

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
2021 - 2022 BUDGET**

| | Actual 2018 - 2019 | Actual 2019 - 2020 | Budget 2020 - 2021 | Estimated Actual 2020 - 2021 | Proposed Budget 2021 - 2022 |
|---|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| EXPENDITURES | | | | | |
| Personal Services | 1,824,001.86 | 1,846,278.77 | 1,997,650.00 | 2,077,733.00 | 2,214,885.00 |
| Supplies, Materials and Contractual Services | 1,544,281.39 | 1,468,624.12 | 1,725,147.00 | 1,759,447.00 | 1,766,279.00 |
| Equipment Rental | 2,787.83 | 2,868.46 | 3,000.00 | 3,000.00 | 3,000.00 |
| Capital Outlay | 591,365.08 | 307,906.55 | 547,015.00 | 525,000.00 | 577,500.00 |
| Debt Servicing | 128,947.16 | 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 | 4,091,383.32 | 3,754,625.06 | 4,401,760.00 | 4,494,128.00 | 4,690,612.00 |

| | | | | | |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 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 | 30,239.16 | 80,391.47 | 276,780.00 | 59,780.00 | 16,780.00 |
| Intergovernmental - State | 3,766,119.45 | 3,796,217.47 | 3,575,302.00 | 4,137,500.00 | 3,876,725.00 |
| Transfers | 346,659.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 4,143,017.61 | 3,876,608.94 | 3,852,082.00 | 4,197,280.00 | 3,893,505.00 |
| Beginning fund balance | 1,922,231.50 | 1,973,865.79 | 1,532,061.79 | 2,095,849.67 | 1,799,001.67 |
| Total cash available | 6,065,249.11 | 5,850,474.73 | 5,384,143.79 | 6,293,129.67 | 5,692,506.67 |
| Less total expenditures | 4,091,383.32 | 3,754,625.06 | 4,401,760.00 | 4,494,128.00 | 4,690,612.00 |
| Ending fund balance | 1,973,865.79 | 2,095,849.67 | 982,383.79 | 1,799,001.67 | 1,001,894.67 |

| FUND BALANCE ANALYSIS | | | | | |
|------------------------------|--------------|------------------|------------|----------|----------------------|
| Year Ending: | Balance | Annual Change | Required | | Surplus (Deficit) |
| | | | Operating | Capital | |
| 09/30/12 | 1,407,146.34 | | | | |
| 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 | 2,095,849.67 | 121,983.88 | | | |
| 09/30/21 (estimate) | 1,799,001.67 | (296,848.00) | | | |
| 09/30/22 (budget) | 1,001,894.67 | (797,107.00) | 996,041.00 | 5,853.67 | 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 2018 - 2019 | Actual 2019 - 2020 | Budget 2020 - 2021 | Estimated Actual 2020 - 2021 | Proposed Budget 2021 - 2022 |
|--|--------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| 37000 Miscellaneous | | | | | | |
| 200037133 | Grant proceeds | 0.00 | 21,626.42 | 0.00 | 0.00 | 0.00 |
| 200037157 | Lease/purchase proceeds | 0.00 | 0.00 | 260,000.00 | 0.00 | 0.00 |
| 200037180 | Miscellaneous | 10,194.30 | 45,830.00 | 2,000.00 | 45,000.00 | 2,000.00 |
| 200037215 | Sale of scrap | 7,267.26 | 1,222.25 | 2,000.00 | 2,000.00 | 2,000.00 |
| 200037250 | Tower lease | 12,777.60 | 11,712.80 | 12,780.00 | 12,780.00 | 12,780.00 |
| | Category Total | 30,239.16 | 80,391.47 | 276,780.00 | 59,780.00 | 16,780.00 |
| 38000 Intergovernmental - State | | | | | | |
| 200038110 | Highway use fee | 3,451,774.12 | 3,474,504.08 | 3,242,802.00 | 3,800,000.00 | 3,539,225.00 |
| 200038127 | Motor vehicle fee | 262,154.99 | 259,181.85 | 270,000.00 | 275,000.00 | 275,000.00 |
| 200038140 | State alloc. pro rata | 9,443.34 | 10,058.64 | 10,000.00 | 10,000.00 | 10,000.00 |
| 200038150 | State hwy. urban maint. | 38,997.00 | 44,972.90 | 45,000.00 | 45,000.00 | 45,000.00 |
| 200038155 | State incentive payments | 3,750.00 | 7,500.00 | 7,500.00 | 7,500.00 | 7,500.00 |
| | Category Subtotal | 3,766,119.45 | 3,796,217.47 | 3,575,302.00 | 4,137,500.00 | 3,876,725.00 |
| 39000 Transfers | | | | | | |
| 200039100 | Transfer, General Fund | 346,659.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Category Total | 346,659.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total | 4,143,017.61 | 3,876,608.94 | 3,852,082.00 | 4,197,280.00 | 3,893,505.00 |

**CITY OF KEARNEY
TRANSPORTATION
2021-2022 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. Additionally, within the Transportation division electrical staff maintains the roadway lighting systems and traffic signals.

PERSONNEL SCHEDULE

| | 2019-2020 | 2020-2021 | 2021-2022 |
|---------------------------------|------------------|------------------|------------------|
| Full Time | | | |
| Administrative Assistant | 1 | 1 | 1 |
| Assistant Public Works Director | 1 | 1 | 0 |
| City Engineer | 0 | 0 | 1 |
| Director of Public Works | 1 | 1 | 1 |
| Electrician | 1 | 1 | 1 |
| Engineering Assistant II | 1 | 1 | 1 |
| Equipment Operator | 8 | 8 | 8 |
| GIS Coordinator | 0 | .25 | .25 |
| Heavy Equipment Operator | 5 | 5 | 5 |
| Master Electrician | 1 | 1 | 1 |
| Street Crew Leader | 1 | 1 | 1 |
| Street Superintendent | 1 | 1 | 1 |

NOTABLE EXPENDITURES

| | <u>Item</u> | <u>Account Number</u> | <u>Cost</u> |
|----|--|-----------------------|-------------|
| 1. | Street sweeper | 202044157 | \$310,000 |
| 2. | Replace Bobcat skid loader | 202044157 | \$14,000 |
| 3. | Downtown traffic signal controller/cabinet | 202044157 | \$8,500 |
| 4. | Pole mounted traffic signal cabinet | 202044157 | \$8,000 |
| 5. | Replace NEMA traffic signal controller | 202044157 | \$20,000 |
| 6. | Switch traffic signal detection systems to radar | 202044157 | \$25,000 |
| 7. | Concrete screed | 202044157 | \$10,000 |
| 8. | ¾ ton pickup | 202044157 | \$32,000 |

**TRANSPORTATION
EXPENDITURES**

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

| Account | Account Name | Actual 2018 - 2019 | Actual 2019 - 2020 | Budget 2020 - 2021 | Estimated Actual 2020 - 2021 | Proposed Budget 2021 - 2022 |
|---|-------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| 41000 Personal Services | | | | | | |
| 202041100 | Salaries & wages | 1,305,220.05 | 1,342,747.34 | 1,387,200.00 | 1,475,000.00 | 1,572,063.00 |
| 202041105 | Salaries & wages, seasonal | 29,243.00 | 28,759.25 | 94,080.00 | 94,080.00 | 94,080.00 |
| 202041110 | FICA, City's share | 98,251.74 | 100,954.26 | 113,008.00 | 120,035.00 | 127,460.00 |
| 202041125 | Health & dental insurance | 247,785.27 | 249,572.64 | 254,193.00 | 235,000.00 | 269,828.00 |
| 202041130 | Pension | 67,386.73 | 68,845.18 | 71,551.00 | 76,000.00 | 83,285.00 |
| 202041155 | Unemployment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 202041170 | Workers comp. insurance | 76,115.07 | 55,400.10 | 77,618.00 | 77,618.00 | 68,169.00 |
| Category Total | | 1,824,001.86 | 1,846,278.77 | 1,997,650.00 | 2,077,733.00 | 2,214,885.00 |
| 42000 Supplies, Materials and Contractual Services | | | | | | |
| 202042135 | Asphaltic | 12,989.46 | 10,741.25 | 25,000.00 | 25,000.00 | 25,000.00 |
| 202042145 | Barricades, flares | 5,946.56 | 6,917.16 | 6,000.00 | 6,000.00 | 7,000.00 |
| 202042167 | Bridge inspections/repairs | 9,612.86 | 0.00 | 10,000.00 | 10,000.00 | 10,500.00 |
| 202042175 | Building repairs | 17,907.02 | 22,406.04 | 35,000.00 | 35,000.00 | 35,000.00 |
| 202042230 | Clothing allowance | 6,187.20 | 6,762.01 | 7,750.00 | 7,750.00 | 7,750.00 |
| 202042290 | Consulting & engineering | 16,040.18 | 6,649.43 | 36,000.00 | 36,000.00 | 36,000.00 |
| 202042370 | Equipment repairs | 2,303.71 | 2.92 | 6,000.00 | 5,000.00 | 5,000.00 |
| 202042415 | Gas, oil and grease | 127,252.40 | 126,529.11 | 105,000.00 | 125,000.00 | 125,000.00 |
| 202042425 | Grader blades | 3,897.03 | 3,770.70 | 4,000.00 | 5,000.00 | 5,000.00 |
| 202042435 | Gravel and barrow | 2,981.70 | 10,997.90 | 4,000.00 | 4,000.00 | 4,000.00 |
| 202042445 | Highway light repair | 55,213.27 | 75,188.41 | 75,000.00 | 75,000.00 | 80,000.00 |
| 202042460 | Insecticides & chemicals | 151,075.61 | 124,775.20 | 130,000.00 | 130,000.00 | 130,000.00 |
| 202042465 | Insurance, property & casualt | 41,012.64 | 49,534.89 | 53,697.00 | 53,697.00 | 52,829.00 |
| 202042525 | Maintenance agreements | 0.00 | 36.34 | 8,500.00 | 8,500.00 | 8,500.00 |
| 202042535 | Materials | 483.16 | 42.91 | 500.00 | 500.00 | 500.00 |
| 202042575 | Office supplies | 11,117.20 | 10,779.09 | 10,500.00 | 10,500.00 | 10,500.00 |
| 202042590 | Other | (1,653.38) | (35,671.49) | 5,000.00 | 20,000.00 | 5,000.00 |
| 202042595 | Pavement marking | 60,144.35 | 61,880.28 | 85,000.00 | 85,000.00 | 85,000.00 |
| 202042635 | Radio repair & maint. | 476.95 | 0.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| 202042685 | Road equip repair (parts) | 236,886.20 | 186,032.80 | 300,000.00 | 300,000.00 | 300,000.00 |
| 202042725 | Sign posts | 0.00 | 9,598.73 | 10,000.00 | 10,000.00 | 10,000.00 |
| 202042730 | Signals | 146,380.21 | 152,268.97 | 130,000.00 | 130,000.00 | 140,000.00 |
| 202042735 | Signs | 46,456.93 | 27,591.19 | 50,000.00 | 50,000.00 | 50,000.00 |
| 202042745 | Small tools | 4,744.15 | 4,892.11 | 5,000.00 | 5,500.00 | 5,500.00 |
| 202042750 | Snow removal | 31,249.35 | 30,724.92 | 30,000.00 | 35,000.00 | 35,000.00 |
| 202042780 | Storm sewer maintenance | 370.72 | 1,615.52 | 4,000.00 | 4,000.00 | 4,000.00 |
| 202042800 | Sweeper brooms | 4,468.00 | 4,200.00 | 7,000.00 | 7,000.00 | 7,000.00 |
| 202042830 | Telephone service | 9,566.87 | 11,954.74 | 12,500.00 | 12,500.00 | 12,500.00 |
| 202042860 | Travel & training | 6,919.28 | 6,112.87 | 12,700.00 | 6,500.00 | 12,700.00 |
| 202042910 | Utilities | 534,251.76 | 552,290.12 | 555,000.00 | 555,000.00 | 555,000.00 |
| Category Total | | 1,544,281.39 | 1,468,624.12 | 1,725,147.00 | 1,759,447.00 | 1,766,279.00 |
| 43000 Equipment Rental | | | | | | |
| 202043105 | Land and building rental | 2,787.83 | 2,868.46 | 3,000.00 | 3,000.00 | 3,000.00 |
| Category Total | | 2,787.83 | 2,868.46 | 3,000.00 | 3,000.00 | 3,000.00 |

**TRANSPORTATION
EXPENDITURES (continued)**

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

| Account | Account Name | Actual 2018 - 2019 | Actual 2019 - 2020 | Budget 2020 - 2021 | Estimated Actual 2020 - 2021 | Proposed Budget 2021 - 2022 |
|-----------------------------|------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| 44000 Capital Outlay | | | | | | |
| 202044100 | Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 150,000.00 |
| 202044157 | Equipment | 389,293.68 | 307,906.55 | 547,015.00 | 525,000.00 | 427,500.00 |
| 202544100 | Improvements - street lights | 4,130.40 | 0.00 | 0.00 | 0.00 | 0.00 |
| 202544157 | Equipment - street lights | 197,941.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Category Total | | 591,365.08 | 307,906.55 | 547,015.00 | 525,000.00 | 577,500.00 |
| 45000 Debt Servicing | | | | | | |
| 202045135 | Lease payment | 128,947.16 | 128,947.16 | 128,948.00 | 128,948.00 | 128,948.00 |
| Category Total | | 128,947.16 | 128,947.16 | 128,948.00 | 128,948.00 | 128,948.00 |
| Total | | 4,091,383.32 | 3,754,625.06 | 4,401,760.00 | 4,494,128.00 | 4,690,612.00 |

**CITY OF KEARNEY
ECONOMIC DEVELOPMENT GRANT FUND SUMMARY
2021 - 2022 BUDGET**

| | Actual 2018 - 2019 | Actual 2019 - 2020 | Budget 2020 - 2021 | Estimated Actual 2020 - 2021 | Proposed Budget 2021 - 2022 |
|---|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| EXPENDITURES | | | | | |
| Personal Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies, Materials and Contractual Services | 642,492.00 | 319,258.00 | 603,000.00 | 863,639.97 | 341,000.00 |
| Equipment Rental | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Outlay | 0.00 | 0.00 | 0.00 | 1,373,297.35 | 2,431,670.00 |
| Debt Servicing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 3,562,374.00 |
| TOTAL EXPENDITURES | 642,492.00 | 319,258.00 | 603,000.00 | 2,236,937.32 | 6,335,044.00 |
| 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 | 56,000.00 | 70,000.00 | 56,000.00 | 3,039,022.00 | 3,053,022.00 |
| Intergovernmental - State | 36,250.00 | 13,500.00 | 35,000.00 | 1,785,547.35 | 35,000.00 |
| Transfers | 300,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 |
| TOTAL REVENUES | 392,250.00 | 83,500.00 | 141,000.00 | 4,874,569.35 | 3,138,022.00 |
| Beginning fund balance | 1,045,389.97 | 795,147.97 | 462,000.00 | 559,389.97 | 3,197,022.00 |
| Total cash available | 1,437,639.97 | 878,647.97 | 603,000.00 | 5,433,959.32 | 6,335,044.00 |
| Less total rexpeditures | 642,492.00 | 319,258.00 | 603,000.00 | 2,236,937.32 | 6,335,044.00 |
| Ending fund balance | 795,147.97 | 559,389.97 | 0.00 | 3,197,022.00 | (0.00) |

FUND BALANCE ANALYSIS

| Year Ending: | Balance | Annual Change | Required | | Surplus (Deficit) |
|---------------------|--------------|------------------|-----------|---------|----------------------|
| | | | Operating | Capital | |
| 09/30/12 | 671,868.25 | | | | |
| 09/30/13 | 296,954.25 | (374,914.00) | | | |
| 09/30/14 | 324,745.99 | 27,791.74 | | | |
| 09/30/15 | 1,312,608.71 | 987,862.72 | | | |
| 09/30/16 | 2,567,655.87 | 1,255,047.16 | | | |
| 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 (estimate) | 3,197,022.00 | 2,637,632.03 | | | |
| 09/30/22 (budget) | (0.00) | (3,197,022.00) | 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 2018 - 2019 | Actual 2019 - 2020 | Budget 2020 - 2021 | Estimated Actual 2020 - 2021 | Proposed Budget 2021 - 2022 |
|--|--------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| 37000 Miscellaneous | | | | | | |
| 210037192 | Northwestern Energy | 56,000.00 | 70,000.00 | 56,000.00 | 42,000.00 | 56,000.00 |
| 210037133 | Federal grants | 0.00 | 0.00 | 0.00 | 2,997,022.00 | 2,997,022.00 |
| Category Subtotal | | 56,000.00 | 70,000.00 | 56,000.00 | 3,039,022.00 | 3,053,022.00 |
| 38000 Intergovernmental - State | | | | | | |
| 210038100 | Community develop grants | 36,250.00 | 13,500.00 | 35,000.00 | 12,250.00 | 35,000.00 |
| 210038145 | State grants | 0.00 | 0.00 | 0.00 | 1,773,297.35 | 0.00 |
| Category Subtotal | | 36,250.00 | 13,500.00 | 35,000.00 | 1,785,547.35 | 35,000.00 |
| 39000 Transfers | | | | | | |
| 210039100 | Transfers | 300,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 |
| Category Subtotal | | 300,000.00 | 0.00 | 50,000.00 | 50,000.00 | 50,000.00 |
| Total | | 392,250.00 | 83,500.00 | 141,000.00 | 4,874,569.35 | 3,138,022.00 |

**CITY OF KEARNEY
ECONOMIC DEVELOPMENT GRANT
2021-2022 BUDGET**

DESCRIPTION

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

NOTABLE EXPENDITURES

| | <u>Item</u> | <u>Account Number</u> | <u>Cost</u> |
|----|------------------------|-----------------------|-------------|
| 1. | Northwest Energy Grant | 210042335 | \$56,000 |
| 2. | Project Honor | 210042335 | \$250,000 |

**ECONOMIC DEVELOPMENT GRANT FUND
EXPENDITURES**

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

| Account | Account Name | Actual 2018 - 2019 | Actual 2019 - 2020 | Budget 2020 - 2021 | Estimated Actual 2020 - 2021 | Proposed Budget 2021 - 2022 |
|---|--------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| 42000 Supplies, Materials and Contractual Services | | | | | | |
| 210042105 | Administrative | 36,250.00 | 13,500.00 | 35,000.00 | 12,250.00 | 35,000.00 |
| 210042335 | Economic development | 606,242.00 | 305,758.00 | 568,000.00 | 451,389.97 | 306,000.00 |
| 210142260 | Community betterment | 0.00 | 0.00 | 0.00 | 300,000.00 | 0.00 |
| 211042120 | Animal care | 0.00 | 0.00 | 0.00 | 100,000.00 | 0.00 |
| Category Total | | 642,492.00 | 319,258.00 | 603,000.00 | 863,639.97 | 341,000.00 |
| 44000 Capital Outlay | | | | | | |
| 210144100 | Improvements | 0.00 | 0.00 | 0.00 | 350,500.00 | 2,431,670.00 |
| 210144157 | Equipment | 0.00 | 0.00 | 0.00 | 172,797.35 | 0.00 |
| 212444100 | Improvements | 0.00 | 0.00 | 0.00 | 450,000.00 | 0.00 |
| 215344100 | Improvements | 0.00 | 0.00 | 0.00 | 400,000.00 | 0.00 |
| Category Total | | 0.00 | 0.00 | 0.00 | 1,373,297.35 | 2,431,670.00 |
| 49000 Transfers | | | | | | |
| 210049100 | Transfers to other funds | 0.00 | 0.00 | 0.00 | 0.00 | 3,562,374.00 |
| Category Total | | 0.00 | 0.00 | 0.00 | 0.00 | 3,562,374.00 |
| Total | | 642,492.00 | 319,258.00 | 603,000.00 | 2,236,937.32 | 6,335,044.00 |

**CITY OF KEARNEY
 LOTTERY TRUST FUND SUMMARY
 2021 - 2022 BUDGET**

| | Actual 2018 - 2019 | Actual 2019 - 2020 | Budget 2020 - 2021 | Estimated Actual 2020 - 2021 | Proposed Budget 2021 - 2022 |
|---|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| EXPENDITURES | | | | | |
| Personal Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies, Materials and Contractual Services | 583,838.08 | 710,837.01 | 572,554.56 | 561,723.00 | 952,045.18 |
| 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 |
| TOTAL EXPENDITURES | 583,838.08 | 710,837.01 | 572,554.56 | 561,723.00 | 952,045.18 |

| | | | | | |
|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 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 | 4,018.24 | 3,767.05 | 2,237.00 | 1,630.00 | 432.00 |
| Miscellaneous | 504,389.02 | 554,315.27 | 490,000.00 | 707,903.00 | 560,000.00 |
| Intergovernmental - State | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 508,407.26 | 558,082.32 | 492,237.00 | 709,533.00 | 560,432.00 |
| Beginning fund balance | 471,988.69 | 396,557.87 | 80,317.56 | 243,803.18 | 391,613.18 |
| Total cash available | 980,395.95 | 954,640.19 | 572,554.56 | 953,336.18 | 952,045.18 |
| Less total expenditures | 583,838.08 | 710,837.01 | 572,554.56 | 561,723.00 | 952,045.18 |
| Ending fund balance | 396,557.87 | 243,803.18 | 0.00 | 391,613.18 | (0.00) |

FUND BALANCE ANALYSIS

| Year Ending: | Balance | Annual Change | Required | | Surplus (Deficit) |
|---------------------|------------|------------------|-----------|---------|----------------------|
| | | | Operating | Capital | |
| 09/30/12 | 556,376.36 | | | | |
| 09/30/13 | 670,521.89 | 114,145.53 | | | |
| 09/30/14 | 732,577.16 | 62,055.27 | | | |
| 09/30/15 | 646,298.02 | (86,279.14) | | | |
| 09/30/16 | 564,364.19 | (81,933.83) | | | |
| 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 (estimate) | 391,613.18 | 147,810.00 | | | |
| 09/30/22 (budget) | (0.00) | (391,613.18) | 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 2018 - 2019 | Actual 2019 - 2020 | Budget 2020 - 2021 | Estimated Actual 2020 - 2021 | Proposed Budget 2021 - 2022 |
|----------------------------|----------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| 36000 Interest | | | | | | |
| 220036100 | Interest | 4,018.24 | 3,767.05 | 2,237.00 | 1,630.00 | 432.00 |
| | Category Total | 4,018.24 | 3,767.05 | 2,237.00 | 1,630.00 | 432.00 |
| 37000 Miscellaneous | | | | | | |
| 220037150 | Gross handle | 504,389.02 | 554,315.27 | 490,000.00 | 707,903.00 | 560,000.00 |
| | Category Total | 504,389.02 | 554,315.27 | 490,000.00 | 707,903.00 | 560,000.00 |
| | Total | 508,407.26 | 558,082.32 | 492,237.00 | 709,533.00 | 560,432.00 |

**CITY OF KEARNEY
LOTTERY TRUST
2021-2022 BUDGET**

DESCRIPTION

On November 6, 1990, the voters 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 purposed as permitted by law.

NOTABLE EXPENDITURES

| <u>Item</u> | <u>Account Number</u> | <u>Cost</u> |
|---|-----------------------|-------------|
| 1. Grant projects | 220042260-LT182- | \$39,132 |
| 2. Kearney East Bypass Phase I (10 of 10) | 220042260-LT182- | \$167,186 |
| 3. Meadowlark Hills Golf Course | 220042260-LT182- | \$486,617 |
| 4. The Arch | 220042260-LT182- | \$75,000 |
| 5. Fireworks | 220042260-LT182- | \$15,000 |

**LOTTERY TRUST FUND
EXPENDITURES**

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

| Account | Account Name | Actual 2018 - 2019 | Actual 2019 - 2020 | Budget 2020 - 2021 | Estimated Actual 2020 - 2021 | Proposed Budget 2021 - 2022 |
|---|----------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| 42000 Supplies, Materials and Contractual Services | | | | | | |
| 220042140 | Audit fees | 8,010.00 | 8,010.00 | 8,010.00 | 8,010.00 | 9,010.00 |
| 220042260 | Community betterment | 431,539.08 | 579,447.01 | 424,544.56 | 388,440.00 | 782,935.18 |
| 220042505 | Legal | 0.00 | 100.00 | 0.00 | 0.00 | 100.00 |
| 220042770 | State taxes | 144,289.00 | 123,280.00 | 140,000.00 | 165,273.00 | 160,000.00 |
| Category Total | | 583,838.08 | 710,837.01 | 572,554.56 | 561,723.00 | 952,045.18 |
| Total | | 583,838.08 | 710,837.01 | 572,554.56 | 561,723.00 | 952,045.18 |

**CITY OF KEARNEY
NATURAL DISASTER FUND SUMMARY
2021 - 2022 BUDGET**

| | Actual 2018 - 2019 | Actual 2019 - 2020 | Budget 2020 - 2021 | Estimated Actual 2020 - 2021 | Proposed Budget 2021 - 2022 |
|---|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| EXPENDITURES | | | | | |
| Personal Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies, Materials and Contractual Services | 2,554.98 | 179.97 | 0.00 | 0.00 | 99,969.95 |
| Equipment Rental | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Outlay | 46,325.62 | 31,789.05 | 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 |
| TOTAL EXPENDITURES | 48,880.60 | 31,969.02 | 0.00 | 0.00 | 99,969.95 |
| REVENUES | | | | | |
| Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Licenses and Permits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Charges for Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Special Assessments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous | 0.00 | 11,222.30 | 0.00 | 0.00 | 0.00 |
| Intergovernmental - State Transfers | 0.00 | 0.00 | 0.00 | 61,345.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 0.00 | 11,222.30 | 0.00 | 61,345.00 | 0.00 |
| Beginning fund balance | 108,252.27 | 59,371.67 | 0.00 | 38,624.95 | 99,969.95 |
| Total cash available | 108,252.27 | 70,593.97 | 0.00 | 99,969.95 | 99,969.95 |
| Less total expenditures | 48,880.60 | 31,969.02 | 0.00 | 0.00 | 99,969.95 |
| Ending fund balance | 59,371.67 | 38,624.95 | 0.00 | 99,969.95 | 0.00 |

FUND BALANCE ANALYSIS

| Year Ending: | Balance | Annual Change | Required | | Surplus (Deficit) |
|---------------------|------------|------------------|-----------|---------|----------------------|
| | | | Operating | Capital | |
| 09/30/12 | 241,830.78 | | | | |
| 09/30/13 | 225,316.48 | (16,514.30) | | | |
| 09/30/14 | 217,767.87 | (7,548.61) | | | |
| 09/30/15 | 197,264.99 | (20,502.88) | | | |
| 09/30/16 | 180,664.92 | (16,600.07) | | | |
| 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 (estimate) | 99,969.95 | 61,345.00 | | | |
| 09/30/22 (budget) | 0.00 | (99,969.95) | 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 2018 - 2019 | Actual 2019 - 2020 | Budget 2020 - 2021 | Estimated Actual 2020 - 2021 | Proposed Budget 2021 - 2022 |
|--|---------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| 37000 Miscellaneous | | | | | | |
| 240037155 | Insurance proceeds | 0.00 | 11,222.30 | 0.00 | 0.00 | 0.00 |
| | Category Total | 0.00 | 11,222.30 | 0.00 | 0.00 | 0.00 |
| 38000 Intergovernmental - State | | | | | | |
| 240038160 | State reimbursement | 0.00 | 0.00 | 0.00 | 61,345.00 | 0.00 |
| | Category Total | 0.00 | 0.00 | 0.00 | 61,345.00 | 0.00 |
| | Total | 0.00 | 11,222.30 | 0.00 | 61,345.00 | 0.00 |

**CITY OF KEARNEY
NATURAL DISASTER
2021-2022 BUDGET**

DESCRIPTION

The City was struck by a severe wind storm on July 8, 1993. The storm did extensive damage requiring a great deal of debris hauling. This fund was established to provide funding for the costs related to that storm and to create a funding source to respond in a timely manner and with appropriate equipment to possible future disasters.

NOTABLE EXPENDITURES

None.

**NATURAL DISASTER FUND
EXPENDITURES**

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

| Account | Account Name | Actual 2018 - 2019 | Actual 2019 - 2020 | Budget 2020 - 2021 | Estimated Actual 2020 - 2021 | Proposed Budget 2021 - 2022 |
|---|------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| 42000 Supplies, Materials and Contractual Services | | | | | | |
| 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 | 2,186.26 | 0.00 | 0.00 | 0.00 | 99,969.95 |
| 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 | 368.72 | 179.97 | 0.00 | 0.00 | 0.00 |
| Category Total | | 2,554.98 | 179.97 | 0.00 | 0.00 | 99,969.95 |
| 44000 Capital Outlay | | | | | | |
| 240044100 | Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 240044157 | Equipment | 46,325.62 | 31,789.05 | 0.00 | 0.00 | 0.00 |
| Category Total | | 46,325.62 | 31,789.05 | 0.00 | 0.00 | 0.00 |
| 49000 Transfers | | | | | | |
| 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 | | 48,880.60 | 31,969.02 | 0.00 | 0.00 | 99,969.95 |

**CITY OF KEARNEY
OFFSTREET PARKING DISTRICT NO. 1 SUMMARY
2021 - 2022 BUDGET**

| | Actual 2018 - 2019 | Actual 2019 - 2020 | Budget 2020 - 2021 | Estimated Actual 2020 - 2021 | Proposed Budget 2021 - 2022 |
|---|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| EXPENDITURES | | | | | |
| Personal Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies, Materials and Contractual Services | 75,245.66 | 41,343.70 | 124,906.91 | 71,454.32 | 108,901.47 |
| Equipment Rental | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital Outlay | 40,000.00 | 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 |
| TOTAL EXPENDITURES | 115,245.66 | 41,343.70 | 124,906.91 | 71,454.32 | 108,901.47 |

| | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|
| REVENUES | | | | | |
| Taxes | 50,150.74 | 52,772.40 | 54,507.00 | 53,417.00 | 55,870.00 |
| 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 | 187.82 | 304.18 | 350.00 | 250.00 | 250.00 |
| Miscellaneous | 42,000.00 | 1,000.00 | 1,000.00 | 750.00 | 1,000.00 |
| Intergovernmental - State | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES | 92,338.56 | 54,076.58 | 55,857.00 | 54,417.00 | 57,120.00 |
| Beginning fund balance | 84,768.37 | 64,313.29 | 75,049.91 | 76,835.58 | 57,781.47 |
| County Treasurer's balance | 4,224.64 | 1,772.62 | 4,000.00 | 1,983.21 | 4,000.00 |
| Total cash available | 181,331.57 | 120,162.49 | 134,906.91 | 133,235.79 | 118,901.47 |
| Less total expenditures | 115,245.66 | 41,343.70 | 124,906.91 | 71,454.32 | 108,901.47 |
| Ending fund balance | 66,085.91 | 78,818.79 | 10,000.00 | 61,781.47 | 10,000.00 |

FUND BALANCE ANALYSIS

| Year Ending: | Balance | Annual Change | Required | | Surplus (Deficit) |
|---------------------|------------|------------------|-----------|---------|----------------------|
| | | | Operating | Capital | |
| 09/30/12 | 77,613.01 | | | | |
| 09/30/13 | 52,666.29 | (24,946.72) | | | |
| 09/30/14 | 52,443.77 | (222.52) | | | |
| 09/30/15 | 53,455.37 | 1,011.60 | | | |
| 09/30/16 | 56,720.37 | 3,265.00 | | | |
| 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 (estimate) | 57,781.47 | (19,054.11) | | | |
| 09/30/22 (budget) | 10,000.00 | (47,781.47) | 10,000.00 | 0.00 | 0.00 |

**OFFSTREET PARKING DISTRICT NO. 1
REVENUES**

**FUND 51 - OFFSTREET PARKING DISTRICT NO. 1
ACCOUNT 00 - OFFSTREET PARKING DISTRICT NO. 1**

| Account | Account Name | Actual 2018 - 2019 | Actual 2019 - 2020 | Budget 2020 - 2021 | Estimated Actual 2020 - 2021 | Proposed Budget 2021 - 2022 |
|----------------------------|-------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| 31000 Taxes | | | | | | |
| 250031130 | Property tax | 50,150.74 | 52,772.40 | 54,507.00 | 53,417.00 | 55,870.00 |
| | Category Total | 50,150.74 | 52,772.40 | 54,507.00 | 53,417.00 | 55,870.00 |
| 36000 Interest | | | | | | |
| 250036100 | Interest | 187.82 | 304.18 | 350.00 | 250.00 | 250.00 |
| | Category Total | 187.82 | 304.18 | 350.00 | 250.00 | 250.00 |
| 33000 Miscellaneous | | | | | | |
| 250037109 | CRA contributions | 40,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 250037115 | Donations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 250037180 | Miscellaneous | 2,000.00 | 1,000.00 | 1,000.00 | 750.00 | 1,000.00 |
| | Category Total | 42,000.00 | 1,000.00 | 1,000.00 | 750.00 | 1,000.00 |
| | Total | 92,338.56 | 54,076.58 | 55,857.00 | 54,417.00 | 57,120.00 |

**CITY OF KEARNEY
OFFSTREET PARKING DISTRICT NO. 1
2021-2022 BUDGET**

DESCRIPTION

The Downtown Improvement District was created in 1970 to maintain public improvements, provide adequate parking, and help the downtown businesses compete with other retail shopping areas.

In October 2005, the City's Downtown Improvement Board, comprised of merchants appointed by the Mayor, merged with the Kearney Centre Association, whose membership consisted of merchants. The name, Downtown Kearney Centre has been changed to Downtown Kearney: The Bricks and a new logo has been developed. Now, working together as the Kearney Downtown Improvement Board, the organization has streamlined efforts, improved finances, and created a unified organization with shared goals. The five members of the Downtown Improvement Board advise the City Council on matters of concern in Downtown Kearney: The Bricks.

NOTABLE EXPENDITURES

1. None.

**OFFSTREET PARKING DISTRICT NO. 1
EXPENDITURES**

**FUND 51 - OFFSTREET PARKING DISTRICT NO. 1
ACCOUNT 00 - OFFSTREET PARKING DISTRICT NO. 1**

| Account | Account Name | Actual 2018 - 2019 | Actual 2019 - 2020 | Budget 2020 - 2021 | Estimated Actual 2020 - 2021 | Proposed Budget 2021 - 2022 |
|---|----------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| 42000 Supplies, Materials and Contractual Services | | | | | | |
| 250042105 | Administrative | 262.80 | 249.70 | 500.00 | 500.00 | 500.00 |
| 250042115 | Marketing | 74,982.86 | 41,094.00 | 124,406.91 | 70,954.32 | 108,401.47 |
| 250042520 | Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 250042910 | Utilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Category Total | | 75,245.66 | 41,343.70 | 124,906.91 | 71,454.32 | 108,901.47 |
| 44000 Capital Outlay | | | | | | |
| 250044100 | Improvements | 40,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Category Total | | 40,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | | 115,245.66 | 41,343.70 | 124,906.91 | 71,454.32 | 108,901.47 |