

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
2020 - 2021 BUDGET**

	Actual 2017 - 2018	Actual 2018 - 2019	Budget 2019 - 2020	Estimated Actual 2019 - 2020	Proposed Budget 2020 - 2021
EXPENDITURES					
Personal Services	1,744,370.48	1,824,001.86	2,020,987.00	1,956,731.00	1,997,650.00
Supplies, Materials and Contractual Services	1,309,425.39	1,544,281.39	1,655,705.00	1,705,705.00	1,725,147.00
Equipment Rental	2,709.55	2,787.83	3,000.00	3,000.00	3,000.00
Capital Outlay	721,628.11	591,365.08	1,334,700.00	409,700.00	547,015.00
Debt Servicing	78,341.32	128,947.16	128,948.00	128,948.00	128,948.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	3,856,474.85	4,091,383.32	5,143,340.00	4,204,084.00	4,401,760.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	250,535.11	30,239.16	318,780.00	59,780.00	276,780.00
Intergovernmental - State	3,307,021.09	3,766,119.45	3,905,110.00	3,702,500.00	3,575,302.00
Transfers	0.00	346,659.00	0.00	0.00	0.00
TOTAL REVENUES	3,557,556.20	4,143,017.61	4,223,890.00	3,762,280.00	3,852,082.00
Beginning fund balance	2,221,150.15	1,922,231.50	2,403,910.50	1,973,865.79	1,532,061.79
Total cash available	5,778,706.35	6,065,249.11	6,627,800.50	5,736,145.79	5,384,143.79
Less total expenditures	3,856,474.85	4,091,383.32	5,143,340.00	4,204,084.00	4,401,760.00
Ending fund balance	1,922,231.50	1,973,865.79	1,484,460.50	1,532,061.79	982,383.79

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/11	1,340,754.59				
09/30/12	1,407,146.34	66,391.75			
09/30/13	1,319,890.51	(87,255.83)			
09/30/14	1,656,578.49	336,687.98			
09/30/15	1,874,341.67	217,763.18			
09/30/16	1,926,967.03	52,625.36			
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 (estimate)	1,532,061.79	(441,804.00)			
09/30/21 (budget)	982,383.79	(549,678.00)	931,449.25	50,934.54	0.00

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 20 - TRANSPORTATION**

Account	Account Name	Actual 2017 - 2018	Actual 2018 - 2019	Budget 2019 - 2020	Estimated Actual 2019 - 2020	Proposed Budget 2020 - 2021
37000 Miscellaneous						
200037157	Lease/purchase proceeds	221,315.10	0.00	300,000.00	0.00	260,000.00
200037180	Miscellaneous	3,282.40	10,194.30	2,000.00	46,000.00	2,000.00
200037215	Sale of scrap	13,300.53	7,267.26	4,000.00	1,000.00	2,000.00
200037250	Tower lease	12,637.08	12,777.60	12,780.00	12,780.00	12,780.00
	Category Total	250,535.11	30,239.16	318,780.00	59,780.00	276,780.00
38000 Intergovernmental - State						
200038110	Highway use fee	3,000,019.91	3,451,774.12	3,598,363.00	3,370,000.00	3,242,802.00
200038127	Motor vehicle fee	254,984.50	262,154.99	255,000.00	270,000.00	270,000.00
200038140	State alloc. pro rata	8,954.68	9,443.34	9,000.00	10,000.00	10,000.00
200038150	State hwy. urban maint.	39,312.00	38,997.00	38,997.00	45,000.00	45,000.00
200038155	State incentive payments	3,750.00	3,750.00	3,750.00	7,500.00	7,500.00
	Category Subtotal	3,307,021.09	3,766,119.45	3,905,110.00	3,702,500.00	3,575,302.00
39000 Transfers						
200039100	Transfer, General Fund	0.00	346,659.00	0.00	0.00	0.00
	Category Total	0.00	346,659.00	0.00	0.00	0.00
	Total	3,557,556.20	4,143,017.61	4,223,890.00	3,762,280.00	3,852,082.00