

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
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	0.00	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	65,598.04	516,765.87	0.00	261,000.00	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
TOTAL EXPENDITURES	65,598.04	516,765.87	0.00	261,000.00	0.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	66,300.00	666,587.67	0.00	111,000.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	66,300.00	666,587.67	0.00	111,000.00	0.00
Beginning fund balance	4,849.97	5,551.93	0.00	155,373.73	5,373.73
Total cash available	71,149.97	672,139.60	0.00	266,373.73	5,373.73
Less total expenditures	65,598.04	516,765.87	0.00	261,000.00	0.00
Ending fund balance	5,551.93	155,373.73	0.00	5,373.73	5,373.73

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/12	0.00				
09/30/13	159,829.00	159,829.00			
09/30/14	809.97	(159,019.03)			
09/30/15	809.97	0.00			
09/30/16	809.97	0.00			
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 (estimate)	5,373.73	(150,000.00)			
09/30/22 (budget)	5,373.73	0.00	0.00	5,373.73	0.00

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

**POLICE RESERVE FUND
REVENUES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Proposed Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
	37000 Miscellaneous					
600037105	Bond proceeds	0.00	416,775.90	0.00	0.00	0.00
600037115	Donations	66,300.00	211,000.00	0.00	77,000.00	0.00
600037133	Federal grants	0.00	38,811.77	0.00	34,000.00	0.00
	Category Total	66,300.00	666,587.67	0.00	111,000.00	0.00
	Total	66,300.00	666,587.67	0.00	111,000.00	0.00

**CITY OF KEARNEY
POLICE RESERVE
2021-2022 BUDGET**

DESCRIPTION

This fund was established during the 1989-1990 Fiscal Year to provide an ongoing capital account for major expenditures within the Police Department. This fund has been used to provide funding for the new City of Kearney/Buffalo County Collocated 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 2018 - 2019	Actual 2019 - 2020	Proposed Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
44000 Capital Outlay						
601844100	Improvements	0.00	0.00	0.00	0.00	0.00
601844157	Equipment	65,598.04	516,765.87	0.00	261,000.00	0.00
	Category Total	65,598.04	516,765.87	0.00	261,000.00	0.00
	Total	65,598.04	516,765.87	0.00	261,000.00	0.00

**CITY OF KEARNEY
FIRE RESERVE 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	0.00	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	336,525.42	632,304.10	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	336,525.42	632,304.10	0.00	0.00	0.00

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	380,672.08	604,984.10	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	380,672.08	604,984.10	0.00	0.00	0.00
Beginning fund balance	8,335.46	52,482.12	0.00	25,162.12	25,162.12
Total cash available	389,007.54	657,466.22	0.00	25,162.12	25,162.12
Less total expenditures	336,525.42	632,304.10	0.00	0.00	0.00
Ending fund balance	52,482.12	25,162.12	0.00	25,162.12	25,162.12

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/12	23,521.74				
09/30/13	223,772.29	200,250.55			
09/30/14	33,520.93	(190,251.36)			
09/30/15	33,795.73	274.80			
09/30/16	18,795.73	(15,000.00)			
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 (estimate)	25,162.12	0.00			
09/30/22 (budget)	25,162.12	0.00	0.00	25,162.12	0.00

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

**FIRE RESERVE FUND
REVENUES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
33000 Charges for Services						
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
36000 Interest						
610036100	Interest	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
37000 Miscellaneous						
610037105	Bond proceeds	351,095.00	604,984.10	0.00	0.00	0.00
610037115	Donations	29,577.08	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	380,672.08	604,984.10	0.00	0.00	0.00
39000 Transfers						
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	380,672.08	604,984.10	0.00	0.00	0.00

**CITY OF KEARNEY
FIRE RESERVE
2021-2022 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 in the future include building improvements, fire-fighting equipment, and apparatus's.

NOTABLE EXPENDITURES

None.

**FIRE RESERVE FUND
EXPENDITURES**

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

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						
611942590	Other	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
44000 Capital Outlay						
611944100	Improvements	0.00	0.00	0.00	0.00	0.00
611944157	Equipment	336,525.42	632,304.10	0.00	0.00	0.00
	Category Total	336,525.42	632,304.10	0.00	0.00	0.00
	Total	336,525.42	632,304.10	0.00	0.00	0.00

**CITY OF KEARNEY
CEMETERY RESERVE 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	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	23,336.11	10,000.00	14,281.35
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	0.00	0.00	23,336.11	10,000.00	14,281.35

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	1,513.39	1,856.24	1,180.00	869.00	237.00
Miscellaneous	4,875.00	3,900.00	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
TOTAL REVENUES	6,388.39	5,756.24	6,180.00	5,869.00	5,237.00
Beginning fund balance	111,497.04	117,885.43	122,996.43	123,641.67	119,510.67
Total cash available	117,885.43	123,641.67	129,176.43	129,510.67	124,747.67
Less total expenditures	0.00	0.00	23,336.11	10,000.00	14,281.35
Ending fund balance	117,885.43	123,641.67	105,840.32	119,510.67	110,466.32

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/12	75,072.36				
09/30/13	78,255.17	3,182.81			
09/30/14	81,620.00	3,364.83			
09/30/15	85,627.86	4,007.86			
09/30/16	91,529.28	5,901.42			
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 (estimate)	119,510.67	(4,131.00)			
09/30/22 (budget)	110,466.32	0.00	0.00	110,466.32	0.00

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 41 - CEMETERY RESERVE**

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Proposed Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
36000 Interest						
620036100	Interest	1,513.39	1,856.24	1,180.00	869.00	237.00
	Category Total	1,513.39	1,856.24	1,180.00	869.00	237.00
37000 Miscellaneous						
620037115	Donations	0.00	0.00	0.00	0.00	0.00
620037207	Sale of lots - Cemetery	4,875.00	3,900.00	5,000.00	5,000.00	5,000.00
	Category Total	4,875.00	3,900.00	5,000.00	5,000.00	5,000.00
	Total	6,388.39	5,756.24	6,180.00	5,869.00	5,237.00

**CITY OF KEARNEY
CEMETERY RESERVE
2021-2022 BUDGET**

DESCRIPTION

The Cemetery Reserve Fund has existed for a number of years 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 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
44000 Capital Outlay						
624144100	Improvements	0.00	0.00	23,336.11	10,000.00	14,281.35
624144157	Equipment	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	23,336.11	10,000.00	14,281.35
	Total	0.00	0.00	23,336.11	10,000.00	14,281.35

**CITY OF KEARNEY
PARK & RECREATION DEVELOPMENT 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	0.00	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	736,567.48	969,412.37	9,089,364.18	4,985,460.13	4,296,602.59
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	736,567.48	969,412.37	9,089,364.18	4,985,460.13	4,296,602.59

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	21,783.63	10,635.74	20,000.00	20,000.00	20,000.00
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	944,020.91	646,434.76	7,894,648.00	3,787,110.86	4,003,382.00
Intergovernmental - State	562,500.00	0.00	562,500.00	562,500.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,528,304.54	657,070.50	8,477,148.00	4,369,610.86	4,023,382.00
Beginning fund balance	409,674.67	1,201,411.73	612,216.18	889,069.86	273,220.59
Total cash available	1,937,979.21	1,858,482.23	9,089,364.18	5,258,680.72	4,296,602.59
Less total expenditures	736,567.48	969,412.37	9,089,364.18	4,985,460.13	4,296,602.59
Ending fund balance	1,201,411.73	889,069.86	0.00	273,220.59	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/12	147,552.83				
09/30/13	230,244.42	82,691.59			
09/30/14	133,850.89	(96,393.53)			
09/30/15	515,082.29	381,231.40			
09/30/16	1,153,428.54	638,346.25			
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 (estimate)	273,220.59	(615,849.27)			
09/30/22 (budget)	0.00	(273,220.59)	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 58 - PARK & RECREATION DEVELOPMENT**

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
33000 Charges for Services						
630033118	Aquatic development	21,783.63	10,635.74	20,000.00	20,000.00	20,000.00
630033119	Park development	0.00	0.00	0.00	0.00	0.00
Category Total		21,783.63	10,635.74	20,000.00	20,000.00	20,000.00
36000 Interest						
630036100	Interest	0.00	0.00	0.00	0.00	0.00
Category Total		0.00	0.00	0.00	0.00	0.00
37000 Miscellaneous						
630037105	Bond proceeds	0.00	0.00	0.00	0.00	0.00
630037109	CRA contributions	0.00	0.00	0.00	0.00	0.00
630037115	Donations	926,257.09	628,401.61	7,875,000.00	3,156,113.00	3,983,834.00
630037133	Federal grants	0.00	0.00	0.00	611,449.86	0.00
630037185	Misc, park	0.00	0.00	0.00	0.00	0.00
630037190	Misc, recreation	0.00	0.00	0.00	0.00	0.00
630037206	Utility "round-up"	1,675.42	1,486.95	1,600.00	1,500.00	1,500.00
630037210	Sale of real estate	0.00	0.00	0.00	0.00	0.00
630037250	Tower lease	16,088.40	16,546.20	18,048.00	18,048.00	18,048.00
Category Total		944,020.91	646,434.76	7,894,648.00	3,787,110.86	4,003,382.00
38000 Intergovernmental - State						
630038145	State grants	562,500.00	0.00	562,500.00	562,500.00	0.00
Category Total		562,500.00	0.00	562,500.00	562,500.00	0.00
39000 Transfers						
630039100	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		1,528,304.54	657,070.50	8,477,148.00	4,369,610.86	4,023,382.00

**CITY OF KEARNEY
PARK & RECREATION DEVELOPMENT
2021-2022 BUDGET**

DESCRIPTION

The Park Development fund provides the planning and financial mechanism for significant park and recreation projects in the city to insure our high quality of life. It is its purpose 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. Tennis Recreation Center	635844145	\$4,000,000

**PARK & RECREATION DEVELOPMENT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
44000 Capital Outlay						
635844050	Aquatic development	0.00	35,756.00	43,522.00	0.00	72,801.42
635844145	Miscellaneous park	736,567.48	933,656.37	9,045,842.18	4,985,460.13	4,223,801.17
Category Total		736,567.48	969,412.37	9,089,364.18	4,985,460.13	4,296,602.59
Total		736,567.48	969,412.37	9,089,364.18	4,985,460.13	4,296,602.59

**CITY OF KEARNEY
STREET IMPROVEMENT FUND SUMMARY
2021 - 2022 BUDGET**

	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2020 - 2021
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	4,529.36	12,040.70	40,000.00	40,000.00	40,000.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	3,092,407.44	2,555,870.24	7,239,528.63	3,435,937.80	10,039,522.89
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	3,096,936.80	2,567,910.94	7,279,528.63	3,475,937.80	10,079,522.89
REVENUES					
Taxes	1,387,951.34	1,280,751.33	666,614.00	828,545.00	815,767.00
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	182,270.48	84,666.31	292,380.00	90,000.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	1,288,709.74	1,818,006.62	3,025,178.00	3,042,473.00	3,047,838.00
Intergovernmental - State Transfers	499,163.44 0.00	710,723.78 0.00	496,018.00 0.00	855,037.00 0.00	541,237.00 0.00
TOTAL REVENUES	3,358,095.00	3,894,148.04	4,480,190.00	4,816,055.00	4,404,842.00
Beginning fund balance	2,747,168.39	3,008,326.59	2,799,338.63	4,334,563.69	5,674,680.89
Total cash available	6,105,263.39	6,902,474.63	7,279,528.63	9,150,618.69	10,079,522.89
Less total expenditures	3,096,936.80	2,567,910.94	7,279,528.63	3,475,937.80	10,079,522.89
Ending fund balance	3,008,326.59	4,334,563.69	0.00	5,674,680.89	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/12	2,840,742.34				
09/30/13	2,156,694.17	(684,048.17)			
09/30/14	2,679,514.09	522,819.92			
09/30/15	4,495,864.78	1,816,350.69			
09/30/16	3,432,354.89	(1,063,509.89)			
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 (estimate)	5,674,680.89	1,340,117.20			
09/30/22 (budget)	0.00	(5,674,680.89)	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 24 STREET IMPROVEMENT**

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2020 - 2021
31000 Taxes						
640031135	Sales tax	1,387,951.34	1,280,751.33	666,614.00	828,545.00	815,767.00
	Category Total	1,387,951.34	1,280,751.33	666,614.00	828,545.00	815,767.00
35000 Special Assessments						
640035105	Developer deposits	182,270.48	84,666.31	292,380.00	90,000.00	0.00
	Category Total	182,270.48	84,666.31	292,380.00	90,000.00	0.00
36000 Interest						
640036100	Interest	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
37000 Miscellaneous						
640037105	Bond proceeds	1,120,960.00	0.00	2,853,777.00	2,935,938.00	2,867,395.00
640037109	CRA contributions	92,749.74	145,078.62	171,401.00	106,535.00	180,443.00
640037180	Miscellaneous	0.00	1,531,000.00	0.00	0.00	0.00
640037210	Sale of real estate	75,000.00	141,928.00	0.00	0.00	0.00
	Category Total	1,288,709.74	1,818,006.62	3,025,178.00	3,042,473.00	3,047,838.00
38000 Intergovernmental - State						
640038108	Highway bridge buyback program	15,630.39	14,849.26	15,630.00	17,858.00	17,858.00
640038109	Highway street buyback program	483,533.05	491,946.48	480,388.00	522,179.00	523,379.00
640038145	State grants	0.00	203,928.04	0.00	315,000.00	0.00
	Category Total	499,163.44	710,723.78	496,018.00	855,037.00	541,237.00
39000 Transfers						
640039100	Transfer 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	3,358,095.00	3,894,148.04	4,480,190.00	4,816,055.00	4,404,842.00

**CITY OF KEARNEY
STREET IMPROVEMENT
2021-2022 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. Ave N, 28 th St to 39 th St	642444105	\$1,500,000
3. 2 nd Ave overpass improvements	642444105	\$1,982,086
4. 48 th St, east of Ave N	642444105	\$323,340
5. 30 th Ave overpass	642444105	\$200,000
6. Talmadge St to Yanney Ave	642444105	\$2,446,040
7. Yanney Ave north of Talmadge St	642444105	\$421,355
8. 31 st St, Ave G to Ave L	642444106	\$870,000

**STREET IMPROVEMENT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2020 - 2021
42000 Supplies, Materials and Contractual Services						
642442350	Engineering	1,256.00	4,299.96	30,000.00	30,000.00	30,000.00
642442590	Other	3,273.36	7,740.74	10,000.00	10,000.00	10,000.00
Category Total		4,529.36	12,040.70	40,000.00	40,000.00	40,000.00
44000 Capital Outlay						
642444105	Construction costs	2,618,467.35	2,527,720.25	6,759,140.63	3,435,937.80	8,993,964.89
642444106	Construction costs - STP	473,940.09	28,149.99	480,388.00	0.00	1,045,558.00
Category Total		3,092,407.44	2,555,870.24	7,239,528.63	3,435,937.80	10,039,522.89
Total		3,096,936.80	2,567,910.94	7,279,528.63	3,475,937.80	10,079,522.89

CITY OF KEARNEY
SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT 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	0.00	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	2,313,030.86	2,664,113.40	2,031,380.00	5,901,021.00	5,055,790.00
Debt Servicing	4,965,707.16	1,095,101.70	1,103,660.00	2,378,787.92	1,373,810.85
Transfers	500,000.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	7,778,738.02	3,759,215.10	3,135,040.00	8,279,808.92	6,429,600.85

REVENUES					
Taxes	4,163,021.37	4,341,529.86	3,982,497.00	4,949,906.00	5,057,898.00
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	52,028.81	44,931.93	45,096.00	35,154.00	11,381.00
Miscellaneous	4,005,745.00	346,480.75	54,666.00	1,776,031.00	54,666.00
Intergovernmental - State	471,716.75	314,543.83	0.00	215,033.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	8,692,511.93	5,047,486.37	4,082,259.00	6,976,124.00	5,123,945.00
Beginning fund balance	3,024,482.70	3,938,256.61	2,833,575.61	5,226,527.88	3,922,842.96
Total cash available	11,716,994.63	8,985,742.98	6,915,834.61	12,202,651.88	9,046,787.96
Less total expenditures	7,778,738.02	3,759,215.10	3,135,040.00	8,279,808.92	6,429,600.85
Ending fund balance	3,938,256.61	5,226,527.88	3,780,794.61	3,922,842.96	2,617,187.11

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/12	2,809,794.38				
09/30/13	3,034,576.09	224,781.71			
09/30/14	3,187,783.62	153,207.53			
09/30/15	4,119,303.46	931,519.84			
09/30/16	4,014,553.59	(104,749.87)			
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 (estimate)	3,922,842.96	(1,303,684.92)			
09/30/22 (budget)	2,617,187.11	(1,305,655.85)	0.00	2,617,187.11	0.00

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

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

FUND 65 - SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
31000 Taxes						
650031135	Sales tax	4,163,021.37	4,341,529.86	3,982,497.00	4,949,906.00	5,057,898.00
	Category Total	4,163,021.37	4,341,529.86	3,982,497.00	4,949,906.00	5,057,898.00
36000 Interest						
650036100	Interest	52,028.81	44,931.93	45,096.00	35,154.00	11,381.00
	Category Total	52,028.81	44,931.93	45,096.00	35,154.00	11,381.00
37000 Miscellaneous						
650037105	Bond issuances	3,944,170.00	0.00	0.00	1,272,150.00	0.00
652437109	CRA contribution	0.00	0.00	4,666.00	1,932.00	4,666.00
651037115	Donations	0.00	50,000.00	0.00	0.00	0.00
652437115	Donations	20,000.00	0.00	10,000.00	10,000.00	10,000.00
655037115	Donations	1,575.00	0.00	0.00	0.00	0.00
655237115	Donations	0.00	0.00	0.00	250,000.00	0.00
655337115	Donations	40,000.00	200,000.00	40,000.00	40,000.00	40,000.00
650037210	Sale of real estate	0.00	96,480.75	0.00	201,949.00	0.00
	Category Total	4,005,745.00	346,480.75	54,666.00	1,776,031.00	54,666.00
38000 Intergovernmental - State						
650138145	State grants	0.00	0.00	0.00	0.00	0.00
652438145	State grants	471,716.75	314,543.83	0.00	215,033.00	0.00
655338145	State grants	0.00	0.00	0.00	0.00	0.00
	Category Total	471,716.75	314,543.83	0.00	215,033.00	0.00
38000 Transfers						
650039100	Transfers from other funds	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	8,692,511.93	5,047,486.37	4,082,259.00	6,976,124.00	5,123,945.00

**CITY OF KEARNEY
SPECIAL SALES TAX – CAPITAL IMPROVEMENTS/EQUIPMENT
2021-2022 BUDGET**

DESCRIPTION

This 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. Debt service – public safety radio project	651045110-	\$213,078
2. Dump truck & accessories	652044157	\$252,895
3. 11 th St, Ave A to Ave F	652444100	\$1,500,000
4. 56 th St & 11 th Ave traffic signal	652444100	\$250,000
5. 56 th St & Ave N left turn lanes	652444100	\$500,000
6. ADA curb/ramp/sidewalk improvements	652444100	\$75,000
7. Asphalt street replacement projects	652444100	\$350,000
8. Miscellaneous street improvements	652444100-24003	\$340,000
9. Residential street curbs	652444100	\$25,000
10. YMCA road	652444100	\$250,000
11. Debt service – 06-03-21 BAN's	652445110-	\$7,647
12. Debt service – 06-01-10/05-15-17 VP Bonds	652445110-24023	\$118,105
13. Debt service – 06-03-21 VP Bonds	652445110-	\$89,193
14. Debt service – 10-13-17 Bonds	652445110-24050/51/53	\$364,621
15. Debt service – 06-14-19 VP Bonds	652445110-24030/55	\$195,188
16. Debt service – 10-29-18 VP Bonds	652445110-24010	\$314,018
17. Debt service – 06-15-20 VP Bonds	652445110-24058	\$71,963
18. Cemetery North Addition	654044100	\$210,000
19. Yanney maintenance building addition	655344100	\$650,000
20. Millennial Park	655344100	\$400,000

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

FUND 65 - SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
44000 Capital Outlay						
650144100	Improvements - Administration	0.00	274,727.53	238,250.00	842,767.00	252,895.00
650144157	Equipment - Administration	0.00	0.00	0.00	33,287.00	0.00
651044100	Improvements - Police	0.00	293,934.81	0.00	106,065.00	0.00
651044157	Equipment - Police	0.00	0.00	0.00	30,000.00	0.00
651544100	Improvements - Fire	0.00	0.00	0.00	0.00	0.00
652044157	Equipment - Transportation	348,432.00	173,701.00	160,000.00	160,000.00	252,895.00
652444100	Improvements - Street Impr.	1,230,198.58	1,435,412.18	1,433,130.00	3,156,833.00	3,290,000.00
652444157	Equipment - Street Impr.	0.00	0.00	0.00	0.00	0.00
654044100	Improvements - Cemetery	0.00	0.00	0.00	0.00	210,000.00
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	200,000.00	570,000.00	0.00
655344100	Improvements - Park	672,783.58	217,776.78	0.00	763,532.00	1,050,000.00
655344157	Equipment - Park	51,653.00	0.00	0.00	75,000.00	0.00
655444100	Improvements - Aquatics	0.00	0.00	0.00	156,100.00	0.00
656944100	Improvements - Airport	9,963.70	268,561.10	0.00	7,437.00	0.00
	Category Total	2,313,030.86	2,664,113.40	2,031,380.00	5,901,021.00	5,055,790.00
45000 Debt Servicing						
651045110	Bond payments - Police	0.00	0.00	0.00	5,188.92	198,600.00
651045130	Interest payments - Police	0.00	0.00	0.00	0.00	14,477.94
652445110	Bond payments - Street Impr.	4,644,520.00	768,262.50	787,005.00	2,047,005.00	867,005.00
652445130	Interest payments - Street Impr.	321,187.16	326,839.20	316,655.00	326,594.00	293,727.91
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	4,965,707.16	1,095,101.70	1,103,660.00	2,378,787.92	1,373,810.85
49000 Transfers						
650149165	Transfer, General Fund	500,000.00	0.00	0.00	0.00	0.00
	Category Total	500,000.00	0.00	0.00	0.00	0.00
	Total	7,778,738.02	3,759,215.10	3,135,040.00	8,279,808.92	6,429,600.85

**CITY OF KEARNEY
RESTAURANT OCCUPATION TAX PROJECT 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	6,748.00	3,248.00	5,224.00	5,000.00	5,000.00
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	1,064,077.02	1,067,924.66	1,065,135.00	1,065,135.00	1,070,535.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,070,825.02	1,071,172.66	1,070,359.00	1,070,135.00	1,075,535.00

REVENUES					
Taxes	1,048,429.35	985,317.95	800,000.00	1,100,000.00	1,133,000.00
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	18,353.25	21,728.98	13,471.00	9,889.00	2,380.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,066,782.60	1,007,046.93	813,471.00	1,109,889.00	1,135,380.00
Beginning fund balance	842,498.12	838,455.70	587,689.70	774,329.97	814,083.97
Total cash available	1,909,280.72	1,845,502.63	1,401,160.70	1,884,218.97	1,949,463.97
Less total expenditures	1,070,825.02	1,071,172.66	1,070,359.00	1,070,135.00	1,075,535.00
Ending fund balance	838,455.70	774,329.97	330,801.70	814,083.97	873,928.97

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/12	0.00				
09/30/13	0.00	0.00			
09/30/14	0.00	0.00			
09/30/15	0.00	0.00			
09/30/16	4,757,376.00	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 (estimate)	814,083.97	39,754.00			
09/30/22 (budget)	873,928.97	59,845.00	0.00	873,928.97	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 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
31000 Taxes						
665331133	Restaurant occupation tax	1,048,429.35	985,317.95	800,000.00	1,100,000.00	1,133,000.00
	Category Total	1,048,429.35	985,317.95	800,000.00	1,100,000.00	1,133,000.00
36000 Interest						
665336100	Interest	18,353.25	21,728.98	13,471.00	9,889.00	2,380.00
	Category Total	18,353.25	21,728.98	13,471.00	9,889.00	2,380.00
36000 Miscellaneous						
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
	Total	1,066,782.60	1,007,046.93	813,471.00	1,109,889.00	1,135,380.00

**CITY OF KEARNEY
RESTAURANT OCCUPATION TAX PROJECT
2021-2022 BUDGET**

DESCRIPTION

This fund was established to account for the one cent restaurant and drinking place occupation tax, which was approved by Kearney voters on November 4, 2014. The tax became effective on February 1, 2015 and has a sunset provision of no later than January 31, 2025. Proceeds of the restaurant and drinking place occupation tax are required to be utilized to construct a youth baseball and softball complex.

NOTABLE EXPENDITURES

None.

**RESTAURANT OCCUPATION TAX PROJECT FUND
EXPENDITURES**

FUND 66 - RESTAURANT OCCUPATION TAX PROJECT

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						
44000 Capital Outlay						
665342590	Other	6,748.00	3,248.00	5,224.00	5,000.00	5,000.00
	Category Total	6,748.00	3,248.00	5,224.00	5,000.00	5,000.00
44000 Capital Outlay						
665344100	Improvements	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
45000 Debt Servicing						
665345110	Bond payments	990,000.00	1,005,000.00	1,015,000.00	1,015,000.00	1,035,000.00
665345130	Interest payments	74,077.02	62,924.66	50,135.00	50,135.00	35,535.00
	Category Total	1,064,077.02	1,067,924.66	1,065,135.00	1,065,135.00	1,070,535.00
	Total	1,070,825.02	1,071,172.66	1,070,359.00	1,070,135.00	1,075,535.00