     |
| Monthly base - 2" meter                                                                                  |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 22.00                     |
| Monthly base - 3" meter                                                                                  |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 55.00                     |
| Monthly base - 4" meter                                                                                  |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 70.00                     |
| Monthly base - 6" meter                                                                                  |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 98.00                     |
| Monthly base - 8" meter                                                                                  |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 135.00                    |
| Monthly base - 10" meter                                                                                 |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 180.00                    |
| Monthly base - 12" meter                                                                                 |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 240.00                    |
| Multi-family residential (services outside city limits - all service connections after 1-1-2018):        |                                 |                                 |                      |                      |                        |                           |
| Per 748 gallons                                                                                          | 10-317                          | 2024-118                        | 3.46                 | 3.46                 | 3.72                   | 3.76                      |
| Monthly base - REMOVED                                                                                   | 10-317                          | 2024-118                        | 9.62                 | 9.62                 | 10.34                  | 0.00                      |
| Monthly base - 5/8" meter                                                                                |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 15.84                     |
| Monthly base - 3/4" meter                                                                                |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 15.84                     |
| Monthly base - 1" meter                                                                                  |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 20.00                     |
| Monthly base - 1 1/2" meter                                                                              |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 27.50                     |
| Monthly base - 2" meter                                                                                  |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 68.75                     |
| Monthly base - 3" meter                                                                                  |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 87.50                     |
| Monthly base - 4" meter                                                                                  |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 122.50                    |
| Monthly base - 6" meter                                                                                  |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 168.75                    |
| Monthly base - 8" meter                                                                                  |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 225.00                    |
| Monthly base - 10" meter                                                                                 |                                 |                                 | 0.00                 | 0.00                 | 0.00                   | 300.00                    |
| Commercial / Industrial (services inside city limits):                                                   |                                 |                                 |                      |                      |                        |                           |
| Per 748 gallons                                                                                          | 10-317                          | 2024-118                        | 1.57                 | 1.57                 | 1.69                   | 1.79                      |
| Monthly base - 5/8" meter                                                                                | 10-317                          | 2024-118                        | 7.95                 | 7.95                 | 8.55                   | 12.75                     |
| Monthly base - 3/4" meter                                                                                | 10-317                          | 2024-118                        | 8.27                 | 8.27                 | 8.89                   | 12.75                     |
| Monthly base - 1" meter                                                                                  | 10-317                          | 2024-118                        | 9.16                 | 9.16                 | 9.85                   | 12.75                     |
| Monthly base - 1 1/2" meter                                                                              | 10-317                          | 2024-118                        | 10.37                | 10.37                | 11.15                  | 16.00                     |
| Monthly base - 2" meter                                                                                  | 10-317                          | 2024-118                        | 13.71                | 13.71                | 14.74                  | 22.00                     |
| Monthly base - 3" meter                                                                                  | 10-317                          | 2024-118                        | 38.16                | 38.16                | 41.02                  | 55.00                     |
| Monthly base - 4" meter                                                                                  | 10-317                          | 2024-118                        | 47.22                | 47.22                | 50.76                  | 70.00                     |
| Monthly base - 6" meter                                                                                  | 10-317                          | 2024-118                        | 68.38                | 68.38                | 73.51                  | 98.00                     |
| Monthly base - 8" meter                                                                                  | 10-317                          | 2024-118                        | 92.54                | 92.54                | 99.48                  | 135.00                    |
| Monthly base - 10" meter                                                                                 | 10-317                          | 2024-118                        | 125.77               | 125.77               | 135.20                 | 180.00                    |
| Monthly base - 12" meter                                                                                 | 10-317                          | 2024-118                        | 149.94               | 149.94               | 161.19                 | 240.00                    |
| Commercial / Industrial (services outside city limits - all service connections after 1-1-2018):         |                                 |                                 |                      |                      |                        |                           |
| Per 748 gallons                                                                                          | 10-317                          | 2024-118                        | 3.15                 | 3.15                 | 3.39                   | 3.58                      |
| Monthly base - 5/8" meter                                                                                | 10-317                          | 2024-118                        | 7.95                 | 7.95                 | 8.55                   | 15.84                     |
| Monthly base - 3/4" meter                                                                                | 10-317                          | 2024-118                        | 8.27                 | 8.27                 | 8.89                   | 15.84                     |
| Monthly base - 1" meter                                                                                  | 10-317                          | 2024-118                        | 9.16                 | 9.16                 | 9.85                   | 15.84                     |
| Monthly base - 1 1/2" meter                                                                              | 10-317                          | 2024-118                        | 10.37                | 10.37                | 11.15                  | 20.00                     |
| Monthly base - 2" meter                                                                                  | 10-317                          | 2024-118                        | 13.71                | 13.71                | 14.74                  | 27.50                     |
| Monthly base - 3" meter                                                                                  | 10-317                          | 2024-118                        | 38.16                | 38.16                | 41.02                  | 68.75                     |
| Monthly base - 4" meter                                                                                  | 10-317                          | 2024-118                        | 47.22                | 47.22                | 50.76                  | 87.50                     |
| Monthly base - 6" meter                                                                                  | 10-317                          | 2024-118                        | 68.38                | 68.38                | 73.51                  | 122.50                    |
| Monthly base - 8" meter                                                                                  | 10-317                          | 2024-118                        | 92.54                | 92.54                | 99.48                  | 168.75                    |
| Monthly base - 10" meter                                                                                 | 10-317                          | 2024-118                        | 125.77               | 125.77               | 135.20                 | 225.00                    |
| Monthly base - 12" meter                                                                                 | 10-317                          | 2024-118                        | 149.94               | 149.94               | 161.19                 | 240.00                    |
| Nebraska Advantage/Economic Development Rate (new commercial/industrial customers after January 1, 2012) |                                 | 2015-189                        | 50% of comm/ind rate | 50% of comm/ind rate | 50% of comm / ind rate | 50% of comm / ind rate    |



| Fee Description                                                                   | Corresponding City Code Section | Last Fee Change Resolution Date | 2022                  | 2023                  | 2024                    | Beginning October 1, 2025 |
|-----------------------------------------------------------------------------------|---------------------------------|---------------------------------|-----------------------|-----------------------|-------------------------|---------------------------|
| <b>Lite charge</b>                                                                | 10-317                          |                                 | 5%                    | 5%                    | 5%                      | 5%                        |
| Credit for customers using utility eBill and bank draft (per month)               |                                 | 2013-179 09/10/13               | 1.00                  | 1.00                  | 1.00                    | 1.00                      |
| Reconnection fee (during normal working hours)                                    | 10-316                          | 2024-118 09/10/24               | 50.00                 | 50.00                 | 80.00                   | 80.00                     |
| Reconnection fee (not during normal working hours)                                | 10-316                          | 2024-118 09/10/24               | 75.00                 | 75.00                 | 150.00                  | 150.00                    |
| Service charge (not during normal working hours)                                  |                                 | 2008-156 09/09/08               | 75.00                 | 75.00                 | 75.00                   | 75.00                     |
| Collection charge (when partial due account balance collected at account address) |                                 | 2012-154 09/11/12               | 30.00                 | 30.00                 | 30.00                   | 30.00                     |
| Deposit - residential (rentals only)                                              |                                 | 2012-154 09/11/12               | 150.00                | 60.00                 | 75.00                   | 150.00                    |
| Account activation fee - when "on-site" meter read needed                         |                                 | 2024-118 09/10/24               | 100.00                | 30.00                 | 45.00                   | 45.00                     |
| Account transfer fee - when "on-site" meter read needed                           |                                 | 2024-118 09/10/24               | 30.00                 | 30.00                 | 40.00                   | 40.00                     |
| Account transfer fee - when "on-site" meter read not needed                       |                                 | 2018-154 09/11/18               | 15.00                 | 15.00                 | 15.00                   | 15.00                     |
| Account transfer fee - 1" includes meter and fittings) - REMOVED                  |                                 | 2024-118 09/10/24               | 775.00                | 775.00                | 0.00                    | 0.00                      |
| Meter and fittings for 1" water service - REMOVED                                 |                                 | 2012-154 09/11/12               | actual cost + 20%     | actual cost + 20%     | actual cost + 20%       | actual cost + 20%         |
| Meter service - other                                                             |                                 | 2007-108 10/01/07               | actual cost           | actual cost           | actual cost             | actual cost               |
| Frozen or damaged water meter repair or replacement                               |                                 | 2024-118 09/10/24               | 37.00/trip+ usage fee | 37.00/trip+ usage fee | 37.00 / trip+ usage fee | 40.00 / trip+ usage fee   |
| Water from fire hydrant during construction                                       |                                 | 2016-152 09/13/16               | 4.00 min. usage       | 4.00 min. usage       | 4.00 min. usage         | 5.00 min. usage           |
| Meter deposit                                                                     |                                 | 2024-118 09/10/24               | 0.00                  | 0.00                  | 1,000.00                | 1,000.00                  |
| Meter whack/flow deposit                                                          |                                 | 2024-118 09/10/24               | 0.00                  | 0.00                  | 1,500.00                | 1,500.00                  |
| Daily rental                                                                      |                                 | 2024-118 09/10/24               | 0.00                  | 0.00                  | 5.00                    | 5.00                      |
| Connection fee                                                                    |                                 | 2024-118 09/10/24               | 0.00                  | 0.00                  | 80.00                   | 80.00                     |
| Contractor relocation fee                                                         |                                 | 2024-118 09/10/24               | 0.00                  | 0.00                  | Labor to locate         | Labor to locate           |
| Damages                                                                           |                                 | 2024-118 09/10/24               | 0.00                  | 0.00                  | Actual + 20%            | Actual + 20%              |
| Hook-up fee for unassessed properties                                             | 10-318                          | 03/12/96                        | cost of 8" main       | cost of 8" main       | cost of 8" main         | cost of 8" main           |
| <b>Storm Water Utility</b>                                                        |                                 |                                 |                       |                       |                         |                           |
| Residential surcharge fee (monthly per living unit)                               | 10-504                          | 2023-131 09/12/23               | 2.00                  | 3.00                  | 3.00                    | 3.00                      |
| Non-residential surcharge fee (monthly)                                           | 10-504                          | 2023-131 09/12/23               | 6.00                  | 8.00                  | 8.00                    | 8.00                      |
| <b>Airport</b>                                                                    |                                 |                                 |                       |                       |                         |                           |
| Old Steel Hanger (1-385 - per month)(Small aircraft) - REMOVED                    |                                 | 2024-118 09/10/24               | 115.00                | 115.00                | 0.00                    | 0.00                      |
| Old Steel Hanger (1-385 - per month)(Large aircraft) - REMOVED                    |                                 | 2024-118 09/10/24               | 0.00                  | 200.00                | 0.00                    | 0.00                      |
| T-hanger (Series B - per month)                                                   |                                 | 2024-118 09/10/24               | 145.00                | 145.00                | 155.00                  | 155.00                    |
| T-hanger (Series C - per month)                                                   |                                 | 2024-118 09/10/24               | 145.00                | 145.00                | 155.00                  | 155.00                    |
| Hanger T-913                                                                      |                                 |                                 |                       |                       |                         |                           |
| Overnight (24 hours) Fees:                                                        |                                 |                                 |                       |                       |                         |                           |
| Single engine piston                                                              |                                 | 2023-187 12/19/23               | 30.00                 | 45.00                 | 45.00                   | 45.00                     |
| Multi-engine piston                                                               |                                 | 2023-187 12/19/23               | 100.00                | 100.00                | 100.00                  | 100.00                    |
| Turbo-prop (size dependent)                                                       |                                 | 2023-187 12/19/23               | 150.00                | 200.00 - 300.00       | 200.00 - 300.00         | 200.00 - 300.00           |
| Helicopter                                                                        |                                 | 2023-187 12/19/23               | 0.00                  | 200.00                | 200.00                  | 200.00                    |
| Very light jet (VLJ) - REMOVED                                                    |                                 | 2023-187 12/19/23               | 350.00                | 0.00                  | 0.00                    | 0.00                      |
| Light jet                                                                         |                                 | 2023-187 12/19/23               | 350.00                | 350.00                | 250.00                  | 250.00                    |
| Midsize jet                                                                       |                                 | 2023-187 12/19/23               | 375.00                | 375.00                | 375.00                  | 375.00                    |
| Heavy jet                                                                         |                                 | 2023-187 12/19/23               | 375.00                | 475.00                | 475.00                  | 475.00                    |
| Long-term storage (month to month)                                                |                                 | 2024-118 09/10/24               | 175.00                | 175.00                | 200.00                  | 200.00                    |
| Single engine piston (per square foot)                                            |                                 | 2021-166 09/14/21               | 25                    | 25                    | 25                      | 25                        |
| All other aircraft (per square foot)                                              |                                 | 2021-166 09/14/21               | 25                    | 25                    | 27                      | 27                        |
| Non-airport owned hangars (per square foot)                                       |                                 | 2022-180 09/13/22               | 60                    | 60                    | 60                      | 60                        |
| Facility Fees                                                                     |                                 |                                 |                       |                       |                         |                           |
| Light jet (twiced with purchase of a minimum of 100 gallons of fuel)              |                                 | 2024-118 09/10/24               | 0.00                  | 0.00                  | 100.00                  | 100.00                    |
| Midsize jet (twiced with purchase of a minimum of 200 gallons of fuel)            |                                 | 2024-118 09/10/24               | 0.00                  | 0.00                  | 200.00                  | 200.00                    |
| Heavy jet (twiced with purchase of a minimum of 250 gallons of fuel)              |                                 | 2024-118 09/10/24               | 0.00                  | 0.00                  | 250.00                  | 250.00                    |
| Non-base tenant call out fee                                                      |                                 | 2024-118 09/10/24               | 75.00                 | 75.00                 | 100.00                  | 100.00                    |
| Fuel flowage fee (per gallon transferred to aircraft)                             |                                 | 2024-118 09/10/24               | 08                    | 08                    | 10                      | 10                        |
| Ramp fee for airlines and freight carriers (per year)                             |                                 | 2024-118 09/10/24               | 2,000.00              | 2,000.00              | 2,200.00                | 2,200.00                  |
| Landing fee (per 1,000 pounds certified gross weight of aircraft, per landing)    |                                 | 2024-118 09/10/24               | 1.25                  | 1.25                  | 1.30                    | 1.30                      |
| Air Ambulance - After Hours Fee                                                   |                                 | 2024-118 09/10/24               | 0.00                  | 0.00                  | 175.00                  | 175.00                    |
| Center pilot irrigated cropland (per acre)                                        |                                 | 2023-131 09/12/23               | 275.00                | 305.00                | 305.00                  | 305.00                    |
| Dryland cropland (per acre)                                                       |                                 | 2023-131 09/12/23               | 120.00                | 135.00                | 135.00                  | 135.00                    |
| Gravely irrigated cropland (per acre)                                             |                                 | 2023-131 09/12/23               | 245.00                | 270.00                | 270.00                  | 270.00                    |
| Other hay land (per acre)                                                         |                                 | 2024-118 09/10/24               | 65.00                 | 70.00                 | 65.00                   | 65.00                     |
| <b>SportsPlex</b>                                                                 |                                 |                                 |                       |                       |                         |                           |
| Daily admission for Drop-In Sessions within Gymnasium, Turf, and Pickleball       |                                 |                                 |                       |                       |                         |                           |
| Per person, 2 hours (1 session)                                                   |                                 | 2024-118 09/10/24               | 0.00                  | 0.00                  | 6.00                    | 6.00                      |
| Per person, 2 hours (1 session) with punch card (10 punches = \$4 per punch)      |                                 | 2024-118 09/10/24               | 0.00                  | 0.00                  | 40.00                   | 40.00                     |
| "Toddler Time" (Age 0-5 with parents/guardian) per person, 2 hours (1 session)    |                                 | 2024-118 09/10/24               | 0.00                  | 0.00                  | 2.00                    | 2.00                      |
| "Toddler Time" (Age 0-5 with parents/guardian) monthly pass, 2 hours              |                                 | 09/09/25                        | 0.00                  | 0.00                  | 40.00                   | 40.00                     |
| Gymnasium Hourly Rentals                                                          |                                 |                                 |                       |                       |                         |                           |
| Gymnasium Court rental - 1 court per hour                                         |                                 | 09/09/25                        | 0.00                  | 0.00                  | 18.00                   | 19.00                     |
| Gymnasium Court rental - 1 court per 1.5 hour                                     |                                 | 09/09/25                        | 0.00                  | 0.00                  | 28.50                   | 27.00                     |
| Turf Field Hourly Rentals                                                         |                                 |                                 |                       |                       |                         |                           |
| Turf Field rental - 1/3 of field (105' x 150') per hour                           |                                 | 09/09/25                        | 0.00                  | 0.00                  | 18.00                   | 19.00                     |
|                                                                                   |                                 |                                 |                       |                       | 25.00                   | 26.00                     |



| Fee Description                                                                           | Corresponding City Code Section | Last Fee Change Resolution | Date     | Fee For Fiscal Year Beginning October 1, |      |          | Beginning October 1, |
|-------------------------------------------------------------------------------------------|---------------------------------|----------------------------|----------|------------------------------------------|------|----------|----------------------|
|                                                                                           |                                 |                            |          | 2022                                     | 2023 | 2024     |                      |
| Turf Field rental - 2/3 of field (159' x 225') per hour                                   |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 50.00    | 52.00                |
| Turf Field rental - full field (159' x 330') per hour                                     |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 100.00   | 104.00               |
| Turf Field rental - 1/3 of field (105' x 159') per 1.5 hour                               |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 37.50    | 39.00                |
| Turf Field rental - 2/3 of field (159' x 225') per 1.5 hour                               |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 75.00    | 78.00                |
| Turf Field rental - full field (159' x 330') per 1.5 hour                                 |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 150.00   | 152.00               |
| Battling Cage rental - 1 cage per half-hour                                               |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 12.50    | 13.00                |
| Battling Cage rental - 1 cage per hour                                                    |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 25.00    | 26.00                |
| Battling Cage - each additional cage per half-hour                                        |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 12.50    | 13.00                |
| Battling Cage - each additional cage per hour                                             |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 25.00    | 26.00                |
| Pickleball Hourly Rentals                                                                 |                                 |                            |          |                                          |      |          |                      |
| Pickleball Court rental - 1 court per hour                                                |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 16.00    | 17.00                |
| Pickleball Court rental - 1.5 court per hour                                              |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 24.00    | 25.50                |
| Pickleball Court rental - each additional court per hour                                  |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 16.00    | 17.00                |
| Track Hourly Rental                                                                       |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 25.00    | 26.00                |
| Gymnasium Special Event Rental - half day rental of all courts - REMOVED                  |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 1,600.00 | 0.00                 |
| Gymnasium Special Event Rental - all day rental of all courts - REMOVED                   |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 3,360.00 | 3,500.00             |
| Pickleball Special Event Rental - half day rental of all courts - REMOVED                 |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 320.00   | 0.00                 |
| Pickleball Special Event Rental - all day rental of all courts - REMOVED                  |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 960.00   | 1,000.00             |
| Turf Field Special Event Rental - half day rental of 1/3 of field (105' x 159') - REMOVED |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 200.00   | 0.00                 |
| Turf Field Special Event Rental - half day rental of 2/3 of field (159' x 225') - REMOVED |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 400.00   | 0.00                 |
| Turf Field Special Event Rental - half day rental of full field (159' x 330') - REMOVED   |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 800.00   | 0.00                 |
| Turf Field Special Event Rental - all day rental of 1/3 of field (105' x 159')            |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 400.00   | 425.00               |
| Turf Field Special Event Rental - all day rental of 2/3 of field (159' x 225')            |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 800.00   | 850.00               |
| Turf Field Special Event Rental - all day rental of full field (159' x 330')              |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 1,600.00 | 1,700.00             |
| Track Special Event Rental - half day rental - REMOVED                                    |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 200.00   | 0.00                 |
| Track Special Event Rental - all day rental                                               |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 400.00   | 425.00               |
| Affiliation Fee (per day)                                                                 |                                 | 2024-118                   | 09/10/24 | 0.00                                     | 0.00 | 50.00    | 50.00                |
| Digital Banner & Signage Fee (per day)                                                    |                                 | 2024-118                   | 09/10/24 | 0.00                                     | 0.00 | 50.00    | 50.00                |
| End Time Overage Fee (per hour)                                                           |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 100.00   | 105.00               |
| Event Admissions Fee (per hour)                                                           |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 100.00   | 105.00               |
| Event Set Up or Early Access Fee (per hour)                                               |                                 | 2024-118                   | 09/10/24 | 0.00                                     | 0.00 | 100.00   | 105.00               |
| Excessive Clean-Up Fee (per hour)                                                         |                                 |                            | 09/09/25 | 0.00                                     | 0.00 | 100.00   | 105.00               |

**CITY OF KEARNEY  
RECAPITULATION OF CAPITAL OUTLAY  
2025-26 BUDGET**

|                                                                  | Account<br>Number | Amount   |
|------------------------------------------------------------------|-------------------|----------|
| <b><i>General Fund</i></b>                                       |                   |          |
| <b><u>Administration</u></b>                                     |                   |          |
| None                                                             | N/A               | \$0      |
| <b><u>Finance</u></b>                                            |                   |          |
| Personal computers                                               | 100244157         | \$1,500  |
| <b><u>Information Technology</u></b>                             |                   |          |
| Personal computers                                               | 100544157         | \$52,000 |
| IT - Replace servers                                             | 100544157         | \$30,000 |
| Miscellaneous software/hardware                                  | 100544157         | \$50,000 |
| Security Cameras                                                 | 100544157         | \$5,000  |
| Electronic Display Systems                                       | 100544157         | \$8,000  |
| Police - MDT's                                                   | 100544157         | \$44,000 |
| <b><u>Police - Services</u></b>                                  |                   |          |
| In-car mobile video equipment                                    | 101044157         | \$26,100 |
| Portable radio replacement (hand-held) (3)                       | 101044157         | \$30,000 |
| Mobile radio replacement (2)                                     | 101044157         | \$25,000 |
| Axon taser contract                                              | 101044157         | \$77,000 |
| Shield 616 replacement                                           | 101044157         | \$12,000 |
| Canine vehicle w/upfit equipment                                 | 101044157         | \$94,877 |
| <b><u>Police - Records (County = 33%)</u></b>                    |                   |          |
| None                                                             | N/A               | \$0      |
| <b><u>Police - Data Processing (County = 33% + \$10,000)</u></b> |                   |          |
| Equipment sinking fund                                           | 101244170         | \$70,000 |
| <b><u>Police - Evidence (County = 33%)</u></b>                   |                   |          |
| Alternate light source                                           | 101344157         | \$24,000 |
| Cyanoacrylate fuming chamber                                     | 101344157         | \$29,000 |
| <b><u>Police - Building (County = 33%)</u></b>                   |                   |          |
| Firearms training facility                                       | 101444100         | \$30,000 |
| Forensic lab filtration and purification system                  | 101444100         | \$7,000  |



|                                                  | Account<br>Number | Amount    |
|--------------------------------------------------|-------------------|-----------|
| <b><u>Fire</u></b>                               |                   |           |
| Fire Station #1 roof                             | 101544100         | \$47,000  |
| Training ground improvements                     | 101544100         | \$35,000  |
| <b><u>Emergency Management</u></b>               |                   |           |
| New siren                                        | 101644157         | \$25,000  |
| <b><u>Development Services</u></b>               |                   |           |
| Funding for Comprehensive Plan                   | 101744100         | \$100,000 |
| <b><u>Facilities Maintenance</u></b>             |                   |           |
| None                                             | N/A               | \$0       |
| <b><u>Cemetery</u></b>                           |                   |           |
| Office furnace replacement                       | 104044100         | \$11,000  |
| Replace 2020 Grasshopper mower                   | 104044157         | \$20,000  |
| <b><u>SportsPlex</u></b>                         |                   |           |
| None                                             | N/A               | \$0       |
| <b><u>Tennis Center</u></b>                      |                   |           |
| None                                             | N/A               | \$0       |
| <b><u>Petersen Senior Activity Center</u></b>    |                   |           |
| None                                             | N/A               | \$0       |
| <b><u>Library</u></b>                            |                   |           |
| Save for bookmobile                              | 105044170         | \$130,000 |
| <b><u>Recreation</u></b>                         |                   |           |
| Harmon Activity Center replace bathroom floor    | 105244100         | \$10,000  |
| Marina - Go Float electric boat                  | 105244157         | \$8,000   |
| <b><u>Park</u></b>                               |                   |           |
| Harmon Park Rock Garden repairs                  | 105344100         | \$10,000  |
| Concrete flatwork (general)                      | 105344100         | \$40,000  |
| Yanney Park Garden gazebo replacement replacemer | 105344100         | \$36,000  |
| Park office replace (2) furnaces                 | 105344100         | \$12,000  |
| Harmon tennis court replacement                  | 105344100         | \$55,000  |
| Replace 2017 JD 1550 Mower - Harmon              | 105344157         | \$45,000  |
| Bleacher replacement                             | 105344157         | \$5,000   |
| 3-point tractor equipment                        | 105344157         | \$8,000   |
| LandMark lease agreement (Patriot)               | 105344157         | \$10,000  |

|                                           | Account<br>Number | Amount             |
|-------------------------------------------|-------------------|--------------------|
| Playground parts                          | 105344157         | \$10,000           |
| Replace picnic tables/benches             | 105344157         | \$10,000           |
| Memorial field backstop net replacement   | 105344157         | \$20,000           |
| <b><u>Aquatics</u></b>                    |                   |                    |
| Harmon pool tub sandblasting and paint    | 105444100         | \$80,000           |
| <b><u>Cottonmill (County = 50%)</u></b>   |                   |                    |
| Concrete flatwork (general concrete work) | 105544100         | \$10,000           |
| <b><u>Forestry</u></b>                    |                   |                    |
| None                                      | N/A               | \$0                |
| <b>Total General Fund</b>                 |                   | <u>\$1,352,477</u> |

### ***Special Revenue Funds***

#### **Transportation**

|                                                  |           |           |
|--------------------------------------------------|-----------|-----------|
| Overhead door replacement                        | 202044100 | \$21,000  |
| LED Street light fixtures                        | 202044157 | \$50,000  |
| Protected left turn intersection upgrade         | 202044157 | \$11,000  |
| Replace Bobcat skid loader                       | 202044157 | \$21,000  |
| Replace traffic signal controller/cabinet        | 202044157 | \$27,000  |
| Switch traffic signal detection systems to radar | 202044157 | \$30,000  |
| Concrete screed                                  | 202044157 | \$25,000  |
| Motorola radio upgrade                           | 202044157 | \$50,000  |
| Bucket truck                                     | 202044157 | \$225,000 |
| Grizzly rock screen                              | 202044157 | \$8,500   |
| Skid loader grapple bucket                       | 202044157 | \$10,000  |
| SnowGo snowblower                                | 202044157 | \$240,000 |
| Progressive Timing traffic signal upgrade        | 202044157 | \$35,000  |
| Personal computers                               | 202044157 | \$2,500   |

#### **Economic Development Fund**

|                          |           |             |
|--------------------------|-----------|-------------|
| Burro Grant Expenditures | 250044100 | \$3,091,008 |
|--------------------------|-----------|-------------|

#### **Offstreet Parking District #1**

|                       |           |           |
|-----------------------|-----------|-----------|
| Downtown improvements | 250044100 | \$259,500 |
|-----------------------|-----------|-----------|

|                                    |  |                    |
|------------------------------------|--|--------------------|
| <b>Total Special Revenue Funds</b> |  | <u>\$4,106,508</u> |
|------------------------------------|--|--------------------|



|                                                                          | Account<br>Number | Amount              |
|--------------------------------------------------------------------------|-------------------|---------------------|
| <b><i>Capital Project Funds</i></b>                                      |                   |                     |
| <b><u>Police Reserve</u></b>                                             |                   |                     |
| None                                                                     | N/A               | \$0                 |
| <b><u>Fire Reserve</u></b>                                               |                   |                     |
| Fire Station #3                                                          | 611944100         | \$12,300,000        |
| Fire Station #3 Needs Assessment                                         | 611944100         | \$50,000            |
| Ladder Truck                                                             | 611944157         | \$2,385,000         |
| SCBA & PPE washer                                                        | 611944157         | \$45,000            |
| <b><u>Cemetery Reserve</u></b>                                           |                   |                     |
| None                                                                     | N/A               | \$0                 |
| <b><u>Park Development</u></b>                                           |                   |                     |
| Memorial Field improvements                                              | 635844145         | \$20,000            |
| Centennial Park playground upgrade                                       | 635844145         | \$400,000           |
| <b><u>Street Improvement</u></b>                                         |                   |                     |
| Miscellaneous paving districts                                           | 642444105         | \$500,000           |
| Habitat assessment                                                       | 642444105         | \$90,000            |
| Rolling Hills streets                                                    | 642444105         | \$200,000           |
| Wayfinding project                                                       | 642444105         | \$16,308            |
| Infrastructure reimbursements                                            | 642444105         | \$1,478,659         |
| <b><u>Special Sales Tax - Capital Improvements/Equipment</u></b>         |                   |                     |
| UNMC Rural Healthcare building contribution                              | 650144100         | \$220,000           |
| Yanney Greenhouse plastic cover                                          | 655344100         | \$25,000            |
| Patriot Park batting cage netting                                        | 655344100         | \$15,000            |
| ADA curb/ramp/sidewalk improvements                                      | 652444100         | \$75,000            |
| Asphalt street replacement projects                                      | 652444100         | \$390,000           |
| Miscellaneous street improvements                                        | 652444100         | \$380,000           |
| Residential street curbs                                                 | 652444100         | \$30,000            |
| Avenue A 31 <sup>st</sup> Street to 35 <sup>th</sup> Street              | 652444100         | \$1,534,100         |
| Avenue A 31 <sup>st</sup> Street to 35 <sup>th</sup> Street design costs | 652444100         | \$100,000           |
| Traffic impact study for Talmadge Street                                 | 655244100         | \$100,000           |
| Ave N and 45th Street traffic signal/intersection                        | 655344100         | \$255,280           |
| Ave N and 45th Street traffic signal/intersection design                 | 655544100         | \$75,000            |
| Dump Truck - Transportation                                              | 652044157         | \$316,547           |
| Highway 30 lighting project                                              | 652044157         | \$300,000           |
| <b><u>Restaurant Occupation Tax Project Project</u></b>                  |                   |                     |
| None                                                                     | N/A               | \$0                 |
| <b>Total Capital Project Funds</b>                                       |                   | <b>\$21,300,894</b> |

|                                                          | Account<br>Number | Amount      |
|----------------------------------------------------------|-------------------|-------------|
| <b><i>Enterprise Funds</i></b>                           |                   |             |
| <b><u>Golf - Maintenance</u></b>                         |                   |             |
| Cart paths                                               | 305644100         | \$5,000     |
| Drive Range concrete pad                                 | 305644100         | \$25,000    |
| Irrigation software                                      | 305644157         | \$15,000    |
| Replace Toro seeder                                      | 305644157         | \$15,000    |
| Replace 2010 Toro mower                                  | 305644157         | \$54,000    |
| Personal computers                                       | 305644157         | \$2,000     |
| <b><u>Golf - Services</u></b>                            |                   |             |
| Ceiling repair                                           | 305744100         | \$20,000    |
| Engineering / architect design Range, Parking, Clubhc    | 305744100         | \$25,000    |
| GPS units                                                | 305744157         | \$38,000    |
| Personal computers                                       | 305744157         | \$2,000     |
| <b><u>Sanitation - Collection</u></b>                    |                   |             |
| Replace concrete parking and driveways                   | 313044100         | \$25,000    |
| Build battery processing / storage shed                  | 313044100         | \$10,000    |
| Admin office furnace (1/4)                               | 313044100         | \$5,000     |
| Two open top roll-off boxes                              | 313044157         | \$20,000    |
| Replace two open recycling boxes (1/2 grant)             | 313044157         | \$20,000    |
| Replace 2014 Autocar sideload                            | 313044157         | \$400,000   |
| Replace 2013 Freightliner rear packer                    | 313044157         | \$250,000   |
| Replace CHI compactor                                    | 313044157         | \$50,000    |
| Recycling hook truck (100% grant)                        | 313044157         | \$255,000   |
| Admin SUV (1/4)                                          | 313044157         | \$15,000    |
| Replace hook truck                                       | 313044157         | \$255,000   |
| Replace Peterbilt side load truck                        | 313044157         | \$390,638   |
| Replace Peterbilt side load truck                        | 313044157         | \$396,604   |
| Personal computers                                       | 313044157         | \$1,500     |
| <b><u>SWDF</u></b>                                       |                   |             |
| Landfill cell closure                                    | 323144100         | \$1,500,000 |
| Admin office furnace (1/4)                               | 323144100         | \$5,000     |
| Tarps for tarping machine                                | 323144157         | \$10,000    |
| Admin SUV (1/4)                                          | 323144157         | \$15,000    |
| Personal computers                                       | 323144157         | \$1,000     |
| <b><u>Sanitary Sewer - Operating and Maintenance</u></b> |                   |             |
| WWTP Street paving                                       | 346044100         | \$30,000    |
| Plant landscaping                                        | 346044100         | \$35,000    |
| East Final Clarifier gear box                            | 346044100         | \$40,000    |



|                                       | Account<br>Number | Amount    |
|---------------------------------------|-------------------|-----------|
| Sludge pump bypass                    | 346044100         | \$15,000  |
| Disinfection HVAC RTU                 | 346044100         | \$25,000  |
| Lift station 3 gen set replacement    | 346044157         | \$65,000  |
| Replace 2015 Chevrolet 3/4 ton pickup | 346044157         | \$60,000  |
| Laboratory incubator                  | 346044157         | \$5,000   |
| Equipment trailer                     | 346044157         | \$10,000  |
| Personal computers                    | 346044157         | \$2,000   |
| Manhole maintenance                   | 346144100         | \$75,000  |
| GIS Arial photography (1/2)           | 346144157         | \$16,500  |
| Replace 2002 5-yard dump truck        | 346144157         | \$280,000 |
| Replace 2001 Dodge pickuup            | 346144157         | \$80,000  |
| Replace 2015 Vactor combo truck       | 346144157         | \$650,000 |
| 1-ton Crane truck                     | 346144157         | \$110,000 |
| Utilities office remodel              | 346244100         | \$5,000   |
| Admin office furnace (1/4)            | 346244100         | \$5,000   |
| Utilities office furniture            | 346244157         | \$5,000   |
| Admin SUV (1/4)                       | 346244157         | \$15,000  |
| Personal computers                    | 346244157         | \$3,000   |

#### **Sanitary Sewer - Retained Revenues**

|                                            |           |             |
|--------------------------------------------|-----------|-------------|
| Miscellaneous sewer districts              | 356344110 | \$500,000   |
| Box Butte Business Development             | 356344110 | \$3,745,033 |
| Infrastructure reimbursements              | 356344110 | \$210,797   |
| UNMC Rural Ed Health Building contribution | 356344110 | \$55,000    |

#### **Water - Operating and Maintenance**

|                                          |           |           |
|------------------------------------------|-----------|-----------|
| Wellfield fencing                        | 366544100 | \$15,000  |
| GIS aerial photography (1/2 of cost)     | 366544157 | \$16,500  |
| Well Rehabs - Soft starts                | 366544157 | \$70,000  |
| Leak detection program                   | 366544157 | \$10,000  |
| Replace 2005 New Holland backhoe         | 366544157 | \$300,000 |
| Truck replacement w/1 ton                | 366544157 | \$80,000  |
| Gas engine well replacement w/generators | 366544157 | \$60,000  |
| Update line stop equipment               | 366544157 | \$50,000  |
| Valve maintenance equipment              | 366544157 | \$50,000  |
| Truck box replacement                    | 366544157 | \$15,000  |
| Personal computers                       | 366544157 | \$5,000   |

#### **Water - Administration**

|                            |           |          |
|----------------------------|-----------|----------|
| Utilities office remodel   | 366644100 | \$5,000  |
| Admin office furnace (1/4) | 366644100 | \$5,000  |
| Utilities office furniture | 366644157 | \$5,000  |
| Admin SUV (1/4)            | 366644157 | \$15,000 |

|                                              | Account<br>Number | Amount              |
|----------------------------------------------|-------------------|---------------------|
| <b><u>Water - Retained Revenues</u></b>      |                   |                     |
| Miscellaneous water districts                | 376744110         | \$400,000           |
| UNMC Rural Ed Health Building contribution   | 376744110         | \$55,000            |
| Lead service line replacement project        | 376744110         | \$800,000           |
| Infrastructure reimbursements                | 376744110         | \$1,993,318         |
| <b><u>Stormwater Utility</u></b>             |                   |                     |
| None                                         | N/A               | \$0                 |
| <b><u>Kearney Regional Airport</u></b>       |                   |                     |
| Aircraft parking apron rehab                 | 396944100         | \$4,068,892         |
| Hangar door replacement - Apollo             | 396944100         | \$95,000            |
| Replace two roof AC/Heating units - Terminal | 396944100         | \$65,000            |
| Airfield lighting regulator                  | 396944157         | \$30,000            |
| Personal computers                           | 396944157         | \$1,500             |
| Rehab asphalt parking lot (carryover)        | 397044100         | \$80,000            |
| Airport auxiliary power unit                 | 397044157         | \$60,000            |
| <b>Total Enterprise Funds</b>                |                   | <u>\$18,213,282</u> |
| <b><i>Internal Service Funds</i></b>         |                   |                     |
| <b><u>Central Stores</u></b>                 |                   |                     |
| Replace overhead door                        | 450344100         | \$10,000            |
| <b><u>Vehicle Maintenance</u></b>            |                   |                     |
| Replace overhead door                        | 460444157         | \$20,000            |
| <b>Total Internal Service Funds</b>          |                   | <u>\$30,000</u>     |
| <b>Total Capital Outlay - All Funds</b>      |                   | <u>\$45,003,161</u> |



**CITY OF KEARNEY**  
**ALL FUNDS REVENUE AND EXPENSE RECONCILIATION**  
**2025 - 2026 BUDGET**

| FUND                                        | Actual<br>Fund Balance<br>9-30-24 | Estimated<br>Fund Balance<br>9-30-25 | Budgeted<br>Revenues<br>2025 - 2026 | Budgeted<br>Expenditures<br>2025 - 2026 | Intra-City<br>Transfer<br>In | Intra-City<br>Transfer<br>Out | Budgeted<br>Fund Balance<br>9-30-26 |
|---------------------------------------------|-----------------------------------|--------------------------------------|-------------------------------------|-----------------------------------------|------------------------------|-------------------------------|-------------------------------------|
| <b><u>GOVERNMENTAL FUNDS</u></b>            |                                   |                                      |                                     |                                         |                              |                               |                                     |
| <b>General Fund</b>                         | 11,072,180.42                     | 10,204,471.91                        | 30,728,964.00                       | 40,118,776.00                           | 9,401,742.00                 | 11,930.00                     | 10,204,471.91                       |
| <b>Special Revenue Funds:</b>               |                                   |                                      |                                     |                                         |                              |                               |                                     |
| Transportation                              | 3,196,281.81                      | 3,105,463.81                         | 4,996,605.00                        | 5,548,969.00                            | 0.00                         | 0.00                          | 2,553,099.81                        |
| Economic Development Grant                  | 4,571,545.46                      | 1,319,434.00                         | 3,152,008.00                        | 6,021,442.00                            | 1,800,000.00                 | 250,000.00                    | (0.00)                              |
| Lottery Trust                               | 436,515.78                        | 269,474.78                           | 807,644.00                          | 302,118.78                              | 0.00                         | 775,000.00                    | (0.00)                              |
| Natural Disaster                            | 15,890.01                         | 15,890.01                            | 0.00                                | 15,890.01                               | 0.00                         | 0.00                          | 0.00                                |
| Offstreet Parking District No. 1            | 194,364.49                        | 231,025.21                           | 83,008.42                           | 304,033.63                              | 0.00                         | 0.00                          | 10,000.00                           |
| <b>Capital Projects Funds:</b>              |                                   |                                      |                                     |                                         |                              |                               |                                     |
| Police Reserve                              | 168,953.41                        | 236,238.06                           | 0.00                                | 73,500.00                               | 0.00                         | 0.00                          | 162,738.06                          |
| Fire Reserve                                | 25,162.12                         | 25,162.12                            | 14,800,000.00                       | 14,780,000.00                           | 0.00                         | 0.00                          | 45,162.12                           |
| Cemetery Reserve                            | 140,136.51                        | 150,032.51                           | 10,182.00                           | 0.00                                    | 0.00                         | 0.00                          | 160,214.51                          |
| Park & Recreation Development               | 2,418,001.84                      | 450,631.39                           | 463,058.00                          | 913,689.39                              | 0.00                         | 0.00                          | 0.00                                |
| Street Improvement                          | 3,595,966.89                      | 4,223,144.22                         | 1,115,073.00                        | 5,338,217.22                            | 0.00                         | 0.00                          | (0.00)                              |
| Special Sales Tax - Capital Impr./Equipment | 9,830,868.92                      | 496,855.30                           | 6,539,752.10                        | 5,799,256.58                            | 0.00                         | 0.00                          | 1,237,350.82                        |
| Restaurant occupation tax                   | 6,553,838.89                      | 4,622,044.89                         | 2,378,992.00                        | 2,034,775.00                            | 0.00                         | 0.00                          | 4,966,261.89                        |
| <b>Debt Service Funds:</b>                  |                                   |                                      |                                     |                                         |                              |                               |                                     |
| Public Safety TAB's                         | 154,272.27                        | 147,723.97                           | 620,343.09                          | 613,409.00                              | 0.00                         | 0.00                          | 154,658.06                          |
| Various Purpose Bonds                       | 1,139,207.36                      | 1,122,063.36                         | 554,470.64                          | 676,534.00                              | 0.00                         | 0.00                          | 1,000,000.00                        |
| <b><u>PROPRIETARY FUNDS</u></b>             |                                   |                                      |                                     |                                         |                              |                               |                                     |
| <b>Enterprise Funds:</b>                    |                                   |                                      |                                     |                                         |                              |                               |                                     |
| Golf                                        | 402,723.63                        | 408,037.63                           | 1,604,975.00                        | 1,728,880.00                            | 100,000.00                   | 0.00                          | 384,132.63                          |
| Sanitation                                  | 2,874,106.47                      | 2,987,883.47                         | 6,802,564.00                        | 7,956,931.00                            | 0.00                         | 0.00                          | 1,833,516.47                        |
| SWDF Operation & Maintenance                | 795,839.98                        | 697,874.98                           | 2,649,074.00                        | 3,851,871.00                            | 1,500,000.00                 | 0.00                          | 995,077.98                          |
| Sanitary Sewer O & M                        | 0.00                              | 0.00                                 | 0.00                                | 4,985,110.00                            | 4,985,110.00                 | 0.00                          | 0.00                                |
| Sanitary Sewer Retained Revenues            | 8,038,110.10                      | 4,576,299.10                         | 14,628,538.00                       | 4,701,621.00                            | 0.00                         | 13,014,475.00                 | 1,488,741.10                        |
| Sanitary Sewer Revenue Bonds                | 1,878,736.63                      | 1,841,853.63                         | 0.00                                | 2,369,231.00                            | 1,265,994.00                 | 0.00                          | 738,616.63                          |
| Sanitary Sewer Bond Reserve                 | 0.00                              | 0.00                                 | 0.00                                | 0.00                                    | 0.00                         | 0.00                          | 0.00                                |
| Water Operation & Maintenance               | 0.00                              | 0.00                                 | 0.00                                | 6,172,943.00                            | 6,172,943.00                 | 0.00                          | 0.00                                |
| Water Retained Revenues                     | 2,685,865.95                      | 3,448,147.95                         | 13,760,158.00                       | 3,487,902.00                            | 0.00                         | 12,348,825.00                 | 1,371,578.95                        |
| Water Revenue Bonds                         | 1,153,500.95                      | 1,102,034.95                         | 0.00                                | 1,276,958.00                            | 912,511.00                   | 0.00                          | 737,587.95                          |
| Water Bond Reserve                          | 0.00                              | 0.00                                 | 0.00                                | 0.00                                    | 0.00                         | 0.00                          | 0.00                                |
| Storm Water Utility                         | 1,177,051.18                      | 1,559,281.18                         | 686,629.00                          | 275,409.00                              | 0.00                         | 0.00                          | 1,970,501.18                        |
| Kearney Regional Airport                    | 1,619,075.79                      | 1,047,343.79                         | 8,313,387.00                        | 8,719,100.00                            | 0.00                         | 0.00                          | 641,630.79                          |
| <b>Internal Service Funds:</b>              |                                   |                                      |                                     |                                         |                              |                               |                                     |
| Health Insurance                            | 213,928.88                        | (10,377.12)                          | 7,389,336.00                        | 7,564,938.00                            | 200,000.00                   | 0.00                          | 14,020.88                           |
| Property & Casualty Insurance               | 515,349.99                        | 520,573.25                           | 1,583,645.50                        | 1,723,375.00                            | 50,000.00                    | 0.00                          | 430,843.75                          |
| Workers Compensation Insurance              | 143,268.76                        | 312,843.75                           | 349,978.75                          | 530,258.00                              | 0.00                         | 0.00                          | 132,564.50                          |
| Central Stores                              | 2,183.26                          | 207,083.26                           | 1,985,266.74                        | 2,190,020.00                            | 0.00                         | 0.00                          | 2,330.00                            |
| Vehicle Maintenance                         | 141,870.21                        | 120,680.96                           | 662,801.94                          | 630,986.32                              | 0.00                         | 0.00                          | 152,496.58                          |
| <b><u>FIDUCIARY FUNDS</u></b>               |                                   |                                      |                                     |                                         |                              |                               |                                     |
| <b>Pension Trust Funds:</b>                 |                                   |                                      |                                     |                                         |                              |                               |                                     |
| Police Pension                              | (0.20)                            | 0.00                                 | 0.00                                | 11,930.00                               | 11,930.00                    | 0.00                          | 0.00                                |
| Sales & Use Tax                             | 43,198.22                         | (0.00)                               | 700,000.00                          | 700,000.00                              | 0.00                         | 0.00                          | (0.00)                              |
| <b>BALANCE ALL FUNDS</b>                    | <b>65,197,995.98</b>              | <b>45,439,216.32</b>                 | <b>127,366,454.18</b>               | <b>141,418,073.93</b>                   | <b>26,400,230.00</b>         | <b>26,400,230.00</b>          | <b>31,387,596.57</b>                |

**CITY OF KEARNEY  
ALL FUNDS COMBINED  
2025 - 2026 BUDGET**

|                                          | Actual<br>2022 - 23   | Actual<br>2023 - 24   | Budget<br>2024 - 25   | Estimated<br>Actual<br>2024 - 25 | Proposed<br>Budget<br>2025 - 26 |
|------------------------------------------|-----------------------|-----------------------|-----------------------|----------------------------------|---------------------------------|
| <b>EXPENDITURES</b>                      |                       |                       |                       |                                  |                                 |
| Administration                           | 5,493,585.08          | 3,870,322.10          | 3,933,193.20          | 4,209,408.20                     | 3,995,335.00                    |
| Finance                                  | 1,899,863.75          | 1,909,137.15          | 2,325,130.00          | 1,972,246.00                     | 2,383,426.00                    |
| Information Technology                   | 754,514.84            | 749,222.74            | 936,862.00            | 907,328.00                       | 986,059.00                      |
| Police - Services                        | 10,149,268.95         | 10,516,139.68         | 11,036,108.00         | 11,241,187.00                    | 12,269,391.00                   |
| Police - Records                         | 613,339.97            | 633,593.17            | 684,997.00            | 664,689.00                       | 728,618.00                      |
| Police - Data Processing                 | 397,327.47            | 599,238.21            | 909,415.00            | 847,065.00                       | 718,951.00                      |
| Police - Evidence                        | 242,624.44            | 268,451.24            | 274,813.00            | 276,180.00                       | 353,378.00                      |
| Police - Building                        | 286,232.21            | 180,307.94            | 280,452.00            | 241,052.00                       | 177,226.00                      |
| Fire                                     | 2,541,869.05          | 2,629,065.92          | 2,751,382.00          | 2,937,993.00                     | 3,149,260.00                    |
| Emergency Management                     | 28,272.90             | 8,086.06              | 2,518.00              | 1,818.00                         | 27,520.00                       |
| Development Services                     | 952,313.78            | 938,082.57            | 1,171,697.00          | 1,042,268.00                     | 1,346,272.00                    |
| P.W. - Facilities Maintenance            | 468,170.78            | 473,327.83            | 682,922.00            | 631,179.00                       | 811,877.00                      |
| Cemetery                                 | 603,012.60            | 625,506.84            | 744,077.00            | 697,193.00                       | 652,188.00                      |
| Sportsplex                               | 0.00                  | 145,164.56            | 1,127,836.00          | 978,821.00                       | 1,673,030.00                    |
| Tennis Center                            | 193,979.06            | 218,640.72            | 240,958.00            | 257,738.00                       | 259,387.00                      |
| Peterson Senior Activity Center          | 619,893.32            | 769,076.74            | 771,761.00            | 759,218.00                       | 919,346.00                      |
| Library                                  | 2,177,324.98          | 2,172,223.93          | 2,718,032.00          | 2,570,153.00                     | 2,603,179.00                    |
| Park & Recreation - Admin.               | 717,840.83            | 715,018.47            | 682,712.00            | 708,279.00                       | 0.00                            |
| Recreation                               | 914,820.80            | 912,824.88            | 949,175.00            | 997,257.00                       | 1,622,604.00                    |
| Park                                     | 3,365,563.41          | 3,577,855.34          | 3,968,605.00          | 4,048,196.00                     | 4,302,048.00                    |
| Aquatics                                 | 309,992.58            | 366,649.16            | 351,146.00            | 378,167.00                       | 500,573.00                      |
| Cottonmill                               | 465,222.67            | 517,626.53            | 578,966.00            | 630,468.00                       | 532,807.00                      |
| Forestry                                 | 106,160.46            | 84,863.79             | 127,326.00            | 126,891.00                       | 118,231.00                      |
| Transportation                           | 4,281,119.21          | 4,733,538.74          | 5,432,233.00          | 5,336,992.00                     | 5,548,969.00                    |
| Economic Development Grant               | 1,399,633.74          | 1,204,132.80          | 3,699,875.83          | 5,309,939.65                     | 6,271,442.00                    |
| Lottery Trust                            | 699,047.29            | 852,260.00            | 988,534.16            | 972,787.00                       | 1,077,118.78                    |
| Natural Disaster                         | 100.00                | 83,977.12             | 15,890.01             | 0.00                             | 15,890.01                       |
| Offstreet Parking District No. 1         | 29,542.51             | 40,589.84             | 227,367.19            | 35,100.00                        | 304,033.63                      |
| Police Reserve                           | 424,564.00            | 2,745,901.09          | 73,500.00             | 632,715.35                       | 73,500.00                       |
| Fire Reserve                             | 14,888.77             | 0.00                  | 0.00                  | 0.00                             | 14,780,000.00                   |
| Cemetery Reserve                         | 14,000.00             | 0.00                  | 0.00                  | 0.00                             | 0.00                            |
| Park & Recreation Development            | 3,712,070.89          | 2,598,633.81          | 4,089,213.20          | 3,477,485.25                     | 913,689.39                      |
| Street Improvement                       | 5,252,309.43          | 1,349,358.82          | 4,375,277.09          | 571,055.67                       | 5,338,217.22                    |
| Special Sales Tax - Capital Impr./Equip. | 5,575,898.12          | 5,488,315.39          | 11,101,208.00         | 17,836,550.00                    | 5,799,256.58                    |
| Restaurant Occupation Tax Project        | 7,968,757.26          | 26,632,018.13         | 6,284,775.00          | 4,173,713.00                     | 2,034,775.00                    |
| Public Safety TAB's                      | 383,423.75            | 299,553.75            | 298,884.00            | 298,884.00                       | 613,409.00                      |
| Various Purpose Bonds                    | 4,176,979.79          | 889,993.78            | 686,513.00            | 656,513.00                       | 676,534.00                      |
| Golf                                     | 1,418,004.25          | 1,968,912.94          | 1,524,402.00          | 1,624,155.00                     | 1,728,880.00                    |
| Sanitation                               | 5,189,786.31          | 5,629,985.79          | 7,319,971.00          | 6,199,713.00                     | 7,956,931.00                    |
| SWDF Operation & Maintenance             | 2,480,762.95          | 2,072,447.13          | 2,556,763.00          | 2,681,826.00                     | 3,851,871.00                    |
| Sanitary Sewer Op. & Maint.              | 2,735,612.60          | 2,767,451.15          | 4,535,277.00          | 4,544,256.00                     | 4,985,110.00                    |
| Sanitary Sewer Retained Revenues         | 29,190,463.30         | 22,395,111.25         | 18,153,703.31         | 16,611,118.00                    | 17,716,096.00                   |
| Sanitary Sewer Revenue Bonds             | 970,397.93            | 966,874.09            | 2,346,479.00          | 2,346,479.00                     | 2,369,231.00                    |
| Sanitary Sewer Bond Reserve              | 0.00                  | 0.00                  | 0.00                  | 0.00                             | 0.00                            |
| Water Operation & Maintenance            | 4,775,195.66          | 5,407,526.44          | 5,574,176.00          | 5,723,312.00                     | 6,172,943.00                    |
| Water Retained Revenues                  | 16,217,546.29         | 14,650,204.66         | 15,299,729.00         | 13,425,387.00                    | 15,836,727.00                   |
| Water Revenue Bonds                      | 1,153,399.19          | 945,470.46            | 1,261,439.00          | 1,261,439.00                     | 1,276,958.00                    |
| Water Bond Reserve                       | 0.00                  | 0.00                  | 0.00                  | 0.00                             | 0.00                            |
| Storm Sewer Utility                      | 683,633.32            | 394,718.27            | 281,144.00            | 277,919.00                       | 275,409.00                      |
| Kearney Regional Airport                 | 10,848,839.39         | 12,495,419.99         | 11,169,516.00         | 12,447,575.00                    | 8,719,100.00                    |
| Health Insurance                         | 5,292,505.29          | 6,354,352.48          | 6,450,718.00          | 6,924,042.00                     | 7,564,938.00                    |
| Property & Casualty Insurance            | 762,716.53            | 818,653.36            | 1,023,253.00          | 1,108,493.00                     | 1,723,375.00                    |
| Workers Compensation Insurance           | 541,098.34            | 571,575.68            | 634,511.00            | 480,295.00                       | 530,258.00                      |
| Central Stores                           | 2,064,114.88          | 1,968,413.33          | 2,273,795.00          | 2,068,909.00                     | 2,190,020.00                    |
| Vehicle Maintenance                      | 538,333.13            | 555,597.99            | 626,779.00            | 653,261.25                       | 630,986.32                      |
| Police Pension                           | 11,930.10             | 11,930.10             | 11,930.00             | 11,930.00                        | 11,930.00                       |
| Sales & Use Tax                          | 576,865.35            | 556,781.93            | 700,000.00            | 700,000.00                       | 700,000.00                      |
| <b>TOTAL EXPENDITURES</b>                | <b>152,684,733.50</b> | <b>160,330,125.88</b> | <b>156,266,938.99</b> | <b>155,516,638.37</b>            | <b>167,818,303.93</b>           |



**CITY OF KEARNEY  
ALL FUNDS COMBINED  
2025 - 2026 BUDGET**

|                            | Actual<br>2022 - 23   | Actual<br>2023 - 24   | Budget<br>2024 - 25   | Estimated<br>Actual<br>2024 - 25 | Proposed<br>Budget<br>2025 - 26 |
|----------------------------|-----------------------|-----------------------|-----------------------|----------------------------------|---------------------------------|
| <b>REVENUES</b>            |                       |                       |                       |                                  |                                 |
| Taxes                      | 26,972,770.96         | 28,465,329.45         | 29,759,178.95         | 29,566,401.11                    | 32,981,065.15                   |
| Licenses and Permits       | 529,657.00            | 559,926.50            | 540,550.00            | 536,550.00                       | 530,350.00                      |
| Charges for Services       | 35,548,661.55         | 36,686,914.80         | 37,523,471.05         | 40,989,172.00                    | 43,135,931.94                   |
| Fines                      | 12,146.71             | 11,470.83             | 12,200.00             | 10,800.00                        | 10,800.00                       |
| Special Assessments        | 90,282.50             | 157,569.70            | 510,160.00            | 310,118.00                       | 730,240.00                      |
| Interest                   | 1,790,777.95          | 2,983,149.05          | 2,239,154.20          | 1,824,337.38                     | 1,994,306.10                    |
| Miscellaneous              | 52,741,802.15         | 46,482,042.20         | 25,756,521.50         | 28,034,730.83                    | 41,404,404.99                   |
| Intergovernmental - State  | 6,214,623.85          | 7,319,876.69          | 8,619,699.46          | 8,594,314.00                     | 6,579,356.00                    |
| Transfers                  | 24,898,132.62         | 20,115,360.81         | 24,030,230.20         | 25,891,435.39                    | 26,400,230.00                   |
| <b>TOTAL REVENUES</b>      | <b>148,798,855.29</b> | <b>142,781,640.03</b> | <b>128,991,165.36</b> | <b>135,757,858.71</b>            | <b>153,766,684.18</b>           |
| Beginning fund balance     | 86,399,192.61         | 82,388,176.02         | 60,058,286.81         | 64,683,971.56                    | 45,224,716.32                   |
| County Treasurer's balance | 233,167.43            | 220,588.90            | 214,500.00            | 233,875.41                       | 214,500.00                      |
| Total cash available       | 235,431,215.33        | 225,390,404.96        | 189,263,952.17        | 200,675,705.68                   | 199,205,900.50                  |
| Less total expenditures    | 152,684,733.50        | 160,330,125.88        | 156,266,938.99        | 155,516,638.37                   | 167,818,303.93                  |
| Ending fund balance        | 82,746,481.83         | 65,060,279.07         | 32,997,013.18         | 45,159,067.31                    | 31,387,596.57                   |

**CITY OF KEARNEY  
COMPARATIVE VALUATIONS, TAXES AND LEVIES  
2025 - 2026 BUDGET**

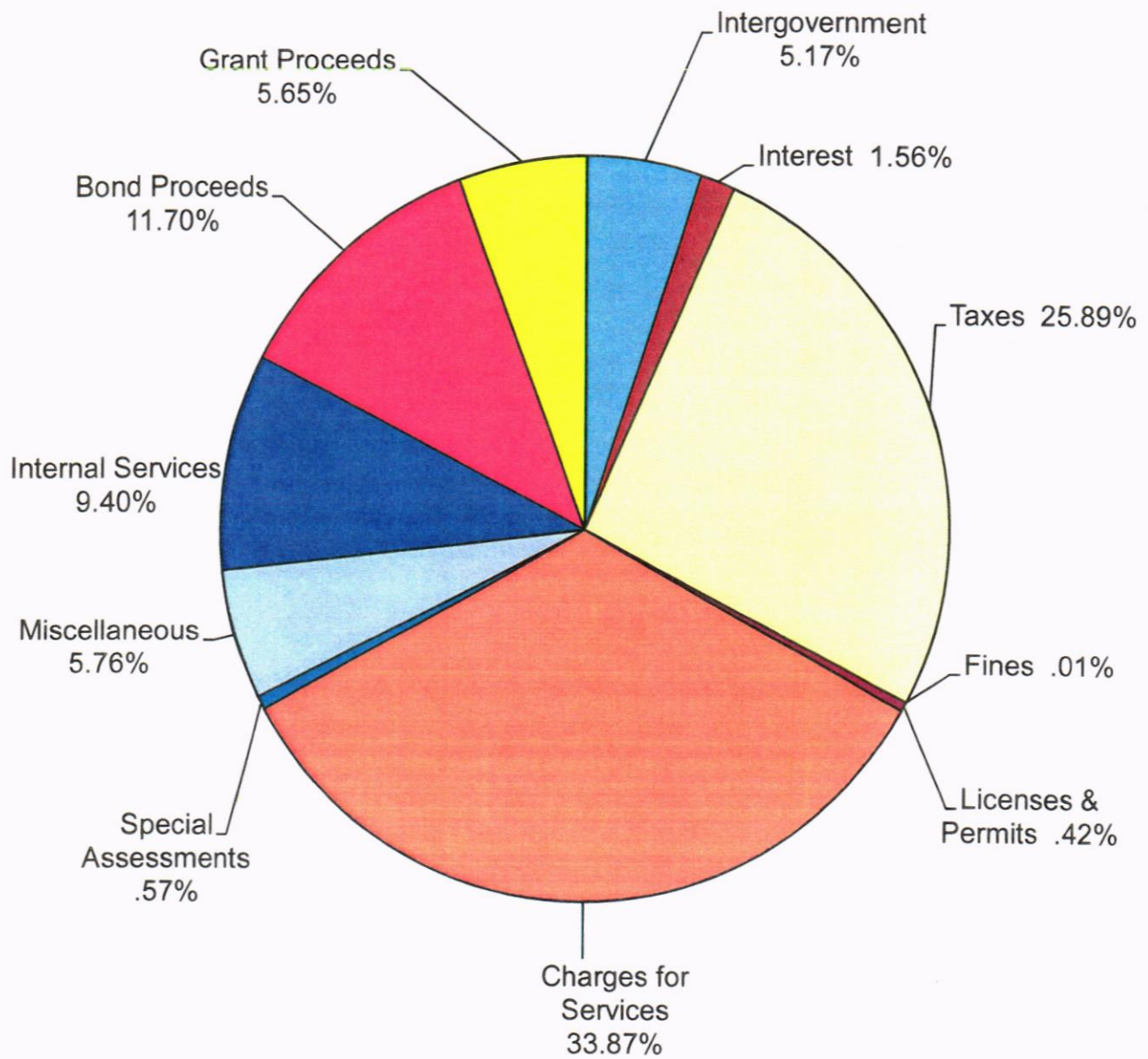
|                                             | Adopted<br>2018 - 19 | Adopted<br>2019 - 20 | Adopted<br>2020 - 21 | Adopted<br>2021 - 22 | Adopted<br>2022 - 23 | Adopted<br>2023 - 24 | Adopted<br>2024 - 25 | Adopted<br>2025 - 26 | Change Over<br>Previous Year<br>Amount |
|---------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------------------------|
| <b>City of Kearney Valuation</b>            | 2,722,747,853        | 2,851,008,603        | 2,919,102,531        | 2,943,772,625        | 3,105,927,796        | 3,336,881,474        | 3,590,469,086        | 3,888,534,870        | 298,065,784                            |
| (percent change)                            | 6.76%                | 4.71%                | 2.39%                | 0.85%                | 5.51%                | 7.44%                | 7.60%                | 8.30%                |                                        |
| <b><u>GENERAL FUND</u></b>                  |                      |                      |                      |                      |                      |                      |                      |                      |                                        |
| Taxes                                       | 3,456,680            | 3,926,800            | 3,985,395            | 4,022,212            | 4,251,328            | 4,679,087            | 5,055,801            | 6,469,853            | 1,414,052                              |
| (percent change)                            | 5.73%                | 13.60%               | 1.49%                | 0.92%                | 5.70%                | 10.06%               | 8.05%                | 27.97%               |                                        |
| Levy (per \$100.00) (Allowed .45 per \$100) | 0.12696              | 0.13773              | 0.13653              | 0.13663              | 0.13688              | 0.14022              | 0.14081              | 0.16638              | 0.02557                                |
| (percent change)                            | -0.96%               | 8.49%                | -0.88%               | 0.08%                | 0.18%                | 2.44%                | 0.42%                | 18.16%               |                                        |
| <b><u>PUBLIC SAFETY TAB FUND</u></b>        |                      |                      |                      |                      |                      |                      |                      |                      |                                        |
| Taxes                                       | 283,286              | 317,497              | 360,273              | 360,182              | 372,467              | 288,529              | 289,330              | 619,543              | 330,213                                |
| (percent change)                            | 21.16%               | 12.08%               | 13.47%               | -0.03%               | 3.41%                | -22.54%              | 0.28%                | 114.13%              |                                        |
| Levy (per \$100.00) (Allowed .05 per \$100) | 0.01040              | 0.01114              | 0.01234              | 0.01224              | 0.01199              | 0.00865              | 0.00806              | 0.01593              | 0.00787                                |
| (percent change)                            | 13.48%               | 7.03%                | 10.83%               | -0.86%               | -1.99%               | -27.90%              | -6.80%               | 97.72%               |                                        |
| <b><u>TOTAL PROPERTY TAXES</u></b>          |                      |                      |                      |                      |                      |                      |                      |                      |                                        |
| Taxes                                       | 3,739,966            | 4,244,297            | 4,345,668            | 4,382,394            | 4,623,795            | 4,967,615            | 5,345,131            | 7,089,396            | 1,744,265                              |
| (percent change)                            | 6.76%                | 13.48%               | 2.39%                | 0.85%                | 5.51%                | 7.44%                | 7.60%                | 32.63%               |                                        |
| Levy (per \$100.00)                         | 0.13736              | 0.14887              | 0.14887              | 0.14887              | 0.14887              | 0.14887              | 0.14887              | 0.18232              | 0.03345                                |
| (percent change)                            | 0.00%                | 8.38%                | 0.00%                | 0.00%                | 0.00%                | 0.00%                | 0.00%                | 22.47%               |                                        |
| <b><u>TAXES ON A HOUSE</u></b>              |                      |                      |                      |                      |                      |                      |                      |                      |                                        |
| House valuation                             | 193,215              | 199,712              | 202,388              | 201,943              | 210,142              | 221,721              | 234,736              | 250,276              | 15,540                                 |
| (percent change)                            | 5.43%                | 3.36%                | 1.34%                | -0.22%               | 4.06%                | 5.51%                | 5.87%                | 6.62%                |                                        |
| General                                     | 245.30               | 275.07               | 276.32               | 275.92               | 287.64               | 310.90               | 330.54               | 416.42               | 86                                     |
| (percent change)                            | 4.41%                | 12.14%               | 0.45%                | -0.14%               | 4.25%                | 8.09%                | 6.31%                | 25.98%               |                                        |
| Public Safety TAB                           | 20.10                | 22.24                | 24.98                | 24.71                | 25.20                | 19.17                | 18.92                | 39.88                | 21                                     |
| (percent change)                            | 19.64%               | 10.63%               | 12.31%               | -1.08%               | 1.99%                | -23.92%              | -1.33%               | 110.81%              |                                        |
| <b>Total</b>                                | <b>265.44</b>        | <b>297.43</b>        | <b>301.30</b>        | <b>300.63</b>        | <b>312.88</b>        | <b>330.16</b>        | <b>349.51</b>        | <b>456.55</b>        | <b>106.84</b>                          |
| (percent change)                            | 5.41%                | 12.05%               | 1.30%                | -0.22%               | 4.07%                | 5.52%                | 5.86%                | 30.62%               |                                        |



**CITY OF KEARNEY  
FUND BALANCE REQUIREMENT  
2025-2026 BUDGET**

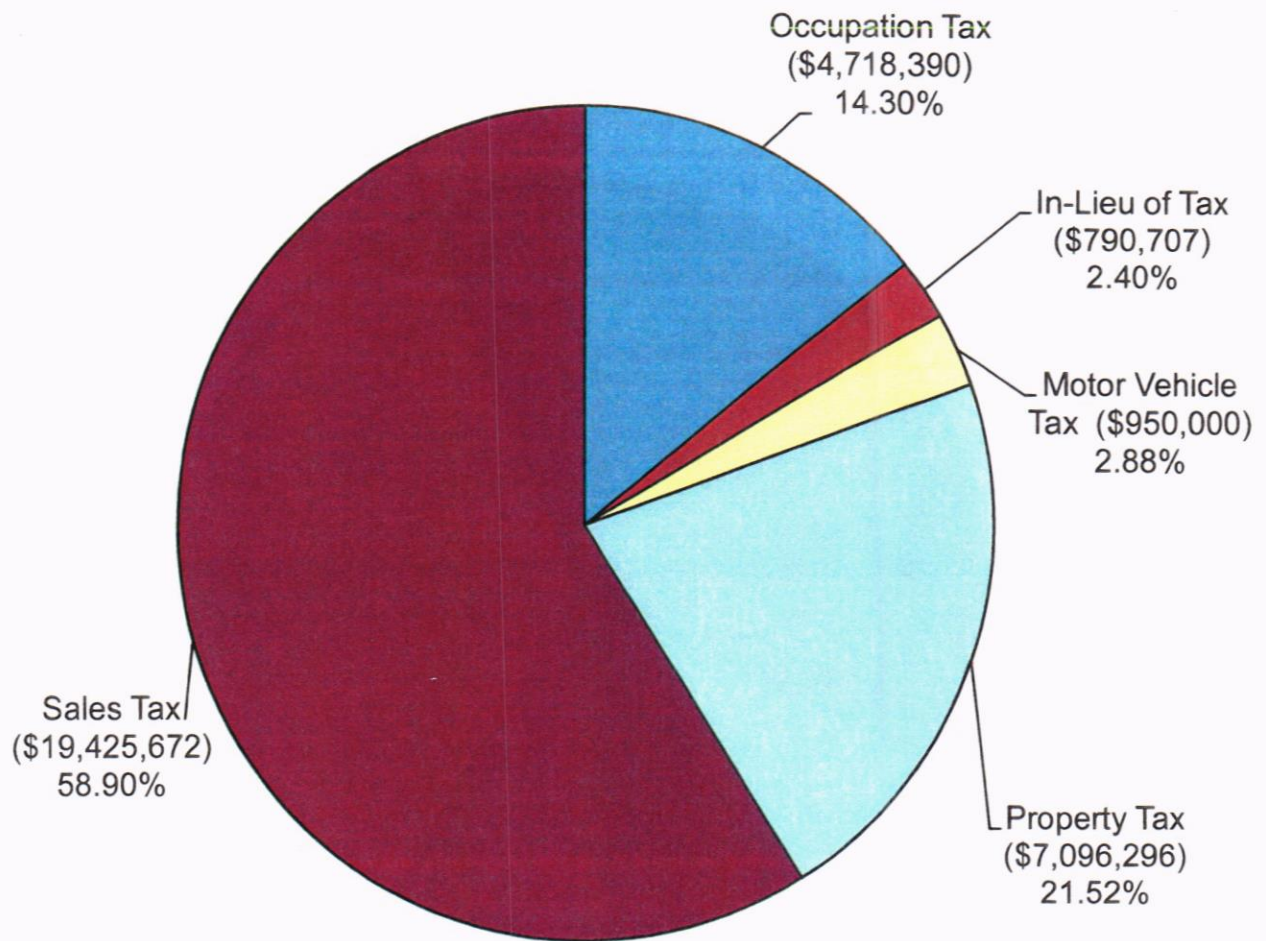
|                                          | Fund Balance Requirement |                         |                      |                                      |                                   |                                      |
|------------------------------------------|--------------------------|-------------------------|----------------------|--------------------------------------|-----------------------------------|--------------------------------------|
| FUND                                     | Operating<br>Reserves    | Capital<br>Fund Balance | Debt<br>Fund Balance | Total<br>Fund Balance<br>Requirement | Total<br>Budgeted<br>Fund Balance | Fund Balance<br>Surplus<br>(Deficit) |
| <b>GOVERNMENTAL FUNDS</b>                |                          |                         |                      |                                      |                                   |                                      |
| General Fund                             |                          |                         |                      |                                      |                                   |                                      |
| General                                  | 8,891,574.75             | 0.00                    | 0.00                 | 8,891,574.75                         | 8,898,761.61                      | 7,186.86                             |
| Special Revenue Funds:                   |                          |                         |                      |                                      |                                   |                                      |
| Transportation                           | 1,198,242.25             | 0.00                    | 0.00                 | 1,198,242.25                         | 2,888,439.81                      | 1,690,197.56                         |
| Economic Development                     | 0.00                     | 0.00                    | 0.00                 | 0.00                                 | (0.00)                            | (0.00)                               |
| Lottery Trust                            | 0.00                     | 0.00                    | 0.00                 | 0.00                                 | (0.00)                            | (0.00)                               |
| Natural Disaster                         | 0.00                     | 0.00                    | 0.00                 | 0.00                                 | 0.00                              | 0.00                                 |
| Offstreet Parking District No. 1         | 10,000.00                | 0.00                    | 0.00                 | 10,000.00                            | 10,000.00                         | (0.00)                               |
| Capital Projects Funds:                  |                          |                         |                      |                                      |                                   |                                      |
| Police Reserve                           | 0.00                     | 162,738.06              | 0.00                 | 162,738.06                           | 162,738.06                        | 0.00                                 |
| Fire Reserve                             | 0.00                     | 2,430,162.12            | 0.00                 | 2,430,162.12                         | 2,430,162.12                      | 0.00                                 |
| Cemetery Reserve                         | 0.00                     | 155,307.56              | 0.00                 | 155,307.56                           | 160,214.51                        | 4,906.95                             |
| Park & Recreation Development            | 0.00                     | 0.00                    | 0.00                 | 0.00                                 | 0.00                              | 0.00                                 |
| Street Improvement                       | 0.00                     | (0.00)                  | 0.00                 | (0.00)                               | (0.00)                            | 0.00                                 |
| Special Sales Tax - Capital Impr./Equipm | 0.00                     | 1,152,350.82            | 0.00                 | 1,152,350.82                         | 1,152,350.82                      | 0.00                                 |
| Restaurant Occupation Tax Project        | 0.00                     | 0.00                    | 4,966,261.89         | 4,966,261.89                         | 4,966,261.89                      | 0.00                                 |
| Debt Service Funds:                      |                          |                         |                      |                                      |                                   |                                      |
| Public Safety TAB's                      | 0.00                     | 0.00                    | 154,658.06           | 154,658.06                           | 154,658.06                        | 0.00                                 |
| Various Purpose Bonds                    | 0.00                     | 0.00                    | 1,000,000.00         | 1,000,000.00                         | 1,000,000.00                      | 0.00                                 |
| <b>PROPRIETARY FUNDS</b>                 |                          |                         |                      |                                      |                                   |                                      |
| Enterprise Funds:                        |                          |                         |                      |                                      |                                   |                                      |
| Golf                                     | 381,970.00               | 0.00                    | 0.00                 | 381,970.00                           | 384,132.63                        | 2,162.63                             |
| Sanitation                               | 1,465,797.25             | 0.00                    | 0.00                 | 1,465,797.25                         | 1,833,516.47                      | 367,719.22                           |
| Solid Waste Disposal Facility            | 561,041.00               | 0.00                    | 0.00                 | 561,041.00                           | 995,077.98                        | 434,036.98                           |
| Sanitary Sewer                           | 863,402.50               | 625,338.60              | 0.00                 | 1,488,741.10                         | 1,488,741.10                      | 0.00                                 |
| Sewer Revenue Bonds                      | 0.00                     | 0.00                    | 738,616.63           | 738,616.63                           | 738,616.63                        | 0.00                                 |
| Water                                    | 1,367,860.75             | 0.00                    | 0.00                 | 1,367,860.75                         | 1,371,578.95                      | 3,718.20                             |
| Water Revenue Bonds                      | 0.00                     | 0.00                    | 702,035.33           | 702,035.33                           | 702,035.33                        | 0.00                                 |
| Storm Water Utility                      | 68,852.25                | 0.00                    | 0.00                 | 68,852.25                            | 1,970,501.18                      | 1,901,648.93                         |
| Airport                                  | 476,677.00               | 0.00                    | 0.00                 | 476,677.00                           | 641,630.79                        | 164,953.79                           |
| Internal Service Funds:                  |                          |                         |                      |                                      |                                   |                                      |
| Health Insurance                         | 0.00                     | 0.00                    | 0.00                 | 0.00                                 | 14,020.88                         | 14,020.88                            |
| Property & Casualty Insurance            | 430,843.75               | 0.00                    | 0.00                 | 430,843.75                           | 430,843.75                        | 0.00                                 |
| Workers Compensation Insurance           | 132,564.50               | 0.00                    | 0.00                 | 132,564.50                           | 132,564.50                        | 0.00                                 |
| Central Stores                           | 2,330.00                 | 0.00                    | 0.00                 | 2,330.00                             | 2,330.00                          | 0.00                                 |
| Vehicle Maintenance                      | 152,496.58               | 0.00                    | 0.00                 | 152,496.58                           | 152,496.58                        | (0.00)                               |
| <b>FIDUCIARY FUNDS</b>                   |                          |                         |                      |                                      |                                   |                                      |
| Pension Trust Funds:                     |                          |                         |                      |                                      |                                   |                                      |
| Police Pension                           | 0.00                     | 0.00                    | 0.00                 | 0.00                                 | 0.00                              | 0.00                                 |
| Agency Funds:                            |                          |                         |                      |                                      |                                   |                                      |
| Sales Tax                                | (0.00)                   | 0.00                    | 0.00                 | (0.00)                               | (0.00)                            | 0.00                                 |
| Totals                                   | 16,003,652.58            | 4,525,897.16            | 7,561,571.91         | 28,091,121.65                        | 32,681,673.65                     | 4,590,551.99                         |

## Budgeted Revenues by Source 2025-26

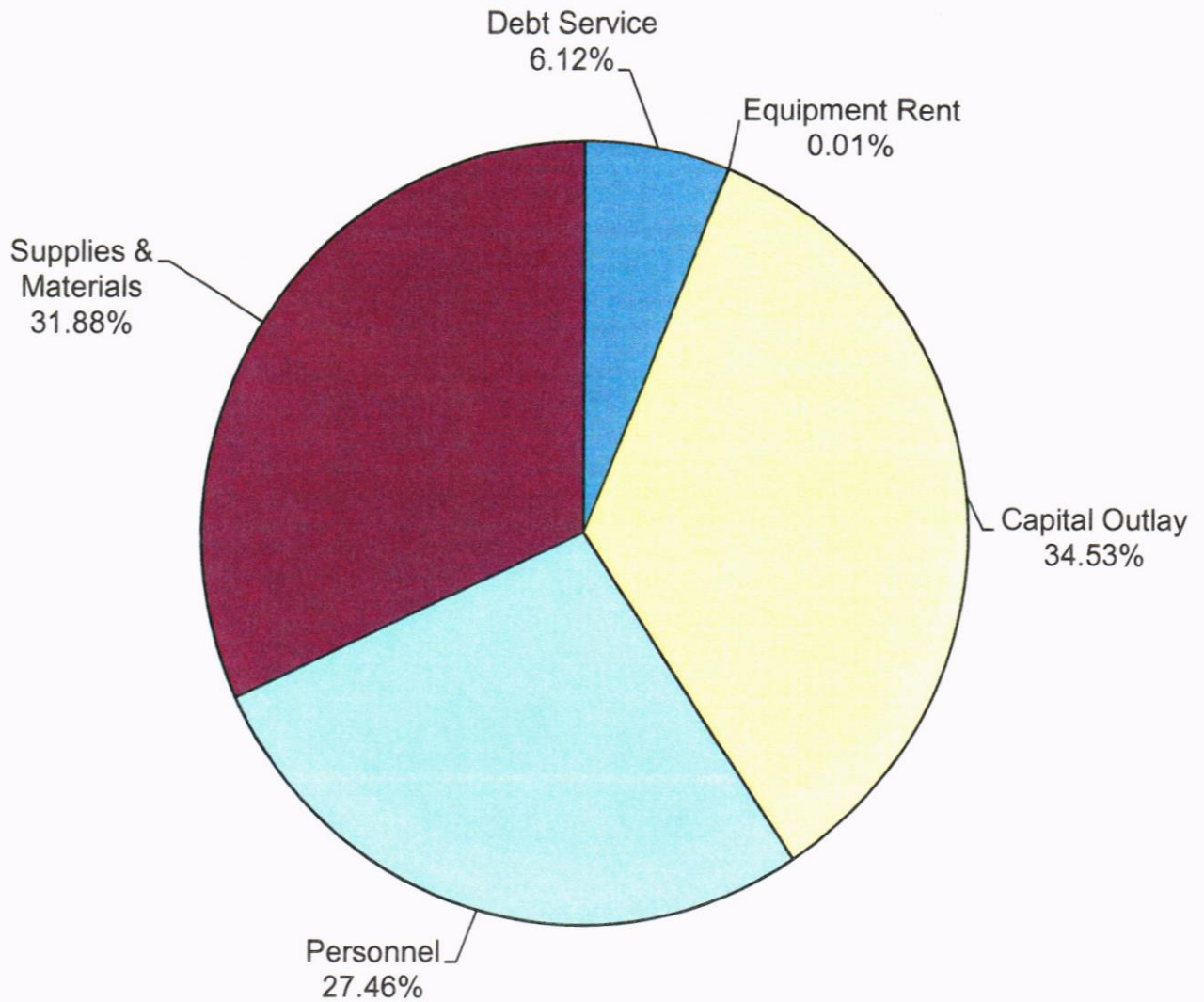




## Budgeted Tax Revenues by Source 2025-2026

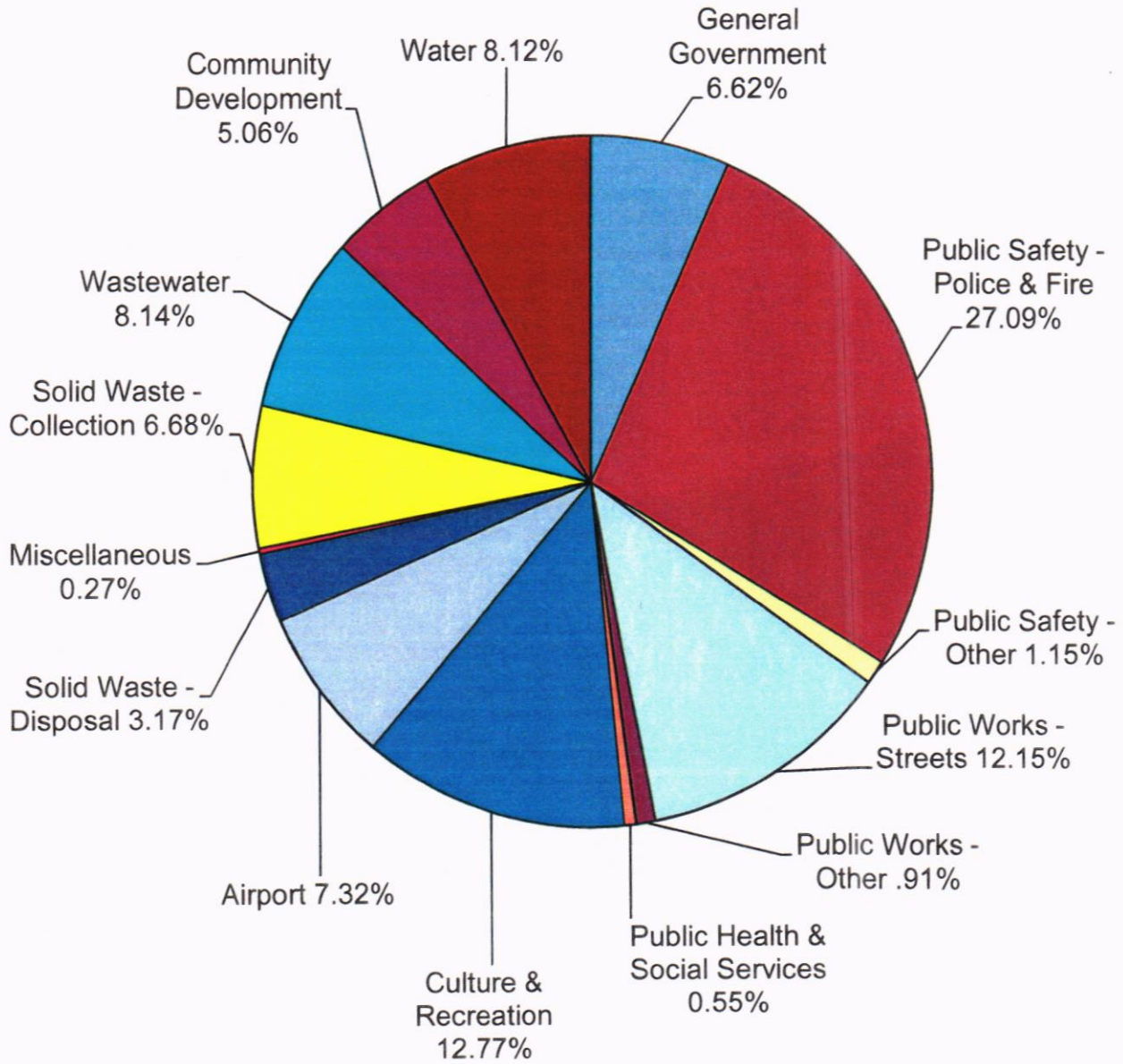


**All Funds Expenditures by Object**  
**2025-26**

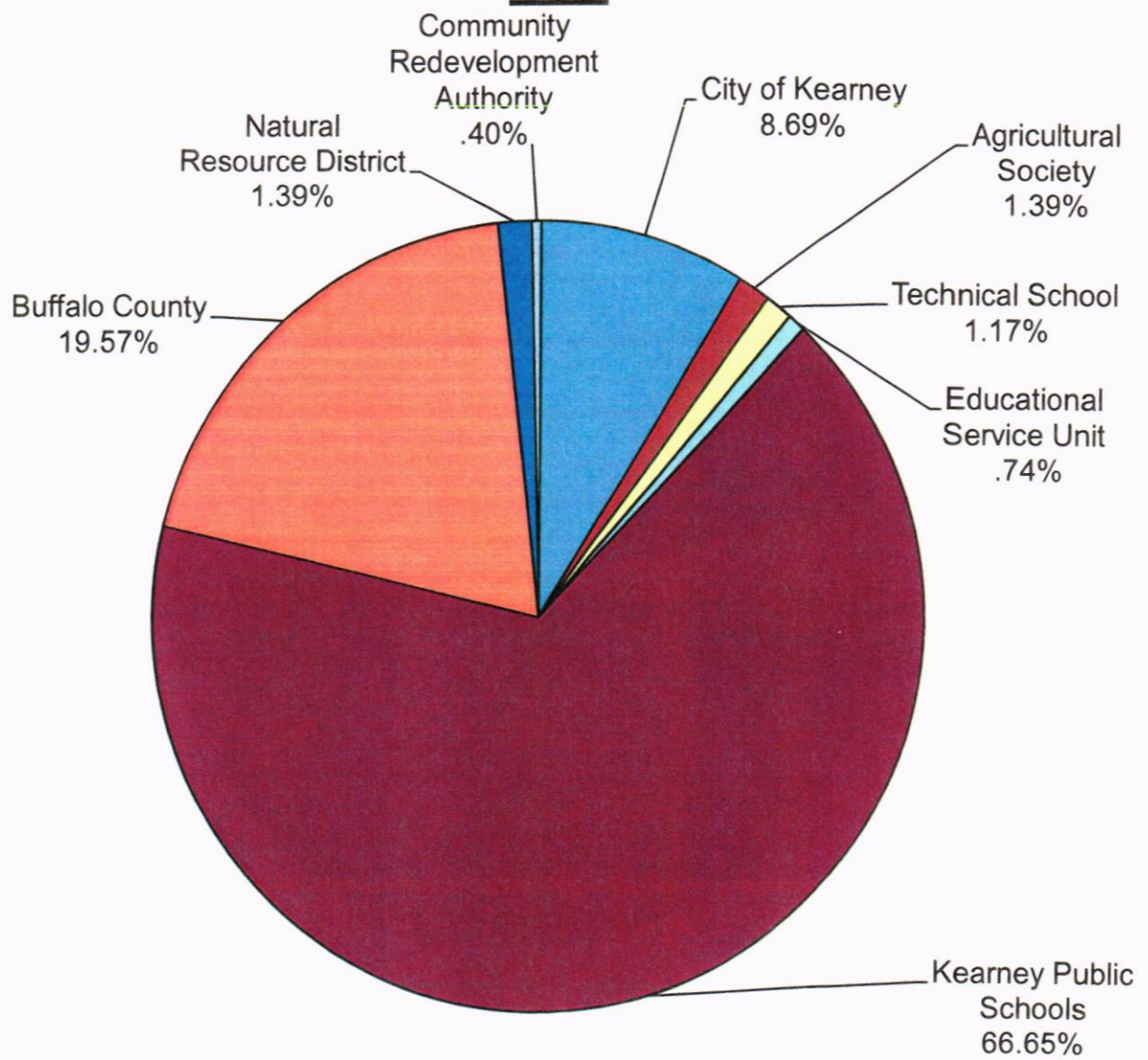




## Budget by Function 2025-26



## Buffalo County Property Tax Distribution 2024





## **GOVERNMENTAL FUNDS**

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

## **GENERAL FUND**

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



**CITY OF KEARNEY  
GENERAL FUND SUMMARY  
2025- 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 20,074,325.23         | 20,885,100.44         | 22,741,787.00         | 22,674,746.00                      | 24,814,935.00                     |
| Supplies, Materials and<br>Contractual Services | 10,835,191.97         | 10,817,201.27         | 13,110,158.00         | 12,873,821.00                      | 13,951,364.00                     |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 1,217,668.73          | 1,166,653.29          | 1,386,208.00          | 1,564,297.00                       | 1,352,477.00                      |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 1,174,008.00          | 11,470.57             | 11,930.20             | 11,930.20                          | 11,930.00                         |
| <b>TOTAL EXPENDITURES</b>                       | <b>33,301,193.93</b>  | <b>32,880,425.57</b>  | <b>37,250,083.20</b>  | <b>37,124,794.20</b>               | <b>40,130,706.00</b>              |

|                            |                      |                      |                      |                      |                      |
|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>REVENUES</b>            |                      |                      |                      |                      |                      |
| Taxes                      | 18,307,162.22        | 20,073,425.47        | 21,311,281.56        | 21,002,259.69        | 23,950,419.00        |
| Licenses and Permits       | 529,657.00           | 559,926.50           | 540,550.00           | 535,350.00           | 529,550.00           |
| Charges for Services       | 2,348,048.22         | 2,832,480.54         | 3,182,166.00         | 3,025,673.00         | 4,015,561.00         |
| Fines                      | 10,466.71            | 9,450.83             | 10,700.00            | 8,800.00             | 8,800.00             |
| Special Assessments        | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| Interest                   | 524,530.72           | 1,043,660.76         | 1,154,903.00         | 942,441.00           | 1,000,814.00         |
| Miscellaneous              | 1,045,099.83         | 1,438,258.60         | 1,491,344.00         | 1,083,339.00         | 1,196,020.00         |
| Intergovernmental - State  | 170,482.50           | 210,339.03           | 17,617.00            | 212,958.00           | 27,800.00            |
| Transfers                  | 9,881,183.04         | 8,077,453.26         | 8,589,278.00         | 9,446,265.00         | 9,401,742.00         |
| <b>TOTAL REVENUES</b>      | <b>32,816,630.24</b> | <b>34,244,994.99</b> | <b>36,297,839.56</b> | <b>36,257,085.69</b> | <b>40,130,706.00</b> |
| Beginning fund balance     | 9,974,300.12         | 9,500,738.86         | 9,219,666.38         | 10,851,936.18        | 10,004,471.91        |
| County Treasurer's balance | 217,874.57           | 206,872.14           | 200,000.00           | 220,244.24           | 200,000.00           |
| Total cash available       | 43,008,804.93        | 43,952,605.99        | 45,717,505.94        | 47,329,266.11        | 50,335,177.91        |
| Less total expenditures    | 33,301,193.93        | 32,880,425.57        | 37,250,083.20        | 37,124,794.20        | 40,130,706.00        |
| Ending fund balance        | 9,707,611.00         | 11,072,180.42        | 8,467,422.74         | 10,204,471.91        | 10,204,471.91        |

(0.01)

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance       | Annual<br>Change | Required     |         | Surplus<br>(Deficit) |
|---------------------|---------------|------------------|--------------|---------|----------------------|
|                     |               |                  | Operating    | Surplus |                      |
| 09/30/16            | 8,647,325.32  |                  |              |         |                      |
| 09/30/17            | 8,619,236.38  | (28,088.94)      |              |         |                      |
| 09/30/18            | 10,986,754.67 | 2,367,518.29     |              |         |                      |
| 09/30/19            | 9,994,882.80  | (991,871.87)     |              |         |                      |
| 09/30/20            | 10,084,389.65 | 89,506.85        |              |         |                      |
| 09/30/21            | 10,226,526.83 | 142,137.18       |              |         |                      |
| 09/30/22            | 9,974,300.12  | (252,226.71)     |              |         |                      |
| 09/30/23            | 9,500,738.86  | (473,561.26)     |              |         |                      |
| 09/30/24            | 10,851,936.18 | 1,351,197.32     |              |         |                      |
| 09/30/25 (estimate) | 10,004,471.91 | (847,464.27)     |              |         |                      |
| 09/30/26 (budget)   | 10,204,471.91 | 200,000.00       | 8,891,574.75 | 0.00    | 1,312,897.16         |

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

# GENERAL FUND REVENUES

## FUND 10 - GENERAL

| Account                           | Account Name                         | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-----------------------------------|--------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>31000 Taxes</b>                |                                      |                       |                       |                       |                                    |                                   |
| 100031105                         | Beer & liquor occupation             | 65,040.00             | 60,160.00             | 65,000.00             | 62,000.00                          | 62,000.00                         |
| 100031115                         | Cable TV occupation tax              | 330,077.91            | 296,188.51            | 320,000.00            | 286,000.00                         | 257,500.00                        |
| 100031118                         | Hotel occupation tax                 | 841,472.48            | 850,227.33            | 900,000.00            | 850,000.00                         | 1,275,000.00                      |
| 100031120                         | In lieu of tax                       | 658,994.65            | 680,412.42            | 684,936.00            | 701,355.00                         | 790,707.00                        |
| 100031125                         | Misc. occupation tax                 | 12,825.00             | 26,500.20             | 14,000.00             | 15,000.00                          | 15,000.00                         |
| 100031127                         | Motor vehicle tax                    | 870,627.92            | 904,806.90            | 890,000.00            | 930,000.00                         | 950,000.00                        |
| 100031128                         | Natural gas co. occ. tax             | 562,994.47            | 509,317.51            | 560,000.00            | 515,000.00                         | 515,000.00                        |
| 100031130                         | Property tax                         | 4,024,160.24          | 4,501,492.75          | 5,005,743.56          | 4,905,628.69                       | 6,405,795.05                      |
| 100031135                         | Sales tax                            | 10,192,652.78         | 11,523,754.78         | 11,886,002.00         | 12,043,624.00                      | 12,767,416.95                     |
| 100031140                         | Telecommunications occ. tax          | 291,552.89            | 262,148.18            | 185,600.00            | 235,000.00                         | 212,000.00                        |
| 100031149                         | General business occ. Tax 1          | 456,763.88            | 458,416.89            | 500,000.00            | 458,652.00                         | 500,000.00                        |
| 100031150                         | General business occ. Tax 2          | 0.00                  | 0.00                  | 300,000.00            | 0.00                               | 200,000.00                        |
| Category Total                    |                                      | 18,307,162.22         | 20,073,425.47         | 21,311,281.56         | 21,002,259.69                      | 23,950,419.00                     |
| <b>32000 Licenses and Permits</b> |                                      |                       |                       |                       |                                    |                                   |
| 100132100                         | Beer & liquor licenses               | 28,775.00             | 25,937.00             | 32,000.00             | 28,500.00                          | 28,500.00                         |
| 100132138                         | Mobile Food Vendor Permits           | 0.00                  | 0.00                  | 0.00                  | 2,500.00                           | 2,500.00                          |
| 100132150                         | Tobacco licenses                     | 827.50                | 835.00                | 850.00                | 850.00                             | 850.00                            |
| 101732110                         | BOA fees                             | 49.00                 | 150.00                | 200.00                | 0.00                               | 200.00                            |
| 101732115                         | Building permits                     | 446,379.00            | 456,278.00            | 450,000.00            | 450,000.00                         | 425,000.00                        |
| 101732125                         | Electricians licenses                | 15,860.00             | 2,603.00              | 20,000.00             | 20,000.00                          | 1,500.00                          |
| 101732135                         | Manufactured home court              | 11,380.00             | 10,380.00             | 10,000.00             | 11,000.00                          | 11,000.00                         |
| 101732140                         | Plumbers licenses                    | 1,209.00              | 42,432.00             | 2,500.00              | 2,500.00                           | 40,000.00                         |
| 101732145                         | Special use & zoning per.            | 25,177.50             | 21,311.50             | 25,000.00             | 20,000.00                          | 20,000.00                         |
| Category Total                    |                                      | 529,657.00            | 559,926.50            | 540,550.00            | 535,350.00                         | 529,550.00                        |
| <b>33000 Charges for Services</b> |                                      |                       |                       |                       |                                    |                                   |
| 101033116                         | County - Animal Shelter              | 21,855.00             | 22,511.00             | 23,187.00             | 23,187.00                          | 23,883.00                         |
| 101033193                         | County - Shooting Range              | 3,375.00              | 3,375.00              | 3,375.00              | 3,375.00                           | 3,375.00                          |
| 101033194                         | County - Crime Analyst               | 0.00                  | 0.00                  | 36,754.00             | 36,754.00                          | 38,045.00                         |
| 101033259                         | School - services                    | 79,093.09             | 82,372.36             | 86,500.00             | 117,541.00                         | 165,552.00                        |
| 101033275                         | Tow-in storage                       | 4,928.75              | 8,164.25              | 7,500.00              | 7,500.00                           | 8,000.00                          |
| 101133195                         | County - Records                     | 201,632.51            | 216,076.49            | 225,999.00            | 218,230.00                         | 239,539.00                        |
| 101133230                         | Photocopies                          | 5,879.50              | 7,617.36              | 7,000.00              | 10,000.00                          | 10,000.00                         |
| 101233185                         | County - Data Processing             | 174,150.08            | 244,232.59            | 315,805.00            | 298,355.00                         | 252,317.00                        |
| 101333190                         | County - Evidence                    | 72,750.77             | 107,797.23            | 95,271.00             | 92,060.00                          | 117,793.00                        |
| 101433180                         | County - Building                    | 84,747.19             | 119,469.69            | 103,918.00            | 90,785.00                          | 69,375.00                         |
| 101533257                         | Rural Fire District                  | 67,006.00             | 63,038.00             | 63,500.00             | 71,037.00                          | 73,250.00                         |
| 104033125                         | Burials                              | 90,297.25             | 75,125.00             | 71,500.00             | 71,500.00                          | 74,000.00                         |
| 104033217                         | Kiosk                                | 175.00                | 110.00                | 250.00                | 100.00                             | 100.00                            |
| 104733105                         | Admissions, Drop-In                  | 0.00                  | 0.00                  | 0.00                  | 35,000.00                          | 50,000.00                         |
| 104733154                         | Concessions- SportsPlex              | 0.00                  | 0.00                  | 50,000.00             | 35,000.00                          | 300,000.00                        |
| 104733253                         | Rentals - SportsPlex                 | 0.00                  | 0.00                  | 325,000.00            | 125,000.00                         | 578,749.00                        |
| 104733261                         | Sponsorships - SportsPlex            | 0.00                  | 0.00                  | 40,000.00             | 25,000.00                          | 100,000.00                        |
| 104833105                         | Admissions, Tennis Center            | 26,662.82             | 28,804.70             | 35,250.00             | 30,000.00                          | 32,250.00                         |
| 104833153                         | Concessions, Tennis Center           | 160.91                | 353.10                | 550.00                | 700.00                             | 700.00                            |
| 104833240                         | Pro shop, Tennis Center              | 3,981.34              | 4,145.35              | 5,100.00              | 5,100.00                           | 5,100.00                          |
| 104833245                         | Program registrations, Tennis Center | 41,955.48             | 44,296.49             | 47,000.00             | 47,000.00                          | 50,000.00                         |
| 104833246                         | Rentals, Tennis Center               | 4,790.00              | 3,970.00              | 5,500.00              | 5,500.00                           | 5,500.00                          |
| 104833261                         | Sponsorships, Tennis Center          | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 104833280                         | UNK - Tennis Center                  | 54,636.00             | 56,275.00             | 57,964.00             | 57,964.00                          | 59,702.00                         |
| 104933162                         | Concessions, Senior Center           | 11,689.67             | 22,134.41             | 16,275.00             | 16,392.00                          | 16,400.00                         |
| 104933196                         | County - Senior Center               | 30,302.09             | 30,100.00             | 30,000.00             | 30,000.00                          | 30,000.00                         |
| 104933222                         | Meal Ticket Sales, Senior Center     | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 49,416.00                         |
| 104933247                         | Program registrations, Senior        | 165,846.53            | 301,994.50            | 282,860.00            | 251,660.00                         | 267,475.00                        |
| 105033177                         | County - Bookmobile                  | 278,142.00            | 286,439.04            | 296,439.00            | 296,439.00                         | 304,797.00                        |
| 105033221                         | Makerspace                           | 3,286.53              | 5,839.55              | 5,000.00              | 8,000.00                           | 9,000.00                          |
| 105033230                         | Photocopies                          | 9,251.67              | 11,384.17             | 9,500.00              | 11,000.00                          | 12,710.00                         |
| 105133250                         | Rentals, Park                        | 104,695.50            | 163,419.50            | 125,000.00            | 165,000.00                         | 0.00                              |
| 105233120                         | Athletic receipts                    | 69,651.00             | 59,590.00             | 80,000.00             | 70,000.00                          | 85,000.00                         |
| 105233155                         | Concessions, Activity Center         | 294.17                | 382.72                | 350.00                | 350.00                             | 350.00                            |
| 105233161                         | Concessions, Patriot Park            | 42,744.26             | 40,797.19             | 43,000.00             | 43,000.00                          | 43,000.00                         |
| 105233163                         | Concessions, Yanney Park             | 3,184.39              | 3,205.63              | 3,500.00              | 3,500.00                           | 3,500.00                          |
| 105233164                         | Concessions, Harvey Park             | 4,240.70              | 5,172.53              | 4,750.00              | 10,000.00                          | 10,000.00                         |
| 105233245                         | Program registrations, Rec.          | 152,929.37            | 170,269.33            | 160,000.00            | 170,000.00                         | 175,000.00                        |
| 105233250                         | Rentals, Park Buildings              | 1,337.50              | (140.00)              | 0.00                  | 0.00                               | 165,000.00                        |
| 105233251                         | Rentals, Yanney Marina               | 3,915.51              | 5,572.12              | 5,000.00              | 5,500.00                           | 5,500.00                          |



**GENERAL FUND  
REVENUES (Continued)**

**FUND 10 - GENERAL**

| Account                                | Account Name                        | Actual<br>2021 - 2022 | Actual<br>2022 - 2023 | Budget<br>2023 - 2024 | Estimated<br>Actual<br>2023 - 2024 | Proposed<br>Budget<br>2024 - 2025 |
|----------------------------------------|-------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| 105333264                              | The Arch, services                  | 64,532.28             | 56,368.62             | 63,338.00             | 68,462.00                          | 65,238.00                         |
| 105433100                              | Admissions, Centennial pool         | 27,132.03             | 33,525.85             | 27,500.00             | 29,000.00                          | 29,000.00                         |
| 105433110                              | Admissions, Harmon pool             | 136,512.12            | 148,876.61            | 136,000.00            | 140,000.00                         | 141,000.00                        |
| 105433151                              | Concessions, Centennial pool        | 10,957.88             | 13,538.59             | 12,000.00             | 12,000.00                          | 12,000.00                         |
| 105433160                              | Concessions, Harmon pool            | 28,392.25             | 28,147.58             | 29,000.00             | 28,500.00                          | 28,500.00                         |
| 105533152                              | Concessions, Cottonmill             | 1,940.95              | 1,671.99              | 1,500.00              | 1,500.00                           | 1,500.00                          |
| 105533184                              | County - Cottonmill                 | 246,649.60            | 347,071.08            | 234,231.00            | 249,032.00                         | 292,945.00                        |
| 105533219                              | Concessions, Cottonmill Marina      | 3,953.03              | 5,050.92              | 4,000.00              | 4,500.00                           | 5,000.00                          |
| 105533248                              | Rentals, Cottonmill Buildings       | 8,390.50              | 4,335.00              | 6,000.00              | 5,000.00                           | 6,000.00                          |
| 105933163                              | Concessions, Yanney                 | 0.00                  | 0.00                  | 0.00                  | 150.00                             | 0.00                              |
| 105933250                              | Rentals, Yanney Buildings           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>Category Total</b>                  |                                     | <b>2,348,048.22</b>   | <b>2,832,480.54</b>   | <b>3,182,166.00</b>   | <b>3,025,673.00</b>                | <b>4,015,561.00</b>               |
| <b>34000 Fines</b>                     |                                     |                       |                       |                       |                                    |                                   |
| 100134115                              | Returned check charge               | 0.00                  | 90.00                 | 0.00                  | 100.00                             | 100.00                            |
| 101034107                              | Fines - Police                      | 9,780.00              | 8,290.00              | 10,000.00             | 8,000.00                           | 8,000.00                          |
| 105034105                              | Fines - Library                     | 686.71                | 1,070.83              | 700.00                | 700.00                             | 700.00                            |
| <b>Category Total</b>                  |                                     | <b>10,466.71</b>      | <b>9,450.83</b>       | <b>10,700.00</b>      | <b>8,800.00</b>                    | <b>8,800.00</b>                   |
| <b>36000 Interest</b>                  |                                     |                       |                       |                       |                                    |                                   |
| 100036100                              | Interest                            | 524,530.72            | 1,043,660.76          | 1,154,903.00          | 942,441.00                         | 1,000,814.00                      |
| <b>Category Total</b>                  |                                     | <b>524,530.72</b>     | <b>1,043,660.76</b>   | <b>1,154,903.00</b>   | <b>942,441.00</b>                  | <b>1,000,814.00</b>               |
| <b>37000 Miscellaneous</b>             |                                     |                       |                       |                       |                                    |                                   |
| 100037109                              | CRA contribution                    | 66,900.00             | 68,907.00             | 70,974.00             | 70,974.00                          | 73,103.00                         |
| 100037140                              | Forfeitures (Pension/FSA)           | 240,733.73            | 29,530.79             | 0.00                  | 43,436.00                          | 0.00                              |
| 100037210                              | Sale of real estate                 | 1,500.00              | 1,000.00              | 0.00                  | 0.00                               | 0.00                              |
| 100137103                              | Admin. fee - Utility Department     | 257,000.00            | 246,000.00            | 250,000.00            | 250,000.00                         | 273,000.00                        |
| 100137130                              | Farm income                         | 17,238.69             | 18,497.27             | 20,260.00             | 20,260.00                          | 20,526.00                         |
| 100137180                              | Miscellaneous                       | 71,987.78             | 96,365.53             | 70,000.00             | 95,000.00                          | 95,000.00                         |
| 100237180                              | Miscellaneous                       | 0.00                  | 2,000.00              | 2,943.00              | 0.00                               | 0.00                              |
| 101037123                              | Equitable sharing                   | 183.62                | 10,056.44             | 0.00                  | 150.00                             | 0.00                              |
| 101037133                              | Grant proceeds                      | 17,463.65             | 25,951.13             | 15,000.00             | 15,000.00                          | 15,000.00                         |
| 101037180                              | Miscellaneous                       | 58,404.05             | 72,076.66             | 0.00                  | 17,000.00                          | 0.00                              |
| 101037194                              | Officer contribution-Rifle buyback  | 0.00                  | 0.00                  | 0.00                  | 2,000.00                           | 20,000.00                         |
| 101537180                              | Miscellaneous                       | 0.00                  | 9,965.00              | 0.00                  | 0.00                               | 0.00                              |
| 101737180                              | Miscellaneous                       | 2,846.00              | 5,077.51              | 3,000.00              | 0.00                               | 1,500.00                          |
| 104037130                              | Farm income                         | 0.00                  | 0.00                  | 0.00                  | 300.00                             | 300.00                            |
| 104037145                              | Foundation work                     | 4,999.72              | 4,205.00              | 3,800.00              | 4,500.00                           | 4,500.00                          |
| 104037180                              | Miscellaneous                       | 540.00                | 2,530.21              | 250.00                | 300.00                             | 250.00                            |
| 104037204                              | Sale of Columbarium Spaces          | 25,665.38             | 33,175.00             | 25,000.00             | 40,000.00                          | 35,000.00                         |
| 104037207                              | Sale of Lots                        | 102,229.87            | 93,100.00             | 90,000.00             | 90,000.00                          | 90,000.00                         |
| 104737117                              | SportsPlex - Donations KVB          | 0.00                  | 0.00                  | 0.00                  | 175,000.00                         | 300,000.00                        |
| 104737124                              | Endowment Proceeds - KVB SportsPlex | 0.00                  | 0.00                  | 150,000.00            | 0.00                               | 0.00                              |
| 104737170                              | Lottery Trust Fund                  | 0.00                  | 0.00                  | 592,000.00            | 0.00                               | 0.00                              |
| 104737210                              | Sale of real estate                 | 0.00                  | 500,000.00            | 0.00                  | 0.00                               | 0.00                              |
| 104937180                              | Miscellaneous                       | 51,763.30             | 48,289.15             | 43,200.00             | 54,412.00                          | 64,224.00                         |
| 105037180                              | Miscellaneous                       | 97,589.56             | 73,685.62             | 83,117.00             | 83,117.00                          | 88,117.00                         |
| 105337115                              | Donations                           | 20,159.21             | 92,308.00             | 67,500.00             | 105,640.00                         | 56,000.00                         |
| 105337133                              | Grant proceeds                      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 105337180                              | Miscellaneous                       | 3,351.64              | 662.37                | 0.00                  | 11,250.00                          | 55,000.00                         |
| 105437180                              | Miscellaneous                       | 3,417.00              | 4,875.92              | 3,300.00              | 4,000.00                           | 3,500.00                          |
| 105537120                              | Donations - Nature Barn             | 1,126.63              | 0.00                  | 1,000.00              | 1,000.00                           | 1,000.00                          |
| <b>Category Total</b>                  |                                     | <b>1,045,099.83</b>   | <b>1,438,258.60</b>   | <b>1,491,344.00</b>   | <b>1,083,339.00</b>                | <b>1,196,020.00</b>               |
| <b>38000 Intergovernmental - State</b> |                                     |                       |                       |                       |                                    |                                   |
| 100038115                              | Homestead exemption                 | 142,405.37            | 171,456.60            | 0.00                  | 190,215.00                         | 0.00                              |
| 101038145                              | State grants                        | 20,460.13             | 31,495.50             | 10,000.00             | 15,000.00                          | 20,000.00                         |
| 105038137                              | State alloc. - Library              | 7,617.00              | 0.00                  | 7,617.00              | 7,743.00                           | 7,800.00                          |
| 105338145                              | State grants                        | 0.00                  | 7,386.93              | 0.00                  | 0.00                               | 0.00                              |
| <b>Category Total</b>                  |                                     | <b>170,482.50</b>     | <b>210,339.03</b>     | <b>17,617.00</b>      | <b>212,958.00</b>                  | <b>27,800.00</b>                  |
| <b>39000 Transfers</b>                 |                                     |                       |                       |                       |                                    |                                   |
| 100039100                              | Transfer from other funds           | 1,161,619.00          | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 104739100                              | Transfer from other funds           | 0.00                  | 0.00                  | 0.00                  | 592,000.00                         | 500,000.00                        |
| 105339100                              | Transfer from other funds           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 175,000.00                        |
| 100039105                              | Transfer, W&S (electric.)           | 8,719,564.04          | 8,077,453.26          | 8,589,278.00          | 8,854,265.00                       | 8,726,742.00                      |
| <b>Category Total</b>                  |                                     | <b>9,881,183.04</b>   | <b>8,077,453.26</b>   | <b>8,589,278.00</b>   | <b>9,446,265.00</b>                | <b>9,401,742.00</b>               |
| <b>Total</b>                           |                                     | <b>32,816,630.24</b>  | <b>34,244,994.99</b>  | <b>36,297,839.56</b>  | <b>36,257,085.69</b>               | <b>40,130,706.00</b>              |

**CITY OF KEARNEY**  
**GENERAL FUND ACCOUNT EXPENDITURE SUMMARY**  
**2025 - 2026 BUDGET**

| Account                               | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| Administrative Services               | 5,493,585.08          | 3,870,322.10          | 3,933,193.20          | 4,209,408.20                       | 3,995,335.00                      |
| Finance                               | 1,899,863.75          | 1,909,137.15          | 2,325,130.00          | 1,972,246.00                       | 2,383,426.00                      |
| Information Technology                | 754,514.84            | 749,222.74            | 936,862.00            | 907,328.00                         | 986,059.00                        |
| Police - Services                     | 10,149,268.95         | 10,516,139.68         | 11,036,108.00         | 11,241,187.00                      | 12,269,391.00                     |
| Police - Records                      | 613,339.97            | 633,593.17            | 684,997.00            | 664,689.00                         | 728,618.00                        |
| Police - Data Processing              | 397,327.47            | 599,238.21            | 909,415.00            | 847,065.00                         | 718,951.00                        |
| Police - Evidence                     | 242,624.44            | 268,451.24            | 274,813.00            | 276,180.00                         | 353,378.00                        |
| Police - Building                     | 286,232.21            | 180,307.94            | 280,452.00            | 241,052.00                         | 177,226.00                        |
| Fire                                  | 2,541,869.05          | 2,629,065.92          | 2,751,382.00          | 2,937,993.00                       | 3,149,260.00                      |
| Emergency Management                  | 28,272.90             | 8,086.06              | 2,518.00              | 1,818.00                           | 27,520.00                         |
| Development Services                  | 952,313.78            | 938,082.57            | 1,171,697.00          | 1,042,268.00                       | 1,346,272.00                      |
| Public Works - Facilities Maintenance | 468,170.78            | 473,327.83            | 682,922.00            | 631,179.00                         | 811,877.00                        |
| Cemetery                              | 603,012.60            | 625,506.84            | 744,077.00            | 697,193.00                         | 652,188.00                        |
| Sportsplex                            | 0.00                  | 145,164.56            | 1,127,836.00          | 978,821.00                         | 1,673,030.00                      |
| Tennis Center                         | 193,979.06            | 218,640.72            | 240,958.00            | 257,738.00                         | 259,387.00                        |
| Peterson Senior Activity Center       | 619,893.32            | 769,076.74            | 771,761.00            | 759,218.00                         | 919,346.00                        |
| Library                               | 2,177,324.98          | 2,172,223.93          | 2,718,032.00          | 2,570,153.00                       | 2,603,179.00                      |
| Park & Recreation - Administration    | 717,840.83            | 715,018.47            | 682,712.00            | 708,279.00                         | 0.00                              |
| Recreation                            | 914,820.80            | 912,824.88            | 949,175.00            | 997,257.00                         | 1,622,604.00                      |
| Park                                  | 3,365,563.41          | 3,577,855.34          | 3,968,605.00          | 4,048,196.00                       | 4,302,048.00                      |
| Aquatics                              | 309,992.58            | 366,649.16            | 351,146.00            | 378,167.00                         | 500,573.00                        |
| Cottonmill                            | 465,222.67            | 517,626.53            | 578,966.00            | 630,468.00                         | 532,807.00                        |
| Forestry                              | 106,160.46            | 84,863.79             | 127,326.00            | 126,891.00                         | 118,231.00                        |
| <b>TOTAL EXPENDITURES</b>             | <b>33,301,193.93</b>  | <b>32,880,425.57</b>  | <b>37,250,083.20</b>  | <b>37,124,794.20</b>               | <b>40,130,706.00</b>              |



**CITY OF KEARNEY  
ADMINISTRATION  
2025-2026 BUDGET**

**DESCRIPTION**

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

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

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

**PERSONNEL SCHEDULE**

|                                     | <b>2023-2024</b> | <b>2023-2024</b> | <b>2025-2026</b> |
|-------------------------------------|------------------|------------------|------------------|
| Full Time                           |                  |                  |                  |
| Administrative Assistant            | 2                | 2                | 1                |
| Assistant to City Manager           | 0                | 1                | 1                |
| Assistant Human Resources Director  | 1                | 1                | 1                |
| City Clerk                          | 1                | 1                | 1                |
| City Manager                        | 1                | 1                | 1                |
| Deputy City Clerk                   | 1                | 1                | 1                |
| Director of Administrative Services | 1                | 1                | 1                |
| Executive Assistant                 | 1                | 1                | 1                |
| Records Retention Coordinator       | 1                | 0                | 0                |
| Secretary                           | 0                | 0                | 1                |

**NOTABLE EXPENDITURES**

None

## ADMINISTRATIVE SERVICES

### FUND 10 - GENERAL

#### ACCOUNT 01 - ADMINISTRATIVE SERVICES

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 100141100                                                     | Salaries and wages             | 823,015.90            | 997,957.74            | 824,221.00            | 792,065.00                         | 860,543.00                        |
| 100141110                                                     | FICA, City's share             | 56,097.35             | 59,145.55             | 63,053.00             | 60,593.00                          | 65,832.00                         |
| 100141125                                                     | Health & dental insurance      | 163,755.04            | 139,599.34            | 139,981.00            | 139,675.00                         | 210,539.00                        |
| 100141130                                                     | Pension                        | 94,040.43             | 76,508.02             | 48,697.00             | 72,172.00                          | 50,877.00                         |
| 100141140                                                     | Physical/drug test             | 10,230.10             | 12,279.30             | 15,000.00             | 15,000.00                          | 15,000.00                         |
| 100141155                                                     | Unemployment                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 100141170                                                     | Workers comp. insurance        | 854.67                | 1,053.65              | 1,023.00              | 1,023.00                           | 578.00                            |
|                                                               | Category Total                 | 1,147,993.49          | 1,286,543.60          | 1,091,975.00          | 1,080,528.00                       | 1,203,369.00                      |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 100142100                                                     | Abstractor & appraisal         | 0.00                  | 1,500.00              | 2,000.00              | 1,500.00                           | 2,000.00                          |
| 100142105                                                     | Administrative                 | 1,078.97              | 1,014.12              | 5,720.00              | 4,000.00                           | 5,870.00                          |
| 100142110                                                     | Advertising                    | 16,134.17             | 13,560.81             | 19,020.00             | 19,000.00                          | 22,000.00                         |
| 100142115                                                     | Marketing                      | 12,463.51             | 6,377.34              | 14,025.00             | 14,025.00                          | 15,000.00                         |
| 100142175                                                     | Building repairs               | 39,205.38             | 32,408.97             | 36,001.00             | 36,001.00                          | 38,000.00                         |
| 100142201                                                     | City Manager contingency       | 82,565.37             | 106,120.30            | 100,000.00            | 100,000.00                         | 100,000.00                        |
| 100142220                                                     | Cleaning services              | 25,691.81             | 24,938.98             | 26,820.00             | 25,000.00                          | 28,011.00                         |
| 100142330                                                     | Dues & publications            | 115,034.89            | 5,484.17              | 68,041.00             | 10,000.00                          | 9,312.00                          |
| 100142340                                                     | Election expense               | 1,515.98              | 10,279.69             | 10,200.00             | 10,200.00                          | 15,000.00                         |
| 100142370                                                     | Equipment repairs              | 0.00                  | 0.00                  | 500.00                | 0.00                               | 500.00                            |
| 100142465                                                     | Insurance, property & casualty | 17,830.27             | 29,547.37             | 28,727.00             | 28,727.00                          | 37,175.00                         |
| 100142503                                                     | Lease payments                 | 14,700.24             | 14,700.24             | 14,700.00             | 14,700.00                          | 14,700.00                         |
| 100142505                                                     | Legal                          | 339,052.26            | 268,204.55            | 292,717.00            | 292,717.00                         | 303,587.00                        |
| 100142525                                                     | Maintenance agreements         | 23,442.12             | 39,469.70             | 35,424.00             | 50,000.00                          | 64,393.00                         |
| 100142545                                                     | Memberships                    | 0.00                  | 56,137.00             | 0.00                  | 65,000.00                          | 69,648.00                         |
| 100142555                                                     | Records management             | 2,167.75              | 6,098.35              | 5,635.00              | 4,200.00                           | 6,563.00                          |
| 100142563                                                     | NPPD lease rebate              | 2,203,990.83          | 1,673,013.85          | 1,800,000.00          | 1,996,103.00                       | 1,800,000.00                      |
| 100142575                                                     | Office supplies                | 6,221.50              | 4,887.45              | 8,500.00              | 8,500.00                           | 23,000.00                         |
| 100142590                                                     | Other                          | 5,839.98              | 21,609.54             | 18,000.00             | 18,000.00                          | 47,125.00                         |
| 100142620                                                     | Professional fees              | 12,200.00             | 12,266.67             | 14,000.00             | 15,777.00                          | 14,000.00                         |
| 100142630                                                     | Publicity, economic dev.       | 159,000.00            | 165,000.00            | 155,000.00            | 267,500.00                         | 50,000.00                         |
| 100142830                                                     | Telephone service              | 18,123.88             | 14,822.86             | 18,900.00             | 16,000.00                          | 18,900.00                         |
| 100142860                                                     | Travel & training              | 22,472.66             | 22,250.18             | 20,000.00             | 22,000.00                          | 29,252.00                         |
| 100142908                                                     | Unsold solar shares            | 2.32                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 100142910                                                     | Utilities                      | 51,317.76             | 37,891.11             | 65,000.00             | 48,000.00                          | 66,000.00                         |
|                                                               | Category Total                 | 3,170,051.65          | 2,567,583.25          | 2,758,930.00          | 3,066,950.00                       | 2,780,036.00                      |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 100144100                                                     | Improvements                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 100144157                                                     | Equipment                      | 1,531.94              | 4,724.68              | 20,358.00             | 0.00                               | 0.00                              |
| 100144170                                                     | Sinking fund                   | 0.00                  | 0.00                  | 50,000.00             | 50,000.00                          | 0.00                              |
|                                                               | Category Total                 | 1,531.94              | 4,724.68              | 70,358.00             | 50,000.00                          | 0.00                              |
| <b>49000 Transfers</b>                                        |                                |                       |                       |                       |                                    |                                   |
| 100149100                                                     | Transfers to other funds       | 1,174,008.00          | 11,470.57             | 11,930.20             | 11,930.20                          | 11,930.00                         |
|                                                               | Category Total                 | 1,174,008.00          | 11,470.57             | 11,930.20             | 11,930.20                          | 11,930.00                         |
|                                                               | Total                          | 5,493,585.08          | 3,870,322.10          | 3,933,193.20          | 4,209,408.20                       | 3,995,335.00                      |



**CITY OF KEARNEY  
FINANCE  
2025-2026 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

|                               | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|-------------------------------|------------------|------------------|------------------|
| Full Time                     |                  |                  |                  |
| Account Clerk, Senior         | 2                | 2                | 2                |
| Accounting Technician         | 1                | 1                | 1                |
| Assistant Director of Finance | .5               | .5               | .5               |
| Director of Finance           | .5               | .5               | .5               |

**NOTABLE EXPENDITURES**

None

## FINANCE

### FUND 10 - GENERAL ACCOUNT 02 - FINANCE

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 100241100                                                     | Salaries and wages             | 354,636.36            | 320,234.57            | 334,997.00            | 346,777.00                         | 420,371.00                        |
| 100241110                                                     | FICA, City's share             | 23,125.47             | 23,049.41             | 25,627.00             | 26,528.00                          | 32,158.00                         |
| 100241125                                                     | Health & dental insurance      | 62,841.78             | 59,324.11             | 65,787.00             | 72,463.00                          | 116,405.00                        |
| 100241130                                                     | Pension                        | 18,624.60             | 19,190.24             | 20,100.00             | 21,624.00                          | 25,222.00                         |
| 100241155                                                     | Unemployment                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 100241170                                                     | Workers comp. insurance        | 307.15                | 379.55                | 423.00                | 423.00                             | 240.00                            |
| Category Total                                                |                                | 459,535.36            | 422,177.88            | 446,934.00            | 467,815.00                         | 594,396.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 100242140                                                     | Audit fees                     | 6,628.52              | 6,628.52              | 14,273.00             | 15,766.00                          | 14,358.00                         |
| 100242303                                                     | CRA - GBOT                     | 433,814.89            | 471,935.27            | 500,000.00            | 458,652.00                         | 500,000.00                        |
| 100242304                                                     | CRA - GBOT 2                   | 0.00                  | 0.00                  | 300,000.00            | 0.00                               | 200,000.00                        |
| 100242330                                                     | Dues & publications            | 1,073.94              | 1,068.00              | 1,850.00              | 350.00                             | 210.00                            |
| 100242370                                                     | Equipment repairs              | 0.00                  | 0.00                  | 500.00                | 500.00                             | 500.00                            |
| 100242387                                                     | Fees                           | 10,179.37             | 11,764.96             | 10,800.00             | 14,000.00                          | 15,600.00                         |
| 100242465                                                     | Insurance, property & casualty | 17,592.46             | 23,582.28             | 25,883.00             | 25,883.00                          | 32,358.00                         |
| 100242525                                                     | Maintenance agreements         | 37,164.53             | 39,515.41             | 44,080.00             | 44,080.00                          | 44,104.00                         |
| 100242545                                                     | Memberships                    | 0.00                  | 0.00                  | 0.00                  | 200.00                             | 790.00                            |
| 100242575                                                     | Office supplies                | 5,972.06              | 4,626.40              | 5,000.00              | 5,000.00                           | 5,000.00                          |
| 100242590                                                     | Other                          | 1,766.30              | 263.55                | 2,000.00              | 2,000.00                           | 2,000.00                          |
| 100242605                                                     | Postage                        | 22,336.39             | 24,194.93             | 22,000.00             | 23,000.00                          | 25,000.00                         |
| 100242620                                                     | Professional fees              | 4,724.34              | 5,501.66              | 2,000.00              | 2,000.00                           | 2,000.00                          |
| 100242630                                                     | Publicity, economic dev.       | 838,208.86            | 853,378.31            | 900,000.00            | 865,000.00                         | 900,000.00                        |
| 100242665                                                     | Remitted to school             | 38,477.50             | 38,825.00             | 44,810.00             | 40,000.00                          | 40,610.00                         |
| 100242860                                                     | Travel & training              | 5,657.32              | 4,575.23              | 5,000.00              | 6,500.00                           | 5,000.00                          |
| Category Total                                                |                                | 1,423,596.48          | 1,485,859.52          | 1,878,196.00          | 1,502,931.00                       | 1,787,530.00                      |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 100244100                                                     | Improvements                   | 14,935.08             | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 100244157                                                     | Equipment                      | 1,796.83              | 1,099.75              | 0.00                  | 1,500.00                           | 1,500.00                          |
| Category Total                                                |                                | 16,731.91             | 1,099.75              | 0.00                  | 1,500.00                           | 1,500.00                          |
| Total                                                         |                                | 1,899,863.75          | 1,909,137.15          | 2,325,130.00          | 1,972,246.00                       | 2,383,426.00                      |



# CITY OF KEARNEY INFORMATION TECHNOLOGY 2025-2026 BUDGET

## DESCRIPTION

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

## PERSONNEL SCHEDULE

|                             | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|-----------------------------|------------------|------------------|------------------|
| Full Time                   |                  |                  |                  |
| Administrative Assistant    | 1                | 1                | 1                |
| Computer Support Technician | 3                | 3                | 3                |
| GIS Coordinator             | .25              | .25              | .25              |

## NOTABLE EXPENDITURES

| <u>Item</u>                        | <u>Account Number</u> | <u>Cost</u> |
|------------------------------------|-----------------------|-------------|
| 1. Personal computers              | 100544157             | \$52,000    |
| 2. I.T. – replace servers          | 100544157             | \$30,000    |
| 3. Miscellaneous software/hardware | 100544157             | \$50,000    |
| 4. Security Cameras                | 100544157             | \$5,000     |
| 5. Electronic Display Systems      | 100544157             | \$8,000     |
| 6. Police – MDT's                  | 100544157             | \$44,000    |

## INFORMATION TECHNOLOGY

### FUND 10 - GENERAL

#### ACCOUNT 05 - INFORMATION TECHNOLOGY

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 100541100                                                     | Salaries and wages             | 325,536.96            | 342,770.87            | 357,271.00            | 341,305.00                         | 344,876.00                        |
| 100541110                                                     | FICA, City's share             | 23,601.17             | 24,822.42             | 27,331.00             | 26,110.00                          | 26,384.00                         |
| 100541125                                                     | Health & dental insurance      | 67,101.42             | 70,211.84             | 76,552.00             | 74,313.00                          | 86,808.00                         |
| 100541130                                                     | Pension                        | 19,451.34             | 20,482.06             | 21,436.00             | 20,353.00                          | 20,693.00                         |
| 100541170                                                     | Workers comp. insurance        | 305.20                | 404.12                | 450.00                | 450.00                             | 214.00                            |
| Category Total                                                |                                | 435,996.09            | 458,691.31            | 483,040.00            | 462,531.00                         | 478,975.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 100542230                                                     | Clothing allowance             | 0.00                  | 0.00                  | 1,500.00              | 1,500.00                           | 1,800.00                          |
| 100542330                                                     | Dues & publications            | 483.04                | 0.00                  | 750.00                | 750.00                             | 750.00                            |
| 100542415                                                     | Gas, oil and grease            | 617.55                | 378.42                | 775.00                | 500.00                             | 775.00                            |
| 100542465                                                     | Insurance, property & casualty | 4,850.51              | 26,849.41             | 29,410.00             | 29,410.00                          | 35,639.00                         |
| 100542525                                                     | Maintenance agreements         | 127,983.72            | 136,568.82            | 197,987.00            | 197,987.00                         | 253,520.00                        |
| 100542565                                                     | Office equipment repair        | 1,622.77              | 0.00                  | 3,500.00              | 3,500.00                           | 3,600.00                          |
| 100542575                                                     | Office supplies                | 4,863.86              | 2,951.68              | 9,500.00              | 6,000.00                           | 10,000.00                         |
| 100542830                                                     | Telephone service              | 6,197.43              | 6,142.18              | 8,750.00              | 7,000.00                           | 9,000.00                          |
| 100542860                                                     | Travel & training              | 0.00                  | 0.00                  | 4,500.00              | 1,000.00                           | 1,000.00                          |
| 100542915                                                     | Vehicle repair                 | 557.59                | 22.94                 | 2,000.00              | 2,000.00                           | 2,000.00                          |
| Category Total                                                |                                | 147,176.47            | 172,913.45            | 258,672.00            | 249,647.00                         | 318,084.00                        |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 100544100                                                     | Improvements                   | 317.88                | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 100544157                                                     | Equipment                      | 171,024.40            | 117,617.98            | 195,150.00            | 195,150.00                         | 189,000.00                        |
| Category Total                                                |                                | 171,342.28            | 117,617.98            | 195,150.00            | 195,150.00                         | 189,000.00                        |
| Total                                                         |                                | 754,514.84            | 749,222.74            | 936,862.00            | 907,328.00                         | 986,059.00                        |



**CITY OF KEARNEY  
POLICE - SERVICES  
2025-2026 BUDGET**

**DESCRIPTION**

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

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

**PERSONNEL SCHEDULE**

|                                          | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|------------------------------------------|------------------|------------------|------------------|
| Full Time                                |                  |                  |                  |
| Administrative Coordinator/Crime Analyst | 1                | 1                | 1                |
| Community Service Officer                | 4                | 4                | 4                |
| Crime Analyst                            | 0                | 1                | 1                |
| Director – Victim Witness                | 1                | 1                | 1                |
| Police Captain                           | 2                | 2                | 2                |
| Police Chief                             | 1                | 1                | 1                |
| Police Lieutenant                        | 4                | 4                | 4                |
| Police Officer                           | 44               | 45               | 45               |
| Police Sergeant                          | 9                | 9                | 9                |

**NOTABLE EXPENDITURES**

| <u>Item</u>                                   | <u>Account Number</u> | <u>Cost</u> |
|-----------------------------------------------|-----------------------|-------------|
| 1. In-car Mobile Video Equipment              | 101044157             | \$26,100    |
| 2. Portable radio replacement (hand-held) (3) | 101044157             | \$30,000    |
| 3. Mobile radio replacement (2)               | 101044157             | \$25,000    |
| 4. Axon Taser Contract                        | 101044157             | \$77,000    |
| 5. Shield 616 replacement                     | 101044157             | \$12,000    |
| 6. Canine vehicle w/upfit equipment           | 101044157             | \$94,877    |

## POLICE - SERVICES

### FUND 10 - GENERAL ACCOUNT 10 - POLICE - SERVICES

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 101041100                                                     | Salaries & wages               | 5,888,187.51          | 6,075,888.19          | 6,223,982.00          | 6,514,779.00                       | 6,523,301.00                      |
| 101041110                                                     | FICA, City's share             | 429,140.83            | 444,997.90            | 476,135.00            | 498,381.00                         | 499,032.00                        |
| 101041125                                                     | Health & dental insurance      | 982,156.35            | 1,018,380.91          | 1,161,163.00          | 1,205,753.00                       | 1,557,092.00                      |
| 101041130                                                     | Pension                        | 18,978.20             | 22,416.43             | 25,508.00             | 26,042.00                          | 25,902.00                         |
| 101041145                                                     | Police retirement              | 384,399.85            | 395,967.24            | 405,470.00            | 422,049.00                         | 547,594.00                        |
| 101041155                                                     | Unemployment                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 101041170                                                     | Workers comp. insurance        | 90,467.84             | 117,230.88            | 128,025.00            | 128,025.00                         | 81,460.00                         |
|                                                               | Category Total                 | 7,793,330.58          | 8,074,881.55          | 8,420,283.00          | 8,795,029.00                       | 9,234,381.00                      |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 101042120                                                     | Animal care                    | 199,162.92            | 183,255.85            | 188,106.00            | 188,106.00                         | 193,750.00                        |
| 101042190                                                     | CANDO match                    | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 7,000.00                          |
| 101042205                                                     | Civil Service expense          | 7,331.48              | 5,284.98              | 6,850.00              | 6,850.00                           | 6,850.00                          |
| 101042220                                                     | Cleaning services              | 0.00                  | 0.00                  | 0.00                  | 56,160.00                          | 37,440.00                         |
| 101042230                                                     | Clothing allowance             | 99,413.95             | 69,997.01             | 89,650.00             | 75,000.00                          | 117,460.00                        |
| 101042245                                                     | Co-Responder Pgm - County      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 28,132.00                         |
| 101042255                                                     | Communications - County        | 859,639.98            | 878,386.77            | 996,893.00            | 960,203.00                         | 1,106,928.00                      |
| 101042310                                                     | Crime prevention materials     | 10,998.38             | 16,199.21             | 11,925.00             | 16,000.00                          | 16,000.00                         |
| 101042330                                                     | Dues & publications            | 15,982.92             | 23,515.52             | 20,000.00             | 18,000.00                          | 7,880.00                          |
| 101042382                                                     | Equitable sharing (federal)    | 3,945.00              | 7,270.00              | 15,000.00             | 0.00                               | 0.00                              |
| 101042383                                                     | ESU (SWAT)                     | 0.00                  | 0.00                  | 24,000.00             | 0.00                               | 30,000.00                         |
| 101042400                                                     | Film and film processing       | 7.78                  | 0.00                  | 250.00                | 1,000.00                           | 2,500.00                          |
| 101042415                                                     | Gas, oil and grease            | 111,616.94            | 102,839.24            | 155,600.00            | 110,000.00                         | 161,405.00                        |
| 101042465                                                     | Insurance, property & casualty | 189,488.14            | 214,101.92            | 234,520.00            | 234,520.00                         | 324,455.00                        |
| 101042504                                                     | LEC West - County              | 0.00                  | 8,100.00              | 32,400.00             | 32,400.00                          | 33,500.00                         |
| 101042525                                                     | Maintenance agreements         | 57,161.98             | 135.99                | 84,254.00             | 84,254.00                          | 84,254.00                         |
| 101042535                                                     | Materials                      | 30,272.99             | 49,091.28             | 30,425.00             | 40,000.00                          | 55,125.00                         |
| 101042545                                                     | Memberships                    | 0.00                  | 575.00                | 0.00                  | 6,500.00                           | 8,739.00                          |
| 101042565                                                     | Office equipment repair        | 2,088.52              | 1,926.30              | 7,500.00              | 500.00                             | 7,500.00                          |
| 101042575                                                     | Office supplies                | 6,702.30              | 7,759.79              | 8,750.00              | 7,500.00                           | 8,550.00                          |
| 101042590                                                     | Other                          | 47,946.54             | 67,993.93             | 37,500.00             | 60,000.00                          | 21,550.00                         |
| 101042605                                                     | Postage                        | 12.65                 | 0.00                  | 0.00                  | 165.00                             | 0.00                              |
| 101042620                                                     | Professional fees              | 5,011.98              | 12,662.07             | 28,000.00             | 5,000.00                           | 40,000.00                         |
| 101042635                                                     | Radio repair & purchase        | 8,938.89              | 7,933.36              | 13,862.00             | 8,000.00                           | 8,000.00                          |
| 101042640                                                     | Range & firearms               | 81,541.75             | 96,320.48             | 80,000.00             | 60,000.00                          | 62,875.00                         |
| 101042676                                                     | Rifle buyback                  | 0.00                  | 0.00                  | 30,000.00             | 25,000.00                          | 30,000.00                         |
| 101042830                                                     | Telephone service              | 64,817.65             | 64,896.38             | 115,500.00            | 70,000.00                          | 85,500.00                         |
| 101042845                                                     | Tow-in                         | 10,790.80             | 9,414.05              | 12,000.00             | 10,000.00                          | 10,000.00                         |
| 101042860                                                     | Travel & training              | 116,315.91            | 154,689.12            | 126,750.00            | 125,000.00                         | 98,300.00                         |
| 101042915                                                     | Vehicle repair                 | 118,254.00            | 132,767.29            | 174,750.00            | 160,000.00                         | 171,200.00                        |
| 101042920                                                     | Victim/Witness expense         | 2,389.38              | 1,928.27              | 6,340.00              | 1,000.00                           | 5,140.00                          |
|                                                               | Category Total                 | 2,049,832.83          | 2,117,043.81          | 2,530,825.00          | 2,361,158.00                       | 2,770,033.00                      |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 101044100                                                     | Improvements                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 101044157                                                     | Equipment                      | 306,105.54            | 324,214.32            | 85,000.00             | 85,000.00                          | 264,977.00                        |
|                                                               | Category Total                 | 306,105.54            | 324,214.32            | 85,000.00             | 85,000.00                          | 264,977.00                        |
|                                                               | Total                          | 10,149,268.95         | 10,516,139.68         | 11,036,108.00         | 11,241,187.00                      | 12,269,391.00                     |



**CITY OF KEARNEY  
POLICE - RECORDS SERVICES  
2025-2026 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

|                                 | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|---------------------------------|------------------|------------------|------------------|
| Full Time                       |                  |                  |                  |
| Police Records Supervisor       | 1                | 1                | 1                |
| Police Records Technician       | 6                | 6                | 6                |
| Police Records Technician, Lead | 1                | 1                | 1                |

**NOTABLE EXPENDITURES (County = 33%)**

None

## POLICE - RECORDS SERVICES

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

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 101141100                                                     | Salaries & wages               | 423,541.21            | 444,835.73            | 469,595.00            | 463,053.00                         | 492,677.00                        |
| 101141110                                                     | FICA, City's share             | 31,028.20             | 32,136.52             | 35,924.00             | 35,806.00                          | 37,690.00                         |
| 101141125                                                     | Health & dental insurance      | 100,422.15            | 108,378.40            | 118,634.00            | 117,337.00                         | 138,178.00                        |
| 101141130                                                     | Pension                        | 20,258.48             | 21,232.36             | 22,633.00             | 22,407.00                          | 23,853.00                         |
| 101141170                                                     | Workers comp. insurance        | 394.73                | 535.93                | 594.00                | 594.00                             | 306.00                            |
|                                                               | Category Total                 | 575,644.77            | 607,118.94            | 647,380.00            | 639,197.00                         | 692,704.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 101142230                                                     | Clothing allowance             | 2,180.54              | 2,302.65              | 2,400.00              | 1,000.00                           | 2,400.00                          |
| 101142305                                                     | Credit card service charges    | 477.12                | 950.86                | 700.00                | 650.00                             | 700.00                            |
| 101142465                                                     | Insurance, property & casualty | 2,901.47              | 3,867.45              | 4,592.00              | 4,592.00                           | 5,314.00                          |
| 101142565                                                     | Office equipment repair        | 536.00                | 460.14                | 500.00                | 250.00                             | 250.00                            |
| 101142575                                                     | Office supplies                | 16,446.08             | 13,919.00             | 17,425.00             | 10,000.00                          | 15,250.00                         |
| 101142860                                                     | Travel & training              | 5,354.99              | 4,974.13              | 12,000.00             | 9,000.00                           | 12,000.00                         |
|                                                               | Category Total                 | 27,896.20             | 26,474.23             | 37,617.00             | 25,492.00                          | 35,914.00                         |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 101144100                                                     | Improvements                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 101144157                                                     | Equipment                      | 9,799.00              | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                                               | Category Total                 | 9,799.00              | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                                               | Total                          | 613,339.97            | 633,593.17            | 684,997.00            | 664,689.00                         | 728,618.00                        |



**CITY OF KEARNEY  
POLICE - DATA PROCESSING  
2025-2026 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

|                                    | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|------------------------------------|------------------|------------------|------------------|
| Full Time                          |                  |                  |                  |
| Director of Information Technology | 1                | 1                | 1                |

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

| <u>Item</u>               | <u>Account Number</u> | <u>Cost</u> |
|---------------------------|-----------------------|-------------|
| 1. Equipment sinking fund | 101244170             | \$70,000    |

## POLICE - DATA PROCESSING

### FUND 10 - GENERAL

### ACCOUNT 12 - POLICE - DATA PROCESSING

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 101241100                                                     | Salaries & wages               | 112,558.80            | 119,742.60            | 127,390.00            | 127,557.00                         | 131,200.00                        |
| 101241110                                                     | FICA, City's share             | 8,610.76              | 9,160.31              | 9,745.00              | 9,758.00                           | 10,037.00                         |
| 101241125                                                     | Health & dental insurance      | 332.39                | 355.60                | 375.00                | 369.00                             | 384.00                            |
| 101241130                                                     | Pension                        | 6,729.58              | 7,160.66              | 7,643.00              | 7,619.00                           | 7,872.00                          |
| 101241170                                                     | Workers comp. insurance        | 109.54                | 143.78                | 161.00                | 161.00                             | 82.00                             |
| Category Total                                                |                                | 128,341.07            | 136,562.95            | 145,314.00            | 145,464.00                         | 149,575.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 101242465                                                     | Insurance, property & casualty | 1,983.72              | 2,982.15              | 1,346.00              | 1,346.00                           | 6,589.00                          |
| 101242525                                                     | Maintenance agreements         | 267,002.68            | 459,693.11            | 700,255.00            | 700,255.00                         | 492,787.00                        |
| 101242575                                                     | Office supplies                | 0.00                  | 0.00                  | 2,500.00              | 0.00                               | 0.00                              |
| Category Total                                                |                                | 268,986.40            | 462,675.26            | 704,101.00            | 701,601.00                         | 499,376.00                        |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 101244100                                                     | Improvements                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 101244157                                                     | Equipment                      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 101244170                                                     | Equipment fund                 | 0.00                  | 0.00                  | 60,000.00             | 0.00                               | 70,000.00                         |
| Category Total                                                |                                | 0.00                  | 0.00                  | 60,000.00             | 0.00                               | 70,000.00                         |
| Total                                                         |                                | 397,327.47            | 599,238.21            | 909,415.00            | 847,065.00                         | 718,951.00                        |



# **CITY OF KEARNEY POLICE - EVIDENCE 2025-2026 BUDGET**

## **DESCRIPTION**

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

## **PERSONNEL SCHEDULE**

|                                  | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|----------------------------------|------------------|------------------|------------------|
| Full Time                        |                  |                  |                  |
| Property and Evidence Supervisor | 1                | 1                | 1                |
| Property and Evidence Technician | 1                | 1                | 1                |

## **NOTABLE EXPENDITURES (County = 33%)**

| <u>Item</u>                     | <u>Account Number</u> | <u>Cost</u> |
|---------------------------------|-----------------------|-------------|
| 1. Alternate Light Source       | 101344157             | \$24,000    |
| 2. Cyanoacrylate Fuming Chamber | 101344157             | \$29,000    |

## POLICE - EVIDENCE

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

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 101341100                                                     | Salaries & wages               | 128,889.49            | 137,232.68            | 141,882.00            | 146,503.00                         | 148,355.00                        |
| 101341110                                                     | FICA, City's share             | 9,389.17              | 10,005.53             | 10,854.00             | 11,207.00                          | 11,349.00                         |
| 101341125                                                     | Health & dental insurance      | 35,592.51             | 37,246.78             | 40,618.00             | 49,256.00                          | 61,380.00                         |
| 101341130                                                     | Pension                        | 7,673.39              | 8,171.06              | 8,513.00              | 6,023.00                           | 8,901.00                          |
| 101341170                                                     | Workers comp. insurance        | 2,201.53              | 2,887.05              | 3,231.00              | 3,231.00                           | 2,019.00                          |
|                                                               | Category Total                 | 183,746.09            | 195,543.10            | 205,098.00            | 216,220.00                         | 232,004.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 101342230                                                     | Clothing allowance             | 1,599.28              | 1,602.88              | 1,600.00              | 1,000.00                           | 1,600.00                          |
| 101342465                                                     | Insurance, property & casualty | 1,043.66              | 4,227.75              | 3,415.00              | 3,415.00                           | 3,574.00                          |
| 101342795                                                     | Supplies & equipment           | 38,518.24             | 48,282.76             | 59,000.00             | 50,000.00                          | 63,200.00                         |
|                                                               | Category Total                 | 41,161.18             | 54,113.39             | 64,015.00             | 54,415.00                          | 68,374.00                         |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 101344157                                                     | Equipment                      | 17,717.17             | 18,794.75             | 5,700.00              | 5,545.00                           | 53,000.00                         |
|                                                               | Category Total                 | 17,717.17             | 18,794.75             | 5,700.00              | 5,545.00                           | 53,000.00                         |
|                                                               | Total                          | 242,624.44            | 268,451.24            | 274,813.00            | 276,180.00                         | 353,378.00                        |



**CITY OF KEARNEY  
POLICE - BUILDING  
2025-2026 BUDGET**

**DESCRIPTION**

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

**NOTABLE EXPENDITURES (County = 33%)**

| <u>Item</u>                                        | <u>Account Number</u> | <u>Cost</u> |
|----------------------------------------------------|-----------------------|-------------|
| 1. Firearms Training Facility                      | 101444100             | \$30,000    |
| 2. Forensic Lab Filtration and Purification System | 101444100             | \$7,000     |

## POLICE - BUILDING

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

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 101442220                                                     | Cleaning services              | 27,016.87             | 13,779.64             | 45,000.00             | 3,000.00                           | 3,000.00                          |
| 101442465                                                     | Insurance, property & casualty | 684.16                | 19,300.50             | 15,552.00             | 15,552.00                          | 28,126.00                         |
| 101442670                                                     | Repair and maintenance         | 32,623.09             | 36,222.03             | 41,500.00             | 53,000.00                          | 40,000.00                         |
| 101442795                                                     | Supplies & equipment           | 7,536.65              | 8,398.22              | 10,900.00             | 9,000.00                           | 9,100.00                          |
| 101442910                                                     | Utilities                      | 68,060.30             | 57,628.59             | 65,000.00             | 58,000.00                          | 60,000.00                         |
| Category Total                                                |                                | 135,921.07            | 135,328.98            | 177,952.00            | 138,552.00                         | 140,226.00                        |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 101444100                                                     | Improvements                   | 80,180.52             | 2,730.18              | 60,000.00             | 60,000.00                          | 30,000.00                         |
| 101444157                                                     | Equipment                      | 70,130.62             | 42,248.78             | 42,500.00             | 42,500.00                          | 7,000.00                          |
| Category Total                                                |                                | 150,311.14            | 44,978.96             | 102,500.00            | 102,500.00                         | 37,000.00                         |
| Total                                                         |                                | 286,232.21            | 180,307.94            | 280,452.00            | 241,052.00                         | 177,226.00                        |



# CITY OF KEARNEY FIRE 2025-2026 BUDGET

## DESCRIPTION

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

## PERSONNEL SCHEDULE

|                      | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|----------------------|------------------|------------------|------------------|
| Full Time            |                  |                  |                  |
| Fire Administrator   | 1                | 1                | 1                |
| Fire Engineer        | 12               | 13               | 14               |
| Fire Inspector       | 1                | 1                | 1                |
| Office Manager       | 1                | 1                | 1                |
| Training Coordinator | 1                | 1                | 1                |
| Part Time            |                  |                  |                  |
| Secretary            | 1                | 1                | 0                |

## NOTABLE EXPENDITURES

| <u>Item</u>                     | <u>Account Number</u> | <u>Cost</u> |
|---------------------------------|-----------------------|-------------|
| 1. Fire Station #1 roof         | 101544100             | \$47,000    |
| 2. Training Ground improvements | 101544100             | \$35,000    |

# FIRE

## FUND 10 - GENERAL ACCOUNT 15 - FIRE

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 101541100                                                     | Salaries & wages               | 1,424,171.93          | 1,372,708.74          | 1,465,143.00          | 1,543,135.00                       | 1,556,569.00                      |
| 101541110                                                     | FICA, City's share             | 35,161.81             | 28,386.50             | 36,864.00             | 36,864.00                          | 38,749.00                         |
| 101541120                                                     | Recruitment & retention        | 99,630.99             | 102,557.31            | 106,675.00            | 106,675.00                         | 111,175.00                        |
| 101541125                                                     | Health & dental insurance      | 260,766.68            | 270,858.53            | 311,338.00            | 344,094.00                         | 448,299.00                        |
| 101541127                                                     | Life insurance                 | 4,784.72              | 4,833.34              | 5,100.00              | 5,100.00                           | 5,400.00                          |
| 101541130                                                     | Pension                        | 157,496.62            | 159,959.15            | 169,620.00            | 180,927.00                         | 194,440.00                        |
| 101541155                                                     | Unemployment                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 101541160                                                     | Wellness program               | 15,381.45             | 14,742.68             | 30,960.00             | 30,960.00                          | 59,860.00                         |
| 101541170                                                     | Workers comp. insurance        | 55,864.40             | 61,158.98             | 70,772.00             | 70,772.00                          | 33,789.00                         |
| Category Total                                                |                                | 2,053,258.60          | 2,015,205.23          | 2,196,472.00          | 2,318,527.00                       | 2,448,281.00                      |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 101542127                                                     | ARFF                           | 21,649.12             | 24,978.40             | 33,500.00             | 28,500.00                          | 33,500.00                         |
| 101542175                                                     | Building repair                | 47,347.44             | 52,336.92             | 53,750.00             | 53,750.00                          | 74,000.00                         |
| 101542230                                                     | Clothing allowance             | 8,196.24              | 8,177.00              | 8,500.00              | 8,500.00                           | 9,000.00                          |
| 101542325                                                     | Rescue                         | 33,289.58             | 28,852.46             | 30,800.00             | 30,800.00                          | 30,800.00                         |
| 101542370                                                     | Equipment repairs              | 32,653.54             | 38,742.43             | 40,000.00             | 40,000.00                          | 47,000.00                         |
| 101542415                                                     | Gas, oil and grease            | 16,559.08             | 14,937.52             | 20,000.00             | 20,000.00                          | 20,000.00                         |
| 101542465                                                     | Insurance, property & casualty | 27,016.14             | 47,752.43             | 46,860.00             | 46,860.00                          | 67,065.00                         |
| 101542525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 0.00                  | 114.00                             | 114.00                            |
| 101542535                                                     | Materials                      | 71,671.32             | 56,774.61             | 74,500.00             | 74,500.00                          | 85,000.00                         |
| 101542545                                                     | Memberships                    | 0.00                  | 0.00                  | 0.00                  | 1,000.00                           | 1,000.00                          |
| 101542575                                                     | Office supplies                | 19,737.78             | 20,810.56             | 21,000.00             | 21,000.00                          | 21,000.00                         |
| 101542590                                                     | Other                          | 8,368.56              | 8,892.67              | 14,000.00             | 13,000.00                          | 13,000.00                         |
| 101542608                                                     | Public education & safety      | 2,287.28              | 5,932.62              | 6,500.00              | 8,000.00                           | 6,500.00                          |
| 101542620                                                     | Professional fees              | 2,894.96              | 0.00                  | 1,000.00              | 3,000.00                           | 1,000.00                          |
| 101542635                                                     | Radio repair & purchase        | 9,814.88              | 19,209.23             | 17,500.00             | 17,500.00                          | 17,500.00                         |
| 101542830                                                     | Telephone service              | 16,324.67             | 15,877.39             | 18,000.00             | 18,000.00                          | 22,000.00                         |
| 101542860                                                     | Travel & training              | 18,240.13             | 21,335.42             | 41,500.00             | 41,500.00                          | 47,500.00                         |
| 101542910                                                     | Utilities                      | 64,273.06             | 49,467.29             | 64,000.00             | 64,000.00                          | 64,000.00                         |
| 101542915                                                     | Vehicle repair                 | 41,323.56             | 50,289.90             | 53,000.00             | 53,000.00                          | 59,000.00                         |
| Category Total                                                |                                | 441,647.34            | 464,366.85            | 544,410.00            | 543,024.00                         | 618,979.00                        |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 101544100                                                     | Improvements                   | 25,207.54             | 72,264.40             | 0.00                  | 65,000.00                          | 82,000.00                         |
| 101544157                                                     | Equipment                      | 21,755.57             | 77,229.44             | 10,500.00             | 11,442.00                          | 0.00                              |
| Category Total                                                |                                | 46,963.11             | 149,493.84            | 10,500.00             | 76,442.00                          | 82,000.00                         |
| Total                                                         |                                | 2,541,869.05          | 2,629,065.92          | 2,751,382.00          | 2,937,993.00                       | 3,149,260.00                      |



**CITY OF KEARNEY  
EMERGENCY MANAGEMENT  
2025-2026 BUDGET**

**DESCRIPTION**

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

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

**NOTABLE EXPENDITURES**

|    | <u>Item</u> | <u>Account Number</u> | <u>Cost</u> |
|----|-------------|-----------------------|-------------|
| 1. | New siren   | 101644157             | \$25,000    |

## EMERGENCY MANAGEMENT

### FUND 10 - GENERAL

#### ACCOUNT 16 - EMERGENCY MANAGEMENT

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 101642465                                                     | Insurance, property & casualty | 44.31                 | 55.72                 | 18.00                 | 18.00                              | 20.00                             |
| 101642740                                                     | Siren maintenance              | 1,172.59              | 1,258.27              | 2,500.00              | 1,800.00                           | 2,500.00                          |
| 101642860                                                     | Travel & training              | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Category Total                                                |                                | 1,216.90              | 1,313.99              | 2,518.00              | 1,818.00                           | 2,520.00                          |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 101644100                                                     | Improvements                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 101644157                                                     | Equipment                      | 27,056.00             | 6,772.07              | 0.00                  | 0.00                               | 25,000.00                         |
| Category Total                                                |                                | 27,056.00             | 6,772.07              | 0.00                  | 0.00                               | 25,000.00                         |
| Total                                                         |                                | 28,272.90             | 8,086.06              | 2,518.00              | 1,818.00                           | 27,520.00                         |



# CITY OF KEARNEY DEVELOPMENT SERVICES 2025-2026 BUDGET

## DESCRIPTION

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

## PERSONNEL SCHEDULE

|                                         | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|-----------------------------------------|------------------|------------------|------------------|
| Full Time                               |                  |                  |                  |
| Assistant Development Services Director | 1                | 0                | 0                |
| Associate Planner                       | 1                | 1                | 1                |
| Building Inspector                      | 3                | 3                | 3                |
| Building Official                       | 1                | 1                | 1                |
| City Planner                            | 1                | 1                | 1                |
| Director of Development Services        | 0                | 1                | 1                |
| Downtown Coordinator                    | 1                | 1                | 1                |
| Permit/Code Enforcement Technician      | 0                | 0                | 0                |
| Permit Technician                       | 2                | 2                | 2                |

## NOTABLE EXPENDITURES

| <u>Item</u>                       | <u>Account Number</u> | <u>Cost</u> |
|-----------------------------------|-----------------------|-------------|
| 1. Funding for Comprehensive Plan | 101744100             | \$100,000   |

## DEVELOPMENT SERVICES

### FUND 10 - GENERAL ACCOUNT 17 - DEVELOPMENT SERVICES

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 101741100                                                     | Salaries & wages               | 643,074.59            | 656,600.03            | 783,431.00            | 688,568.00                         | 816,145.00                        |
| 101741110                                                     | FICA, City's share             | 47,138.61             | 47,912.00             | 59,932.00             | 52,675.00                          | 62,435.00                         |
| 101741125                                                     | Health & dental insurance      | 113,375.73            | 111,839.06            | 147,933.00            | 135,372.00                         | 205,570.00                        |
| 101741130                                                     | Pension                        | 38,553.69             | 39,282.05             | 47,006.00             | 41,141.00                          | 48,969.00                         |
| 101741170                                                     | Workers comp. insurance        | 5,591.50              | 7,517.86              | 8,442.00              | 8,442.00                           | 4,775.00                          |
| Category Total                                                |                                | 847,734.12            | 863,151.00            | 1,046,744.00          | 926,198.00                         | 1,137,894.00                      |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 101742110                                                     | Advertising                    | 985.19                | 843.58                | 4,400.00              | 1,500.00                           | 6,400.00                          |
| 101742230                                                     | Clothing allowance             | 416.63                | 190.39                | 650.00                | 400.00                             | 540.00                            |
| 101742305                                                     | Credit card service charges    | 4,037.50              | 6,195.87              | 4,000.00              | 6,500.00                           | 6,500.00                          |
| 101742330                                                     | Dues & publications            | 2,672.36              | 3,748.05              | 4,266.00              | 4,266.00                           | 821.00                            |
| 101742370                                                     | Equipment repairs              | 37.79                 | 357.97                | 750.00                | 750.00                             | 750.00                            |
| 101742415                                                     | Gas, oil and grease            | 2,522.52              | 2,085.56              | 3,500.00              | 2,500.00                           | 2,400.00                          |
| 101742465                                                     | Insurance, property & casualty | 6,197.49              | 7,674.27              | 9,564.00              | 9,564.00                           | 11,509.00                         |
| 101742525                                                     | Maintenance agreements         | 30,002.54             | 37,891.91             | 41,018.00             | 42,000.00                          | 41,568.00                         |
| 101742545                                                     | Memberships                    | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 5,535.00                          |
| 101742575                                                     | Office supplies                | 715.80                | 492.92                | 2,000.00              | 750.00                             | 1,000.00                          |
| 101742590                                                     | Other                          | 4,870.77              | 503.91                | 4,000.00              | 4,000.00                           | 4,500.00                          |
| 101742610                                                     | Printing & code supp.          | 334.36                | 467.78                | 1,340.00              | 1,340.00                           | 1,040.00                          |
| 101742830                                                     | Telephone service              | 5,287.63              | 5,378.91              | 7,715.00              | 5,500.00                           | 7,215.00                          |
| 101742860                                                     | Travel & training              | 3,437.48              | 5,205.72              | 17,750.00             | 9,500.00                           | 13,600.00                         |
| 101742915                                                     | Vehicle repair                 | 3,268.60              | 3,894.73              | 4,000.00              | 7,500.00                           | 5,000.00                          |
| Category Total                                                |                                | 64,786.66             | 74,931.57             | 104,953.00            | 96,070.00                          | 108,378.00                        |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 101744100                                                     | Improvements                   | 0.00                  | 0.00                  | 20,000.00             | 20,000.00                          | 100,000.00                        |
| 101744157                                                     | Equipment                      | 39,793.00             | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Category Total                                                |                                | 39,793.00             | 0.00                  | 20,000.00             | 20,000.00                          | 100,000.00                        |
| Total                                                         |                                | 952,313.78            | 938,082.57            | 1,171,697.00          | 1,042,268.00                       | 1,346,272.00                      |



**CITY OF KEARNEY  
PUBLIC WORKS - FACILITIES MAINTENANCE  
2025-2026 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

|                                   | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|-----------------------------------|------------------|------------------|------------------|
| Full Time                         |                  |                  |                  |
| Assistant Facilities Supervisor   | 0                | 1                | 1                |
| Facilities Maintenance Technician | 3                | 3                | 3                |
| Facilities Supervisor             | 1                | 1                | 1                |

**NOTABLE EXPENDITURES**

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

# **PUBLIC WORKS - FACILITIES MAINTENANCE**

## **FUND 10 - GENERAL**

### **ACCOUNT 23 - PUBLIC WORKS - FACILITIES MAINTENANCE**

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 102341100                                                     | Salaries & wages               | 303,390.36            | 313,852.54            | 445,924.00            | 390,640.00                         | 490,697.00                        |
| 102341110                                                     | FICA, City's share             | 22,458.61             | 23,424.34             | 34,113.00             | 29,884.00                          | 37,538.00                         |
| 102341125                                                     | Health & dental insurance      | 38,566.04             | 41,256.54             | 69,944.00             | 75,202.00                          | 159,673.00                        |
| 102341130                                                     | Pension                        | 15,951.96             | 16,693.39             | 20,813.00             | 21,009.00                          | 26,824.00                         |
| 102341170                                                     | Workers comp. insurance        | 6,338.59              | 7,610.78              | 9,951.00              | 9,951.00                           | 3,869.00                          |
| Category Total                                                |                                | 386,705.56            | 402,837.59            | 580,745.00            | 526,686.00                         | 718,601.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 102342199                                                     | CDL incentive                  | 0.00                  | 800.00                | 1,400.00              | 1,000.00                           | 1,200.00                          |
| 102342230                                                     | Clothing allowance             | 600.00                | 600.00                | 1,050.00              | 900.00                             | 900.00                            |
| 102342370                                                     | Equipment repairs              | 6,074.82              | 6,968.03              | 8,500.00              | 8,500.00                           | 9,900.00                          |
| 102342415                                                     | Gas, oil and grease            | 7,550.67              | 7,418.20              | 8,000.00              | 7,500.00                           | 9,600.00                          |
| 102342465                                                     | Insurance, property & casualty | 4,481.78              | 5,306.54              | 6,107.00              | 6,107.00                           | 8,362.00                          |
| 102342470                                                     | Inventory                      | 16,343.02             | 9,762.05              | 17,500.00             | 15,000.00                          | 18,000.00                         |
| 102342525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 17,000.00             | 26,566.00                          | 18,114.00                         |
| 102342545                                                     | Memberships                    | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 300.00                            |
| 102342715                                                     | Shop supplies                  | 4,985.67              | 5,578.90              | 8,200.00              | 8,200.00                           | 8,000.00                          |
| 102342745                                                     | Small tools                    | 4,601.77              | 4,774.35              | 7,900.00              | 7,900.00                           | 9,300.00                          |
| 102342830                                                     | Telephone service              | 3,638.89              | 4,282.17              | 5,920.00              | 5,920.00                           | 9,000.00                          |
| 102342860                                                     | Travel & training              | 0.00                  | 0.00                  | 600.00                | 0.00                               | 600.00                            |
| Category Total                                                |                                | 48,276.62             | 45,490.24             | 82,177.00             | 87,593.00                          | 93,276.00                         |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 102344100                                                     | Improvements                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 102344157                                                     | Equipment                      | 33,188.60             | 25,000.00             | 20,000.00             | 16,900.00                          | 0.00                              |
| Category Total                                                |                                | 33,188.60             | 25,000.00             | 20,000.00             | 16,900.00                          | 0.00                              |
| Total                                                         |                                | 468,170.78            | 473,327.83            | 682,922.00            | 631,179.00                         | 811,877.00                        |



# CITY OF KEARNEY CEMETERY 2025-2026 BUDGET

## DESCRIPTION

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

## PERSONNEL SCHEDULE

|                                       | 2023-2024 | 2024-2025 | 2025-2026 |
|---------------------------------------|-----------|-----------|-----------|
| Full Time                             |           |           |           |
| Cemetery Supervisor                   | 1         | 1         | 1         |
| Facilities Maintenance Worker         | 2         | 2         | 2         |
| Facilities Maintenance Worker, Senior | 1         | 1         | 1         |
| Part Time                             |           |           |           |
| Facilities Park Attendant             | 1         | 1         | 1         |

## NOTABLE EXPENDITURES

| <u>Item</u>                       | <u>Account Number</u> | <u>Cost</u> |
|-----------------------------------|-----------------------|-------------|
| 1. Office furnace replacement     | 104044100             | \$11,000    |
| 2. Replace 2020 Grasshopper mower | 104044157             | \$20,000    |

# CEMETERY

## FUND 10 - GENERAL ACCOUNT 40 - CEMETERY

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 104041100                                                     | Salaries & wages               | 275,826.40            | 290,105.19            | 339,334.00            | 303,847.00                         | 291,373.00                        |
| 104041105                                                     | Salaries & wages, seasonal     | 29,564.39             | 43,367.76             | 47,200.00             | 44,500.00                          | 47,200.00                         |
| 104041110                                                     | FICA, City's share             | 22,278.66             | 24,390.59             | 29,570.00             | 26,649.00                          | 25,901.00                         |
| 104041125                                                     | Health & dental insurance      | 67,131.63             | 66,879.60             | 64,831.00             | 67,755.00                          | 101,989.00                        |
| 104041130                                                     | Pension                        | 14,996.07             | 15,757.55             | 16,546.00             | 16,447.00                          | 15,760.00                         |
| 104041170                                                     | Workers comp. insurance        | 8,650.11              | 10,411.70             | 11,507.00             | 11,507.00                          | 6,366.00                          |
| Category Total                                                |                                | 418,447.26            | 450,912.39            | 508,988.00            | 470,705.00                         | 488,589.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 104042175                                                     | Building repairs               | 2,774.15              | 3,883.06              | 2,750.00              | 3,250.00                           | 13,750.00                         |
| 104042199                                                     | CDL incentive                  | 0.00                  | 200.00                | 200.00                | 200.00                             | 200.00                            |
| 104042230                                                     | Clothing Allowance             | 750.00                | 750.00                | 750.00                | 750.00                             | 1,000.00                          |
| 104042305                                                     | Credit card service charge     | 1,337.14              | 1,445.67              | 2,000.00              | 2,000.00                           | 2,000.00                          |
| 104042405                                                     | Landscaping                    | 1,746.10              | 1,748.19              | 1,800.00              | 1,800.00                           | 2,100.00                          |
| 104042415                                                     | Gas, oil and grease            | 12,515.24             | 14,503.89             | 17,000.00             | 14,500.00                          | 17,000.00                         |
| 104042430                                                     | Grave spaces purchased         | 5,248.40              | 3,460.60              | 3,000.00              | 3,000.00                           | 3,500.00                          |
| 104042465                                                     | Insurance, property & casualty | 7,211.85              | 11,115.67             | 10,639.00             | 10,639.00                          | 17,585.00                         |
| 104042475                                                     | Irrigation                     | 6,160.17              | 6,023.72              | 23,800.00             | 23,600.00                          | 8,100.00                          |
| 104042525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 0.00                  | 114.00                             | 114.00                            |
| 104042530                                                     | Maintenance of grounds         | 144.29                | 649.89                | 800.00                | 700.00                             | 800.00                            |
| 104042535                                                     | Materials                      | 2,006.75              | 1,262.25              | 2,200.00              | 2,200.00                           | 2,200.00                          |
| 104042545                                                     | Memberships                    | 0.00                  | 130.00                | 200.00                | 200.00                             | 200.00                            |
| 104042575                                                     | Office supplies                | 1,236.84              | 1,030.41              | 1,100.00              | 1,100.00                           | 1,100.00                          |
| 104042590                                                     | Other                          | 13,938.46             | 13,439.40             | 12,900.00             | 13,400.00                          | 14,000.00                         |
| 104042645                                                     | Road maintenance               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 104042670                                                     | Repairs and maintenance        | 10,625.54             | 8,061.99              | 8,500.00              | 13,000.00                          | 9,000.00                          |
| 104042715                                                     | Shop supplies                  | 1,035.99              | 957.80                | 1,000.00              | 1,400.00                           | 1,100.00                          |
| 104042745                                                     | Small tools                    | 397.57                | 3,416.68              | 750.00                | 750.00                             | 750.00                            |
| 104042830                                                     | Telephone service              | 3,045.27              | 2,507.53              | 2,600.00              | 2,600.00                           | 2,600.00                          |
| 104042860                                                     | Travel & training              | 1,205.70              | 1,347.82              | 1,700.00              | 1,500.00                           | 1,700.00                          |
| 104042885                                                     | Trees and shrubs               | 439.11                | 994.00                | 600.00                | 600.00                             | 600.00                            |
| 104042895                                                     | Turf                           | 10,479.73             | 9,447.60              | 11,600.00             | 11,100.00                          | 12,500.00                         |
| 104042910                                                     | Utilities                      | 9,553.21              | 7,211.42              | 9,500.00              | 8,500.00                           | 9,500.00                          |
| 104042915                                                     | Vehicle repair                 | 11,242.81             | 8,679.78              | 11,200.00             | 10,700.00                          | 11,200.00                         |
| Category Total                                                |                                | 103,094.32            | 102,267.37            | 126,589.00            | 127,603.00                         | 132,599.00                        |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 104044100                                                     | Improvements                   | 52,918.26             | 55,704.65             | 0.00                  | 0.00                               | 11,000.00                         |
| 104044157                                                     | Equipment                      | 28,552.76             | 16,622.43             | 108,500.00            | 98,885.00                          | 20,000.00                         |
| Category Total                                                |                                | 81,471.02             | 72,327.08             | 108,500.00            | 98,885.00                          | 31,000.00                         |
| Total                                                         |                                | 603,012.60            | 625,506.84            | 744,077.00            | 697,193.00                         | 652,188.00                        |



# CITY OF KEARNEY SPORTSPLEX 2025-2026 BUDGET

## **DESCRIPTION**

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

## **PERSONNEL SCHEDULE**

|                                          | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|------------------------------------------|------------------|------------------|------------------|
| Full-Time                                |                  |                  |                  |
| Administrative Assistant                 | 0                | 1                | 0                |
| Administrative Coordinator               | 0                | 0                | 1                |
| Facilities Maintenance Worker or Janitor | 0                | 1                | 1                |
| Facilities Maintenance Worker, Senior    | 0                | 1                | 0                |
| SportsPlex Coordinator                   | 1                | 1                | 1                |
| SportsPlex Director                      | 0                | 0                | 1                |
| SportsPlex Manager                       | 0                | 1                | 0                |
| SportsPlex Technician                    | 0                | 0                | 1                |
| Part-Time                                |                  |                  |                  |
| Facilities Monitor                       | 0                | 4                | 0                |

## **NOTABLE EXPENDITURES**

None

## SPORTSPLEX

### FUND 10 - GENERAL ACCOUNT 47 - SPORTSPLEX

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 104741100                                                     | Salaries & wages               | 0.00                  | 103,998.49            | 328,970.00            | 250,350.00                         | 354,009.00                        |
| 104741105                                                     | Salaries & wages, seas.        | 0.00                  | 0.00                  | 132,795.00            | 132,795.00                         | 239,750.00                        |
| 104741110                                                     | FICA, City's share             | 0.00                  | 7,092.50              | 35,326.00             | 29,310.00                          | 45,423.00                         |
| 104741125                                                     | Health & dental insurance      | 0.00                  | 22,640.39             | 110,449.00            | 42,133.00                          | 93,433.00                         |
| 104741130                                                     | Pension                        | 0.00                  | 6,218.97              | 15,751.00             | 14,979.00                          | 21,241.00                         |
| 104741170                                                     | Workers comp. insurance        | 0.00                  | 2,452.65              | 11,528.00             | 11,528.00                          | 10,264.00                         |
|                                                               | Category Total                 | 0.00                  | 142,403.00            | 634,819.00            | 481,095.00                         | 764,120.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 104742115                                                     | Marketing                      | 0.00                  | 2,684.84              | 1,294.00              | 1,294.00                           | 5,374.00                          |
| 104742136                                                     | Athletic supplies & equipment  | 0.00                  | 0.00                  | 1,000.00              | 1,000.00                           | 2,000.00                          |
| 104742175                                                     | Building repairs               | 0.00                  | 0.00                  | 1,000.00              | 1,000.00                           | 107,500.00                        |
| 104742220                                                     | Cleaning services              | 0.00                  | 0.00                  | 5,000.00              | 5,000.00                           | 10,000.00                         |
| 104742230                                                     | Clothing allowance             | 0.00                  | 0.00                  | 2,000.00              | 2,000.00                           | 1,500.00                          |
| 104742280                                                     | Concession inventory           | 0.00                  | 0.00                  | 25,000.00             | 40,000.00                          | 55,000.00                         |
| 104742298                                                     | Contracted services            | 0.00                  | 0.00                  | 1,050.00              | 1,050.00                           | 15,480.00                         |
| 104742305                                                     | Credit card service charge     | 0.00                  | 0.00                  | 17,500.00             | 5,000.00                           | 7,000.00                          |
| 104742330                                                     | Dues & publications            | 0.00                  | 0.00                  | 11,788.00             | 2,000.00                           | 15,418.00                         |
| 104742370                                                     | Equipment repairs              | 0.00                  | 0.00                  | 1,250.00              | 1,250.00                           | 2,500.00                          |
| 104742415                                                     | Gas, oil, & grease             | 0.00                  | 0.00                  | 500.00                | 500.00                             | 750.00                            |
| 104742440                                                     | Ground maintenance             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 104742465                                                     | Insurance, property & casualty | 0.00                  | 0.00                  | 58,000.00             | 58,000.00                          | 58,000.00                         |
| 104742470                                                     | Inventory                      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 72,000.00                         |
| 104742525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 0.00                  | 8,997.00                           | 14,818.00                         |
| 104742535                                                     | Materials                      | 0.00                  | 46.97                 | 1,425.00              | 1,425.00                           | 3,350.00                          |
| 104742575                                                     | Office supplies                | 0.00                  | 0.00                  | 1,500.00              | 4,000.00                           | 2,000.00                          |
| 104742590                                                     | Other                          | 0.00                  | 0.00                  | 2,700.00              | 2,700.00                           | 5,400.00                          |
| 104742610                                                     | Printing                       | 0.00                  | 0.00                  | 1,500.00              | 2,000.00                           | 1,750.00                          |
| 104742715                                                     | Shop supplies                  | 0.00                  | 0.00                  | 12,500.00             | 12,500.00                          | 1,500.00                          |
| 104742745                                                     | Small tools                    | 0.00                  | 0.00                  | 500.00                | 500.00                             | 1,000.00                          |
| 104742755                                                     | Special event supplies         | 0.00                  | 0.00                  | 2,000.00              | 2,000.00                           | 2,500.00                          |
| 104742830                                                     | Telephone service              | 0.00                  | 0.00                  | 3,360.00              | 3,360.00                           | 5,760.00                          |
| 104742860                                                     | Travel & training              | 0.00                  | 29.75                 | 150.00                | 150.00                             | 250.00                            |
| 104742900                                                     | T-shirts, awards & prizes      | 0.00                  | 0.00                  | 2,000.00              | 2,000.00                           | 2,000.00                          |
| 104742910                                                     | Utilities                      | 0.00                  | 0.00                  | 340,000.00            | 340,000.00                         | 516,060.00                        |
|                                                               | Category Total                 | 0.00                  | 2,761.56              | 493,017.00            | 497,726.00                         | 908,910.00                        |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 104744100                                                     | Improvements                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 104744157                                                     | Equipment                      | 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                  | 145,164.56            | 1,127,836.00          | 978,821.00                         | 1,673,030.00                      |



**CITY OF KEARNEY  
TENNIS CENTER  
2025-2026 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

|                        | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|------------------------|------------------|------------------|------------------|
| Full Time              |                  |                  |                  |
| Recreation Coordinator | 1                | 1                | 1                |
| Part Time              |                  |                  |                  |
| Recreation Monitor     | 1                | 1                | 0                |

**NOTABLE EXPENDITURES**

None

## TENNIS CENTER

### FUND 10 - GENERAL ACCOUNT 48 - TENNIS CENTER

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 104841100                                                     | Salaries & wages               | 73,722.42             | 77,749.99             | 81,172.00             | 66,428.00                          | 64,656.00                         |
| 104841105                                                     | Salaries & wages, seas.        | 51,243.46             | 42,464.98             | 41,000.00             | 60,500.00                          | 67,000.00                         |
| 104841110                                                     | FICA, City's share             | 9,442.89              | 9,062.37              | 9,346.00              | 9,710.00                           | 10,072.00                         |
| 104841125                                                     | Health & dental insurance      | 9,211.33              | 9,642.91              | 10,538.00             | 10,988.00                          | 13,388.00                         |
| 104841130                                                     | Pension                        | 3,243.38              | 3,445.51              | 3,652.00              | 3,639.00                           | 3,879.00                          |
| 104841170                                                     | Workers comp. insurance        | 2,009.00              | 2,941.51              | 3,164.00              | 3,164.00                           | 2,429.00                          |
| Category Total                                                |                                | 148,872.48            | 145,307.27            | 148,872.00            | 154,429.00                         | 161,424.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 104842110                                                     | Advertising                    | 18.99                 | 356.15                | 500.00                | 500.00                             | 500.00                            |
| 104842175                                                     | Building repairs               | 6,983.58              | 10,565.23             | 3,000.00              | 13,000.00                          | 10,000.00                         |
| 104842230                                                     | Clothing allowance             | 150.00                | 0.00                  | 150.00                | 150.00                             | 150.00                            |
| 104842280                                                     | Concession inventory           | 2,539.66              | 3,885.29              | 2,800.00              | 3,300.00                           | 2,175.00                          |
| 104842298                                                     | Contracted services            | 15,242.00             | 12,743.50             | 15,000.00             | 16,000.00                          | 12,900.00                         |
| 104842305                                                     | Credit card service charge     | 1,788.00              | 1,858.82              | 2,000.00              | 2,000.00                           | 2,000.00                          |
| 104842330                                                     | Dues & publications            | 10,129.09             | 10,359.00             | 10,850.00             | 10,850.00                          | 10,400.00                         |
| 104842370                                                     | Equipment repairs              | 1,074.61              | 2,170.57              | 2,700.00              | 4,000.00                           | 4,100.00                          |
| 104842465                                                     | Insurance, property & casualty | 563.82                | 21,352.60             | 17,159.00             | 17,159.00                          | 27,781.00                         |
| 104842525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 0.00                  | 114.00                             | 914.00                            |
| 104842535                                                     | Materials                      | 41.53                 | 58.75                 | 300.00                | 300.00                             | 100.00                            |
| 104842590                                                     | Other                          | 1,853.95              | 2,301.15              | 7,247.00              | 7,247.00                           | 7,247.00                          |
| 104842610                                                     | Printing                       | 0.00                  | 39.37                 | 400.00                | 409.00                             | 400.00                            |
| 104842795                                                     | Athletic supplies & equip      | 3,796.54              | 3,666.28              | 11,150.00             | 11,150.00                          | 14,666.00                         |
| 104842860                                                     | Travel and training            | 0.00                  | 0.00                  | 3,500.00              | 3,000.00                           | 500.00                            |
| 104842900                                                     | T-shirts, awards & prizes      | 410.96                | 3,407.51              | 3,350.00              | 3,350.00                           | 3,350.00                          |
| 104842910                                                     | Utilities                      | 513.85                | 569.23                | 1,980.00              | 780.00                             | 780.00                            |
| Category Total                                                |                                | 45,106.58             | 73,333.45             | 82,086.00             | 93,309.00                          | 97,963.00                         |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 104844100                                                     | Improvements                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 104844157                                                     | Equipment                      | 0.00                  | 0.00                  | 10,000.00             | 10,000.00                          | 0.00                              |
| Category Total                                                |                                | 0.00                  | 0.00                  | 10,000.00             | 10,000.00                          | 0.00                              |
| Total                                                         |                                | 193,979.06            | 218,640.72            | 240,958.00            | 257,738.00                         | 259,387.00                        |



**CITY OF KEARNEY  
PETERSON SENIOR ACTIVITY CENTER  
2025-2026 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

|                             | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|-----------------------------|------------------|------------------|------------------|
| Full Time                   |                  |                  |                  |
| Senior Services Coordinator | 1                | 1                | 1                |
| Senior Services Lead        | 1                | 1                | 1                |
| Part Time                   |                  |                  |                  |
| Senior Services Attendant   | 2                | 2                | 2                |

**NOTABLE EXPENDITURES**

None

# PETERSON SENIOR ACTIVITY CENTER

## FUND 10 - GENERAL

### ACCOUNT 49 - PETERSON SENIOR ACTIVITY CENTER

| Account                                                       | Account Name                    | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|---------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                 |                       |                       |                       |                                    |                                   |
| 104941100                                                     | Salaries & wages                | 181,544.70            | 196,087.72            | 204,612.00            | 205,181.00                         | 250,690.00                        |
| 104941105                                                     | Salaries & wages, seas.         | 1,847.65              | 2,230.88              | 3,000.00              | 3,000.00                           | 3,000.00                          |
| 104941110                                                     | FICA, City's share              | 13,448.94             | 14,626.70             | 15,952.00             | 15,926.00                          | 19,407.00                         |
| 104941125                                                     | Health & dental insurance       | 24,881.19             | 26,041.75             | 28,384.00             | 28,384.00                          | 36,967.00                         |
| 104941130                                                     | Pension                         | 8,907.49              | 9,633.14              | 10,056.00             | 10,038.00                          | 12,682.00                         |
| 104941155                                                     | Unemployment                    | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 104941170                                                     | Workers comp. insurance         | 3,884.55              | 4,701.19              | 5,376.00              | 5,376.00                           | 2,820.00                          |
| Category Total                                                |                                 | 234,514.52            | 253,321.38            | 267,380.00            | 267,905.00                         | 325,566.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                 |                       |                       |                       |                                    |                                   |
| 104942110                                                     | Advertising                     | 1,323.84              | 1,487.64              | 2,216.00              | 2,216.00                           | 2,216.00                          |
| 104942130                                                     | Arts & crafts supplies          | 245.74                | 354.18                | 400.00                | 400.00                             | 400.00                            |
| 104942175                                                     | Building repairs                | 25,028.65             | 31,290.14             | 39,479.00             | 41,000.00                          | 43,874.00                         |
| 104942220                                                     | Cleaning services               | 13,890.00             | 14,775.00             | 15,370.00             | 15,370.00                          | 15,370.00                         |
| 104942280                                                     | Concession supplies             | 14,997.74             | 20,973.99             | 16,392.00             | 16,392.00                          | 16,392.00                         |
| 104942305                                                     | Credit card service charge      | 4,048.43              | 6,266.37              | 6,144.00              | 6,144.00                           | 6,135.00                          |
| 104942330                                                     | Dues & publications             | 1,508.60              | 1,528.60              | 1,500.00              | 1,500.00                           | 1,525.00                          |
| 104942355                                                     | Entertainment                   | 9,196.04              | 4,947.96              | 9,200.00              | 8,200.00                           | 9,200.00                          |
| 104942357                                                     | Entertainment - reimbursed      | 138,890.95            | 277,231.80            | 242,205.00            | 201,520.00                         | 234,210.00                        |
| 104942370                                                     | Equipment repairs               | 6,159.47              | 6,834.08              | 6,910.00              | 10,000.00                          | 6,000.00                          |
| 104942406                                                     | Food service contract shortfall | 0.00                  | 9,934.70              | 54,000.00             | 54,000.00                          | 54,000.00                         |
| 104942407                                                     | Food contract - meal tickets    | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 49,416.00                         |
| 104942465                                                     | Insurance, property & casualty  | 7,533.22              | 13,884.86             | 12,240.00             | 12,240.00                          | 18,607.00                         |
| 104942525                                                     | Maintenance agreements          | 0.00                  | 0.00                  | 0.00                  | 114.00                             | 2,939.00                          |
| 104942535                                                     | Materials                       | 528.79                | 550.00                | 550.00                | 800.00                             | 550.00                            |
| 104942545                                                     | Memberships                     | 0.00                  | 0.00                  | 20.00                 | 20.00                              | 20.00                             |
| 104942575                                                     | Office supplies                 | 1,583.11              | 1,772.32              | 1,800.00              | 1,800.00                           | 1,800.00                          |
| 104942590                                                     | Other                           | 89,024.52             | 64,035.26             | 36,000.00             | 60,000.00                          | 60,000.00                         |
| 104942605                                                     | Postage                         | 2,419.99              | 3,025.37              | 3,070.00              | 2,700.00                           | 2,700.00                          |
| 104942610                                                     | Printing                        | 2,904.78              | 2,559.75              | 2,244.00              | 2,256.00                           | 2,474.00                          |
| 104942715                                                     | Shop supplies                   | 4,295.84              | 6,065.04              | 6,540.00              | 6,540.00                           | 6,000.00                          |
| 104942795                                                     | Supplies & equipment            | 3,789.23              | 3,291.32              | 4,265.00              | 4,265.00                           | 15,440.00                         |
| 104942830                                                     | Telephone service               | 2,918.76              | 2,108.29              | 2,220.00              | 2,220.00                           | 2,220.00                          |
| 104942860                                                     | Travel & training               | 90.00                 | 179.43                | 300.00                | 372.00                             | 375.00                            |
| 104942900                                                     | T-shirts, awards & prizes       | 729.70                | 857.39                | 1,140.00              | 1,068.00                           | 1,045.00                          |
| 104942910                                                     | Utilities                       | 37,021.40             | 35,353.11             | 40,176.00             | 40,176.00                          | 40,872.00                         |
| Category Total                                                |                                 | 368,128.80            | 509,306.60            | 504,381.00            | 491,313.00                         | 593,780.00                        |
| <b>44000 Capital Outlay</b>                                   |                                 |                       |                       |                       |                                    |                                   |
| 104944100                                                     | Improvements                    | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 104944157                                                     | Equipment                       | 17,250.00             | 6,448.76              | 0.00                  | 0.00                               | 0.00                              |
| Category Total                                                |                                 | 17,250.00             | 6,448.76              | 0.00                  | 0.00                               | 0.00                              |
| Total                                                         |                                 | 619,893.32            | 769,076.74            | 771,761.00            | 759,218.00                         | 919,346.00                        |

# CITY OF KEARNEY LIBRARY 2025-2026 BUDGET

## DESCRIPTION

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

## PERSONNEL SCHEDULE

|                                             | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|---------------------------------------------|------------------|------------------|------------------|
| Full Time                                   |                  |                  |                  |
| Administrative Assistant                    | 1                | 1                | 1                |
| Assistant Library Director                  | 1                | 1                | 1                |
| Librarian/Tech Services; Youth; Reference   | 3                | 3                | 3                |
| Librarian/Tech Learning Center; Circulation | 2                | 2                | 2                |
| Library Clerk                               | 2                | 2                | 2                |
| Library Director                            | 1                | 1                | 1                |
| Part Time                                   |                  |                  |                  |
| Library Bookmobile Driver                   | 2                | 2                | 2                |
| Library Clerk                               | 13               | 13               | 13               |

## NOTABLE EXPENDITURES

| <u>Item</u>            | <u>Account Number</u> | <u>Cost</u> |
|------------------------|-----------------------|-------------|
| 1. Save for bookmobile | 105044170             | \$130,000   |



## LIBRARY

### FUND 10 - GENERAL ACCOUNT 50 - LIBRARY

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 105041100                                                     | Salaries & wages               | 996,343.22            | 1,054,360.51          | 1,096,864.00          | 1,103,397.00                       | 1,139,142.00                      |
| 105041110                                                     | FICA, City's share             | 73,748.12             | 77,986.03             | 83,910.00             | 84,410.00                          | 87,144.00                         |
| 105041125                                                     | Health & dental insurance      | 87,609.71             | 99,270.79             | 117,985.00            | 119,003.00                         | 148,976.00                        |
| 105041130                                                     | Pension                        | 38,837.60             | 40,952.99             | 42,648.00             | 42,738.00                          | 44,425.00                         |
| 105041155                                                     | Unemployment                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 105041170                                                     | Workers comp. insurance        | 2,362.68              | 2,925.42              | 3,301.00              | 3,301.00                           | 1,752.00                          |
| Category Total                                                |                                | 1,198,901.33          | 1,275,495.74          | 1,344,708.00          | 1,352,849.00                       | 1,421,439.00                      |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 105042115                                                     | Marketing                      | 17,829.05             | 22,116.71             | 24,540.00             | 24,540.00                          | 26,300.00                         |
| 105042155                                                     | Bookmobile expense             | 9,001.73              | 6,474.09              | 39,407.00             | 15,000.00                          | 15,000.00                         |
| 105042165                                                     | Books, library                 | 338,972.41            | 358,865.84            | 392,700.00            | 392,700.00                         | 404,400.00                        |
| 105042175                                                     | Building repairs               | 93,011.42             | 55,859.67             | 52,359.00             | 52,359.00                          | 78,000.00                         |
| 105042220                                                     | Cleaning services              | 31,600.00             | 31,200.00             | 31,200.00             | 31,200.00                          | 32,760.00                         |
| 105042305                                                     | Credit card service charge     | 676.07                | 484.98                | 700.00                | 700.00                             | 700.00                            |
| 105042465                                                     | Insurance, property & casualty | 22,115.60             | 37,077.52             | 34,253.00             | 34,253.00                          | 55,669.00                         |
| 105042525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 0.00                  | 114.00                             | 8,354.00                          |
| 105042545                                                     | Memberships                    | 0.00                  | 534.00                | 3,000.00              | 3,000.00                           | 3,000.00                          |
| 105042575                                                     | Office supplies                | 50,958.45             | 48,715.51             | 58,290.00             | 58,290.00                          | 67,314.00                         |
| 105042590                                                     | Other                          | 194,139.72            | 188,631.76            | 210,370.00            | 210,370.00                         | 217,668.00                        |
| 105042605                                                     | Postage                        | 0.00                  | 680.00                | 700.00                | 700.00                             | 700.00                            |
| 105042820                                                     | Technical service fees         | 26,978.49             | 19,629.26             | 33,875.00             | 33,875.00                          | 33,875.00                         |
| 105042830                                                     | Telephone service              | 15,585.78             | 14,194.77             | 19,840.00             | 15,000.00                          | 15,000.00                         |
| 105042860                                                     | Travel & training              | 4,305.05              | 3,133.50              | 3,000.00              | 3,000.00                           | 3,000.00                          |
| 105042910                                                     | Utilities                      | 95,717.88             | 77,879.98             | 98,590.00             | 80,000.00                          | 90,000.00                         |
| Category Total                                                |                                | 900,891.65            | 865,477.59            | 1,002,824.00          | 955,101.00                         | 1,051,740.00                      |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 105044100                                                     | Improvements                   | 77,532.00             | 0.00                  | 250,000.00            | 250,000.00                         | 0.00                              |
| 105044157                                                     | Equipment                      | 0.00                  | 31,250.60             | 10,500.00             | 12,203.00                          | 0.00                              |
| 105044170                                                     | Sinking fund                   | 0.00                  | 0.00                  | 110,000.00            | 0.00                               | 130,000.00                        |
| Category Total                                                |                                | 77,532.00             | 31,250.60             | 370,500.00            | 262,203.00                         | 130,000.00                        |
| Total                                                         |                                | 2,177,324.98          | 2,172,223.93          | 2,718,032.00          | 2,570,153.00                       | 2,603,179.00                      |

**CITY OF KEARNEY  
PARK AND RECREATION - ADMINISTRATION  
2025-2026 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

|                                      | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|--------------------------------------|------------------|------------------|------------------|
| Full Time                            |                  |                  |                  |
| Administrative Assistant             | 1                | 1                | 0                |
| Director of Recreational Services    | 1                | 1                | 0                |
| Park & Recreation Services Assistant | 1                | 1                | 0                |
| Project Manager                      | 1                | 0                | 0                |
| Secretary                            | 1                | 1                | 0                |

**NOTABLE EXPENDITURES**

None

# **PARK & RECREATION - ADMINISTRATION**

## **FUND 10 - GENERAL**

### **ACCOUNT 51 - PARK & RECREATION - ADMINISTRATION**

| Account                                                     | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                              |                                |                       |                       |                       |                                    |                                   |
| 105141100                                                   | Salaries & wages               | 380,133.88            | 393,640.18            | 338,708.00            | 356,088.00                         | 0.00                              |
| 105141105                                                   | Salaries & wages, seasonal     | 0.00                  | 0.00                  | 500.00                | 200.00                             | 0.00                              |
| 105141110                                                   | FICA, City's share             | 28,370.03             | 29,420.45             | 25,949.00             | 27,256.00                          | 0.00                              |
| 105141125                                                   | Health & dental insurance      | 57,171.68             | 57,343.90             | 51,020.00             | 61,157.00                          | 0.00                              |
| 105141130                                                   | Pension                        | 20,820.19             | 21,510.37             | 17,780.00             | 19,033.00                          | 0.00                              |
| 105141155                                                   | Unemployment                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 105141170                                                   | Workers comp. insurance        | 384.79                | 470.71                | 428.00                | 428.00                             | 0.00                              |
|                                                             | Category Total                 | 486,880.57            | 502,385.61            | 434,385.00            | 464,162.00                         | 0.00                              |
| <b>42000 Supplies, Maintenance and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 105142220                                                   | Cleaning services              | 1,000.00              | 2,400.00              | 2,400.00              | 2,400.00                           | 0.00                              |
| 105142230                                                   | Clothing allowance             | 300.00                | 150.00                | 300.00                | 300.00                             | 0.00                              |
| 105142465                                                   | Insurance, property & casualty | 3,201.53              | 11,850.87             | 12,677.00             | 12,677.00                          | 0.00                              |
| 105142545                                                   | Memberships                    | 1,890.00              | 1,890.00              | 2,000.00              | 1,890.00                           | 0.00                              |
| 105142575                                                   | Office supplies                | 12,762.41             | 7,103.56              | 8,000.00              | 7,100.00                           | 0.00                              |
| 105142590                                                   | Other                          | 28,862.93             | 28,270.23             | 39,150.00             | 39,150.00                          | 0.00                              |
| 105142605                                                   | Postage                        | 0.00                  | 110.68                | 0.00                  | 100.00                             | 0.00                              |
| 105142830                                                   | Telephone service              | 11,018.00             | 7,926.49              | 13,000.00             | 5,000.00                           | 0.00                              |
| 105142860                                                   | Travel & training              | 4,348.30              | 5,356.72              | 5,800.00              | 10,500.00                          | 0.00                              |
| 105142910                                                   | Utilities                      | 167,577.09            | 147,574.31            | 165,000.00            | 165,000.00                         | 0.00                              |
|                                                             | Category Total                 | 230,960.26            | 212,632.86            | 248,327.00            | 244,117.00                         | 0.00                              |
| <b>44000 Capital Outlay</b>                                 |                                |                       |                       |                       |                                    |                                   |
| 105144100                                                   | Improvements                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 105144157                                                   | Equipment                      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                                             | Category Total                 | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                                             | Total                          | 717,840.83            | 715,018.47            | 682,712.00            | 708,279.00                         | 0.00                              |



**CITY OF KEARNEY  
RECREATION  
2025-2026 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

|                                   | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|-----------------------------------|------------------|------------------|------------------|
| Full Time                         |                  |                  |                  |
| Administrative Assistant          | 0                | 0                | 1                |
| Director of Recreational Services | 0                | 0                | 1                |
| Office Manager                    | 0                | 0                | 1                |
| Recreation Coordinator            | 4                | 4                | 4                |
| Recreation Superintendent         | 1                | 1                | 1                |
| Secretary                         | 0                | 0                | 1                |

**NOTABLE EXPENDITURES**

| <u>Item</u>                                      | <u>Account Number</u> | <u>Cost</u> |
|--------------------------------------------------|-----------------------|-------------|
| 1. Harmon Activity Center replace bathroom floor | 105244100             | \$10,000    |
| 2. Marina – Go-Float electric boat               | 105244157             | \$8,000     |

## RECREATION

### FUND 10 - GENERAL ACCOUNT 52 - RECREATION

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 105241100                                                     | Salaries & wages               | 326,217.68            | 307,231.43            | 319,147.00            | 323,969.00                         | 627,855.00                        |
| 105241105                                                     | Salaries & wages, seas.        | 189,257.27            | 208,275.87            | 217,850.00            | 217,850.00                         | 275,500.00                        |
| 105241110                                                     | FICA, City's share             | 37,504.80             | 37,916.93             | 41,080.00             | 41,449.00                          | 69,107.00                         |
| 105241125                                                     | Health & dental insurance      | 89,704.41             | 81,677.85             | 95,288.00             | 95,800.00                          | 208,817.00                        |
| 105241130                                                     | Pension                        | 19,555.26             | 18,412.75             | 19,148.00             | 19,408.00                          | 37,671.00                         |
| 105241160                                                     | Wellness program               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 105241170                                                     | Workers comp. insurance        | 9,615.98              | 12,196.71             | 13,906.00             | 13,906.00                          | 11,104.00                         |
|                                                               | Category Total                 | 671,855.40            | 665,711.54            | 706,419.00            | 712,382.00                         | 1,230,054.00                      |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 105242110                                                     | Advertising                    | 24,894.50             | 4,916.90              | 5,700.00              | 5,700.00                           | 6,250.00                          |
| 105242130                                                     | Arts & crafts supplies         | 2,639.85              | 3,039.87              | 3,500.00              | 3,500.00                           | 3,500.00                          |
| 105242175                                                     | Building repairs               | 13,219.60             | 15,924.53             | 13,000.00             | 28,000.00                          | 12,565.00                         |
| 105242220                                                     | Cleaning services              | 5,425.00              | 4,800.00              | 4,800.00              | 4,800.00                           | 20,760.00                         |
| 105242230                                                     | Clothing allowance             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 400.00                            |
| 105242280                                                     | Concession supplies            | 40,105.75             | 35,351.06             | 38,350.00             | 38,350.00                          | 39,000.00                         |
| 105242298                                                     | Contracted services            | 4,332.88              | 13,703.00             | 7,000.00              | 7,000.00                           | 7,000.00                          |
| 105242305                                                     | Credit card service charge     | 16,840.16             | 27,898.27             | 16,000.00             | 28,000.00                          | 29,000.00                         |
| 105242330                                                     | Dues & publications            | 1,231.75              | 2,328.93              | 4,640.00              | 5,140.00                           | 5,140.00                          |
| 105242355                                                     | Entertainment                  | 26,170.56             | 25,660.75             | 25,525.00             | 25,525.00                          | 23,525.00                         |
| 105242370                                                     | Equipment repairs              | 921.65                | 918.93                | 760.00                | 920.00                             | 3,900.00                          |
| 105242465                                                     | Insurance, property & casualty | 4,644.32              | 5,767.79              | 19,598.00             | 19,598.00                          | 52,678.00                         |
| 105242525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 0.00                  | 114.00                             | 114.00                            |
| 105242535                                                     | Materials                      | 14,785.42             | 16,574.76             | 17,600.00             | 17,600.00                          | 19,100.00                         |
| 105242545                                                     | Memberships                    | 20.00                 | 114.45                | 150.00                | 150.00                             | 2,550.00                          |
| 105242575                                                     | Office supplies                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 5,100.00                          |
| 105242590                                                     | Other                          | 12,359.60             | 11,824.37             | 9,658.00              | 10,000.00                          | 23,608.00                         |
| 105242605                                                     | Postage                        | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 100.00                            |
| 105242610                                                     | Printing                       | 4,316.47              | 16,317.91             | 20,815.00             | 20,815.00                          | 20,565.00                         |
| 105242715                                                     | Shop supplies                  | 1,396.00              | 3,235.55              | 3,470.00              | 3,470.00                           | 3,470.00                          |
| 105242745                                                     | Small tools                    | 2,670.42              | 210.75                | 250.00                | 250.00                             | 250.00                            |
| 105242755                                                     | Special event supplies         | 11,423.46             | 4,588.02              | 4,730.00              | 4,770.00                           | 6,770.00                          |
| 105242795                                                     | Athletic supplies & equip      | 15,875.86             | 28,607.33             | 12,300.00             | 18,000.00                          | 18,075.00                         |
| 105242830                                                     | Telephone service              | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 6,500.00                          |
| 105242860                                                     | Travel & training              | 4,600.04              | 4,116.45              | 4,960.00              | 4,960.00                           | 11,380.00                         |
| 105242900                                                     | T-shirts, awards & prizes      | 28,312.11             | 21,213.72             | 22,950.00             | 27,000.00                          | 27,650.00                         |
| 105242910                                                     | Utilities                      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 25,600.00                         |
|                                                               | Category Total                 | 236,185.40            | 247,113.34            | 235,756.00            | 273,662.00                         | 374,550.00                        |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 105244100                                                     | Improvements                   | 6,780.00              | 0.00                  | 0.00                  | 0.00                               | 10,000.00                         |
| 105244157                                                     | Equipment                      | 0.00                  | 0.00                  | 7,000.00              | 11,213.00                          | 8,000.00                          |
|                                                               | Category Total                 | 6,780.00              | 0.00                  | 7,000.00              | 11,213.00                          | 18,000.00                         |
|                                                               | Total                          | 914,820.80            | 912,824.88            | 949,175.00            | 997,257.00                         | 1,622,604.00                      |



# CITY OF KEARNEY PARKS 2025-2026 BUDGET

## DESCRIPTION

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

## PERSONNEL SCHEDULE

|                                              | 2023-2024 | 2024-2025 | 2025-2026 |
|----------------------------------------------|-----------|-----------|-----------|
| Full Time                                    |           |           |           |
| Assistant Park Supervisor/Forester           | 1         | .33       | .33       |
| Director of Parks                            | 1         | 1         | 1         |
| Equipment Operator/Grounds                   | .75       | .75       | .75       |
| Facilities Maintenance Technician            | 1         | 1         | 0         |
| Facilities Maintenance Worker                | 9.50      | 11.50     | 8         |
| Facilities Maintenance Worker (Gardens)      | 0         | 0         | 1         |
| Facilities Maintenance Worker (Horticulture) | 0         | 0         | 1.5       |
| Facilities Maintenance Worker (Turf Spec)    | 0         | 0         | 1         |
| Facilities Maintenance Worker, Senior        | 2         | 2         | 2         |
| Horticulture Specialist                      | 1         | 1         | 1         |
| Irrigation Specialist                        | 1         | 1         | 1         |
| Office Manager                               | 1         | 1         | 1         |
| Park Superintendent                          | .67       | .67       | .67       |
| Project Manager                              | 0         | 1         | 1         |
| Sector Leader                                | 5         | 5         | 5         |
| Part Time                                    |           |           |           |
| Park Attendant                               | 1         | 2         | 2         |

## NOTABLE EXPENDITURES

| Item                                     | Account Number | Cost     |
|------------------------------------------|----------------|----------|
| 1. Harmon Park Rock Garden repairs       | 105344100      | \$10,000 |
| 2. Concrete flatwork (general)           | 105344100      | \$40,000 |
| 3. Yanney Park Garden gazebo replacement | 105344100      | \$36,000 |
| 4. Park office replace (2) furnaces      | 105344100      | \$12,000 |



|                                             |           |          |
|---------------------------------------------|-----------|----------|
| 5. Harmon tennis court replacement          | 105344100 | \$55,000 |
| 6. Replace 2017 JD 1550 Mower (Harmon)      | 105344157 | \$45,000 |
| 7. Bleacher replacement                     | 105344157 | \$5,000  |
| 8. 3-point tractor equipment                | 105344157 | \$8,000  |
| 9. LandMark lease agreement (Patriot)       | 105344157 | \$10,000 |
| 10. Playground Parts                        | 105344157 | \$10,000 |
| 11. Replace picnic tables/benches           | 105344157 | \$10,000 |
| 12. Memorial field backstop net replacement | 105344157 | \$20,000 |

# PARKS

## FUND 10 - GENERAL ACCOUNT 53 - PARKS

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 105341100                                                     | Salaries & wages               | 1,387,172.38          | 1,470,597.33          | 1,671,203.00          | 1,530,888.00                       | 1,709,224.00                      |
| 105341105                                                     | Salaries & wages, seas.        | 347,951.01            | 391,335.84            | 385,000.00            | 392,000.00                         | 387,000.00                        |
| 105341110                                                     | FICA, City's share             | 128,275.26            | 137,381.46            | 157,299.00            | 147,101.00                         | 160,361.00                        |
| 105341125                                                     | Health & dental insurance      | 345,541.61            | 361,718.71            | 476,461.00            | 380,594.00                         | 501,067.00                        |
| 105341130                                                     | Pension                        | 74,017.18             | 78,503.90             | 93,795.00             | 81,786.00                          | 90,513.00                         |
| 105341170                                                     | Workers comp. insurance        | 34,510.32             | 40,173.66             | 43,509.00             | 43,509.00                          | 27,075.00                         |
|                                                               | Category Total                 | 2,317,467.76          | 2,479,710.90          | 2,827,267.00          | 2,575,878.00                       | 2,875,240.00                      |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 105342175                                                     | Building repairs               | 93,472.42             | 85,727.09             | 90,000.00             | 88,500.00                          | 105,000.00                        |
| 105342199                                                     | CDL incentive                  | 0.00                  | 950.00                | 1,200.00              | 1,616.00                           | 1,600.00                          |
| 105342220                                                     | Cleaning services              | 7,161.10              | 14,109.41             | 21,200.00             | 20,000.00                          | 24,330.00                         |
| 105342230                                                     | Clothing Allowance             | 6,164.40              | 6,745.15              | 8,100.00              | 8,100.00                           | 8,100.00                          |
| 105342280                                                     | Concession inventory           | 1,486.07              | 1,254.40              | 1,500.00              | 3,000.00                           | 1,500.00                          |
| 105342305                                                     | Credit card service charge     | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 200.00                            |
| 105342370                                                     | Equipment repairs              | 72,015.83             | 81,339.27             | 75,000.00             | 80,000.00                          | 85,000.00                         |
| 105342395                                                     | Fencing                        | 2,797.22              | 11,884.40             | 31,000.00             | 32,000.00                          | 31,000.00                         |
| 105342405                                                     | Landscaping                    | 48,152.75             | 53,278.51             | 95,000.00             | 93,000.00                          | 95,000.00                         |
| 105342415                                                     | Gas, oil and grease            | 59,006.71             | 48,904.10             | 60,000.00             | 58,000.00                          | 60,000.00                         |
| 105342465                                                     | Insurance, property & casualty | 48,633.25             | 73,630.57             | 57,538.00             | 57,538.00                          | 91,304.00                         |
| 105342475                                                     | Irrigation                     | 55,770.49             | 82,091.52             | 55,000.00             | 60,000.00                          | 60,000.00                         |
| 105342525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 0.00                  | 114.00                             | 114.00                            |
| 105342530                                                     | Maintenance of grounds         | 51,895.36             | 39,006.88             | 45,000.00             | 45,000.00                          | 55,000.00                         |
| 105342535                                                     | Materials                      | 115,151.17            | 89,027.92             | 95,000.00             | 94,000.00                          | 95,000.00                         |
| 105342545                                                     | Memberships                    | 0.00                  | 165.00                | 500.00                | 450.00                             | 1,110.00                          |
| 105342575                                                     | Office supplies                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 2,000.00                          |
| 105342590                                                     | Other                          | 24,632.98             | 26,370.37             | 20,000.00             | 23,000.00                          | 50,650.00                         |
| 105342715                                                     | Shop supplies                  | 28,200.68             | 31,484.97             | 35,000.00             | 34,000.00                          | 35,000.00                         |
| 105342745                                                     | Small tools                    | 29,744.91             | 26,500.99             | 23,500.00             | 20,000.00                          | 20,000.00                         |
| 105342830                                                     | Telephone service              | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 6,500.00                          |
| 105342835                                                     | Tennis courts                  | 10,211.75             | 926.22                | 8,000.00              | 7,000.00                           | 8,000.00                          |
| 105342850                                                     | Trail maintenance              | 8,031.77              | 16,946.00             | 18,000.00             | 90,000.00                          | 18,000.00                         |
| 105342860                                                     | Travel & training              | 8,829.96              | 10,698.21             | 10,800.00             | 11,000.00                          | 11,000.00                         |
| 105342895                                                     | Turf                           | 72,926.60             | 57,704.03             | 75,000.00             | 78,000.00                          | 80,000.00                         |
| 105342910                                                     | Utilities                      | 50,771.61             | 54,500.82             | 49,000.00             | 50,000.00                          | 170,400.00                        |
| 105342915                                                     | Vehicle repair                 | 43,130.52             | 57,252.30             | 48,000.00             | 50,000.00                          | 50,000.00                         |
|                                                               | Category Total                 | 838,187.55            | 870,498.13            | 923,338.00            | 1,004,318.00                       | 1,165,808.00                      |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 105344100                                                     | Improvements                   | 64,076.98             | 82,605.50             | 110,000.00            | 360,000.00                         | 153,000.00                        |
| 105344157                                                     | Equipment                      | 145,831.12            | 145,040.81            | 108,000.00            | 108,000.00                         | 108,000.00                        |
|                                                               | Category Total                 | 209,908.10            | 227,646.31            | 218,000.00            | 468,000.00                         | 261,000.00                        |
|                                                               | Total                          | 3,365,563.41          | 3,577,855.34          | 3,968,605.00          | 4,048,196.00                       | 4,302,048.00                      |

**CITY OF KEARNEY  
AQUATICS  
2025-2026 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

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

**NOTABLE EXPENDITURES**

| <u>Item</u>                               | <u>Account Number</u> | <u>Cost</u> |
|-------------------------------------------|-----------------------|-------------|
| 1. Harmon pool tub sandblasting and paint | 105444100             | \$80,000    |



## AQUATICS

### FUND 10 - GENERAL ACCOUNT 54 - AQUATICS

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 105441105                                                     | Salaries & wages, seas.        | 179,245.40            | 206,389.63            | 194,750.00            | 215,000.00                         | 225,500.00                        |
| 105441110                                                     | FICA, City's share             | 13,712.24             | 15,788.78             | 14,899.00             | 16,447.00                          | 17,251.00                         |
| 105441170                                                     | Workers comp. insurance        | 2,981.05              | 3,632.70              | 5,043.00              | 5,043.00                           | 2,314.00                          |
| Category Total                                                |                                | 195,938.69            | 225,811.11            | 214,692.00            | 236,490.00                         | 245,065.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 105442200                                                     | Chemicals                      | 47,180.08             | 44,328.72             | 56,000.00             | 50,000.00                          | 50,000.00                         |
| 105442230                                                     | Clothing allowance             | 4,766.63              | 5,429.73              | 7,150.00              | 7,150.00                           | 7,150.00                          |
| 105442280                                                     | Concession supplies            | 32,858.70             | 33,352.69             | 28,300.00             | 32,000.00                          | 34,300.00                         |
| 105442305                                                     | Credit card service charge     | 37.90                 | 0.00                  | 100.00                | 0.00                               | 0.00                              |
| 105442370                                                     | Equipment repairs              | 1,121.30              | 2,229.79              | 12,900.00             | 12,900.00                          | 9,100.00                          |
| 105442385                                                     | Facility repair                | 10,068.65             | 25,293.68             | 8,500.00              | 9,000.00                           | 7,500.00                          |
| 105442465                                                     | Insurance, property & casualty | 5,279.58              | 10,103.25             | 8,839.00              | 8,839.00                           | 13,726.00                         |
| 105442525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 0.00                  | 114.00                             | 114.00                            |
| 105442580                                                     | Operating                      | 11,844.12             | 13,089.20             | 12,565.00             | 12,600.00                          | 13,618.00                         |
| 105442610                                                     | Printing                       | 896.93                | 1,245.60              | 1,950.00              | 1,900.00                           | 1,850.00                          |
| 105442620                                                     | Professional Fees              | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 19,000.00                         |
| 105442745                                                     | Small tools                    | 0.00                  | 84.25                 | 150.00                | 150.00                             | 150.00                            |
| 105442910                                                     | Utilities                      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 19,000.00                         |
| Category Total                                                |                                | 114,053.89            | 135,156.91            | 136,454.00            | 134,653.00                         | 175,508.00                        |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 105444100                                                     | Improvements                   | 0.00                  | 5,681.14              | 0.00                  | 7,024.00                           | 80,000.00                         |
| 105444157                                                     | Equipment                      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Category Total                                                |                                | 0.00                  | 5,681.14              | 0.00                  | 7,024.00                           | 80,000.00                         |
| Total                                                         |                                | 309,992.58            | 366,649.16            | 351,146.00            | 378,167.00                         | 500,573.00                        |

**CITY OF KEARNEY  
COTTONMILL  
2025-2026 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

|                                    | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|------------------------------------|------------------|------------------|------------------|
| Full Time                          |                  |                  |                  |
| Assistant Park Supervisor/Forester | 0                | .67              | .67              |
| Equipment Operator/Grounds         | .25              | .25              | .25              |
| Facilities Maintenance Worker      | 1.50             | 1                | 1                |
| Park Superintendent                | .33              | .33              | .33              |
| Park Supervisor                    | .67              | 0                | 0                |
| Sector Leader                      | 1                | 1                | 1                |
| Part Time                          |                  |                  |                  |
| Park Attendant                     | 1                | 0                | 0                |

**NOTABLE EXPENDITURES ( County = 50%)**

| <u>Item</u>                                  | <u>Account Number</u> | <u>Cost</u> |
|----------------------------------------------|-----------------------|-------------|
| 1. Concrete flatwork (general concrete work) | 105544100             | \$10,000    |

# COTTONMILL

## FUND 10 - GENERAL ACCOUNT 55 - COTTONMILL

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 105541100                                                     | Salaries & wages               | 236,235.25            | 182,461.80            | 227,780.00            | 221,965.00                         | 240,733.00                        |
| 105541105                                                     | Salaries & wages, seas.        | 38,503.03             | 36,736.49             | 50,000.00             | 45,000.00                          | 50,000.00                         |
| 105541110                                                     | FICA, City's share             | 20,656.92             | 16,429.17             | 21,250.00             | 20,423.00                          | 22,241.00                         |
| 105541125                                                     | Health & dental insurance      | 30,194.86             | 26,796.52             | 35,183.00             | 42,875.00                          | 52,146.00                         |
| 105541130                                                     | Pension                        | 14,102.37             | 10,894.37             | 13,667.00             | 13,236.00                          | 14,444.00                         |
| 105541170                                                     | Workers comp. insurance        | 5,951.73              | 7,264.23              | 5,841.00              | 5,841.00                           | 3,038.00                          |
| Category Total                                                |                                | 345,644.16            | 280,582.58            | 353,721.00            | 349,340.00                         | 382,602.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 105542170                                                     | Building maintenance           | 5,315.38              | 8,319.56              | 5,000.00              | 6,000.00                           | 6,000.00                          |
| 105542175                                                     | Building repairs               | 3,191.72              | 1,932.76              | 5,000.00              | 5,000.00                           | 5,000.00                          |
| 105542199                                                     | CDL incentive                  | 0.00                  | 50.00                 | 50.00                 | 184.00                             | 200.00                            |
| 105542230                                                     | Clothing allowance             | 487.50                | 462.00                | 600.00                | 600.00                             | 600.00                            |
| 105542280                                                     | Concession supplies            | 1,067.39              | 1,367.60              | 2,250.00              | 2,250.00                           | 2,250.00                          |
| 105542365                                                     | Equipment maintenance          | 307.50                | 0.00                  | 2,500.00              | 2,500.00                           | 2,500.00                          |
| 105542370                                                     | Equipment repairs              | 32,615.58             | 32,433.95             | 25,000.00             | 30,000.00                          | 35,000.00                         |
| 105542415                                                     | Gas, oil and grease            | 3,911.46              | 4,301.59              | 4,000.00              | 5,000.00                           | 4,000.00                          |
| 105542440                                                     | Ground maintenance             | 2,149.46              | 6,807.15              | 7,850.00              | 7,850.00                           | 7,850.00                          |
| 105542465                                                     | Insurance, property & casualty | 5,619.77              | 7,378.05              | 6,795.00              | 6,795.00                           | 9,691.00                          |
| 105542525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 0.00                  | 114.00                             | 114.00                            |
| 105542560                                                     | Nature barn                    | 3,318.22              | 5,411.77              | 5,000.00              | 5,000.00                           | 5,000.00                          |
| 105542590                                                     | Other                          | 2,371.74              | 2,026.24              | 700.00                | 1,000.00                           | 1,000.00                          |
| 105542610                                                     | Printing                       | 0.00                  | 77.40                 | 1,600.00              | 1,000.00                           | 1,100.00                          |
| 105542675                                                     | Restroom supplies              | 4,038.99              | 3,751.76              | 4,000.00              | 4,000.00                           | 4,000.00                          |
| 105542715                                                     | Shop supplies                  | 1,790.66              | 1,790.97              | 2,000.00              | 2,000.00                           | 2,000.00                          |
| 105542745                                                     | Small tools                    | (259.55)              | 130.39                | 1,000.00              | 1,000.00                           | 1,000.00                          |
| 105542795                                                     | Supplies & equipment           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 5,000.00                          |
| 105542830                                                     | Telephone service              | 1,976.02              | 1,252.27              | 2,500.00              | 2,500.00                           | 2,500.00                          |
| 105542850                                                     | Trail maintenance              | 1,004.79              | 1,487.55              | 1,500.00              | 1,500.00                           | 2,500.00                          |
| 105542860                                                     | Travel & training              | 0.00                  | 95.00                 | 400.00                | 400.00                             | 400.00                            |
| 105542910                                                     | Utilities                      | 45,335.85             | 34,816.16             | 42,000.00             | 40,000.00                          | 40,000.00                         |
| 105542915                                                     | Vehicle repair                 | 1,148.11              | 4,897.41              | 2,500.00              | 2,500.00                           | 2,500.00                          |
| Category Total                                                |                                | 115,390.59            | 118,789.58            | 122,245.00            | 127,193.00                         | 140,205.00                        |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 105544100                                                     | Improvements                   | 2,665.00              | 26,001.64             | 70,000.00             | 127,775.00                         | 10,000.00                         |
| 105544157                                                     | Equipment                      | 1,522.92              | 92,252.73             | 33,000.00             | 26,160.00                          | 0.00                              |
| Category Total                                                |                                | 4,187.92              | 118,254.37            | 103,000.00            | 153,935.00                         | 10,000.00                         |
| Total                                                         |                                | 465,222.67            | 517,626.53            | 578,966.00            | 630,468.00                         | 532,807.00                        |



**CITY OF KEARNEY  
FORESTRY  
2025-2026 BUDGET**

**DESCRIPTION**

Forestry is a component of the Parks Department, and is responsible for planting, removing, pruning, and general health maintenance for trees and other woody vegetation at City parks, lakes, along the trail system, and at other City property which encompasses over 600 acres. The City of Kearney has been a long time member of Tree City USA. To qualify for this distinction, the City must provide \$2 per capita toward our program and maintain a dedicated Forestry budget. The Forestry Division operates a street tree replacement reimbursement program, inspects street trees, coordinates with Code Enforcement to order pruning and removals of same on a complaint-driven basis, administers the City's tree removal and pruning agreements with private sector contractors, and acts to ensure the overall health of the City's urban forest. A healthy urban forest is essential beautiful and safe parks, public spaces, and residential areas.

**PERSONNEL SCHEDULE**

|                               | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|-------------------------------|------------------|------------------|------------------|
| Full Time                     |                  |                  |                  |
| Park Supervisor               | .33              | 0                | 0                |
| Facilities Maintenance Worker | 0                | .50              | .50              |

**NOTABLE EXPENDITURES**

None

## FORESTRY

### FUND 10 - GENERAL ACCOUNT 59 - FORESTRY

| Account                                                       | Account Name              | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                           |                       |                       |                       |                                    |                                   |
| 105941100                                                     | Salaries & wages          | 35,485.75             | 0.00                  | 23,824.00             | 23,967.00                          | 26,581.00                         |
| 105941110                                                     | FICA, City's share        | 2,684.19              | 0.00                  | 1,823.00              | 1,833.00                           | 2,033.00                          |
| 105941125                                                     | Health & dental insurance | 2,619.27              | 0.00                  | 8,858.00              | 3,461.00                           | 106.00                            |
| 105941130                                                     | Pension                   | 2,115.28              | 0.00                  | 1,429.00              | 1,438.00                           | 1,595.00                          |
| 105941170                                                     | Workers comp. insurance   | 612.84                | 745.77                | 617.00                | 617.00                             | 341.00                            |
|                                                               | Category Total            | 43,517.33             | 745.77                | 36,551.00             | 31,316.00                          | 30,656.00                         |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                           |                       |                       |                       |                                    |                                   |
| 105942115                                                     | Marketing                 | 0.00                  | 0.00                  | 150.00                | 150.00                             | 150.00                            |
| 105942230                                                     | Clothing allowance        | 49.50                 | 0.00                  | 300.00                | 300.00                             | 300.00                            |
| 105942545                                                     | Memberships               | 1,127.95              | 350.00                | 700.00                | 1,000.00                           | 1,000.00                          |
| 105942590                                                     | Other                     | 0.00                  | 0.00                  | 6,000.00              | 6,000.00                           | 6,000.00                          |
| 105942745                                                     | Small tools               | 413.00                | 129.46                | 1,500.00              | 6,000.00                           | 6,000.00                          |
| 105942860                                                     | Travel & training         | 1,618.61              | 1,529.76              | 2,125.00              | 2,125.00                           | 2,125.00                          |
| 105942870                                                     | Tree removal              | 53,896.51             | 66,544.50             | 57,000.00             | 57,000.00                          | 57,000.00                         |
| 105942875                                                     | Trees                     | 5,537.56              | 3,215.62              | 23,000.00             | 23,000.00                          | 15,000.00                         |
|                                                               | Category Total            | 62,643.13             | 71,769.34             | 90,775.00             | 95,575.00                          | 87,575.00                         |
| <b>44000 Capital Outlay</b>                                   |                           |                       |                       |                       |                                    |                                   |
| 105944100                                                     | Improvements              | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 105944157                                                     | Equipment                 | 0.00                  | 12,348.68             | 0.00                  | 0.00                               | 0.00                              |
|                                                               | Category Total            | 0.00                  | 12,348.68             | 0.00                  | 0.00                               | 0.00                              |
|                                                               | Total                     | 106,160.46            | 84,863.79             | 127,326.00            | 126,891.00                         | 118,231.00                        |

## **SPECIAL REVENUE FUNDS**

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



**CITY OF KEARNEY  
TRANSPORTATION FUND SUMMARY  
2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 2,256,290.08          | 2,405,544.04          | 2,680,536.00          | 2,571,795.00                       | 2,794,211.00                      |
| Supplies, Materials and<br>Contractual Services | 1,575,671.23          | 1,476,444.17          | 1,941,697.00          | 1,861,197.00                       | 1,995,558.00                      |
| Equipment Rental                                | 100.00                | 3,215.93              | 3,000.00              | 3,200.00                           | 3,200.00                          |
| Capital Outlay                                  | 398,489.54            | 848,334.60            | 807,000.00            | 900,800.00                         | 756,000.00                        |
| Debt Servicing                                  | 50,568.36             | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>4,281,119.21</b>   | <b>4,733,538.74</b>   | <b>5,432,233.00</b>   | <b>5,336,992.00</b>                | <b>5,548,969.00</b>               |
| <b>REVENUES</b>                                 |                       |                       |                       |                                    |                                   |
| Taxes                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Licenses and Permits                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Charges for Services                            | 6,556.77              | 8,734.12              | 7,000.00              | 9,000.00                           | 9,000.00                          |
| Fines                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Special Assessments                             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Interest                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Miscellaneous                                   | 21,883.02             | 53,864.49             | 18,056.00             | 145,166.00                         | 35,695.00                         |
| Intergovernmental - State                       | 4,671,761.83          | 4,884,258.01          | 5,061,661.00          | 5,092,008.00                       | 4,951,910.00                      |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL REVENUES</b>                           | <b>4,700,201.62</b>   | <b>4,946,856.62</b>   | <b>5,086,717.00</b>   | <b>5,246,174.00</b>                | <b>4,996,605.00</b>               |
| Beginning fund balance                          | 2,563,881.52          | 2,982,963.93          | 2,716,106.93          | 3,196,281.81                       | 3,105,463.81                      |
| Total cash available                            | 7,264,083.14          | 7,929,820.55          | 7,802,823.93          | 8,442,455.81                       | 8,102,068.81                      |
| Less total expenditures                         | 4,281,119.21          | 4,733,538.74          | 5,432,233.00          | 5,336,992.00                       | 5,548,969.00                      |
| Ending fund balance                             | 2,982,963.93          | 3,196,281.81          | 2,370,590.93          | 3,105,463.81                       | 2,553,099.81                      |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance      | Annual<br>Change | Required     |         | Surplus<br>(Deficit) |
|---------------------|--------------|------------------|--------------|---------|----------------------|
|                     |              |                  | Operating    | Capital |                      |
| 09/30/16            | 1,926,967.03 |                  |              |         |                      |
| 09/30/17            | 2,221,150.15 | 294,183.12       |              |         |                      |
| 09/30/18            | 1,922,231.50 | (298,918.65)     |              |         |                      |
| 09/30/19            | 1,973,865.79 | 51,634.29        |              |         |                      |
| 09/30/20            | 2,095,849.67 | 121,983.88       |              |         |                      |
| 09/30/21            | 2,402,850.75 | 307,001.08       |              |         |                      |
| 09/30/22            | 2,563,881.52 | 161,030.77       |              |         |                      |
| 09/30/23            | 2,982,963.93 | 419,082.41       |              |         |                      |
| 09/30/24            | 3,196,281.81 | 213,317.88       |              |         |                      |
| 09/30/25 (estimate) | 3,105,463.81 | (90,818.00)      |              |         |                      |
| 09/30/26 (budget)   | 2,553,099.81 | (552,364.00)     | 1,198,242.25 | 0.00    | 1,354,857.56         |

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

## TRANSPORTATION REVENUES

### FUND 20 - TRANSPORTATION ACCOUNT 00 - TRANSPORTATION

| Account                                | Account Name                      | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------------------|-----------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>33000 Charges for Services</b>      |                                   |                       |                       |                       |                                    |                                   |
| 200033201                              | Electric vehicle charging station | 6,556.77              | 8,734.12              | 7,000.00              | 9,000.00                           | 9,000.00                          |
|                                        | Category Total                    | 6,556.77              | 8,734.12              | 7,000.00              | 9,000.00                           | 9,000.00                          |
| <b>37000 Miscellaneous</b>             |                                   |                       |                       |                       |                                    |                                   |
| 200037110                              | Damages                           | 3,999.41              | 11,008.80             | 0.00                  | 40,000.00                          | 15,000.00                         |
| 200037133                              | Grant proceeds                    | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 200037157                              | Lease/purchase proceeds           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 200037180                              | Miscellaneous                     | 340.47                | 5,606.20              | 2,000.00              | 88,471.00                          | 2,000.00                          |
| 200037215                              | Sale of scrap                     | 3,642.35              | 2,603.17              | 2,000.00              | 2,000.00                           | 4,000.00                          |
| 200037250                              | Tower lease                       | 13,900.79             | 34,646.32             | 14,056.00             | 14,695.00                          | 14,695.00                         |
|                                        | Category Total                    | 21,883.02             | 53,864.49             | 18,056.00             | 145,166.00                         | 35,695.00                         |
| <b>38000 Intergovernmental - State</b> |                                   |                       |                       |                       |                                    |                                   |
| 200038110                              | Highway use fee                   | 4,330,928.75          | 4,515,741.64          | 4,721,161.00          | 4,721,161.00                       | 4,564,660.00                      |
| 200038127                              | Motor vehicle fee                 | 295,060.47            | 322,923.92            | 295,000.00            | 325,000.00                         | 341,250.00                        |
| 200038140                              | State alloc. pro rata             | 12,425.11             | 12,244.95             | 12,000.00             | 12,500.00                          | 12,500.00                         |
| 200038150                              | State hwy. urban maint.           | 25,847.50             | 25,847.50             | 26,000.00             | 25,847.00                          | 26,000.00                         |
| 200038155                              | State incentive payments          | 7,500.00              | 7,500.00              | 7,500.00              | 7,500.00                           | 7,500.00                          |
|                                        | Category Subtotal                 | 4,671,761.83          | 4,884,258.01          | 5,061,661.00          | 5,092,008.00                       | 4,951,910.00                      |
| <b>39000 Transfers</b>                 |                                   |                       |                       |                       |                                    |                                   |
| 200039100                              | Transfer, General Fund            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                        | Category Total                    | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                        | Total                             | 4,700,201.62          | 4,946,856.62          | 5,086,717.00          | 5,246,174.00                       | 4,996,605.00                      |

# CITY OF KEARNEY TRANSPORTATION 2025-2026 BUDGET

## DESCRIPTION

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

## PERSONNEL SCHEDULE

|                                       | 2023-2024 | 2024-2025 | 2025-2026 |
|---------------------------------------|-----------|-----------|-----------|
| Full Time                             |           |           |           |
| City Engineer                         | 1         | 1         | 1         |
| Director of Public Works              | 1         | 1         | 1         |
| Electrical Control Systems Supervisor | 1         | 1         | 1         |
| Electrical Mapping Technician         | 1         | 1         | 1         |
| Engineering Assistant II              | 1         | 1         | 1         |
| Equipment Operator                    | 7         | 6         | 5         |
| GIS Coordinator                       | .25       | .25       | .25       |
| Heavy Equipment Operator              | 7         | 8         | 8         |
| Office Manager                        | 1         | 1         | 1         |
| Street Crew Leader                    | 1         | 1         | 2         |
| Street Superintendent                 | 1         | 1         | 1         |
| Traffic Control Technician            | 2         | 2         | 2         |

## NOTABLE EXPENDITURES

| <u>Item</u>                                         | <u>Account Number</u> | <u>Cost</u> |
|-----------------------------------------------------|-----------------------|-------------|
| 1. Overhead door replacement                        | 202044100             | \$21,000    |
| 2. LED street light fixtures                        | 202044100             | \$50,000    |
| 3. Protected left turn intersection upgrade         | 202044100             | \$11,000    |
| 4. Replace Bobcat skid loader                       | 202044157             | \$21,000    |
| 5. Replace traffic signal controller/cabinet        | 202044157             | \$27,000    |
| 6. Switch traffic signal detection systems to radar | 202044157             | \$30,000    |
| 7. Concrete screed                                  | 202044157             | \$25,000    |
| 8. Motorola radio upgrade                           | 202044157             | \$50,000    |
| 9. Bucket truck                                     | 202044157             | \$225,000   |
| 10. Grizzly rock screen                             | 202044157             | \$8,500     |
| 11. Skid loader grapple bucket                      | 202044157             | \$10,000    |
| 12. SnowGo snowblower                               | 202044157             | \$240,000   |
| 13. Progressive Timing traffic signal upgrade       | 202044157             | \$35,000    |
| 14. Personal computers                              | 202044157             | \$2,500     |



## TRANSPORTATION EXPENDITURES

### FUND 20 - TRANSPORTATION ACCOUNT 20 - TRANSPORTATION

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 202041100                                                     | Salaries & wages               | 1,680,013.86          | 1,754,430.56          | 1,927,212.00          | 1,840,235.00                       | 1,980,568.00                      |
| 202041105                                                     | Salaries & wages, seasonal     | 26,402.69             | 44,687.14             | 50,000.00             | 45,000.00                          | 50,000.00                         |
| 202041110                                                     | FICA, City's share             | 125,990.57            | 133,011.14            | 151,257.00            | 144,220.00                         | 155,338.00                        |
| 202041125                                                     | Health & dental insurance      | 266,476.26            | 295,021.95            | 356,999.00            | 349,710.00                         | 464,208.00                        |
| 202041130                                                     | Pension                        | 89,752.31             | 93,731.10             | 102,226.00            | 99,788.00                          | 106,512.00                        |
| 202041170                                                     | Workers comp. insurance        | 67,654.39             | 84,662.15             | 92,842.00             | 92,842.00                          | 37,585.00                         |
| Category Total                                                |                                | 2,256,290.08          | 2,405,544.04          | 2,680,536.00          | 2,571,795.00                       | 2,794,211.00                      |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 202042135                                                     | Asphaltic                      | 13,149.07             | 13,235.69             | 25,000.00             | 25,000.00                          | 25,000.00                         |
| 202042145                                                     | Barricades, flares             | 3,603.65              | 6,605.37              | 7,500.00              | 7,500.00                           | 7,500.00                          |
| 202042167                                                     | Bridge inspections/repairs     | 4,818.82              | 23,289.53             | 25,000.00             | 25,000.00                          | 30,000.00                         |
| 202042175                                                     | Building repairs               | 25,779.09             | 28,225.69             | 35,000.00             | 50,000.00                          | 40,250.00                         |
| 202042199                                                     | CDL incentive                  | 0.00                  | 3,800.00              | 5,400.00              | 3,800.00                           | 3,800.00                          |
| 202042230                                                     | Clothing allowance             | 10,572.42             | 12,739.65             | 10,900.00             | 12,000.00                          | 15,450.00                         |
| 202042290                                                     | Consulting & engineering       | 27,750.18             | 6,589.36              | 40,000.00             | 40,000.00                          | 40,000.00                         |
| 202042370                                                     | Equipment repairs              | 16.76                 | (230.87)              | 5,000.00              | 2,500.00                           | 5,000.00                          |
| 202042384                                                     | EV charger repairs             | 0.00                  | 0.00                  | 2,500.00              | 0.00                               | 2,500.00                          |
| 202042415                                                     | Gas, oil and grease            | 98,345.69             | 88,626.63             | 130,000.00            | 95,000.00                          | 120,000.00                        |
| 202042425                                                     | Grader blades                  | 4,450.48              | 5,468.56              | 6,500.00              | 6,500.00                           | 19,500.00                         |
| 202042435                                                     | Gravel and barrow              | 724.88                | 781.25                | 4,000.00              | 2,000.00                           | 2,500.00                          |
| 202042445                                                     | Highway light repair           | 139,499.55            | 125,501.38            | 140,000.00            | 140,000.00                         | 150,000.00                        |
| 202042460                                                     | Insecticides & chemicals       | 109,403.65            | 72,018.03             | 130,000.00            | 110,000.00                         | 130,000.00                        |
| 202042465                                                     | Insurance, property & casualty | 51,345.10             | 59,715.72             | 69,797.00             | 69,797.00                          | 89,430.00                         |
| 202042525                                                     | Maintenance agreements         | 9,989.17              | 10,310.63             | 15,600.00             | 10,600.00                          | 10,600.00                         |
| 202042535                                                     | Materials                      | 124.97                | 0.00                  | 500.00                | 500.00                             | 500.00                            |
| 202042545                                                     | Memberships                    | 0.00                  | 0.00                  | 0.00                  | 1,000.00                           | 1,528.00                          |
| 202042575                                                     | Office supplies                | 11,152.69             | 8,405.29              | 12,000.00             | 12,000.00                          | 13,000.00                         |
| 202042590                                                     | Other                          | 3,645.68              | 2,851.79              | 7,500.00              | 7,500.00                           | 7,500.00                          |
| 202042595                                                     | Pavement marking               | 51,674.03             | 36,259.11             | 85,000.00             | 75,500.00                          | 85,000.00                         |
| 202042635                                                     | Radio repair & maint.          | 0.00                  | 675.70                | 2,000.00              | 1,000.00                           | 2,000.00                          |
| 202042685                                                     | Road equip repair (parts)      | 313,516.56            | 293,996.68            | 325,000.00            | 315,000.00                         | 325,000.00                        |
| 202042725                                                     | Sign posts                     | 7,374.44              | 12,966.14             | 10,000.00             | 12,000.00                          | 12,000.00                         |
| 202042730                                                     | Signals                        | 81,412.82             | 62,634.02             | 155,000.00            | 155,000.00                         | 155,000.00                        |
| 202042735                                                     | Signs                          | 20,488.73             | 38,114.11             | 50,000.00             | 40,000.00                          | 50,000.00                         |
| 202042745                                                     | Small tools                    | 5,287.01              | 5,258.72              | 7,000.00              | 7,000.00                           | 7,000.00                          |
| 202042750                                                     | Snow removal                   | 35,583.37             | 41,171.63             | 45,000.00             | 49,000.00                          | 55,000.00                         |
| 202042780                                                     | Storm sewer maintenance        | 0.00                  | 0.00                  | 4,000.00              | 4,000.00                           | 5,000.00                          |
| 202042800                                                     | Sweeper brooms                 | 10,383.28             | 3,992.00              | 7,500.00              | 7,500.00                           | 7,500.00                          |
| 202042830                                                     | Telephone service              | 9,032.54              | 9,085.51              | 11,000.00             | 9,500.00                           | 10,000.00                         |
| 202042860                                                     | Travel & training              | 12,228.41             | 7,735.90              | 13,000.00             | 10,000.00                          | 13,000.00                         |
| 202042910                                                     | Utilities                      | 514,318.19            | 496,620.95            | 555,000.00            | 555,000.00                         | 555,000.00                        |
| Category Total                                                |                                | 1,575,671.23          | 1,476,444.17          | 1,941,697.00          | 1,861,197.00                       | 1,995,558.00                      |
| <b>43000 Equipment Rental</b>                                 |                                |                       |                       |                       |                                    |                                   |
| 202043105                                                     | Land and building rental       | 100.00                | 3,215.93              | 3,000.00              | 3,200.00                           | 3,200.00                          |
| Category Total                                                |                                | 100.00                | 3,215.93              | 3,000.00              | 3,200.00                           | 3,200.00                          |

**TRANSPORTATION  
EXPENDITURES (continued)**

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

| Account                     | Account Name   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-----------------------------|----------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>44000 Capital Outlay</b> |                |                       |                       |                       |                                    |                                   |
| 202044100                   | Improvements   | 0.00                  | 297,977.70            | 20,000.00             | 85,000.00                          | 82,000.00                         |
| 202044157                   | Equipment      | 398,489.54            | 550,356.90            | 787,000.00            | 815,800.00                         | 674,000.00                        |
|                             | Category Total | 398,489.54            | 848,334.60            | 807,000.00            | 900,800.00                         | 756,000.00                        |
| <b>45000 Debt Servicing</b> |                |                       |                       |                       |                                    |                                   |
| 202045135                   | Lease payment  | 50,568.36             | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                             | Category Total | 50,568.36             | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                             | Total          | 4,281,119.21          | 4,733,538.74          | 5,432,233.00          | 5,336,992.00                       | 5,548,969.00                      |

**CITY OF KEARNEY  
ECONOMIC DEVELOPMENT GRANT FUND SUMMARY  
2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and<br>Contractual Services | 51,200.00             | 1,119,892.64          | 3,699,875.83          | 316,025.82                         | 2,930,434.48                      |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 186,814.74            | 84,240.16             | 0.00                  | 4,443,913.83                       | 3,091,007.52                      |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 1,161,619.00          | 0.00                  | 0.00                  | 550,000.00                         | 250,000.00                        |
| <b>TOTAL EXPENDITURES</b>                       | <b>1,399,633.74</b>   | <b>1,204,132.80</b>   | <b>3,699,875.83</b>   | <b>5,309,939.65</b>                | <b>6,271,442.00</b>               |

|                           |                     |                     |                     |                     |                     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>           |                     |                     |                     |                     |                     |
| Taxes                     | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Licenses and Permits      | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Charges for Services      | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Fines                     | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Special Assessments       | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Interest                  | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Miscellaneous             | 142,000.00          | 56,000.00           | 56,000.00           | 56,000.00           | 3,152,008.00        |
| Intergovernmental - State | 20,000.00           | 15,435.00           | 10,870.00           | 5,725.00            | 0.00                |
| Transfers                 | 3,011,108.96        | 1,673,013.47        | 1,800,000.00        | 1,996,103.19        | 1,800,000.00        |
| <b>TOTAL REVENUES</b>     | <b>3,173,108.96</b> | <b>1,744,448.47</b> | <b>1,866,870.00</b> | <b>2,057,828.19</b> | <b>4,952,008.00</b> |
| Beginning fund balance    | 2,257,754.57        | 4,031,229.79        | 1,833,005.83        | 4,571,545.46        | 1,319,434.00        |
| Total cash available      | 5,430,863.53        | 5,775,678.26        | 3,699,875.83        | 6,629,373.65        | 6,271,442.00        |
| Less total expenditures   | 1,399,633.74        | 1,204,132.80        | 3,699,875.83        | 5,309,939.65        | 6,271,442.00        |
| Ending fund balance       | 4,031,229.79        | 4,571,545.46        | 0.00                | 1,319,434.00        | (0.00)              |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance      | Annual<br>Change | Required  |         | Surplus<br>(Deficit) |
|---------------------|--------------|------------------|-----------|---------|----------------------|
|                     |              |                  | Operating | Capital |                      |
| 09/30/16            | 2,567,655.87 |                  |           |         |                      |
| 09/30/17            | 2,789,389.97 | 221,734.10       |           |         |                      |
| 09/30/18            | 1,045,389.97 | (1,744,000.00)   |           |         |                      |
| 09/30/19            | 795,147.97   | (250,242.00)     |           |         |                      |
| 09/30/20            | 559,389.97   | (235,758.00)     |           |         |                      |
| 09/30/21            | 4,561,640.42 | 4,002,250.45     |           |         |                      |
| 09/30/22            | 2,257,754.57 | (2,303,885.85)   |           |         |                      |
| 09/30/23            | 4,031,229.79 | 1,773,475.22     |           |         |                      |
| 09/30/24            | 4,571,545.46 | 540,315.67       |           |         |                      |
| 09/30/25 (estimate) | 1,319,434.00 | (3,252,111.46)   |           |         |                      |
| 09/30/26 (budget)   | (0.00)       | (1,319,434.00)   | 0.00      | 0.00    | 0.00                 |

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



**ECONOMIC DEVELOPMENT GRANT FUND  
REVENUES**

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

| Account                                | Account Name               | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------------------|----------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>37000 Miscellaneous</b>             |                            |                       |                       |                       |                                    |                                   |
| 210037133                              | Federal Grants             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 2,582,782.00                      |
| 210037149                              | Grant Match Proceeds       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 508,226.00                        |
| 210037180                              | Miscellaneous              | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 210037192                              | Northwestern Energy        | 42,000.00             | 56,000.00             | 56,000.00             | 56,000.00                          | 61,000.00                         |
| 210037210                              | Sale of Real Estate        | 100,000.00            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                        | Category Subtotal          | 142,000.00            | 56,000.00             | 56,000.00             | 56,000.00                          | 3,152,008.00                      |
| <b>38000 Intergovernmental - State</b> |                            |                       |                       |                       |                                    |                                   |
| 210038100                              | Community develop grants   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 210038145                              | State grants               | 20,000.00             | 15,435.00             | 10,870.00             | 5,725.00                           | 0.00                              |
|                                        | Category Subtotal          | 20,000.00             | 15,435.00             | 10,870.00             | 5,725.00                           | 0.00                              |
| <b>39000 Transfers</b>                 |                            |                       |                       |                       |                                    |                                   |
| 210039100                              | Transfers from other funds | 1,614,150.00          | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 210039105                              | Transfers, W&S (electric.) | 1,396,958.96          | 1,673,013.47          | 1,800,000.00          | 1,996,103.19                       | 1,800,000.00                      |
|                                        | Category Subtotal          | 3,011,108.96          | 1,673,013.47          | 1,800,000.00          | 1,996,103.19                       | 1,800,000.00                      |
|                                        | Total                      | 3,173,108.96          | 1,744,448.47          | 1,866,870.00          | 2,057,828.19                       | 4,952,008.00                      |

**CITY OF KEARNEY  
ECONOMIC DEVELOPMENT GRANT  
2025-2026 BUDGET**

**DESCRIPTION**

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

**NOTABLE EXPENDITURES**

| <u>Item</u>                   | <u>Account Number</u> | <u>Cost</u> |
|-------------------------------|-----------------------|-------------|
| 1. Northwest Energy Grant     | 210042335             | \$192,390   |
| 2. Compute North Expenditures | 210042335             | \$2,738,044 |
| 2. Burro Grant expenditures   | 210044100             | \$3,091,008 |

**ECONOMIC DEVELOPMENT GRANT FUND  
EXPENDITURES**

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

| Account                                                       | Account Name             | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                          |                       |                       |                       |                                    |                                   |
| 210042105                                                     | Administrative           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 210042335                                                     | Economic development     | 7,200.00              | 1,069,892.64          | 3,699,875.83          | 116,025.82                         | 2,930,434.48                      |
| 210142260                                                     | Community betterment     | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 210142298                                                     | Contracted Services      | 44,000.00             | 50,000.00             | 0.00                  | 200,000.00                         | 0.00                              |
| 211042120                                                     | Animal care              | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Category Total                                                |                          | 51,200.00             | 1,119,892.64          | 3,699,875.83          | 316,025.82                         | 2,930,434.48                      |
| <b>44000 Capital Outlay</b>                                   |                          |                       |                       |                       |                                    |                                   |
| 210144100                                                     | Improvements             | 75,213.58             | 61,894.90             | 0.00                  | 1,978,402.66                       | 3,091,007.52                      |
| 210144157                                                     | Equipment                | 100,000.00            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 212444100                                                     | Improvements             | 7,189.25              | 0.00                  | 0.00                  | 237,856.43                         | 0.00                              |
| 215344100                                                     | Improvements             | 4,411.91              | 22,345.26             | 0.00                  | 2,227,654.74                       | 0.00                              |
| Category Total                                                |                          | 186,814.74            | 84,240.16             | 0.00                  | 4,443,913.83                       | 3,091,007.52                      |
| <b>49000 Transfers</b>                                        |                          |                       |                       |                       |                                    |                                   |
| 210049100                                                     | Transfers to other funds | 1,161,619.00          | 0.00                  | 0.00                  | 550,000.00                         | 250,000.00                        |
| Category Total                                                |                          | 1,161,619.00          | 0.00                  | 0.00                  | 550,000.00                         | 250,000.00                        |
| Total                                                         |                          | 1,399,633.74          | 1,204,132.80          | 3,699,875.83          | 5,309,939.65                       | 6,271,442.00                      |



**CITY OF KEARNEY  
LOTTERY TRUST FUND SUMMARY  
2025 - 2026 BUDGET**

|                           | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>       |                       |                       |                       |                                    |                                   |
| Personal Services         | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and   |                       |                       |                       |                                    |                                   |
| Contractual Services      | 699,047.29            | 852,260.00            | 988,534.16            | 280,787.00                         | 302,118.78                        |
| Equipment Rental          | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Debt Servicing            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                 | 0.00                  | 0.00                  | 0.00                  | 692,000.00                         | 775,000.00                        |
| <b>TOTAL EXPENDITURES</b> | <b>699,047.29</b>     | <b>852,260.00</b>     | <b>988,534.16</b>     | <b>972,787.00</b>                  | <b>1,077,118.78</b>               |

|                           |                   |                   |                   |                   |                   |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES</b>           |                   |                   |                   |                   |                   |
| Taxes                     | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Licenses and Permits      | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Charges for Services      | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Fines                     | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Special Assessments       | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Interest                  | 14,154.66         | 25,780.42         | 34,758.00         | 26,646.00         | 23,720.00         |
| Miscellaneous             | 825,110.71        | 730,367.20        | 551,880.00        | 779,100.00        | 783,924.00        |
| Intergovernmental - State | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Transfers                 | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| <b>TOTAL REVENUES</b>     | <b>839,265.37</b> | <b>756,147.62</b> | <b>586,638.00</b> | <b>805,746.00</b> | <b>807,644.00</b> |
| Beginning fund balance    | 392,410.08        | 532,628.16        | 401,896.16        | 436,515.78        | 269,474.78        |
| Total cash available      | 1,231,675.45      | 1,288,775.78      | 988,534.16        | 1,242,261.78      | 1,077,118.78      |
| Less total expenditures   | 699,047.29        | 852,260.00        | 988,534.16        | 972,787.00        | 1,077,118.78      |
| Ending fund balance       | 532,628.16        | 436,515.78        | (0.00)            | 269,474.78        | (0.00)            |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance    | Annual<br>Change | Required  |         | Surplus<br>(Deficit) |
|---------------------|------------|------------------|-----------|---------|----------------------|
|                     |            |                  | Operating | Capital |                      |
| 09/30/16            | 564,364.19 | 0.00             |           |         |                      |
| 09/30/17            | 432,844.89 | (131,519.30)     |           |         |                      |
| 09/30/18            | 471,988.69 | 39,143.80        |           |         |                      |
| 09/30/19            | 396,557.87 | (75,430.82)      |           |         |                      |
| 09/30/20            | 243,803.18 | (152,754.69)     |           |         |                      |
| 09/30/21            | 395,681.71 | 151,878.53       |           |         |                      |
| 09/30/22            | 392,410.08 | (3,271.63)       |           |         |                      |
| 09/30/23            | 532,628.16 | 140,218.08       |           |         |                      |
| 09/30/24            | 436,515.78 | (96,112.38)      |           |         |                      |
| 09/30/25 (estimate) | 269,474.78 | (167,041.00)     |           |         |                      |
| 09/30/26 (budget)   | (0.00)     | (269,474.78)     | 0.00      | 0.00    | 0.00                 |

The City shall strive to maintain the fund balance at a minimum of the proposed budget gross handle, less state taxes, less audit fees, less legal fees, less community betterment expenditures, plus interest income for the Lottery Trust Fund.

**LOTTERY TRUST FUND  
REVENUES**

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

| Account                    | Account Name   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------|----------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>36000 Interest</b>      |                |                       |                       |                       |                                    |                                   |
| 220036100                  | Interest       | 14,154.66             | 25,780.42             | 34,758.00             | 26,646.00                          | 23,720.00                         |
|                            | Category Total | 14,154.66             | 25,780.42             | 34,758.00             | 26,646.00                          | 23,720.00                         |
| <b>37000 Miscellaneous</b> |                |                       |                       |                       |                                    |                                   |
| 220037150                  | Gross handle   | 825,110.71            | 730,367.20            | 551,880.00            | 779,100.00                         | 783,924.00                        |
|                            | Category Total | 825,110.71            | 730,367.20            | 551,880.00            | 779,100.00                         | 783,924.00                        |
|                            | Total          | 839,265.37            | 756,147.62            | 586,638.00            | 805,746.00                         | 807,644.00                        |

**CITY OF KEARNEY  
LOTTERY TRUST  
2025-2026 BUDGET**

**DESCRIPTION**

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

**NOTABLE EXPENDITURES**

| <u>Item</u>                     | <u>Account Number</u> | <u>Cost</u> |
|---------------------------------|-----------------------|-------------|
| 1. Meadowlark Hills Golf Course | 220049100-LT186-X     | \$100,000   |
| 2. Kearney Sportsplex           | 220049100-LT186-X     | \$500,000   |
| 3. Park Improvements            | 220049100-LT-186-X    | \$175,000   |
| 4. The Arch                     | 220042260-LT186-X     | \$75,000    |
| 5. Fireworks                    | 220042260-LT186-X     | \$10,000    |
| 6. Grant projects               | 220042260-LT186-G     | \$65,781    |
| 7. Unallocated                  | 220042260-LT185-U     | \$1,502     |



**LOTTERY TRUST FUND  
EXPENDITURES**

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

| Account                                                        | Account Name             | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------------------------------------------|--------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>42000 Supplies, Materials<br/>and Contractural Services</b> |                          |                       |                       |                       |                                    |                                   |
| 220042140                                                      | Audit fees               | 9,010.00              | 9,010.00              | 6,801.00              | 6,500.00                           | 7,500.00                          |
| 220042260                                                      | Community betterment     | 526,333.29            | 686,932.00            | 823,953.16            | 131,953.00                         | 152,282.78                        |
| 220042505                                                      | Legal                    | 0.00                  | 100.00                | 100.00                | 100.00                             | 100.00                            |
| 220042770                                                      | State taxes              | 163,704.00            | 156,218.00            | 157,680.00            | 142,234.00                         | 142,236.00                        |
|                                                                | Category Total           | 699,047.29            | 852,260.00            | 988,534.16            | 280,787.00                         | 302,118.78                        |
| 220049100                                                      | Transfers to Other Funds | 0.00                  | 0.00                  | 0.00                  | 692,000.00                         | 775,000.00                        |
|                                                                | Category Total           | 0.00                  | 0.00                  | 0.00                  | 692,000.00                         | 775,000.00                        |
|                                                                | Total                    | 699,047.29            | 852,260.00            | 988,534.16            | 972,787.00                         | 1,077,118.78                      |

**CITY OF KEARNEY  
NATURAL DISASTER FUND SUMMARY  
2025 - 2026 BUDGET**

|                           | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>       |                       |                       |                       |                                    |                                   |
| Personal Services         | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and   |                       |                       |                       |                                    |                                   |
| Contractual Services      | 100.00                | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Equipment Rental          | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay            | 0.00                  | 83,977.12             | 15,890.01             | 0.00                               | 15,890.01                         |
| Debt Servicing            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                 | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b> | <b>100.00</b>         | <b>83,977.12</b>      | <b>15,890.01</b>      | <b>0.00</b>                        | <b>15,890.01</b>                  |

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

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance    | Annual<br>Change | Required  |         | Surplus<br>(Deficit) |
|---------------------|------------|------------------|-----------|---------|----------------------|
|                     |            |                  | Operating | Capital |                      |
| 09/30/16            | 180,664.92 |                  |           |         |                      |
| 09/30/17            | 173,147.66 | (7,517.26)       |           |         |                      |
| 09/30/18            | 108,252.27 | (64,895.39)      |           |         |                      |
| 09/30/19            | 59,371.67  | (48,880.60)      |           |         |                      |
| 09/30/20            | 38,624.95  | (20,746.72)      |           |         |                      |
| 09/30/21            | 44,969.93  | 6,344.98         |           |         |                      |
| 09/30/22            | 99,967.13  | 54,997.20        |           |         |                      |
| 09/30/23            | 99,867.13  | (100.00)         |           |         |                      |
| 09/30/24            | 15,890.01  | (83,977.12)      |           |         |                      |
| 09/30/25 (estimate) | 15,890.01  | 0.00             |           |         |                      |
| 09/30/26 (budget)   | 0.00       | (15,890.01)      | 0.00      | 0.00    | 0.00                 |

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

**NATURAL DISASTER FUND  
REVENUES**

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

| Account                                | Account Name        | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------------------|---------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>37000 Miscellaneous</b>             |                     |                       |                       |                       |                                    |                                   |
| 240037155                              | Insurance proceeds  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                        | Category Total      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>38000 Intergovernmental - State</b> |                     |                       |                       |                       |                                    |                                   |
| 240038160                              | State reimbursement | 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  
NATURAL DISASTER  
2025-2026 BUDGET**

**DESCRIPTION**

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

**NOTABLE EXPENDITURES**

None

**NATURAL DISASTER FUND  
EXPENDITURES**

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

| Account                                                       | Account Name           | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                        |                       |                       |                       |                                    |                                   |
| 240042175                                                     | Building repairs       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 240042415                                                     | Gas, oil & grease      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 240042450                                                     | Hired contractors      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 240042520                                                     | Maintenance            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 240042590                                                     | Other                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 240042870                                                     | Tree removal           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 240042875                                                     | Tree replacement       | 100.00                | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                                               | Category Total         | 100.00                | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>44000 Capital Outlay</b>                                   |                        |                       |                       |                       |                                    |                                   |
| 240044100                                                     | Improvements           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 240044157                                                     | Equipment              | 0.00                  | 83,977.12             | 15,890.01             | 0.00                               | 15,890.01                         |
|                                                               | Category Total         | 0.00                  | 83,977.12             | 15,890.01             | 0.00                               | 15,890.01                         |
| <b>49000 Transfers</b>                                        |                        |                       |                       |                       |                                    |                                   |
| 240049165                                                     | Transfer, General Fund | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                                               | Category Total         | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                                               | Total                  | 100.00                | 83,977.12             | 15,890.01             | 0.00                               | 15,890.01                         |

**CITY OF KEARNEY  
OFFSTREET PARKING DISTRICT NO. 1 SUMMARY  
2025 - 2026 BUDGET**

|                           | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>       |                       |                       |                       |                                    |                                   |
| Personal Services         | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and   |                       |                       |                       |                                    |                                   |
| Contractual Services      | 29,542.51             | 40,589.84             | 227,367.19            | 35,100.00                          | 44,533.63                         |
| Equipment Rental          | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 259,500.00                        |
| Debt Servicing            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                 | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b> | <b>29,542.51</b>      | <b>40,589.84</b>      | <b>227,367.19</b>     | <b>35,100.00</b>                   | <b>304,033.63</b>                 |

|                            |                   |                   |                  |                   |                  |
|----------------------------|-------------------|-------------------|------------------|-------------------|------------------|
| <b>REVENUES</b>            |                   |                   |                  |                   |                  |
| Taxes                      | 54,605.07         | 59,190.77         | 60,164.00        | 58,960.72         | 70,958.42        |
| Licenses and Permits       | 0.00              | 0.00              | 0.00             | 1,200.00          | 800.00           |
| Charges for Services       | 1,562.00          | 6,764.33          | 3,500.00         | 5,000.00          | 5,000.00         |
| Fines                      | 0.00              | 0.00              | 0.00             | 0.00              | 0.00             |
| Special Assessments        | 0.00              | 0.00              | 0.00             | 0.00              | 0.00             |
| Interest                   | 260.47            | 260.10            | 400.00           | 250.00            | 250.00           |
| Miscellaneous              | 3,000.00          | 6,000.00          | 3,000.00         | 6,350.00          | 6,000.00         |
| Intergovernmental - State  | 0.00              | 0.00              | 0.00             | 0.00              | 0.00             |
| Transfers                  | 0.00              | 0.00              | 0.00             | 0.00              | 0.00             |
| <b>TOTAL REVENUES</b>      | <b>59,427.54</b>  | <b>72,215.20</b>  | <b>67,064.00</b> | <b>71,760.72</b>  | <b>83,008.42</b> |
| Beginning fund balance     | 130,421.86        | 161,108.89        | 167,803.19       | 189,883.99        | 228,525.21       |
| County Treasurer's balance | 2,432.24          | 1,630.24          | 2,500.00         | 4,480.50          | 2,500.00         |
| Total cash available       | 192,281.64        | 234,954.33        | 237,367.19       | 266,125.21        | 314,033.63       |
| Less total expenditures    | 29,542.51         | 40,589.84         | 227,367.19       | 35,100.00         | 304,033.63       |
| <b>Ending fund balance</b> | <b>162,739.13</b> | <b>194,364.49</b> | <b>10,000.00</b> | <b>231,025.21</b> | <b>10,000.00</b> |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance    | Annual<br>Change | Required  |         | Surplus<br>(Deficit) |
|---------------------|------------|------------------|-----------|---------|----------------------|
|                     |            |                  | Operating | Capital |                      |
| 09/30/16            | 56,720.37  |                  |           |         |                      |
| 09/30/17            | 106,551.74 | 49,831.37        |           |         |                      |
| 09/30/18            | 84,768.37  | (21,783.37)      |           |         |                      |
| 09/30/19            | 64,313.29  | (20,455.08)      |           |         |                      |
| 09/30/20            | 76,835.58  | 12,522.29        |           |         |                      |
| 09/30/21            | 74,823.23  | (2,012.35)       |           |         |                      |
| 09/30/22            | 130,421.86 | 55,598.63        |           |         |                      |
| 09/30/23            | 161,108.89 | 30,687.03        |           |         |                      |
| 09/30/24            | 189,883.99 | 28,775.10        |           |         |                      |
| 09/30/25 (estimate) | 228,525.21 | 38,641.22        |           |         |                      |
| 09/30/26 (budget)   | 10,000.00  | (218,525.21)     | 10,000.00 | 0.00    | 0.00                 |



**OFFSTREET PARKING DISTRICT NO. 1  
REVENUES**

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

| Account                           | Account Name               | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-----------------------------------|----------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>31000 Taxes</b>                |                            |                       |                       |                       |                                    |                                   |
| 250031130                         | Property tax               | 54,605.07             | 59,190.77             | 60,164.00             | 58,960.72                          | 70,958.42                         |
|                                   | Category Total             | 54,605.07             | 59,190.77             | 60,164.00             | 58,960.72                          | 70,958.42                         |
| <b>32000 Licenses and Permits</b> |                            |                       |                       |                       |                                    |                                   |
| 250032138                         | Mobile Food Vendor Permits | 0.00                  | 0.00                  | 0.00                  | 1,200.00                           | 800.00                            |
|                                   | Category Total             | 0.00                  | 0.00                  | 0.00                  | 1,200.00                           | 800.00                            |
| <b>33000 Charges for Services</b> |                            |                       |                       |                       |                                    |                                   |
| 250033202                         | Events                     | 1,562.00              | 6,764.33              | 3,500.00              | 5,000.00                           | 5,000.00                          |
|                                   | Category Total             | 1,562.00              | 6,764.33              | 3,500.00              | 5,000.00                           | 5,000.00                          |
| <b>36000 Interest</b>             |                            |                       |                       |                       |                                    |                                   |
| 250036100                         | Interest                   | 260.47                | 260.10                | 400.00                | 250.00                             | 250.00                            |
|                                   | Category Total             | 260.47                | 260.10                | 400.00                | 250.00                             | 250.00                            |
| <b>33000 Miscellaneous</b>        |                            |                       |                       |                       |                                    |                                   |
| 250037115                         | Donations                  | 2,000.00              | 5,000.00              | 2,000.00              | 5,100.00                           | 5,000.00                          |
| 250037180                         | Miscellaneous              | 1,000.00              | 1,000.00              | 1,000.00              | 1,250.00                           | 1,000.00                          |
|                                   | Category Total             | 3,000.00              | 6,000.00              | 3,000.00              | 6,350.00                           | 6,000.00                          |
|                                   | Total                      | 59,427.54             | 72,215.20             | 67,064.00             | 71,760.72                          | 83,008.42                         |

**CITY OF KEARNEY  
OFFSTREET PARKING DISTRICT NO. 1  
2025-2026 BUDGET**

**DESCRIPTION**

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

**NOTABLE EXPENDITURES**

| <u>Item</u>              | <u>Account Number</u> | <u>Cost</u> |
|--------------------------|-----------------------|-------------|
| 1. Downtown improvements | 250044100             | \$259,500   |

**OFFSTREET PARKING DISTRICT NO. 1  
EXPENDITURES**

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

| Account                                                       | Account Name   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|----------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                |                       |                       |                       |                                    |                                   |
| 250042105                                                     | Administrative | 119.21                | 84.60                 | 500.00                | 100.00                             | 100.00                            |
| 250042115                                                     | Marketing      | 29,423.30             | 40,505.24             | 226,867.19            | 35,000.00                          | 44,433.63                         |
|                                                               | Category Total | 29,542.51             | 40,589.84             | 227,367.19            | 35,100.00                          | 44,533.63                         |
| <b>44000 Capital Outlay</b>                                   |                |                       |                       |                       |                                    |                                   |
| 250044100                                                     | Improvements   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 259,500.00                        |
|                                                               | Category Total | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 259,500.00                        |
|                                                               | Total          | 29,542.51             | 40,589.84             | 227,367.19            | 35,100.00                          | 304,033.63                        |



## **CAPITAL PROJECTS FUNDS**

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

**CITY OF KEARNEY  
POLICE RESERVE FUND SUMMARY  
2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and<br>Contractual Services | 83,300.00             | 77,116.44             | 73,500.00             | 73,500.00                          | 73,500.00                         |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 341,264.00            | 2,668,784.65          | 0.00                  | 559,215.35                         | 0.00                              |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>424,564.00</b>     | <b>2,745,901.09</b>   | <b>73,500.00</b>      | <b>632,715.35</b>                  | <b>73,500.00</b>                  |

|                           |                     |                   |             |                   |             |
|---------------------------|---------------------|-------------------|-------------|-------------------|-------------|
| <b>REVENUES</b>           |                     |                   |             |                   |             |
| Taxes                     | 0.00                | 0.00              | 0.00        | 0.00              | 0.00        |
| Licenses and Permits      | 0.00                | 0.00              | 0.00        | 0.00              | 0.00        |
| Charges for Services      | 0.00                | 0.00              | 0.00        | 0.00              | 0.00        |
| Fines                     | 0.00                | 0.00              | 0.00        | 0.00              | 0.00        |
| Special Assessments       | 0.00                | 0.00              | 0.00        | 0.00              | 0.00        |
| Interest                  | 0.00                | 0.00              | 0.00        | 0.00              | 0.00        |
| Miscellaneous             | 2,430,228.50        | 578,000.00        | 0.00        | 700,000.00        | 0.00        |
| Intergovernmental - State | 0.00                | 0.00              | 0.00        | 0.00              | 0.00        |
| Transfers                 | 331,190.00          | 0.00              | 0.00        | 0.00              | 0.00        |
| <b>TOTAL REVENUES</b>     | <b>2,761,418.50</b> | <b>578,000.00</b> | <b>0.00</b> | <b>700,000.00</b> | <b>0.00</b> |
| Beginning fund balance    | 0.00                | 2,336,854.50      | 309,738.50  | 168,953.41        | 236,238.06  |
| Total cash available      | 2,761,418.50        | 2,914,854.50      | 309,738.50  | 868,953.41        | 236,238.06  |
| Less total expenditures   | 424,564.00          | 2,745,901.09      | 73,500.00   | 632,715.35        | 73,500.00   |
| Ending fund balance       | 2,336,854.50        | 168,953.41        | 236,238.50  | 236,238.06        | 162,738.06  |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance      | Annual<br>Change | Required  |            | Surplus<br>(Deficit) |
|---------------------|--------------|------------------|-----------|------------|----------------------|
|                     |              |                  | Operating | Capital    |                      |
| 09/30/16            | 809.97       |                  |           |            |                      |
| 09/30/17            | 809.97       | 0.00             |           |            |                      |
| 09/30/18            | 4,849.97     | 4,040.00         |           |            |                      |
| 09/30/19            | 5,551.93     | 701.96           |           |            |                      |
| 09/30/20            | 155,373.73   | 149,821.80       |           |            |                      |
| 09/30/21            | 5,707.52     | (149,666.21)     |           |            |                      |
| 09/30/22            | 0.00         | (5,707.52)       |           |            |                      |
| 09/30/23            | 2,336,854.50 | 2,336,854.50     |           |            |                      |
| 09/30/24            | 168,953.41   | (2,167,901.09)   |           |            |                      |
| 09/30/25 (estimate) | 236,238.06   | 67,284.65        |           |            |                      |
| 09/30/26 (budget)   | 162,738.06   | (73,500.00)      | 0.00      | 162,738.06 | 0.00                 |

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

**POLICE RESERVE FUND  
REVENUES**

**FUND 60 - POLICE RESERVE  
ACCOUNT 00 - POLICE RESERVE**

| Account                    | Account Name               | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------|----------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>37000 Miscellaneous</b> |                            |                       |                       |                       |                                    |                                   |
| 600037105                  | Bond proceeds              | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 600037115                  | Donations                  | 2,430,228.50          | 578,000.00            | 0.00                  | 700,000.00                         | 0.00                              |
| 600037140                  | Forfeitures                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 600037133                  | Federal grants             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Category Total             |                            | 2,430,228.50          | 578,000.00            | 0.00                  | 700,000.00                         | 0.00                              |
| <b>39000 Transfers</b>     |                            |                       |                       |                       |                                    |                                   |
| 600039100                  | Transfers from other funds | 331,190.00            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Category Total             |                            | 331,190.00            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Total                      |                            | 2,761,418.50          | 578,000.00            | 0.00                  | 700,000.00                         | 0.00                              |



**CITY OF KEARNEY  
POLICE RESERVE  
2025-2026 BUDGET**

**DESCRIPTION**

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

**NOTABLE EXPENDITURES**

None

**POLICE RESERVE FUND  
EXPENDITURES**

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

| Account                                                       | Account Name           | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                        |                       |                       |                       |                                    |                                   |
| 601842525                                                     | Maintenance agreements | 83,300.00             | 77,116.44             | 73,500.00             | 73,500.00                          | 73,500.00                         |
|                                                               | Category Total         | 83,300.00             | 77,116.44             | 73,500.00             | 73,500.00                          | 73,500.00                         |
| <b>44000 Capital Outlay</b>                                   |                        |                       |                       |                       |                                    |                                   |
| 601844100                                                     | Improvements           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 601844157                                                     | Equipment              | 341,264.00            | 2,668,784.65          | 0.00                  | 559,215.35                         | 0.00                              |
|                                                               | Category Total         | 341,264.00            | 2,668,784.65          | 0.00                  | 559,215.35                         | 0.00                              |
|                                                               | Total                  | 424,564.00            | 2,745,901.09          | 73,500.00             | 632,715.35                         | 73,500.00                         |

**CITY OF KEARNEY  
FIRE RESERVE FUND SUMMARY  
2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and<br>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                                  | 14,888.77             | 0.00                  | 0.00                  | 0.00                               | 14,780,000.00                     |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>14,888.77</b>      | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>                        | <b>14,780,000.00</b>              |
| <b>REVENUES</b>                                 |                       |                       |                       |                                    |                                   |
| Taxes                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Licenses and Permits                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Charges for Services                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Fines                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Special Assessments                             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Interest                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Miscellaneous                                   | 14,888.77             | 0.00                  | 0.00                  | 0.00                               | 14,800,000.00                     |
| Intergovernmental - State                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL REVENUES</b>                           | <b>14,888.77</b>      | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>                        | <b>14,800,000.00</b>              |
| Beginning fund balance                          | 25,162.12             | 25,162.12             | 25,162.12             | 25,162.12                          | 25,162.12                         |
| Total cash available                            | 40,050.89             | 25,162.12             | 25,162.12             | 25,162.12                          | 14,825,162.12                     |
| Less total expenditures                         | 14,888.77             | 0.00                  | 0.00                  | 0.00                               | 14,780,000.00                     |
| Ending fund balance                             | 25,162.12             | 25,162.12             | 25,162.12             | 25,162.12                          | 45,162.12                         |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance    | Annual<br>Change | Required  |           | Surplus<br>(Deficit) |
|---------------------|------------|------------------|-----------|-----------|----------------------|
|                     |            |                  | Operating | Capital   |                      |
| 09/30/16            | 18,795.73  |                  |           |           |                      |
| 09/30/17            | 197,421.99 | 178,626.26       |           |           |                      |
| 09/30/18            | 8,335.46   | (189,086.53)     |           |           |                      |
| 09/30/19            | 52,482.12  | 44,146.66        |           |           |                      |
| 09/30/20            | 25,162.12  | (27,320.00)      |           |           |                      |
| 09/30/21            | 25,162.12  | 0.00             |           |           |                      |
| 09/30/22            | 25,162.12  | 0.00             |           |           |                      |
| 09/30/23            | 25,162.12  | 0.00             |           |           |                      |
| 09/30/24            | 25,162.12  | 0.00             |           |           |                      |
| 09/30/25 (estimate) | 25,162.12  | 0.00             |           |           |                      |
| 09/30/26 (budget)   | 45,162.12  | 20,000.00        | 0.00      | 45,162.12 | 0.00                 |

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



**FIRE RESERVE FUND  
REVENUES**

**FUND 61 - FIRE RESERVE  
ACCOUNT 00 - FIRE RESERVE**

| Account                           | Account Name           | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-----------------------------------|------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>33000 Charges for Services</b> |                        |                       |                       |                       |                                    |                                   |
| 610033257                         | Suburban Fire District | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                   | Category Total         | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>36000 Interest</b>             |                        |                       |                       |                       |                                    |                                   |
| 610036100                         | Interest               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                   | Category Total         | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>37000 Miscellaneous</b>        |                        |                       |                       |                       |                                    |                                   |
| 610037105                         | Bond proceeds          | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 14,800,000.00                     |
| 610037115                         | Donations              | 14,888.77             | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 610037133                         | Federal grants         | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 610037180                         | Miscellaneous          | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                   | Category Total         | 14,888.77             | 0.00                  | 0.00                  | 0.00                               | 14,800,000.00                     |
| <b>39000 Transfers</b>            |                        |                       |                       |                       |                                    |                                   |
| 610039100                         | Transfer, General Fund | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                   | Category Total         | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                   | Total                  | 14,888.77             | 0.00                  | 0.00                  | 0.00                               | 14,800,000.00                     |

**CITY OF KEARNEY  
FIRE RESERVE  
2025-2026 BUDGET**

**DESCRIPTION**

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

**NOTABLE EXPENDITURES**

| <u>Item</u>                         | <u>Account Number</u> | <u>Cost</u>  |
|-------------------------------------|-----------------------|--------------|
| 1. Fire Station #3                  | 611944100             | \$12,300,000 |
| 2. Fire Station #3 Needs Assessment | 611944100             | \$50,000     |
| 3. Ladder Truck                     | 611944157             | \$2,385,000  |
| 4. SCBA & PPE washer                | 611944157             | \$45,000     |

**FIRE RESERVE FUND  
EXPENDITURES**

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

| Account                                                       | Account Name   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|----------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                |                       |                       |                       |                                    |                                   |
| 611942590                                                     | Other          | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                                               | Category Total | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>44000 Capital Outlay</b>                                   |                |                       |                       |                       |                                    |                                   |
| 611944100                                                     | Improvements   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 14,735,000.00                     |
| 611944157                                                     | Equipment      | 14,888.77             | 0.00                  | 0.00                  | 0.00                               | 45,000.00                         |
|                                                               | Category Total | 14,888.77             | 0.00                  | 0.00                  | 0.00                               | 14,780,000.00                     |
|                                                               | Total          | 14,888.77             | 0.00                  | 0.00                  | 0.00                               | 14,780,000.00                     |



**CITY OF KEARNEY  
CEMETERY RESERVE FUND SUMMARY  
2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and<br>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                                  | 14,000.00             | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>14,000.00</b>      | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>                        | <b>0.00</b>                       |
| <b>REVENUES</b>                                 |                       |                       |                       |                                    |                                   |
| Taxes                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Licenses and Permits                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Charges for Services                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Fines                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Special Assessments                             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Interest                                        | 2,870.45              | 4,965.15              | 6,443.20              | 4,896.00                           | 5,182.00                          |
| Miscellaneous                                   | 6,025.00              | 4,675.00              | 5,000.00              | 5,000.00                           | 5,000.00                          |
| Intergovernmental - State                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL REVENUES</b>                           | <b>8,895.45</b>       | <b>9,640.15</b>       | <b>11,443.20</b>      | <b>9,896.00</b>                    | <b>10,182.00</b>                  |
| Beginning fund balance                          | 135,600.91            | 130,496.36            | 139,189.36            | 140,136.51                         | 150,032.51                        |
| Total cash available                            | 144,496.36            | 140,136.51            | 150,632.56            | 150,032.51                         | 160,214.51                        |
| Less total expenditures                         | 14,000.00             | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>Ending fund balance</b>                      | <b>130,496.36</b>     | <b>140,136.51</b>     | <b>150,632.56</b>     | <b>150,032.51</b>                  | <b>160,214.51</b>                 |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance    | Annual<br>Change | Required  |            | Surplus<br>(Deficit) |
|---------------------|------------|------------------|-----------|------------|----------------------|
|                     |            |                  | Operating | Capital    |                      |
| 09/30/16            | 91,529.28  |                  |           |            |                      |
| 09/30/17            | 103,145.47 | 11,616.19        |           |            |                      |
| 09/30/18            | 111,497.04 | 8,351.57         |           |            |                      |
| 09/30/19            | 117,885.43 | 6,388.39         |           |            |                      |
| 09/30/20            | 123,641.67 | 5,756.24         |           |            |                      |
| 09/30/21            | 129,363.98 | 5,722.31         |           |            |                      |
| 09/30/22            | 135,600.91 | 6,236.93         |           |            |                      |
| 09/30/23            | 130,496.36 | (5,104.55)       |           |            |                      |
| 09/30/24            | 140,136.51 | 9,640.15         |           |            |                      |
| 09/30/25 (estimate) | 150,032.51 | 9,896.00         |           |            |                      |
| 09/30/26 (budget)   | 160,214.51 | 0.00             | 0.00      | 155,307.56 | 4,906.95             |

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

**CEMETERY RESERVE FUND  
REVENUES**

**FUND 62 - CEMETERY RESERVE  
ACCOUNT 00 - CEMETERY RESERVE**

| Account                    | Account Name            | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------|-------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>36000 Interest</b>      |                         |                       |                       |                       |                                    |                                   |
| 620036100                  | Interest                | 2,870.45              | 4,965.15              | 6,443.20              | 4,896.00                           | 5,182.00                          |
|                            | Category Total          | 2,870.45              | 4,965.15              | 6,443.20              | 4,896.00                           | 5,182.00                          |
| <b>37000 Miscellaneous</b> |                         |                       |                       |                       |                                    |                                   |
| 620037115                  | Donations               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 620037207                  | Sale of lots - Cemetery | 6,025.00              | 4,675.00              | 5,000.00              | 5,000.00                           | 5,000.00                          |
|                            | Category Total          | 6,025.00              | 4,675.00              | 5,000.00              | 5,000.00                           | 5,000.00                          |
|                            | Total                   | 8,895.45              | 9,640.15              | 11,443.20             | 9,896.00                           | 10,182.00                         |

**CITY OF KEARNEY  
CEMETERY RESERVE  
2025-2026 BUDGET**

**DESCRIPTION**

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

**NOTABLE EXPENDITURES**

None



**CEMETERY RESERVE FUND  
EXPENDITURES**

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

| Account   | Account Name                | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-----------|-----------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
|           | <b>44000 Capital Outlay</b> |                       |                       |                       |                                    |                                   |
| 624144100 | Improvements                | 14,000.00             | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 624144157 | Equipment                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|           | <b>Category Total</b>       | <b>14,000.00</b>      | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>                        | <b>0.00</b>                       |
|           | <b>Total</b>                | <b>14,000.00</b>      | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>                        | <b>0.00</b>                       |

**CITY OF KEARNEY  
PARK & RECREATION DEVELOPMENT FUND SUMMARY  
2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and<br>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                                  | 3,712,070.89          | 2,598,633.81          | 4,089,213.20          | 3,477,485.25                       | 913,689.39                        |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>3,712,070.89</b>   | <b>2,598,633.81</b>   | <b>4,089,213.20</b>   | <b>3,477,485.25</b>                | <b>913,689.39</b>                 |
| <b>REVENUES</b>                                 |                       |                       |                       |                                    |                                   |
| Taxes                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Licenses and Permits                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Charges for Services                            | 47,397.82             | 40,034.25             | 37,000.00             | 37,000.00                          | 40,000.00                         |
| Fines                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Special Assessments                             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Interest                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Miscellaneous                                   | 4,122,293.17          | 4,150,963.88          | 2,250,278.00          | 1,473,114.80                       | 423,058.00                        |
| Intergovernmental - State                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL REVENUES</b>                           | <b>4,169,690.99</b>   | <b>4,190,998.13</b>   | <b>2,287,278.00</b>   | <b>1,510,114.80</b>                | <b>463,058.00</b>                 |
| Beginning fund balance                          | 368,017.42            | 825,637.52            | 1,801,935.20          | 2,418,001.84                       | 450,631.39                        |
| Total cash available                            | 4,537,708.41          | 5,016,635.65          | 4,089,213.20          | 3,928,116.64                       | 913,689.39                        |
| Less total expenditures                         | 3,712,070.89          | 2,598,633.81          | 4,089,213.20          | 3,477,485.25                       | 913,689.39                        |
| Ending fund balance                             | 825,637.52            | 2,418,001.84          | 0.00                  | 450,631.39                         | 0.00                              |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance      | Annual<br>Change | Required  |         | Surplus<br>(Deficit) |
|---------------------|--------------|------------------|-----------|---------|----------------------|
|                     |              |                  | Operating | Capital |                      |
| 09/30/16            | 1,153,428.54 |                  |           |         |                      |
| 09/30/17            | 612,125.64   | (541,302.90)     |           |         |                      |
| 09/30/18            | 409,674.67   | (202,450.97)     |           |         |                      |
| 09/30/19            | 1,201,411.73 | 791,737.06       |           |         |                      |
| 09/30/20            | 889,069.86   | (312,341.87)     |           |         |                      |
| 09/30/21            | 751,349.29   | (137,720.57)     |           |         |                      |
| 09/30/22            | 368,017.42   | (383,331.87)     |           |         |                      |
| 09/30/23            | 825,637.52   | 457,620.10       |           |         |                      |
| 09/30/24            | 2,418,001.84 | 1,592,364.32     |           |         |                      |
| 09/30/25 (estimate) | 450,631.39   | (1,967,370.45)   |           |         |                      |
| 09/30/26 (budget)   | 0.00         | (450,631.39)     | 0.00      | 0.00    | 0.00                 |

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

**PARK & RECREATION DEVELOPMENT FUND  
REVENUES**

**FUND 63 - PARK & RECREATION DEVELOPMENT  
ACCOUNT 00 - PARK & RECREATION DEVELOPMENT**

| Account                                | Account Name        | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------------------|---------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>33000 Charges for Services</b>      |                     |                       |                       |                       |                                    |                                   |
| 630033118                              | Aquatic development | 29,272.82             | 30,034.25             | 27,000.00             | 27,000.00                          | 30,000.00                         |
| 630033261                              | Sponsorships        | 18,125.00             | 10,000.00             | 10,000.00             | 10,000.00                          | 10,000.00                         |
|                                        | Category Total      | 47,397.82             | 40,034.25             | 37,000.00             | 37,000.00                          | 40,000.00                         |
| <b>37000 Miscellaneous</b>             |                     |                       |                       |                       |                                    |                                   |
| 630037115                              | Donations           | 3,561,546.26          | 2,825,456.43          | 1,712,967.00          | 1,450,056.80                       | 400,000.00                        |
| 630037170                              | Lottery Trust Fund  | 0.00                  | 270,000.00            | 0.00                  | 0.00                               | 0.00                              |
| 630037185                              | Misc Park           | 500.00                | 1,014,553.00          | 514,553.00            | 0.00                               | 0.00                              |
| 630037190                              | Misc Recreation     | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 630037206                              | Utility "round-up"  | 2,278.39              | 2,336.34              | 2,000.00              | 2,300.00                           | 2,300.00                          |
| 630037210                              | Sale of real estate | 538,413.92            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 630037250                              | Tower lease         | 19,554.60             | 38,618.11             | 20,758.00             | 20,758.00                          | 20,758.00                         |
|                                        | Category Total      | 4,122,293.17          | 4,150,963.88          | 2,250,278.00          | 1,473,114.80                       | 423,058.00                        |
| <b>38000 Intergovernmental - State</b> |                     |                       |                       |                       |                                    |                                   |
| 630038145                              | 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               | 4,169,690.99          | 4,190,998.13          | 2,287,278.00          | 1,510,114.80                       | 463,058.00                        |



**CITY OF KEARNEY  
PARK & RECREATION DEVELOPMENT  
2025-2026 BUDGET**

**DESCRIPTION**

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

**NOTABLE EXPENDITURES**

| <u>Item</u>                           | <u>Account Number</u> | <u>Cost</u> |
|---------------------------------------|-----------------------|-------------|
| 1. Memorial Field improvements        | 635844145             | \$20,000    |
| 2. Centennial Park Playground Upgrade | 635844145             | \$400,000   |

**PARK & RECREATION DEVELOPMENT FUND  
EXPENDITURES**

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

| Account   | Account Name                                                  | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-----------|---------------------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
|           | <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                       |                       |                       |                                    |                                   |
| 635842405 | Landscaping                                                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|           | Category Total                                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|           | <b>44000 Capital Outlay</b>                                   |                       |                       |                       |                                    |                                   |
| 635844050 | Aquatic development                                           | 24,382.26             | 13,505.83             | 114,450.46            | 60,000.00                          | 98,979.00                         |
| 635844145 | Miscellaneous park                                            | 3,687,688.63          | 2,585,127.98          | 3,974,762.74          | 3,417,485.25                       | 814,710.39                        |
|           | Category Total                                                | 3,712,070.89          | 2,598,633.81          | 4,089,213.20          | 3,477,485.25                       | 913,689.39                        |
|           | <b>49000 Transfers</b>                                        |                       |                       |                       |                                    |                                   |
| 635849100 | Transfers to 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                                                         | 3,712,070.89          | 2,598,633.81          | 4,089,213.20          | 3,477,485.25                       | 913,689.39                        |

**CITY OF KEARNEY  
STREET IMPROVEMENT FUND SUMMARY  
2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and<br>Contractual Services | 9,276.62              | 92,649.26             | 40,000.00             | 40,000.00                          | 40,000.00                         |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 5,243,032.81          | 1,256,709.56          | 4,335,277.09          | 531,055.67                         | 5,298,217.22                      |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>5,252,309.43</b>   | <b>1,349,358.82</b>   | <b>4,375,277.09</b>   | <b>571,055.67</b>                  | <b>5,338,217.22</b>               |
| <b>REVENUES</b>                                 |                       |                       |                       |                                    |                                   |
| Taxes                                           | 305,779.57            | 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                  | 250,000.00                         | 250,000.00                        |
| Interest                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Miscellaneous                                   | 377,118.37            | 187,079.16            | 155,614.00            | 268,070.00                         | 183,070.00                        |
| Intergovernmental - State                       | 724,415.63            | 728,084.46            | 729,804.46            | 680,163.00                         | 682,003.00                        |
| Transfers                                       | 602,155.00            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL REVENUES</b>                           | <b>2,009,468.57</b>   | <b>915,163.62</b>     | <b>885,418.46</b>     | <b>1,198,233.00</b>                | <b>1,115,073.00</b>               |
| Beginning fund balance                          | 7,273,002.95          | 4,030,162.09          | 3,489,858.63          | 3,595,966.89                       | 4,223,144.22                      |
| Total cash available                            | 9,282,471.52          | 4,945,325.71          | 4,375,277.09          | 4,794,199.89                       | 5,338,217.22                      |
| Less total expenditures                         | 5,252,309.43          | 1,349,358.82          | 4,375,277.09          | 571,055.67                         | 5,338,217.22                      |
| Ending fund balance                             | 4,030,162.09          | 3,595,966.89          | 0.00                  | 4,223,144.22                       | (0.00)                            |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance      | Annual<br>Change | Required  |         | Surplus<br>(Deficit) |
|---------------------|--------------|------------------|-----------|---------|----------------------|
|                     |              |                  | Operating | Capital |                      |
| 09/30/16            | 3,432,354.89 |                  |           |         |                      |
| 09/30/17            | 4,505,641.59 | 1,073,286.70     |           |         |                      |
| 09/30/18            | 2,747,168.39 | (1,758,473.20)   |           |         |                      |
| 09/30/19            | 3,008,326.59 | 261,158.20       |           |         |                      |
| 09/30/20            | 4,334,563.69 | 1,326,237.10     |           |         |                      |
| 09/30/21            | 6,665,546.02 | 2,330,982.33     |           |         |                      |
| 09/30/22            | 7,273,002.95 | 607,456.93       |           |         |                      |
| 09/30/23            | 4,030,162.09 | (3,242,840.86)   |           |         |                      |
| 09/30/24            | 3,595,966.89 | (434,195.20)     |           |         |                      |
| 09/30/25 (estimate) | 4,223,144.22 | 627,177.33       |           |         |                      |
| 09/30/26 (budget)   | (0.00)       | (4,223,144.22)   | 0.00      | 0.00    | 0.00                 |

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



# STREET IMPROVEMENT FUND REVENUES

## FUND 64 - STREET IMPROVEMENT ACCOUNT 00 STREET IMPROVEMENT

| Account                                | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>31000 Taxes</b>                     |                                |                       |                       |                       |                                    |                                   |
| 640031135                              | Sales tax                      | 305,779.57            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                        | Category Total                 | 305,779.57            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>33000 Charges for Services</b>      |                                |                       |                       |                       |                                    |                                   |
| 640033175                              | County                         | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                        | Category Total                 | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>35000 Special Assessments</b>       |                                |                       |                       |                       |                                    |                                   |
| 640035105                              | Developer deposits             | 0.00                  | 0.00                  | 0.00                  | 250,000.00                         | 250,000.00                        |
|                                        | Category Total                 | 0.00                  | 0.00                  | 0.00                  | 250,000.00                         | 250,000.00                        |
| <b>36000 Interest</b>                  |                                |                       |                       |                       |                                    |                                   |
| 640036100                              | Interest                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                        | Category Total                 | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>37000 Miscellaneous</b>             |                                |                       |                       |                       |                                    |                                   |
| 640037105                              | Bond proceeds                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 640037109                              | CRA contributions              | 177,118.37            | 187,079.16            | 155,614.00            | 183,070.00                         | 183,070.00                        |
| 640037180                              | Miscellaneous                  | 0.00                  | 0.00                  | 0.00                  | 85,000.00                          | 0.00                              |
| 640037210                              | Sale of real estate            | 200,000.00            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                        | Category Total                 | 377,118.37            | 187,079.16            | 155,614.00            | 268,070.00                         | 183,070.00                        |
| <b>38000 Intergovernmental - State</b> |                                |                       |                       |                       |                                    |                                   |
| 640038108                              | Highway bridge buyback program | 0.00                  | 23,254.92             | 23,254.92             | 10,443.00                          | 10,443.00                         |
| 640038109                              | Highway street buyback program | 724,415.63            | 704,829.54            | 706,549.54            | 669,720.00                         | 671,560.00                        |
| 640038145                              | State grants                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                        | Category Total                 | 724,415.63            | 728,084.46            | 729,804.46            | 680,163.00                         | 682,003.00                        |
| <b>39000 Transfers</b>                 |                                |                       |                       |                       |                                    |                                   |
| 640039100                              | Transfer from other funds      | 602,155.00            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                        | Category Total                 | 602,155.00            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                        | Total                          | 2,009,468.57          | 915,163.62            | 885,418.46            | 1,198,233.00                       | 1,115,073.00                      |

**CITY OF KEARNEY  
STREET IMPROVEMENT  
2025-2026 BUDGET**

**DESCRIPTION**

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

**NOTABLE EXPENDITURES**

| <u>Item</u>                       | <u>Account Number</u> | <u>Cost</u> |
|-----------------------------------|-----------------------|-------------|
| 1. Miscellaneous paving districts | 642444105             | \$500,000   |
| 2. Habitat assessment             | 642444105             | \$90,000    |
| 3. Rolling Hills streets          | 642444105             | \$200,000   |
| 4. Wayfinding project             | 642444105             | \$16,308    |
| 5. Infrastructure reimbursements  | 642444105             | \$1,478,659 |

**STREET IMPROVEMENT FUND  
EXPENDITURES**

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

| Account                                                       | Account Name             | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                          |                       |                       |                       |                                    |                                   |
| 642442350                                                     | Engineering              | 0.00                  | 92,649.26             | 30,000.00             | 30,000.00                          | 30,000.00                         |
| 642442590                                                     | Other                    | 9,276.62              | 0.00                  | 10,000.00             | 10,000.00                          | 10,000.00                         |
|                                                               | Category Total           | 9,276.62              | 92,649.26             | 40,000.00             | 40,000.00                          | 40,000.00                         |
| <b>44000 Capital Outlay</b>                                   |                          |                       |                       |                       |                                    |                                   |
| 642444105                                                     | Construction costs       | 3,575,620.90          | 943,862.25            | 3,628,727.09          | 396,788.85                         | 4,628,496.82                      |
| 642444106                                                     | Construction costs - STP | 1,667,411.91          | 312,847.31            | 706,550.00            | 134,266.82                         | 669,720.40                        |
|                                                               | Category Total           | 5,243,032.81          | 1,256,709.56          | 4,335,277.09          | 531,055.67                         | 5,298,217.22                      |
|                                                               | Total                    | 5,252,309.43          | 1,349,358.82          | 4,375,277.09          | 571,055.67                         | 5,338,217.22                      |



**CITY OF KEARNEY**  
**SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT FUND SUMMARY**  
**2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and<br>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                                  | 4,067,110.96          | 3,821,136.26          | 9,437,075.00          | 16,172,417.00                      | 4,132,474.00                      |
| Debt Servicing                                  | 1,508,787.16          | 1,667,179.13          | 1,664,133.00          | 1,664,133.00                       | 1,666,782.58                      |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>5,575,898.12</b>   | <b>5,488,315.39</b>   | <b>11,101,208.00</b>  | <b>17,836,550.00</b>               | <b>5,799,256.58</b>               |
| <b>REVENUES</b>                                 |                       |                       |                       |                                    |                                   |
| Taxes                                           | 5,662,584.89          | 5,989,477.53          | 6,130,426.00          | 6,211,722.00                       | 6,330,942.00                      |
| Licenses and Permits                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Charges for Services                            | 50,000.00             | 175,000.00            | 125,000.00            | 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                                        | 140,259.75            | 260,477.32            | 388,880.00            | 292,956.38                         | 206,302.10                        |
| Miscellaneous                                   | 1,421,885.50          | 65,796.89             | 2,445.00              | 108,821.00                         | 2,508.00                          |
| Intergovernmental - State                       | 0.00                  | 850,000.00            | 2,105,264.00          | 1,889,037.00                       | 0.00                              |
| Transfers                                       | 228,274.00            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL REVENUES</b>                           | <b>7,503,004.14</b>   | <b>7,340,751.74</b>   | <b>8,752,015.00</b>   | <b>8,502,536.38</b>                | <b>6,539,752.10</b>               |
| Beginning fund balance                          | 6,051,326.55          | 7,978,432.57          | 3,186,886.57          | 9,830,868.92                       | 496,855.30                        |
| Total cash available                            | 13,554,330.69         | 15,319,184.31         | 11,938,901.57         | 18,333,405.30                      | 7,036,607.40                      |
| Less total expenditures                         | 5,575,898.12          | 5,488,315.39          | 11,101,208.00         | 17,836,550.00                      | 5,799,256.58                      |
| Ending fund balance                             | 7,978,432.57          | 9,830,868.92          | 837,693.57            | 496,855.30                         | 1,237,350.82                      |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance      | Annual<br>Change | Required  |              | Surplus<br>(Deficit) |
|---------------------|--------------|------------------|-----------|--------------|----------------------|
|                     |              |                  | Operating | Capital      |                      |
| 09/30/16            | 4,014,553.59 |                  |           |              |                      |
| 09/30/17            | 4,116,234.95 | 101,681.36       |           |              |                      |
| 09/30/18            | 3,024,482.70 | (1,091,752.25)   |           |              |                      |
| 09/30/19            | 3,938,256.61 | 913,773.91       |           |              |                      |
| 09/30/20            | 5,226,527.88 | 1,288,271.27     |           |              |                      |
| 09/30/21            | 6,865,172.76 | 1,638,644.88     |           |              |                      |
| 09/30/22            | 6,051,326.55 | (813,846.21)     |           |              |                      |
| 09/30/23            | 7,978,432.57 | 1,927,106.02     |           |              |                      |
| 09/30/24            | 9,830,868.92 | 1,852,436.35     |           |              |                      |
| 09/30/25 (estimate) | 496,855.30   | (9,334,013.62)   |           |              |                      |
| 09/30/26 (budget)   | 1,237,350.82 | 740,495.52       | 0.00      | 1,237,350.82 | 0.00                 |

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

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

**FUND 65 - SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT**

| Account                                | Account Name               | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------------------|----------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>31000 Taxes</b>                     |                            |                       |                       |                       |                                    |                                   |
| 650031135                              | Sales tax                  | 5,662,584.89          | 5,989,477.53          | 6,130,426.00          | 6,211,722.00                       | 6,330,942.00                      |
|                                        | Category Total             | 5,662,584.89          | 5,989,477.53          | 6,130,426.00          | 6,211,722.00                       | 6,330,942.00                      |
| <b>36000 Charges for Services</b>      |                            |                       |                       |                       |                                    |                                   |
| 650033175                              | County                     | 50,000.00             | 175,000.00            | 125,000.00            | 0.00                               | 0.00                              |
|                                        | Category Total             | 50,000.00             | 175,000.00            | 125,000.00            | 0.00                               | 0.00                              |
| <b>36000 Interest</b>                  |                            |                       |                       |                       |                                    |                                   |
| 650036100                              | Interest                   | 140,259.75            | 260,477.32            | 388,880.00            | 292,956.38                         | 206,302.10                        |
|                                        | Category Total             | 140,259.75            | 260,477.32            | 388,880.00            | 292,956.38                         | 206,302.10                        |
| <b>37000 Miscellaneous</b>             |                            |                       |                       |                       |                                    |                                   |
| 650037105                              | Bond issuances             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 650137115                              | Donations                  | 0.00                  | 0.00                  | 0.00                  | 100,000.00                         | 0.00                              |
| 655237105                              | Bond issuances             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 652437109                              | CRA contribution           | 2,385.50              | 2,445.00              | 2,445.00              | 2,508.00                           | 2,508.00                          |
| 652437115                              | Donations                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 652437180                              | Miscellaneous              | 0.00                  | 0.00                  | 0.00                  | 6,313.00                           | 0.00                              |
| 651037115                              | Donations                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 655037115                              | Donations                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 655237115                              | Donations                  | 57,000.00             | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 655337115                              | Donations                  | 1,362,500.00          | 63,351.89             | 0.00                  | 0.00                               | 0.00                              |
| 650037210                              | Sale of real estate        | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                        | Category Total             | 1,421,885.50          | 65,796.89             | 2,445.00              | 108,821.00                         | 2,508.00                          |
| <b>38000 Intergovernmental - State</b> |                            |                       |                       |                       |                                    |                                   |
| 650138145                              | State grants               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 652438145                              | State grants               | 0.00                  | 850,000.00            | 2,105,264.00          | 1,889,037.00                       | 0.00                              |
| 655338145                              | State grants               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                        | Category Total             | 0.00                  | 850,000.00            | 2,105,264.00          | 1,889,037.00                       | 0.00                              |
| <b>38000 Transfers</b>                 |                            |                       |                       |                       |                                    |                                   |
| 650039100                              | Transfers from other funds | 228,274.00            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                        | Category Total             | 228,274.00            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                        | Total                      | 7,503,004.14          | 7,340,751.74          | 8,752,015.00          | 8,502,536.38                       | 6,539,752.10                      |

**CITY OF KEARNEY**  
**SPECIAL SALES TAX – CAPITAL IMPROVEMENTS/EQUIPMENT**  
**2025-2026 BUDGET**

**DESCRIPTION**

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

**NOTABLE EXPENDITURES**

| <u>Item</u>                                                                 | <u>Account Number</u> | <u>Cost</u> |
|-----------------------------------------------------------------------------|-----------------------|-------------|
| 1. UNMC Rural Healthcare Building Contribution                              | 650144100             | \$220,000   |
| 2. Yanney Greenhouse plastic cover                                          | 655344100             | \$25,000    |
| 3. Patriot Park batting cage netting                                        | 655344100             | \$15,000    |
| 4. ADA curb/ramp/sidewalk improvements                                      | 652444100             | \$75,000    |
| 5. Asphalt street replacement projects                                      | 652444100             | \$390,000   |
| 6. Miscellaneous street improvements                                        | 652444100             | \$380,000   |
| 7. Residential street curbs                                                 | 652444100             | \$30,000    |
| 8. Avenue A 31 <sup>st</sup> Street to 35 <sup>th</sup> Street              | 652444100             | \$1,534,100 |
| 9. Avenue A 31 <sup>st</sup> Street to 35 <sup>th</sup> Street design costs | 652444100             | \$100,000   |
| 10. Traffic impact study for Talmadge Street                                | 652444100             | \$100,000   |
| 11. Ave N and 45 <sup>th</sup> Street traffic signal /intersection          | 652444100             | \$255,280   |
| 12. Ave N and 45 <sup>th</sup> Street traffic signal/inter design           | 652444100             | \$75,000    |
| 14. Highway 30 lighting project                                             | 652444100             | \$300,000   |
| 15. Dumptruck – Transportation                                              | 652044157             | \$316,547   |



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

**FUND 65 - SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT**

| Account                     | Account Name                     | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-----------------------------|----------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>44000 Capital Outlay</b> |                                  |                       |                       |                       |                                    |                                   |
| 650144100                   | Improvements - Administration    | 37,903.00             | 0.00                  | 526,521.00            | 616,630.00                         | 536,547.00                        |
| 650144157                   | Equipment - Administration       | 0.00                  | 0.00                  | 0.00                  | 220,866.00                         | 0.00                              |
| 651044100                   | Improvements - Police            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 651044157                   | Equipment - Police               | 0.00                  | 0.00                  | 0.00                  | 94,877.00                          | 0.00                              |
| 651544100                   | Improvements - Fire              | 0.00                  | 49,300.86             | 70,000.00             | 70,000.00                          | 0.00                              |
| 651544157                   | Equipment - Fire                 | 82,848.50             | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 652044157                   | Equipment - Transportation       | 224,819.00            | 202,378.00            | 306,521.00            | 297,299.00                         | 316,547.00                        |
| 652444100                   | Improvements - Street Impr.      | 1,831,556.91          | 2,139,328.55          | 5,876,583.00          | 7,055,912.00                       | 3,239,380.00                      |
| 652444157                   | Equipment - Street Impr.         | 36,535.00             | 16,185.00             | 0.00                  | 0.00                               | 0.00                              |
| 654044100                   | Improvements - Cemetery          | 251,383.82            | 343,441.61            | 0.00                  | 293,464.00                         | 0.00                              |
| 654044157                   | Equipment - Cemetery             | 0.00                  | 13,710.40             | 0.00                  | 0.00                               | 0.00                              |
| 655044100                   | Improvements - Library           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 655044157                   | Equipment - Library              | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 655244100                   | Improvements - Recreation        | 0.00                  | 0.00                  | 2,000,000.00          | 6,647,724.00                       | 0.00                              |
| 655344100                   | Improvements - Park              | 1,299,711.54          | 527,027.88            | 589,950.00            | 808,145.00                         | 0.00                              |
| 655344157                   | Equipment - Park                 | 38,647.99             | 502,093.01            | 0.00                  | 0.00                               | 40,000.00                         |
| 655444100                   | Improvements - Aquatics          | 263,705.20            | 0.00                  | 37,500.00             | 67,500.00                          | 0.00                              |
| 655444157                   | Equipment - Aquatics             | 0.00                  | 0.00                  | 30,000.00             | 0.00                               | 0.00                              |
| 655544100                   | Improvements - Cottonmill        | 0.00                  | 27,670.95             | 0.00                  | 0.00                               | 0.00                              |
| 656944100                   | Improvements - Airport           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Category Total              |                                  | 4,067,110.96          | 3,821,136.26          | 9,437,075.00          | 16,172,417.00                      | 4,132,474.00                      |
| <b>45000 Debt Service</b>   |                                  |                       |                       |                       |                                    |                                   |
| 651045110                   | Bond payments - Police           | 198,600.00            | 198,600.00            | 201,082.00            | 201,082.00                         | 201,082.00                        |
| 651045130                   | Interest payments - Police       | 13,733.20             | 12,889.15             | 11,940.00             | 11,940.00                          | 10,834.00                         |
| 651545110                   | Bond payments - Fire             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 651545130                   | Interest payments - Fire         | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 652445110                   | Bond payments - Street Impr.     | 924,490.00            | 1,034,490.00          | 1,053,232.00          | 1,053,232.00                       | 1,081,975.00                      |
| 652445130                   | Interest payments - Street Impr. | 371,963.96            | 421,199.98            | 397,879.00            | 397,879.00                         | 372,891.58                        |
| 656945110                   | Bond payments - Airport          | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 656945130                   | Interest payments - Airport      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Category Total              |                                  | 1,508,787.16          | 1,667,179.13          | 1,664,133.00          | 1,664,133.00                       | 1,666,782.58                      |
| <b>49000 Transfers</b>      |                                  |                       |                       |                       |                                    |                                   |
| 650149165                   | Transfer, General Fund           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Category Total              |                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Total                       |                                  | 5,575,898.12          | 5,488,315.39          | 11,101,208.00         | 17,836,550.00                      | 5,799,256.58                      |

**CITY OF KEARNEY**  
**RESTAURANT OCCUPATION TAX PROJECT FUND SUMMARY**  
**2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2022 - 2023 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and<br>Contractual Services | 6,860.00              | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 5,612,072.94          | 25,347,243.13         | 5,000,000.00          | 2,888,938.00                       | 0.00                              |
| Debt Servicing                                  | 2,349,824.32          | 1,284,775.00          | 1,284,775.00          | 1,284,775.00                       | 2,034,775.00                      |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>7,968,757.26</b>   | <b>26,632,018.13</b>  | <b>6,284,775.00</b>   | <b>4,173,713.00</b>                | <b>2,034,775.00</b>               |

|                           |                     |                     |                     |                     |                     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>           |                     |                     |                     |                     |                     |
| Taxes                     | 1,462,999.19        | 1,606,271.11        | 1,595,992.00        | 1,632,902.00        | 1,681,890.00        |
| 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                  | 820,895.03          | 1,166,871.71        | 136,774.00          | 130,703.00          | 147,102.00          |
| Miscellaneous             | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Intergovernmental - State | 449,858.88          | 484,044.18          | 500,000.00          | 478,314.00          | 550,000.00          |
| Transfers                 | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| <b>TOTAL REVENUES</b>     | <b>2,733,753.10</b> | <b>3,257,187.00</b> | <b>2,232,766.00</b> | <b>2,241,919.00</b> | <b>2,378,992.00</b> |
| Beginning fund balance    | 35,163,674.18       | 29,928,670.02       | 8,523,333.97        | 6,553,838.89        | 4,622,044.89        |
| Total cash available      | 37,897,427.28       | 33,185,857.02       | 10,756,099.97       | 8,795,757.89        | 7,001,036.89        |
| Less total expenditures   | 7,968,757.26        | 26,632,018.13       | 6,284,775.00        | 4,173,713.00        | 2,034,775.00        |
| Ending fund balance       | 29,928,670.02       | 6,553,838.89        | 4,471,324.97        | 4,622,044.89        | 4,966,261.89        |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance       | Annual<br>Change | Required  |              | Surplus<br>(Deficit) |
|---------------------|---------------|------------------|-----------|--------------|----------------------|
|                     |               |                  | Operating | Debt         |                      |
| 09/30/16            | 4,757,376.00  |                  |           |              |                      |
| 09/30/17            | 863,089.31    | (3,894,286.69)   |           |              |                      |
| 09/30/18            | 842,498.12    | (20,591.19)      |           |              |                      |
| 09/30/19            | 838,455.70    | (4,042.42)       |           |              |                      |
| 09/30/20            | 774,329.97    | (64,125.73)      |           |              |                      |
| 09/30/21            | 816,986.47    | 42,656.50        |           |              |                      |
| 09/30/22            | 35,163,674.18 | 34,346,687.71    |           |              |                      |
| 09/30/23            | 29,928,670.02 | (5,235,004.16)   |           |              |                      |
| 09/30/24            | 6,553,838.89  | (23,374,831.13)  |           |              |                      |
| 09/30/25 (estimate) | 4,622,044.89  | (1,931,794.00)   |           |              |                      |
| 09/30/26 (budget)   | 4,966,261.89  | 344,217.00       | 0.00      | 4,966,261.89 | 0.00                 |

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

**RESTAURANT OCCUPATION TAX PROJECT FUND  
REVENUES**

**FUND 66 - RESTAURANT OCCUPATION TAX PROJECT**

| Account                                | Account Name                    | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------------------|---------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>31000 Taxes</b>                     |                                 |                       |                       |                       |                                    |                                   |
| 665331133                              | Restaurant occupation tax       | 1,462,999.19          | 1,606,271.11          | 1,595,992.00          | 1,632,902.00                       | 1,681,890.00                      |
|                                        | Category Total                  | 1,462,999.19          | 1,606,271.11          | 1,595,992.00          | 1,632,902.00                       | 1,681,890.00                      |
| <b>36000 Interest</b>                  |                                 |                       |                       |                       |                                    |                                   |
| 665336100                              | Interest                        | 820,895.03            | 1,166,871.71          | 136,774.00            | 130,703.00                         | 147,102.00                        |
|                                        | Category Total                  | 820,895.03            | 1,166,871.71          | 136,774.00            | 130,703.00                         | 147,102.00                        |
| <b>36000 Miscellaneous</b>             |                                 |                       |                       |                       |                                    |                                   |
| 665337105                              | Bond proceeds                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                        | Category Total                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>38000 Intergovernmental - State</b> |                                 |                       |                       |                       |                                    |                                   |
| 665338143                              | State Assistance - turnback tax | 449,858.88            | 484,044.18            | 500,000.00            | 478,314.00                         | 550,000.00                        |
|                                        | Category Total                  | 449,858.88            | 484,044.18            | 500,000.00            | 478,314.00                         | 550,000.00                        |
|                                        | Total                           | 2,733,753.10          | 3,257,187.00          | 2,232,766.00          | 2,241,919.00                       | 2,378,992.00                      |



**CITY OF KEARNEY  
RESTAURANT OCCUPATION TAX PROJECT  
2025-2026 BUDGET**

**DESCRIPTION**

The Restaurant Occupation Tax Project Fund was originally established to account for a one percent restaurant and drinking place occupation tax, which was approved by Kearney voters on November 4, 2014. The tax originally became effective on February 1, 2015, and had a sunset provision of no later than January 31, 2025. On December 14, 2021, Kearney voters approved an extension of the existing occupation tax to December 31, 2042, for the purpose of constructing an indoor sports complex.

**NOTABLE EXPENDITURES**

None

**RESTAURANT OCCUPATION TAX PROJECT FUND  
EXPENDITURES**

**FUND 66 - RESTAURANT OCCUPATION TAX PROJECT**

| Account   | Account Name                                                  | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-----------|---------------------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
|           | <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                       |                       |                       |                                    |                                   |
|           | <b>44000 Capital Outlay</b>                                   |                       |                       |                       |                                    |                                   |
| 665342590 | Other                                                         | 6,860.00              | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|           | Category Total                                                | 6,860.00              | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|           | <b>44000 Capital Outlay</b>                                   |                       |                       |                       |                                    |                                   |
| 665344100 | Improvements                                                  | 5,612,072.94          | 25,347,243.13         | 5,000,000.00          | 2,888,938.00                       | 0.00                              |
|           | Category Total                                                | 5,612,072.94          | 25,347,243.13         | 5,000,000.00          | 2,888,938.00                       | 0.00                              |
|           | <b>45000 Debt Servicing</b>                                   |                       |                       |                       |                                    |                                   |
| 665345110 | Bond payments                                                 | 1,050,000.00          | 0.00                  | 0.00                  | 0.00                               | 750,000.00                        |
| 665345130 | Interest payments                                             | 1,299,824.32          | 1,284,775.00          | 1,284,775.00          | 1,284,775.00                       | 1,284,775.00                      |
|           | Category Total                                                | 2,349,824.32          | 1,284,775.00          | 1,284,775.00          | 1,284,775.00                       | 2,034,775.00                      |
|           | Total                                                         | 7,968,757.26          | 26,632,018.13         | 6,284,775.00          | 4,173,713.00                       | 2,034,775.00                      |

## **DEBT SERVICE FUNDS**

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



**CITY OF KEARNEY**  
**PUBLIC SAFETY TAX ANTICIPATION BOND FUND SUMMARY**  
**2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and<br>Contractual Services | 500.00                | 500.00                | 3,500.00              | 3,500.00                           | 4,000.00                          |
| 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                                  | 382,923.75            | 299,053.75            | 295,384.00            | 295,384.00                         | 609,409.00                        |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>383,423.75</b>     | <b>299,553.75</b>     | <b>298,884.00</b>     | <b>298,884.00</b>                  | <b>613,409.00</b>                 |

|                            |                   |                   |                   |                   |                   |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES</b>            |                   |                   |                   |                   |                   |
| Taxes                      | 352,902.65        | 281,764.26        | 286,465.00        | 280,735.70        | 619,543.09        |
| 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                   | 754.46            | 854.72            | 900.00            | 800.00            | 800.00            |
| Miscellaneous              | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Intergovernmental - State  | 12,476.01         | 10,559.01         | 0.00              | 10,800.00         | 0.00              |
| Transfers                  | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| <b>TOTAL REVENUES</b>      | <b>366,133.12</b> | <b>293,177.99</b> | <b>287,365.00</b> | <b>292,335.70</b> | <b>620,343.09</b> |
| Beginning fund balance     | 165,078.04        | 148,561.51        | 140,555.59        | 145,121.60        | 135,723.97        |
| County Treasurer's balance | 12,860.62         | 12,086.52         | 12,000.00         | 9,150.67          | 12,000.00         |
| Total cash available       | 544,071.78        | 453,826.02        | 439,920.59        | 446,607.97        | 768,067.06        |
| Less total expenditures    | 383,423.75        | 299,553.75        | 298,884.00        | 298,884.00        | 613,409.00        |
| Ending fund balance        | 160,648.03        | 154,272.27        | 141,036.59        | 147,723.97        | 154,658.06        |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance    | Annual<br>Change | Required  |            | Surplus<br>(Deficit) |
|---------------------|------------|------------------|-----------|------------|----------------------|
|                     |            |                  | Operating | Debt       |                      |
| 09/30/16            | 62,107.47  |                  |           |            |                      |
| 09/30/17            | 54,308.23  | (7,799.24)       |           |            |                      |
| 09/30/18            | 54,025.71  | (282.52)         |           |            |                      |
| 09/30/19            | 42,685.22  | (11,340.49)      |           |            |                      |
| 09/30/20            | 193,047.37 | 150,362.15       |           |            |                      |
| 09/30/21            | 176,694.95 | (16,352.42)      |           |            |                      |
| 09/30/22            | 165,078.04 | (11,616.91)      |           |            |                      |
| 09/30/23            | 148,561.51 | (16,516.53)      |           |            |                      |
| 09/30/24            | 145,121.60 | (3,439.91)       |           |            |                      |
| 09/30/25 (estimate) | 135,723.97 | (9,397.63)       |           |            |                      |
| 09/30/26 (budget)   | 154,658.06 | 18,934.09        | 0.00      | 154,658.06 | 0.00                 |

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

**PUBLIC SAFETY TAX ANTICIPATION BOND FUND  
REVENUES**

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

| Account                                | Account Name        | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------------------|---------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>31000 Taxes</b>                     |                     |                       |                       |                       |                                    |                                   |
| 710031130                              | Property tax        | 352,902.65            | 281,764.26            | 286,465.00            | 280,735.70                         | 619,543.09                        |
|                                        | Category Total      | 352,902.65            | 281,764.26            | 286,465.00            | 280,735.70                         | 619,543.09                        |
| <b>36000 Interest</b>                  |                     |                       |                       |                       |                                    |                                   |
| 710036100                              | Interest            | 754.46                | 854.72                | 900.00                | 800.00                             | 800.00                            |
|                                        | Category Total      | 754.46                | 854.72                | 900.00                | 800.00                             | 800.00                            |
| <b>37000 Miscellaneous</b>             |                     |                       |                       |                       |                                    |                                   |
| 710037105                              | Bond proceeds       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                        | Category Total      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>38000 Intergovernmental - State</b> |                     |                       |                       |                       |                                    |                                   |
| 710038115                              | Homestead exemption | 12,476.01             | 10,559.01             | 0.00                  | 10,800.00                          | 0.00                              |
|                                        | Category Total      | 12,476.01             | 10,559.01             | 0.00                  | 10,800.00                          | 0.00                              |
|                                        | Total               | 366,133.12            | 293,177.99            | 287,365.00            | 292,335.70                         | 620,343.09                        |



**CITY OF KEARNEY  
PUBLIC SAFETY TAX ANTICIPATION BOND  
2025-2026 BUDGET**

**DESCRIPTION**

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

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

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

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



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

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

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

**PUBLIC SAFETY TAX ANTICIPATION BOND FUND  
EXPENDITURES**

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

| Account                                                       | Account Name      | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|-------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                   |                       |                       |                       |                                    |                                   |
| 710042590                                                     | Other             | 500.00                | 500.00                | 3,500.00              | 3,500.00                           | 4,000.00                          |
|                                                               | Category Total    | 500.00                | 500.00                | 3,500.00              | 3,500.00                           | 4,000.00                          |
| <b>45000 Debt Servicing</b>                                   |                   |                       |                       |                       |                                    |                                   |
| 710045110                                                     | Bond payments     | 320,000.00            | 240,000.00            | 240,000.00            | 240,000.00                         | 255,000.00                        |
| 710045130                                                     | Interest payments | 62,923.75             | 59,053.75             | 55,384.00             | 55,384.00                          | 354,409.00                        |
|                                                               | Category Total    | 382,923.75            | 299,053.75            | 295,384.00            | 295,384.00                         | 609,409.00                        |
|                                                               | Total             | 383,423.75            | 299,553.75            | 298,884.00            | 298,884.00                         | 613,409.00                        |

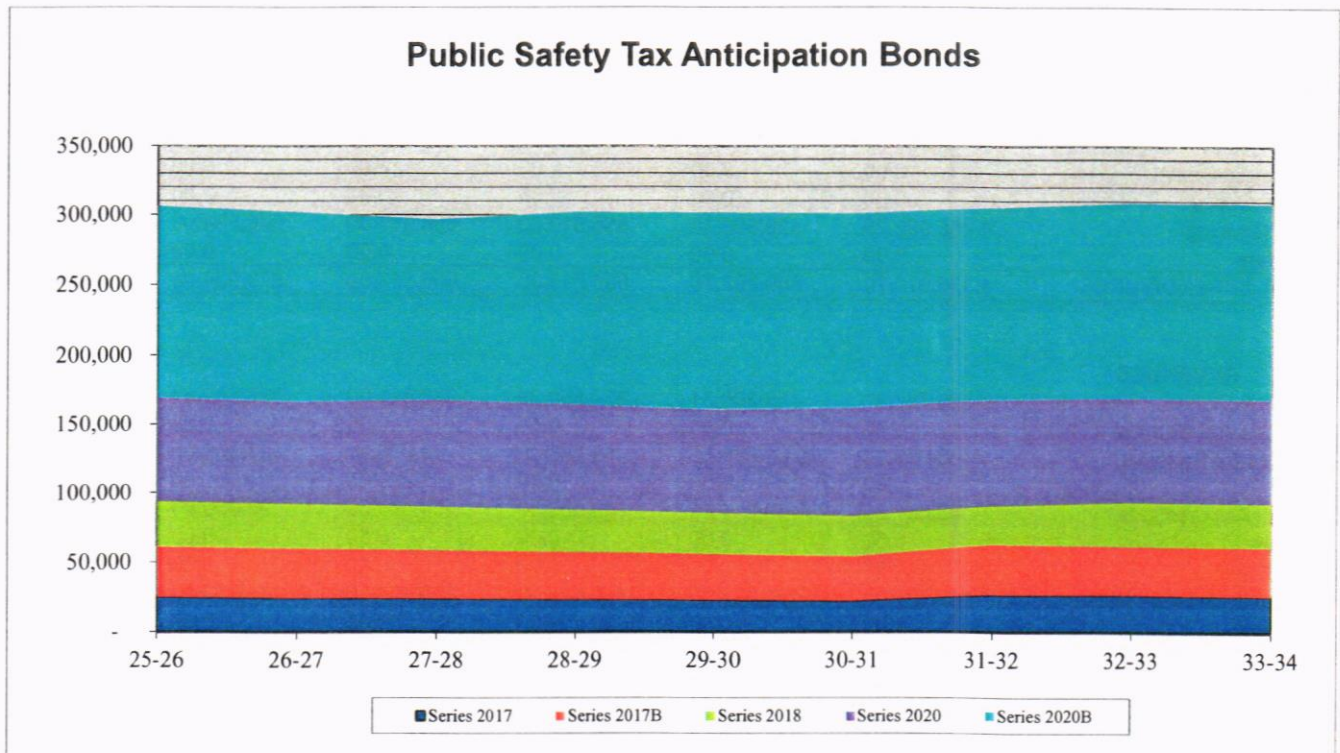
**CITY OF KEARNEY**  
**SCHEDULE OF BOND MATURITIES**  
**PUBLIC SAFETY TAX ANTICIPATION BONDS**  
**2025 - 2026 BUDGET**

| Bond Description               | 9-30-26 | 9-30-27   | 9-30-28   | 9-30-29   | 9-30-30   | 9-30-31   | 9-30-32   | 9-30-33   | 9-30-34   | Thereafter | Totals     |
|--------------------------------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| <b>May 15, 2017</b>            |         |           |           |           |           |           |           |           |           |            |            |
| Principal                      | 20,000  | 20,000    | 20,000    | 20,000    | 20,000    | 20,000    | 25,000    | 25,000    | 0         | 0          | 170,000    |
| Interest                       | 4,648   | 4,158     | 3,633     | 3,083     | 2,513     | 1,918     | 1,219     | 413       | 0         | 0          | 21,581     |
| <b>December 28, 2017</b>       |         |           |           |           |           |           |           |           |           |            |            |
| Principal                      | 30,000  | 30,000    | 30,000    | 30,000    | 30,000    | 30,000    | 35,000    | 35,000    | 0         | 0          | 250,000    |
| Interest                       | 6,955   | 6,168     | 5,343     | 4,488     | 3,603     | 2,688     | 1,671     | 560       | 0         | 0          | 31,474     |
| <b>December 27, 2018</b>       |         |           |           |           |           |           |           |           |           |            |            |
| Principal                      | 25,000  | 25,000    | 25,000    | 25,000    | 25,000    | 25,000    | 25,000    | 30,000    | 30,000    | 0          | 235,000    |
| Interest                       | 7,508   | 6,770     | 6,008     | 5,214     | 4,389     | 3,539     | 2,664     | 1,673     | 563       | 0          | 38,325     |
| <b>January 15, 2020</b>        |         |           |           |           |           |           |           |           |           |            |            |
| Principal                      | 60,000  | 60,000    | 65,000    | 65,000    | 65,000    | 70,000    | 70,000    | 70,000    | 70,000    | 150,000    | 745,000    |
| Interest                       | 15,750  | 14,700    | 13,543    | 12,259    | 10,926    | 9,473     | 7,898     | 6,270     | 4,590     | 3,750      | 99,158     |
| <b>April 15, 2020</b>          |         |           |           |           |           |           |           |           |           |            |            |
| Principal                      | 120,000 | 120,000   | 115,000   | 125,000   | 130,000   | 130,000   | 130,000   | 135,000   | 140,000   | 35,000     | 1,180,000  |
| Interest                       | 16,495  | 15,145    | 13,736    | 12,174    | 10,420    | 8,535     | 6,520     | 4,333     | 1,925     | 333        | 89,615     |
| <b>Series 2025 Bond - Fire</b> |         |           |           |           |           |           |           |           |           |            |            |
| Principal (ESTIMATED)          | 0       | 300,000   | 315,000   | 330,000   | 350,000   | 365,000   | 385,000   | 405,000   | 425,000   | 6,930,000  | 9,805,000  |
| Interest (ESTIMATED)           | 303,054 | 530,345   | 439,581   | 423,831   | 407,331   | 389,831   | 371,581   | 352,331   | 332,081   | 2,194,213  | 5,744,180  |
| <b>Series 2026 Bond - Fire</b> |         |           |           |           |           |           |           |           |           |            |            |
| Principal (ESTIMATED)          | 0       | 150,000   | 160,000   | 165,000   | 175,000   | 185,000   | 195,000   | 200,000   | 215,000   | 3,435,000  | 4,880,000  |
| Interest (ESTIMATED)           | 0       | 226,156   | 218,656   | 210,656   | 202,406   | 193,656   | 184,406   | 174,656   | 164,656   | 1,097,006  | 2,672,256  |
| <b>Total</b>                   |         |           |           |           |           |           |           |           |           |            |            |
| Principal                      | 255,000 | 705,000   | 730,000   | 760,000   | 795,000   | 825,000   | 865,000   | 900,000   | 880,000   | 10,550,000 | 17,265,000 |
| Interest                       | 354,409 | 803,441   | 700,499   | 671,704   | 641,588   | 609,639   | 575,959   | 540,235   | 503,815   | 3,295,301  | 8,696,589  |
| Total                          | 609,409 | 1,508,441 | 1,430,499 | 1,431,704 | 1,436,588 | 1,434,639 | 1,440,959 | 1,440,235 | 1,383,815 | 13,845,301 | 25,961,589 |



# CITY OF KEARNEY PUBLIC SAFETY TAB FUND 2025-2026 BUDGET

## CHARTS & GRAPHS



**CITY OF KEARNEY**  
**VARIOUS PURPOSE BOND FUND SUMMARY**  
**2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and<br>Contractual Services | 17,997.50             | 0.00                  | 30,000.00             | 0.00                               | 30,000.00                         |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Debt Servicing                                  | 4,158,982.29          | 889,993.78            | 656,513.00            | 656,513.00                         | 646,534.00                        |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>4,176,979.79</b>   | <b>889,993.78</b>     | <b>686,513.00</b>     | <b>656,513.00</b>                  | <b>676,534.00</b>                 |

|                           |                     |                   |                   |                   |                   |
|---------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES</b>           |                     |                   |                   |                   |                   |
| Taxes                     | 826,737.37          | 455,200.31        | 374,850.39        | 379,821.00        | 327,312.64        |
| Licenses and Permits      | 0.00                | 0.00              | 0.00              | 0.00              | 0.00              |
| Charges for Services      | 88,660.00           | 91,785.00         | 89,665.00         | 89,665.00         | 87,465.00         |
| Fines                     | 0.00                | 0.00              | 0.00              | 0.00              | 0.00              |
| Special Assessments       | 82,557.30           | 149,211.45        | 52,500.00         | 50,400.00         | 22,050.00         |
| Interest                  | 0.00                | 0.00              | 0.00              | 0.00              | 0.00              |
| Miscellaneous             | 2,977,491.90        | 0.00              | 0.00              | 0.00              | 0.00              |
| Intergovernmental - State | 117,703.00          | 121,203.00        | 119,483.00        | 119,483.00        | 117,643.00        |
| Transfers                 | 0.00                | 0.00              | 0.00              | 0.00              | 0.00              |
| <b>TOTAL REVENUES</b>     | <b>4,093,149.57</b> | <b>817,399.76</b> | <b>636,498.39</b> | <b>639,369.00</b> | <b>554,470.64</b> |
| Beginning fund balance    | 1,295,631.60        | 1,211,801.38      | 1,050,014.61      | 1,139,207.36      | 1,122,063.36      |
| Total cash available      | 5,388,781.17        | 2,029,201.14      | 1,686,513.00      | 1,778,576.36      | 1,676,534.00      |
| Less total expenditures   | 4,176,979.79        | 889,993.78        | 686,513.00        | 656,513.00        | 676,534.00        |
| Ending fund balance       | 1,211,801.38        | 1,139,207.36      | 1,000,000.00      | 1,122,063.36      | 1,000,000.00      |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance      | Annual<br>Change | Required  |              | Surplus<br>(Deficit) |
|---------------------|--------------|------------------|-----------|--------------|----------------------|
|                     |              |                  | Operating | Debt         |                      |
| 09/30/16            | 1,545,010.78 |                  |           |              |                      |
| 09/30/17            | 1,680,118.46 | 135,107.68       |           |              |                      |
| 09/30/18            | 2,546,380.91 | 866,262.45       |           |              |                      |
| 09/30/19            | 1,867,562.44 | (678,818.47)     |           |              |                      |
| 09/30/20            | 1,501,527.78 | (366,034.66)     |           |              |                      |
| 09/30/21            | 1,797,670.22 | 296,142.44       |           |              |                      |
| 09/30/22            | 1,295,631.60 | (502,038.62)     |           |              |                      |
| 09/30/23            | 1,211,801.38 | (83,830.22)      |           |              |                      |
| 09/30/24            | 1,139,207.36 | (72,594.02)      |           |              |                      |
| 09/30/25 (estimate) | 1,122,063.36 | (17,144.00)      |           |              |                      |
| 09/30/26 (budget)   | 1,000,000.00 | (122,063.36)     | 0.00      | 1,000,000.00 | 0.00                 |

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

**VARIOUS PURPOSE BOND FUND  
REVENUES**

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

| Account                                | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>31000 Taxes</b>                     |                                |                       |                       |                       |                                    |                                   |
| 720031135                              | Sales tax                      | 826,737.37            | 455,200.31            | 374,850.39            | 379,821.00                         | 327,312.64                        |
|                                        | Category Total                 | 826,737.37            | 455,200.31            | 374,850.39            | 379,821.00                         | 327,312.64                        |
| <b>33000 Charges for Services</b>      |                                |                       |                       |                       |                                    |                                   |
| 720033175                              | County                         | 88,660.00             | 91,785.00             | 89,665.00             | 89,665.00                          | 87,465.00                         |
|                                        | Category Total                 | 88,660.00             | 91,785.00             | 89,665.00             | 89,665.00                          | 87,465.00                         |
| <b>35000 Special Assessments</b>       |                                |                       |                       |                       |                                    |                                   |
| 720035100                              | Assessment interest            | 16,983.25             | 32,087.08             | 2,500.00              | 2,400.00                           | 1,050.00                          |
| 720035110                              | Special assessments            | 65,574.05             | 117,124.37            | 50,000.00             | 48,000.00                          | 21,000.00                         |
|                                        | Category Total                 | 82,557.30             | 149,211.45            | 52,500.00             | 50,400.00                          | 22,050.00                         |
| <b>37000 Miscellaneous</b>             |                                |                       |                       |                       |                                    |                                   |
| 720037105                              | Bond proceeds                  | 2,977,491.90          | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                        | Category Total                 | 2,977,491.90          | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>38000 Intergovernmental - State</b> |                                |                       |                       |                       |                                    |                                   |
| 720038109                              | Highway street buyback program | 117,703.00            | 121,203.00            | 119,483.00            | 119,483.00                         | 117,643.00                        |
|                                        | Category Total                 | 117,703.00            | 121,203.00            | 119,483.00            | 119,483.00                         | 117,643.00                        |
|                                        | Total                          | 4,093,149.57          | 817,399.76            | 636,498.39            | 639,369.00                         | 554,470.64                        |



**CITY OF KEARNEY  
VARIOUS PURPOSE BOND  
2025-2026 BUDGET**

**DESCRIPTION**

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

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

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

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

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



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

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

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

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

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



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

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

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

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

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



**VARIOUS PURPOSE BOND FUND  
EXPENDITURES**

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

| Account                                                       | Account Name            | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                         |                       |                       |                       |                                    |                                   |
| 720042590                                                     | Other                   | 17,997.50             | 0.00                  | 30,000.00             | 0.00                               | 30,000.00                         |
|                                                               | Category Total          | 17,997.50             | 0.00                  | 30,000.00             | 0.00                               | 30,000.00                         |
| <b>45000 Debt Servicing</b>                                   |                         |                       |                       |                       |                                    |                                   |
| 720045110                                                     | Bond payments           | 3,945,510.00          | 690,510.00            | 471,768.00            | 471,768.00                         | 473,025.00                        |
| 720045111                                                     | Bond payments - STP     | 75,000.00             | 80,000.00             | 80,000.00             | 80,000.00                          | 80,000.00                         |
| 720045130                                                     | Interest payments       | 76,269.42             | 78,281.28             | 65,262.00             | 65,262.00                          | 55,866.00                         |
| 720045131                                                     | Interest payments - STP | 62,202.87             | 41,202.50             | 39,483.00             | 39,483.00                          | 37,643.00                         |
|                                                               | Category Total          | 4,158,982.29          | 889,993.78            | 656,513.00            | 656,513.00                         | 646,534.00                        |
|                                                               | Total                   | 4,176,979.79          | 889,993.78            | 686,513.00            | 656,513.00                         | 676,534.00                        |

**CITY OF KEARNEY**  
**SCHEDULE OF BOND MATURITIES**  
**VARIOUS PURPOSE BONDS**  
**2025 - 2026 BUDGET**

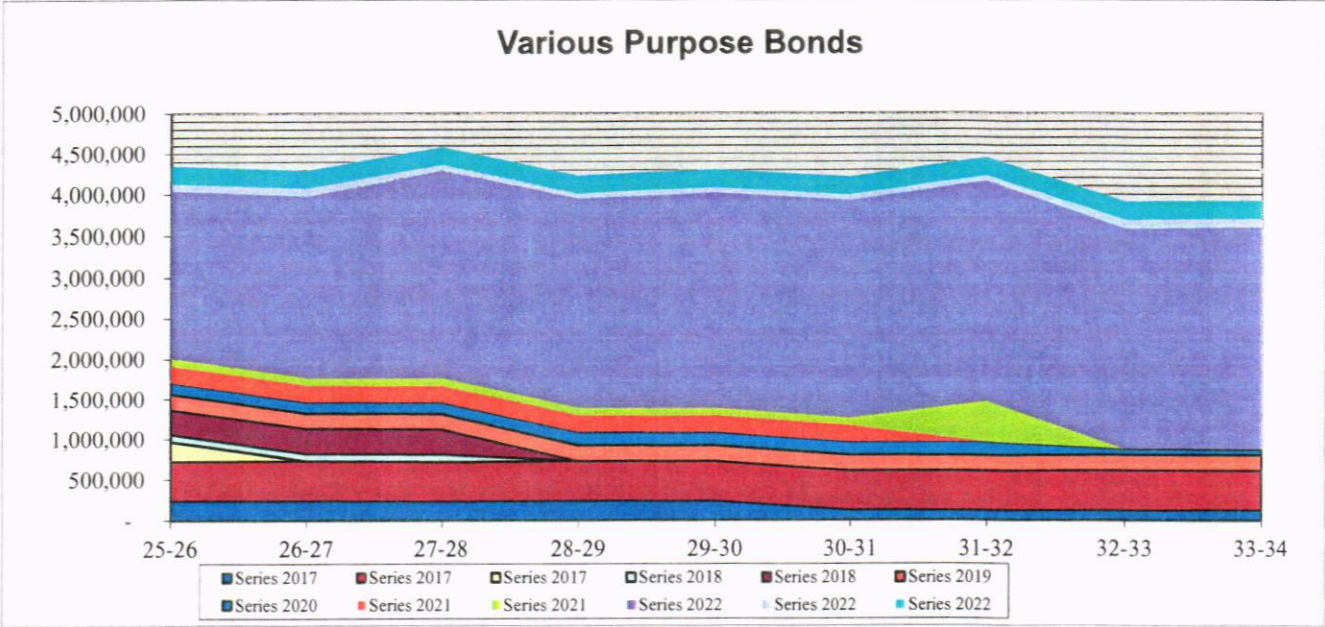
| Bond Description                                                                                                                                                                                                                                                                                                                                   | 9-30-26 | 9-30-27 | 9-30-28   | 9-30-29   | 9-30-30   | 9-30-31   | 9-30-32   | 9-30-33   | 9-30-34   | Thereafter | Totals     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| <b>May 15, 2017 (56th Street, 6th Ave to 19th Ave) (17th Ave, 50th St to 56th St) (Ave M/N Overpass) (11th Street west/56th Street east)</b>                                                                                                                                                                                                       |         |         |           |           |           |           |           |           |           |            |            |
| Principal (VP Bond Fund - STP)                                                                                                                                                                                                                                                                                                                     | 80,000  | 85,000  | 85,000    | 90,000    | 90,000    | 95,000    | 95,000    | 100,000   | 105,000   | 330,000    | 1,155,000  |
| Interest (VP Bond Fund - STP)                                                                                                                                                                                                                                                                                                                      | 37,643  | 35,643  | 33,390    | 31,010    | 28,400    | 25,655    | 22,663    | 19,528    | 15,878    | 24,455     | 274,263    |
| Principal (Special Sales Tax Fund)                                                                                                                                                                                                                                                                                                                 | 105,000 | 105,000 | 105,000   | 110,000   | 115,000   |           |           |           |           |            | 540,000    |
| Interest (Special Sales Tax Fund)                                                                                                                                                                                                                                                                                                                  | 15,045  | 12,420  | 9,638     | 6,698     | 3,508     |           |           |           |           |            | 47,308     |
| <b>October 13, 2017 (Ave N, 25th St to 27th St) (4th St, Central to 2nd Ave) (27th Ave and 30th Ave south of 11th St) (11th St, 27th Ave to 30th Ave) (29th St, 6th Ave to 8th Ave) (Central Ave, 12th St to 18th St)</b>                                                                                                                          |         |         |           |           |           |           |           |           |           |            |            |
| Principal (74.85% Special Sales Tax Fund)                                                                                                                                                                                                                                                                                                          | 261,975 | 269,460 | 273,203   | 280,688   | 284,430   | 291,915   | 299,400   | 310,628   | 318,113   | 1,366,013  | 3,955,823  |
| Interest (74.85% Special Sales Tax Fund)                                                                                                                                                                                                                                                                                                           | 102,006 | 96,888  | 91,256    | 85,091    | 78,379    | 71,100    | 63,263    | 54,873    | 45,752    | 83,476     | 772,084    |
| Principal (25.15% VP Bond Fund)                                                                                                                                                                                                                                                                                                                    | 88,025  | 90,540  | 91,798    | 94,313    | 95,570    | 98,085    | 100,600   | 104,373   | 106,888   | 458,988    | 1,329,178  |
| Interest (25.15% VP Bond Fund)                                                                                                                                                                                                                                                                                                                     | 34,274  | 32,555  | 30,663    | 28,591    | 26,336    | 23,890    | 21,257    | 18,437    | 15,373    | 28,049     | 259,424    |
| <b>December 19, 2017 (Paving Improvement Districts 96-747, 96-749, 96-751, 96-752, 96-754, 96-756, 96-758, 96-759, 96-760, 96-762, 97-763A, 97-765, 97-766, 97-767, 97-768, 97-769, 97-770, 97-971, 97-778, 97-781, 98-787, 98-788, 98-789, 00-835, 00-861, 00-862, 00-863, 00-865, 01-866, 02-868, 04-855, 04-899, and Int. Impr. Dist 00-05)</b> |         |         |           |           |           |           |           |           |           |            |            |
| Principal (VP Bond Fund)                                                                                                                                                                                                                                                                                                                           | 240,000 |         |           |           |           |           |           |           |           |            | 240,000    |
| Interest (VP Bond Fund)                                                                                                                                                                                                                                                                                                                            | 5,160   |         |           |           |           |           |           |           |           |            | 5,160      |
| <b>October 29, 2018 (Airport Road Relocation Project)</b>                                                                                                                                                                                                                                                                                          |         |         |           |           |           |           |           |           |           |            |            |
| Principal (VP Bond Fund - Buffalo County)                                                                                                                                                                                                                                                                                                          | 80,000  | 85,000  | 85,000    |           |           |           |           |           |           |            | 250,000    |
| Interest (VP Bond Fund - Buffalo County)                                                                                                                                                                                                                                                                                                           | 7,465   | 5,185   | 2,635     |           |           |           |           |           |           |            | 15,285     |
| <b>October 29, 2018 (39th Str, 6th Ave to Pony Express)</b>                                                                                                                                                                                                                                                                                        |         |         |           |           |           |           |           |           |           |            |            |
| Principal (Special Sales Tax Fund)                                                                                                                                                                                                                                                                                                                 | 285,000 | 295,000 | 305,000   |           |           |           |           |           |           |            | 885,000    |
| Interest (Special Sales Tax Fund)                                                                                                                                                                                                                                                                                                                  | 26,428  | 18,305  | 9,455     |           |           |           |           |           |           |            | 54,188     |
| <b>June 14, 2019 (52nd St/56th St, 50th St/17th Ave and 11th St, 7th Ave to 14th Ave)</b>                                                                                                                                                                                                                                                          |         |         |           |           |           |           |           |           |           |            |            |
| Principal (Special Sales Tax Fund)                                                                                                                                                                                                                                                                                                                 | 145,000 | 145,000 | 150,000   | 155,000   | 160,000   | 160,000   | 165,000   | 170,000   | 175,000   | 395,000    | 1,820,000  |
| Interest (Special Sales Tax Fund)                                                                                                                                                                                                                                                                                                                  | 49,455  | 46,338  | 43,075    | 39,550    | 35,753    | 31,593    | 27,273    | 22,735    | 17,890    | 38,720     | 352,380    |
| <b>June 15, 2020 (Patriot Park Road/12th/12 Ref.)</b>                                                                                                                                                                                                                                                                                              |         |         |           |           |           |           |           |           |           |            |            |
| Principal (Special Sales Tax Fund)                                                                                                                                                                                                                                                                                                                 | 50,000  | 50,000  | 55,000    | 55,000    | 55,000    | 55,000    | 55,000    | 60,000    | 60,000    | 455,000    | 950,000    |
| Interest (Special Sales Tax Fund)                                                                                                                                                                                                                                                                                                                  | 19,650  | 18,950  | 18,161    | 17,281    | 16,346    | 15,356    | 14,311    | 13,115    | 11,795    | 40,823     | 185,789    |
| Principal (VP Bond Fund)                                                                                                                                                                                                                                                                                                                           | 65,000  | 65,000  | 65,000    | 90,000    | 90,000    | 90,000    | 95,000    | 0         | 0         | 0          | 560,000    |
| Interest (VP Bond Fund)                                                                                                                                                                                                                                                                                                                            | 8,966   | 8,056   | 7,081     | 5,835     | 4,305     | 2,685     | 926       | 0         | 0         | 0          | 37,855     |
| <b>February 9, 2021 (Buffalo County COP's - Communications Project)</b>                                                                                                                                                                                                                                                                            |         |         |           |           |           |           |           |           |           |            |            |
| Principal (Special Sales Tax Fund)                                                                                                                                                                                                                                                                                                                 | 201,083 | 201,083 | 203,565   | 206,048   | 208,530   | 211,013   |           |           |           |            | 1,231,320  |
| Interest (Special Sales Tax Fund)                                                                                                                                                                                                                                                                                                                  | 10,834  | 9,476   | 7,857     | 5,962     | 3,785     | 1,319     |           |           |           |            | 39,232     |
| <b>June 3, 2021 (Central Ave, 26th St to 31st St)</b>                                                                                                                                                                                                                                                                                              |         |         |           |           |           |           |           |           |           |            |            |
| Principal (Special Sales Tax Fund)                                                                                                                                                                                                                                                                                                                 | 80,000  | 80,000  | 80,000    | 80,000    | 80,000    | 80,000    | 500,000   |           |           |            | 980,000    |
| Interest (Special Sales Tax Fund)                                                                                                                                                                                                                                                                                                                  | 10,130  | 9,610   | 8,970     | 8,330     | 7,570     | 6,690     | 3,125     |           |           |            | 54,425     |
| <b>May 16, 2022 (Indoor Sports Complex)</b>                                                                                                                                                                                                                                                                                                        |         |         |           |           |           |           |           |           |           |            |            |
| Principal (Restaurant Occ. Tax Fund)                                                                                                                                                                                                                                                                                                               | 750,000 | 950,000 | 1,300,000 | 1,375,000 | 1,505,000 | 1,595,000 | 1,690,000 | 1,775,000 | 1,865,000 | 19,855,000 | 32,660,000 |

| Bond Description                                             | 9-30-26   | 9-30-27   | 9-30-28   | 9-30-29   | 9-30-30   | 9-30-31   | 9-30-32   | 9-30-33   | 9-30-34   | Thereafter | Totals     |
|--------------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| Interest (Restaurant Occ. Tax Fund)                          | 1,284,775 | 1,267,900 | 1,238,400 | 1,186,400 | 1,131,400 | 1,071,200 | 1,007,400 | 939,800   | 868,800   | 3,867,200  | 13,863,275 |
| <b>August 15, 2022 (Talmadge Street)</b>                     |           |           |           |           |           |           |           |           |           |            |            |
| Principal (Special Sales Tax Fund)                           | 50,000    | 60,000    | 35,000    | 35,000    | 40,000    | 40,000    | 40,000    | 85,000    | 85,000    | 275,000    | 745,000    |
| Interest (Special Sales Tax Fund)                            | 29,415    | 28,040    | 26,390    | 25,218    | 24,045    | 22,705    | 21,365    | 20,025    | 16,200    | 25,425     | 238,828    |
| <b>December 15, 2022 (Ave N, 28th Street to 39th Street)</b> |           |           |           |           |           |           |           |           |           |            |            |
| Principal (Special Sales Tax Fund)                           | 105,000   | 110,000   | 115,000   | 120,000   | 130,000   | 135,000   | 140,000   | 145,000   | 150,000   | 1,670,000  | 2,820,000  |
| Interest (Special Sales Tax Fund)                            | 120,763   | 115,388   | 109,763   | 103,888   | 97,638    | 91,688    | 86,188    | 80,488    | 74,494    | 345,938    | 1,226,231  |
| <b>Total</b>                                                 |           |           |           |           |           |           |           |           |           |            |            |
| Principal                                                    | 2,586,083 | 2,591,083 | 2,948,565 | 2,691,048 | 2,853,530 | 2,851,013 | 3,180,000 | 2,750,000 | 2,865,000 | 24,805,000 | 50,121,320 |
| Interest                                                     | 1,762,007 | 1,704,753 | 1,636,733 | 1,543,853 | 1,457,463 | 1,363,880 | 1,267,770 | 1,169,000 | 1,066,181 | 4,454,085  | 17,425,726 |
| Total                                                        | 4,348,090 | 4,295,835 | 4,585,298 | 4,234,900 | 4,310,993 | 4,214,893 | 4,447,770 | 3,919,000 | 3,931,181 | 29,259,085 | 67,547,046 |



CITY OF KEARNEY  
VARIOUS PURPOSE BOND FUND  
2024-2025 BUDGET

CHARTS & GRAPHS



## **PROPRIETARY FUNDS**

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

## ENTERPRISE FUNDS

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

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



**CITY OF KEARNEY  
GOLF FUND SUMMARY  
2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 767,848.71            | 810,522.17            | 843,973.00            | 825,338.00                         | 889,991.00                        |
| Supplies, Materials and<br>Contractual Services | 531,780.74            | 588,831.61            | 579,929.00            | 615,615.00                         | 637,889.00                        |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 118,374.80            | 569,559.16            | 100,500.00            | 183,202.00                         | 201,000.00                        |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>1,418,004.25</b>   | <b>1,968,912.94</b>   | <b>1,524,402.00</b>   | <b>1,624,155.00</b>                | <b>1,728,880.00</b>               |

|                           |                     |                     |                     |                     |                     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>           |                     |                     |                     |                     |                     |
| Taxes                     | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Licenses and Permits      | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Charges for Services      | 1,315,109.50        | 1,316,313.38        | 1,483,469.00        | 1,521,469.00        | 1,596,975.00        |
| 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             | 403,866.52          | 309,999.93          | 116,000.00          | 8,000.00            | 8,000.00            |
| Intergovernmental - State | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Transfers                 | 0.00                | 0.00                | 0.00                | 100,000.00          | 100,000.00          |
| <b>TOTAL REVENUES</b>     | <b>1,718,976.02</b> | <b>1,626,313.31</b> | <b>1,599,469.00</b> | <b>1,629,469.00</b> | <b>1,704,975.00</b> |
| Beginning fund balance    | 444,351.49          | 745,323.26          | 280,986.26          | 402,723.63          | 408,037.63          |
| Total cash available      | 2,163,327.51        | 2,371,636.57        | 1,880,455.26        | 2,032,192.63        | 2,113,012.63        |
| Less total expenditures   | 1,418,004.25        | 1,968,912.94        | 1,524,402.00        | 1,624,155.00        | 1,728,880.00        |
| Ending fund balance       | 745,323.26          | 402,723.63          | 356,053.26          | 408,037.63          | 384,132.63          |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance     | Annual<br>Change | Required   |         | Surplus<br>(Deficit) |
|---------------------|-------------|------------------|------------|---------|----------------------|
|                     |             |                  | Operating  | Capital |                      |
| 09/30/16            | 52,928.17   |                  |            |         |                      |
| 09/30/17            | 100,486.94  | 47,558.77        |            |         |                      |
| 09/30/18            | (8,188.61)  | (108,675.55)     |            |         |                      |
| 09/30/19            | (94,680.31) | (86,491.70)      |            |         |                      |
| 09/30/20            | 0.00        | 94,680.31        |            |         |                      |
| 09/30/21            | 87,437.32   | 87,437.32        |            |         |                      |
| 09/30/22            | 444,351.49  | 356,914.17       |            |         |                      |
| 09/30/23            | 745,323.26  | 300,971.77       |            |         |                      |
| 09/30/24            | 402,723.63  | (342,599.63)     |            |         |                      |
| 09/30/25 (estimate) | 408,037.63  | 5,314.00         |            |         |                      |
| 09/30/26 (budget)   | 384,132.63  | (23,905.00)      | 381,970.00 | 0.00    | 2,162.63             |

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<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-----------------------------------|----------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>33000 Charges for Services</b> |                            |                       |                       |                       |                                    |                                   |
| 300033130                         | Cart rental                | 262,985.43            | 265,489.87            | 307,005.00            | 307,005.00                         | 319,659.00                        |
| 300033150                         | Concessions                | 276,629.73            | 288,427.03            | 310,226.00            | 310,226.00                         | 315,908.00                        |
| 300033205                         | Golf lessons               | 16,886.09             | 14,445.00             | 15,450.00             | 15,450.00                          | 15,500.00                         |
| 300033210                         | Greens fees                | 536,704.09            | 509,969.61            | 556,148.00            | 556,148.00                         | 591,464.00                        |
| 300033235                         | Practice range             | 71,689.67             | 69,514.23             | 95,173.00             | 95,173.00                          | 113,291.00                        |
| 300033240                         | Pro shop                   | 150,214.49            | 168,467.64            | 199,467.00            | 199,467.00                         | 203,153.00                        |
| 300033261                         | Sponsorships               | 0.00                  | 0.00                  | 0.00                  | 38,000.00                          | 38,000.00                         |
|                                   | Category Total             | 1,315,109.50          | 1,316,313.38          | 1,483,469.00          | 1,521,469.00                       | 1,596,975.00                      |
| <b>37000 Miscellaneous</b>        |                            |                       |                       |                       |                                    |                                   |
| 300037157                         | Lease proceeds             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 300037170                         | Lottery Trust Fund         | 400,000.00            | 300,000.00            | 100,000.00            | 0.00                               | 0.00                              |
| 300037180                         | Miscellaneous              | 3,866.52              | 9,999.93              | 16,000.00             | 8,000.00                           | 8,000.00                          |
|                                   | Category Total             | 403,866.52            | 309,999.93            | 116,000.00            | 8,000.00                           | 8,000.00                          |
| <b>39000 Transfers</b>            |                            |                       |                       |                       |                                    |                                   |
| 300039100                         | Transfers from other funds | 0.00                  | 0.00                  | 0.00                  | 100,000.00                         | 100,000.00                        |
|                                   | Category Total             | 0.00                  | 0.00                  | 0.00                  | 100,000.00                         | 100,000.00                        |
|                                   | Total                      | 1,718,976.02          | 1,626,313.31          | 1,599,469.00          | 1,629,469.00                       | 1,704,975.00                      |

**CITY OF KEARNEY**  
**GOLF FUND ACCOUNT EXPENDITURE SUMMARY**  
**2025 - 2026 BUDGET**

| Account                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| Golf - Maintenance        | 693,965.32            | 898,349.40            | 772,423.00            | 828,221.00                         | 826,698.00                        |
| Golf - Services           | 724,038.93            | 1,070,563.54          | 751,979.00            | 795,934.00                         | 902,182.00                        |
| <b>TOTAL EXPENDITURES</b> | <b>1,418,004.25</b>   | <b>1,968,912.94</b>   | <b>1,524,402.00</b>   | <b>1,624,155.00</b>                | <b>1,728,880.00</b>               |



# CITY OF KEARNEY GOLF COURSE - MAINTENANCE 2025-2026 BUDGET

## DESCRIPTION

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

## PERSONNEL SCHEDULE

|                                      | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|--------------------------------------|------------------|------------------|------------------|
| Full Time                            |                  |                  |                  |
| Golf Course Assistant Superintendent | 1                | 1                | 1                |
| Golf Course Mechanic                 | 1                | 1                | 1                |
| Golf Course Superintendent           | 1                | 1                | 1                |

## NOTABLE EXPENDITURES

| <u>Item</u>                   | <u>Account Number</u> | <u>Cost</u> |
|-------------------------------|-----------------------|-------------|
| 1. Cart paths                 | 305644100             | \$5,000     |
| 2. Driving range concrete pad | 305644100             | \$25,000    |
| 3. Irrigation software        | 305644157             | \$15,000    |
| 4. Replace Toro seeder        | 305644157             | \$15,000    |
| 5. Replace 2010 Toro mower    | 305644157             | \$54,000    |
| 6. Personal computers         | 305644157             | \$2,000     |

# **GOLF MAINTENANCE EXPENDITURES**

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

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal</b>                                         |                                |                       |                       |                       |                                    |                                   |
| 305641100                                                     | Salaries & wages               | 195,539.83            | 208,129.54            | 216,167.00            | 218,235.00                         | 227,067.00                        |
| 305641105                                                     | Salaries & wages, seas.        | 101,287.74            | 92,634.94             | 100,000.00            | 100,000.00                         | 110,000.00                        |
| 305641110                                                     | FICA, City's share             | 21,978.96             | 22,150.55             | 24,187.00             | 24,345.00                          | 25,786.00                         |
| 305641125                                                     | Health & dental insurance      | 49,292.71             | 56,406.09             | 61,502.00             | 46,787.00                          | 55,897.00                         |
| 305641130                                                     | Pension                        | 11,684.41             | 12,436.72             | 12,970.00             | 13,016.00                          | 13,624.00                         |
| 305641170                                                     | Workers comp. insurance        | 2,293.50              | 2,846.46              | 3,760.00              | 3,760.00                           | 1,625.00                          |
|                                                               | Category Total                 | 382,077.15            | 394,604.30            | 418,586.00            | 406,143.00                         | 433,999.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 305642175                                                     | Building repairs               | 2,743.91              | 1,793.06              | 1,000.00              | 2,000.00                           | 2,000.00                          |
| 305642195                                                     | Cart paths                     | 67.38                 | 0.00                  | 4,000.00              | 4,000.00                           | 4,000.00                          |
| 305642230                                                     | Clothing allowance             | 450.00                | 1,322.50              | 1,500.00              | 1,500.00                           | 1,700.00                          |
| 305642370                                                     | Equipment repairs              | 12,035.66             | 20,023.25             | 18,500.00             | 20,000.00                          | 20,000.00                         |
| 305642415                                                     | Gas, oil and grease            | 34,159.01             | 28,531.43             | 30,000.00             | 40,000.00                          | 40,000.00                         |
| 305642440                                                     | Ground maintenance             | 51,062.02             | 61,331.42             | 62,500.00             | 62,500.00                          | 64,500.00                         |
| 305642465                                                     | Insurance, property & casualty | 7,470.11              | 11,294.09             | 12,137.00             | 12,137.00                          | 16,864.00                         |
| 305642475                                                     | Irrigation                     | 6,909.65              | 40,870.52             | 35,000.00             | 35,000.00                          | 35,000.00                         |
| 305642525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 0.00                  | 114.00                             | 114.00                            |
| 305642535                                                     | Materials                      | 3,802.13              | 5,157.18              | 5,000.00              | 5,500.00                           | 6,000.00                          |
| 305642545                                                     | Memberships                    | 1,760.00              | 465.00                | 1,100.00              | 1,500.00                           | 1,700.00                          |
| 305642590                                                     | Other                          | 1,616.01              | 3,273.32              | 2,700.00              | 6,000.00                           | 3,000.00                          |
| 305642605                                                     | Postage                        | 28.71                 | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 305642715                                                     | Shop supplies                  | 12,719.76             | 4,894.90              | 15,400.00             | 15,400.00                          | 14,700.00                         |
| 305642745                                                     | Small tools                    | 4,831.27              | 1,585.37              | 1,500.00              | 1,500.00                           | 2,000.00                          |
| 305642830                                                     | Telephone service              | 1,401.35              | 1,494.62              | 1,400.00              | 2,725.00                           | 3,121.00                          |
| 305642860                                                     | Travel & training              | 549.34                | 325.00                | 2,600.00              | 3,000.00                           | 3,000.00                          |
| 305642895                                                     | Turf                           | 3,161.20              | 21.45                 | 5,000.00              | 10,000.00                          | 5,000.00                          |
| 305642910                                                     | Utilities                      | 46,467.99             | 44,572.95             | 50,000.00             | 50,000.00                          | 50,000.00                         |
| 305642915                                                     | Vehicle repair                 | 2,277.87              | 1,969.88              | 4,000.00              | 4,000.00                           | 4,000.00                          |
|                                                               | Category Total                 | 193,513.37            | 228,925.94            | 253,337.00            | 276,876.00                         | 276,699.00                        |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 305644100                                                     | Improvements                   | 0.00                  | 13,936.00             | 25,000.00             | 25,000.00                          | 30,000.00                         |
| 305644157                                                     | Equipment                      | 118,374.80            | 260,883.16            | 75,500.00             | 120,202.00                         | 86,000.00                         |
|                                                               | Category Total                 | 118,374.80            | 274,819.16            | 100,500.00            | 145,202.00                         | 116,000.00                        |
| <b>45000 Debt Servicing</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 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                          | 693,965.32            | 898,349.40            | 772,423.00            | 828,221.00                         | 826,698.00                        |

**CITY OF KEARNEY  
GOLF COURSE - SERVICES  
2025-2026 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

|                                      | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|--------------------------------------|------------------|------------------|------------------|
| 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. Ceiling repair                            | 305744100             | \$20,000    |
| 2. Eng/arch design Range, Parking, Clubhouse | 305744100             | \$25,000    |
| 3. GPS                                       | 305744157             | \$38,000    |
| 4. Personal computers                        | 305744157             | \$2,000     |



## GOLF SERVICES EXPENDITURES

### FUND 30 - GOLF ACCOUNT 57 - SERVICES

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal</b>                                         |                                |                       |                       |                       |                                    |                                   |
| 305741100                                                     | Salaries & wages               | 177,400.20            | 182,836.80            | 192,016.00            | 185,285.00                         | 199,265.00                        |
| 305741105                                                     | Salaries & wages, seas.        | 140,186.50            | 160,624.55            | 155,520.00            | 155,520.00                         | 169,500.00                        |
| 305741110                                                     | FICA, City's share             | 23,727.55             | 25,612.32             | 26,587.00             | 26,072.00                          | 28,210.00                         |
| 305741125                                                     | Health & dental insurance      | 31,231.31             | 32,669.34             | 35,610.00             | 37,118.00                          | 45,283.00                         |
| 305741130                                                     | Pension                        | 10,613.95             | 10,940.08             | 11,521.00             | 11,067.00                          | 11,956.00                         |
| 305741170                                                     | Workers comp. insurance        | 2,612.05              | 3,234.78              | 4,133.00              | 4,133.00                           | 1,778.00                          |
|                                                               | Category Total                 | 385,771.56            | 415,917.87            | 425,387.00            | 419,195.00                         | 455,992.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 305742110                                                     | Advertising                    | 262.74                | 210.00                | 1,000.00              | 1,000.00                           | 1,050.00                          |
| 305742140                                                     | Audit fees                     | 2,678.58              | 2,678.58              | 9,273.00              | 10,764.00                          | 9,357.00                          |
| 305742175                                                     | Building repairs               | 9,047.31              | 953.82                | 8,550.00              | 8,550.00                           | 7,750.00                          |
| 305742220                                                     | Cleaning services              | 4,680.00              | 4,680.00              | 4,680.00              | 4,680.00                           | 4,914.00                          |
| 305742235                                                     | Pro shop inventory             | 120,907.04            | 143,643.87            | 102,400.00            | 115,000.00                         | 133,000.00                        |
| 305742280                                                     | Concession inventory           | 144,386.31            | 147,819.36            | 138,750.00            | 138,750.00                         | 140,000.00                        |
| 305742305                                                     | Credit card service charge     | 31,902.19             | 30,432.08             | 30,000.00             | 30,000.00                          | 30,000.00                         |
| 305742330                                                     | Dues & publications            | 1,404.00              | 1,347.24              | 2,850.00              | 2,850.00                           | 2,850.00                          |
| 305742370                                                     | Equipment repairs              | 58.95                 | 1,230.68              | 1,000.00              | 2,000.00                           | 2,500.00                          |
| 305742465                                                     | Insurance, property & casualty | 4,488.15              | 5,043.29              | 6,006.00              | 6,006.00                           | 11,874.00                         |
| 305742525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 0.00                  | 114.00                             | 114.00                            |
| 305742535                                                     | Materials                      | 220.35                | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 305742545                                                     | Memberships                    | 5,902.00              | 6,524.39              | 7,925.00              | 7,925.00                           | 5,000.00                          |
| 305742590                                                     | Other                          | 3,709.63              | 5,081.61              | 4,700.00              | 5,000.00                           | 6,401.00                          |
| 305742605                                                     | Postage                        | 30.08                 | 29.90                 | 100.00                | 100.00                             | 100.00                            |
| 305742610                                                     | Printing                       | 1,501.27              | 2,025.54              | 1,300.00              | 1,300.00                           | 1,300.00                          |
| 305742745                                                     | Small tools                    | 144.20                | 29.89                 | 300.00                | 300.00                             | 300.00                            |
| 305742790                                                     | Supplies                       | 2,218.02              | 1,440.21              | 2,000.00              | 2,000.00                           | 2,000.00                          |
| 305742830                                                     | Telephone service              | 4,726.55              | 3,375.79              | 5,358.00              | 2,000.00                           | 2,280.00                          |
| 305742860                                                     | Travel & training              | 0.00                  | 3,359.42              | 400.00                | 400.00                             | 400.00                            |
|                                                               | Category Total                 | 338,267.37            | 359,905.67            | 326,592.00            | 338,739.00                         | 361,190.00                        |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 305744100                                                     | Improvements                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 45,000.00                         |
| 305744157                                                     | Equipment                      | 0.00                  | 294,740.00            | 0.00                  | 38,000.00                          | 40,000.00                         |
|                                                               | Category Total                 | 0.00                  | 294,740.00            | 0.00                  | 38,000.00                          | 85,000.00                         |
| <b>45000 Debt Servicing</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 305745100                                                     | 20 yr lease/purchase int.      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 305745105                                                     | 20 yr lease/purchase pri.      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                                               | Category Total                 | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                                               | Total                          | 724,038.93            | 1,070,563.54          | 751,979.00            | 795,934.00                         | 902,182.00                        |

**CITY OF KEARNEY  
SANITATION FUND SUMMARY  
2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 2,978,596.51          | 3,027,136.18          | 3,444,070.00          | 3,041,281.00                       | 3,565,303.00                      |
| Supplies, Materials and<br>Contractual Services | 1,850,959.65          | 1,898,716.52          | 1,991,781.00          | 2,087,472.00                       | 2,297,886.00                      |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 360,230.15            | 704,133.09            | 1,884,120.00          | 1,070,960.00                       | 2,093,742.00                      |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>5,189,786.31</b>   | <b>5,629,985.79</b>   | <b>7,319,971.00</b>   | <b>6,199,713.00</b>                | <b>7,956,931.00</b>               |

|                           |                     |                     |                     |                     |                     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>           |                     |                     |                     |                     |                     |
| Taxes                     | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Licenses and Permits      | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Charges for Services      | 5,070,493.21        | 5,451,651.50        | 5,681,297.00        | 5,965,533.00        | 6,188,334.00        |
| Fines                     | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Special Assessments       | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Interest                  | 44,344.64           | 93,955.15           | 108,787.00          | 85,849.00           | 109,230.00          |
| Miscellaneous             | 212,665.37          | 348,574.15          | 250,000.00          | 255,000.00          | 255,000.00          |
| Intergovernmental - State | 0.00                | 15,954.00           | 0.00                | 7,108.00            | 250,000.00          |
| Transfers                 | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| <b>TOTAL REVENUES</b>     | <b>5,327,503.22</b> | <b>5,910,134.80</b> | <b>6,040,084.00</b> | <b>6,313,490.00</b> | <b>6,802,564.00</b> |
| Beginning fund balance    | 2,456,240.55        | 2,593,957.46        | 2,726,091.46        | 2,874,106.47        | 2,987,883.47        |
| Total cash available      | 7,783,743.77        | 8,504,092.26        | 8,766,175.46        | 9,187,596.47        | 9,790,447.47        |
| Less total expenditures   | 5,189,786.31        | 5,629,985.79        | 7,319,971.00        | 6,199,713.00        | 7,956,931.00        |
| Ending fund balance       | 2,593,957.46        | 2,874,106.47        | 1,446,204.46        | 2,987,883.47        | 1,833,516.47        |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance      | Annual<br>Change | Required     |         | Surplus<br>(Deficit) |
|---------------------|--------------|------------------|--------------|---------|----------------------|
|                     |              |                  | Operating    | Capital |                      |
| 09/30/16            | 1,721,387.37 |                  |              |         |                      |
| 09/30/17            | 1,864,392.97 | 143,005.60       |              |         |                      |
| 09/30/18            | 1,677,818.16 | (186,574.81)     |              |         |                      |
| 09/30/19            | 1,830,419.67 | 152,601.51       |              |         |                      |
| 09/30/20            | 2,025,204.32 | 194,784.65       |              |         |                      |
| 09/30/21            | 2,360,890.83 | 335,686.51       |              |         |                      |
| 09/30/22            | 2,456,240.55 | 95,349.72        |              |         |                      |
| 09/30/23            | 2,593,957.46 | 137,716.91       |              |         |                      |
| 09/30/24            | 2,874,106.47 | 280,149.01       |              |         |                      |
| 09/30/25 (estimate) | 2,987,883.47 | 113,777.00       |              |         |                      |
| 09/30/26 (budget)   | 1,833,516.47 | (1,154,367.00)   | 1,465,797.25 | 0.00    | 367,719.22           |

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<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------------------|---------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>33000 Charges for Service</b>       |                                 |                       |                       |                       |                                    |                                   |
| 310033145                              | Commercial charges              | 1,324,664.92          | 1,410,730.72          | 1,500,001.00          | 1,479,550.00                       | 1,546,130.00                      |
| 310033167                              | Container Fee - Commercial      | 0.00                  | 601.53                | 0.00                  | 80,000.00                          | 80,000.00                         |
| 310033170                              | Container sales                 | 14,340.00             | 17,044.80             | 17,013.00             | 15,000.00                          | 15,000.00                         |
| 310033197                              | Delinquency fee                 | 18,264.82             | 17,332.83             | 20,140.00             | 18,000.00                          | 18,000.00                         |
| 310033199                              | Dumpster fee                    | 10,819.43             | 12,843.55             | 11,342.00             | 15,000.00                          | 15,000.00                         |
| 310033225                              | Multi family charges            | 674,415.23            | 720,837.44            | 768,829.00            | 779,663.00                         | 814,747.00                        |
| 310033254                              | Residential special pick-up fee | 5,044.43              | 4,788.49              | 4,537.00              | 4,700.00                           | 4,700.00                          |
| 310033255                              | Residential charges             | 1,688,717.42          | 1,812,732.66          | 1,928,072.00          | 1,957,090.00                       | 2,045,159.00                      |
| 310033256                              | Roll-off boxes                  | 415,929.35            | 445,573.00            | 425,325.00            | 455,000.00                         | 470,000.00                        |
| 310033258                              | Tax exempt charges              | 357,610.35            | 378,032.70            | 410,583.00            | 401,530.00                         | 419,598.00                        |
| 310033293                              | Yard waste                      | 560,687.26            | 631,133.78            | 595,455.00            | 760,000.00                         | 760,000.00                        |
| Category Total                         |                                 | 5,070,493.21          | 5,451,651.50          | 5,681,297.00          | 5,965,533.00                       | 6,188,334.00                      |
| <b>36000 Interest</b>                  |                                 |                       |                       |                       |                                    |                                   |
| 310036100                              | Interest                        | 44,344.64             | 93,955.15             | 108,787.00            | 85,849.00                          | 109,230.00                        |
| Category Total                         |                                 | 44,344.64             | 93,955.15             | 108,787.00            | 85,849.00                          | 109,230.00                        |
| <b>37000 Miscellaneous</b>             |                                 |                       |                       |                       |                                    |                                   |
| 310037180                              | Miscellaneous                   | 0.00                  | 46,500.00             | 0.00                  | 5,000.00                           | 5,000.00                          |
| 310037213                              | Sale of recyclables             | 212,665.37            | 302,074.15            | 250,000.00            | 250,000.00                         | 250,000.00                        |
| Category Total                         |                                 | 212,665.37            | 348,574.15            | 250,000.00            | 255,000.00                         | 255,000.00                        |
| <b>38000 Intergovernmental - State</b> |                                 |                       |                       |                       |                                    |                                   |
| 310038145                              | State grants                    | 0.00                  | 15,954.00             | 0.00                  | 7,108.00                           | 250,000.00                        |
| Category Total                         |                                 | 0.00                  | 15,954.00             | 0.00                  | 7,108.00                           | 250,000.00                        |
| Total                                  |                                 | 5,327,503.22          | 5,910,134.80          | 6,040,084.00          | 6,313,490.00                       | 6,802,564.00                      |



# CITY OF KEARNEY SANITATION - COLLECTION 2025-2026 BUDGET

## DESCRIPTION

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

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

## PERSONNEL SCHEDULE

|                                       | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|---------------------------------------|------------------|------------------|------------------|
| Full Time                             |                  |                  |                  |
| Account Clerk, Senior                 | 1.5              | .91              | .91              |
| Account Clerk, Utility Billing        | 0                | .34              | .34              |
| Administrative Assistant              | 0                | 1                | 1                |
| Assistant Director of Utilities       | .25              | .25              | .25              |
| Director of Utilities                 | .25              | .25              | .25              |
| Equipment Operator                    | 20               | 21               | 22               |
| Household Hazardous Waste Coordinator | 0                | .50              | .50              |
| Maintenance Worker                    | 2                | 2                | 1                |
| Office Manager                        | 1                | .25              | .25              |
| Recycling Processor                   | 1                | 1                | 1                |
| Recycling Processor, Lead             | 1                | 1                | 1                |
| Refuse Worker                         | 3                | 3                | 3                |
| Sanitation Foreman                    | 1                | 1                | 1                |
| Sanitation Superintendent             | 1                | 1                | 1                |
| Part Time                             |                  |                  |                  |
| Recycling Processor                   | 13               | 12               | 12               |

## NOTABLE EXPENDITURES

| <u>Item</u>                               | <u>Account Number</u> | <u>Cost</u> |
|-------------------------------------------|-----------------------|-------------|
| 1. Replace concrete parking and driveways | 313044100             | \$25,000    |
| 2. Build battery processing/storage shed  | 313044100             | \$10,000    |
| 3. Admin office furnace (1/4)             | 313044100             | \$5,000     |

|                                                 |           |           |
|-------------------------------------------------|-----------|-----------|
| 4. Two open top roll-off boxes                  | 313044157 | \$20,000  |
| 5. Replace two open recycling boxes (1/2 grant) | 313044157 | \$20,000  |
| 6. Replace 2014 Autocar sideload                | 313044157 | \$400,000 |
| 7. Replace 2013 Freightliner Rear packer        | 313044157 | \$250,000 |
| 8. Replace CHI compactor                        | 313044157 | \$50,000  |
| 9. Recycling Hook truck (100% grant)            | 313044157 | \$255,000 |
| 10. Admin SUV (1/4)                             | 313044157 | \$15,000  |
| 11. Replace Hook truck                          | 313044157 | \$255,000 |
| 12. Replace Peterbilt side load truck           | 313044157 | \$390,638 |
| 13. Replace Peterbilt side load truck           | 313044157 | \$396,604 |
| 14. Personal computers                          | 313044157 | \$1,500   |

**SANITATION COLLECTION FUND  
EXPENDITURES**

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

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal</b>                                         |                                |                       |                       |                       |                                    |                                   |
| 313041100                                                     | Salaries & wages               | 2,145,162.38          | 2,158,015.56          | 2,411,569.00          | 2,101,354.00                       | 2,465,404.00                      |
| 313041110                                                     | FICA, City's share             | 156,642.47            | 157,426.25            | 184,485.00            | 160,754.00                         | 188,603.00                        |
| 313041125                                                     | Health & dental insurance      | 492,177.11            | 504,257.66            | 610,836.00            | 557,536.00                         | 728,294.00                        |
| 313041130                                                     | Pension                        | 99,934.18             | 103,551.05            | 119,278.00            | 103,735.00                         | 123,069.00                        |
| 313041155                                                     | Unemployment                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 313041170                                                     | Workers comp. insurance        | 84,680.37             | 103,885.66            | 117,902.00            | 117,902.00                         | 59,933.00                         |
| Category Total                                                |                                | 2,978,596.51          | 3,027,136.18          | 3,444,070.00          | 3,041,281.00                       | 3,565,303.00                      |
| <b>42000 Supplies, Materials<br/>and Contractual Supplies</b> |                                |                       |                       |                       |                                    |                                   |
| 313042105                                                     | Administrative                 | 111,000.00            | 105,000.00            | 108,000.00            | 108,000.00                         | 113,000.00                        |
| 313042140                                                     | Audit fees                     | 2,678.58              | 2,678.58              | 9,273.00              | 10,764.00                          | 9,357.00                          |
| 313042142                                                     | Baler Maintenance              | 0.00                  | 0.00                  | 5,000.00              | 5,200.00                           | 6,000.00                          |
| 313042143                                                     | Baling wire                    | 28,195.99             | 14,429.22             | 25,000.00             | 25,000.00                          | 25,000.00                         |
| 313042175                                                     | Building repairs               | 14,637.14             | 17,330.10             | 15,000.00             | 25,000.00                          | 74,000.00                         |
| 313042199                                                     | CDL incentive                  | 0.00                  | 4,831.00              | 5,000.00              | 5,000.00                           | 5,000.00                          |
| 313042220                                                     | Cleaning services              | 281.68                | 51.90                 | 0.00                  | 0.00                               | 0.00                              |
| 313042230                                                     | Clothing allowance             | 17,053.31             | 12,905.87             | 21,500.00             | 21,500.00                          | 19,350.00                         |
| 313042295                                                     | Containers                     | 160,405.94            | 143,305.22            | 150,605.00            | 150,605.00                         | 160,005.00                        |
| 313042305                                                     | Credit card service charge     | 35,069.58             | 36,824.80             | 40,000.00             | 42,000.00                          | 42,000.00                         |
| 313042350                                                     | Engineering                    | 0.00                  | 4,797.40              | 5,000.00              | 5,000.00                           | 5,000.00                          |
| 313042415                                                     | Gas, oil and grease            | 286,868.37            | 251,706.94            | 280,000.00            | 280,000.00                         | 280,000.00                        |
| 313042465                                                     | Insurance, property & casualty | 39,487.18             | 63,535.01             | 70,403.00             | 70,403.00                          | 93,287.00                         |
| 313042525                                                     | Maintenance agreements         | 32,259.33             | 32,604.57             | 35,000.00             | 35,000.00                          | 85,000.00                         |
| 313042545                                                     | Memberships                    | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 1,000.00                          |
| 313042575                                                     | Office supplies                | 7,635.84              | 9,132.93              | 5,000.00              | 7,000.00                           | 7,000.00                          |
| 313042590                                                     | Other                          | 31,777.03             | 36,852.05             | 25,000.00             | 30,000.00                          | 30,000.00                         |
| 313042605                                                     | Postage                        | 32,147.93             | 30,563.89             | 34,000.00             | 34,000.00                          | 38,000.00                         |
| 313042655                                                     | Recyclable shipping            | 58,620.83             | 59,793.00             | 69,000.00             | 69,000.00                          | 69,000.00                         |
| 313042830                                                     | Telephone service              | 2,871.14              | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 313042840                                                     | Tipping fee                    | 559,245.99            | 567,009.34            | 650,000.00            | 675,000.00                         | 746,887.00                        |
| 313042860                                                     | Travel & training              | 719.53                | 1,220.12              | 1,000.00              | 1,000.00                           | 1,000.00                          |
| 313042910                                                     | Utilities                      | 40,270.04             | 31,456.53             | 38,000.00             | 38,000.00                          | 38,000.00                         |
| 313042915                                                     | Vehicle repair                 | 389,734.22            | 472,688.05            | 400,000.00            | 450,000.00                         | 450,000.00                        |
| Category Total                                                |                                | 1,850,959.65          | 1,898,716.52          | 1,991,781.00          | 2,087,472.00                       | 2,297,886.00                      |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 313044100                                                     | Improvements                   | 0.00                  | 27,284.04             | 25,000.00             | 20,020.00                          | 40,000.00                         |
| 313044157                                                     | Equipment                      | 360,230.15            | 676,849.05            | 1,859,120.00          | 1,050,940.00                       | 2,053,742.00                      |
| Category Total                                                |                                | 360,230.15            | 704,133.09            | 1,884,120.00          | 1,070,960.00                       | 2,093,742.00                      |
| Total                                                         |                                | 5,189,786.31          | 5,629,985.79          | 7,319,971.00          | 6,199,713.00                       | 7,956,931.00                      |



**CITY OF KEARNEY**  
**SOLID WASTE DISPOSAL FACILITIES OPERATION AND MAINTENANCE FUND**  
**2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 803,664.34            | 973,657.21            | 818,335.00            | 970,429.00                         | 916,588.00                        |
| Supplies, Materials and<br>Contractual Services | 1,001,568.61          | 945,824.66            | 1,230,721.00          | 1,239,690.00                       | 1,327,576.00                      |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 675,530.00            | 76,258.43             | 431,000.00            | 395,000.00                         | 1,531,000.00                      |
| Debt Servicing                                  | 0.00                  | 76,706.83             | 76,707.00             | 76,707.00                          | 76,707.00                         |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>2,480,762.95</b>   | <b>2,072,447.13</b>   | <b>2,556,763.00</b>   | <b>2,681,826.00</b>                | <b>3,851,871.00</b>               |

|                           |                     |                     |                     |                     |                     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>           |                     |                     |                     |                     |                     |
| Taxes                     | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Licenses and Permits      | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Charges for Services      | 1,806,011.93        | 2,242,699.87        | 2,450,000.00        | 2,475,000.00        | 2,644,087.00        |
| Fines                     | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Special Assessments       | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Interest                  | 16,233.31           | 17,950.75           | 9,254.00            | 9,143.00            | 3,987.00            |
| Miscellaneous             | 348,330.00          | 95,033.70           | 0.00                | 1,000.00            | 1,000.00            |
| Intergovernmental - State | 47,926.00           | 0.00                | 50,000.00           | 98,718.00           | 0.00                |
| Transfers                 | 0.00                | 0.00                | 0.00                | 0.00                | 1,500,000.00        |
| <b>TOTAL REVENUES</b>     | <b>2,218,501.24</b> | <b>2,355,684.32</b> | <b>2,509,254.00</b> | <b>2,583,861.00</b> | <b>4,149,074.00</b> |
| Beginning fund balance    | 774,864.50          | 512,602.79          | 660,626.79          | 795,839.98          | 697,874.98          |
| Total cash available      | 2,993,365.74        | 2,868,287.11        | 3,169,880.79        | 3,379,700.98        | 4,846,948.98        |
| Less total expenditures   | 2,480,762.95        | 2,072,447.13        | 2,556,763.00        | 2,681,826.00        | 3,851,871.00        |
| Ending fund balance       | 512,602.79          | 795,839.98          | 613,117.79          | 697,874.98          | 995,077.98          |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance      | Annual<br>Change | Required   |         | Surplus<br>(Deficit) |
|---------------------|--------------|------------------|------------|---------|----------------------|
|                     |              |                  | Operating  | Capital |                      |
| 09/30/16            | 2,108,310.08 |                  |            |         |                      |
| 09/30/17            | 1,862,266.75 | (246,043.33)     |            |         |                      |
| 09/30/18            | 1,357,934.59 | (504,332.16)     |            |         |                      |
| 09/30/19            | 1,486,108.70 | 128,174.11       |            |         |                      |
| 09/30/20            | 1,529,176.66 | 43,067.96        |            |         |                      |
| 09/30/21            | 1,673,725.05 | 144,548.39       |            |         |                      |
| 09/30/22            | 774,864.50   | (898,860.55)     |            |         |                      |
| 09/30/23            | 512,602.79   | (262,261.71)     |            |         |                      |
| 09/30/24            | 795,839.98   | 283,237.19       |            |         |                      |
| 09/30/25 (estimate) | 697,874.98   | (97,965.00)      |            |         |                      |
| 09/30/26 (budget)   | 995,077.98   | 297,203.00       | 561,041.00 | 0.00    | 434,036.98           |

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<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>33000 Charges for Services</b>      |                           |                       |                       |                       |                                    |                                   |
| 320033265                              | Tipping fee               | 559,245.99            | 566,860.70            | 650,000.00            | 675,000.00                         | 746,887.00                        |
| 320033270                              | Tipping fee               | 1,246,765.94          | 1,675,839.17          | 1,800,000.00          | 1,800,000.00                       | 1,897,200.00                      |
|                                        | Category Total            | 1,806,011.93          | 2,242,699.87          | 2,450,000.00          | 2,475,000.00                       | 2,644,087.00                      |
| <b>36000 Interest</b>                  |                           |                       |                       |                       |                                    |                                   |
| 320036100                              | Interest                  | 16,233.31             | 17,950.75             | 9,254.00              | 9,143.00                           | 3,987.00                          |
|                                        | Category Total            | 16,233.31             | 17,950.75             | 9,254.00              | 9,143.00                           | 3,987.00                          |
| <b>37000 Miscellaneous</b>             |                           |                       |                       |                       |                                    |                                   |
| 320037153                              | Insurance proceeds        | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 320037157                              | Lease/purchase proceeds   | 348,330.00            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 320037180                              | Miscellaneous             | 0.00                  | 95,033.70             | 0.00                  | 1,000.00                           | 1,000.00                          |
|                                        | Category Total            | 348,330.00            | 95,033.70             | 0.00                  | 1,000.00                           | 1,000.00                          |
| <b>38000 Intergovernmental - State</b> |                           |                       |                       |                       |                                    |                                   |
| 320038145                              | State grants              | 47,926.00             | 0.00                  | 50,000.00             | 98,718.00                          | 0.00                              |
|                                        | Category Total            | 396,256.00            | 95,033.70             | 50,000.00             | 99,718.00                          | 0.00                              |
| <b>39000 Transfers</b>                 |                           |                       |                       |                       |                                    |                                   |
| 340039100                              | Transfer from Other Funds | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 1,500,000.00                      |
|                                        | Category Total            | 47,926.00             | 0.00                  | 50,000.00             | 98,718.00                          | 1,500,000.00                      |
|                                        | Total                     | 2,218,501.24          | 2,355,684.32          | 2,509,254.00          | 2,583,861.00                       | 4,149,074.00                      |

**CITY OF KEARNEY  
KEARNEY AREA SOLID WASTE AGENCY  
OPERATION AND MAINTENANCE  
2025-2026 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

|                                       | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|---------------------------------------|------------------|------------------|------------------|
| Full Time                             |                  |                  |                  |
| Account Clerk, Senior                 | .5               | .25              | .25              |
| Administrative Assistant              | 1                | 0                | 0                |
| Assistant Director of Utilities       | .25              | .25              | .25              |
| Director of Utilities                 | .25              | .25              | .25              |
| Equipment Operator                    | 1                | 1                | 1                |
| Heavy Equipment Operator              | 1                | 1                | 1                |
| Household Hazardous Waste Coordinator | 1                | .50              | .50              |
| Landfill Assistant                    | 0                | 2                | 2                |
| Landfill Foreman                      | 1                | 1                | 0                |
| Landfill Operator                     | 1                | 1                | 1                |
| Landfill Superintendent               | 0                | 0                | 1                |
| Maintenance Worker – SWDF             | 1                | 0                | 0                |
| Office Manager                        | 0                | .25              | .25              |
| Scale House Coordinator               | 1                | 1                | 1                |
| Part Time                             |                  |                  |                  |
| Heavy Equipment Operator              | 1                | 1                | 1                |
| Landfill Assistant                    | 1                | 0                | 0                |
| Landfill Groundskeeper                | 1                | 1                | 1                |

**NOTABLE EXPENDITURES**

| <u>Item</u>                   | <u>Account Number</u> | <u>Cost</u> |
|-------------------------------|-----------------------|-------------|
| 1. Landfill cell closure      | 323144100             | \$1,500,000 |
| 2. Admin office furnace (1/4) | 323144100             | \$5,000     |
| 3. Tarps for tarping machine  | 323144157             | \$10,000    |
| 4. Admin SUV (1/4)            | 323144157             | \$15,000    |
| 5. Personal computers         | 323144157             | \$1,000     |



**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<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal</b>                                         |                                |                       |                       |                       |                                    |                                   |
| 323141100                                                     | Salaries & wages               | 629,565.39            | 743,709.62            | 601,992.00            | 703,754.00                         | 639,351.00                        |
| 323141110                                                     | FICA, City's share             | 46,464.61             | 54,581.12             | 46,052.00             | 53,837.00                          | 48,910.00                         |
| 323141125                                                     | Health & dental insurance      | 86,362.45             | 124,388.78            | 125,060.00            | 161,561.00                         | 189,210.00                        |
| 323141130                                                     | Pension                        | 28,827.58             | 38,474.29             | 32,448.00             | 38,494.00                          | 34,536.00                         |
| 323141170                                                     | Workers comp. insurance        | 12,444.31             | 12,503.40             | 12,783.00             | 12,783.00                          | 4,581.00                          |
|                                                               | Category Total                 | 803,664.34            | 973,657.21            | 818,335.00            | 970,429.00                         | 916,588.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 323142105                                                     | Administrative                 | 31,000.00             | 29,000.00             | 30,000.00             | 30,000.00                          | 29,000.00                         |
| 323142140                                                     | Audit fees                     | 2,678.58              | 2,678.58              | 9,273.00              | 10,764.00                          | 9,357.00                          |
| 323142175                                                     | Building repairs               | 19,512.45             | 3,839.37              | 15,000.00             | 35,000.00                          | 30,000.00                         |
| 323142199                                                     | CDL incentive                  | 0.00                  | 800.00                | 1,200.00              | 800.00                             | 1,000.00                          |
| 323142225                                                     | Closure/postclosure fund       | 305,275.37            | 245,142.03            | 315,000.00            | 277,577.00                         | 315,000.00                        |
| 323142230                                                     | Clothing allowance             | 3,663.77              | 4,148.61              | 5,000.00              | 4,100.00                           | 4,500.00                          |
| 323142265                                                     | Composting & grinding          | 74,618.00             | 124,725.00            | 145,000.00            | 145,000.00                         | 145,000.00                        |
| 323142290                                                     | Consulting & engineering       | 12,135.35             | 312.50                | 8,000.00              | 8,000.00                           | 8,000.00                          |
| 323142305                                                     | Credit card service charge     | 13,788.40             | 17,528.57             | 18,000.00             | 18,000.00                          | 19,000.00                         |
| 323142360                                                     | Environmental monitoring       | 40,227.78             | 20,164.18             | 40,000.00             | 30,000.00                          | 30,000.00                         |
| 323142415                                                     | Gas, oil and grease            | 99,766.06             | 101,958.99            | 125,000.00            | 110,000.00                         | 125,000.00                        |
| 323142453                                                     | HHW disposal                   | 5,937.90              | 3,098.29              | 50,000.00             | 80,000.00                          | 65,000.00                         |
| 323142465                                                     | Insurance, property & casualty | 17,826.57             | 24,100.51             | 26,748.00             | 26,749.00                          | 35,419.00                         |
| 323142495                                                     | Landfill maintenance           | 43,223.63             | 74,663.57             | 40,000.00             | 40,000.00                          | 40,000.00                         |
| 323142525                                                     | Maintenance agreements         | 30,878.77             | 34,003.76             | 38,000.00             | 38,000.00                          | 38,000.00                         |
| 323142545                                                     | Memberships                    | 0.00                  | 1,176.25              | 0.00                  | 1,200.00                           | 1,200.00                          |
| 323142575                                                     | Office supplies                | 10,146.29             | 3,890.25              | 8,000.00              | 8,000.00                           | 8,000.00                          |
| 323142580                                                     | Other operating expense        | 4,082.46              | 9,635.35              | 3,500.00              | 3,500.00                           | 3,500.00                          |
| 323142605                                                     | Postage                        | 2,296.29              | 2,183.16              | 3,000.00              | 2,500.00                           | 3,000.00                          |
| 323142765                                                     | State disposal fee             | 79,763.46             | 78,269.32             | 85,000.00             | 100,000.00                         | 152,100.00                        |
| 323142830                                                     | Telephone Service              | 813.67                | 2,270.78              | 2,500.00              | 2,500.00                           | 2,500.00                          |
| 323142843                                                     | Tire disposal                  | 35,302.75             | 46,873.50             | 70,000.00             | 70,000.00                          | 70,000.00                         |
| 323142860                                                     | Travel & training expense      | 2,221.25              | 1,730.14              | 2,500.00              | 3,000.00                           | 3,000.00                          |
| 323142910                                                     | Utilities                      | 29,610.36             | 18,982.94             | 35,000.00             | 30,000.00                          | 35,000.00                         |
| 323142915                                                     | Vehicle repair                 | 136,799.45            | 94,649.01             | 155,000.00            | 165,000.00                         | 155,000.00                        |
|                                                               | Category Total                 | 1,001,568.61          | 945,824.66            | 1,230,721.00          | 1,239,690.00                       | 1,327,576.00                      |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 323144100                                                     | Improvements                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 1,505,000.00                      |
| 323144157                                                     | Equipment                      | 675,530.00            | 76,258.43             | 431,000.00            | 395,000.00                         | 26,000.00                         |
|                                                               | Category Total                 | 675,530.00            | 76,258.43             | 431,000.00            | 395,000.00                         | 1,531,000.00                      |
| <b>45000 Debt Servicing</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 323145135                                                     | Lease Payment                  | 0.00                  | 76,706.83             | 76,707.00             | 76,707.00                          | 76,707.00                         |
|                                                               | Category Total                 | 0.00                  | 76,706.83             | 76,707.00             | 76,707.00                          | 76,707.00                         |
|                                                               | Total                          | 2,480,762.95          | 2,072,447.13          | 2,556,763.00          | 2,681,826.00                       | 3,851,871.00                      |

**CITY OF KEARNEY**  
**SANITARY SEWER OPERATION AND MAINTENANCE FUND SUMMARY**  
**2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 1,264,940.57          | 1,248,695.83          | 1,463,201.00          | 1,367,502.00                       | 1,578,326.00                      |
| Supplies, Materials and<br>Contractual Services | 1,310,477.52          | 1,369,088.43          | 1,730,576.00          | 1,829,254.00                       | 1,875,284.00                      |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 160,194.51            | 149,666.89            | 1,341,500.00          | 1,347,500.00                       | 1,531,500.00                      |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>2,735,612.60</b>   | <b>2,767,451.15</b>   | <b>4,535,277.00</b>   | <b>4,544,256.00</b>                | <b>4,985,110.00</b>               |
| <b>REVENUES</b>                                 |                       |                       |                       |                                    |                                   |
| Taxes                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Licenses and Permits                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Charges for Services                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Fines                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Special Assessments                             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Interest                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Miscellaneous                                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Intergovernmental - State                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 2,735,612.60          | 2,767,451.15          | 4,535,277.00          | 4,544,256.00                       | 4,985,110.00                      |
| <b>TOTAL REVENUES</b>                           | <b>2,735,612.60</b>   | <b>2,767,451.15</b>   | <b>4,535,277.00</b>   | <b>4,544,256.00</b>                | <b>4,985,110.00</b>               |
| Beginning fund balance                          | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Total cash available                            | 2,735,612.60          | 2,767,451.15          | 4,535,277.00          | 4,544,256.00                       | 4,985,110.00                      |
| Less total expenditures                         | 2,735,612.60          | 2,767,451.15          | 4,535,277.00          | 4,544,256.00                       | 4,985,110.00                      |
| Ending fund balance                             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance | Annual<br>Change | Required  |         | Surplus<br>(Deficit) |
|---------------------|---------|------------------|-----------|---------|----------------------|
|                     |         |                  | Operating | Capital |                      |
| 09/30/16            | 0.00    |                  |           |         |                      |
| 09/30/17            | 0.00    | 0.00             |           |         |                      |
| 09/30/18            | 0.00    | 0.00             |           |         |                      |
| 09/30/19            | 0.00    | 0.00             |           |         |                      |
| 09/30/20            | 0.00    | 0.00             |           |         |                      |
| 09/30/21            | 0.00    | 0.00             |           |         |                      |
| 09/30/22            | 0.00    | 0.00             |           |         |                      |
| 09/30/23            | 0.00    | 0.00             |           |         |                      |
| 09/30/24            | 0.00    | 0.00             |           |         |                      |
| 09/30/25 (estimate) | 0.00    | 0.00             |           |         |                      |
| 09/30/26 (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<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|------------------------|--------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>39000 Transfers</b> |                          |                       |                       |                       |                                    |                                   |
| 340039120              | Transfer, Ret. Rev. Fund | 2,735,612.60          | 2,767,451.15          | 4,535,277.00          | 4,544,256.00                       | 4,985,110.00                      |
|                        | Category Total           | 2,735,612.60          | 2,767,451.15          | 4,535,277.00          | 4,544,256.00                       | 4,985,110.00                      |
|                        | Total                    | 2,735,612.60          | 2,767,451.15          | 4,535,277.00          | 4,544,256.00                       | 4,985,110.00                      |



**CITY OF KEARNEY**  
**SANITARY SEWER OPERATION AND MAINTENANCE ACCOUNT EXPENDITURE SUMMARY**  
**2025 - 2026 BUDGET**

| Account                         | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| Sanitary Sewer - Treatment      | 1,470,790.29          | 1,448,950.13          | 1,704,818.00          | 1,659,881.00                       | 1,960,283.00                      |
| Sanitary Sewer - Collection     | 566,084.90            | 620,268.89            | 2,008,170.00          | 2,012,709.00                       | 2,098,648.00                      |
| Sanitary Sewer - Administration | 698,737.41            | 698,232.13            | 822,289.00            | 871,666.00                         | 926,179.00                        |
| <b>TOTAL EXPENDITURES</b>       | <b>2,735,612.60</b>   | <b>2,767,451.15</b>   | <b>4,535,277.00</b>   | <b>4,544,256.00</b>                | <b>4,985,110.00</b>               |

**CITY OF KEARNEY  
SANITARY SEWER - TREATMENT  
2025-2026 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

|                                           | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|-------------------------------------------|------------------|------------------|------------------|
| Full Time                                 |                  |                  |                  |
| Laboratory Technician                     | 1                | 1                | 1                |
| Wastewater Treatment Plant Foreman        | 1                | 1                | 1                |
| Wastewater Treatment Plant Operator       | 4                | 5                | 5                |
| Wastewater Treatment Plant Superintendent | 1                | 1                | 1                |

**NOTABLE EXPENDITURES**

| <u>Item</u>                            | <u>Account Number</u> | <u>Cost</u> |
|----------------------------------------|-----------------------|-------------|
| 1. WWTP street paving                  | 346044100             | \$30,000    |
| 2. Plant landscaping                   | 346044100             | \$35,000    |
| 3. East Final Clarifier gear box       | 346044100             | \$40,000    |
| 4. Sludge pump bypass                  | 346044100             | \$15,000    |
| 5. Disinfection HVAC RTU               | 346044100             | \$25,000    |
| 6. Lift station 3 gen set replacement  | 346044157             | \$65,000    |
| 7. Replace 2015 Chevrolet ¾ ton pickup | 346044157             | \$60,000    |
| 8. Laboratory incubator                | 346044157             | \$5,000     |
| 9. Equipment trailer                   | 346044157             | \$10,000    |
| 10. Personal computers                 | 346044157             | \$2,000     |

**SANITARY SEWER - TREATMENT  
EXPENDITURES**

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

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal</b>                                         |                                |                       |                       |                       |                                    |                                   |
| 346041100                                                     | Salaries & wages               | 475,761.32            | 446,388.22            | 503,274.00            | 437,324.00                         | 484,123.00                        |
| 346041110                                                     | FICA, City's share             | 34,008.07             | 31,184.87             | 38,500.00             | 33,455.00                          | 37,035.00                         |
| 346041125                                                     | Health & dental insurance      | 125,055.76            | 138,792.53            | 168,081.00            | 161,565.00                         | 196,502.00                        |
| 346041130                                                     | Pension                        | 22,839.08             | 22,917.19             | 30,196.00             | 22,470.00                          | 25,897.00                         |
| 346041155                                                     | Unemployment                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 346041170                                                     | Workers comp. insurance        | 8,510.45              | 10,113.97             | 11,639.00             | 11,639.00                          | 4,618.00                          |
|                                                               | Category Total                 | 666,174.68            | 649,396.78            | 751,690.00            | 666,453.00                         | 748,175.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 346042175                                                     | Building repairs               | 30,176.31             | 15,197.87             | 40,000.00             | 40,000.00                          | 42,000.00                         |
| 346042199                                                     | CDL incentive                  | 0.00                  | 1,400.00              | 1,800.00              | 1,800.00                           | 2,000.00                          |
| 346042200                                                     | Chemicals                      | 153,535.31            | 143,607.47            | 200,000.00            | 180,000.00                         | 200,000.00                        |
| 346042230                                                     | Clothing allowance             | 4,291.98              | 6,963.80              | 7,736.00              | 8,000.00                           | 7,336.00                          |
| 346042415                                                     | Gas, oil and grease            | 16,915.98             | 22,140.04             | 26,700.00             | 26,700.00                          | 28,000.00                         |
| 346042465                                                     | Insurance, property & casualty | 28,656.01             | 55,695.76             | 48,092.00             | 48,092.00                          | 116,672.00                        |
| 346042490                                                     | Laboratory work                | 12,055.01             | 16,310.40             | 12,000.00             | 18,000.00                          | 19,000.00                         |
| 346042525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 0.00                  | 300.00                             | 300.00                            |
| 346042535                                                     | Materials                      | 5,668.23              | 6,564.74              | 10,000.00             | 10,000.00                          | 10,000.00                         |
| 346042545                                                     | Memberships                    | 0.00                  | 1,176.25              | 0.00                  | 0.00                               | 1,000.00                          |
| 346042590                                                     | Other                          | 0.00                  | 0.00                  | 1,800.00              | 1,800.00                           | 1,800.00                          |
| 346042620                                                     | Professional fees              | 2,762.86              | 1,805.10              | 5,000.00              | 5,000.00                           | 12,500.00                         |
| 346042670                                                     | Repairs and maintenance        | 108,600.45            | 145,664.18            | 140,000.00            | 148,736.00                         | 150,000.00                        |
| 346042745                                                     | Small tools                    | 3,613.89              | 6,152.20              | 6,000.00              | 11,000.00                          | 7,500.00                          |
| 346042860                                                     | Travel and training            | 9,457.69              | 7,613.28              | 9,000.00              | 9,000.00                           | 10,000.00                         |
| 346042910                                                     | Utilities                      | 290,213.31            | 226,728.66            | 260,000.00            | 300,000.00                         | 275,000.00                        |
| 346042915                                                     | Vehicle repair                 | 25,423.66             | 24,991.22             | 40,000.00             | 40,000.00                          | 42,000.00                         |
|                                                               | Category Total                 | 691,370.69            | 682,010.97            | 808,128.00            | 848,428.00                         | 925,108.00                        |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 346044100                                                     | Improvements                   | 0.00                  | 0.00                  | 50,000.00             | 50,000.00                          | 145,000.00                        |
| 346044157                                                     | Equipment                      | 113,244.92            | 117,542.38            | 95,000.00             | 95,000.00                          | 142,000.00                        |
|                                                               | Category Total                 | 113,244.92            | 117,542.38            | 145,000.00            | 145,000.00                         | 287,000.00                        |
|                                                               | Total                          | 1,470,790.29          | 1,448,950.13          | 1,704,818.00          | 1,659,881.00                       | 1,960,283.00                      |



**CITY OF KEARNEY  
SANITARY SEWER - COLLECTION  
2025-2026 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

|                              | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|------------------------------|------------------|------------------|------------------|
| Full Time                    |                  |                  |                  |
| Utilities Maintenance Worker | 4                | 4                | 4                |

**NOTABLE EXPENDITURES**

| <u>Item</u>                             | <u>Account Number</u> | <u>Cost</u> |
|-----------------------------------------|-----------------------|-------------|
| 1. Manhole maintenance                  | 346144100             | \$75,000    |
| 2. GIS aerial photography (1/2 of cost) | 346144157             | \$16,500    |
| 3. Replace 2002 5-yard dump truck       | 346144157             | \$280,000   |
| 4. Replace 2001 Dodge pickup            | 346144157             | \$80,000    |
| 5. Replace 2015 Vactor combo truck      | 346144157             | \$650,000   |
| 6. 1-ton Crane truck                    | 346144157             | \$110,000   |

**SANITARY SEWER - COLLECTION  
EXPENDITURES**

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

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal</b>                                         |                                |                       |                       |                       |                                    |                                   |
| 346141100                                                     | Salaries & wages               | 234,595.94            | 247,180.66            | 256,346.00            | 253,644.00                         | 269,407.00                        |
| 346141110                                                     | FICA, City's share             | 17,094.81             | 18,157.28             | 19,610.00             | 19,404.00                          | 20,610.00                         |
| 346141125                                                     | Health & dental insurance      | 52,440.22             | 51,359.28             | 72,897.00             | 75,924.00                          | 92,637.00                         |
| 346141130                                                     | Pension                        | 5,952.88              | 6,423.68              | 6,445.00              | 6,565.00                           | 6,846.00                          |
| 346141155                                                     | Unemployment                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 346141170                                                     | Workers comp. insurance        | 7,056.72              | 7,819.52              | 8,649.00              | 8,649.00                           | 5,153.00                          |
|                                                               | Category Total                 | 317,140.57            | 330,940.42            | 363,947.00            | 364,186.00                         | 394,653.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 346142175                                                     | Building repairs               | 5,887.22              | 8,241.57              | 10,000.00             | 10,000.00                          | 10,000.00                         |
| 346142199                                                     | CDL Incentive                  | 0.00                  | 800.00                | 1,000.00              | 800.00                             | 800.00                            |
| 346142230                                                     | Clothing allowance             | 1,361.28              | 2,406.34              | 2,800.00              | 2,800.00                           | 2,600.00                          |
| 346142370                                                     | Equipment repairs              | 3,633.34              | 20,412.01             | 65,000.00             | 65,000.00                          | 85,000.00                         |
| 346142415                                                     | Gas, oil and grease            | 12,894.69             | 19,607.55             | 20,000.00             | 20,000.00                          | 25,000.00                         |
| 346142465                                                     | Insurance, property & casualty | 5,471.60              | 6,672.13              | 8,538.00              | 8,538.00                           | 13,095.00                         |
| 346142470                                                     | Inventory                      | 346.53                | 105.62                | 25,000.00             | 25,000.00                          | 28,000.00                         |
| 346142525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 18,385.00             | 18,385.00                          | 29,000.00                         |
| 346142535                                                     | Materials                      | 3,302.29              | 4,544.29              | 15,000.00             | 15,000.00                          | 17,000.00                         |
| 346142545                                                     | Memberships                    | 0.00                  | 1,176.25              | 0.00                  | 500.00                             | 1,500.00                          |
| 346142620                                                     | Professional fees              | 14,742.84             | 15,908.35             | 58,000.00             | 58,000.00                          | 10,500.00                         |
| 346142670                                                     | Repairs and maintenance        | 35,971.42             | 58,977.31             | 150,000.00            | 150,000.00                         | 150,000.00                        |
| 346142745                                                     | Small tools                    | 17,671.39             | 42,165.53             | 30,000.00             | 30,000.00                          | 41,000.00                         |
| 346142860                                                     | Travel and training            | 5,406.62              | 340.35                | 4,000.00              | 2,000.00                           | 4,000.00                          |
| 346142915                                                     | Vehicle repair                 | 112,892.60            | 75,846.66             | 50,000.00             | 50,000.00                          | 75,000.00                         |
|                                                               | Category Total                 | 219,581.82            | 257,203.96            | 457,723.00            | 456,023.00                         | 492,495.00                        |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 346144100                                                     | Improvements                   | 0.00                  | 0.00                  | 0.00                  | 6,000.00                           | 75,000.00                         |
| 346144157                                                     | Equipment                      | 29,362.51             | 32,124.51             | 1,186,500.00          | 1,186,500.00                       | 1,136,500.00                      |
|                                                               | Category Total                 | 29,362.51             | 32,124.51             | 1,186,500.00          | 1,192,500.00                       | 1,211,500.00                      |
| <b>44000 Debt Servicing</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 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                          | 566,084.90            | 620,268.89            | 2,008,170.00          | 2,012,709.00                       | 2,098,648.00                      |

**CITY OF KEARNEY  
SANITARY SEWER - ADMINISTRATION  
2025-2026 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

|                                 | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|---------------------------------|------------------|------------------|------------------|
| Full Time                       |                  |                  |                  |
| Account Clerk, Senior           | 1                | .93              | .93              |
| Account Clerk, Utility Billing  | 0                | .33              | .33              |
| Assistant Director of Finance   | .50              | .50              | .50              |
| Assistant Director of Utilities | .25              | .25              | .25              |
| Director of Utilities           | .25              | .25              | .25              |
| Engineering Assistant II        | 0                | 0                | .50              |
| GIS Coordinator                 | .25              | .25              | .25              |
| GIS Technician                  | .50              | .50              | .50              |
| Office Manager                  | 0                | .25              | .25              |

**NOTABLE EXPENDITURES**

| <u>Item</u>                   | <u>Account Number</u> | <u>Cost</u> |
|-------------------------------|-----------------------|-------------|
| 1. Utilities office remodel   | 346244100             | \$5,000     |
| 2. Utilities office furnace   | 346244100             | \$5,000     |
| 3. Utilities office furniture | 346244157             | \$5,000     |
| 4. Admin SUV (1/4)            | 346244157             | \$15,000    |
| 5. Personal computers         | 346244157             | \$3,000     |



**SANITARY SEWER - ADMINISTRATION  
EXPENDITURES**

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

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal</b>                                         |                                |                       |                       |                       |                                    |                                   |
| 346241100                                                     | Salaries & wages               | 205,682.38            | 190,541.67            | 250,150.00            | 242,672.00                         | 300,948.00                        |
| 346241110                                                     | FICA, City's share             | 14,020.02             | 12,895.34             | 19,136.00             | 18,564.00                          | 23,023.00                         |
| 346241125                                                     | Health & dental insurance      | 50,086.19             | 53,378.55             | 64,410.00             | 62,232.00                          | 95,321.00                         |
| 346241130                                                     | Pension                        | 11,653.98             | 11,304.01             | 13,552.00             | 13,079.00                          | 16,040.00                         |
| 346241155                                                     | Unemployment                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 346241170                                                     | Workers comp. insurance        | 182.75                | 239.06                | 316.00                | 316.00                             | 166.00                            |
| Category Total                                                |                                | 281,625.32            | 268,358.63            | 347,564.00            | 336,863.00                         | 435,498.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 346242105                                                     | Administrative                 | 54,000.00             | 47,000.00             | 46,000.00             | 46,000.00                          | 52,000.00                         |
| 346242140                                                     | Audit fees                     | 2,678.58              | 2,678.58              | 9,273.00              | 10,764.00                          | 9,357.00                          |
| 346242305                                                     | Credit card service charge     | 31,885.04             | 35,922.73             | 38,000.00             | 38,000.00                          | 38,000.00                         |
| 346242455                                                     | In lieu of tax                 | 192,288.43            | 208,786.52            | 219,000.00            | 226,537.00                         | 255,722.00                        |
| 346242465                                                     | Insurance, property & casualty | 3,012.44              | 4,041.74              | 4,952.00              | 4,952.00                           | 6,301.00                          |
| 346242525                                                     | Maintenance agreements         | 29,746.67             | 32,731.03             | 34,000.00             | 34,000.00                          | 35,000.00                         |
| 346242575                                                     | Office supplies                | 1,923.99              | 3,206.16              | 12,000.00             | 5,000.00                           | 10,000.00                         |
| 346242590                                                     | Other                          | 2,182.74              | 1,883.79              | 2,000.00              | 3,000.00                           | 2,500.00                          |
| 346242605                                                     | Postage                        | 32,147.93             | 30,563.89             | 34,000.00             | 34,000.00                          | 34,000.00                         |
| 346242630                                                     | Publicity, economic dev.       | 38,625.00             | 52,500.00             | 52,500.00             | 108,750.00                         | 1.00                              |
| 346242860                                                     | Travel & training              | 461.49                | 873.12                | 1,000.00              | 1,800.00                           | 1,800.00                          |
| 346242910                                                     | Utilities                      | 10,572.70             | 9,685.94              | 12,000.00             | 12,000.00                          | 13,000.00                         |
| Category Total                                                |                                | 399,525.01            | 429,873.50            | 464,725.00            | 524,803.00                         | 457,681.00                        |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 346244100                                                     | Improvements                   | 17,587.08             | 0.00                  | 5,000.00              | 5,000.00                           | 10,000.00                         |
| 346244157                                                     | Equipment                      | 0.00                  | 0.00                  | 5,000.00              | 5,000.00                           | 23,000.00                         |
| Category Total                                                |                                | 17,587.08             | 0.00                  | 10,000.00             | 10,000.00                          | 33,000.00                         |
| Total                                                         |                                | 698,737.41            | 698,232.13            | 822,289.00            | 871,666.00                         | 926,179.00                        |

**CITY OF KEARNEY**  
**SANITARY SEWER RETAINED REVENUES FUND SUMMARY**  
**2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and<br>Contractual Services | 74,097.27             | 162,855.53            | 209,871.00            | 202,941.00                         | 190,791.00                        |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 19,114,560.43         | 13,687,488.35         | 5,904,320.31          | 4,129,141.00                       | 4,510,830.00                      |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 10,001,805.60         | 8,544,767.37          | 12,039,512.00         | 12,279,036.00                      | 13,014,475.00                     |
| <b>TOTAL EXPENDITURES</b>                       | <b>29,190,463.30</b>  | <b>22,395,111.25</b>  | <b>18,153,703.31</b>  | <b>16,611,118.00</b>               | <b>17,716,096.00</b>              |
| <b>REVENUES</b>                                 |                       |                       |                       |                                    |                                   |
| Taxes                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Licenses and Permits                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Charges for Services                            | 9,284,434.39          | 9,424,396.58          | 9,923,068.00          | 10,554,615.00                      | 10,776,383.00                     |
| Fines                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Special Assessments                             | 5,765.66              | 6,246.13              | 255,700.00            | 6,090.00                           | 256,090.00                        |
| Interest                                        | 108,189.04            | 158,119.71            | 219,380.00            | 167,331.00                         | 282,245.00                        |
| Miscellaneous                                   | 17,842,709.38         | 16,814,622.52         | 806,694.00            | 2,421,271.00                       | 3,313,820.00                      |
| Intergovernmental - State                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL REVENUES</b>                           | <b>27,241,098.47</b>  | <b>26,403,384.94</b>  | <b>11,204,842.00</b>  | <b>13,149,307.00</b>               | <b>14,628,538.00</b>              |
| Beginning fund balance                          | 5,979,201.24          | 4,029,836.41          | 11,244,893.58         | 8,038,110.10                       | 4,576,299.10                      |
| Total cash available                            | 33,220,299.71         | 30,433,221.35         | 22,449,735.58         | 21,187,417.10                      | 19,204,837.10                     |
| Less total expenditures                         | 29,190,463.30         | 22,395,111.25         | 18,153,703.31         | 16,611,118.00                      | 17,716,096.00                     |
| Ending fund balance                             | 4,029,836.41          | 8,038,110.10          | 4,296,032.27          | 4,576,299.10                       | 1,488,741.10                      |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance      | Annual<br>Change | Required   |            | Surplus<br>(Deficit) |
|---------------------|--------------|------------------|------------|------------|----------------------|
|                     |              |                  | Operating  | Capital    |                      |
| 09/30/16            | 2,846,618.13 |                  |            |            |                      |
| 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            | 4,029,836.41 | (1,949,364.83)   |            |            |                      |
| 09/30/24            | 8,038,110.10 | 4,008,273.69     |            |            |                      |
| 09/30/25 (estimate) | 4,576,299.10 | (3,461,811.00)   |            |            |                      |
| 09/30/26 (budget)   | 1,488,741.10 | (3,087,558.00)   | 863,402.50 | 625,338.60 | 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<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-----------------------------------|----------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>33000 Charges for Services</b> |                            |                       |                       |                       |                                    |                                   |
| 350033145                         | Commercial charges         | 1,124,939.37          | 1,175,867.40          | 1,188,544.00          | 1,446,611.00                       | 1,555,107.00                      |
| 350033165                         | Connection fees            | 18,117.73             | 29,740.40             | 0.00                  | 0.00                               | 0.00                              |
| 350033197                         | Delinquency fee            | 17,093.88             | 14,972.53             | 15,000.00             | 15,000.00                          | 15,000.00                         |
| 350033200                         | Electrical dist. system    | 5,058,261.52          | 4,875,233.38          | 5,194,639.00          | 5,425,184.00                       | 5,263,371.00                      |
| 350033225                         | Multi family charges       | 768,713.12            | 872,387.22            | 992,471.00            | 862,030.00                         | 926,682.00                        |
| 350033255                         | Residential charges        | 1,856,935.89          | 2,022,427.20          | 2,026,589.00          | 2,322,996.00                       | 2,497,220.00                      |
| 350033258                         | Tax exempt charges         | 440,372.88            | 433,768.45            | 505,825.00            | 482,794.00                         | 519,003.00                        |
|                                   | <b>Category Total</b>      | <b>9,284,434.39</b>   | <b>9,424,396.58</b>   | <b>9,923,068.00</b>   | <b>10,554,615.00</b>               | <b>10,776,383.00</b>              |
| <b>35000 Special Assessments</b>  |                            |                       |                       |                       |                                    |                                   |
| 350035100                         | Assessment interest        | 0.00                  | 480.47                | 0.00                  | 290.00                             | 290.00                            |
| 350035105                         | Developer deposits         | 0.00                  | 0.00                  | 250,000.00            | 0.00                               | 250,000.00                        |
| 350035110                         | Special assessments        | 5,765.66              | 5,765.66              | 5,700.00              | 5,800.00                           | 5,800.00                          |
|                                   | <b>Category Total</b>      | <b>5,765.66</b>       | <b>6,246.13</b>       | <b>255,700.00</b>     | <b>6,090.00</b>                    | <b>256,090.00</b>                 |
| <b>36000 Interest</b>             |                            |                       |                       |                       |                                    |                                   |
| 350036100                         | Interest                   | 108,189.04            | 158,119.71            | 219,380.00            | 167,331.00                         | 282,245.00                        |
|                                   | <b>Category Total</b>      | <b>108,189.04</b>     | <b>158,119.71</b>     | <b>219,380.00</b>     | <b>167,331.00</b>                  | <b>282,245.00</b>                 |
| <b>37000 Miscellaneous</b>        |                            |                       |                       |                       |                                    |                                   |
| 350037105                         | Bond proceeds              | 17,683,166.19         | 16,612,083.60         | 0.00                  | 2,215,677.00                       | 0.00                              |
| 350037109                         | CRA contribution           | 138,448.59            | 164,060.42            | 161,694.00            | 165,594.00                         | 165,594.00                        |
| 350037147                         | Grant proceeds             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 2,600,000.00                      |
| 350037149                         | Grant match proceeds       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 508,226.00                        |
| 350037160                         | Loan proceeds              | 0.00                  | 0.00                  | 620,000.00            | 0.00                               | 0.00                              |
| 350037180                         | Miscellaneous              | 21,094.60             | 38,478.50             | 25,000.00             | 40,000.00                          | 40,000.00                         |
|                                   | <b>Category Total</b>      | <b>17,842,709.38</b>  | <b>16,814,622.52</b>  | <b>806,694.00</b>     | <b>2,421,271.00</b>                | <b>3,313,820.00</b>               |
| <b>39000 Transfers</b>            |                            |                       |                       |                       |                                    |                                   |
| 350039100                         | Transfers from other funds | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                   | <b>Category Total</b>      | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>                        | <b>0.00</b>                       |
|                                   | <b>Total</b>               | <b>27,241,098.47</b>  | <b>26,403,384.94</b>  | <b>11,204,842.00</b>  | <b>13,149,307.00</b>               | <b>14,628,538.00</b>              |



**CITY OF KEARNEY  
SANITARY SEWER RETAINED REVENUES  
2025-2026 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. Box Butte Business Development             | 356344110             | \$3,745,033 |
| 3. Infrastructure reimbursements              | 356344110             | \$210,797   |
| 4. UNMC Rural Ed Health building Contribution | 356344110             | \$55,000    |

**SANITARY SEWER RETAINED REVENUES FUND  
EXPENDITURES**

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

| Account                                                       | Account Name                | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|-----------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                             |                       |                       |                       |                                    |                                   |
| 356342105                                                     | Administrative              | 74,097.27             | 162,855.53            | 207,871.00            | 200,941.00                         | 188,791.00                        |
| 356342590                                                     | Other                       | 0.00                  | 0.00                  | 2,000.00              | 2,000.00                           | 2,000.00                          |
|                                                               | <b>Category Total</b>       | <b>74,097.27</b>      | <b>162,855.53</b>     | <b>209,871.00</b>     | <b>202,941.00</b>                  | <b>190,791.00</b>                 |
| <b>44000 Capital Outlay</b>                                   |                             |                       |                       |                       |                                    |                                   |
| 356344110                                                     | Construction-in-progress    | 19,114,560.43         | 13,687,488.35         | 5,904,320.31          | 4,129,141.00                       | 4,510,830.00                      |
|                                                               | <b>Category Total</b>       | <b>19,114,560.43</b>  | <b>13,687,488.35</b>  | <b>5,904,320.31</b>   | <b>4,129,141.00</b>                | <b>4,510,830.00</b>               |
| <b>49000 Transfers</b>                                        |                             |                       |                       |                       |                                    |                                   |
| 356349100                                                     | Transfer to Other Funds     | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 1,500,000.00                      |
| 356349110                                                     | Transfer, Sewer O & M Fund  | 2,735,612.60          | 2,767,451.15          | 4,535,277.00          | 4,544,256.00                       | 4,985,110.00                      |
| 356349120                                                     | Transfer, G.F. (Electrical) | 5,058,261.52          | 4,875,233.38          | 5,194,639.00          | 5,425,184.00                       | 5,263,371.00                      |
| 356349125                                                     | Transfer, Revenue Bond Fund | 2,207,931.48          | 902,082.84            | 2,309,596.00          | 2,309,596.00                       | 1,265,994.00                      |
|                                                               | <b>Category Total</b>       | <b>10,001,805.60</b>  | <b>8,544,767.37</b>   | <b>12,039,512.00</b>  | <b>12,279,036.00</b>               | <b>13,014,475.00</b>              |
|                                                               | <b>Total</b>                | <b>29,190,463.30</b>  | <b>22,395,111.25</b>  | <b>18,153,703.31</b>  | <b>16,611,118.00</b>               | <b>17,716,096.00</b>              |

**CITY OF KEARNEY  
SEWER REVENUE BOND FUND SUMMARY  
2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and<br>Contractual Services | 0.00                  | 34,862.50             | 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                                  | 970,397.93            | 932,011.59            | 2,336,479.00          | 2,336,479.00                       | 2,359,231.00                      |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>970,397.93</b>     | <b>966,874.09</b>     | <b>2,346,479.00</b>   | <b>2,346,479.00</b>                | <b>2,369,231.00</b>               |
| <b>REVENUES</b>                                 |                       |                       |                       |                                    |                                   |
| Taxes                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Licenses and Permits                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Charges for Services                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Fines                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Special Assessments                             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Interest                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Miscellaneous                                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Intergovernmental - State                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 2,207,931.48          | 902,082.84            | 2,309,596.00          | 2,309,596.00                       | 1,265,994.00                      |
| <b>TOTAL REVENUES</b>                           | <b>2,207,931.48</b>   | <b>902,082.84</b>     | <b>2,309,596.00</b>   | <b>2,309,596.00</b>                | <b>1,265,994.00</b>               |
| Beginning fund balance                          | 705,994.33            | 1,943,527.88          | 802,253.64            | 1,878,736.63                       | 1,841,853.63                      |
| Total cash available                            | 2,913,925.81          | 2,845,610.72          | 3,111,849.64          | 4,188,332.63                       | 3,107,847.63                      |
| Less total expenditures                         | 970,397.93            | 966,874.09            | 2,346,479.00          | 2,346,479.00                       | 2,369,231.00                      |
| Ending fund balance                             | 1,943,527.88          | 1,878,736.63          | 765,370.64            | 1,841,853.63                       | 738,616.63                        |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance      | Annual<br>Change | Required  |            | Surplus<br>(Deficit) |
|---------------------|--------------|------------------|-----------|------------|----------------------|
|                     |              |                  | Operating | Debt       |                      |
| 09/30/16            | 515,446.61   |                  |           |            |                      |
| 09/30/17            | 498,230.54   | (17,216.07)      |           |            |                      |
| 09/30/18            | 409,971.23   | (88,259.31)      |           |            |                      |
| 09/30/19            | 338,155.17   | (71,816.06)      |           |            |                      |
| 09/30/20            | 614,208.94   | 276,053.77       |           |            |                      |
| 09/30/21            | 601,177.13   | (13,031.81)      |           |            |                      |
| 09/30/22            | 705,994.33   | 104,817.20       |           |            |                      |
| 09/30/23            | 1,943,527.88 | 1,237,533.55     |           |            |                      |
| 09/30/24            | 1,878,736.63 | (64,791.25)      |           |            |                      |
| 09/30/25 (estimate) | 1,841,853.63 | (36,883.00)      |           |            |                      |
| 09/30/26 (budget)   | 738,616.63   | (1,103,237.00)   | 0.00      | 738,616.63 | 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<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------|-----------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>36000 Interest</b>      |                             |                       |                       |                       |                                    |                                   |
| 770036100                  | Interest                    | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                            | Category Total              | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>37000 Miscellaneous</b> |                             |                       |                       |                       |                                    |                                   |
| 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                              |
| <b>39000 Transfers</b>     |                             |                       |                       |                       |                                    |                                   |
| 770039120                  | Transfer, Ret. Rev. fund    | 2,207,931.48          | 902,082.84            | 2,309,596.00          | 2,309,596.00                       | 1,265,994.00                      |
| 770039135                  | Transfer, Bond Reserve fund | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                            | Category Total              | 2,207,931.48          | 902,082.84            | 2,309,596.00          | 2,309,596.00                       | 1,265,994.00                      |
|                            | Total                       | 2,207,931.48          | 902,082.84            | 2,309,596.00          | 2,309,596.00                       | 1,265,994.00                      |

**CITY OF KEARNEY  
SEWER REVENUE BOND  
2025-2026 BUDGET**

**DESCRIPTION**

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

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

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

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



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

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

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

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



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

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

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

**SEWER REVENUE BOND FUND  
EXPENDITURES**

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

| Account                                                       | Account Name      | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|-------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                   |                       |                       |                       |                                    |                                   |
| 770042590                                                     | Other             | 0.00                  | 34,862.50             | 10,000.00             | 10,000.00                          | 10,000.00                         |
|                                                               | Category Total    | 0.00                  | 34,862.50             | 10,000.00             | 10,000.00                          | 10,000.00                         |
| <b>45000 Debt Servicing</b>                                   |                   |                       |                       |                       |                                    |                                   |
| 770045110                                                     | Bond payments     | 879,788.66            | 754,068.88            | 1,918,747.00          | 1,918,747.00                       | 1,945,563.00                      |
| 770045130                                                     | Interest payments | 90,609.27             | 177,942.71            | 417,732.00            | 417,732.00                         | 413,668.00                        |
|                                                               | Category Total    | 970,397.93            | 932,011.59            | 2,336,479.00          | 2,336,479.00                       | 2,359,231.00                      |
|                                                               | Total             | 970,397.93            | 966,874.09            | 2,346,479.00          | 2,346,479.00                       | 2,369,231.00                      |

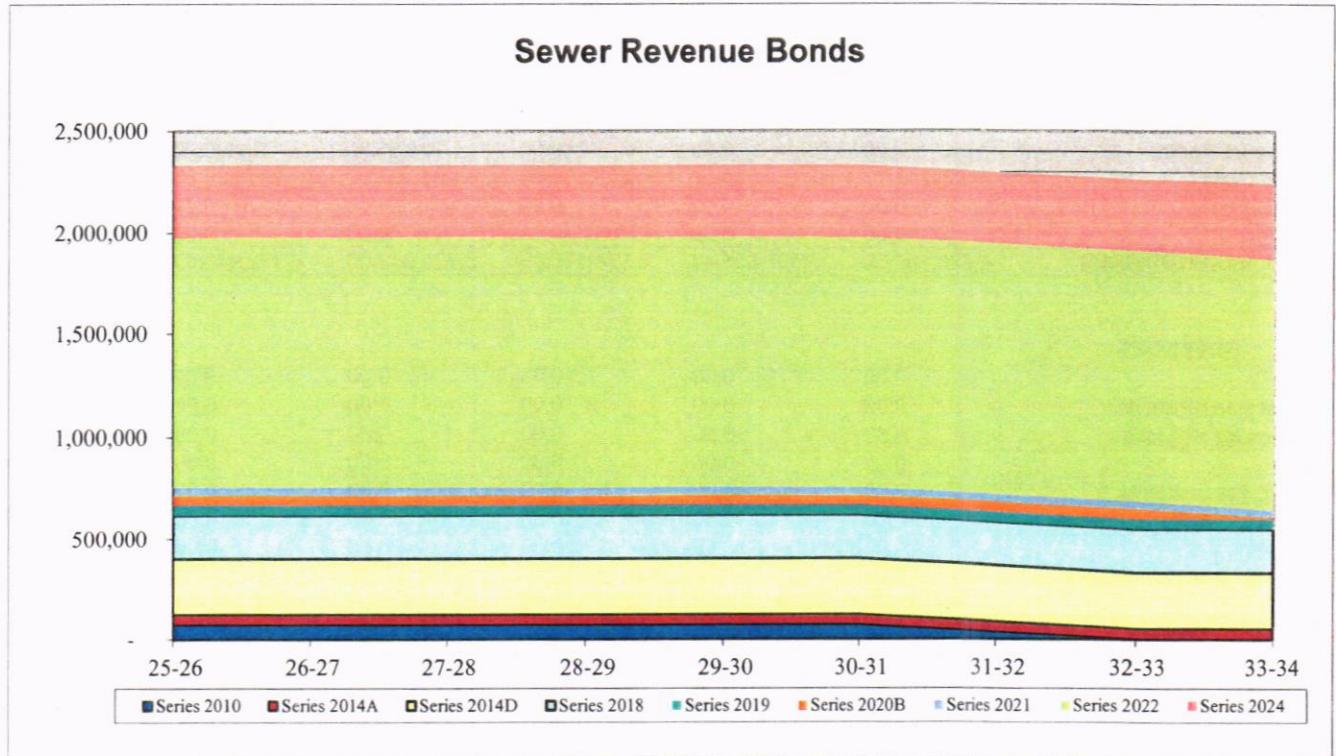
**CITY OF KEARNEY  
SCHEDULE OF BOND MATURITIES  
SEWER REVENUE BONDS  
2025 - 2026 BUDGET**

|                                                                                                                        | 9-30-26          | 9-30-27          | 9-30-28          | 9-30-29          | 9-30-30          | 9-30-31          | 9-30-32          | 9-30-33          | 9-30-34          | Thereafter        | Totals            |
|------------------------------------------------------------------------------------------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| <b>September 30, 2010 (SRF) (Parkview Estates 5th Addition and Spruce Hollow Estates 4th &amp; 5th Addition)</b>       |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| Principal                                                                                                              | 68,299           | 68,641           | 68,985           | 69,330           | 69,677           | 70,026           | 35,144           |                  |                  |                   | 450,104           |
| Interest                                                                                                               | 2,165            | 1,823            | 1,480            | 1,134            | 787              | 438              | 88               |                  |                  |                   | 7,916             |
| <b>March 25, 2014A (SRF) (Northeast Sewer Trunk)</b>                                                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| Principal                                                                                                              | 50,138           | 50,389           | 50,641           | 50,894           | 51,149           | 51,405           | 51,663           | 51,921           | 52,181           |                   | 460,381           |
| Interest                                                                                                               | 2,239            | 1,988            | 1,736            | 1,483            | 1,228            | 972              | 714              | 456              | 196              |                   | 11,011            |
| <b>January 10, 2014D (SRF) (South Sewer Main &amp; Bearcat Corner)</b>                                                 |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| Principal                                                                                                              | 267,597          | 268,936          | 270,283          | 271,636          | 272,996          | 274,362          | 275,736          | 277,116          | 278,504          | 139,774           | 2,596,939         |
| Interest                                                                                                               | 12,651           | 11,311           | 9,965            | 8,612            | 7,252            | 5,885            | 4,511            | 3,131            | 1,744            | 349               | 65,410            |
| <b>April 30, 2018 (SRF) (WWTP Phase I)</b>                                                                             |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| Principal                                                                                                              | 200,130          | 201,132          | 202,139          | 203,151          | 204,168          | 205,190          | 206,217          | 207,250          | 208,287          | 1,271,805         | 3,109,469         |
| Interest                                                                                                               | 15,297           | 14,296           | 13,289           | 12,277           | 11,260           | 10,238           | 9,210            | 8,178            | 7,140            | 20,762            | 121,947           |
| <b>April 15, 2019 (SRF) (Younes Center 6th)</b>                                                                        |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| Principal                                                                                                              | 48,072           | 48,313           | 48,554           | 48,798           | 49,042           | 49,287           | 49,534           | 49,782           | 50,031           | 305,492           | 746,905           |
| Interest                                                                                                               | 3,675            | 3,434            | 3,192            | 2,949            | 2,705            | 2,459            | 2,212            | 1,964            | 1,715            | 4,987             | 29,292            |
| <b>August 10, 2020 (Northeast/Southwest Sewer Mains and Central Ave, 26th to 31st and Fountain Hills 5th Addition)</b> |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| Principal                                                                                                              | 41,701           | 45,266           | 45,266           | 43,342           | 46,907           | 45,266           | 48,831           | 52,396           | 9,616            |                   | 378,588           |
| Interest                                                                                                               | 5,162            | 4,694            | 4,150            | 3,575            | 2,942            | 2,251            | 1,498            | 636              | 89               |                   | 24,997            |
| <b>April 23, 2021 (Northeast Sewer Connection District 2020-1)</b>                                                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| Principal                                                                                                              | 30,870           | 30,870           | 30,870           | 30,870           | 30,870           | 30,870           | 30,870           | 30,870           | 30,870           | 256,221           | 534,051           |
| Interest                                                                                                               | 8,582            | 8,366            | 8,111            | 7,810            | 7,463            | 7,077            | 6,660            | 6,189            | 5,680            | 23,318            | 89,257            |
| <b>May 6, 2022 (SRF) (WWTP Phase II) (Projected)</b>                                                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| Principal                                                                                                              | 1,063,757        | 1,069,083        | 1,074,435        | 1,079,814        | 1,085,219        | 1,090,652        | 1,096,112        | 1,101,600        | 1,107,115        | 22,120,569        | 31,888,356        |
| Interest                                                                                                               | 158,114          | 152,788          | 147,436          | 142,057          | 136,652          | 131,219          | 125,758          | 120,271          | 114,756          | 1,094,979         | 2,324,031         |
| <b>August 8, 2024 (WWTP Phase II)</b>                                                                                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| Principal                                                                                                              | 175,000          | 180,000          | 190,000          | 195,000          | 200,000          | 210,000          | 220,000          | 230,000          | 240,000          | 3,060,000         | 4,900,000         |
| Interest                                                                                                               | 205,783          | 199,570          | 193,270          | 186,620          | 179,600          | 171,600          | 161,100          | 150,100          | 138,600          | 747,150           | 2,333,393         |
| <b>Total</b>                                                                                                           |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| Principal                                                                                                              | 1,945,563        | 1,962,629        | 1,981,172        | 1,992,835        | 2,010,029        | 2,027,059        | 2,014,107        | 2,000,935        | 1,976,604        | 27,153,860        | 45,064,793        |
| Interest                                                                                                               | 413,668          | 398,270          | 382,629          | 366,516          | 349,887          | 332,139          | 311,753          | 290,926          | 269,920          | 1,891,546         | 5,007,254         |
| <b>Total</b>                                                                                                           | <b>2,359,231</b> | <b>2,360,899</b> | <b>2,363,801</b> | <b>2,359,351</b> | <b>2,359,916</b> | <b>2,359,198</b> | <b>2,325,860</b> | <b>2,291,861</b> | <b>2,246,524</b> | <b>29,045,407</b> | <b>50,072,047</b> |



# CITY OF KEARNEY SEWER REVENUE BOND FUND 2025-2026 BUDGET

## CHARTS & GRAPHS



**CITY OF KEARNEY**  
**WATER OPERATION AND MAINTENANCE FUND SUMMARY**  
**2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 1,752,270.07          | 1,947,173.17          | 2,180,750.00          | 2,178,464.00                       | 2,418,416.00                      |
| Supplies, Materials and<br>Contractual Services | 2,342,707.82          | 3,006,029.20          | 2,996,926.00          | 3,080,115.00                       | 3,041,027.00                      |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 10,486.00                          | 12,000.00                         |
| Capital Outlay                                  | 680,217.77            | 454,324.07            | 396,500.00            | 454,247.00                         | 701,500.00                        |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>4,775,195.66</b>   | <b>5,407,526.44</b>   | <b>5,574,176.00</b>   | <b>5,723,312.00</b>                | <b>6,172,943.00</b>               |

|                           |                     |                     |                     |                     |                     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>           |                     |                     |                     |                     |                     |
| Taxes                     | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Licenses and Permits      | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Charges for Services      | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Fines                     | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Special Assessments       | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Interest                  | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Miscellaneous             | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Intergovernmental - State | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Transfers                 | 4,775,195.66        | 5,407,526.44        | 5,574,176.00        | 5,723,312.00        | 6,172,943.00        |
| <b>TOTAL REVENUES</b>     | <b>4,775,195.66</b> | <b>5,407,526.44</b> | <b>5,574,176.00</b> | <b>5,723,312.00</b> | <b>6,172,943.00</b> |
| Beginning fund balance    | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Total cash available      | 4,775,195.66        | 5,407,526.44        | 5,574,176.00        | 5,723,312.00        | 6,172,943.00        |
| Less total expenditures   | 4,775,195.66        | 5,407,526.44        | 5,574,176.00        | 5,723,312.00        | 6,172,943.00        |
| Ending fund balance       | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |

| <b>FUND BALANCE ANALYSIS</b> |         |                  |           |         |                      |
|------------------------------|---------|------------------|-----------|---------|----------------------|
| Year Ending:                 | Balance | Annual<br>Change | Required  |         | Surplus<br>(Deficit) |
|                              |         |                  | Operating | Capital |                      |
| 09/30/16                     | 0.00    |                  |           |         |                      |
| 09/30/17                     | 0.00    | 0.00             |           |         |                      |
| 09/30/18                     | 0.00    | 0.00             |           |         |                      |
| 09/30/19                     | 0.00    | 0.00             |           |         |                      |
| 09/30/20                     | 0.00    | 0.00             |           |         |                      |
| 09/30/21                     | 0.00    | 0.00             |           |         |                      |
| 09/30/22                     | 0.00    | 0.00             |           |         |                      |
| 09/30/23                     | 0.00    | 0.00             |           |         |                      |
| 09/30/24                     | 0.00    | 0.00             |           |         |                      |
| 09/30/25 (estimate)          | 0.00    | 0.00             |           |         |                      |
| 09/30/26 (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<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|------------------------|--------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>39000 Transfers</b> |                          |                       |                       |                       |                                    |                                   |
| 360039120              | Transfer, Ret. Rev. Fund | 4,775,195.66          | 5,407,526.44          | 5,574,176.00          | 5,723,312.00                       | 6,172,943.00                      |
|                        | Category Total           | 4,775,195.66          | 5,407,526.44          | 5,574,176.00          | 5,723,312.00                       | 6,172,943.00                      |
|                        | Total                    | 4,775,195.66          | 5,407,526.44          | 5,574,176.00          | 5,723,312.00                       | 6,172,943.00                      |



**CITY OF KEARNEY**  
**WATER OPERATION AND MAINTENANCE ACCOUNT EXPENDITURE SUMMARY**  
**2025 - 2026 BUDGET**

| Account                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| Water - Operations        | 3,902,332.50          | 4,566,565.90          | 4,629,645.00          | 4,724,000.00                       | 5,081,950.00                      |
| Water - Administration    | 872,863.16            | 840,960.54            | 944,531.00            | 999,312.00                         | 1,090,993.00                      |
| <b>TOTAL EXPENDITURES</b> | <b>4,775,195.66</b>   | <b>5,407,526.44</b>   | <b>5,574,176.00</b>   | <b>5,723,312.00</b>                | <b>6,172,943.00</b>               |

# CITY OF KEARNEY WATER - OPERATIONS 2025-2026 BUDGET

## DESCRIPTION

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

### Water Operations:

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

## PERSONNEL SCHEDULE

|                                      | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|--------------------------------------|------------------|------------------|------------------|
| Full Time                            |                  |                  |                  |
| Inventory Control Clerk              | 1                | 0                | 0                |
| Maintenance Worker                   | 1                | 0                | 0                |
| Meter Technician, Senior             | 1                | 1                | 1                |
| Utilities Maintenance Worker         | 5                | 10               | 10               |
| Utilities Maintenance Worker, Lead   | 1                | 1                | 1                |
| Utilities Maintenance Worker, Senior | 2                | 2                | 2                |
| Water & Sewer System Supervisor      | 1                | 1                | 1                |
| Water Quality Coordinator            | 1                | 1                | 1                |
| Water Quality Technician             | 1                | 1                | 1                |
| Water System Operator                | 2                | 2                | 2                |
| Water System Operator, Lead          | 1                | 1                | 1                |

### **NOTABLE EXPENDITURES**

| <u>Item</u>                                 | <u>Account Number</u> | <u>Cost</u> |
|---------------------------------------------|-----------------------|-------------|
| 1. Wellfield fencing                        | 366544100             | \$15,000    |
| 2. GIS aerial photography (1/2 of cost)     | 366544157             | \$16,500    |
| 3. Well Rehabs – Soft starts                | 366544157             | \$70,000    |
| 4. Leak detection program                   | 366544157             | \$10,000    |
| 5. Replace 2005 New Holland backhoe         | 366544157             | \$300,000   |
| 6. Truck replacement w/1 ton                | 366544157             | \$80,000    |
| 7. Gas engine well replacement w/generators | 366544157             | \$60,000    |
| 8. Personal computers                       | 366544157             | \$5,000     |
| 9. Update line stop equipment               | 366544157             | \$50,000    |
| 10. Valve maintenance equipment             | 366544157             | \$50,000    |
| 11. Truck box replacement                   | 366544157             | \$15,000    |



# **WATER - OPERATIONS EXPENDITURES**

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

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal</b>                                         |                                |                       |                       |                       |                                    |                                   |
| 366541100                                                     | Salaries & wages               | 1,047,275.78          | 1,199,108.79          | 1,300,552.00          | 1,294,386.00                       | 1,385,908.00                      |
| 366541110                                                     | FICA, City's share             | 77,242.48             | 88,313.72             | 99,492.00             | 99,021.00                          | 106,022.00                        |
| 366541125                                                     | Health & dental insurance      | 194,585.93            | 245,915.27            | 275,582.00            | 288,465.00                         | 342,665.00                        |
| 366541130                                                     | Pension                        | 52,696.52             | 66,693.84             | 71,666.00             | 72,642.00                          | 75,037.00                         |
| 366541155                                                     | Unemployment                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 366541170                                                     | Workers comp. insurance        | 27,613.22             | 33,084.87             | 42,839.00             | 42,839.00                          | 27,384.00                         |
|                                                               | Category Total                 | 1,399,413.93          | 1,633,116.49          | 1,790,131.00          | 1,797,353.00                       | 1,937,016.00                      |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 366542175                                                     | Building repairs               | 38,173.78             | 60,349.93             | 24,800.00             | 45,000.00                          | 35,000.00                         |
| 366542199                                                     | CDL incentive                  | 0.00                  | 2,800.00              | 4,000.00              | 4,000.00                           | 3,600.00                          |
| 366542200                                                     | Chemicals                      | 145,572.71            | 159,970.85            | 170,000.00            | 170,000.00                         | 170,000.00                        |
| 366542230                                                     | Clothing allowance             | 14,502.68             | 11,831.96             | 10,200.00             | 12,500.00                          | 12,500.00                         |
| 366542345                                                     | Electric power                 | 449,615.92            | 410,731.96            | 490,000.00            | 490,000.00                         | 490,000.00                        |
| 366542415                                                     | Gas, oil and grease            | 62,503.85             | 67,756.02             | 65,000.00             | 65,000.00                          | 70,000.00                         |
| 366542465                                                     | Insurance, property & casualty | 43,251.48             | 67,509.45             | 65,287.00             | 65,287.00                          | 130,634.00                        |
| 366542470                                                     | Inventory                      | 481,858.76            | 520,507.30            | 401,020.00            | 401,020.00                         | 420,000.00                        |
| 366542525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 21,000.00             | 21,000.00                          | 50,500.00                         |
| 366542535                                                     | Materials                      | 30,009.66             | 84,549.82             | 80,000.00             | 80,000.00                          | 70,000.00                         |
| 366542545                                                     | Memberships                    | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 1,000.00                          |
| 366542550                                                     | Meter replacement program      | 100,606.35            | 338,889.76            | 554,957.00            | 554,957.00                         | 500,000.00                        |
| 366542590                                                     | Other                          | 59,514.62             | 90,578.61             | 50,700.00             | 75,000.00                          | 46,700.00                         |
| 366542620                                                     | Professional fees              | 47,607.93             | 59,605.30             | 58,400.00             | 30,000.00                          | 17,500.00                         |
| 366542670                                                     | Repair and maintenance         | 195,307.99            | 367,545.04            | 263,650.00            | 263,650.00                         | 225,000.00                        |
| 366542775                                                     | Storage and collection         | 17,214.26             | 3,780.89              | 18,500.00             | 12,000.00                          | 18,500.00                         |
| 366542860                                                     | Travel and training            | 9,179.06              | 7,335.88              | 5,500.00              | 5,500.00                           | 5,500.00                          |
| 366542910                                                     | Utilities                      | 26,354.82             | 40,192.50             | 32,000.00             | 32,000.00                          | 40,000.00                         |
| 366542915                                                     | Vehicle repair                 | 85,227.29             | 143,050.33            | 98,000.00             | 105,000.00                         | 110,000.00                        |
| 366542926                                                     | Water samples                  | 34,835.43             | 42,139.74             | 40,000.00             | 40,000.00                          | 45,000.00                         |
|                                                               | Category Total                 | 1,841,336.59          | 2,479,125.34          | 2,453,014.00          | 2,471,914.00                       | 2,461,434.00                      |
| <b>43000 Equipment Rental</b>                                 |                                |                       |                       |                       |                                    |                                   |
| 366543102                                                     | Equipment Rental               | 0.00                  | 0.00                  | 0.00                  | 10,486.00                          | 12,000.00                         |
|                                                               | Category Total                 | 0.00                  | 0.00                  | 0.00                  | 10,486.00                          | 12,000.00                         |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 366544100                                                     | Improvements                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 15,000.00                         |
| 366544157                                                     | Equipment                      | 661,581.98            | 454,324.07            | 386,500.00            | 444,247.00                         | 656,500.00                        |
|                                                               | Category Total                 | 661,581.98            | 454,324.07            | 386,500.00            | 444,247.00                         | 671,500.00                        |
|                                                               | Total                          | 3,902,332.50          | 4,566,565.90          | 4,629,645.00          | 4,724,000.00                       | 5,081,950.00                      |

# CITY OF KEARNEY WATER - ADMINISTRATION 2025-2026 BUDGET

## DESCRIPTION

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

## PERSONNEL SCHEDULE

|                                 | 2023-2024 | 2024-2025 | 2025-2026 |
|---------------------------------|-----------|-----------|-----------|
| Full Time                       |           |           |           |
| Account Clerk, Senior           | 0         | .91       | .91       |
| Account Clerk, Utility Billing  | 1         | .33       | .33       |
| Assistant Director of Utilities | .25       | .25       | .25       |
| Director of Finance             | .50       | .50       | .50       |
| Director of Utilities           | .25       | .25       | .25       |
| Engineering Assistant II        | 0         | 0         | .50       |
| GIS Coordinator                 | .25       | .25       | .25       |
| GIS Technician                  | .50       | .50       | .50       |
| Office Manager                  | 0         | .25       | .25       |

## NOTABLE EXPENDITURES

| <u>Item</u>                   | <u>Account Number</u> | <u>Cost</u> |
|-------------------------------|-----------------------|-------------|
| 1. Utilities office remodel   | 366644100             | \$5,000     |
| 2. Admin office furnace (1/4) | 366644100             | \$5,000     |
| 3. Utilities office furniture | 366644157             | \$5,000     |
| 4. Admin SUV (1/4)            | 366644157             | \$15,000    |

**WATER - ADMINISTRATION  
EXPENDITURES**

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

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal</b>                                         |                                |                       |                       |                       |                                    |                                   |
| 366641100                                                     | Salaries & wages               | 283,713.85            | 245,306.29            | 288,199.00            | 280,752.00                         | 338,083.00                        |
| 366641110                                                     | FICA, City's share             | 17,990.81             | 17,539.33             | 22,047.00             | 21,477.00                          | 25,863.00                         |
| 366641125                                                     | Health & dental insurance      | 40,033.40             | 40,595.26             | 64,414.00             | 63,142.00                          | 99,055.00                         |
| 366641130                                                     | Pension                        | 10,865.04             | 10,309.25             | 15,594.00             | 15,375.00                          | 18,210.00                         |
| 366641155                                                     | Unemployment                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 366641170                                                     | Workers comp. insurance        | 253.04                | 306.55                | 365.00                | 365.00                             | 189.00                            |
| Category Total                                                |                                | 352,856.14            | 314,056.68            | 390,619.00            | 381,111.00                         | 481,400.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 366642105                                                     | Administrative                 | 61,000.00             | 65,000.00             | 66,000.00             | 66,000.00                          | 79,000.00                         |
| 366642140                                                     | Audit fees                     | 2,678.58              | 2,678.58              | 9,273.00              | 10,764.00                          | 9,357.00                          |
| 366642305                                                     | Credit card service charge     | 32,995.39             | 37,106.44             | 40,000.00             | 40,000.00                          | 45,000.00                         |
| 366642455                                                     | In lieu of tax                 | 280,765.50            | 280,767.35            | 275,000.00            | 278,048.00                         | 338,986.00                        |
| 366642465                                                     | Insurance, property & casualty | 3,453.45              | 5,149.13              | 5,839.00              | 5,839.00                           | 7,249.00                          |
| 366642525                                                     | Maintenance agreements         | 31,873.86             | 33,886.61             | 34,000.00             | 35,000.00                          | 35,000.00                         |
| 366642545                                                     | Memberships                    | 0.00                  | 1,176.25              | 0.00                  | 2,600.00                           | 3,000.00                          |
| 366642575                                                     | Office supplies                | 1,370.10              | 1,459.30              | 4,500.00              | 3,500.00                           | 3,500.00                          |
| 366642590                                                     | Other                          | 2,155.97              | 4,564.56              | 2,300.00              | 3,200.00                           | 3,000.00                          |
| 366642605                                                     | Postage                        | 32,148.64             | 30,563.89             | 38,000.00             | 38,000.00                          | 38,000.00                         |
| 366642630                                                     | Publicity, economic dev.       | 38,625.00             | 52,500.00             | 52,500.00             | 108,750.00                         | 1.00                              |
| 366642660                                                     | Refunds                        | 0.00                  | 0.00                  | 500.00                | 500.00                             | 500.00                            |
| 366642860                                                     | Travel & training              | 4,076.07              | 2,801.38              | 4,000.00              | 4,000.00                           | 4,000.00                          |
| 366642910                                                     | Utilities                      | 10,228.67             | 9,250.37              | 12,000.00             | 12,000.00                          | 13,000.00                         |
| Category Total                                                |                                | 501,371.23            | 526,903.86            | 543,912.00            | 608,201.00                         | 579,593.00                        |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 366644100                                                     | Improvements                   | 18,635.79             | 0.00                  | 5,000.00              | 5,000.00                           | 10,000.00                         |
| 366644157                                                     | Equipment                      | 0.00                  | 0.00                  | 5,000.00              | 5,000.00                           | 20,000.00                         |
| Category Total                                                |                                | 18,635.79             | 0.00                  | 10,000.00             | 10,000.00                          | 30,000.00                         |
| Total                                                         |                                | 872,863.16            | 840,960.54            | 944,531.00            | 999,312.00                         | 1,090,993.00                      |



**CITY OF KEARNEY**  
**WATER RETAINED REVENUES FUND SUMMARY**  
**2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and<br>Contractual Services | 14,141.46             | 814,790.53            | 615,454.00            | 240,454.00                         | 239,584.00                        |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 5,256,895.79          | 2,276,239.49          | 2,705,487.00          | 826,464.00                         | 3,248,318.00                      |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 10,946,509.04         | 11,559,174.64         | 11,978,788.00         | 12,358,469.00                      | 12,348,825.00                     |
| <b>TOTAL EXPENDITURES</b>                       | <b>16,217,546.29</b>  | <b>14,650,204.66</b>  | <b>15,299,729.00</b>  | <b>13,425,387.00</b>               | <b>15,836,727.00</b>              |

|                           |                      |                      |                      |                      |                      |
|---------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>REVENUES</b>           |                      |                      |                      |                      |                      |
| Taxes                     | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| Licenses and Permits      | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| Charges for Services      | 10,789,420.25        | 10,486,878.03        | 11,192,076.00        | 12,269,902.00        | 12,710,988.00        |
| Fines                     | 1,680.00             | 2,020.00             | 1,500.00             | 2,000.00             | 2,000.00             |
| Special Assessments       | 1,959.54             | 2,112.12             | 201,960.00           | 3,628.00             | 202,100.00           |
| Interest                  | 94,430.38            | 140,741.78           | 138,128.00           | 112,966.00           | 117,004.00           |
| Miscellaneous             | 4,989,612.10         | 2,076,493.76         | 2,356,568.00         | 1,799,173.00         | 728,066.00           |
| Intergovernmental - State | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| Transfers                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 |
| <b>TOTAL REVENUES</b>     | <b>15,877,102.27</b> | <b>12,708,245.69</b> | <b>13,890,232.00</b> | <b>14,187,669.00</b> | <b>13,760,158.00</b> |
| Beginning fund balance    | 4,968,268.94         | 4,627,824.92         | 3,774,659.92         | 2,685,865.95         | 3,448,147.95         |
| Total cash available      | 20,845,371.21        | 17,336,070.61        | 17,664,891.92        | 16,873,534.95        | 17,208,305.95        |
| Less total expenditures   | 16,217,546.29        | 14,650,204.66        | 15,299,729.00        | 13,425,387.00        | 15,836,727.00        |
| Ending fund balance       | 4,627,824.92         | 2,685,865.95         | 2,365,162.92         | 3,448,147.95         | 1,371,578.95         |

| <b>FUND BALANCE ANALYSIS</b> |              |                  |              |         |                      |
|------------------------------|--------------|------------------|--------------|---------|----------------------|
| Year Ending:                 | Balance      | Annual<br>Change | Required     |         | Surplus<br>(Deficit) |
|                              |              |                  | Operating    | Capital |                      |
| 09/30/16                     | 2,462,341.79 |                  |              |         |                      |
| 09/30/17                     | 2,007,488.20 | (454,853.59)     |              |         |                      |
| 09/30/18                     | 2,206,375.64 | 198,887.44       |              |         |                      |
| 09/30/19                     | 1,570,863.68 | (635,511.96)     |              |         |                      |
| 09/30/20                     | 2,388,717.06 | 817,853.38       |              |         |                      |
| 09/30/21                     | 3,652,132.13 | 1,263,415.07     |              |         |                      |
| 09/30/22                     | 4,968,268.94 | 1,316,136.81     |              |         |                      |
| 09/30/23                     | 4,627,824.92 | (340,444.02)     |              |         |                      |
| 09/30/24                     | 2,685,865.95 | (1,941,958.97)   |              |         |                      |
| 09/30/25 (estimate)          | 3,448,147.95 | 762,282.00       |              |         |                      |
| 09/30/26 (budget)            | 1,371,578.95 | (2,076,569.00)   | 1,367,860.75 | 0.00    | 3,718.20             |

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

**WATER RETAINED REVENUES FUND  
REVENUES**

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

| Account                           | Account Name               | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-----------------------------------|----------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>33000 Charges for Services</b> |                            |                       |                       |                       |                                    |                                   |
| 370033102                         | Activation/transfer fee    | 19,250.00             | 19,950.00             | 20,000.00             | 20,000.00                          | 20,000.00                         |
| 370033145                         | Commercial charges         | 914,304.60            | 894,816.28            | 943,024.00            | 1,087,937.00                       | 1,602,929.00                      |
| 370033165                         | Connection fees            | 15,572.04             | 24,895.44             | 0.00                  | 0.00                               | 0.00                              |
| 370033197                         | Delinquency fee            | 23,446.76             | 21,228.89             | 24,725.00             | 23,000.00                          | 22,248.00                         |
| 370033200                         | Electrical dist. system    | 5,058,261.48          | 4,875,233.35          | 5,194,639.00          | 5,425,184.00                       | 5,263,371.00                      |
| 370033225                         | Multi family charges       | 712,794.42            | 694,525.62            | 729,749.00            | 814,824.00                         | 822,973.00                        |
| 370033252                         | Reconnection fees          | 25,094.65             | 21,830.00             | 25,000.00             | 22,000.00                          | 22,000.00                         |
| 370033255                         | Residential charges        | 3,592,054.90          | 3,523,359.36          | 3,797,884.00          | 4,389,240.00                       | 4,452,680.00                      |
| 370033258                         | Tax exempt charges         | 428,641.40            | 411,039.09            | 457,055.00            | 487,717.00                         | 504,787.00                        |
|                                   | Category Total             | 10,789,420.25         | 10,486,878.03         | 11,192,076.00         | 12,269,902.00                      | 12,710,988.00                     |
| <b>34000 Fines</b>                |                            |                       |                       |                       |                                    |                                   |
| 370034115                         | Returned check charge      | 1,680.00              | 2,020.00              | 1,500.00              | 2,000.00                           | 2,000.00                          |
|                                   | Category Total             | 1,680.00              | 2,020.00              | 1,500.00              | 2,000.00                           | 2,000.00                          |
| <b>35000 Special Assessments</b>  |                            |                       |                       |                       |                                    |                                   |
| 370035100                         | Assessment interest        | 0.00                  | 152.43                | 0.00                  | 175.00                             | 100.00                            |
| 370035105                         | Developer deposits         | 0.00                  | 0.00                  | 200,000.00            | 0.00                               | 200,000.00                        |
| 370035110                         | Special assessments        | 1,959.54              | 1,959.69              | 1,960.00              | 3,453.00                           | 2,000.00                          |
|                                   | Category Total             | 1,959.54              | 2,112.12              | 201,960.00            | 3,628.00                           | 202,100.00                        |
| <b>36000 Interest</b>             |                            |                       |                       |                       |                                    |                                   |
| 370036100                         | Interest                   | 94,430.38             | 140,741.78            | 138,128.00            | 112,966.00                         | 117,004.00                        |
|                                   | Category Total             | 94,430.38             | 140,741.78            | 138,128.00            | 112,966.00                         | 117,004.00                        |
| <b>37000 Miscellaneous</b>        |                            |                       |                       |                       |                                    |                                   |
| 370037105                         | Bond proceeds              | 4,747,659.81          | 1,681,532.00          | 554,400.00            | 858,557.00                         | 98,000.00                         |
| 370037109                         | CRA contribution           | 56,402.99             | 65,644.45             | 64,766.00             | 66,264.00                          | 66,264.00                         |
| 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                  | 1,425,600.00          | 562,550.00                         | 252,000.00                        |
| 370037180                         | Miscellaneous              | 163,746.80            | 307,514.81            | 290,000.00            | 290,000.00                         | 290,000.00                        |
| 370037210                         | Sale of real estate        | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                   | Category Total             | 4,989,612.10          | 2,076,493.76          | 2,356,568.00          | 1,799,173.00                       | 728,066.00                        |
| <b>39000 Transfers</b>            |                            |                       |                       |                       |                                    |                                   |
| 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                      | 15,877,102.27         | 12,708,245.69         | 13,890,232.00         | 14,187,669.00                      | 13,760,158.00                     |

**CITY OF KEARNEY  
WATER RETAINED REVENUES  
2025-2026 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             | \$800,000   |
| 4. Infrastructure reimbursements           | 376744110             | \$1,993,318 |



**WATER RETAINED REVENUES FUND  
EXPENDITURES**

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

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 376742105                                                     | Administrative                 | 14,141.46             | 13,305.91             | 12,454.00             | 12,454.00                          | 11,584.00                         |
| 376742517                                                     | Lead Svc Line Supp & Materials | 0.00                  | 801,484.62            | 600,000.00            | 225,000.00                         | 225,000.00                        |
| 376742590                                                     | Other                          | 0.00                  | 0.00                  | 3,000.00              | 3,000.00                           | 3,000.00                          |
| Category Total                                                |                                | 14,141.46             | 814,790.53            | 615,454.00            | 240,454.00                         | 239,584.00                        |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 376744110                                                     | Construction-in-progress       | 5,256,895.79          | 2,276,239.49          | 2,705,487.00          | 826,464.00                         | 3,248,318.00                      |
| Category Total                                                |                                | 5,256,895.79          | 2,276,239.49          | 2,705,487.00          | 826,464.00                         | 3,248,318.00                      |
| <b>49000 Transfers</b>                                        |                                |                       |                       |                       |                                    |                                   |
| 376749110                                                     | Transfer, Water O & M Fund     | 4,775,154.68          | 5,407,578.21          | 5,574,176.00          | 5,723,312.00                       | 6,172,943.00                      |
| 376749120                                                     | Transfer, G.F. (Electrical)    | 5,058,261.48          | 4,875,233.35          | 5,194,639.00          | 5,425,184.00                       | 5,263,371.00                      |
| 376749125                                                     | Transfer, Revenue Bond Fund    | 1,113,092.88          | 1,276,363.08          | 1,209,973.00          | 1,209,973.00                       | 912,511.00                        |
| Category Total                                                |                                | 10,946,509.04         | 11,559,174.64         | 11,978,788.00         | 12,358,469.00                      | 12,348,825.00                     |
| Total                                                         |                                | 16,217,546.29         | 14,650,204.66         | 15,299,729.00         | 13,425,387.00                      | 15,836,727.00                     |

**CITY OF KEARNEY  
WATER REVENUE BOND FUND SUMMARY  
2025 - 2026 BUDGET**

|                           | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>       |                       |                       |                       |                                    |                                   |
| Personal Services         | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and   |                       |                       |                       |                                    |                                   |
| Contractual Services      | 0.00                  | 10,000.00             | 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            | 1,153,399.19          | 935,470.46            | 1,251,439.00          | 1,251,439.00                       | 1,266,958.00                      |
| Transfers                 | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b> | <b>1,153,399.19</b>   | <b>945,470.46</b>     | <b>1,261,439.00</b>   | <b>1,261,439.00</b>                | <b>1,276,958.00</b>               |
| <b>REVENUES</b>           |                       |                       |                       |                                    |                                   |
| Taxes                     | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Licenses and Permits      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Charges for Services      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Fines                     | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Special Assessments       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Interest                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Miscellaneous             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Intergovernmental - State | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                 | 1,113,092.88          | 1,276,363.08          | 1,209,973.00          | 1,209,973.00                       | 912,511.00                        |
| <b>TOTAL REVENUES</b>     | <b>1,113,092.88</b>   | <b>1,276,363.08</b>   | <b>1,209,973.00</b>   | <b>1,209,973.00</b>                | <b>912,511.00</b>                 |
| Beginning fund balance    | 862,914.64            | 822,608.33            | 753,501.33            | 1,153,500.95                       | 1,102,034.95                      |
| Total cash available      | 1,976,007.52          | 2,098,971.41          | 1,963,474.33          | 2,363,473.95                       | 2,014,545.95                      |
| Less total expenditures   | 1,153,399.19          | 945,470.46            | 1,261,439.00          | 1,261,439.00                       | 1,276,958.00                      |
| Ending fund balance       | 822,608.33            | 1,153,500.95          | 702,035.33            | 1,102,034.95                       | 737,587.95                        |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance      | Annual<br>Change | Required  |            | Surplus<br>(Deficit) |
|---------------------|--------------|------------------|-----------|------------|----------------------|
|                     |              |                  | Operating | Debt       |                      |
| 09/30/16            | 809,995.89   |                  |           |            |                      |
| 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            | 822,608.33   | (40,306.31)      |           |            |                      |
| 09/30/24            | 1,153,500.95 | 330,892.62       |           |            |                      |
| 09/30/25 (estimate) | 1,102,034.95 | (51,466.00)      |           |            |                      |
| 09/30/26 (budget)   | 737,587.95   | (364,447.00)     | 0.00      | 737,587.95 | 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<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------|-----------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>36000 Interest</b>      |                             |                       |                       |                       |                                    |                                   |
| 780036100                  | Interest                    | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                            | Category Total              | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>37000 Miscellaneous</b> |                             |                       |                       |                       |                                    |                                   |
| 780037105                  | Bond proceeds               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                            | Category Total              | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>39000 Transfers</b>     |                             |                       |                       |                       |                                    |                                   |
| 780039120                  | Transfer, Ret. Rev. fund    | 1,113,092.88          | 1,276,363.08          | 1,209,973.00          | 1,209,973.00                       | 912,511.00                        |
| 780039135                  | Transfer, Bond Reserve fund | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                            | Category Total              | 1,113,092.88          | 1,276,363.08          | 1,209,973.00          | 1,209,973.00                       | 912,511.00                        |
|                            | Total                       | 1,113,092.88          | 1,276,363.08          | 1,209,973.00          | 1,209,973.00                       | 912,511.00                        |



**CITY OF KEARNEY  
WATER REVENUE BOND  
2025-2026 BUDGET**

**DESCRIPTION**

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

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

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

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

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



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

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

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

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

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

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



**WATER REVENUE BOND FUND  
EXPENDITURES**

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

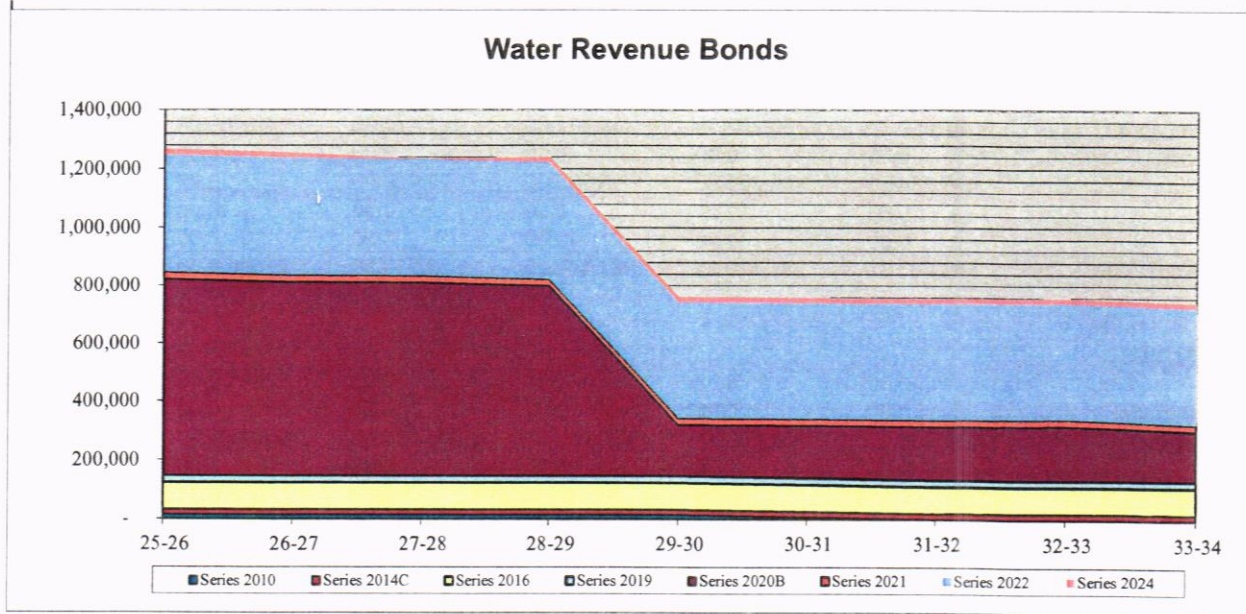
| Account   | Account Name                                                  | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-----------|---------------------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
|           | <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                       |                       |                       |                                    |                                   |
| 780042590 | Other                                                         | 0.00                  | 10,000.00             | 10,000.00             | 10,000.00                          | 10,000.00                         |
|           | Category Total                                                | 0.00                  | 10,000.00             | 10,000.00             | 10,000.00                          | 10,000.00                         |
|           | <b>45000 Debt Servicing</b>                                   |                       |                       |                       |                                    |                                   |
| 780045110 | Bond payments                                                 | 1,047,580.29          | 838,590.01            | 1,162,719.00          | 1,162,719.00                       | 1,186,611.00                      |
| 780045130 | Interest payments                                             | 105,818.90            | 96,880.45             | 88,720.00             | 88,720.00                          | 80,347.00                         |
|           | Category Total                                                | 1,153,399.19          | 935,470.46            | 1,251,439.00          | 1,251,439.00                       | 1,266,958.00                      |
|           | Total                                                         | 1,153,399.19          | 945,470.46            | 1,261,439.00          | 1,261,439.00                       | 1,276,958.00                      |

**CITY OF KEARNEY  
SCHEDULE OF BOND MATURITIES  
WATER REVENUE BONDS  
2025 - 2026 BUDGET**

|                                                                                                                                                                            | 9-30-26   | 9-30-27   | 9-30-28   | 9-30-29   | 9-30-30 | 9-30-31 | 9-30-32 | 9-30-33 | 9-30-34 | Thereafter | Totals     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|-----------|-----------|---------|---------|---------|---------|---------|------------|------------|
| <b>September 30, 2010 (SRF) (Parkview Estates 5th Addition)</b>                                                                                                            |           |           |           |           |         |         |         |         |         |            |            |
| Principal                                                                                                                                                                  | 11,656    | 11,890    | 12,129    | 12,373    | 12,622  | 6,406   |         |         |         |            | 67,076     |
| Interest                                                                                                                                                                   | 1,284     | 1,049     | 810       | 566       | 318     | 64      |         |         |         |            | 4,091      |
| <b>August 12, 2014C (SRF) (Bearcat Corner)</b>                                                                                                                             |           |           |           |           |         |         |         |         |         |            |            |
| Principal                                                                                                                                                                  | 15,575    | 15,888    | 16,208    | 16,534    | 16,866  | 17,205  | 17,551  | 17,903  | 18,263  | 9,060      | 161,053    |
| Interest                                                                                                                                                                   | 3,144     | 2,831     | 2,511     | 2,185     | 1,853   | 1,514   | 1,168   | 815     | 456     | 91         | 16,568     |
| <b>December 27, 2016 (SRF) (Radio Read Meter Project)</b>                                                                                                                  |           |           |           |           |         |         |         |         |         |            |            |
| Principal                                                                                                                                                                  | 70,190    | 71,601    | 73,040    | 74,508    | 76,006  | 77,534  | 79,092  | 80,682  | 82,304  | 391,325    | 1,076,283  |
| Interest                                                                                                                                                                   | 21,176    | 19,766    | 18,326    | 16,858    | 15,361  | 13,833  | 12,275  | 10,685  | 9,063   | 19,826     | 157,169    |
| <b>April 15, 2019 (SRF) (Younes Center 6th)</b>                                                                                                                            |           |           |           |           |         |         |         |         |         |            |            |
| Principal                                                                                                                                                                  | 16,760    | 17,097    | 17,440    | 17,791    | 18,148  | 18,513  | 18,885  | 19,265  | 19,652  | 126,492    | 290,043    |
| Interest                                                                                                                                                                   | 5,717     | 5,381     | 5,037     | 4,686     | 4,329   | 3,964   | 3,592   | 3,212   | 2,825   | 8,372      | 47,116     |
| <b>August 10, 2020 (48th Street Water Tower, Fountain Hills 5th Addition, Central Ave, 26th to 31st, Northwest Wellfield, and Ultraviolet Disinfection, Airport Impr.)</b> |           |           |           |           |         |         |         |         |         |            |            |
| Principal                                                                                                                                                                  | 633,300   | 629,735   | 634,735   | 631,658   | 158,093 | 164,735 | 171,170 | 177,605 | 165,385 | 150,000    | 3,516,412  |
| Interest                                                                                                                                                                   | 43,708    | 36,920    | 29,332    | 21,101    | 15,692  | 13,269  | 10,580  | 7,614   | 4,530   | 1,500      | 184,245    |
| <b>April 23 2021 (31st Street Ave D to Ave G Water Main)</b>                                                                                                               |           |           |           |           |         |         |         |         |         |            |            |
| Principal                                                                                                                                                                  | 19,130    | 19,130    | 19,130    | 19,130    | 19,130  | 19,130  | 19,130  | 19,130  | 19,130  | 158,779    | 330,949    |
| Interest                                                                                                                                                                   | 5,318     | 5,184     | 5,026     | 4,840     | 4,625   | 4,386   | 4,127   | 3,836   | 3,520   | 14,450     | 55,312     |
| <b>March 2, 2022 (SRF) (Ave N Water Tower) (Projected)</b>                                                                                                                 |           |           |           |           |         |         |         |         |         |            |            |
| Principal                                                                                                                                                                  | 400,000   | 400,000   | 400,000   | 400,000   | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 4,400,000  | 8,000,000  |
| Interest                                                                                                                                                                   | 0         | 0         | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 0          | 0          |
| <b>January 10, 2024 (SRF) (Lead Service Line Replacement) (Projected)</b>                                                                                                  |           |           |           |           |         |         |         |         |         |            |            |
| Principal                                                                                                                                                                  | 20,000    | 20,000    | 20,000    | 20,000    | 20,000  | 20,000  | 20,000  | 20,000  | 20,000  | 958,550    | 1,138,550  |
| Interest                                                                                                                                                                   | 0         | 0         | 0         | 0         | 0       | 0       | 0       | 0       | 0       | 0          | 0          |
| <b>Total</b>                                                                                                                                                               |           |           |           |           |         |         |         |         |         |            |            |
| Principal                                                                                                                                                                  | 1,186,611 | 1,185,341 | 1,192,682 | 1,191,993 | 720,865 | 723,522 | 725,828 | 734,585 | 724,734 | 6,194,205  | 14,580,366 |
| Interest                                                                                                                                                                   | 80,347    | 71,130    | 61,043    | 50,238    | 42,177  | 37,029  | 31,742  | 26,162  | 20,394  | 44,239     | 464,500    |
| Total                                                                                                                                                                      | 1,266,958 | 1,256,472 | 1,253,726 | 1,242,231 | 763,041 | 760,551 | 757,570 | 760,747 | 745,127 | 6,238,444  | 15,044,867 |

# CITY OF KEARNEY WATER REVENUE BOND FUND 2025-2026 BUDGET

## CHARTS & GRAPHS





**CITY OF KEARNEY  
STORM WATER UTILITY  
2025 - 2026 BUDGET**

|                           | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>       |                       |                       |                       |                                    |                                   |
| Personal Services         | 121,291.50            | 128,312.81            | 126,833.00            | 135,444.00                         | 135,250.00                        |
| Supplies, Materials and   |                       |                       |                       |                                    |                                   |
| Contractual Services      | 87,057.32             | 50,200.59             | 134,811.00            | 121,475.00                         | 140,159.00                        |
| Equipment Rental          | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay            | 475,284.50            | 216,204.87            | 19,500.00             | 21,000.00                          | 0.00                              |
| Debt Servicing            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                 | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b> | <b>683,633.32</b>     | <b>394,718.27</b>     | <b>281,144.00</b>     | <b>277,919.00</b>                  | <b>275,409.00</b>                 |
| <b>REVENUES</b>           |                       |                       |                       |                                    |                                   |
| Taxes                     | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Licenses and Permits      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Charges for Services      | 423,326.03            | 632,635.33            | 629,000.00            | 636,000.00                         | 636,000.00                        |
| Fines                     | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Special Assessments       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Interest                  | 17,718.09             | 33,800.94             | 28,438.00             | 24,149.00                          | 50,629.00                         |
| Miscellaneous             | 0.00                  | 373,506.41            | 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                              |
| <b>TOTAL REVENUES</b>     | <b>441,044.12</b>     | <b>1,039,942.68</b>   | <b>657,438.00</b>     | <b>660,149.00</b>                  | <b>686,629.00</b>                 |
| Beginning fund balance    | 774,415.97            | 531,826.77            | 200,638.77            | 1,177,051.18                       | 1,559,281.18                      |
| Total cash available      | 1,215,460.09          | 1,571,769.45          | 858,076.77            | 1,837,200.18                       | 2,245,910.18                      |
| Less total expenditures   | 683,633.32            | 394,718.27            | 281,144.00            | 277,919.00                         | 275,409.00                        |
| Ending fund balance       | 531,826.77            | 1,177,051.18          | 576,932.77            | 1,559,281.18                       | 1,970,501.18                      |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance      | Annual<br>Change | Required  |         | Surplus<br>(Deficit) |
|---------------------|--------------|------------------|-----------|---------|----------------------|
|                     |              |                  | Operating | Capital |                      |
| 09/30/16            | 0.00         |                  |           |         |                      |
| 09/30/17            | 53,251.35    | 53,251.35        |           |         |                      |
| 09/30/18            | 163,577.71   | 110,326.36       |           |         |                      |
| 09/30/19            | 217,096.36   | 53,518.65        |           |         |                      |
| 09/30/20            | 436,150.32   | 219,053.96       |           |         |                      |
| 09/30/21            | 700,149.25   | 263,998.93       |           |         |                      |
| 09/30/22            | 774,415.97   | 74,266.72        |           |         |                      |
| 09/30/23            | 531,826.77   | (242,589.20)     |           |         |                      |
| 09/30/24            | 1,177,051.18 | 645,224.41       |           |         |                      |
| 09/30/25 (estimate) | 1,559,281.18 | 382,230.00       |           |         |                      |
| 09/30/26 (budget)   | 1,970,501.18 | 411,220.00       | 68,852.25 | 0.00    | 1,901,648.93         |

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 00 - STORM WATER UTILITY**

| Account                                | Account Name         | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------------------|----------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>33000 Charges for Services</b>      |                      |                       |                       |                       |                                    |                                   |
| 380033145                              | Commercial charges   | 74,705.57             | 99,120.49             | 97,000.00             | 99,000.00                          | 99,000.00                         |
| 380033225                              | Multi family charges | 114,157.60            | 179,912.30            | 179,000.00            | 180,000.00                         | 180,000.00                        |
| 380033255                              | Residential charges  | 217,402.04            | 329,913.54            | 330,000.00            | 333,000.00                         | 333,000.00                        |
| 380033258                              | Tax exempt charges   | 17,060.82             | 23,689.00             | 23,000.00             | 24,000.00                          | 24,000.00                         |
|                                        | Category Total       | 423,326.03            | 632,635.33            | 629,000.00            | 636,000.00                         | 636,000.00                        |
| <b>36000 Interest</b>                  |                      |                       |                       |                       |                                    |                                   |
| 380036100                              | Interest             | 17,718.09             | 33,800.94             | 28,438.00             | 24,149.00                          | 50,629.00                         |
|                                        | Category Total       | 17,718.09             | 33,800.94             | 28,438.00             | 24,149.00                          | 50,629.00                         |
| <b>37000 Miscellaneous</b>             |                      |                       |                       |                       |                                    |                                   |
| 380037180                              | Miscellaneous        | 0.00                  | 0.00                  | 0.00                  |                                    |                                   |
| 380037210                              | Sale of Real Estate  | 0.00                  | 373,506.41            | 0.00                  | 0.00                               | 0.00                              |
|                                        | Category Total       | 0.00                  | 373,506.41            | 0.00                  | 0.00                               | 0.00                              |
| <b>38000 Intergovernmental - State</b> |                      |                       |                       |                       |                                    |                                   |
| 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                | 441,044.12            | 1,039,942.68          | 657,438.00            | 660,149.00                         | 686,629.00                        |

**CITY OF KEARNEY  
STORMWATER UTILITY  
2025-2026 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

|                          | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|--------------------------|------------------|------------------|------------------|
| Full Time                |                  |                  |                  |
| Engineering Assistant II | 1                | 1                | 1                |
| Part Time                |                  |                  |                  |
| Code Inspector           | 1                | 1                | 1                |

**NOTABLE EXPENDITURES**

None



# **STORM WATER UTILITY EXPENDITURES**

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

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal</b>                                         |                                |                       |                       |                       |                                    |                                   |
| 386841100                                                     | Salaries & wages               | 99,960.77             | 105,707.79            | 103,221.00            | 110,482.00                         | 108,407.00                        |
| 386841110                                                     | FICA                           | 7,503.64              | 7,936.74              | 7,896.00              | 8,452.00                           | 8,293.00                          |
| 386841125                                                     | Health & dental insurance      | 9,244.05              | 9,676.84              | 10,570.00             | 11,217.00                          | 13,421.00                         |
| 386841130                                                     | Pension                        | 4,153.03              | 4,410.88              | 4,506.00              | 4,653.00                           | 4,772.00                          |
| 386841170                                                     | Workers comp. insurance        | 430.01                | 580.56                | 640.00                | 640.00                             | 357.00                            |
|                                                               | <b>Category Total</b>          | <b>121,291.50</b>     | <b>128,312.81</b>     | <b>126,833.00</b>     | <b>135,444.00</b>                  | <b>135,250.00</b>                 |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 386842115                                                     | Marketing                      | 8,086.33              | 11,635.25             | 15,000.00             | 13,000.00                          | 15,000.00                         |
| 386842230                                                     | Clothing Allowance             | 150.00                | 150.00                | 150.00                | 150.00                             | 150.00                            |
| 386842330                                                     | Dues & publications            | 35.00                 | 523.61                | 1,000.00              | 550.00                             | 750.00                            |
| 386842415                                                     | Gas, oil & grease              | 1,307.78              | 1,034.19              | 2,000.00              | 1,500.00                           | 1,750.00                          |
| 386842465                                                     | Insurance, property & casualty | 1,089.51              | 2,328.89              | 2,661.00              | 2,661.00                           | 3,360.00                          |
| 386842525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 0.00                  | 114.00                             | 114.00                            |
| 386842545                                                     | Memberships                    | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 35.00                             |
| 386842562                                                     | NPDES                          | 6,396.00              | 0.00                  | 10,000.00             | 5,000.00                           | 10,000.00                         |
| 386842590                                                     | Other                          | 5,376.13              | 12,751.65             | 20,000.00             | 15,000.00                          | 15,000.00                         |
| 386842620                                                     | Professional fees              | 48,323.75             | 0.00                  | 40,000.00             | 40,000.00                          | 40,000.00                         |
| 386842670                                                     | Repairs and maintenance        | 15,139.94             | 19,895.00             | 40,000.00             | 40,000.00                          | 50,000.00                         |
| 386842860                                                     | Travel & training              | 994.75                | 597.00                | 2,000.00              | 1,500.00                           | 2,000.00                          |
| 386842915                                                     | Vehicle repair                 | 158.13                | 1,285.00              | 2,000.00              | 2,000.00                           | 2,000.00                          |
|                                                               | <b>Category Total</b>          | <b>87,057.32</b>      | <b>50,200.59</b>      | <b>134,811.00</b>     | <b>121,475.00</b>                  | <b>140,159.00</b>                 |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 386844100                                                     | Improvements                   | 466,637.30            | 216,204.87            | 0.00                  | 0.00                               | 0.00                              |
| 386844157                                                     | Equipment                      | 8,647.20              | 0.00                  | 19,500.00             | 21,000.00                          | 0.00                              |
|                                                               | <b>Category Total</b>          | <b>475,284.50</b>     | <b>216,204.87</b>     | <b>19,500.00</b>      | <b>21,000.00</b>                   | <b>0.00</b>                       |
|                                                               | <b>Total</b>                   | <b>683,633.32</b>     | <b>394,718.27</b>     | <b>281,144.00</b>     | <b>277,919.00</b>                  | <b>275,409.00</b>                 |

**CITY OF KEARNEY**  
**KEARNEY REGIONAL AIRPORT FUND SUMMARY**  
**2025 - 2026 BUDGET**

|                           | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>       |                       |                       |                       |                                    |                                   |
| Personal Services         | 900,181.89            | 953,136.55            | 1,078,567.00          | 1,000,661.00                       | 1,086,264.00                      |
| Supplies, Materials and   |                       |                       |                       |                                    |                                   |
| Contractual Services      | 3,232,162.55          | 2,890,796.36          | 3,450,227.00          | 3,233,916.00                       | 3,227,224.00                      |
| Equipment Rental          | 5,220.00              | 5,220.00              | 5,220.00              | 5,220.00                           | 5,220.00                          |
| Capital Outlay            | 5,097,124.95          | 8,646,267.08          | 6,635,502.00          | 8,207,778.00                       | 4,400,392.00                      |
| Debt Servicing            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                 | 1,614,150.00          | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b> | <b>10,848,839.39</b>  | <b>12,495,419.99</b>  | <b>11,169,516.00</b>  | <b>12,447,575.00</b>               | <b>8,719,100.00</b>               |

|                           |                      |                      |                      |                      |                     |
|---------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| <b>REVENUES</b>           |                      |                      |                      |                      |                     |
| Taxes                     | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                |
| Licenses and Permits      | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                |
| Charges for Services      | 3,776,435.22         | 3,412,053.05         | 4,053,004.00         | 3,768,243.00         | 3,763,337.00        |
| Fines                     | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                |
| Special Assessments       | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                |
| Interest                  | 6,136.95             | 35,710.54            | 31,148.00            | 26,207.00            | 47,041.00           |
| Miscellaneous             | 6,916,563.16         | 9,614,908.45         | 7,375,573.00         | 8,081,393.00         | 4,503,009.00        |
| Intergovernmental - State | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                |
| Transfers                 | 0.00                 | 0.00                 | 0.00                 | 0.00                 | 0.00                |
| <b>TOTAL REVENUES</b>     | <b>10,699,135.33</b> | <b>13,062,672.04</b> | <b>11,459,725.00</b> | <b>11,875,843.00</b> | <b>8,313,387.00</b> |
| Beginning fund balance    | 1,201,527.80         | 1,051,823.74         | 5,523,711.74         | 1,619,075.79         | 1,047,343.79        |
| Total cash available      | 11,900,663.13        | 14,114,495.78        | 16,983,436.74        | 13,494,918.79        | 9,360,730.79        |
| Less total expenditures   | 10,848,839.39        | 12,495,419.99        | 11,169,516.00        | 12,447,575.00        | 8,719,100.00        |
| Ending fund balance       | 1,051,823.74         | 1,619,075.79         | 5,813,920.74         | 1,047,343.79         | 641,630.79          |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance      | Annual<br>Change | Required   |         | Surplus<br>(Deficit) |
|---------------------|--------------|------------------|------------|---------|----------------------|
|                     |              |                  | Operating  | Capital |                      |
| 09/30/16            | 766,999.12   |                  |            |         |                      |
| 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            | 1,051,823.74 | (149,704.06)     |            |         |                      |
| 09/30/24            | 1,619,075.79 | 567,252.05       |            |         |                      |
| 09/30/25 (estimate) | 1,047,343.79 | (571,732.00)     |            |         |                      |
| 09/30/26 (budget)   | 641,630.79   | (405,713.00)     | 476,677.00 | 0.00    | 164,953.79           |

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<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-----------------------------------|----------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>33000 Charges for Services</b> |                            |                       |                       |                       |                                    |                                   |
| 390033113                         | Aeronautical fees          | 1,787.62              | 3,552.98              | 1,842.00              | 1,842.00                           | 1,842.00                          |
| 390033115                         | Agriculture lands & leases | 223,768.33            | 258,638.20            | 260,491.00            | 261,757.00                         | 248,864.00                        |
| 390033198                         | Drag strip lease           | 3,127.08              | 2,621.54              | 3,221.00              | 3,221.00                           | 3,221.00                          |
| 390033203                         | Fuel fees                  | 3,354.56              | 1,858.80              | 3,200.00              | 3,200.00                           | 4,000.00                          |
| 390033204                         | Fuel sales                 | 3,091,627.37          | 2,682,119.08          | 3,312,000.00          | 3,012,000.00                       | 3,012,000.00                      |
| 390033212                         | Hangar leases - FBO        | 208,842.28            | 188,384.50            | 166,800.00            | 166,800.00                         | 165,120.00                        |
| 390033213                         | Hangar leases              | 26,852.40             | 26,954.40             | 26,954.00             | 27,341.00                          | 28,622.00                         |
| 390033214                         | Industrial land leases     | 26,700.24             | 26,700.24             | 38,700.00             | 26,700.00                          | 26,700.00                         |
| 390033218                         | Landing fees               | 42,637.85             | 44,806.30             | 42,475.00             | 46,750.00                          | 50,369.00                         |
| 390033226                         | Overnight hangar fees-FBO  | 0.00                  | 18,630.00             | 65,000.00             | 53,000.00                          | 55,000.00                         |
| 390033227                         | Overtime reimbursement     | 21,670.00             | 12,952.00             | 0.00                  | 0.00                               | 0.00                              |
| 390033243                         | Ramp leases                | 21,860.00             | 26,002.00             | 21,900.00             | 35,100.00                          | 35,100.00                         |
| 390033244                         | Ramp usage fee             | 5,833.33              | 6,000.00              | 6,600.00              | 8,600.00                           | 6,600.00                          |
| 390033260                         | T-hangar leases            | 29,345.00             | 39,870.00             | 33,480.00             | 35,340.00                          | 35,340.00                         |
| 390033262                         | Terminal building          | 61,837.16             | 64,641.01             | 63,439.00             | 75,000.00                          | 78,967.00                         |
| 390033296                         | Warehouse leases           | 7,192.00              | 8,322.00              | 6,902.00              | 11,592.00                          | 11,592.00                         |
| Category Total                    |                            | 3,776,435.22          | 3,412,053.05          | 4,053,004.00          | 3,768,243.00                       | 3,763,337.00                      |
| <b>36000 Interest</b>             |                            |                       |                       |                       |                                    |                                   |
| 390036100                         | Interest                   | 6,136.95              | 35,710.54             | 31,148.00             | 26,207.00                          | 47,041.00                         |
| Category Total                    |                            | 6,136.95              | 35,710.54             | 31,148.00             | 26,207.00                          | 47,041.00                         |
| <b>37000 Miscellaneous</b>        |                            |                       |                       |                       |                                    |                                   |
| 390037125                         | FAA & NDA proceeds         | 6,785,350.03          | 8,894,899.82          | 7,205,773.00          | 7,866,393.00                       | 4,333,209.00                      |
| 390037180                         | Miscellaneous              | 2,119.77              | 67,340.39             | 2,000.00              | 50,000.00                          | 2,000.00                          |
| 390037181                         | Miscellaneous - FBO        | 67,902.25             | 78,312.53             | 80,000.00             | 80,000.00                          | 80,000.00                         |
| 390037198                         | Passenger facility charges | 61,191.11             | 50,501.87             | 87,800.00             | 85,000.00                          | 87,800.00                         |
| 390037210                         | Sale of real estate        | 0.00                  | 523,853.84            | 0.00                  | 0.00                               | 0.00                              |
| Category Total                    |                            | 6,916,563.16          | 9,614,908.45          | 7,375,573.00          | 8,081,393.00                       | 4,503,009.00                      |
| <b>39000 Transfers</b>            |                            |                       |                       |                       |                                    |                                   |
| 390039100                         | Transfer, General Fund     | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 390039105                         | Transfer, W&S (electrical) | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Category Total                    |                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Total                             |                            | 10,699,135.33         | 13,062,672.04         | 11,459,725.00         | 11,875,843.00                      | 8,313,387.00                      |



**CITY OF KEARNEY  
AIRPORT ACCOUNT EXPENDITURE SUMMARY  
2025 - 2026 BUDGET**

| Account                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| Airport - Operations      | 6,364,238.23          | 4,167,468.97          | 7,566,595.00          | 9,298,513.00                       | 5,474,786.00                      |
| Airport - FBO             | 4,484,601.16          | 8,327,951.02          | 3,602,921.00          | 3,149,062.00                       | 3,244,314.00                      |
| <b>TOTAL EXPENDITURES</b> | <b>10,848,839.39</b>  | <b>12,495,419.99</b>  | <b>11,169,516.00</b>  | <b>12,447,575.00</b>               | <b>8,719,100.00</b>               |

**CITY OF KEARNEY  
KEARNEY REGIONAL AIRPORT – OPERATIONS  
2025-2026 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

|                                 | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|---------------------------------|------------------|------------------|------------------|
| Full Time                       |                  |                  |                  |
| Airport Director                | 1                | 1                | 1                |
| Airport Operations Worker, Lead | 1                | 1                | 1                |
| Airport Operations Worker       | 3                | 3                | 3                |

**NOTABLE EXPENDITURES**

| <u>Item</u>                                     | <u>Account Number</u> | <u>Cost</u> |
|-------------------------------------------------|-----------------------|-------------|
| 1. Aircraft parking apron rehab                 | 396944100             | \$4,068,892 |
| 2. Hangar door replacement - Apollo             | 396944100             | \$95,000    |
| 3. Replace two roof AC/Heating units - Terminal | 396944100             | \$65,000    |
| 4. Airfield lighting regulator                  | 396944157             | \$30,000    |
| 5. Personal computers                           | 396944157             | \$1,500     |

**KEARNEY REGIONAL AIRPORT FUND  
EXPENDITURES**

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

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal</b>                                         |                                |                       |                       |                       |                                    |                                   |
| 396941100                                                     | Salaries & wages               | 358,553.09            | 367,067.51            | 375,660.00            | 373,177.00                         | 401,843.00                        |
| 396941105                                                     | Salaries & wages, seasonal     | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 396941110                                                     | FICA, Airport's share          | 26,699.49             | 27,577.95             | 28,738.00             | 28,548.00                          | 30,741.00                         |
| 396941125                                                     | Health & dental insurance      | 34,173.70             | 41,227.26             | 47,492.00             | 49,687.00                          | 60,406.00                         |
| 396941130                                                     | Pension                        | 20,188.23             | 21,480.37             | 22,540.00             | 22,465.00                          | 24,111.00                         |
| 396941145                                                     | Police retirement              | 305.26                | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 396941170                                                     | Workers comp. insurance        | 7,648.08              | 9,615.32              | 10,465.00             | 10,465.00                          | 4,566.00                          |
|                                                               | Category Total                 | 447,567.85            | 466,968.41            | 484,895.00            | 484,342.00                         | 521,667.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 396942113                                                     | Agriculture lands and leases   | 13,538.70             | 34,371.64             | 50,000.00             | 50,000.00                          | 50,000.00                         |
| 396942115                                                     | Airport marketing              | 16,358.26             | 10,938.73             | 16,000.00             | 12,000.00                          | 16,000.00                         |
| 396942116                                                     | Airline subsidy                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 396942140                                                     | Audit fee                      | 2,678.58              | 2,678.58              | 9,273.00              | 10,764.00                          | 9,357.00                          |
| 396942230                                                     | Clothing allowance             | 593.84                | 429.69                | 1,000.00              | 1,600.00                           | 1,500.00                          |
| 396942415                                                     | Fuel                           | 28,530.67             | 29,040.48             | 30,000.00             | 27,000.00                          | 30,000.00                         |
| 396942465                                                     | Insurance, property & casualty | 48,465.65             | 72,215.03             | 68,063.00             | 68,063.00                          | 113,256.00                        |
| 396942525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 842.00                | 3,100.00                           | 2,694.00                          |
| 396942570                                                     | Office expense                 | 2,380.76              | 7,832.24              | 3,000.00              | 3,000.00                           | 3,000.00                          |
| 396942590                                                     | Other                          | 0.00                  | 1,125.00              | 0.00                  | 2,300.00                           | 2,500.00                          |
| 396942620                                                     | Professional fees              | 25,625.01             | 26,090.89             | 15,000.00             | 18,000.00                          | 15,000.00                         |
| 396942670                                                     | Repairs & maintenance          | 158,663.13            | 167,347.81            | 130,000.00            | 200,000.00                         | 150,000.00                        |
| 396942687                                                     | Runway deicer                  | 83,527.57             | 58,985.00             | 70,000.00             | 97,340.00                          | 70,000.00                         |
| 396942688                                                     | Runway paint                   | 41,262.50             | 40,300.00             | 40,000.00             | 25,000.00                          | 40,000.00                         |
| 396942830                                                     | Telephone service              | 16,022.59             | 11,154.07             | 15,000.00             | 12,000.00                          | 15,000.00                         |
| 396942837                                                     | Terminal supplies & maint.     | 36,798.80             | 61,564.32             | 37,000.00             | 59,000.00                          | 38,400.00                         |
| 396942860                                                     | Travel & training              | 3,706.75              | 4,571.05              | 5,800.00              | 6,500.00                           | 5,800.00                          |
| 396942910                                                     | Utilities                      | 113,006.33            | 88,937.37             | 125,000.00            | 98,000.00                          | 125,000.00                        |
|                                                               | Category Total                 | 591,159.14            | 617,581.90            | 615,978.00            | 693,667.00                         | 687,507.00                        |
| <b>43000 Equipment Rental</b>                                 |                                |                       |                       |                       |                                    |                                   |
| 396943180                                                     | V.O.R. operation               | 5,220.00              | 5,220.00              | 5,220.00              | 5,220.00                           | 5,220.00                          |
|                                                               | Category Total                 | 5,220.00              | 5,220.00              | 5,220.00              | 5,220.00                           | 5,220.00                          |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 396944100                                                     | Improvements                   | 3,632,027.29          | 1,821,366.20          | 6,338,002.00          | 7,881,457.00                       | 4,228,892.00                      |
| 396944157                                                     | Equipment                      | 74,113.95             | 1,256,332.46          | 122,500.00            | 233,827.00                         | 31,500.00                         |
|                                                               | Category Total                 | 3,706,141.24          | 3,077,698.66          | 6,460,502.00          | 8,115,284.00                       | 4,260,392.00                      |
| <b>44000 Transfers</b>                                        |                                |                       |                       |                       |                                    |                                   |
| 396949100                                                     | Transfers to other funds       | 1,614,150.00          | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                                               | Category Total                 | 1,614,150.00          | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                                               | Total                          | 6,364,238.23          | 4,167,468.97          | 7,566,595.00          | 9,298,513.00                       | 5,474,786.00                      |



**CITY OF KEARNEY  
KEARNEY REGIONAL AIRPORT - FBO  
2025-2026 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

|                                     | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|-------------------------------------|------------------|------------------|------------------|
| Full Time                           |                  |                  |                  |
| Administrative Assistant            | 1                | 1                | 0                |
| Airport Coordinator                 | 0                | 0                | 1                |
| Assistant Airport Director          | 1                | 1                | 1                |
| Aviation Service Technician         | 2                | 2                | 2                |
| Aviation Service Technician, Senior | 1                | 1                | 0                |
| Office Manager                      | 1                | 1                | 0                |
| Part Time                           |                  |                  |                  |
| Airport Secretary                   | 0                | 0                | 2                |
| Aviation Service Technician         | 5                | 5                | 5                |

**NOTABLE EXPENDITURES**

| <u>Item</u>                              | <u>Account Number</u> | <u>Cost</u> |
|------------------------------------------|-----------------------|-------------|
| 1. Rehab asphalt parking lot (carryover) | 397044100             | \$80,000    |
| 2. Airport auxiliary power unit          | 397044157             | \$60,000    |

**KEARNEY REGIONAL AIRPORT FUND  
EXPENDITURES**

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

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal</b>                                         |                                |                       |                       |                       |                                    |                                   |
| 397041100                                                     | Salaries & wages               | 359,627.12            | 382,011.82            | 447,842.00            | 398,181.00                         | 430,037.00                        |
| 397041110                                                     | FICA, Airport's share          | 26,976.17             | 28,368.22             | 34,260.00             | 30,461.00                          | 32,898.00                         |
| 397041125                                                     | Health & dental insurance      | 44,537.84             | 50,512.68             | 81,052.00             | 62,851.00                          | 80,207.00                         |
| 397041130                                                     | Pension                        | 16,439.70             | 16,802.64             | 20,957.00             | 15,265.00                          | 17,280.00                         |
| 397041170                                                     | Workers comp. insurance        | 5,033.21              | 8,472.78              | 9,561.00              | 9,561.00                           | 4,175.00                          |
|                                                               | Category Total                 | 452,614.04            | 486,168.14            | 593,672.00            | 516,319.00                         | 564,597.00                        |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 397042115                                                     | Marketing                      | 11,394.82             | 18,373.33             | 7,000.00              | 8,000.00                           | 7,000.00                          |
| 397042197                                                     | Catering                       | 21,117.72             | 7,098.64              | 12,000.00             | 6,000.00                           | 8,000.00                          |
| 397042230                                                     | Clothing allowance             | 4,083.67              | 3,326.88              | 6,000.00              | 5,000.00                           | 6,000.00                          |
| 397042261                                                     | Complimentary Snacks/Beverages | 5,693.49              | 14,488.56             | 10,000.00             | 12,000.00                          | 12,000.00                         |
| 397042370                                                     | Credit card service charges    | 0.00                  | 0.00                  | 0.00                  | 15,000.00                          | 20,000.00                         |
| 397042403                                                     | Fuel flowage fee               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 397042370                                                     | Equipment Repairs              | 724.88                | 12,989.98             | 7,000.00              | 15,000.00                          | 10,000.00                         |
| 397042415                                                     | Gas, oil, grease               | 2,112.66              | 2,997.44              | 5,000.00              | 1,000.00                           | 2,000.00                          |
| 397042420                                                     | Gas, oil, grease inventory     | 2,547,554.03          | 2,156,006.80          | 2,724,000.00          | 2,412,000.00                       | 2,412,000.00                      |
| 397042465                                                     | Insurance, property & casualty | 4,256.46              | 7,263.94              | 15,249.00             | 15,249.00                          | 18,717.00                         |
| 397042570                                                     | Office expenses                | 6,876.96              | 1,990.02              | 4,000.00              | 13,000.00                          | 4,000.00                          |
| 397042590                                                     | Other                          | 41.00                 | 2,114.64              | 1,000.00              | 1,000.00                           | 1,000.00                          |
| 397042620                                                     | Professional fees              | 15,070.45             | 25,086.55             | 20,000.00             | 20,000.00                          | 20,000.00                         |
| 397042790                                                     | Supplies                       | 8,758.92              | 17,037.51             | 12,000.00             | 6,000.00                           | 6,000.00                          |
| 397042860                                                     | Travel & training              | 1,077.37              | 675.00                | 1,000.00              | 1,000.00                           | 3,000.00                          |
| 397042915                                                     | Vehicle repair                 | 12,240.98             | 3,765.17              | 10,000.00             | 10,000.00                          | 10,000.00                         |
|                                                               | Category Total                 | 2,641,003.41          | 2,273,214.46          | 2,834,249.00          | 2,540,249.00                       | 2,539,717.00                      |
| <b>43000 Equipment Rental</b>                                 |                                |                       |                       |                       |                                    |                                   |
| 397043102                                                     | Equipment                      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                                               | Category Total                 | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 397044100                                                     | Improvements                   | 1,186,747.28          | 5,422,026.04          | 80,000.00             | 27,440.00                          | 80,000.00                         |
| 397044157                                                     | Equipment                      | 204,236.43            | 146,542.38            | 95,000.00             | 65,054.00                          | 60,000.00                         |
|                                                               | Category Total                 | 1,390,983.71          | 5,568,568.42          | 175,000.00            | 92,494.00                          | 140,000.00                        |
|                                                               | Total                          | 4,484,601.16          | 8,327,951.02          | 3,602,921.00          | 3,149,062.00                       | 3,244,314.00                      |

## **INTERNAL SERVICE FUNDS**

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



**CITY OF KEARNEY**  
**HEALTH INSURANCE FUND SUMMARY**  
**2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 8,704.00              | 4,575.00              | 10,000.00             | 5,845.00                           | 10,000.00                         |
| Supplies, Materials and<br>Contractual Services | 5,283,801.29          | 6,349,777.48          | 6,440,718.00          | 6,918,197.00                       | 7,554,938.00                      |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>5,292,505.29</b>   | <b>6,354,352.48</b>   | <b>6,450,718.00</b>   | <b>6,924,042.00</b>                | <b>7,564,938.00</b>               |

|                           |                     |                     |                     |                     |                     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>           |                     |                     |                     |                     |                     |
| Taxes                     | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Licenses and Permits      | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Charges for Services      | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Fines                     | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Special Assessments       | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Interest                  | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Miscellaneous             | 4,880,441.32        | 5,197,613.03        | 5,630,674.00        | 6,199,736.00        | 7,389,336.00        |
| Intergovernmental - State | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Transfers                 | 0.00                | 0.00                | 0.00                | 500,000.00          | 200,000.00          |
| <b>TOTAL REVENUES</b>     | <b>4,880,441.32</b> | <b>5,197,613.03</b> | <b>5,630,674.00</b> | <b>6,699,736.00</b> | <b>7,589,336.00</b> |
| Beginning fund balance    | 1,782,732.30        | 1,370,668.33        | 410,149.88          | 213,928.88          | (10,377.12)         |
| Total cash available      | 6,663,173.62        | 6,568,281.36        | 6,040,823.88        | 6,913,664.88        | 7,578,958.88        |
| Less total expenditures   | 5,292,505.29        | 6,354,352.48        | 6,450,718.00        | 6,924,042.00        | 7,564,938.00        |
| Ending fund balance       | 1,370,668.33        | 213,928.88          | (409,894.12)        | (10,377.12)         | 14,020.88           |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance      | Annual<br>Change | Required  |         | Surplus<br>(Deficit) |
|---------------------|--------------|------------------|-----------|---------|----------------------|
|                     |              |                  | Operating | Capital |                      |
| 09/30/16            | (480,045.31) |                  |           |         |                      |
| 09/30/17            | (43,069.51)  | 436,975.80       |           |         |                      |
| 09/30/18            | (88,438.89)  | (45,369.38)      |           |         |                      |
| 09/30/19            | 705,406.49   | 793,845.38       |           |         |                      |
| 09/30/20            | 1,334,320.14 | 628,913.65       |           |         |                      |
| 09/30/21            | 1,599,145.49 | 264,825.35       |           |         |                      |
| 09/30/22            | 1,782,732.30 | 183,586.81       |           |         |                      |
| 09/30/23            | 1,370,668.33 | (412,063.97)     |           |         |                      |
| 09/30/24            | 213,928.88   | (1,156,739.45)   |           |         |                      |
| 09/30/25 (estimate) | (10,377.12)  | (224,306.00)     |           |         |                      |
| 09/30/26 (budget)   | 14,020.88    | 24,398.00        | 0.00      | 0.00    | 14,020.88            |

# **HEALTH INSURANCE FUND REVENUES**

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

| Account                    | Account Name                     | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------|----------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>37000 Miscellaneous</b> |                                  |                       |                       |                       |                                    |                                   |
| 400037107                  | City & employee - health/dental  | 4,704,648.36          | 5,003,629.05          | 5,443,174.00          | 6,002,106.00                       | 7,171,246.00                      |
| 400037112                  | City & employee - life, LTD, eye | 138,356.50            | 146,699.64            | 136,000.00            | 157,094.00                         | 168,090.00                        |
| 400037180                  | Miscellaneous                    | 1.00                  | 175.00                | 0.00                  | 0.00                               | 0.00                              |
| 400037203                  | Retired & COBRA contr.           | 37,435.46             | 47,109.34             | 51,500.00             | 40,536.00                          | 50,000.00                         |
| Category Total             |                                  | 4,880,441.32          | 5,197,613.03          | 5,630,674.00          | 6,199,736.00                       | 7,389,336.00                      |
| <b>39000 Transfers</b>     |                                  |                       |                       |                       |                                    |                                   |
| 400039100                  | Transfer from other funds        | 0.00                  | 0.00                  | 0.00                  | 500,000.00                         | 200,000.00                        |
| Category Total             |                                  | 0.00                  | 0.00                  | 0.00                  | 500,000.00                         | 200,000.00                        |
|                            |                                  | 4,880,441.32          | 5,197,613.03          | 5,630,674.00          | 6,699,736.00                       | 7,589,336.00                      |

**CITY OF KEARNEY  
HEALTH INSURANCE  
2025-2026 BUDGET**

**DESCRIPTION**

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

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

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

**NOTABLE EXPENDITURES**

None



# **HEALTH INSURANCE FUND EXPENDITURES**

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

| Account                                                       | Account Name                            | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|-----------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                         |                       |                       |                       |                                    |                                   |
| 400041160                                                     | Wellness program                        | 8,704.00              | 4,575.00              | 10,000.00             | 5,845.00                           | 10,000.00                         |
|                                                               | Category Total                          | 8,704.00              | 4,575.00              | 10,000.00             | 5,845.00                           | 10,000.00                         |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                         |                       |                       |                       |                                    |                                   |
| 400042105                                                     | Administrative                          | 245,923.87            | 270,265.56            | 261,118.00            | 266,161.00                         | 275,783.00                        |
| 400042210                                                     | Claims, dental                          | 204,640.22            | 206,867.76            | 220,000.00            | 226,841.00                         | 237,726.00                        |
| 400042215                                                     | Claims, medical                         | 4,063,677.51          | 4,829,687.21          | 4,615,000.00          | 5,320,694.00                       | 5,741,786.00                      |
| 400042465                                                     | Insurance premiums - health reinsurance | 616,700.85            | 896,424.91            | 1,200,000.00          | 954,043.00                         | 1,144,843.00                      |
| 400042466                                                     | Insurance premiums - life, LTD, eye     | 152,858.84            | 146,532.04            | 144,600.00            | 150,458.00                         | 154,800.00                        |
|                                                               | Category Total                          | 5,283,801.29          | 6,349,777.48          | 6,440,718.00          | 6,918,197.00                       | 7,554,938.00                      |
|                                                               | Total                                   | 5,292,505.29          | 6,354,352.48          | 6,450,718.00          | 6,924,042.00                       | 7,564,938.00                      |

**CITY OF KEARNEY**  
**PROPERTY & CASUALTY INSURANCE FUND SUMMARY**  
**2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 37,692.83             | 38,466.49             | 40,578.00             | 41,425.00                          | 45,590.00                         |
| Supplies, Materials and<br>Contractual Services | 725,023.70            | 780,186.87            | 982,675.00            | 1,067,068.00                       | 1,677,785.00                      |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>762,716.53</b>     | <b>818,653.36</b>     | <b>1,023,253.00</b>   | <b>1,108,493.00</b>                | <b>1,723,375.00</b>               |
| <b>REVENUES</b>                                 |                       |                       |                       |                                    |                                   |
| Taxes                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Licenses and Permits                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Charges for Services                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Fines                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Special Assessments                             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Interest                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Miscellaneous                                   | 652,017.53            | 1,290,215.96          | 1,063,716.26          | 1,063,716.26                       | 1,583,645.50                      |
| Intergovernmental - State                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 50,000.00                          | 50,000.00                         |
| <b>TOTAL REVENUES</b>                           | <b>652,017.53</b>     | <b>1,290,215.96</b>   | <b>1,063,716.26</b>   | <b>1,113,716.26</b>                | <b>1,633,645.50</b>               |
| Beginning fund balance                          | 154,486.39            | 43,787.39             | 515,349.99            | 515,349.99                         | 520,573.25                        |
| Total cash available                            | 806,503.92            | 1,334,003.35          | 1,579,066.25          | 1,629,066.25                       | 2,154,218.75                      |
| Less total expenditures                         | 762,716.53            | 818,653.36            | 1,023,253.00          | 1,108,493.00                       | 1,723,375.00                      |
| Ending fund balance                             | 43,787.39             | 515,349.99            | 555,813.25            | 520,573.25                         | 430,843.75                        |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance    | Annual<br>Change | Required   |         | Surplus<br>(Deficit) |
|---------------------|------------|------------------|------------|---------|----------------------|
|                     |            |                  | Operating  | Capital |                      |
| 09/30/16            | 200,519.46 |                  |            |         |                      |
| 09/30/17            | 187,548.46 | (12,971.00)      |            |         |                      |
| 09/30/18            | 208,100.46 | 20,552.00        |            |         |                      |
| 09/30/19            | 114,571.46 | (93,529.00)      |            |         |                      |
| 09/30/20            | 135,557.46 | 20,986.00        |            |         |                      |
| 09/30/21            | 118,226.39 | (17,331.07)      |            |         |                      |
| 09/30/22            | 154,486.39 | 36,260.00        |            |         |                      |
| 09/30/23            | 43,787.39  | (110,699.00)     |            |         |                      |
| 09/30/24            | 515,349.99 | 471,562.60       |            |         |                      |
| 09/30/25 (estimate) | 520,573.25 | 5,223.26         |            |         |                      |
| 09/30/26 (budget)   | 430,843.75 | (89,729.50)      | 430,843.75 |         | 0.00                 |

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

**PROPERTY & CASUALTY INSURANCE FUND  
REVENUES**

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

| Account                    | Account Name                  | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>37000 Miscellaneous</b> |                               |                       |                       |                       |                                    |                                   |
| 410037111                  | Charges for internal services | 652,017.53            | 990,215.96            | 1,063,716.26          | 1,063,716.26                       | 1,583,645.50                      |
| 410037180                  | Miscellaneous                 | 0.00                  | 300,000.00            | 0.00                  | 0.00                               | 0.00                              |
|                            | Category Total                | 652,017.53            | 1,290,215.96          | 1,063,716.26          | 1,063,716.26                       | 1,583,645.50                      |
| <b>39000 Transfers</b>     |                               |                       |                       |                       |                                    |                                   |
| 400039100                  | Transfer from other funds     | 0.00                  | 0.00                  | 0.00                  | 50,000.00                          | 50,000.00                         |
|                            | Category Total                | 0.00                  | 0.00                  | 0.00                  | 50,000.00                          | 50,000.00                         |
|                            |                               | 652,017.53            | 1,290,215.96          | 1,063,716.26          | 1,113,716.26                       | 1,633,645.50                      |



**CITY OF KEARNEY  
PROPERTY & CASUALTY INSURANCE  
2025-2026 BUDGET**

**DESCRIPTION**

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

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

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

**PERSONNEL SCHEDULE**

|                            | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|----------------------------|------------------|------------------|------------------|
| Full Time                  |                  |                  |                  |
| Risk Management Technician | .50              | .50              | .50              |

**NOTABLE EXPENDITURES**

None

**PROPERTY & CASUALTY INSURANCE FUND  
EXPENDITURES**

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

| Account                                                       | Account Name                       | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                    |                       |                       |                       |                                    |                                   |
| 410041100                                                     | Salaries and wages                 | 28,914.90             | 29,660.80             | 31,067.00             | 31,627.00                          | 34,221.00                         |
| 410041110                                                     | FICA, City's share                 | 2,127.17              | 2,202.17              | 2,377.00              | 2,419.00                           | 2,618.00                          |
| 410041125                                                     | Health & dental insurance          | 4,915.74              | 4,823.82              | 5,270.00              | 5,481.00                           | 6,698.00                          |
| 410041130                                                     | Pension                            | 1,735.02              | 1,779.70              | 1,864.00              | 1,898.00                           | 2,053.00                          |
|                                                               | Category Total                     | 37,692.83             | 38,466.49             | 40,578.00             | 41,425.00                          | 45,590.00                         |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                    |                       |                       |                       |                                    |                                   |
| 410042465                                                     | Insurance, property & casualty     | 720,200.71            | 776,612.30            | 921,477.00            | 1,058,868.00                       | 1,262,534.00                      |
| 410042590                                                     | Other                              | 2,837.99              | 2,959.57              | 1,778.00              | 4,200.00                           | 6,631.00                          |
| 410042620                                                     | Professional fees                  | 0.00                  | 0.00                  | 3,000.00              | 0.00                               | 1,500.00                          |
| 410042738                                                     | Sinking fund - wind/hail insurance | 0.00                  | 0.00                  | 50,000.00             | 0.00                               | 400,000.00                        |
| 410042860                                                     | Travel & training                  | 1,985.00              | 615.00                | 6,420.00              | 4,000.00                           | 7,120.00                          |
|                                                               | Category Total                     | 725,023.70            | 780,186.87            | 982,675.00            | 1,067,068.00                       | 1,677,785.00                      |
|                                                               | Total                              | 762,716.53            | 818,653.36            | 1,023,253.00          | 1,108,493.00                       | 1,723,375.00                      |

**CITY OF KEARNEY**  
**WORKERS COMPENSATION INSURANCE FUND SUMMARY**  
**2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 37,691.81             | 38,465.44             | 40,578.00             | 41,948.00                          | 45,590.00                         |
| Supplies, Materials and<br>Contractual Services | 503,406.53            | 533,110.24            | 593,933.00            | 438,347.00                         | 484,668.00                        |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>541,098.34</b>     | <b>571,575.68</b>     | <b>634,511.00</b>     | <b>480,295.00</b>                  | <b>530,258.00</b>                 |
| <b>REVENUES</b>                                 |                       |                       |                       |                                    |                                   |
| Taxes                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Licenses and Permits                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Charges for Services                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Fines                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Special Assessments                             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Interest                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Miscellaneous                                   | 464,658.34            | 570,125.85            | 649,869.99            | 649,869.99                         | 349,978.75                        |
| Intergovernmental - State                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL REVENUES</b>                           | <b>464,658.34</b>     | <b>570,125.85</b>     | <b>649,869.99</b>     | <b>649,869.99</b>                  | <b>349,978.75</b>                 |
| Beginning fund balance                          | 221,158.59            | 144,718.59            | 143,268.76            | 143,268.76                         | 312,843.75                        |
| Total cash available                            | 685,816.93            | 714,844.44            | 793,138.75            | 793,138.75                         | 662,822.50                        |
| Less total expenditures                         | 541,098.34            | 571,575.68            | 634,511.00            | 480,295.00                         | 530,258.00                        |
| Ending fund balance                             | 144,718.59            | 143,268.76            | 158,627.75            | 312,843.75                         | 132,564.50                        |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance    | Annual<br>Change | Required   |         | Surplus<br>(Deficit) |
|---------------------|------------|------------------|------------|---------|----------------------|
|                     |            |                  | Operating  | Capital |                      |
| 09/30/16            | 36,562.74  |                  |            |         |                      |
| 09/30/17            | 36,562.74  | 0.00             |            |         |                      |
| 09/30/18            | 34,290.74  | (2,272.00)       |            |         |                      |
| 09/30/19            | 217,206.74 | 182,916.00       |            |         |                      |
| 09/30/20            | 212,493.74 | (4,713.00)       |            |         |                      |
| 09/30/21            | 250,529.59 | 38,035.85        |            |         |                      |
| 09/30/22            | 221,158.59 | (29,371.00)      |            |         |                      |
| 09/30/23            | 144,718.59 | (76,440.00)      |            |         |                      |
| 09/30/24            | 143,268.76 | (1,449.83)       |            |         |                      |
| 09/30/25 (estimate) | 312,843.75 | 169,574.99       |            |         |                      |
| 09/30/26 (budget)   | 132,564.50 | (180,279.25)     | 132,564.50 | 0.00    | 0.00                 |

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



**WORKERS COMPENSATION INSURANCE FUND  
REVENUES**

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

| Account                    | Account Name                  | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>37000 Miscellaneous</b> |                               |                       |                       |                       |                                    |                                   |
| 420037111                  | Charges for internal services | 464,658.34            | 570,125.85            | 649,869.99            | 649,869.99                         | 349,978.75                        |
| 420037180                  | Miscellaneous                 | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Category Total             |                               | 464,658.34            | 570,125.85            | 649,869.99            | 649,869.99                         | 349,978.75                        |
| Total                      |                               | 464,658.34            | 570,125.85            | 649,869.99            | 649,869.99                         | 349,978.75                        |

**CITY OF KEARNEY  
WORKERS COMPENSATION INSURANCE  
2025-2026 BUDGET**

**DESCRIPTION**

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

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

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

**PERSONNEL SCHEDULE**

|                            | <b><i>2023-2024</i></b> | <b><i>2024-2025</i></b> | <b><i>2025-2026</i></b> |
|----------------------------|-------------------------|-------------------------|-------------------------|
| Full Time                  |                         |                         |                         |
| Risk Management Technician | .50                     | .50                     | .50                     |

**NOTABLE EXPENDITURES**

None

**WORKERS COMPENSATION INSURANCE FUND  
EXPENDITURES**

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

| Account                                                       | Account Name              | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                           |                       |                       |                       |                                    |                                   |
| 420041100                                                     | Salaries and wages        | 28,914.74             | 29,660.56             | 31,067.00             | 32,002.00                          | 34,221.00                         |
| 420041110                                                     | FICA, City's share        | 2,126.93              | 2,201.75              | 2,377.00              | 2,448.00                           | 2,618.00                          |
| 420041125                                                     | Health & dental insurance | 4,915.39              | 4,823.44              | 5,270.00              | 5,578.00                           | 6,698.00                          |
| 420041130                                                     | Pension                   | 1,734.75              | 1,779.69              | 1,864.00              | 1,920.00                           | 2,053.00                          |
|                                                               | Category Total            | 37,691.81             | 38,465.44             | 40,578.00             | 41,948.00                          | 45,590.00                         |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                           |                       |                       |                       |                                    |                                   |
| 420042590                                                     | Other                     | 350.00                | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 420042620                                                     | Professional fees         | 1,500.00              | 0.00                  | 4,000.00              | 1,000.00                           | 4,000.00                          |
| 420042860                                                     | Travel & training         | 1,816.00              | 512.00                | 5,280.00              | 2,500.00                           | 5,850.00                          |
| 420042907                                                     | Uninsured loss            | 324.53                | 951.24                | 1,000.00              | 1,000.00                           | 1,200.00                          |
| 420042960                                                     | Workers comp. insurance   | 499,416.00            | 531,647.00            | 583,653.00            | 433,847.00                         | 473,618.00                        |
|                                                               | Category Total            | 503,406.53            | 533,110.24            | 593,933.00            | 438,347.00                         | 484,668.00                        |
|                                                               | Total                     | 541,098.34            | 571,575.68            | 634,511.00            | 480,295.00                         | 530,258.00                        |



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

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and<br>Contractual Services | 2,033,792.88          | 1,968,413.33          | 2,263,795.00          | 2,068,909.00                       | 2,179,320.00                      |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 30,322.00             | 0.00                  | 10,000.00             | 0.00                               | 10,700.00                         |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>2,064,114.88</b>   | <b>1,968,413.33</b>   | <b>2,273,795.00</b>   | <b>2,068,909.00</b>                | <b>2,190,020.00</b>               |

|                           |                     |                     |                     |                     |                     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>           |                     |                     |                     |                     |                     |
| Taxes                     | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Licenses and Permits      | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Charges for Services      | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Fines                     | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Special Assessments       | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Interest                  | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Miscellaneous             | 2,064,109.04        | 1,968,521.59        | 2,273,809.25        | 2,273,809.00        | 1,985,266.74        |
| Intergovernmental - State | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| Transfers                 | 0.00                | 0.00                | 0.00                | 0.00                | 0.00                |
| <b>TOTAL REVENUES</b>     | <b>2,064,109.04</b> | <b>1,968,521.59</b> | <b>2,273,809.25</b> | <b>2,273,809.00</b> | <b>1,985,266.74</b> |
| Beginning fund balance    | 2,080.84            | 2,075.00            | 2,184.50            | 2,183.26            | 207,083.26          |
| Total cash available      | 2,066,189.88        | 1,970,596.59        | 2,275,993.75        | 2,275,992.26        | 2,192,350.00        |
| Less total expenditures   | 2,064,114.88        | 1,968,413.33        | 2,273,795.00        | 2,068,909.00        | 2,190,020.00        |
| Ending fund balance       | 2,075.00            | 2,183.26            | 2,198.75            | 207,083.26          | 2,330.00            |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance    | Annual<br>Change | Required  |         | Surplus<br>(Deficit) |
|---------------------|------------|------------------|-----------|---------|----------------------|
|                     |            |                  | Operating | Capital |                      |
| 09/30/16            | 70,076.25  |                  |           |         |                      |
| 09/30/17            | 108,383.00 | 38,306.75        |           |         |                      |
| 09/30/18            | 16,498.00  | (91,885.00)      |           |         |                      |
| 09/30/19            | 16,735.00  | 237.00           |           |         |                      |
| 09/30/20            | 2,540.06   | (14,194.94)      |           |         |                      |
| 09/30/21            | 59,114.96  | 56,574.90        |           |         |                      |
| 09/30/22            | 2,080.84   | (57,034.12)      |           |         |                      |
| 09/30/23            | 2,075.00   | (5.84)           |           |         |                      |
| 09/30/24            | 2,183.26   | 108.26           |           |         |                      |
| 09/30/25 (estimate) | 207,083.26 | 204,900.00       |           |         |                      |
| 09/30/26 (budget)   | 2,330.00   | (204,753.26)     | 2,330.00  | 0.00    | 0.00                 |

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

**CENTRAL STORES FUND  
REVENUES**

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

| Account   | Account Name               | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-----------|----------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
|           | <b>37000 Miscellaneous</b> |                       |                       |                       |                                    |                                   |
| 450037220 | Sale of shop supplies      | 2,060,879.04          | 1,963,331.59          | 2,269,809.25          | 2,269,809.00                       | 1,981,266.74                      |
| 450037225 | Special fuels tax          | 3,230.00              | 5,190.00              | 4,000.00              | 4,000.00                           | 4,000.00                          |
|           | Category Total             | 2,064,109.04          | 1,968,521.59          | 2,273,809.25          | 2,273,809.00                       | 1,985,266.74                      |
|           | Total                      | 2,064,109.04          | 1,968,521.59          | 2,273,809.25          | 2,273,809.00                       | 1,985,266.74                      |

**CITY OF KEARNEY  
CENTRAL STORES  
2025-2026 BUDGET**

**DESCRIPTION**

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

**NOTABLE EXPENDITURES**

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



# **CENTRAL STORES EXPENDITURES**

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

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 450342175                                                     | Building repairs               | 1,764.28              | 415.42                | 2,000.00              | 2,000.00                           | 2,000.00                          |
| 450342370                                                     | Equipment repairs              | 267.48                | 136.00                | 2,000.00              | 2,000.00                           | 2,000.00                          |
| 450342415                                                     | Gas, oil & grease              | 357.69                | 299.79                | 1,000.00              | 1,000.00                           | 1,000.00                          |
| 450342420                                                     | Gas, oil & grease inventory    | 1,712,926.47          | 1,609,222.03          | 1,915,000.00          | 1,700,000.00                       | 1,800,000.00                      |
| 450342465                                                     | Insurance, property & casualty | 466.51                | 539.18                | 595.00                | 595.00                             | 806.00                            |
| 450342525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 0.00                  | 114.00                             | 114.00                            |
| 450342535                                                     | Materials                      | 0.00                  | 0.00                  | 500.00                | 500.00                             | 500.00                            |
| 450342575                                                     | Office supplies                | 445.38                | 935.72                | 500.00                | 500.00                             | 700.00                            |
| 450342710                                                     | Shop expense (parts inv)       | 316,148.97            | 355,775.24            | 340,000.00            | 360,000.00                         | 370,000.00                        |
| 450342910                                                     | Utilities                      | 1,416.10              | 1,089.95              | 2,200.00              | 2,200.00                           | 2,200.00                          |
| Category Total                                                |                                | 2,033,792.88          | 1,968,413.33          | 2,263,795.00          | 2,068,909.00                       | 2,179,320.00                      |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 450344100                                                     | Improvements                   | 0.00                  | 0.00                  | 10,000.00             | 0.00                               | 10,000.00                         |
| 450344157                                                     | Equipment                      | 30,322.00             | 0.00                  | 0.00                  | 0.00                               | 700.00                            |
| Category Total                                                |                                | 30,322.00             | 0.00                  | 10,000.00             | 0.00                               | 10,700.00                         |
| Total                                                         |                                | 2,064,114.88          | 1,968,413.33          | 2,273,795.00          | 2,068,909.00                       | 2,190,020.00                      |

**CITY OF KEARNEY  
VEHICLE MAINTENANCE FUND SUMMARY  
2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 450,403.45            | 469,032.36            | 497,664.00            | 531,613.25                         | 514,416.32                        |
| Supplies, Materials and<br>Contractual Services | 74,895.68             | 76,530.63             | 89,115.00             | 89,229.00                          | 95,570.00                         |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 13,034.00             | 10,035.00             | 40,000.00             | 32,419.00                          | 21,000.00                         |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>538,333.13</b>     | <b>555,597.99</b>     | <b>626,779.00</b>     | <b>653,261.25</b>                  | <b>630,986.32</b>                 |

|                           |                   |                   |                   |                   |                   |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES</b>           |                   |                   |                   |                   |                   |
| Taxes                     | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Licenses and Permits      | 0.00              | 0.00              | 0.00              | 0.00              | 0.00              |
| Charges for Services      | 541,206.21        | 565,488.82        | 631,689.50        | 632,072.00        | 662,801.94        |
| 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              |
| <b>TOTAL REVENUES</b>     | <b>541,206.21</b> | <b>565,488.82</b> | <b>631,689.50</b> | <b>632,072.00</b> | <b>662,801.94</b> |
| Beginning fund balance    | 129,106.30        | 131,979.38        | 141,784.25        | 141,870.21        | 120,680.96        |
| Total cash available      | 670,312.51        | 697,468.20        | 773,473.75        | 773,942.21        | 783,482.90        |
| Less total expenditures   | 538,333.13        | 555,597.99        | 626,779.00        | 653,261.25        | 630,986.32        |
| Ending fund balance       | 131,979.38        | 141,870.21        | 146,694.75        | 120,680.96        | 152,496.58        |

| <b>FUND BALANCE ANALYSIS</b> |            |                  |            |         |                      |
|------------------------------|------------|------------------|------------|---------|----------------------|
| Year Ending:                 | Balance    | Annual<br>Change | Required   |         | Surplus<br>(Deficit) |
|                              |            |                  | Operating  | Capital |                      |
| 09/30/16                     | 99,899.00  |                  |            |         |                      |
| 09/30/17                     | 106,295.25 | 6,396.25         |            |         |                      |
| 09/30/18                     | 109,608.50 | 3,313.25         |            |         |                      |
| 09/30/19                     | 112,550.75 | 2,942.25         |            |         |                      |
| 09/30/20                     | 124,556.68 | 12,005.93        |            |         |                      |
| 09/30/21                     | 133,157.65 | 8,600.97         |            |         |                      |
| 09/30/22                     | 129,106.30 | (4,051.35)       |            |         |                      |
| 09/30/23                     | 131,979.38 | 2,873.08         |            |         |                      |
| 09/30/24                     | 141,870.21 | 9,890.83         |            |         |                      |
| 09/30/25 (estimate)          | 120,680.96 | (21,189.25)      |            |         |                      |
| 09/30/26 (budget)            | 152,496.58 | 31,815.62        | 152,496.58 | 0.00    | 0.00                 |

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

**VEHICLE MAINTENANCE FUND  
REVENUES**

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

| Account                           | Account Name              | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-----------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>33000 Charges for Services</b> |                           |                       |                       |                       |                                    |                                   |
| 460033215                         | Labor charges for service | 541,206.21            | 561,754.57            | 631,689.50            | 632,072.00                         | 662,801.94                        |
| 460037180                         | Miscellaneous             | 0.00                  | 3,734.25              | 0.00                  | 0.00                               | 0.00                              |
|                                   | Category Total            | 541,206.21            | 565,488.82            | 631,689.50            | 632,072.00                         | 662,801.94                        |
|                                   | Total                     | 541,206.21            | 565,488.82            | 631,689.50            | 632,072.00                         | 662,801.94                        |



# CITY OF KEARNEY VEHICLE MAINTENANCE 2025-2026 BUDGET

## DESCRIPTION

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

## PERSONNEL SCHEDULE

|                              | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> |
|------------------------------|------------------|------------------|------------------|
| Full Time                    |                  |                  |                  |
| Equipment Mechanic, Senior   | 2                | 2                | 2                |
| Fleet Electronics Technician | 1                | 1                | 1                |
| Fleet Maintenance Supervisor | 1                | 1                | 1                |
| Fleet Services Attendant     | 1                | 1                | 1                |

## NOTABLE EXPENDITURES

| <u>Item</u>              | <u>Account Number</u> | <u>Cost</u> |
|--------------------------|-----------------------|-------------|
| 1. Replace Overhead Door | 460444100             | \$20,000    |

# **VEHICLE MAINTENANCE EXPENDITURES**

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

| Account                                                       | Account Name                   | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|---------------------------------------------------------------|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b>                                |                                |                       |                       |                       |                                    |                                   |
| 460441100                                                     | Salaries & wages               | 334,126.98            | 346,624.89            | 364,365.00            | 385,865.00                         | 352,509.00                        |
| 460441110                                                     | FICA, City's share             | 24,137.39             | 25,284.49             | 27,874.00             | 29,519.00                          | 26,967.00                         |
| 460441125                                                     | Health & dental insurance      | 67,372.29             | 70,490.46             | 76,881.00             | 86,492.00                          | 110,756.00                        |
| 460441130                                                     | Pension                        | 19,918.76             | 20,710.58             | 21,863.00             | 23,056.00                          | 21,151.00                         |
| 460441155                                                     | Unemployment                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 460441170                                                     | Workers comp. insurance        | 4,848.03              | 5,921.94              | 6,681.00              | 6,681.25                           | 3,033.32                          |
|                                                               | <b>Category Total</b>          | <b>450,403.45</b>     | <b>469,032.36</b>     | <b>497,664.00</b>     | <b>531,613.25</b>                  | <b>514,416.32</b>                 |
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                                |                       |                       |                       |                                    |                                   |
| 460442175                                                     | Building repairs               | 11,066.29             | 6,161.03              | 6,500.00              | 6,500.00                           | 6,500.00                          |
| 460442199                                                     | CDL Incentive                  | 0.00                  | 800.00                | 800.00                | 800.00                             | 800.00                            |
| 460442230                                                     | Clothing allowance             | 3,831.02              | 4,004.49              | 4,650.00              | 4,650.00                           | 5,150.00                          |
| 460442290                                                     | Consulting & engineering       | 6,695.58              | 7,260.18              | 8,250.00              | 8,250.00                           | 8,250.00                          |
| 460442370                                                     | Equipment repairs              | 6,857.20              | 3,340.95              | 9,000.00              | 9,000.00                           | 9,000.00                          |
| 460442415                                                     | Gas, oil and grease            | 675.91                | 448.83                | 1,500.00              | 1,500.00                           | 1,500.00                          |
| 460442465                                                     | Insurance, property & casualty | 15,041.51             | 27,703.12             | 15,615.00             | 15,615.00                          | 21,456.00                         |
| 460442525                                                     | Maintenance agreements         | 0.00                  | 0.00                  | 0.00                  | 114.00                             | 114.00                            |
| 460442535                                                     | Materials                      | 0.00                  | 0.00                  | 500.00                | 500.00                             | 500.00                            |
| 460442575                                                     | Office supplies                | 445.38                | 468.45                | 600.00                | 600.00                             | 600.00                            |
| 460442590                                                     | Other                          | 62.00                 | 0.00                  | 1,000.00              | 1,000.00                           | 1,000.00                          |
| 460442715                                                     | Shop supplies                  | 5,064.26              | 3,326.80              | 10,500.00             | 10,500.00                          | 10,500.00                         |
| 460442720                                                     | Shop tools                     | 7,361.86              | 11,491.56             | 12,000.00             | 12,000.00                          | 12,000.00                         |
| 460442830                                                     | Telephone service              | 2,216.66              | 1,818.07              | 2,200.00              | 2,200.00                           | 2,200.00                          |
| 460442860                                                     | Travel & training              | 300.00                | 492.13                | 1,000.00              | 1,000.00                           | 1,000.00                          |
| 460442910                                                     | Utilities                      | 15,278.01             | 9,215.02              | 15,000.00             | 15,000.00                          | 15,000.00                         |
|                                                               | <b>Category Total</b>          | <b>74,895.68</b>      | <b>76,530.63</b>      | <b>89,115.00</b>      | <b>89,229.00</b>                   | <b>95,570.00</b>                  |
| <b>44000 Capital Outlay</b>                                   |                                |                       |                       |                       |                                    |                                   |
| 460444100                                                     | Improvements                   | 0.00                  | 0.00                  | 20,000.00             | 11,039.00                          | 20,000.00                         |
| 460444157                                                     | Equipment                      | 13,034.00             | 10,035.00             | 20,000.00             | 21,380.00                          | 1,000.00                          |
|                                                               | <b>Category Total</b>          | <b>13,034.00</b>      | <b>10,035.00</b>      | <b>40,000.00</b>      | <b>32,419.00</b>                   | <b>21,000.00</b>                  |
|                                                               | <b>Total</b>                   | <b>538,333.13</b>     | <b>555,597.99</b>     | <b>626,779.00</b>     | <b>653,261.25</b>                  | <b>630,986.32</b>                 |

## **FIDUCIARY FUNDS**

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



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

GAAP indicate that pension (and other employee benefit) trust funds "should be used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans."

**CITY OF KEARNEY  
POLICE PENSION FUND SUMMARY  
2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 11,930.10             | 11,930.10             | 11,930.00             | 11,930.00                          | 11,930.00                         |
| Supplies, Materials and<br>Contractual Services | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>11,930.10</b>      | <b>11,930.10</b>      | <b>11,930.00</b>      | <b>11,930.00</b>                   | <b>11,930.00</b>                  |
| <b>REVENUES</b>                                 |                       |                       |                       |                                    |                                   |
| Taxes                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Licenses and Permits                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Charges for Services                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Fines                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Special Assessments                             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Interest                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Miscellaneous                                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Intergovernmental - State                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 12,389.00             | 11,470.57             | 11,930.20             | 11,930.20                          | 11,930.00                         |
| <b>TOTAL REVENUES</b>                           | <b>12,389.00</b>      | <b>11,470.57</b>      | <b>11,930.20</b>      | <b>11,930.20</b>                   | <b>11,930.00</b>                  |
| Beginning fund balance                          | 0.43                  | 459.33                | (0.20)                | (0.20)                             | 0.00                              |
| Total cash available                            | 12,389.43             | 11,929.90             | 11,930.00             | 11,930.00                          | 11,930.00                         |
| Less total expenditures                         | 11,930.10             | 11,930.10             | 11,930.00             | 11,930.00                          | 11,930.00                         |
| Ending fund balance                             | 459.33                | (0.20)                | 0.00                  | 0.00                               | 0.00                              |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance  | Annual<br>Change | Required  |         | Surplus<br>(Deficit) |
|---------------------|----------|------------------|-----------|---------|----------------------|
|                     |          |                  | Operating | Capital |                      |
| 09/30/16            | 0.52     |                  |           |         |                      |
| 09/30/17            | 1.04     | 0.52             |           |         |                      |
| 09/30/18            | 1.56     | 0.52             |           |         |                      |
| 09/30/19            | 2.08     | 0.52             |           |         |                      |
| 09/30/20            | 2.60     | 0.52             |           |         |                      |
| 09/30/21            | 3,646.98 | 3,644.38         |           |         |                      |
| 09/30/22            | 0.43     | (3,646.55)       |           |         |                      |
| 09/30/23            | 459.33   | 458.90           |           |         |                      |
| 09/30/24            | (0.20)   | (459.53)         |           |         |                      |
| 09/30/25 (estimate) | 0.00     | 0.20             |           |         |                      |
| 09/30/26 (budget)   | 0.00     | 0.00             | 0.00      | 0.00    | 0.00                 |

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

**POLICE PENSION FUND  
REVENUES**

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

| Account                | Account Name           | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|------------------------|------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>39000 Transfers</b> |                        |                       |                       |                       |                                    |                                   |
| 500039145              | Transfer, General Fund | 12,389.00             | 11,470.57             | 11,930.20             | 11,930.20                          | 11,930.00                         |
|                        | Category Total         | 12,389.00             | 11,470.57             | 11,930.20             | 11,930.20                          | 11,930.00                         |
|                        | Total                  | 12,389.00             | 11,470.57             | 11,930.20             | 11,930.20                          | 11,930.00                         |



**CITY OF KEARNEY  
POLICE PENSION  
2025-2026 BUDGET**

**DESCRIPTION**

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

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

**NOTABLE EXPENDITURES**

None

**POLICE PENSION FUND  
EXPENDITURES**

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

| Account                        | Account Name      | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|--------------------------------|-------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>41000 Personal Services</b> |                   |                       |                       |                       |                                    |                                   |
| 500041100                      | Salaries & wages  | 11,930.10             | 11,930.10             | 11,930.00             | 11,930.00                          | 11,930.00                         |
| 500041145                      | Police retirement | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|                                | Category Total    | 11,930.10             | 11,930.10             | 11,930.00             | 11,930.00                          | 11,930.00                         |
|                                | Total             | 11,930.10             | 11,930.10             | 11,930.00             | 11,930.00                          | 11,930.00                         |

## **AGENCY FUNDS**

Agency funds, unlike trust funds, typically do *not* involve a formal trust agreement. Rather, agency funds are used to account for situations where the government's role is purely custodial, such as the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.



**CITY OF KEARNEY  
SALES TAX FUND SUMMARY  
2025 - 2026 BUDGET**

|                                                 | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and<br>Contractual Services | 576,865.35            | 556,781.93            | 700,000.00            | 700,000.00                         | 700,000.00                        |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>576,865.35</b>     | <b>556,781.93</b>     | <b>700,000.00</b>     | <b>700,000.00</b>                  | <b>700,000.00</b>                 |
| <b>REVENUES</b>                                 |                       |                       |                       |                                    |                                   |
| Taxes                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Licenses and Permits                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Charges for Services                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Fines                                           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Special Assessments                             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Interest                                        | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Miscellaneous                                   | 579,804.62            | 551,421.63            | 700,000.00            | 656,801.78                         | 700,000.00                        |
| Intergovernmental - State                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL REVENUES</b>                           | <b>579,804.62</b>     | <b>551,421.63</b>     | <b>700,000.00</b>     | <b>656,801.78</b>                  | <b>700,000.00</b>                 |
| Beginning fund balance                          | 45,619.25             | 48,558.52             | 0.00                  | 43,198.22                          | (0.00)                            |
| Total cash available                            | 625,423.87            | 599,980.15            | 700,000.00            | 700,000.00                         | 700,000.00                        |
| Less total expenditures                         | 576,865.35            | 556,781.93            | 700,000.00            | 700,000.00                         | 700,000.00                        |
| Ending fund balance                             | 48,558.52             | 43,198.22             | 0.00                  | (0.00)                             | (0.00)                            |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance    | Annual<br>Change | Required  |         | Surplus<br>(Deficit) |
|---------------------|------------|------------------|-----------|---------|----------------------|
|                     |            |                  | Operating | Capital |                      |
| 09/30/16            | (6,901.01) |                  |           |         |                      |
| 09/30/17            | 26,981.35  | 33,882.36        |           |         |                      |
| 09/30/18            | 37,091.16  | 10,109.81        |           |         |                      |
| 09/30/19            | 36,071.97  | (1,019.19)       |           |         |                      |
| 09/30/20            | 55,982.71  | 19,910.74        |           |         |                      |
| 09/30/21            | 47,962.82  | (8,019.89)       |           |         |                      |
| 09/30/22            | 45,619.25  | (2,343.57)       |           |         |                      |
| 09/30/23            | 48,558.52  | 2,939.27         |           |         |                      |
| 09/30/24            | 43,198.22  | (5,360.30)       |           |         |                      |
| 09/30/25 (estimate) | (0.00)     | (43,198.22)      |           |         |                      |
| 09/30/26 (budget)   | (0.00)     | 0.00             | 0.00      | 0.00    | 0.00                 |

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

**SALES & USE TAX FUND  
REVENUES**

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

| Account                    | Account Name        | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|----------------------------|---------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>37000 Miscellaneous</b> |                     |                       |                       |                       |                                    |                                   |
| 520037230                  | Sales tax collected | 579,804.62            | 551,421.63            | 700,000.00            | 656,801.78                         | 700,000.00                        |
|                            | Category Total      | 579,804.62            | 551,421.63            | 700,000.00            | 656,801.78                         | 700,000.00                        |
|                            | Total               | 579,804.62            | 551,421.63            | 700,000.00            | 656,801.78                         | 700,000.00                        |

**CITY OF KEARNEY  
SALES AND USE TAX  
2025-2026 BUDGET**

**DESCRIPTION**

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

**NOTABLE EXPENDITURES**

None



**SALES & USE TAX FUND  
EXPENDITURES**

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

| Account   | Account Name                                                  | Actual<br>2022 - 2023 | Actual<br>2023 - 2024 | Budget<br>2024 - 2025 | Estimated<br>Actual<br>2024 - 2025 | Proposed<br>Budget<br>2025 - 2026 |
|-----------|---------------------------------------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
|           | <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                       |                       |                       |                                    |                                   |
| 520042695 | Sales tax remitted                                            | 576,865.35            | 556,781.93            | 700,000.00            | 700,000.00                         | 700,000.00                        |
|           | Category Total                                                | 576,865.35            | 556,781.93            | 700,000.00            | 700,000.00                         | 700,000.00                        |
|           | Total                                                         | 576,865.35            | 556,781.93            | 700,000.00            | 700,000.00                         | 700,000.00                        |

## **PERSONNEL SUMMARY**

# 2025-2026 City of Kearney Pay Plan Ranges

Effective October 1, 2025

| Class                                       | Pay   | Bi-Weekly |      | Monthly |       |
|---------------------------------------------|-------|-----------|------|---------|-------|
|                                             | Grade | Low       | High | Low     | High  |
| Account Clerk, Senior                       | 22    | 1835      | 2666 | 3975    | 5776  |
| Account Clerk, Utility Billing              | 24    | 2024      | 2940 | 4385    | 6369  |
| Administrative Assistant                    | 21    | 1747      | 2540 | 3785    | 5504  |
| Administrative Coordinator                  | 24    | 2024      | 2940 | 4385    | 6369  |
| Adminstrative Coordinator/Crime Analyst     | 24    | 2024      | 2940 | 4385    | 6369  |
| Airport Coordinator                         | 26    | 2231      | 3241 | 4835    | 7023  |
| Airport Director                            | 35    | 3460      | 5030 | 7497    | 10899 |
| Airport Operations Worker                   | 21    | 1747      | 2540 | 3785    | 5504  |
| Airport Operations Worker, Lead             | 25    | 2125      | 3088 | 4604    | 6690  |
| Assistant Airport Director                  | 30    | 2711      | 3941 | 5873    | 8538  |
| Assistant City Manager                      | 35    | 3460      | 5030 | 7497    | 10899 |
| Assistant Development Services Director     | 33    | 3138      | 4561 | 6799    | 9883  |
| Assistant Director of Finance               | 30    | 2711      | 3941 | 5873    | 8538  |
| Assistant Director of Human Resources       | 30    | 2711      | 3941 | 5873    | 8538  |
| Assistant Director of Utilities             | 34    | 3295      | 4790 | 7139    | 10378 |
| Assistant Facilities Maintenance Supervisor | 27    | 2343      | 3404 | 5076    | 7374  |
| Assistant Library Director                  | 30    | 2711      | 3941 | 5873    | 8538  |
| Assistant Park Supervisor/Forester          | 25    | 2125      | 3088 | 4604    | 6690  |
| Assistant to the City Manager               | 27    | 2343      | 3404 | 5076    | 7374  |
| Associate Planner                           | 25    | 2125      | 3088 | 4604    | 6690  |
| Aviation Service Technician (FT)            | 21    | 1747      | 2540 | 3785    | 5504  |
| Aviation Service Technician (PT)            | 18    | 1509      | 1817 | 3269    | 3936  |
| Building Inspector                          | 27    | 2343      | 3404 | 5076    | 7374  |
| Building Official                           | 32    | 2989      | 4345 | 6477    | 9414  |
| Cemetery Supervisor                         | 28    | 2459      | 3574 | 5328    | 7745  |
| City Clerk                                  | 35    | 3460      | 5030 | 7497    | 10899 |
| City Engineer                               | 35    | 3460      | 5030 | 7497    | 10899 |
| City Planner                                | 32    | 2989      | 4345 | 6477    | 9414  |
| Code Inspector (PT)                         | 22    | 1835      | 2209 | 3975    | 4786  |
| Community Service Officer                   | 20    | 1664      | 2420 | 3606    | 5244  |
| Computer Support Technician                 | 28    | 2459      | 3574 | 5328    | 7745  |
| Crime Anaylst                               | 27    | 2343      | 3404 | 5076    | 7374  |
| Deputy City Clerk                           | 24    | 2024      | 2940 | 4385    | 6369  |
| Director of Administrative Services         | 38    | 4005      | 5822 | 8678    | 12614 |
| Director of Finance                         | 41    | 4637      | 6739 | 10046   | 14601 |
| Director of Information Technology          | 35    | 3460      | 5030 | 7497    | 10899 |
| Director of Parks                           | 38    | 4005      | 5822 | 8678    | 12614 |
| Director of Public Works                    | 38    | 4005      | 5822 | 8678    | 12614 |
| Director of Recreational Services           | 38    | 4005      | 5822 | 8678    | 12614 |
| Director of Utilities                       | 38    | 4005      | 5822 | 8678    | 12614 |
| Director - Victim Witness                   | 24    | 2024      | 2940 | 4385    | 6369  |
| Downtown Coordinator                        | 24    | 2024      | 2940 | 4385    | 6369  |



## 2025-2026 City of Kearney Pay Plan Ranges

Effective October 1, 2025

| Class                                       | Pay   | Bi-Weekly |      | Monthly |       |
|---------------------------------------------|-------|-----------|------|---------|-------|
|                                             | Grade | Low       | High | Low     | High  |
| Electrical Control Systems Supervisor       | 30    | 2711      | 3941 | 5873    | 8538  |
| Electrical Technician                       | 24    | 2024      | 2940 | 4385    | 6369  |
| Engineering Assistant II                    | 27    | 2343      | 3404 | 5076    | 7374  |
| Equipment Mechanic, Senior                  | 26    | 2231      | 3241 | 4835    | 7023  |
| Equipment Operator                          | 23    | 1928      | 2800 | 4177    | 6067  |
| Executive Assistant                         | 24    | 2024      | 2940 | 4385    | 6369  |
| Facilities Maintenance Technician           | 24    | 2024      | 2940 | 4385    | 6369  |
| Facilities Maintenance Worker               | 22    | 1835      | 2666 | 3975    | 5776  |
| Facilities Maintenance Worker, Senior       | 24    | 2024      | 2940 | 4385    | 6369  |
| Facilities Supervisor                       | 30    | 2711      | 3941 | 5873    | 8538  |
| Fire Administrator                          | 38    | 4005      | 5822 | 8678    | 12614 |
| Fire Engineer                               | 24FF  | 2074      | 3013 | 4494    | 6528  |
| Fire Inspector                              | 30    | 2711      | 3941 | 5873    | 8538  |
| Fire Training Coordinator                   | 26    | 2231      | 3241 | 4835    | 7023  |
| Fleet Electronics Technician                | 24    | 2024      | 2940 | 4385    | 6369  |
| Fleet Maintenance Supervisor                | 30    | 2711      | 3941 | 5873    | 8538  |
| Fleet Services Attendant                    | 22    | 1835      | 2666 | 3975    | 5776  |
| Gardens Program Assistant                   | 22    | 1835      | 2666 | 3975    | 5776  |
| G.I.S. Coordinator                          | 30    | 2711      | 3941 | 5873    | 8538  |
| G.I.S. Technician                           | 21    | 1747      | 2540 | 3785    | 5504  |
| Golf Course Assistant Services Manager      | 26    | 2231      | 3241 | 4835    | 7023  |
| Golf Course Manager                         | 33    | 3138      | 4561 | 6799    | 9883  |
| Golf Course Mechanic                        | 25    | 2125      | 3088 | 4604    | 6690  |
| Golf Course Superintendent I                | 29    | 2581      | 3754 | 5592    | 8134  |
| Golf Course Superintendent II               | 26    | 2231      | 3241 | 4835    | 7023  |
| Heavy Equipment Operator                    | 24    | 2024      | 2940 | 4385    | 6369  |
| Heavy Equipment Operator (PT)               | 24    | 2024      | 2436 | 4385    | 5279  |
| Horticulture Specialist                     | 24    | 2024      | 2940 | 4385    | 6369  |
| Household Hazardous Waste Coordinator       | 23    | 1928      | 2800 | 4177    | 6067  |
| Irrigation Specialist                       | 24    | 2024      | 2940 | 4385    | 6369  |
| Laboratory Technician                       | 25    | 2125      | 3088 | 4604    | 6690  |
| Landfill Assistant                          | 20    | 1664      | 2420 | 3606    | 5244  |
| Landfill Groundskeeper (PT)                 | 16    | 1369      | 1648 | 2966    | 3570  |
| Landfill Operator                           | 25    | 2125      | 3088 | 4604    | 6690  |
| Landfill Superintendedent                   | 31    | 2846      | 4138 | 6166    | 8965  |
| Librarian/Tech Learning Center; Circulation | 24    | 2024      | 2940 | 4385    | 6369  |
| Librarian/Tech Services; Youth; Reference   | 24    | 2024      | 2940 | 4385    | 6369  |
| Library Bookmobile Driver (PT)              | 19    | 1585      | 1908 | 3434    | 4134  |

## 2025-2026 City of Kearney Pay Plan Ranges

Effective October 1, 2025

| Class                                  | Grade | Low  | High | Low   | High  |
|----------------------------------------|-------|------|------|-------|-------|
| Library Clerk                          | 16    | 1369 | 1991 | 2966  | 4314  |
| Library Clerk (PT)                     | 16    | 1369 | 1648 | 2966  | 3570  |
| Library Director                       | 35    | 3460 | 5030 | 7497  | 10899 |
| Maintenance Worker                     | 21    | 1747 | 2540 | 3785  | 5504  |
| Meter Technician, Senior               | 23    | 1928 | 2800 | 4177  | 6067  |
| Monitor (PT)                           | 16    | 1369 | 1648 | 2966  | 3570  |
| Office Manager                         | 24    | 2024 | 2940 | 4385  | 6369  |
| Park & Recreational Services Assistant | 26    | 2231 | 3241 | 4835  | 7023  |
| Park Attendant (PT)                    | 19    | 1585 | 1908 | 3434  | 4134  |
| Park Superintendent                    | 32    | 2989 | 4345 | 6477  | 9414  |
| Park Supervisor                        | 29    | 2581 | 3754 | 5592  | 8134  |
| Payroll Specialist                     | 26    | 2231 | 3241 | 4835  | 7023  |
| Permit Technician                      | 22    | 1835 | 2666 | 3975  | 5776  |
| Police Captain                         | 36PD  | 3633 | 5281 | 7871  | 11442 |
| Police Chief                           | 41PD  | 4638 | 6741 | 10049 | 14606 |
| Police Lieutenant                      | 33PD  | 3310 | 4811 | 7172  | 10424 |
| Police Officer                         | 25PD  | 2424 | 3594 | 5253  | 7786  |
| Police Records Supervisor              | 30    | 2711 | 3941 | 5873  | 8538  |
| Police Records Technician              | 20    | 1664 | 2420 | 3606  | 5244  |
| Police Records Technician, Lead        | 24    | 2024 | 2940 | 4385  | 6369  |
| Police Sergeant                        | 30PD  | 2988 | 4319 | 6475  | 9357  |
| Project Manager                        | 29    | 2581 | 3754 | 5592  | 8134  |
| Property & Evidence Supervisor         | 26    | 2231 | 3241 | 4835  | 7023  |
| Property & Evidence Technician         | 23    | 1928 | 2800 | 4177  | 6067  |
| Recreation Coordinator                 | 26    | 2231 | 3241 | 4835  | 7023  |
| Recreation Superintendent              | 32    | 2989 | 4345 | 6477  | 9414  |
| Recycling Processor                    | 16    | 1369 | 1991 | 2966  | 4314  |
| Recycling Processor, Lead              | 18    | 1509 | 2195 | 3269  | 4756  |
| Recycling Processor (PT)               | 16    | 1369 | 1648 | 2966  | 3570  |
| Refuse Worker                          | 18    | 1509 | 2195 | 3269  | 4756  |
| Risk Manager                           | 24    | 2024 | 2940 | 4385  | 6369  |
| Sanitation Foreman                     | 28    | 2459 | 3574 | 5328  | 7745  |
| Sanitation Superintendent              | 31    | 2846 | 4138 | 6166  | 8965  |
| Scale House Coordinator                | 22    | 1835 | 2666 | 3975  | 5776  |
| Secretary                              | 18    | 1509 | 2195 | 3269  | 4756  |
| Secretary (PT)                         | 18    | 1509 | 1817 | 3269  | 3936  |
| Sector Leader                          | 23    | 1928 | 2800 | 4177  | 6067  |
| Senior Services Attendant (PT)         | 16    | 1369 | 1648 | 2966  | 3570  |
| Senior Services Coordinator            | 30    | 2711 | 3941 | 5873  | 8538  |



## 2025-2026 City of Kearney Pay Plan Ranges

Effective October 1, 2025

| Class                                     | Grade | Low  | High | Low  | High  |
|-------------------------------------------|-------|------|------|------|-------|
| Senior Services, Lead                     | 23    | 1928 | 2800 | 4177 | 6067  |
| SportsPlex Coordinator                    | 26    | 2231 | 3241 | 4835 | 7023  |
| SportsPlex Director                       | 38    | 4005 | 5822 | 8678 | 12614 |
| SportsPlex Monitor (PT)                   | 19    | 1585 | 1908 | 3434 | 4134  |
| SportsPlex Technician                     | 25    | 2125 | 3088 | 4604 | 6690  |
| Street Crew Leader                        | 27    | 2343 | 3404 | 5076 | 7374  |
| Street Superintendent                     | 30    | 2711 | 3941 | 5873 | 8538  |
| Street Supervisor                         | 30    | 2711 | 3941 | 5873 | 8538  |
|                                           |       |      |      |      |       |
| Traffic Control Technician                | 25    | 2125 | 3088 | 4604 | 6690  |
| Turf Specialist                           | 24    | 2024 | 2940 | 4385 | 6369  |
|                                           |       |      |      |      |       |
| Utilities Maintenance Worker              | 23    | 1928 | 2800 | 4177 | 6067  |
| Utilities Maintenance Worker, Lead        | 26    | 2231 | 3241 | 4835 | 7023  |
| Utilities Maintenance Worker, Senior      | 24    | 2024 | 2940 | 4385 | 6369  |
|                                           |       |      |      |      |       |
| Wastewater Treatment Plant Foreman        | 28    | 2459 | 3574 | 5328 | 7745  |
| Wastewater Treatment Plant Operator       | 23    | 1928 | 2800 | 4177 | 6067  |
| Wastewater Treatment Plant Superintendent | 31    | 2846 | 4138 | 6166 | 8965  |
| Water & Sewer System Supervisor           | 31    | 2846 | 4138 | 6166 | 8965  |
| Water Quality Coordinator                 | 24    | 2024 | 2940 | 4385 | 6369  |
| Water Quality Technician                  | 22    | 1835 | 2666 | 3975 | 5776  |
| Water System Operator                     | 23    | 1928 | 2800 | 4177 | 6067  |
| Water System Operator, Lead               | 26    | 2231 | 3241 | 4835 | 7023  |



# 2025-2026 City of Kearney Pay Plan Ranges

Effective October 1, 2025

Hourly

| Pay Grade | Step 1  | Step 2  | Step 3  | Step 4  | Step 5  | Step 6  | Step 7  | Step 8  | Step 9  | Step 10 | Step 11 | Step 12 | Step 13 | Pay Grade |
|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|
| 16        | 17.1110 | 17.6482 | 18.2026 | 18.7741 | 19.3634 | 19.9717 | 20.5988 | 21.2456 | 21.9125 | 22.6005 | 23.3104 | 24.0952 | 24.8903 | 16        |
| 17        | 17.9762 | 18.5407 | 19.1233 | 19.7232 | 20.3426 | 20.9814 | 21.6405 | 22.3200 | 23.0207 | 23.7436 | 24.4889 | 25.2975 | 26.1322 | 17        |
| 18        | 18.8621 | 19.4545 | 20.0652 | 20.6954 | 21.3450 | 22.0152 | 22.7067 | 23.4199 | 24.1555 | 24.9135 | 25.6956 | 26.5634 | 27.4398 | 18        |
| 19        | 19.8118 | 20.4343 | 21.0760 | 21.7378 | 22.4203 | 23.1240 | 23.8503 | 24.5995 | 25.3718 | 26.1684 | 26.9897 | 27.8929 | 28.8133 | 19        |
| 20        | 20.8032 | 21.4563 | 22.1301 | 22.8250 | 23.5419 | 24.2807 | 25.0433 | 25.8299 | 26.6407 | 27.4773 | 28.3400 | 29.2851 | 30.2516 | 20        |
| 21        | 21.8372 | 22.5230 | 23.2302 | 23.9596 | 24.7117 | 25.4882 | 26.2881 | 27.1139 | 27.9653 | 28.8431 | 29.7488 | 30.7406 | 31.7549 | 21        |
| 22        | 22.9342 | 23.6545 | 24.3975 | 25.1631 | 25.9534 | 26.7685 | 27.6089 | 28.4758 | 29.3701 | 30.2923 | 31.2435 | 32.2599 | 33.3245 | 22        |
| 23        | 24.0952 | 24.8517 | 25.6319 | 26.4370 | 27.2670 | 28.1229 | 29.0062 | 29.9170 | 30.8565 | 31.8251 | 32.8249 | 33.8847 | 35.0029 | 23        |
| 24        | 25.2975 | 26.0917 | 26.9112 | 27.7559 | 28.6275 | 29.5263 | 30.4540 | 31.4100 | 32.3962 | 33.4135 | 34.4627 | 35.5727 | 36.7465 | 24        |
| 24FF      | 21.6049 | 22.2835 | 22.9830 | 23.7047 | 24.4493 | 25.2170 | 26.0088 | 26.8255 | 27.6680 | 28.5364 | 29.4328 | 30.3818 | 31.3844 | 24FF      |
| 25        | 26.5634 | 27.3978 | 28.2577 | 29.1448 | 30.0599 | 31.0040 | 31.9776 | 32.9815 | 34.0170 | 35.0851 | 36.1871 | 37.3660 | 38.5990 | 25        |
| 25PD      | 29.3875 | 30.2879 | 31.2160 | 32.1739 | 33.1616 | 34.1802 | 35.2306 | 36.3146 | 37.4322 | 38.5850 | 39.7741 | 42.1676 | 43.5591 | 25PD      |
| 26        | 27.8929 | 28.7687 | 29.6719 | 30.6037 | 31.5647 | 32.5560 | 33.5781 | 34.6320 | 35.7199 | 36.8416 | 37.9983 | 39.2223 | 40.5167 | 26        |
| 27        | 29.2851 | 30.2045 | 31.1530 | 32.1312 | 33.1403 | 34.1811 | 35.2540 | 36.3610 | 37.5028 | 38.6804 | 39.8949 | 41.1848 | 42.5439 | 27        |
| 28        | 30.7406 | 31.7059 | 32.7017 | 33.7285 | 34.7877 | 35.8798 | 37.0064 | 38.1685 | 39.3670 | 40.6033 | 41.8782 | 43.2529 | 44.6803 | 28        |
| 29        | 32.2599 | 33.2728 | 34.3180 | 35.3954 | 36.5068 | 37.6529 | 38.8351 | 40.0547 | 41.3126 | 42.6098 | 43.9478 | 45.4255 | 46.9245 | 29        |
| 30        | 33.8847 | 34.9486 | 36.0460 | 37.1777 | 38.3455 | 39.5492 | 40.7913 | 42.0717 | 43.3928 | 44.7556 | 46.1608 | 47.6832 | 49.2568 | 30        |
| 30PD      | 36.2231 | 37.3380 | 38.4878 | 39.6737 | 40.8970 | 42.1585 | 43.4599 | 44.8018 | 46.1859 | 47.6136 | 49.0860 | 50.6765 | 52.3488 | 30PD      |
| 31        | 35.5727 | 36.6897 | 37.8417 | 39.0300 | 40.2555 | 41.5194 | 42.8231 | 44.1676 | 45.5547 | 46.9848 | 48.4603 | 50.0676 | 51.7197 | 31        |
| 32        | 37.3660 | 38.5393 | 39.7491 | 40.9975 | 42.2847 | 43.6122 | 44.9816 | 46.3940 | 47.8508 | 49.3534 | 50.9030 | 52.5780 | 54.3131 | 32        |
| 33        | 39.2223 | 40.4541 | 41.7246 | 43.0345 | 44.3856 | 45.7793 | 47.2168 | 48.6994 | 50.2288 | 51.8060 | 53.4325 | 55.1945 | 57.0160 | 33        |
| 33PD      | 40.1218 | 41.3815 | 42.6809 | 44.0214 | 45.4034 | 46.8290 | 48.2994 | 49.8162 | 51.3805 | 52.9936 | 54.6577 | 56.4552 | 58.3183 | 33PD      |
| 34        | 41.1848 | 42.4778 | 43.8118 | 45.1873 | 46.6063 | 48.0695 | 49.5792 | 51.1361 | 52.7416 | 54.3975 | 56.1055 | 57.9579 | 59.8705 | 34        |
| 35        | 43.2529 | 44.6107 | 46.0114 | 47.4563 | 48.9462 | 50.4833 | 52.0685 | 53.7035 | 55.3897 | 57.1291 | 58.9229 | 60.8700 | 62.8788 | 35        |
| 36        | 45.4255 | 46.8520 | 48.3231 | 49.8406 | 51.4054 | 53.0194 | 54.6847 | 56.4015 | 58.1724 | 59.9994 | 61.8828 | 63.9079 | 66.0168 | 36        |
| 36PD      | 44.0332 | 45.4157 | 46.8419 | 48.3126 | 49.8294 | 51.3942 | 53.0081 | 54.6725 | 56.3891 | 58.1597 | 59.9859 | 61.9670 | 64.0118 | 36PD      |
| 37        | 47.6832 | 49.1807 | 50.7249 | 52.3174 | 53.9603 | 55.6548 | 57.4020 | 59.2049 | 61.0639 | 62.9813 | 64.9584 | 67.0937 | 69.3078 | 37        |
| 38        | 50.0676 | 51.6397 | 53.2615 | 54.9336 | 56.6585 | 58.4379 | 60.2729 | 62.1653 | 64.1173 | 66.1304 | 68.2071 | 70.4486 | 72.7734 | 38        |
| 39        | 52.5780 | 54.2290 | 55.9317 | 57.6880 | 59.4992 | 61.3676 | 63.2945 | 65.2822 | 67.3319 | 69.4463 | 71.6267 | 73.9720 | 76.4131 | 39        |
| 40        | 55.1945 | 56.9276 | 58.7148 | 60.5586 | 62.4600 | 64.4211 | 66.4442 | 68.5307 | 70.6823 | 72.9020 | 75.1909 | 77.6647 | 80.2277 | 40        |
| 41        | 57.9579 | 59.7777 | 61.6549 | 63.5907 | 65.5876 | 67.6472 | 69.7709 | 71.9619 | 74.2216 | 76.5521 | 78.9558 | 81.5463 | 84.2374 | 41        |
| 41PD      | 56.2193 | 57.9843 | 59.8052 | 61.6830 | 63.6198 | 65.6178 | 67.6775 | 69.8031 | 71.9949 | 74.2556 | 76.5870 | 79.1000 | 81.7103 | 41PD      |
| 42        | 59.6966 | 61.5709 | 63.5045 | 65.4984 | 67.5552 | 69.6766 | 71.8641 | 74.1208 | 76.4482 | 78.8487 | 81.3244 | 83.9927 | 86.7644 | 42        |



# 2025-2026 City of Kearney Pay Plan Ranges

Effective October 1, 2025

Bi-Weekly

| Pay Grade | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 | Step 11 | Step 12 | Step 13 | Pay Grade |
|-----------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|---------|---------|-----------|
| 16        | 1,369  | 1,412  | 1,456  | 1,502  | 1,549  | 1,598  | 1,648  | 1,700  | 1,753  | 1,808   | 1,865   | 1,928   | 1,991   | 16        |
| 17        | 1,438  | 1,483  | 1,530  | 1,578  | 1,627  | 1,679  | 1,731  | 1,786  | 1,842  | 1,899   | 1,959   | 2,024   | 2,091   | 17        |
| 18        | 1,509  | 1,556  | 1,605  | 1,656  | 1,708  | 1,761  | 1,817  | 1,874  | 1,932  | 1,993   | 2,056   | 2,125   | 2,195   | 18        |
| 19        | 1,585  | 1,635  | 1,686  | 1,739  | 1,794  | 1,850  | 1,908  | 1,968  | 2,030  | 2,093   | 2,159   | 2,231   | 2,305   | 19        |
| 20        | 1,664  | 1,717  | 1,770  | 1,826  | 1,883  | 1,942  | 2,003  | 2,066  | 2,131  | 2,198   | 2,267   | 2,343   | 2,420   | 20        |
| 21        | 1,747  | 1,802  | 1,858  | 1,917  | 1,977  | 2,039  | 2,103  | 2,169  | 2,237  | 2,307   | 2,380   | 2,459   | 2,540   | 21        |
| 22        | 1,835  | 1,892  | 1,952  | 2,013  | 2,076  | 2,141  | 2,209  | 2,278  | 2,350  | 2,423   | 2,499   | 2,581   | 2,666   | 22        |
| 23        | 1,928  | 1,988  | 2,051  | 2,115  | 2,181  | 2,250  | 2,320  | 2,393  | 2,469  | 2,546   | 2,626   | 2,711   | 2,800   | 23        |
| 24        | 2,024  | 2,087  | 2,153  | 2,220  | 2,290  | 2,362  | 2,436  | 2,513  | 2,592  | 2,673   | 2,757   | 2,846   | 2,940   | 24        |
| 24FF      | 2,074  | 2,139  | 2,206  | 2,276  | 2,347  | 2,421  | 2,497  | 2,575  | 2,656  | 2,739   | 2,826   | 2,917   | 3,013   | 24FF      |
| 25        | 2,125  | 2,192  | 2,261  | 2,332  | 2,405  | 2,480  | 2,558  | 2,639  | 2,721  | 2,807   | 2,895   | 2,989   | 3,088   | 25        |
| 25PD      | 2,424  | 2,499  | 2,575  | 2,654  | 2,736  | 2,820  | 2,907  | 2,996  | 3,088  | 3,183   | 3,281   | 3,479   | 3,594   | 25PD      |
| 26        | 2,231  | 2,301  | 2,374  | 2,448  | 2,525  | 2,604  | 2,686  | 2,771  | 2,858  | 2,947   | 3,040   | 3,138   | 3,241   | 26        |
| 27        | 2,343  | 2,416  | 2,492  | 2,570  | 2,651  | 2,734  | 2,820  | 2,909  | 3,000  | 3,094   | 3,192   | 3,295   | 3,404   | 27        |
| 28        | 2,459  | 2,536  | 2,616  | 2,698  | 2,783  | 2,870  | 2,961  | 3,053  | 3,149  | 3,248   | 3,350   | 3,460   | 3,574   | 28        |
| 29        | 2,581  | 2,662  | 2,745  | 2,832  | 2,921  | 3,012  | 3,107  | 3,204  | 3,305  | 3,409   | 3,516   | 3,634   | 3,754   | 29        |
| 30        | 2,711  | 2,796  | 2,884  | 2,974  | 3,068  | 3,164  | 3,263  | 3,366  | 3,471  | 3,580   | 3,693   | 3,815   | 3,941   | 30        |
| 30PD      | 2,988  | 3,080  | 3,175  | 3,273  | 3,374  | 3,478  | 3,585  | 3,696  | 3,810  | 3,928   | 4,050   | 4,181   | 4,319   | 30PD      |
| 31        | 2,846  | 2,935  | 3,027  | 3,122  | 3,220  | 3,322  | 3,426  | 3,533  | 3,644  | 3,759   | 3,877   | 4,005   | 4,138   | 31        |
| 32        | 2,989  | 3,083  | 3,180  | 3,280  | 3,383  | 3,489  | 3,599  | 3,712  | 3,828  | 3,948   | 4,072   | 4,206   | 4,345   | 32        |
| 33        | 3,138  | 3,236  | 3,338  | 3,443  | 3,551  | 3,662  | 3,777  | 3,896  | 4,018  | 4,144   | 4,275   | 4,416   | 4,561   | 33        |
| 33PD      | 3,310  | 3,414  | 3,521  | 3,632  | 3,746  | 3,863  | 3,985  | 4,110  | 4,239  | 4,372   | 4,509   | 4,658   | 4,811   | 33PD      |
| 34        | 3,295  | 3,398  | 3,505  | 3,615  | 3,729  | 3,846  | 3,966  | 4,091  | 4,219  | 4,352   | 4,488   | 4,637   | 4,790   | 34        |
| 35        | 3,460  | 3,569  | 3,681  | 3,797  | 3,916  | 4,039  | 4,165  | 4,296  | 4,431  | 4,570   | 4,714   | 4,870   | 5,030   | 35        |
| 36        | 3,634  | 3,748  | 3,866  | 3,987  | 4,112  | 4,242  | 4,375  | 4,512  | 4,654  | 4,800   | 4,951   | 5,113   | 5,281   | 36        |
| 36PD      | 3,633  | 3,747  | 3,864  | 3,986  | 4,111  | 4,240  | 4,373  | 4,510  | 4,652  | 4,798   | 4,949   | 5,112   | 5,281   | 36PD      |
| 37        | 3,815  | 3,934  | 4,058  | 4,185  | 4,317  | 4,452  | 4,592  | 4,736  | 4,885  | 5,039   | 5,197   | 5,367   | 5,545   | 37        |
| 38        | 4,005  | 4,131  | 4,261  | 4,395  | 4,533  | 4,675  | 4,822  | 4,973  | 5,129  | 5,290   | 5,457   | 5,636   | 5,822   | 38        |
| 39        | 4,206  | 4,338  | 4,475  | 4,615  | 4,760  | 4,909  | 5,064  | 5,223  | 5,387  | 5,556   | 5,730   | 5,918   | 6,113   | 39        |
| 40        | 4,416  | 4,554  | 4,697  | 4,845  | 4,997  | 5,154  | 5,316  | 5,482  | 5,655  | 5,832   | 6,015   | 6,213   | 6,418   | 40        |
| 41        | 4,637  | 4,782  | 4,932  | 5,087  | 5,247  | 5,412  | 5,582  | 5,757  | 5,938  | 6,124   | 6,316   | 6,524   | 6,739   | 41        |
| 41PD      | 4,638  | 4,784  | 4,934  | 5,089  | 5,249  | 5,413  | 5,583  | 5,759  | 5,940  | 6,126   | 6,318   | 6,526   | 6,741   | 41PD      |
| 42        | 4,776  | 4,926  | 5,080  | 5,240  | 5,404  | 5,574  | 5,749  | 5,930  | 6,116  | 6,308   | 6,506   | 6,719   | 6,941   | 42        |



# 2025-2026 City of Kearney Pay Plan Ranges

Effective October 1, 2025

Monthly

| Pay Grade | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 | Step 11 | Step 12 | Step 13 | Pay Grade |
|-----------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|---------|---------|-----------|
| 16        | 2,966  | 3,059  | 3,155  | 3,254  | 3,356  | 3,462  | 3,570  | 3,683  | 3,798  | 3,917   | 4,040   | 4,177   | 4,314   | 16        |
| 17        | 3,116  | 3,214  | 3,315  | 3,419  | 3,526  | 3,637  | 3,751  | 3,869  | 3,990  | 4,116   | 4,245   | 4,385   | 4,530   | 17        |
| 18        | 3,269  | 3,372  | 3,478  | 3,587  | 3,700  | 3,816  | 3,936  | 4,059  | 4,187  | 4,318   | 4,454   | 4,604   | 4,756   | 18        |
| 19        | 3,434  | 3,542  | 3,653  | 3,768  | 3,886  | 4,008  | 4,134  | 4,264  | 4,398  | 4,536   | 4,678   | 4,835   | 4,994   | 19        |
| 20        | 3,606  | 3,719  | 3,836  | 3,956  | 4,081  | 4,209  | 4,341  | 4,477  | 4,618  | 4,763   | 4,912   | 5,076   | 5,244   | 20        |
| 21        | 3,785  | 3,904  | 4,027  | 4,153  | 4,283  | 4,418  | 4,557  | 4,700  | 4,847  | 4,999   | 5,156   | 5,328   | 5,504   | 21        |
| 22        | 3,975  | 4,100  | 4,229  | 4,362  | 4,499  | 4,640  | 4,786  | 4,936  | 5,091  | 5,251   | 5,416   | 5,592   | 5,776   | 22        |
| 23        | 4,177  | 4,308  | 4,443  | 4,582  | 4,726  | 4,875  | 5,028  | 5,186  | 5,348  | 5,516   | 5,690   | 5,873   | 6,067   | 23        |
| 24        | 4,385  | 4,523  | 4,665  | 4,811  | 4,962  | 5,118  | 5,279  | 5,444  | 5,615  | 5,792   | 5,974   | 6,166   | 6,369   | 24        |
| 24FF      | 4,494  | 4,635  | 4,780  | 4,931  | 5,085  | 5,245  | 5,410  | 5,580  | 5,755  | 5,936   | 6,122   | 6,319   | 6,528   | 24FF      |
| 25        | 4,604  | 4,749  | 4,898  | 5,052  | 5,210  | 5,374  | 5,543  | 5,717  | 5,896  | 6,081   | 6,272   | 6,477   | 6,690   | 25        |
| 25PD      | 5,253  | 5,414  | 5,580  | 5,751  | 5,928  | 6,110  | 6,297  | 6,491  | 6,691  | 6,897   | 7,110   | 7,537   | 7,786   | 25PD      |
| 26        | 4,835  | 4,987  | 5,143  | 5,305  | 5,471  | 5,643  | 5,820  | 6,003  | 6,191  | 6,386   | 6,586   | 6,799   | 7,023   | 26        |
| 27        | 5,076  | 5,235  | 5,400  | 5,569  | 5,744  | 5,925  | 6,111  | 6,303  | 6,500  | 6,705   | 6,915   | 7,139   | 7,374   | 27        |
| 28        | 5,328  | 5,496  | 5,668  | 5,846  | 6,030  | 6,219  | 6,414  | 6,616  | 6,824  | 7,038   | 7,259   | 7,497   | 7,745   | 28        |
| 29        | 5,592  | 5,767  | 5,948  | 6,135  | 6,328  | 6,527  | 6,731  | 6,943  | 7,161  | 7,386   | 7,618   | 7,874   | 8,134   | 29        |
| 30        | 5,873  | 6,058  | 6,248  | 6,444  | 6,647  | 6,855  | 7,070  | 7,292  | 7,521  | 7,758   | 8,001   | 8,265   | 8,538   | 30        |
| 30PD      | 6,475  | 6,674  | 6,880  | 7,092  | 7,310  | 7,536  | 7,768  | 8,008  | 8,256  | 8,511   | 8,774   | 9,058   | 9,357   | 30PD      |
| 31        | 6,166  | 6,360  | 6,559  | 6,765  | 6,978  | 7,197  | 7,423  | 7,656  | 7,896  | 8,144   | 8,400   | 8,678   | 8,965   | 31        |
| 32        | 6,477  | 6,680  | 6,890  | 7,106  | 7,329  | 7,559  | 7,797  | 8,042  | 8,294  | 8,555   | 8,823   | 9,114   | 9,414   | 32        |
| 33        | 6,799  | 7,012  | 7,232  | 7,459  | 7,694  | 7,935  | 8,184  | 8,441  | 8,706  | 8,980   | 9,262   | 9,567   | 9,883   | 33        |
| 33PD      | 7,172  | 7,397  | 7,629  | 7,869  | 8,116  | 8,371  | 8,634  | 8,905  | 9,184  | 9,473   | 9,770   | 10,091  | 10,424  | 33PD      |
| 34        | 7,139  | 7,363  | 7,594  | 7,832  | 8,078  | 8,332  | 8,594  | 8,864  | 9,142  | 9,429   | 9,725   | 10,046  | 10,378  | 34        |
| 35        | 7,497  | 7,733  | 7,975  | 8,226  | 8,484  | 8,750  | 9,025  | 9,309  | 9,601  | 9,902   | 10,213  | 10,551  | 10,899  | 35        |
| 36        | 7,874  | 8,121  | 8,376  | 8,639  | 8,910  | 9,190  | 9,479  | 9,776  | 10,083 | 10,400  | 10,726  | 11,077  | 11,443  | 36        |
| 36PD      | 7,871  | 8,118  | 8,373  | 8,636  | 8,907  | 9,187  | 9,475  | 9,773  | 10,080 | 10,396  | 10,722  | 11,077  | 11,442  | 36PD      |
| 37        | 8,265  | 8,525  | 8,792  | 9,068  | 9,353  | 9,647  | 9,950  | 10,262 | 10,584 | 10,917  | 11,259  | 11,630  | 12,013  | 37        |
| 38        | 8,678  | 8,951  | 9,232  | 9,522  | 9,821  | 10,129 | 10,447 | 10,775 | 11,114 | 11,463  | 11,823  | 12,211  | 12,614  | 38        |
| 39        | 9,114  | 9,400  | 9,695  | 9,999  | 10,313 | 10,637 | 10,971 | 11,316 | 11,671 | 12,037  | 12,415  | 12,822  | 13,245  | 39        |
| 40        | 9,567  | 9,867  | 10,177 | 10,497 | 10,826 | 11,166 | 11,517 | 11,879 | 12,252 | 12,636  | 13,033  | 13,462  | 13,906  | 40        |
| 41        | 10,046 | 10,361 | 10,687 | 11,022 | 11,369 | 11,726 | 12,094 | 12,473 | 12,865 | 13,269  | 13,686  | 14,135  | 14,601  | 41        |
| 41PD      | 10,049 | 10,365 | 10,690 | 11,026 | 11,372 | 11,729 | 12,097 | 12,477 | 12,869 | 13,273  | 13,690  | 14,139  | 14,606  | 41PD      |
| 42        | 10,347 | 10,672 | 11,007 | 11,353 | 11,710 | 12,077 | 12,456 | 12,848 | 13,251 | 13,667  | 14,096  | 14,559  | 15,039  | 42        |



# 2025-2026 City of Kearney Pay Plan Ranges

Effective October 1, 2025

Annual

| Pay Grade | Step 1  | Step 2  | Step 3  | Step 4  | Step 5  | Step 6  | Step 7  | Step 8  | Step 9  | Step 10 | Step 11 | Step 12 | Step 13 | Pay Grade |
|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|
| 16        | 35,591  | 36,708  | 37,861  | 39,050  | 40,276  | 41,541  | 42,846  | 44,191  | 45,578  | 47,009  | 48,486  | 50,118  | 51,772  | 16        |
| 17        | 37,390  | 38,565  | 39,776  | 41,024  | 42,313  | 43,641  | 45,012  | 46,426  | 47,883  | 49,387  | 50,937  | 52,619  | 54,355  | 17        |
| 18        | 39,233  | 40,465  | 41,736  | 43,046  | 44,398  | 45,792  | 47,230  | 48,713  | 50,243  | 51,820  | 53,447  | 55,252  | 57,075  | 18        |
| 19        | 41,209  | 42,503  | 43,838  | 45,215  | 46,634  | 48,098  | 49,609  | 51,167  | 52,773  | 54,430  | 56,139  | 58,017  | 59,932  | 19        |
| 20        | 43,271  | 44,629  | 46,031  | 47,476  | 48,967  | 50,504  | 52,090  | 53,726  | 55,413  | 57,153  | 58,947  | 60,913  | 62,923  | 20        |
| 21        | 45,421  | 46,848  | 48,319  | 49,836  | 51,400  | 53,015  | 54,679  | 56,397  | 58,168  | 59,994  | 61,878  | 63,940  | 66,050  | 21        |
| 22        | 47,703  | 49,201  | 50,747  | 52,339  | 53,983  | 55,678  | 57,427  | 59,230  | 61,090  | 63,008  | 64,986  | 67,101  | 69,315  | 22        |
| 23        | 50,118  | 51,692  | 53,314  | 54,989  | 56,715  | 58,496  | 60,333  | 62,227  | 64,182  | 66,196  | 68,276  | 70,480  | 72,806  | 23        |
| 24        | 52,619  | 54,271  | 55,975  | 57,732  | 59,545  | 61,415  | 63,344  | 65,333  | 67,384  | 69,500  | 71,682  | 73,991  | 76,433  | 24        |
| 24FF      | 53,926  | 55,620  | 57,366  | 59,167  | 61,025  | 62,942  | 64,918  | 66,956  | 69,059  | 71,227  | 73,464  | 75,833  | 78,335  | 24FF      |
| 25        | 55,252  | 56,987  | 58,776  | 60,621  | 62,525  | 64,488  | 66,513  | 68,602  | 70,755  | 72,977  | 75,269  | 77,721  | 80,286  | 25        |
| 25PD      | 63,036  | 64,968  | 66,958  | 69,013  | 71,132  | 73,317  | 75,570  | 77,895  | 80,292  | 82,765  | 85,315  | 90,450  | 93,434  | 25PD      |
| 26        | 58,017  | 59,839  | 61,718  | 63,656  | 65,655  | 67,716  | 69,842  | 72,035  | 74,297  | 76,631  | 79,036  | 81,582  | 84,275  | 26        |
| 27        | 60,913  | 62,825  | 64,798  | 66,833  | 68,932  | 71,097  | 73,328  | 75,631  | 78,006  | 80,455  | 82,981  | 85,664  | 88,491  | 27        |
| 28        | 63,940  | 65,948  | 68,020  | 70,155  | 72,358  | 74,630  | 76,973  | 79,390  | 81,883  | 84,455  | 87,107  | 89,966  | 92,935  | 28        |
| 29        | 67,101  | 69,207  | 71,381  | 73,622  | 75,934  | 78,318  | 80,777  | 83,314  | 85,930  | 88,628  | 91,411  | 94,485  | 97,603  | 29        |
| 30        | 70,480  | 72,693  | 74,976  | 77,330  | 79,759  | 82,262  | 84,846  | 87,509  | 90,257  | 93,092  | 96,014  | 99,181  | 102,454 | 30        |
| 30PD      | 77,699  | 80,090  | 82,556  | 85,100  | 87,724  | 90,430  | 93,221  | 96,100  | 99,069  | 102,131 | 105,289 | 108,701 | 112,288 | 30PD      |
| 31        | 73,991  | 76,315  | 78,711  | 81,182  | 83,731  | 86,360  | 89,072  | 91,869  | 94,754  | 97,728  | 100,797 | 104,141 | 107,577 | 31        |
| 32        | 77,721  | 80,162  | 82,678  | 85,275  | 87,952  | 90,713  | 93,562  | 96,500  | 99,530  | 102,655 | 105,878 | 109,362 | 112,971 | 32        |
| 33        | 81,582  | 84,145  | 86,787  | 89,512  | 92,322  | 95,221  | 98,211  | 101,295 | 104,476 | 107,756 | 111,140 | 114,805 | 118,593 | 33        |
| 33PD      | 86,061  | 88,763  | 91,551  | 94,426  | 97,390  | 100,448 | 103,602 | 106,856 | 110,211 | 113,671 | 117,241 | 121,096 | 125,093 | 33PD      |
| 34        | 85,664  | 88,354  | 91,129  | 93,990  | 96,941  | 99,985  | 103,125 | 106,363 | 109,703 | 113,147 | 116,699 | 120,552 | 124,531 | 34        |
| 35        | 89,966  | 92,790  | 95,704  | 98,709  | 101,808 | 105,005 | 108,302 | 111,703 | 115,211 | 118,829 | 122,560 | 126,610 | 130,788 | 35        |
| 36        | 94,485  | 97,452  | 100,512 | 103,668 | 106,923 | 110,280 | 113,744 | 117,315 | 120,999 | 124,799 | 128,716 | 132,928 | 137,315 | 36        |
| 36PD      | 94,451  | 97,417  | 100,476 | 103,631 | 106,884 | 110,241 | 113,702 | 117,273 | 120,955 | 124,753 | 128,670 | 132,919 | 137,305 | 36PD      |
| 37        | 99,181  | 102,296 | 105,508 | 108,820 | 112,237 | 115,762 | 119,396 | 123,146 | 127,013 | 131,001 | 135,113 | 139,555 | 144,160 | 37        |
| 38        | 104,141 | 107,411 | 110,784 | 114,262 | 117,850 | 121,551 | 125,368 | 129,304 | 133,364 | 137,551 | 141,871 | 146,533 | 151,369 | 38        |
| 39        | 109,362 | 112,796 | 116,338 | 119,991 | 123,758 | 127,645 | 131,653 | 135,787 | 140,050 | 144,448 | 148,984 | 153,862 | 158,939 | 39        |
| 40        | 114,805 | 118,409 | 122,127 | 125,962 | 129,917 | 133,996 | 138,204 | 142,544 | 147,019 | 151,636 | 156,397 | 161,543 | 166,874 | 40        |
| 41        | 120,552 | 124,338 | 128,242 | 132,269 | 136,422 | 140,706 | 145,123 | 149,681 | 154,381 | 159,228 | 164,228 | 169,616 | 175,214 | 41        |
| 41PD      | 120,590 | 124,376 | 128,282 | 132,310 | 136,464 | 140,750 | 145,168 | 149,728 | 154,429 | 159,278 | 164,279 | 169,670 | 175,269 | 41PD      |
| 42        | 124,169 | 128,067 | 132,089 | 136,237 | 140,515 | 144,927 | 149,477 | 154,171 | 159,012 | 164,005 | 169,155 | 174,705 | 180,470 | 42        |



# CITY OF KEARNEY PERSONNEL SCHEDULE

| Position                                 | Pay<br>Grade | Actual<br>2022-23 | Actual<br>2023-24 | Actual<br>2024-25 | Changes             |                     | Budget<br>2025-26 |
|------------------------------------------|--------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|
|                                          |              |                   |                   |                   | Mid-Year<br>2024-25 | Proposed<br>2025-26 |                   |
| GENERAL FUND                             |              |                   |                   |                   |                     |                     |                   |
| Administration:                          |              |                   |                   |                   |                     |                     |                   |
| Administrative Assistant                 | 21           | 1.00              | 2.00              | 2.00              | (1.00)              |                     | 1.00              |
| Administrative Clerk (PT)                | 16           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Assistant City Manager                   | 35           | 1.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Assistant to the City Manager            | 27           | 0.00              | 0.00              | 1.00              |                     |                     | 1.00              |
| Assistant Human Resources Director       | 30           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| City Clerk                               | 35           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| City Manager                             | N/A          | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Deputy City Clerk                        | 24           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Deputy City Manager                      | 42           | 0.00              | 1.00              | 0.00              |                     |                     | 0.00              |
| Director of Administrative Services      | 38           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Executive Assistant                      | 24           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Human Resources Benefits Coordinator     | 24           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Human Resources Coordinator              | 24           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Records Retention Coordinator            | 24           | 1.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Secretary                                | 18           | 0.00              | 0.00              | 0.00              | 1.00                |                     | 1.00              |
| Total Full-Time                          |              | 9.00              | 9.00              | 9.00              | 0.00                | 0.00                | 9.00              |
| Total Part-Time                          |              | 0.00              | 0.00              | 0.00              | 0.00                | 0.00                | 0.00              |
| Finance:                                 |              |                   |                   |                   |                     |                     |                   |
| Account Clerk, Senior                    | 22           | 2.00              | 2.00              | 2.00              |                     |                     | 2.00              |
| Accounting Technician                    | 26           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Assistant Director of Finance            | 30           | 0.50              | 0.50              | 0.50              |                     |                     | 0.50              |
| Director of Finance                      | 41           | 0.50              | 0.50              | 0.50              |                     |                     | 0.50              |
| Total Full-Time                          |              | 4.00              | 4.00              | 4.00              | 0.00                | 0.00                | 4.00              |
| Information Technology:                  |              |                   |                   |                   |                     |                     |                   |
| Administrative Assistant                 | 21           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Computer Support Technician              | 28           | 3.00              | 3.00              | 3.00              |                     |                     | 3.00              |
| GIS Coordinator                          | 30           | 0.25              | 0.25              | 0.25              |                     |                     | 0.25              |
| Total Full-Time                          |              | 4.25              | 4.25              | 4.25              | 0.00                | 0.00                | 4.25              |
| Police - Services:                       |              |                   |                   |                   |                     |                     |                   |
| Administrative Coordinator/Crime Analyst | 24           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Airport Police Officer                   | 23           | 0.50              | 0.00              | 0.00              |                     |                     | 0.00              |
| Communications Specialist                | 23           | 0.00              | 1.00              | 0.00              |                     |                     | 0.00              |
| Community Service Officer                | 20           | 4.00              | 4.00              | 4.00              |                     |                     | 4.00              |
| Crime Analyst                            | 27           | 0.00              | 0.00              | 1.00              |                     |                     | 1.00              |
| Director - Victim Witness                | 24           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Police Captain                           | 36PD         | 2.00              | 2.00              | 2.00              |                     |                     | 2.00              |
| Police Chief                             | 41PD         | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Police Lieutenant                        | 33PD         | 4.00              | 4.00              | 4.00              |                     |                     | 4.00              |
| Police Officer                           | 25PD         | 43.00             | 44.00             | 45.00             | 1.00                | (1.00)              | 45.00             |
| Police Sergeant                          | 30PD         | 9.00              | 9.00              | 9.00              |                     |                     | 9.00              |
| Total Full-Time                          |              | 65.50             | 67.00             | 68.00             | 1.00                | (1.00)              | 68.00             |
| Police - Records Services:               |              |                   |                   |                   |                     |                     |                   |
| Police Records Clerk                     | 20           | 6.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Police Records Clerk, Lead               | 24           | 1.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Police Records Supervisor                | 30           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Police Records Technician                | 20           | 0.00              | 6.00              | 6.00              |                     |                     | 6.00              |
| Police Records Technician, Lead          | 24           | 0.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Total Full-Time                          |              | 8.00              | 8.00              | 8.00              | 0.00                | 0.00                | 8.00              |

**CITY OF KEARNEY  
PERSONNEL SCHEDULE**

| Position                                | Pay<br>Grade | Actual<br>2022-23 | Actual<br>2023-24 | Actual<br>2024-25 | Changes             |                     | Budget<br>2025-26 |
|-----------------------------------------|--------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|
|                                         |              |                   |                   |                   | Mid-Year<br>2024-25 | Proposed<br>2025-26 |                   |
| <b>Police - Data Processing:</b>        |              |                   |                   |                   |                     |                     |                   |
| Director of Information Technology      | 35           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Total Full-Time                         |              | 1.00              | 1.00              | 1.00              | 0.00                | 0.00                | 1.00              |
| <b>Police - Evidence:</b>               |              |                   |                   |                   |                     |                     |                   |
| Property and Evidence Supervisor        | 26           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Property and Evidence Technician        | 23           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Total Full-Time                         |              | 2.00              | 2.00              | 2.00              | 0.00                | 0.00                | 2.00              |
| <b>Fire:</b>                            |              |                   |                   |                   |                     |                     |                   |
| Fire Administrator                      | 38           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Fire Engineer                           | 24FF         | 12.00             | 12.00             | 13.00             |                     | 1.00                | 14.00             |
| Fire Inspector                          | 30           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Office Manager                          | 24           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Secretary (PT)                          | 18           | 1.00              | 1.00              | 1.00              |                     | (1.00)              | 0.00              |
| Training Coordinator                    | 26           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Total Full-Time                         |              | 16.00             | 16.00             | 17.00             | 0.00                | 1.00                | 18.00             |
| Total Part-Time                         |              | 1.00              | 1.00              | 1.00              | 0.00                | (1.00)              | 0.00              |
| <b>Development Services:</b>            |              |                   |                   |                   |                     |                     |                   |
| Assistant Development Services Director | 33           | 0.00              | 1.00              | 0.00              |                     |                     | 0.00              |
| Associate Planner                       | 25           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Building Inspector                      | 27           | 3.00              | 3.00              | 3.00              |                     |                     | 3.00              |
| Building Official                       | 32           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| City Planner                            | 33           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Director of Development Services        | 35           | 1.00              | 0.00              | 1.00              |                     |                     | 1.00              |
| Downtown Coordinator                    | 24           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Permit/Code Enforcement Technician      | 20           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Permit Technician                       | 22           | 2.00              | 2.00              | 2.00              |                     |                     | 2.00              |
| Permit Technician, Senior               | 21           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Total Full-Time                         |              | 10.00             | 10.00             | 10.00             | 0.00                | 0.00                | 10.00             |
| <b>Public Works - Facilities Maint:</b> |              |                   |                   |                   |                     |                     |                   |
| Assistant Facilities Supervisor         | 27           | 0.00              | 0.00              | 1.00              |                     |                     | 1.00              |
| Facilities Maintenance Technician       | 24           | 3.00              | 3.00              | 3.00              | 1.00                | (1.00)              | 3.00              |
| Facilities Supervisor                   | 30           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Total Full-Time                         |              | 4.00              | 4.00              | 5.00              | 1.00                | (1.00)              | 5.00              |
| <b>Cemetery:</b>                        |              |                   |                   |                   |                     |                     |                   |
| Cemetery Supervisor                     | 28           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Facilities Maintenance Worker           | 22           | 2.00              | 2.00              | 2.00              |                     |                     | 2.00              |
| Facilities Maintenance Worker, Senior   | 24           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Facilities Park Attendant (PT)          | 19           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Total Full-Time                         |              | 4.00              | 4.00              | 4.00              | 0.00                | 0.00                | 4.00              |
| Total Part-Time                         |              | 1.00              | 1.00              | 1.00              | 0.00                | 0.00                | 1.00              |
| <b>SportsPlex:</b>                      |              |                   |                   |                   |                     |                     |                   |
| Administrative Assistant                | 21           | 0.00              | 0.00              | 1.00              | (1.00)              |                     | 0.00              |
| Administrative Coordinator              | 24           | 0.00              | 0.00              | 0.00              | 1.00                |                     | 1.00              |
| Facilities Maintenance Worker           | 21           | 0.00              | 0.00              | 1.00              |                     |                     | 1.00              |
| Facilities Maintenance Worker, Sr       | 24           | 0.00              | 0.00              | 1.00              | (1.00)              |                     | 0.00              |
| Monitor (PT)                            | 19           | 0.00              | 0.00              | 4.00              |                     | (4.00)              | 0.00              |
| SportsPlex Coordinator                  | 26           | 0.00              | 0.00              | 1.00              |                     |                     | 1.00              |
| SportsPlex Director                     | 38           | 0.00              | 0.00              | 1.00              |                     |                     | 1.00              |
| SportsPlex Manager                      | 32           | 0.00              | 1.00              | 0.00              |                     |                     | 0.00              |



**CITY OF KEARNEY  
PERSONNEL SCHEDULE**

| Position                                      | Pay<br>Grade | Actual<br>2022-23 | Actual<br>2023-24 | Actual<br>2024-25 | Changes             |                     | Budget<br>2025-26 |
|-----------------------------------------------|--------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|
|                                               |              |                   |                   |                   | Mid-Year<br>2024-25 | Proposed<br>2025-26 |                   |
| SportsPlex Technician                         | 25           | 0.00              | 0.00              | 0.00              | 1.00                |                     | 1.00              |
| Total Full-Time                               |              | 0.00              | 1.00              | 5.00              | 0.00                | 0.00                | 5.00              |
| Total Part-Time                               |              | 0.00              | 0.00              | 4.00              | 0.00                | (4.00)              | 0.00              |
| <b><i>Tennis Center</i></b>                   |              |                   |                   |                   |                     |                     |                   |
| Recreation Coordinator                        | 26           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Recreation Leader                             | 22           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Recreation Monitor (PT)                       | 16           | 2.00              | 1.00              | 1.00              |                     | (1.00)              | 0.00              |
| Total Full-Time                               |              | 1.00              | 1.00              | 1.00              | 0.00                | 0.00                | 1.00              |
| Total Part-Time                               |              | 2.00              | 1.00              | 1.00              | 0.00                | (1.00)              | 0.00              |
| <b><i>Peterson Senior Activity Center</i></b> |              |                   |                   |                   |                     |                     |                   |
| Senior Services Attendant (PT)                | 16           | 2.00              | 2.00              | 2.00              |                     |                     | 2.00              |
| Senior Services Coordinator                   | 30           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Senior Services Leader                        | 23           | 0.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Senior Services Program Aide                  | 20           | 1.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Total Full-Time                               |              | 2.00              | 2.00              | 2.00              | 0.00                | 0.00                | 2.00              |
| Total Part-Time                               |              | 2.00              | 2.00              | 2.00              | 0.00                | 0.00                | 2.00              |
| <b><i>Library:</i></b>                        |              |                   |                   |                   |                     |                     |                   |
| Administrative Assistant                      | 21           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Assistant Library Director                    | 30           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Librarian/Tech Services; Youth; Reference     | 24           | 3.00              | 3.00              | 3.00              |                     |                     | 3.00              |
| Librarian/Tech Learning Center; Circulation   | 24           | 2.00              | 2.00              | 2.00              |                     |                     | 2.00              |
| Library Bookmobile Driver (PT)                | 19           | 2.00              | 2.00              | 2.00              |                     |                     | 2.00              |
| Library Clerk                                 | 16           | 2.00              | 2.00              | 2.00              |                     |                     | 2.00              |
| Library Clerk (PT)                            | 16           | 13.00             | 13.00             | 13.00             |                     |                     | 13.00             |
| Library Director                              | 35           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Total Full-Time                               |              | 10.00             | 10.00             | 10.00             | 0.00                | 0.00                | 10.00             |
| Total Part-Time                               |              | 15.00             | 15.00             | 15.00             | 0.00                | 0.00                | 15.00             |
| <b><i>Park &amp; Recreation - Admin:</i></b>  |              |                   |                   |                   |                     |                     |                   |
| Administrative Assistant                      | 21           | 1.00              | 1.00              | 1.00              |                     | (1.00)              | 0.00              |
| Director of Park & Recreation                 | 38           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Director of Recreational Services             | 38           | 1.00              | 1.00              | 1.00              |                     | (1.00)              | 0.00              |
| Office Manager                                | 24           | 0.00              | 0.00              | 0.00              | 1.00                | (1.00)              | 0.00              |
| Park & Recreation Services Assistant          | 26           | 1.00              | 1.00              | 1.00              | (1.00)              |                     | 0.00              |
| Project Manager                               | 29           | 1.00              | 1.00              | 0.00              |                     |                     | 0.00              |
| Secretary                                     | 18           | 1.00              | 1.00              | 1.00              |                     | (1.00)              | 0.00              |
| Total Full-Time                               |              | 5.00              | 5.00              | 4.00              | 0.00                | (4.00)              | 0.00              |
| <b><i>Recreation:</i></b>                     |              |                   |                   |                   |                     |                     |                   |
| Administrative Assistant                      | 21           | 0.00              | 0.00              | 0.00              |                     | 1.00                | 1.00              |
| Director of Recreational Services             | 38           | 0.00              | 0.00              | 0.00              |                     | 1.00                | 1.00              |
| Office Manager                                | 24           | 0.00              | 0.00              | 0.00              |                     | 1.00                | 1.00              |
| Recreation Coordinator                        | 26           | 3.00              | 4.00              | 4.00              |                     |                     | 4.00              |
| Recreation Leader                             | 21           | 1.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Recreation Superintendent                     | 32           | 0.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Recreation Supervisor                         | 29           | 1.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Secretary                                     | 18           | 0.00              | 0.00              | 0.00              |                     | 1.00                | 1.00              |
| Event Development Coordinator                 | 32           | 1.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Total Full-Time                               |              | 6.00              | 5.00              | 5.00              | 0.00                | 4.00                | 9.00              |
| <b><i>Park:</i></b>                           |              |                   |                   |                   |                     |                     |                   |
| Assistant City Forester                       | 25           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |

**CITY OF KEARNEY  
PERSONNEL SCHEDULE**

| Position                                             | Pay<br>Grade | Actual<br>2022-23 | Actual<br>2023-24 | Actual<br>2024-25 | Changes             |                     | Budget<br>2025-26 |
|------------------------------------------------------|--------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|
|                                                      |              |                   |                   |                   | Mid-Year<br>2024-25 | Proposed<br>2025-26 |                   |
| Assistant Park Supervisor/Forester                   | 25           | 1.00              | 1.00              | 0.33              |                     |                     | 0.33              |
| Director of Parks                                    | 38           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Equipment Operator/Grounds                           | 23           | 0.75              | 0.75              | 0.75              |                     |                     | 0.75              |
| Facilities Maintenance Technician                    | 24           | 1.00              | 1.00              | 0.00              |                     |                     | 0.00              |
| Facilities Maintenance Worker                        | 22           | 9.50              | 9.50              | 11.00             | (3.00)              |                     | 8.00              |
| Facilities Maintenance Worker (Gardens Program Asst) | 22           | 0.00              | 0.00              | 0.00              | 1.00                |                     | 1.00              |
| Facilities Maintenance Worker (Horticulture)         | 22           | 0.00              | 0.00              | 0.50              | 1.00                |                     | 1.50              |
| Facilities Maintenance Worker (Turf Specialist)      | 23           | 0.00              | 0.00              | 1.00              |                     |                     | 1.00              |
| Facilities Maintenance Worker, Senior                | 24           | 1.00              | 2.00              | 2.00              |                     |                     | 2.00              |
| Horticulture Specialist                              | 24           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Irrigation Specialist                                | 24           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Office Manager                                       | 24           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Park Attendant (PT)                                  | 19           | 1.00              | 1.00              | 2.00              |                     |                     | 2.00              |
| Park Superintendent                                  | 32           | 0.67              | 0.67              | 0.67              |                     |                     | 0.67              |
| Project Manager                                      | 29           | 0.00              | 0.00              | 1.00              |                     |                     | 1.00              |
| Sector Leader                                        | 23           | 5.00              | 5.00              | 5.00              |                     |                     | 5.00              |
| Turf Specialist                                      | 24           | 1.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Total Full-Time                                      |              | 23.92             | 23.92             | 26.25             | (1.00)              | 0.00                | 25.25             |
| Total Part-Time                                      |              | 1.00              | 1.00              | 2.00              | 0.00                | 0.00                | 2.00              |
| <b>Cottonmill Park:</b>                              |              |                   |                   |                   |                     |                     |                   |
| Assistant Park Supervisor/Forester, Assistant        | 25           | 0.00              | 0.00              | 0.67              |                     |                     | 0.67              |
| City Forester                                        | 29           | 0.67              | 0.00              | 0.00              |                     |                     | 0.00              |
| Equipment Operator/Grounds                           | 23           | 0.25              | 0.25              | 0.25              |                     |                     | 0.25              |
| Facilities Maintenance Worker                        | 22           | 1.50              | 1.50              | 1.00              |                     |                     | 1.00              |
| Facilities Maintenance Worker, Senior                | 24           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Park Attendant (PT)                                  | 19           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Park Superintendent                                  | 32           | 0.33              | 0.33              | 0.33              |                     |                     | 0.33              |
| Park Supervisor                                      | 29           | 0.00              | 0.67              | 0.00              |                     |                     | 0.00              |
| Sector Leader                                        | 23           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Total Full-Time                                      |              | 3.75              | 3.75              | 3.25              | 0.00                | 0.00                | 3.25              |
| Total Part-Time                                      |              | 0.00              | 0.00              | 0.00              | 0.00                | 0.00                | 0.00              |
| <b>Forestry:</b>                                     |              |                   |                   |                   |                     |                     |                   |
| City Forester                                        | 29           | 0.33              | 0.00              | 0.00              |                     |                     | 0.00              |
| Facilities Maintenance Worker (Horticulture)         | 22           | 0.00              | 0.00              | 0.50              |                     |                     | 0.50              |
| Park Supervisor                                      | 29           | 0.00              | 0.33              | 0.00              |                     |                     | 0.00              |
| Total Full-Time                                      |              | 0.33              | 0.33              | 0.50              | 0.00                | 0.00                | 0.50              |
| <b>Transportation - Streets:</b>                     |              |                   |                   |                   |                     |                     |                   |
| Administrative Assistant                             | 21           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| City Engineer                                        | 35           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Director of Public Works                             | 38           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Electrical Control Systems Supervisor                | 30           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Electrical Mapping Technician                        | 24           | 0.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Electrician                                          | 25           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Engineering Assistant II                             | 27           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Equipment Operator                                   | 23           | 7.00              | 7.00              | 6.00              | (1.00)              |                     | 5.00              |
| GIS Coordinator                                      | 30           | 0.25              | 0.25              | 0.25              |                     |                     | 0.25              |
| Heavy Equipment Operator                             | 24           | 7.00              | 7.00              | 8.00              |                     |                     | 8.00              |
| Master Electrician                                   | 27           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Office Manager                                       | 24           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Street Crew Leader                                   | 27           | 1.00              | 1.00              | 1.00              | 1.00                |                     | 2.00              |
| Street Superintendent                                | 30           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Traffic Control Technician                           | 25           | 2.00              | 2.00              | 2.00              |                     |                     | 2.00              |
| Total Full-Time                                      |              | 23.25             | 24.25             | 24.25             | 0.00                | 0.00                | 24.25             |



**CITY OF KEARNEY  
PERSONNEL SCHEDULE**

| Position                                | Pay<br>Grade | Actual<br>2022-23 | Actual<br>2023-24 | Actual<br>2024-25 | Changes             |                     | Budget<br>2025-26 |
|-----------------------------------------|--------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|
|                                         |              |                   |                   |                   | Mid-Year<br>2024-25 | Proposed<br>2025-26 |                   |
| ENTERPRISE FUNDS                        |              |                   |                   |                   |                     |                     |                   |
| <b>Golf Course - Maintenance:</b>       |              |                   |                   |                   |                     |                     |                   |
| Golf Course Superintendent II           | 26           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Golf Course Mechanic                    | 25           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Golf Course Superintendent I            | 29           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Total Full-Time                         |              | 3.00              | 3.00              | 3.00              | 0.00                | 0.00                | 3.00              |
| <b>Golf Course - Services:</b>          |              |                   |                   |                   |                     |                     |                   |
| Golf Course Assistant Services Manager  | 26           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Golf Course Manager                     | 33           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Total Full-Time                         |              | 2.00              | 2.00              | 2.00              | 0.00                | 0.00                | 2.00              |
| <b>Sanitation - Collection:</b>         |              |                   |                   |                   |                     |                     |                   |
| Account Clerk, Senior                   | 22           | 1.50              | 1.50              | 0.91              |                     |                     | 0.91              |
| Account Clerk, Utility Billing          | 24           | 0.00              | 0.00              | 0.34              |                     |                     | 0.34              |
| Administrative Assistant                | 21           | 0.00              | 0.00              | 1.00              |                     |                     | 1.00              |
| Assistant Director of Utilities         | 34           | 0.25              | 0.25              | 0.25              |                     |                     | 0.25              |
| Director of Utilities                   | 38           | 0.25              | 0.25              | 0.25              |                     |                     | 0.25              |
| Equipment Operator                      | 23           | 19.00             | 20.00             | 21.00             | 1.00                |                     | 22.00             |
| Household Hazardous Waste Coordinator   | 21           | 0.00              | 0.00              | 0.50              |                     |                     | 0.50              |
| Maintenance Worker                      | 21           | 2.00              | 2.00              | 2.00              | (1.00)              |                     | 1.00              |
| Office Manager                          | 24           | 1.00              | 1.00              | 0.25              |                     |                     | 0.25              |
| Recycling Processor                     | 16           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Recycling Processor, Lead               | 18           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Recycling Processor (PT)                | 16           | 13.00             | 13.00             | 12.00             |                     |                     | 12.00             |
| Refuse Worker                           | 18           | 3.00              | 3.00              | 3.00              |                     |                     | 3.00              |
| Sanitation Foreman                      | 28           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Sanitation Superintendent               | 31           | 0.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Sanitation Supervisor                   | 31           | 0.50              | 0.00              | 0.00              |                     |                     | 0.00              |
| Total Full-Time                         |              | 30.50             | 32.00             | 33.50             | 0.00                | 0.00                | 33.50             |
| Total Part-Time                         |              | 13.00             | 13.00             | 12.00             | 0.00                | 0.00                | 12.00             |
| <b>Kearney Area Solid Waste Agency:</b> |              |                   |                   |                   |                     |                     |                   |
| Account Clerk, Senior                   | 22           | 0.50              | 0.50              | 0.25              |                     |                     | 0.25              |
| Administrative Assistant                | 21           | 1.00              | 1.00              | 0.00              |                     |                     | 0.00              |
| Assistant Director of Utilities         | 34           | 0.25              | 0.25              | 0.25              |                     |                     | 0.25              |
| Director of Utilities                   | 38           | 0.25              | 0.25              | 0.25              |                     |                     | 0.25              |
| Equipment Operator                      | 23           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Heavy Equipment Operator                | 24           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Heavy Equipment Operator (PT)           | 24           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Household Hazardous Waste Coordinator   | 21           | 1.00              | 1.00              | 0.50              |                     |                     | 0.50              |
| Landfill Assistant                      | 20           | 0.00              | 0.00              | 2.00              |                     |                     | 2.00              |
| Landfill Assistant (PT)                 | 20           | 1.00              | 1.00              | 0.00              |                     |                     | 0.00              |
| Landfill Groundskeeper (PT)             | 16           | 1.00              | 0.00              | 1.00              |                     |                     | 1.00              |
| Landfill Groundskeeper (PT)             | 16           | 0.00              | 1.00              | 0.00              |                     |                     | 0.00              |
| Landfill Foreman                        | 31           | 0.00              | 1.00              | 1.00              | (1.00)              |                     | 0.00              |
| Landfill Operator                       | 25           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Landfill Superintendent                 | 31           | 0.00              | 0.00              | 0.00              | 1.00                |                     | 1.00              |
| Maintenance Worker - SWDF               | 23           | 1.00              | 1.00              | 0.00              |                     |                     | 0.00              |
| Office Manager                          | 24           | 0.00              | 0.00              | 0.25              |                     |                     | 0.25              |
| Sanitation Supervisor                   | 31           | 0.50              | 0.00              | 0.00              |                     |                     | 0.00              |
| Scale House Coordinator                 | 22           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Total Full-Time                         |              | 8.50              | 9.00              | 8.50              | 0.00                | 0.00                | 8.50              |
| Total Part-Time                         |              | 3.00              | 3.00              | 2.00              | 0.00                | 0.00                | 2.00              |



**CITY OF KEARNEY  
PERSONNEL SCHEDULE**

| Position                                  | Pay<br>Grade | Actual<br>2022-23 | Actual<br>2023-24 | Actual<br>2024-25 | Changes             |                     | Budget<br>2025-26 |
|-------------------------------------------|--------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|
|                                           |              |                   |                   |                   | Mid-Year<br>2024-25 | Proposed<br>2025-26 |                   |
| <b>Sanitary Sewer - Treatment:</b>        |              |                   |                   |                   |                     |                     |                   |
| Laboratory Technician                     | 25           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| SCADA Technician                          | 24           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Wastewater Treatment Plant Foreman        | 28           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Wastewater Treatment Plant Lead Operator  | 26           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Wastewater Treatment Plant Operator       | 23           | 4.00              | 4.00              | 5.00              |                     |                     | 5.00              |
| Wastewater Treatment Plant Operator II    | 25           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Wastewater Treatment Plant Superintendent | 31           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Total Full-Time                           |              | 7.00              | 7.00              | 8.00              | 0.00                | 0.00                | 8.00              |
| <b>Sanitary Sewer - Collection:</b>       |              |                   |                   |                   |                     |                     |                   |
| Maintenance Worker                        | 21           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Utilities Maintenance Worker              | 23           | 4.00              | 4.00              | 4.00              |                     |                     | 4.00              |
| Total Full-Time                           |              | 4.00              | 4.00              | 4.00              | 0.00                | 0.00                | 4.00              |
| <b>Sanitary Sewer - Administration:</b>   |              |                   |                   |                   |                     |                     |                   |
| Account Clerk, Senior                     | 22           | 1.00              | 1.00              | 0.93              |                     |                     | 0.93              |
| Account Clerk, Utility Billing            | 24           | 0.00              | 0.00              | 0.33              |                     |                     | 0.33              |
| Assistant Director of Finance             | 30           | 0.50              | 0.50              | 0.50              |                     |                     | 0.50              |
| Assistant Director of Utilities           | 34           | 0.25              | 0.25              | 0.25              |                     |                     | 0.25              |
| Director of Utilities                     | 38           | 0.25              | 0.25              | 0.25              |                     |                     | 0.25              |
| Engineering Assistant II                  | 27           | 0.00              | 0.00              | 0.00              |                     | 0.50                | 0.50              |
| GIS Coordinator                           | 30           | 0.25              | 0.25              | 0.25              |                     |                     | 0.25              |
| GIS Technician                            | 21           | 0.50              | 0.50              | 0.50              |                     |                     | 0.50              |
| Office Manager                            | 24           | 0.00              | 0.00              | 0.25              |                     |                     | 0.25              |
| Total Full-Time                           |              | 2.75              | 2.75              | 3.26              | 0.00                | 0.50                | 3.76              |
| <b>Water - Operations:</b>                |              |                   |                   |                   |                     |                     |                   |
| Inventory Control Clerk                   | 20           | 1.00              | 1.00              | 0.00              |                     |                     | 0.00              |
| Maintenance Worker                        | 21           | 0.00              | 1.00              | 0.00              |                     |                     | 0.00              |
| Meter Technician, Senior                  | 23           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Utilities Maintenance Worker              | 23           | 6.00              | 5.00              | 10.00             |                     |                     | 10.00             |
| Utilities Maintenance Worker, Lead        | 26           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Utilities Maintenance Worker, Senior      | 24           | 1.00              | 2.00              | 2.00              |                     |                     | 2.00              |
| Water and Sewer System Supervisor         | 31           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Water Quality Coordinator                 | 24           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Water Quality Technician                  | 22           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Water System Operator                     | 23           | 2.00              | 2.00              | 2.00              |                     |                     | 2.00              |
| Water System Operator, Lead               | 26           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Total Full-Time                           |              | 16.00             | 17.00             | 20.00             | 0.00                | 0.00                | 20.00             |
| <b>Water - Administration:</b>            |              |                   |                   |                   |                     |                     |                   |
| Account Clerk, Utility Billing            | 24           | 1.00              | 1.00              | 0.33              |                     |                     | 0.33              |
| Account Clerk, Senior                     | 22           | 0.00              | 0.00              | 0.91              |                     |                     | 0.91              |
| Assistant Director of Utilities           | 34           | 0.25              | 0.25              | 0.25              |                     |                     | 0.25              |
| Director of Finance                       | 41           | 0.50              | 0.50              | 0.50              |                     |                     | 0.50              |
| Director of Utilities                     | 38           | 0.25              | 0.25              | 0.25              |                     |                     | 0.25              |
| Engineering Assistant II                  | 27           | 0.00              | 0.00              | 0.00              |                     | 0.50                | 0.50              |
| GIS Coordinator                           | 30           | 0.25              | 0.25              | 0.25              |                     |                     | 0.25              |
| GIS Technician                            | 21           | 0.50              | 0.50              | 0.50              |                     |                     | 0.50              |
| Office Manager                            | 24           | 0.00              | 0.00              | 0.25              |                     |                     | 0.25              |
| Total Full-Time                           |              | 2.75              | 2.75              | 3.24              | 0.00                | 0.50                | 3.74              |
| <b>Stormwater Utility:</b>                |              |                   |                   |                   |                     |                     |                   |
| Code Inspector (PT)                       | 22           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |

**CITY OF KEARNEY  
PERSONNEL SCHEDULE**

| Position                                       | Pay<br>Grade | Actual<br>2022-23 | Actual<br>2023-24 | Actual<br>2024-25 | Changes             |                     | Budget<br>2025-26 |
|------------------------------------------------|--------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|
|                                                |              |                   |                   |                   | Mid-Year<br>2024-25 | Proposed<br>2025-26 |                   |
| Engineering Assistant II                       | 27           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Total Full-Time                                |              | 1.00              | 1.00              | 1.00              | 0.00                | 0.00                | 1.00              |
| Total Part-Time                                |              | 1.00              | 1.00              | 1.00              | 0.00                | 0.00                | 1.00              |
| <b>Kearney Municipal Airport - Operations:</b> |              |                   |                   |                   |                     |                     |                   |
| Airport Director                               | 35           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Airport Manager                                | 35           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Airport Operations Lead                        | 25           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Airport Operations Worker                      | 22           | 3.00              | 3.00              | 3.00              |                     |                     | 3.00              |
| Airport Police Officer                         | 23           | 0.50              | 0.00              | 0.00              |                     |                     | 0.00              |
| Aviation Support Coordinator                   | 27           | 0.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Total Full-Time                                |              | 5.50              | 5.00              | 5.00              | 0.00                | 0.00                | 5.00              |
| <b>Kearney Municipal Airport - FBO:</b>        |              |                   |                   |                   |                     |                     |                   |
| Administrative Assistant                       | 21           | 1.00              | 1.00              | 1.00              | (1.00)              |                     | 0.00              |
| Airport Coordinator                            | 26           | 0.00              | 0.00              | 0.00              | 1.00                |                     | 1.00              |
| Airport Operations Worker                      | 21           | 1.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Airport Secretary (PT)                         | 18           | 0.00              | 0.00              | 0.00              | 2.00                |                     | 2.00              |
| Assistant Airport Director                     | 30           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Aviation Service Technician                    | 21           | 0.00              | 2.00              | 2.00              |                     |                     | 2.00              |
| Aviation Service Technician, Senior            | 24           | 1.00              | 1.00              | 1.00              | (1.00)              |                     | 0.00              |
| Aviation Service Technician (PT)               | 18           | 5.00              | 5.00              | 5.00              |                     |                     | 5.00              |
| Aviation Support Specialist                    | 18           | 1.00              | 0.00              | 0.00              |                     |                     | 0.00              |
| Office Manager                                 | 24           | 0.00              | 1.00              | 1.00              | (1.00)              |                     | 0.00              |
| Total Full-Time                                |              | 5.00              | 6.00              | 6.00              | (2.00)              | 0.00                | 4.00              |
| Total Part-Time                                |              | 5.00              | 5.00              | 5.00              | 2.00                | 0.00                | 7.00              |
| <b>INTERNAL SERVICE FUNDS</b>                  |              |                   |                   |                   |                     |                     |                   |
| <b>Property &amp; Casualty Insurance</b>       |              |                   |                   |                   |                     |                     |                   |
| Risk Management Technician                     | 24           | 0.50              | 0.50              | 0.50              |                     |                     | 0.50              |
| Total Full-Time                                |              | 0.50              | 0.50              | 0.50              | 0.00                | 0.00                | 0.50              |
| <b>Workers Compensation Insurance</b>          |              |                   |                   |                   |                     |                     |                   |
| Risk Management Technician                     | 24           | 0.50              | 0.50              | 0.50              |                     |                     | 0.50              |
| Total Full-Time                                |              | 0.50              | 0.50              | 0.50              | 0.00                | 0.00                | 0.50              |
| <b>Vehicle Maintenance:</b>                    |              |                   |                   |                   |                     |                     |                   |
| Equipment Mechanic, Senior                     | 26           | 2.00              | 2.00              | 2.00              |                     |                     | 2.00              |
| Fleet Electronics Technician                   | 24           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Fleet Maintenance Supervisor                   | 30           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Fleet Services Attendant                       | 22           | 1.00              | 1.00              | 1.00              |                     |                     | 1.00              |
| Total Full-Time                                |              | 5.00              | 5.00              | 5.00              | 0.00                | 0.00                | 5.00              |
| Grand Total Full-Time                          |              | 297.00            | 303.00            | 317.00            | (1.00)              | 0.00                | 316.00            |
| Grand Total Part-Time                          |              | 44.00             | 43.00             | 46.00             | 2.00                | (6.00)              | 42.00             |
| Grand Total                                    |              | 341.00            | 346.00            | 363.00            | 1.00                | (6.00)              | 358.00            |

## **ACCOUNTING SUMMARY**



# CITY OF KEARNEY

## FUND CODES AND ORGANIZATION CODES

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

# CITY OF KEARNEY

## FUND CODES AND ORGANIZATION CODES

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

# CITY OF KEARNEY

## FUND CODES AND ORGANIZATION CODES

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



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

| <b>SOURCE<br/>CODE</b> | <b>CLASSIFICATION<br/>CODE</b> | <b>EXPLANATION</b>                        |
|------------------------|--------------------------------|-------------------------------------------|
|                        |                                | <b>31000 - 31999 Taxes</b>                |
| 31                     | 105                            | Beer & Liquor Occupation                  |
| 31                     | 110                            | Bingo Occupation                          |
| 31                     | 115                            | Cable TV Occupation                       |
| 31                     | 118                            | Hotel Occupation                          |
| 31                     | 120                            | In Lieu of Tax                            |
| 31                     | 125                            | Misc. Occupation Tax                      |
| 31                     | 127                            | Motor Vehicle Tax                         |
| 31                     | 128                            | Natural Gas Company Occupation Tax        |
| 31                     | 130                            | Property Tax                              |
| 31                     | 133                            | Restaurant Occupation Tax                 |
| 31                     | 135                            | Sales Tax                                 |
| 31                     | 140                            | Telephone Company Occupation Tax          |
| 31                     | 149                            | General Business Occ Tax (GBOT 1)         |
| 31                     | 150                            | General Business Occ Tax (GBOT 2)         |
|                        |                                | <b>32000 - 32999 Licenses and Permits</b> |
| 32                     | 100                            | Beer & Liquor Licenses                    |
| 32                     | 105                            | Bingo Licenses                            |
| 32                     | 110                            | BOA fees                                  |
| 32                     | 115                            | Building Permits                          |
| 32                     | 125                            | Electricians Licenses                     |
| 32                     | 130                            | Food Handlers Licenses                    |
| 32                     | 135                            | Manufactured Home Court Licenses          |
| 32                     | 138                            | Mobile Food Vendor Permits                |
| 32                     | 140                            | Plumbers Licenses                         |
| 32                     | 145                            | Special Use & Zoning Permits              |
| 32                     | 150                            | Tobacco Licenses                          |
|                        |                                | <b>33000 - 33999 Charges for Services</b> |
| 33                     | 100                            | Admissions, Centennial Pool               |
| 33                     | 102                            | Activation/Transfer Fee                   |
| 33                     | 105                            | Admissions, Drop-In                       |
| 33                     | 110                            | Admissions, Harmon Pool                   |
| 33                     | 112                            | Adult Softball                            |
| 33                     | 113                            | Aeronautical Fees                         |
| 33                     | 115                            | Agriculture Lands & Leases                |
| 33                     | 116                            | County - Animal Shelter                   |
| 33                     | 118                            | Aquatic Development                       |
| 33                     | 119                            | Park Development                          |
| 33                     | 120                            | Athletic Receipts                         |
| 33                     | 125                            | Burials                                   |
| 33                     | 130                            | Cart Rental                               |

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

| <b>SOURCE<br/>CODE</b> | <b>CLASSIFICATION<br/>CODE</b> | <b>EXPLANATION</b>                |
|------------------------|--------------------------------|-----------------------------------|
| 33                     | 135                            | Code Books                        |
| 33                     | 140                            | Collections                       |
| 33                     | 145                            | Commercial Charges                |
| 33                     | 149                            | Concessions, Yanney Pavilion      |
| 33                     | 150                            | Concessions, Golf                 |
| 33                     | 151                            | Concessions, Centennial Pool      |
| 33                     | 152                            | Concessions, Cottonmill           |
| 33                     | 153                            | Concessions, Tennis Center        |
| 33                     | 155                            | Concessions, Activity Center      |
| 33                     | 160                            | Concessions, Harmon Pool          |
| 33                     | 161                            | Concessions, Patriot Park         |
| 33                     | 162                            | Concessions, Senior Center        |
| 33                     | 163                            | Concessions, Yanney               |
| 33                     | 164                            | Concessions, Harvey Park          |
| 33                     | 165                            | Connection Fees                   |
| 33                     | 170                            | Container Sales                   |
| 33                     | 175                            | County                            |
| 33                     | 177                            | County – Bookmobile               |
| 33                     | 178                            | Convenience Fee                   |
| 33                     | 180                            | County - Building                 |
| 33                     | 183                            | County - Emergency Management     |
| 33                     | 184                            | County - Cottonmill               |
| 33                     | 185                            | County - Data Processing          |
| 33                     | 190                            | County – Evidence                 |
| 33                     | 191                            | County – IT                       |
| 33                     | 193                            | County – Shooting Range           |
| 33                     | 194                            | County – Crime Analyst            |
| 33                     | 195                            | County – Records                  |
| 33                     | 196                            | County – Senior Center            |
| 33                     | 197                            | Delinquency Fees                  |
| 33                     | 198                            | Drag Strip Lease                  |
| 33                     | 199                            | Dumpster Fee                      |
| 33                     | 200                            | Electrical Distribution System    |
| 33                     | 201                            | Electric Vehicle Charging Station |
| 33                     | 202                            | Events                            |
| 33                     | 203                            | Fuel Fees                         |
| 33                     | 204                            | Fuel Sales                        |
| 33                     | 205                            | Golf Lessons                      |
| 33                     | 210                            | Greens Fees                       |
| 33                     | 212                            | Hangar Lease - FBO                |
| 33                     | 213                            | Hangar Leases                     |
| 33                     | 214                            | Industrial Land Leases            |
| 33                     | 215                            | Labor Charges for Services        |

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

| <b>SOURCE<br/>CODE</b> | <b>CLASSIFICATION<br/>CODE</b> | <b>EXPLANATION</b>                  |
|------------------------|--------------------------------|-------------------------------------|
| 33                     | 217                            | Kiosk                               |
| 33                     | 218                            | Landing Fees                        |
| 33                     | 219                            | Concessions, Cottonmill Marina      |
| 33                     | 220                            | Meter Collection                    |
| 33                     | 221                            | Makerspace                          |
| 33                     | 222                            | Meal Ticket Sales                   |
| 33                     | 225                            | Multi-Family Charges                |
| 33                     | 226                            | Overnight Fees - FBO                |
| 33                     | 227                            | Overtime Reimbursement              |
| 33                     | 230                            | Photocopies                         |
| 33                     | 235                            | Practice Range                      |
| 33                     | 240                            | Pro Shop                            |
| 33                     | 243                            | Ramp Leases                         |
| 33                     | 244                            | Ramp Usage Fee                      |
| 33                     | 245                            | Program Registration, Recreation    |
| 33                     | 246                            | Rentals, Tennis Center              |
| 33                     | 247                            | Program Registration, Senior Center |
| 33                     | 248                            | Rentals, Cottonmill Buildings       |
| 33                     | 249                            | Rentals, Harmon Activity Center     |
| 33                     | 250                            | Rentals, Park                       |
| 33                     | 251                            | Rentals, Yanney Marina              |
| 33                     | 252                            | Reconnection Fees                   |
| 33                     | 254                            | Residential Special Pick-up Fee     |
| 33                     | 255                            | Residential Charges                 |
| 33                     | 256                            | Roll-Off Boxes                      |
| 33                     | 257                            | Rural Fire District                 |
| 33                     | 258                            | Tax Exempt Charges                  |
| 33                     | 259                            | School, Services                    |
| 33                     | 260                            | T-Hangar Leases                     |
| 33                     | 261                            | Sponsorships                        |
| 33                     | 262                            | Terminal Building                   |
| 33                     | 264                            | The Arch, Services                  |
| 33                     | 265                            | Tipping Fee - Kearney               |
| 33                     | 270                            | Tipping Fee - Others                |
| 33                     | 275                            | Tow-In Storage                      |
| 33                     | 280                            | UNK - Tennis Center                 |
| 33                     | 293                            | Yard Waste                          |
| 33                     | 296                            | Warehouse Leases                    |
|                        |                                | <b>34000 - 34999 Fines</b>          |
| 34                     | 100                            | Costs                               |
| 34                     | 105                            | Fines - Library                     |
| 34                     | 107                            | Fines - Police                      |



# CITY OF KEARNEY

## CLASSIFICATION OF REVENUES BY SOURCE CODE, CLASSIFICATION CODE AND EXPLANATION

| SOURCE<br>CODE | CLASSIFICATION<br>CODE | EXPLANATION                              |
|----------------|------------------------|------------------------------------------|
| 34             | 110                    | Redemption Fee                           |
| 34             | 115                    | Returned Check Charge                    |
|                |                        | <b>35000 - 35999 Special Assessments</b> |
| 35             | 100                    | Assessment Interest                      |
| 35             | 105                    | Developer Deposits                       |
| 35             | 108                    | Developer Donations                      |
| 35             | 110                    | Special Assessments                      |
|                |                        | <b>36000 - 36999 Interest</b>            |
| 36             | 100                    | Interest                                 |
|                |                        | <b>37000-37999 Miscellaneous</b>         |
| 37             | 103                    | Administration Fee - Utilities           |
| 37             | 105                    | Bond Issuances                           |
| 37             | 106                    | City Contributions                       |
| 37             | 107                    | City & Employee Health/Dental            |
| 37             | 108                    | Capital Leases                           |
| 37             | 109                    | CRA Contribution                         |
| 37             | 110                    | Damages                                  |
| 37             | 111                    | Charges – Internal Services              |
| 37             | 112                    | City & Employee – Life & LTD             |
| 37             | 113                    | Discount on G.O. Debt                    |
| 37             | 115                    | Donations – Cottonmill                   |
| 37             | 117                    | Donations - KVB                          |
| 37             | 120                    | Donations - Nature Barn                  |
| 37             | 122                    | Donations – Yanney Park                  |
| 37             | 123                    | Equitable Sharing (Federal)              |
| 37             | 124                    | Endowment Proceeds - KVB                 |
| 37             | 125                    | FAA & NDA Proceeds                       |
| 37             | 130                    | Farm Income                              |
| 37             | 133                    | Federal Grants                           |
| 37             | 135                    | Federal Grants – Emergency Mgmt          |
| 37             | 140                    | Forfeitures                              |
| 37             | 145                    | Foundation Work                          |
| 37             | 146                    | Gain on Sale of Capital Asset            |
| 37             | 147                    | Grant Proceeds – Library                 |
| 37             | 148                    | G.O. Bonds Issued                        |
| 37             | 150                    | Gross Handle                             |
| 37             | 153                    | Insurance Proceeds                       |
| 37             | 155                    | Insurance Proceeds                       |
| 37             | 157                    | Lease/Purchase Proceeds                  |
| 37             | 160                    | Loan Proceeds                            |

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

| <b>SOURCE<br/>CODE</b>                | <b>CLASSIFICATION<br/>CODE</b> | <b>EXPLANATION</b>                   |
|---------------------------------------|--------------------------------|--------------------------------------|
| 37                                    | 170                            | Lottery Trust Fund                   |
| 37                                    | 180                            | Miscellaneous                        |
| 37                                    | 181                            | Miscellaneous - FBO                  |
| 37                                    | 185                            | Miscellaneous - Park                 |
| 37                                    | 190                            | Miscellaneous - Recreation           |
| 37                                    | 192                            | Northwestern Energy                  |
| 37                                    | 194                            | Officer Contrib. - Rifle Buyback Pgm |
| 37                                    | 195                            | Office Sales                         |
| 37                                    | 196                            | Premium on G.O Debt                  |
| 37                                    | 197                            | Pay-Ref Bond Escrow Agent            |
| 37                                    | 198                            | Passenger Facility Charges           |
| 37                                    | 199                            | Refunding Bonds Issued               |
| 37                                    | 200                            | Rotary                               |
| 37                                    | 201                            | Rent - Cemetery                      |
| 37                                    | 202                            | Rent - Cottonmill                    |
| 37                                    | 203                            | Retired & COBRA Contributions        |
| 37                                    | 204                            | Sale of Columbarium Space            |
| 37                                    | 205                            | Sale of Inventory                    |
| 37                                    | 206                            | Utility "Round-up"                   |
| 37                                    | 207                            | Sale of Lots - Cemetery              |
| 37                                    | 210                            | Sale of Real Estate                  |
| 37                                    | 213                            | Sale of Recyclables                  |
| 37                                    | 215                            | Sale of Scrap                        |
| 37                                    | 220                            | Sale of Shop Supplies                |
| 37                                    | 225                            | Special Fuels Tax                    |
| 37                                    | 230                            | State & City Sales Tax               |
| 37                                    | 235                            | T.I.F. Receipts                      |
| 37                                    | 250                            | Tower Lease                          |
| <b>38000 - 38999 Intergov - State</b> |                                |                                      |
| 38                                    | 100                            | Community Development Grants         |
| 38                                    | 103                            | COPS Hiring Grant                    |
| 38                                    | 105                            | Grant - Victim / Witness             |
| 38                                    | 108                            | Highway Bridge Buyback Program       |
| 38                                    | 109                            | Highway Street Buyback Program       |
| 38                                    | 110                            | Highway Use Fee                      |
| 38                                    | 115                            | Homestead Exemption                  |
| 38                                    | 120                            | Insurance Tax                        |
| 38                                    | 125                            | M.I.R.F.                             |
| 38                                    | 127                            | Motor Vehicle Fee                    |
| 38                                    | 130                            | State Aid                            |
| 38                                    | 135                            | State Allocations - Emergency Mgmt   |
| 38                                    | 137                            | State Allocations - Library          |

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

| <b>SOURCE<br/>CODE</b> | <b>CLASSIFICATION<br/>CODE</b> | <b>EXPLANATION</b>               |
|------------------------|--------------------------------|----------------------------------|
| 38                     | 140                            | State Allocations - Pro Rata     |
| 38                     | 143                            | State Assistance – Turnback Tax  |
| 38                     | 145                            | State Grants                     |
| 38                     | 150                            | State Highway, Urban Maintenance |
| 38                     | 155                            | State Incentive Payments         |
| 38                     | 160                            | State Reimbursement              |
|                        |                                | <b>39000 - 39999 Transfers</b>   |
| 39                     | 1xx                            | Transfers                        |



# CITY OF KEARNEY

## CLASSIFICATION OF EXPENDITURES BY OBJECT CODE, CLASSIFICATION CODE AND EXPLANATION

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

# CITY OF KEARNEY

## CLASSIFICATION OF EXPENDITURES BY OBJECT CODE, CLASSIFICATION CODE AND EXPLANATION

| OBJECT<br>CODE | CLASSIFICATION<br>CODE | EXPLANATION                 |
|----------------|------------------------|-----------------------------|
| 42             | 180                    | Building Repairs, Rec.      |
| 42             | 190                    | CANDO Match                 |
| 42             | 195                    | Cart Paths                  |
| 42             | 197                    | Catering                    |
| 42             | 199                    | CDL Incentive               |
| 42             | 200                    | Chemicals                   |
| 42             | 201                    | City Manager Contingency    |
| 42             | 202                    | City of Kearney             |
| 42             | 205                    | Civil Service Expenses      |
| 42             | 210                    | Claims - Dental             |
| 42             | 215                    | Claims - Health             |
| 42             | 220                    | Cleaning Services           |
| 42             | 225                    | Closure & Post-closure Care |
| 42             | 230                    | Clothing Allowance          |
| 42             | 233                    | Cost of Goods Sold          |
| 42             | 235                    | Pro shop Inventory          |
| 42             | 240                    | Coaching Certificates       |
| 42             | 245                    | Co-Responder Pgm - County   |
| 42             | 250                    | Communications              |
| 42             | 255                    | Communications - County     |
| 42             | 260                    | Community Betterment        |
| 42             | 265                    | Composting & Grinding       |
| 42             | 270                    | Community Planning          |
| 42             | 275                    | Computer Support            |
| 42             | 280                    | Concession Inventory        |
| 42             | 285                    | Concrete, Etc.              |
| 42             | 290                    | Consulting & Engineering    |
| 42             | 295                    | Containers                  |
| 42             | 298                    | Contracted Services         |
| 42             | 300                    | Convention                  |
| 42             | 303                    | CRA – GBOT 1                |
| 42             | 304                    | CRA – GBOT 2                |
| 42             | 305                    | Credit Card Service Charges |
| 42             | 310                    | Crime Prevention Materials  |
| 42             | 325                    | Rescue                      |
| 42             | 330                    | Dues & Publications         |
| 42             | 335                    | Economic Development        |
| 42             | 340                    | Election Expense            |
| 42             | 345                    | Electric Power              |
| 42             | 350                    | Engineering                 |
| 42             | 355                    | Entertainment               |
| 42             | 357                    | Entertainment-Reimbursed    |
| 42             | 360                    | Environmental Monitoring    |

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

| <b>OBJECT<br/>CODE</b> | <b>CLASSIFICATION<br/>CODE</b> | <b>EXPLANATION</b>              |
|------------------------|--------------------------------|---------------------------------|
| 42                     | 365                            | Equipment Maintenance           |
| 42                     | 370                            | Equipment Repairs               |
| 42                     | 380                            | Equipment Repairs, Rec.         |
| 42                     | 382                            | Equitable Sharing (Federal)     |
| 42                     | 383                            | ESU (SWAT)                      |
| 42                     | 384                            | EV Charger Repairs              |
| 42                     | 385                            | Facility Repairs                |
| 42                     | 387                            | Fees                            |
| 42                     | 395                            | Fencing                         |
| 42                     | 400                            | Film & Film Developing          |
| 42                     | 403                            | Fuel Flowage Fee                |
| 42                     | 405                            | Landscaping                     |
| 42                     | 406                            | Food Service Contract Shortfall |
| 42                     | 407                            | Food Contract – Meal Tickets    |
| 42                     | 410                            | Forestry                        |
| 42                     | 415                            | Gas, Oil & Grease               |
| 42                     | 420                            | Gas, Oil & Grease Inventory     |
| 42                     | 425                            | Grader Blades                   |
| 42                     | 430                            | Grave Purchases                 |
| 42                     | 435                            | Gravel & Barrow                 |
| 42                     | 440                            | Ground Maintenance              |
| 42                     | 445                            | Highway Light Repair            |
| 42                     | 450                            | Hired Contractors               |
| 42                     | 453                            | HHW Disposal                    |
| 42                     | 455                            | In Lieu of Tax                  |
| 42                     | 460                            | Insecticides & Chemicals        |
| 42                     | 465                            | Insurance Premiums              |
| 42                     | 466                            | Insurance Premiums – Life & LTD |
| 42                     | 470                            | Inventory                       |
| 42                     | 475                            | Irrigation                      |
| 42                     | 485                            | Lab, Fingerprint                |
| 42                     | 490                            | Laboratory Work                 |
| 42                     | 495                            | Landfill Maintenance            |
| 42                     | 500                            | Leachate Treatment              |
| 42                     | 503                            | Lease Payments                  |
| 42                     | 504                            | LEC West - County               |
| 42                     | 505                            | Legal                           |
| 42                     | 510                            | Legal Printing                  |
| 42                     | 515                            | Lesson Commission               |
| 42                     | 517                            | LSL Supplies & Misc Expenses    |
| 42                     | 520                            | Maintenance                     |
| 42                     | 525                            | Maintenance Agreements          |
| 42                     | 530                            | Maintenance of Grounds          |



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

| <b>OBJECT<br/>CODE</b> | <b>CLASSIFICATION<br/>CODE</b> | <b>EXPLANATION</b>                   |
|------------------------|--------------------------------|--------------------------------------|
| 42                     | 535                            | Materials                            |
| 42                     | 545                            | Memberships                          |
| 42                     | 550                            | Meter Replacement Program            |
| 42                     | 555                            | Records Management                   |
| 42                     | 560                            | Nature Barn                          |
| 42                     | 562                            | NPDES                                |
| 42                     | 563                            | NPPD Lease Rebate                    |
| 42                     | 565                            | Office Equipment Repair              |
| 42                     | 570                            | Office Expense                       |
| 42                     | 575                            | Office Supplies                      |
| 42                     | 580                            | Operating                            |
| 42                     | 590                            | Other                                |
| 42                     | 593                            | Pavement Management Program          |
| 42                     | 595                            | Pavement Marking                     |
| 42                     | 605                            | Postage                              |
| 42                     | 608                            | Public Education & Safety            |
| 42                     | 610                            | Printing                             |
| 42                     | 620                            | Professional Fees                    |
| 42                     | 621                            | Complimentary Snacks & Bev - Airport |
| 42                     | 630                            | Publicity, Economic Development      |
| 42                     | 635                            | Radio Repair & Maintenance           |
| 42                     | 640                            | Range, Firearms                      |
| 42                     | 645                            | Road Maintenance                     |
| 42                     | 650                            | Recreation Funding                   |
| 42                     | 655                            | Recyclable Shipping                  |
| 42                     | 660                            | Refunds                              |
| 42                     | 665                            | Remitted to School                   |
| 42                     | 670                            | Repairs & Maintenance                |
| 42                     | 675                            | Restroom Supplies                    |
| 42                     | 676                            | Rifle Buyback                        |
| 42                     | 680                            | Risk Management                      |
| 42                     | 685                            | Road Equipment Repair (parts)        |
| 42                     | 687                            | Runway De-icer                       |
| 42                     | 688                            | Runway Paint                         |
| 42                     | 690                            | Suburban Fire                        |
| 42                     | 695                            | Sales Tax Remitted                   |
| 42                     | 700                            | Sales & Use Tax                      |
| 42                     | 710                            | Shop Expense (parts inventory)       |
| 42                     | 715                            | Shop Supplies                        |
| 42                     | 720                            | Shop Tools                           |
| 42                     | 725                            | Sign Posts                           |
| 42                     | 730                            | Signals                              |
| 42                     | 735                            | Signs                                |

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

| <b>OBJECT<br/>CODE</b> | <b>CLASSIFICATION<br/>CODE</b> | <b>EXPLANATION</b>                    |
|------------------------|--------------------------------|---------------------------------------|
| 42                     | 738                            | Sinking Fund - Insurance              |
| 42                     | 740                            | Siren Maintenance                     |
| 42                     | 743                            | Sister Cities                         |
| 42                     | 744                            | Small Equip - (Non-Cap)               |
| 42                     | 745                            | Small Tools                           |
| 42                     | 750                            | Snow Removal                          |
| 42                     | 755                            | Special Event Supplies                |
| 42                     | 765                            | State Disposal Fee                    |
| 42                     | 770                            | State Taxes                           |
| 42                     | 775                            | Storage & Collection                  |
| 42                     | 780                            | Storm Sewer Maintenance               |
| 42                     | 785                            | Supplemental Rent Cost                |
| 42                     | 790                            | Supplies                              |
| 42                     | 795                            | Supplies & Equipment                  |
| 42                     | 800                            | Sweeper Brooms                        |
| 42                     | 810                            | Tapes & Disks                         |
| 42                     | 820                            | Technical Service Fees                |
| 42                     | 830                            | Telephone Service                     |
| 42                     | 835                            | Tennis Courts                         |
| 42                     | 837                            | Terminal Supplies & Maint             |
| 42                     | 840                            | Tipping Fee                           |
| 42                     | 843                            | Tire Disposal                         |
| 42                     | 845                            | Tow-In                                |
| 42                     | 850                            | Trail Maintenance                     |
| 42                     | 855                            | Training & School                     |
| 42                     | 860                            | Travel & Training                     |
| 42                     | 870                            | Tree Removal                          |
| 42                     | 875                            | Tree Replacement                      |
| 42                     | 885                            | Trees & Shrubs                        |
| 42                     | 895                            | Turf                                  |
| 42                     | 900                            | T-shirts, Awards & Prizes             |
| 42                     | 905                            | Uncollected Accounts                  |
| 42                     | 907                            | Uninsured Loss                        |
| 42                     | 908                            | Unsold Solar Shares                   |
| 42                     | 910                            | Utilities                             |
| 42                     | 915                            | Vehicle Repair                        |
| 42                     | 920                            | Victim/Witness                        |
| 42                     | 925                            | Water Samples                         |
| 42                     | 950                            | Weather Observations                  |
| 42                     | 960                            | Workers Compensation Insurance        |
|                        |                                | <b>43000 - 43999 Equipment Rental</b> |
| 43                     | 102                            | Equipment Rentals                     |

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

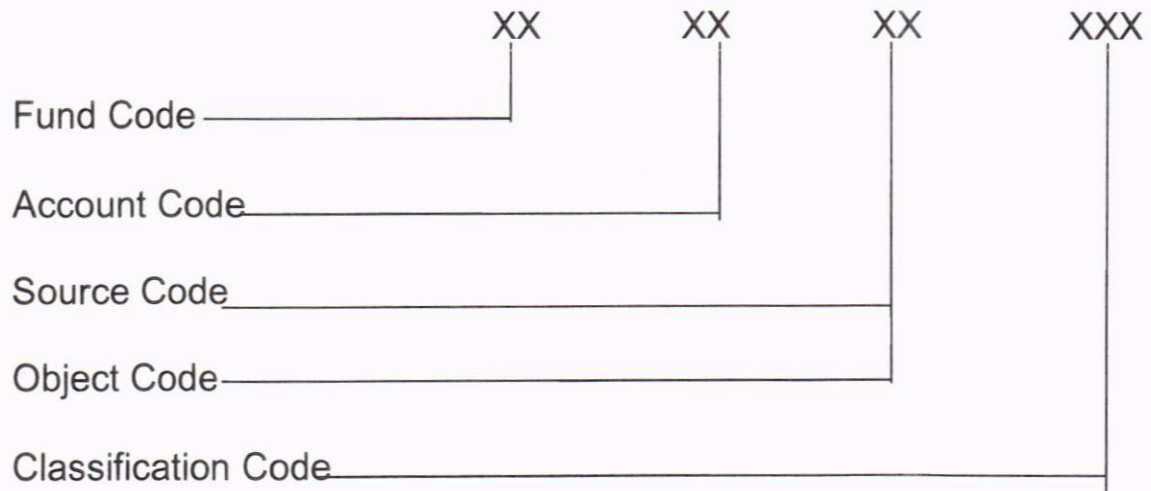
| <b>OBJECT<br/>CODE</b> | <b>CLASSIFICATION<br/>CODE</b> | <b>EXPLANATION</b>                  |
|------------------------|--------------------------------|-------------------------------------|
| 43                     | 105                            | Land & Building Rental              |
| 43                     | 130                            | Pan Am Weather Computer             |
| 43                     | 180                            | V.O.R. Operation                    |
|                        |                                | <b>44000 - 44999 Capital Outlay</b> |
| 44                     | 050                            | Aquatic Development                 |
| 44                     | 060                            | Park Development                    |
| 44                     | 100                            | Capital Improvements                |
| 44                     | 105                            | Construction Costs                  |
| 44                     | 106                            | Construction Costs – STP Funded     |
| 44                     | 110                            | Construction in Process             |
| 44                     | 112                            | Depreciation                        |
| 44                     | 115                            | Equipment                           |
| 44                     | 120                            | Grant Outlay                        |
| 44                     | 125                            | Highway Roads & Street Construction |
| 44                     | 140                            | Landfill Sinking Fund               |
| 44                     | 142                            | Loss on Sale of Capital Assets      |
| 44                     | 145                            | Miscellaneous Park                  |
| 44                     | 150                            | Non-Mechanical Equipment            |
| 44                     | 155                            | Office Equipment                    |
| 44                     | 157                            | Capital Equipment                   |
| 44                     | 160                            | Park Development                    |
| 44                     | 165                            | Recycling Building/Equip            |
| 44                     | 170                            | Sinking Fund                        |
| 44                     | 173                            | T.I.F. Payments                     |
| 44                     | 175                            | Warrant Payments                    |
|                        |                                | <b>45000 - 45999 Debt Servicing</b> |
| 45                     | 100                            | 20-Year Lease/Purchase Interest     |
| 45                     | 105                            | 20-Year Lease/Purchase Principal    |
| 45                     | 106                            | Amortization                        |
| 45                     | 108                            | Bond Issuance Costs                 |
| 45                     | 110                            | Bond Payments                       |
| 45                     | 111                            | Bond Payments – STP Funded          |
| 45                     | 115                            | Discount on G.O. Debt               |
| 45                     | 125                            | Interest                            |
| 45                     | 130                            | Interest Payments                   |
| 45                     | 131                            | Interest Payments – STP Funded      |
| 45                     | 135                            | Lease Payment                       |
| 45                     | 140                            | Loan Repayment                      |
| 45                     | 145                            | Sewer Assessments                   |
| 45                     | 150                            | Street/Parking Assessments          |
| 45                     | 155                            | Water Assessments                   |



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

| <b>OBJECT<br/>CODE</b> | <b>CLASSIFICATION<br/>CODE</b> | <b>EXPLANATION</b>                   |
|------------------------|--------------------------------|--------------------------------------|
| 49                     | 1xx                            | 49000 - 49999 Transfers<br>Transfers |

# CITY OF KEARNEY ACCOUNT NUMBER STRUCTURE



## **GLOSSARY**



## CITY OF KEARNEY GLOSSARY

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

## **CITY OF KEARNEY GLOSSARY**

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

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



## CITY OF KEARNEY GLOSSARY

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

### EXPENDITURES

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

### EXPENSES

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

### FIDUCIARY FUND

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

### FISCAL PERIOD

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

### FISCAL YEAR

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



## **CITY OF KEARNEY GLOSSARY**

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

## CITY OF KEARNEY

### GLOSSARY

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



## **CITY OF KEARNEY GLOSSARY**

reflects the estimated fair value at the time of acquisition.

### **NON-OPERATING**

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

### **OBJECT**

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

### **OBJECTIVE**

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

### **OPERATING**

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

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

### **PROGRAM**

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

### **REVENUE**

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



## CITY OF KEARNEY GLOSSARY

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

### SURPLUS

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

### SPECIAL REVENUE FUND

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

### TAX LEVY

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

### TAX RATE

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

### TAX ROLL

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

### TAXES

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

### USER CHARGES

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

## **BOARDS AND COMMISSIONS**

# I. AIRPORT ADVISORY BOARD

| <u>Name</u>                                                                                                                                                                           | <u>Appointment</u> | <u>Expiration</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------|
| Ronald Tuttle<br>14 Rolling Hills Road<br>Kearney, NE 68845<br>627-8122<br><a href="mailto:tuttler@unk.edu">tuttler@unk.edu</a>                                                       | 2023               | 2028              |
| James Sanchez<br>2205 East 36 <sup>th</sup> Street<br>Kearney, NE 68847<br>845-772-3234<br><a href="mailto:j3jims@yahoo.com">j3jims@yahoo.com</a>                                     | 2025               | 2030              |
| William (Chuck) Ogle<br>5820 53rd Avenue<br>Kearney, NE 68845<br>256-683-7829<br><a href="mailto:ogle.dustoff61@gmail.com">ogle.dustoff61@gmail.com</a>                               | 2011               | 2026              |
| Ryo Suzuki<br>1714 West 56th Street, D104<br>Kearney NE 68845<br>627-8248 (Home)<br>865-8904 (Work)<br><a href="mailto:suzukir2@unk.edu">suzukir2@unk.edu</a>                         | 2022               | 2027              |
| Michelle Lewis (formerly Stover),<br>Chairperson<br>P.O. Box 2011<br>Kearney, NE 68848-2011<br>237-2372<br><a href="mailto:michelle@travelkearney.com">michelle@travelkearney.com</a> | 1999               | 2029              |



## II. BOARD OF ADJUSTMENT

| <u>Name</u>                                                                                                                                                              | <u>Appointment</u> | <u>Expiration</u>                                               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------------------------------------------------------|
| Stan Dart, Chairperson (ETJ)<br>2410 65th Avenue Place<br>Kearney, NE 68845<br>224-6432<br><a href="mailto:msdart@charter.net">msdart@charter.net</a>                    | 1992               | When term<br>expires on<br>Planning<br>Commission<br><br>(2027) |
| Jonathan Brandt<br>1026 West 22nd Street<br>Kearney, NE 68845<br>237-5545<br><a href="mailto:jonbrandt@kleinbrewster.com">jonbrandt@kleinbrewster.com</a>                | 2010               | 2028                                                            |
| Brian Moore<br>408 East 48th Street<br>Kearney, NE 68847<br>627-2976 (Home)<br>234-8560 (Work)<br><a href="mailto:brian.moore@pinnbank.com">brian.moore@pinnbank.com</a> | 2012               | 2027                                                            |
| Steve Lind<br>29 Camelot Way<br>Kearney, NE 68845<br>236-8475 (Home)<br>627-6328 (Work)<br><a href="mailto:dslind@charter.net">dslind@charter.net</a>                    | 2013               | 2028                                                            |
| Chris Roehrich<br>908 16th Avenue<br>Kearney, NE 68845<br>308-390-1360 (Home)<br>308-238-5208 (Work)<br><a href="mailto:ccroehr@gmail.com">ccroehr@gmail.com</a>         | 2019               | 2027                                                            |
| Nathan Dorsey, Alternate<br>1209 Macy Lane<br>Kearney, NE 68845<br>308-750-0337 (Home)<br><a href="mailto:ndorsey@fnbo.com">ndorsey@fnbo.com</a>                         | 2022               | 2028                                                            |

### III. CITY OF KEARNEY FACILITIES CORPORATION

| <u>Name</u>                                                                                                                                                  | <u>Appointment</u> | <u>Expiration</u> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------|
| Jonathan Brandt<br>3423 2nd Avenue, Suite 7<br>Kearney, NE 68845<br>237-5545<br><a href="mailto:jonbrandt@kleinbrewster.com">jonbrandt@kleinbrewster.com</a> | 2023               |                   |
| Wendell Wessels<br>4807 Avenue L Place<br>Kearney, NE 68847<br>293-7795<br><a href="mailto:cbwessels85@gmail.com">cbwessels85@gmail.com</a>                  | 2023               |                   |
| Kyle Flaherty<br>3220 Cottonwood Road<br>Kearney, NE 68845<br>237-7711<br><a href="mailto:kflaherty@eb-us.com">kflaherty@eb-us.com</a>                       | 2015               |                   |

#### IV. CIVIL SERVICE COMMISSION

| <u>Name</u>                                                                                                                                                                                     | <u>Appointment</u> | <u>Expiration</u> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------|
| Clint Edwards<br>4704 Avenue L<br>Kearney, NE 68847<br>308-224-7427<br><a href="mailto:cliedwards@kearneycats.com">cliedwards@kearneycats.com</a><br>(Replaces and fulfills Chris Loofe's term) | May 2025           | 2027              |
| Jason Sharp<br>3404 17th Avenue Place<br>Kearney, NE 68845<br>440-3759 cell<br>237-7727 work<br><a href="mailto:jason.sharp@edwardjones.com">jason.sharp@edwardjones.com</a>                    | 2021               | 2029              |
| Lee Ann Purdy<br>6 Indian Hills Drive<br>Kearney, NE 68845<br>293-7219<br><a href="mailto:lpurdy@aol.com">lpurdy@aol.com</a>                                                                    | 2019               | 2031              |
| Shawna Erbsen, Secretary/Examiner<br>Administrative Services Director<br>City Hall<br>Kearney, NE 68847<br>233-3212<br><a href="mailto:serbsen@kearneygov.org">serbsen@kearneygov.org</a>       |                    |                   |



## V. COMMUNITY REDEVELOPMENT AUTHORITY

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

## VI. DOWNTOWN IMPROVEMENT BOARD

| Name                                                                                                                                                                                                         | Appointment | Expiration |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------|
| Megan Goeke<br>2480 East 95th Street<br>Kearney, NE 68847<br>233-2240 cell<br>708-0678 work<br>Hello Beautiful<br><a href="mailto:megan@hellobeautifulbridal.com">megan@hellobeautifulbridal.com</a>         | 2021        | 2027       |
| Chais Meyer, Vice-Chairperson<br>503 East 17th Street<br>Kearney, NE 68847<br>708-1263 home<br>224-6068 office<br>24 Hour Tees<br><a href="mailto:hello@chaismeyer.com">hello@chaismeyer.com</a>             | 2015        | 2028       |
| Chelsie Bebensee<br>210 West 21st Street<br>Kearney, NE 68845<br>455-0374 (work)<br>627-7052 (cell – preferred)<br>Divas at Kearney Floral<br><a href="mailto:ccbebensee@yahoo.com">ccbebensee@yahoo.com</a> | 2023        | 2029       |
| Scott Klone<br>4211 Indian Road<br>Kearney, NE 68847<br>224-6776 (cell)<br>Brix<br><a href="mailto:scott@brixkearney.com">scott@brixkearney.com</a>                                                          | 2023        | 2026       |
| Kari Printz, Chairperson<br>9865 85th Road<br>Elm Creek, NE 68836<br>308-224-4940<br>Ktown Cakery<br><a href="mailto:kari.printz@ktowncakery.com">kari.printz@ktowncakery.com</a>                            | 2019        | 2030       |
| Brenda Jensen<br>City Manager<br>18 East 22nd Street<br>Kearney, NE 68847<br>233-3232<br><a href="mailto:bjensen@kearneygov.org">bjensen@kearneygov.org</a>                                                  |             |            |

## VII. GOLF ADVISORY BOARD

| Name                                                                                                                                                                | Appointment | Expiration |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------|
| Mark Palu<br>815 West 12th Street<br>Kearney, NE 68845<br>440-3531<br><a href="mailto:palufam@yahoo.com">palufam@yahoo.com</a>                                      | 2021        | 2029       |
| Tim Shada<br>4705 29th Avenue<br>Kearney, NE 68845<br>627-6996<br><a href="mailto:tjshada@yahoo.com">tjshada@yahoo.com</a>                                          | 2021        | 2029       |
| Jim Van Amburg<br>2760 East 101st Street<br>Kearney, NE 68847<br>627-5067 (Home)<br><a href="mailto:buildhouse91@hotmail.com">buildhouse91@hotmail.com</a>          | 2022        | 2026       |
| Dan Theobald<br>3903 11th Avenue<br>Kearney, NE 68845<br>440-4885 (Home)<br>308-338-2026 (Work)<br><a href="mailto:dtheobald@charter.net">dtheobald@charter.net</a> | 2022        | 2026       |
| Brandon Holt<br>909 15th Avenue<br>Kearney, NE 68845<br>402-770-0386<br><a href="mailto:holt.brandon3@gmail.com">holt.brandon3@gmail.com</a>                        | 2022        | 2026       |



### VIII. JOINT AIRPORT ZONING BOARD

| <u>Name</u>                                                                                  | <u>Appointment</u> | <u>Expiration</u> |
|----------------------------------------------------------------------------------------------|--------------------|-------------------|
| Jonathan Nikkila<br>City Representative<br>4 Regency Place<br>Kearney, NE 68847<br>224-4309  | 2014               |                   |
| Tami James Moore<br>City Representative<br>704 10th Avenue<br>Kearney, NE 68845<br>440-6992  | 2019               |                   |
| Tim Higgins<br>County Representative<br>5103 Parklane Drive<br>Kearney, NE 68847<br>627-6971 | 2024               |                   |
| Chuck Ogle<br>5th Member<br>5820 53rd Avenue<br>Kearney, NE 68845<br>256-683-7829            | 2016               |                   |

# IX. KEARNEY HOUSING AGENCY

| Name                                                                                                                                                                                   | Appointment | Expiration |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|------------|
| Joyce Lieske, Chairperson<br>7 East 48th Street<br>Kearney, NE 68847<br>440-0608<br><a href="mailto:joylieske@gmail.com">joylieske@gmail.com</a>                                       | 1995        | 2030       |
| Maxine Lillis<br>5104 Avenue H Place<br>Kearney, NE 68847<br>237-3983<br><a href="mailto:jglillis@charter.net">jglillis@charter.net</a>                                                | 2008        | 2028       |
| Nikki Hall<br>4114 Sunset Trail<br>Kearney, NE 68847<br>440-4025 (cell)<br><a href="mailto:gards99@yahoo.com">gards99@yahoo.com</a>                                                    | 2019        | 2026       |
| Scott Benson<br>3705 25th Avenue Place<br>Kearney, NE 68845<br>627-0894 (Home)<br>865-8431 (Work)<br><a href="mailto:bensonsa1@unk.edu">bensonsa1@unk.edu</a>                          | 2017        | 2027       |
| Christine Gaspari, Resident<br>Commissioner<br>2715 Avenue I, Apt. 46<br>Kearney, NE 68847<br>308-251-3070<br><a href="mailto:c.r.gaspari.crg@gmail.com">c.r.gaspari.crg@gmail.com</a> | 2022        | 2030       |
| Tom Watson<br>3 Sycamore Place<br>Kearney, NE 68847<br>234-1918<br><a href="mailto:tjwatson45@gmail.com">tjwatson45@gmail.com</a>                                                      | 2001        | 2029       |
| Carrie Hardage, Executive Director<br>2715 Avenue I<br>Kearney, NE 68847<br>234-3000<br><a href="mailto:director@kearneyhousingagency.com">director@kearneyhousingagency.com</a>       |             |            |

## X. LIBRARY ADVISORY BOARD

| <u>Name</u>                                                                                                                                                       | <u>Appointment</u> | <u>Expiration</u> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------|
| Rochelle Reeves<br>1107 14th Avenue<br>Kearney, NE 68845<br>236-8307 (Home)<br>865-8276 (work)<br><a href="mailto:reevesr@unk.edu">reevesr@unk.edu</a>            | 2022               | 2026              |
| John Icenogle<br>1012 12th Avenue<br>Kearney, NE 68845<br>293-2927<br><a href="mailto:jicenogle@nebraskalawfirm.net">jicenogle@nebraskalawfirm.net</a>            | 2018               | 2026              |
| Robin Menschenfreund<br>5008 Avenue M Place<br>Kearney, NE 68847<br>720-378-2200 (cell)<br><a href="mailto:lroper_robin@comcast.net">lroper_robin@comcast.net</a> | 2024               | 2028              |
| Dorothy Miller<br>4312 6th Avenue<br>Kearney NE 68845<br>402-366-4072<br><a href="mailto:dorothysue1@gmail.com">dorothysue1@gmail.com</a>                         | 2024               | 2028              |
| Connie Jelkin<br>202 Sandy Lane<br>Kearney, NE 68845 (Kearney County)<br>627-4471<br><a href="mailto:connie.jelkin@gmail.com">connie.jelkin@gmail.com</a>         | 2020               | 2028              |



## XI. ADVISORY BOARD OF PARK & RECREATION COMMISSIONERS

| <u>Name</u>                                                                                                                                                                   | <u>Appointment</u> | <u>Expiration</u> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------|
| Kyle Flaherty<br>3220 Cottonmill Avenue<br>Kearney, NE 68845<br>627-5508<br><a href="mailto:flaherty.kyle@gmail.com">flaherty.kyle@gmail.com</a>                              | 2012               | 2030              |
| Kim Smith<br>4107 Avenue G<br>Kearney, NE 68847<br>224-8303<br><a href="mailto:kjtsmith@hotmail.com">kjtsmith@hotmail.com</a>                                                 | 2014               | 2026              |
| Nathan Husak<br>5806 Avenue K<br>Kearney NE 68847<br>319-538-4811 (cell)<br>308-455-1046 (work)<br><a href="mailto:nhusak@nebraskalawfirm.net">nhusak@nebraskalawfirm.net</a> | 2020               | 2027              |
| Joseph Cipov (County Appointment)<br>3230 Cedar Place<br>Kearney, NE 68845<br>916-257-0121 (Home)<br><a href="mailto:joecipov@gmail.com">joecipov@gmail.com</a>               | 2024               | 2028              |
| Kathy English (County Appointment)<br>3461 East Arbor Lane<br>Kearney, NE 68845<br>440-7819<br><a href="mailto:englishk3461@gmail.com">englishk3461@gmail.com</a>             | 2017               | 2027              |
| Nicole Mailahn<br>2623 West 47 <sup>th</sup> Street<br>Kearney, NE 68845<br>440-3229<br><a href="mailto:nmailahn@jonlaw.com">nmailahn@jonlaw.com</a>                          | 2012               | 2028              |
| Kevin Witte<br>1815 West 49th Street Place<br>Kearney, NE 68845<br>238-0930<br><a href="mailto:kwitte23@gmail.com">kwitte23@gmail.com</a>                                     | 2011               | 2027              |

## XII. PLANNING COMMISSION

| <u>Name</u>                                                                                                                                                                     | <u>Appointment</u> | <u>Expiration</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------|
| Stan Dart, Chairperson (IN THE ETJ)<br>2410 65th Avenue Place<br>Kearney, NE 68845<br>224-6432<br><a href="mailto:msdart@charter.net">msdart@charter.net</a>                    | 1992               | 2027              |
| Jeffery Baker<br>2004 West 42nd Street<br>Kearney, NE 68845<br>402-218-3228 (cell)<br>234-1881 (work)<br><a href="mailto:jeff@mynewlifechurch.com">jeff@mynewlifechurch.com</a> | 2023               | 2027              |
| John Rickard<br>6309 Avenue L Place<br>Kearney, NE 68847<br>308-390-7426<br><a href="mailto:rickard.jm@outlook.com">rickard.jm@outlook.com</a>                                  | 2019               | 2028              |
| Melissa Scott-Pandorf (IN THE ETJ)<br>612 West 68th Street<br>Kearney, NE 68845<br>402-679-6476<br><a href="mailto:mmscottp@gmail.com">mmscottp@gmail.com</a>                   | 2020               | 2026              |
| Brent Yaw<br>2224 Central Avenue, Loft 1<br>Kearney, NE 68847<br>308-627-2951 (cell)<br><a href="mailto:brentyaw@icloud.com">brentyaw@icloud.com</a>                            | 2020               | 2026              |
| Joey Cochran<br>4104 10th Avenue Place<br>Kearney, NE 68845<br>293-6445 home<br><a href="mailto:jcochran@nlmb.com">jcochran@nlmb.com</a>                                        | 2018               | 2028              |
| Monte Dakan<br>6605 Avenue M Place<br>Kearney, NE 68847<br>293-7909<br><a href="mailto:montedakan@hotmail.com">montedakan@hotmail.com</a>                                       | 2018               | 2027              |

|                                                                                                                                                              |      |      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------|
| Dave Malone<br>4402 Avenue P<br>Kearney, NE 68847<br>224-3188<br><a href="mailto:dmalone@ipexneb.com">dmalone@ipexneb.com</a>                                | 2017 | 2026 |
| Rich McGinnis<br>11 21st Avenue Place<br>Kearney, NE 68845<br>308-325-4941<br><a href="mailto:richmcginnisbanker@gmail.com">richmcginnisbanker@gmail.com</a> | 2017 | 2028 |



### XIII. SENIOR SERVICES ADVISORY BOARD

| <u>Name</u>                                                                                                                                               | <u>Appointment</u> | <u>Expiration</u> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------|
| Gailen Kotrous<br>915 Avenue C<br>Kearney NE 68847<br>308-440-8712<br><a href="mailto:krynystop@charter.net">krynystop@charter.net</a>                    | 2024               | 2027              |
| Sherry Dye<br>89 La Platte Road<br>Kearney NE 68845<br>308-440-2849<br><a href="mailto:sldye8377@yahoo.com">sldye8377@yahoo.com</a>                       | 2024               | 2027              |
| Dietrich Wagner<br>1315 6 <sup>th</sup> Avenue<br>Kearney, NE 68847<br>627-4510 (cell)<br>(Replaces Sheila Kennedy)                                       | 2025               | 2026              |
| Shirley Johnson<br>604 8th Avenue, #56<br>Kearney, NE 68845<br>708-1374<br><a href="mailto:shirleyj.johnson@hotmail.com">shirleyj.johnson@hotmail.com</a> | 2023               | 2026              |
| Lois Smith<br>4433 Avenue P<br>Kearney, NE 68847<br>402-276-1437<br><a href="mailto:loissmithartist@gmail.com">loissmithartist@gmail.com</a>              | 2024               | 2027              |