

## **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  
2022 - 2023 BUDGET**

|   | Actual<br>2019 - 2020 | Actual<br>2020 - 2021 | Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|---|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <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                                  | 516,765.87            | 226,666.21            | 0.00                  | 42,000.00                          | 331,190.00                        |
| 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>516,765.87</b>     | <b>226,666.21</b>     | <b>0.00</b>           | <b>42,000.00</b>                   | <b>331,190.00</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                                   | 666,587.67            | 77,000.00             | 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                  | 42,000.00                          | 331,190.00                        |
| <b>TOTAL REVENUES</b>                           | <b>666,587.67</b>     | <b>77,000.00</b>      | <b>0.00</b>           | <b>42,000.00</b>                   | <b>331,190.00</b>                 |
| Beginning fund balance                          | 5,551.93              | 155,373.73            | 5,373.73              | 5,707.52                           | 5,707.52                          |
| Total cash available                            | 672,139.60            | 232,373.73            | 5,373.73              | 47,707.52                          | 336,897.52                        |
| Less total expenditures                         | 516,765.87            | 226,666.21            | 0.00                  | 42,000.00                          | 331,190.00                        |
| <b>Ending fund balance</b>                      | <b>155,373.73</b>     | <b>5,707.52</b>       | <b>5,373.73</b>       | <b>5,707.52</b>                    | <b>5,707.52</b>                   |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance    | Annual<br>Change | Required  |          | Surplus<br>(Deficit) |
|---------------------|------------|------------------|-----------|----------|----------------------|
|                     |            |                  | Operating | Capital  |                      |
| 09/30/13            | 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            | 5,707.52   | (149,666.21)     |           |          |                      |
| 09/30/22 (estimate) | 5,707.52   | 0.00             |           |          |                      |
| 09/30/23 (budget)   | 5,707.52   | 0.00             | 0.00      | 5,707.52 | 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<br>2019 - 2020 | Actual<br>2020 - 2021 | Proposed<br>Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|----------------------------|----------------------------|-----------------------|-----------------------|-----------------------------------|------------------------------------|-----------------------------------|
| <b>37000 Miscellaneous</b> |                            |                       |                       |                                   |                                    |                                   |
| 600037105                  | Bond proceeds              | 416,775.90            | 0.00                  | 0.00                              | 0.00                               | 0.00                              |
| 600037115                  | Donations                  | 211,000.00            | 77,000.00             | 0.00                              | 0.00                               | 0.00                              |
| 600037133                  | Federal grants             | 38,811.77             | 0.00                  | 0.00                              | 0.00                               | 0.00                              |
| Category Total             |                            | 666,587.67            | 77,000.00             | 0.00                              | 0.00                               | 0.00                              |
| <b>39000 Transfers</b>     |                            |                       |                       |                                   |                                    |                                   |
| 600039100                  | Transfers from other funds | 0.00                  | 0.00                  | 0.00                              | 42,000.00                          | 331,190.00                        |
| Category Total             |                            | 0.00                  | 0.00                  | 0.00                              | 42,000.00                          | 331,190.00                        |
| Total                      |                            | 666,587.67            | 77,000.00             | 0.00                              | 42,000.00                          | 331,190.00                        |

**CITY OF KEARNEY  
POLICE RESERVE  
2022-2023 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 Law Enforcement Center and Mobile Data Technology.

**NOTABLE EXPENDITURES**

| <u>Item</u>                        | <u>Account Number</u> | <u>Cost</u> |
|------------------------------------|-----------------------|-------------|
| 1. Armored Rescue/Tactical Vehicle | 601844157             | \$331,190   |

**POLICE RESERVE FUND  
EXPENDITURES**

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

| Account   | Account Name                | Actual<br>2019 - 2020 | Actual<br>2020 - 2021 | Proposed<br>Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|-----------|-----------------------------|-----------------------|-----------------------|-----------------------------------|------------------------------------|-----------------------------------|
|           | <b>44000 Capital Outlay</b> |                       |                       |                                   |                                    |                                   |
| 601844100 | Improvements                | 0.00                  | 0.00                  | 0.00                              | 0.00                               | 0.00                              |
| 601844157 | Equipment                   | 516,765.87            | 226,666.21            | 0.00                              | 42,000.00                          | 331,190.00                        |
|           | Category Total              | 516,765.87            | 226,666.21            | 0.00                              | 42,000.00                          | 331,190.00                        |
|           | Total                       | 516,765.87            | 226,666.21            | 0.00                              | 42,000.00                          | 331,190.00                        |

**CITY OF KEARNEY  
FIRE RESERVE FUND SUMMARY  
2022 - 2023 BUDGET**

|   | Actual<br>2019 - 2020 | Actual<br>2020 - 2021 | Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|---|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <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                                  | 632,304.10            | 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>632,304.10</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                   | 0.00              | 0.00             | 0.00             | 0.00             | 0.00             |
| Miscellaneous              | 604,984.10        | 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>604,984.10</b> | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      |
| Beginning fund balance     | 52,482.12         | 25,162.12        | 25,162.12        | 25,162.12        | 25,162.12        |
| Total cash available       | 657,466.22        | 25,162.12        | 25,162.12        | 25,162.12        | 25,162.12        |
| Less total expenditures    | 632,304.10        | 0.00             | 0.00             | 0.00             | 0.00             |
| <b>Ending fund balance</b> | <b>25,162.12</b>  | <b>25,162.12</b> | <b>25,162.12</b> | <b>25,162.12</b> | <b>25,162.12</b> |

| <b>FUND BALANCE ANALYSIS</b> |            |                  |           |           |                      |
|------------------------------|------------|------------------|-----------|-----------|----------------------|
| Year Ending:                 | Balance    | Annual<br>Change | Required  |           | Surplus<br>(Deficit) |
|                              |            |                  | Operating | Capital   |                      |
| 09/30/13                     | 223,772.29 |                  |           |           |                      |
| 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                     | 25,162.12  | 0.00             |           |           |                      |
| 09/30/22 (estimate)          | 25,162.12  | 0.00             |           |           |                      |
| 09/30/23 (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<br>2019 - 2020 | Actual<br>2020 - 2021 | Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|-----------------------------------|------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <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          | 604,984.10            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 610037115                         | Donations              | 0.00                  | 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         | 604,984.10            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <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                              |
|                                   | <b>Total</b>           | <b>604,984.10</b>     | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>                        | <b>0.00</b>                       |

**CITY OF KEARNEY  
FIRE RESERVE  
2022-2023 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.

**NOTABLE EXPENDITURES**

None.

**FIRE RESERVE FUND  
EXPENDITURES**

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

| Account   | Account Name   | Actual<br>2019 - 2020 | Actual<br>2020 - 2021 | Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|---|----------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <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                               | 0.00                              |
| 611944157   | Equipment      | 632,304.10            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|   | Category Total | 632,304.10            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|   | Total          | 632,304.10            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |

**CITY OF KEARNEY  
CEMETERY RESERVE FUND SUMMARY  
2022 - 2023 BUDGET**

|   | Actual<br>2019 - 2020 | Actual<br>2020 - 2021 | Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|---|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <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                                  | 0.00                  | 0.00                  | 14,281.35             | 0.00                               | 23,700.16                         |
| 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>0.00</b>           | <b>0.00</b>           | <b>14,281.35</b>      | <b>0.00</b>                        | <b>23,700.16</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  | 1,856.24              | 869.81                | 237.00                | 261.00                             | 468.00                            |
| Miscellaneous                                   | 3,900.00              | 4,852.50              | 5,000.00              | 6,000.00                           | 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>5,756.24</b>       | <b>5,722.31</b>       | <b>5,237.00</b>       | <b>6,261.00</b>                    | <b>6,468.00</b>                   |
| Beginning fund balance                          | 117,885.43            | 123,641.67            | 119,510.67            | 129,363.98                         | 135,624.98                        |
| Total cash available                            | 123,641.67            | 129,363.98            | 124,747.67            | 135,624.98                         | 142,092.98                        |
| Less total expenditures                         | 0.00                  | 0.00                  | 14,281.35             | 0.00                               | 23,700.16                         |
| <b>Ending fund balance</b>                      | <b>123,641.67</b>     | <b>129,363.98</b>     | <b>110,466.32</b>     | <b>135,624.98</b>                  | <b>118,392.82</b>                 |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance    | Annual<br>Change | Required  |            | Surplus<br>(Deficit) |
|---------------------|------------|------------------|-----------|------------|----------------------|
|                     |            |                  | Operating | Capital    |                      |
| 09/30/13            | 78,255.17  |                  |           |            |                      |
| 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            | 129,363.98 | 5,722.31         |           |            |                      |
| 09/30/22 (estimate) | 135,624.98 | 6,261.00         |           |            |                      |
| 09/30/22 (budget)   | 118,392.82 | 0.00             | 0.00      | 118,392.82 | 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<br>2019 - 2020 | Actual<br>2020 - 2021 | Proposed<br>Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|----------------------------|-------------------------|-----------------------|-----------------------|-----------------------------------|------------------------------------|-----------------------------------|
| <b>36000 Interest</b>      |                         |                       |                       |                                   |                                    |                                   |
| 620036100                  | Interest                | 1,856.24              | 869.81                | 237.00                            | 261.00                             | 468.00                            |
|                            | Category Total          | 1,856.24              | 869.81                | 237.00                            | 261.00                             | 468.00                            |
| <b>37000 Miscellaneous</b> |                         |                       |                       |                                   |                                    |                                   |
| 620037115                  | Donations               | 0.00                  | 0.00                  | 0.00                              | 0.00                               | 0.00                              |
| 620037207                  | Sale of lots - Cemetery | 3,900.00              | 4,852.50              | 5,000.00                          | 6,000.00                           | 6,000.00                          |
|                            | Category Total          | 3,900.00              | 4,852.50              | 5,000.00                          | 6,000.00                           | 6,000.00                          |
|                            | Total                   | 5,756.24              | 5,722.31              | 5,237.00                          | 6,261.00                           | 6,468.00                          |

**CITY OF KEARNEY  
CEMETERY RESERVE  
2022-2023 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<br>2019 - 2020 | Actual<br>2020 - 2021 | Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|-----------|-----------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
|           | <b>44000 Capital Outlay</b> |                       |                       |                       |                                    |                                   |
| 624144100 | Improvements                | 0.00                  | 0.00                  | 14,281.35             | 0.00                               | 23,700.16                         |
| 624144157 | Equipment                   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|           | Category Total              | 0.00                  | 0.00                  | 14,281.35             | 0.00                               | 23,700.16                         |
|           | Total                       | 0.00                  | 0.00                  | 14,281.35             | 0.00                               | 23,700.16                         |

**CITY OF KEARNEY  
PARK & RECREATION DEVELOPMENT FUND SUMMARY  
2022 - 2023 BUDGET**

|   | Actual<br>2019 - 2020 | Actual<br>2020 - 2021 | Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|---|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <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                                  | 969,412.37            | 4,532,155.14          | 4,296,602.59          | 6,593,213.00                       | 3,751,467.29                      |
| Debt Servicing                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 42,000.00                          | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>969,412.37</b>     | <b>4,532,155.14</b>   | <b>4,296,602.59</b>   | <b>6,635,213.00</b>                | <b>3,751,467.29</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                            | 10,635.74             | 23,148.11             | 20,000.00             | 22,000.00                          | 22,000.00                         |
| 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                                   | 646,434.76            | 4,371,286.46          | 4,003,382.00          | 5,294,340.00                       | 3,120,048.00                      |
| Intergovernmental - State                       | 0.00                  | 0.00                  | 0.00                  | 1,176,943.00                       | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL REVENUES</b>                           | <b>657,070.50</b>     | <b>4,394,434.57</b>   | <b>4,023,382.00</b>   | <b>6,493,283.00</b>                | <b>3,142,048.00</b>               |
| Beginning fund balance                          | 1,201,411.73          | 889,069.86            | 273,220.59            | 751,349.29                         | 609,419.29                        |
| Total cash available                            | 1,858,482.23          | 5,283,504.43          | 4,296,602.59          | 7,244,632.29                       | 3,751,467.29                      |
| Less total expenditures                         | 969,412.37            | 4,532,155.14          | 4,296,602.59          | 6,635,213.00                       | 3,751,467.29                      |
| Ending fund balance                             | 889,069.86            | 751,349.29            | 0.00                  | 609,419.29                         | 0.00                              |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance      | Annual<br>Change | Required  |         | Surplus<br>(Deficit) |
|---------------------|--------------|------------------|-----------|---------|----------------------|
|                     |              |                  | Operating | Capital |                      |
| 09/30/13            | 230,244.42   |                  |           |         |                      |
| 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            | 751,349.29   | (137,720.57)     |           |         |                      |
| 09/30/22 (estimate) | 609,419.29   | (141,930.00)     |           |         |                      |
| 09/30/23 (budget)   | 0.00         | (609,419.29)     | 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<br>2019 - 2020 | Actual<br>2020 - 2021 | Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|--|--------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>33000 Charges for Services</b>      |                          |                       |                       |                       |                                    |                                   |
| 630033118                              | Aquatic development      | 10,635.74             | 23,148.11             | 20,000.00             | 22,000.00                          | 22,000.00                         |
| 630033119                              | Park development         | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Category Total                         |                          | 10,635.74             | 23,148.11             | 20,000.00             | 22,000.00                          | 22,000.00                         |
| <b>36000 Interest</b>                  |                          |                       |                       |                       |                                    |                                   |
| 630036100                              | 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>             |                          |                       |                       |                       |                                    |                                   |
| 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                | 628,401.61            | 4,349,704.20          | 3,983,834.00          | 5,274,292.00                       | 3,100,000.00                      |
| 630037133                              | Federal grants           | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 630037185                              | Misc, park               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 630037190                              | Misc, recreation         | 0.00                  | 190.40                | 0.00                  | 0.00                               | 0.00                              |
| 630037206                              | Utility "round-up"       | 1,486.95              | 1,837.26              | 1,500.00              | 2,000.00                           | 2,000.00                          |
| 630037210                              | Sale of real estate      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 630037250                              | Tower lease              | 16,546.20             | 19,554.60             | 18,048.00             | 18,048.00                          | 18,048.00                         |
| Category Total                         |                          | 646,434.76            | 4,371,286.46          | 4,003,382.00          | 5,294,340.00                       | 3,120,048.00                      |
| <b>38000 Intergovernmental - State</b> |                          |                       |                       |                       |                                    |                                   |
| 630038145                              | State grants             | 0.00                  | 0.00                  | 0.00                  | 1,176,943.00                       | 0.00                              |
| Category Total                         |                          | 0.00                  | 0.00                  | 0.00                  | 1,176,943.00                       | 0.00                              |
| <b>39000 Transfers</b>                 |                          |                       |                       |                       |                                    |                                   |
| 630039100                              | 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                                  |                          | 657,070.50            | 4,394,434.57          | 4,023,382.00          | 6,493,283.00                       | 3,142,048.00                      |

**CITY OF KEARNEY  
PARK & RECREATION DEVELOPMENT  
2022-2023 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. Indoor Sports Complex Endowment   | 635844145             | \$287,033   |
| 2. Yanney Park pavillion/parking lot | 635844145             | \$3,100,000 |

**PARK & RECREATION DEVELOPMENT FUND  
EXPENDITURES**

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

| Account                     | Account Name             | Actual<br>2019 - 2020 | Actual<br>2020 - 2021 | Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|-----------------------------|--------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>44000 Capital Outlay</b> |                          |                       |                       |                       |                                    |                                   |
| 635844050                   | Aquatic development      | 35,756.00             | 0.00                  | 72,801.42             | 0.00                               | 99,949.53                         |
| 635844145                   | Miscellaneous park       | 933,656.37            | 4,532,155.14          | 4,223,801.17          | 6,593,213.00                       | 3,651,517.76                      |
| Category Total              |                          | 969,412.37            | 4,532,155.14          | 4,296,602.59          | 6,593,213.00                       | 3,751,467.29                      |
| <b>49000 Transfers</b>      |                          |                       |                       |                       |                                    |                                   |
| 635849100                   | Transfers to other funds | 0.00                  | 0.00                  | 0.00                  | 42,000.00                          | 0.00                              |
| Category Total              |                          | 0.00                  | 0.00                  | 0.00                  | 42,000.00                          | 0.00                              |
| Total                       |                          | 969,412.37            | 4,532,155.14          | 4,296,602.59          | 6,635,213.00                       | 3,751,467.29                      |

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

|   | Actual<br>2019 - 2020 | Actual<br>2020 - 2021 | Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|---|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and<br>Contractual Services | 12,040.70             | 6,478.90              | 40,000.00             | 40,000.00                          | 40,000.00                         |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 2,555,870.24          | 2,490,004.22          | 10,039,522.89         | 8,773,384.00                       | 3,045,696.02                      |
| 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>2,567,910.94</b>   | <b>2,496,483.12</b>   | <b>10,079,522.89</b>  | <b>8,813,384.00</b>                | <b>3,085,696.02</b>               |
| <b>REVENUES</b>                                 |                       |                       |                       |                                    |                                   |
| Taxes   | 1,280,751.33          | 833,237.69            | 815,767.00            | 895,857.00                         | 316,734.00                        |
| Licenses and Permits                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Charges for Services                            | 0.00                  | 0.00                  | 0.00                  | 885,447.00                         | 0.00                              |
| Fines   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Special Assessments                             | 84,666.31             | 90,000.00             | 0.00                  | 0.00                               | 0.00                              |
| Interest  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Miscellaneous                                   | 1,818,006.62          | 3,049,190.85          | 3,047,838.00          | 1,035,967.00                       | 169,486.00                        |
| Intergovernmental - State                       | 710,723.78            | 855,036.91            | 541,237.00            | 549,132.00                         | 550,482.00                        |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 830,429.00                        |
| <b>TOTAL REVENUES</b>                           | <b>3,894,148.04</b>   | <b>4,827,465.45</b>   | <b>4,404,842.00</b>   | <b>3,366,403.00</b>                | <b>1,867,131.00</b>               |
| Beginning fund balance                          | 3,008,326.59          | 4,334,563.69          | 5,674,680.89          | 6,665,546.02                       | 1,218,565.02                      |
| Total cash available                            | 6,902,474.63          | 9,162,029.14          | 10,079,522.89         | 10,031,949.02                      | 3,085,696.02                      |
| Less total expenditures                         | 2,567,910.94          | 2,496,483.12          | 10,079,522.89         | 8,813,384.00                       | 3,085,696.02                      |
| Ending fund balance                             | 4,334,563.69          | 6,665,546.02          | 0.00                  | 1,218,565.02                       | 0.00                              |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance      | Annual<br>Change | Required  |         | Surplus<br>(Deficit) |
|---------------------|--------------|------------------|-----------|---------|----------------------|
|                     |              |                  | Operating | Capital |                      |
| 09/30/13            | 2,156,694.17 |                  |           |         |                      |
| 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            | 6,665,546.02 | 2,330,982.33     |           |         |                      |
| 09/30/22 (estimate) | 1,218,565.02 | (5,446,981.00)   |           |         |                      |
| 09/30/23 (budget)   | 0.00         | (1,218,565.02)   | 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<br>2019 - 2020 | Actual<br>2020 - 2021 | Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|--|--------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>31000 Taxes</b>                     |                                |                       |                       |                       |                                    |                                   |
| 640031135                              | Sales tax                      | 1,280,751.33          | 833,237.69            | 815,767.00            | 895,857.00                         | 316,734.00                        |
|  | Category Total                 | 1,280,751.33          | 833,237.69            | 815,767.00            | 895,857.00                         | 316,734.00                        |
| <b>33000 Charges for Services</b>      |                                |                       |                       |                       |                                    |                                   |
| 640033175                              | County                         | 0.00                  | 0.00                  | 0.00                  | 885,447.00                         | 0.00                              |
|  | Category Total                 | 0.00                  | 0.00                  | 0.00                  | 885,447.00                         | 0.00                              |
| <b>35000 Special Assessments</b>       |                                |                       |                       |                       |                                    |                                   |
| 640035105                              | Developer deposits             | 84,666.31             | 90,000.00             | 0.00                  | 0.00                               | 0.00                              |
|  | Category Total                 | 84,666.31             | 90,000.00             | 0.00                  | 0.00                               | 0.00                              |
| <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                  | 2,940,760.00          | 2,867,395.00          | 900,000.00                         | 0.00                              |
| 640037109                              | CRA contributions              | 145,078.62            | 108,430.85            | 180,443.00            | 135,967.00                         | 169,486.00                        |
| 640037180                              | Miscellaneous                  | 1,531,000.00          | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 640037210                              | Sale of real estate            | 141,928.00            | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|  | Category Total                 | 1,818,006.62          | 3,049,190.85          | 3,047,838.00          | 1,035,967.00                       | 169,486.00                        |
| <b>38000 Intergovernmental - State</b> |                                |                       |                       |                       |                                    |                                   |
| 640038108                              | Highway bridge buyback program | 14,849.26             | 17,857.67             | 17,858.00             | 0.00                               | 0.00                              |
| 640038109                              | Highway street buyback program | 491,946.48            | 522,179.24            | 523,379.00            | 549,132.00                         | 550,482.00                        |
| 640038145                              | State grants                   | 203,928.04            | 315,000.00            | 0.00                  | 0.00                               | 0.00                              |
|  | Category Total                 | 710,723.78            | 855,036.91            | 541,237.00            | 549,132.00                         | 550,482.00                        |
| <b>39000 Transfers</b>                 |                                |                       |                       |                       |                                    |                                   |
| 640039100                              | Transfer from other funds      | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 830,429.00                        |
|  | Category Total                 | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 830,429.00                        |
|  | <b>Total</b>                   | <b>3,894,148.04</b>   | <b>4,827,465.45</b>   | <b>4,404,842.00</b>   | <b>3,366,403.00</b>                | <b>1,867,131.00</b>               |

**CITY OF KEARNEY  
STREET IMPROVEMENT  
2022-2023 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. FY23 Highway Buyback Project               | 642444106             | \$550,482   |
| 3. 11 <sup>th</sup> Ave, south of Talmadge St | 642444105             | \$500,000   |
| 4. 30 Ave overpass engineering                | 642444105             | \$200,000   |

**STREET IMPROVEMENT FUND  
EXPENDITURES**

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

| Account   | Account Name             | Actual<br>2019 - 2020 | Actual<br>2020 - 2021 | Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|---|--------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                          |                       |                       |                       |                                    |                                   |
| 642442350   | Engineering              | 4,299.96              | 4,859.00              | 30,000.00             | 30,000.00                          | 30,000.00                         |
| 642442590   | Other                    | 7,740.74              | 1,619.90              | 10,000.00             | 10,000.00                          | 10,000.00                         |
| Category Total  |                          | 12,040.70             | 6,478.90              | 40,000.00             | 40,000.00                          | 40,000.00                         |
| <b>44000 Capital Outlay</b>                                   |                          |                       |                       |                       |                                    |                                   |
| 642444105   | Construction costs       | 2,527,720.25          | 1,978,206.45          | 8,993,964.89          | 7,737,289.00                       | 2,495,214.02                      |
| 642444106   | Construction costs - STP | 28,149.99             | 511,797.77            | 1,045,558.00          | 1,036,095.00                       | 550,482.00                        |
| Category Total  |                          | 2,555,870.24          | 2,490,004.22          | 10,039,522.89         | 8,773,384.00                       | 3,045,696.02                      |
| Total   |                          | 2,567,910.94          | 2,496,483.12          | 10,079,522.89         | 8,813,384.00                       | 3,085,696.02                      |

**CITY OF KEARNEY  
SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT FUND SUMMARY  
2022 - 2023 BUDGET**

|   | Actual<br>2019 - 2020 | Actual<br>2020 - 2021 | Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|---|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <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                                  | 2,664,113.40          | 2,809,315.18          | 5,055,790.00          | 9,125,354.00                       | 3,085,454.00                      |
| Debt Servicing                                  | 1,095,101.70          | 2,378,862.02          | 1,373,810.85          | 1,373,811.00                       | 1,499,199.00                      |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>3,759,215.10</b>   | <b>5,188,177.20</b>   | <b>6,429,600.85</b>   | <b>10,499,165.00</b>               | <b>4,584,653.00</b>               |
| <b>REVENUES</b>                                 |                       |                       |                       |                                    |                                   |
| Taxes   | 4,341,529.86          | 4,977,524.99          | 5,057,898.00          | 5,554,472.00                       | 5,874,539.00                      |
| Licenses and Permits                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Charges for Services                            | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 50,000.00                         |
| Fines   | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Special Assessments                             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Interest  | 44,931.93             | 35,174.98             | 11,381.00             | 11,381.00                          | 10,195.00                         |
| Miscellaneous                                   | 346,480.75            | 1,711,716.09          | 54,666.00             | 1,398,166.00                       | 4,666.00                          |
| Intergovernmental - State                       | 314,543.83            | 102,406.02            | 0.00                  | 0.00                               | 0.00                              |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL REVENUES</b>                           | <b>5,047,486.37</b>   | <b>6,826,822.08</b>   | <b>5,123,945.00</b>   | <b>6,964,019.00</b>                | <b>5,939,400.00</b>               |
| Beginning fund balance                          | 3,938,256.61          | 5,226,527.88          | 3,922,842.96          | 6,865,172.76                       | 3,330,026.76                      |
| Total cash available                            | 8,985,742.98          | 12,053,349.96         | 9,046,787.96          | 13,829,191.76                      | 9,269,426.76                      |
| Less total expenditures                         | 3,759,215.10          | 5,188,177.20          | 6,429,600.85          | 10,499,165.00                      | 4,584,653.00                      |
| Ending fund balance                             | 5,226,527.88          | 6,865,172.76          | 2,617,187.11          | 3,330,026.76                       | 4,684,773.76                      |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance      | Annual<br>Change | Required  |              | Surplus<br>(Deficit) |
|---------------------|--------------|------------------|-----------|--------------|----------------------|
|                     |              |                  | Operating | Capital      |                      |
| 09/30/13            | 3,034,576.09 |                  |           |              |                      |
| 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            | 6,865,172.76 | 1,638,644.88     |           |              |                      |
| 09/30/22 (estimate) | 3,330,026.76 | (3,535,146.00)   |           |              |                      |
| 09/30/23 (budget)   | 4,684,773.76 | 1,354,747.00     | 0.00      | 4,684,773.76 | 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<br>2019 - 2020 | Actual<br>2020 - 2021 | Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|--|----------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>31000 Taxes</b>                     |                            |                       |                       |                       |                                    |                                   |
| 650031135                              | Sales tax                  | 4,341,529.86          | 4,977,524.99          | 5,057,898.00          | 5,554,472.00                       | 5,874,539.00                      |
|  | Category Total             | 4,341,529.86          | 4,977,524.99          | 5,057,898.00          | 5,554,472.00                       | 5,874,539.00                      |
| <b>36000 Charges for Services</b>      |                            |                       |                       |                       |                                    |                                   |
| 650033175                              | County                     | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 50,000.00                         |
|  | Category Total             | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 50,000.00                         |
| <b>36000 Interest</b>                  |                            |                       |                       |                       |                                    |                                   |
| 650036100                              | Interest                   | 44,931.93             | 35,174.98             | 11,381.00             | 11,381.00                          | 10,195.00                         |
|  | Category Total             | 44,931.93             | 35,174.98             | 11,381.00             | 11,381.00                          | 10,195.00                         |
| <b>37000 Miscellaneous</b>             |                            |                       |                       |                       |                                    |                                   |
| 650037105                              | Bond issuances             | 0.00                  | 1,272,150.00          | 0.00                  | 0.00                               | 0.00                              |
| 652437109                              | CRA contribution           | 0.00                  | 0.00                  | 4,666.00              | 4,666.00                           | 4,666.00                          |
| 651037115                              | Donations                  | 50,000.00             | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 652437115                              | Donations                  | 0.00                  | 0.00                  | 10,000.00             | 80,000.00                          | 0.00                              |
| 655037115                              | Donations                  | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 655237115                              | Donations                  | 0.00                  | 0.00                  | 0.00                  | 250,000.00                         | 0.00                              |
| 655337115                              | Donations                  | 200,000.00            | 350,526.59            | 40,000.00             | 1,063,500.00                       | 0.00                              |
| 650037210                              | Sale of real estate        | 96,480.75             | 89,039.50             | 0.00                  | 0.00                               | 0.00                              |
|  | Category Total             | 346,480.75            | 1,711,716.09          | 54,666.00             | 1,398,166.00                       | 4,666.00                          |
| <b>38000 Intergovernmental - State</b> |                            |                       |                       |                       |                                    |                                   |
| 650138145                              | State grants               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 652438145                              | State grants               | 314,543.83            | 102,406.02            | 0.00                  | 0.00                               | 0.00                              |
| 655338145                              | State grants               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
|  | Category Total             | 314,543.83            | 102,406.02            | 0.00                  | 0.00                               | 0.00                              |
| <b>38000 Transfers</b>                 |                            |                       |                       |                       |                                    |                                   |
| 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                              |
|  | <b>Total</b>               | <b>5,047,486.37</b>   | <b>6,826,822.08</b>   | <b>5,123,945.00</b>   | <b>6,964,019.00</b>                | <b>5,939,400.00</b>               |

**CITY OF KEARNEY  
SPECIAL SALES TAX – CAPITAL IMPROVEMENTS/EQUIPMENT  
2022-2023 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. Dump truck & accessories                             | 652044157             | \$268,069   |
| 2. ADA curb/ramp/sidewalk improvements                  | 652444100             | \$75,000    |
| 3. Asphalt street replacement projects                  | 652444100             | \$360,000   |
| 4. Miscellaneous street improvements                    | 652444100-24003       | \$350,000   |
| 5. Residential street curbs                             | 652444100             | \$25,000    |
| 6. 28 <sup>th</sup> Street, I Avenue to L Avenue        | 652444100             | \$797,000   |
| 7. 56 <sup>th</sup> Street and Avenue N left turn lanes | 652444100             | \$500,000   |
| 8. Cottonmill road asphalt improvements (1/2 county)    | 655544100             | \$100,000   |
| 9. Cemetery North Addition                              | 654044100             | \$291,000   |

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

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

| Account                     | Account Name                     | Actual<br>2019 - 2020 | Actual<br>2020 - 2021 | Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|-----------------------------|----------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>44000 Capital Outlay</b> |                                  |                       |                       |                       |                                    |                                   |
| 650144100                   | Improvements - Administration    | 274,727.53            | 195,736.00            | 252,895.00            | 602,431.00                         | 293,727.00                        |
| 650144157                   | Equipment - Administration       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 651044100                   | Improvements - Police            | 293,934.81            | 103,709.47            | 0.00                  | 0.00                               | 0.00                              |
| 651044157                   | Equipment - Police               | 0.00                  | 48,716.70             | 0.00                  | 0.00                               | 0.00                              |
| 651544100                   | Improvements - Fire              | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 652044157                   | Equipment - Transportation       | 173,701.00            | 152,789.00            | 252,895.00            | 361,011.00                         | 293,727.00                        |
| 652444100                   | Improvements - Street Impr.      | 1,435,412.18          | 1,293,415.78          | 3,290,000.00          | 4,530,952.00                       | 2,107,000.00                      |
| 652444157                   | Equipment - Street Impr.         | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 654044100                   | Improvements - Cemetery          | 0.00                  | 0.00                  | 210,000.00            | 210,000.00                         | 291,000.00                        |
| 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                  | 28,184.36             | 0.00                  | 761,816.00                         | 0.00                              |
| 655344100                   | Improvements - Park              | 217,776.78            | 978,885.32            | 1,050,000.00          | 2,659,144.00                       | 100,000.00                        |
| 655344157                   | Equipment - Park                 | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 655444100                   | Improvements - Aquatics          | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| 656944100                   | Improvements - Airport           | 268,561.10            | 7,878.55              | 0.00                  | 0.00                               | 0.00                              |
| Category Total              |                                  | 2,664,113.40          | 2,809,315.18          | 5,055,790.00          | 9,125,354.00                       | 3,085,454.00                      |
| <b>45000 Debt Servicing</b> |                                  |                       |                       |                       |                                    |                                   |
| 651045110                   | Bond payments - Police           | 0.00                  | 5,188.92              | 198,600.00            | 198,600.00                         | 198,600.00                        |
| 651045130                   | Interest payments - Police       | 0.00                  | 0.00                  | 14,477.94             | 14,478.00                          | 13,733.00                         |
| 652445110                   | Bond payments - Street Impr.     | 768,262.50            | 2,047,005.00          | 867,005.00            | 867,005.00                         | 924,490.00                        |
| 652445130                   | Interest payments - Street Impr. | 326,839.20            | 326,668.10            | 293,727.91            | 293,728.00                         | 362,376.00                        |
| 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              |                                  | 1,095,101.70          | 2,378,862.02          | 1,373,810.85          | 1,373,811.00                       | 1,499,199.00                      |
| <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                              |
| <b>Total</b>                |                                  | <b>3,759,215.10</b>   | <b>5,188,177.20</b>   | <b>6,429,600.85</b>   | <b>10,499,165.00</b>               | <b>4,584,653.00</b>               |

**CITY OF KEARNEY  
RESTAURANT OCCUPATION TAX PROJECT FUND SUMMARY  
2022 - 2023 BUDGET**

|   | Actual<br>2019 - 2020 | Actual<br>2020 - 2021 | Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|---|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>EXPENDITURES</b>                             |                       |                       |                       |                                    |                                   |
| Personal Services                               | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Supplies, Materials and<br>Contractual Services | 3,248.00              | 3,248.00              | 5,000.00              | 81,000.00                          | 5,000.00                          |
| Equipment Rental                                | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| Capital Outlay                                  | 0.00                  | 0.00                  | 0.00                  | 4,000,000.00                       | 30,000,000.00                     |
| Debt Servicing                                  | 1,067,924.66          | 1,065,135.00          | 1,070,535.00          | 1,070,535.00                       | 2,349,844.00                      |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL EXPENDITURES</b>                       | <b>1,071,172.66</b>   | <b>1,068,383.00</b>   | <b>1,075,535.00</b>   | <b>5,151,535.00</b>                | <b>32,354,844.00</b>              |
| <b>REVENUES</b>                                 |                       |                       |                       |                                    |                                   |
| Taxes   | 985,317.95            | 1,101,144.72          | 1,133,000.00          | 1,230,000.00                       | 1,357,000.00                      |
| 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  | 21,728.98             | 9,894.78              | 2,380.00              | 7,621.00                           | 104,780.00                        |
| Miscellaneous                                   | 0.00                  | 0.00                  | 0.00                  | 34,087,793.00                      | 0.00                              |
| Intergovernmental - State                       | 0.00                  | 0.00                  | 0.00                  | 125,000.00                         | 250,000.00                        |
| Transfers                                       | 0.00                  | 0.00                  | 0.00                  | 0.00                               | 0.00                              |
| <b>TOTAL REVENUES</b>                           | <b>1,007,046.93</b>   | <b>1,111,039.50</b>   | <b>1,135,380.00</b>   | <b>35,450,414.00</b>               | <b>1,711,780.00</b>               |
| Beginning fund balance                          | 838,455.70            | 774,329.97            | 814,083.97            | 816,986.47                         | 31,115,865.47                     |
| Total cash available                            | 1,845,502.63          | 1,885,369.47          | 1,949,463.97          | 36,267,400.47                      | 32,827,645.47                     |
| Less total expenditures                         | 1,071,172.66          | 1,068,383.00          | 1,075,535.00          | 5,151,535.00                       | 32,354,844.00                     |
| Ending fund balance                             | 774,329.97            | 816,986.47            | 873,928.97            | 31,115,865.47                      | 472,801.47                        |

**FUND BALANCE ANALYSIS**

| Year Ending:        | Balance       | Annual<br>Change | Required  |            | Surplus<br>(Deficit) |
|---------------------|---------------|------------------|-----------|------------|----------------------|
|                     |               |                  | Operating | Debt       |                      |
| 09/30/13            | 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            | 816,986.47    | 42,656.50        |           |            |                      |
| 09/30/22 (estimate) | 31,115,865.47 | 30,298,879.00    |           |            |                      |
| 09/30/23 (budget)   | 472,801.47    | (30,643,064.00)  | 0.00      | 472,801.47 | 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>2019 - 2020 | Actual<br>2020 - 2021 | Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|--|---------------------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>31000 Taxes</b>                     |                                 |                       |                       |                       |                                    |                                   |
| 665331133                              | Restaurant occupation tax       | 985,317.95            | 1,101,144.72          | 1,133,000.00          | 1,230,000.00                       | 1,357,000.00                      |
|  | Category Total                  | 985,317.95            | 1,101,144.72          | 1,133,000.00          | 1,230,000.00                       | 1,357,000.00                      |
| <b>36000 Interest</b>                  |                                 |                       |                       |                       |                                    |                                   |
| 665336100                              | Interest                        | 21,728.98             | 9,894.78              | 2,380.00              | 7,621.00                           | 104,780.00                        |
|  | Category Total                  | 21,728.98             | 9,894.78              | 2,380.00              | 7,621.00                           | 104,780.00                        |
| <b>36000 Miscellaneous</b>             |                                 |                       |                       |                       |                                    |                                   |
| 665337105                              | Bond proceeds                   | 0.00                  | 0.00                  | 0.00                  | 34,087,793.00                      | 0.00                              |
|  | Category Total                  | 0.00                  | 0.00                  | 0.00                  | 34,087,793.00                      | 0.00                              |
| <b>38000 Intergovernmental - State</b> |                                 |                       |                       |                       |                                    |                                   |
| 665338143                              | State Assistance - turnback tax | 0.00                  | 0.00                  | 0.00                  | 125,000.00                         | 250,000.00                        |
|  | Category Total                  | 0.00                  | 0.00                  | 0.00                  | 125,000.00                         | 250,000.00                        |
|  | <b>Total</b>                    | <b>1,007,046.93</b>   | <b>1,111,039.50</b>   | <b>1,135,380.00</b>   | <b>35,450,414.00</b>               | <b>1,711,780.00</b>               |

**CITY OF KEARNEY  
RESTAURANT OCCUPATION TAX PROJECT  
2022-2023 BUDGET**

**DESCRIPTION**

This fund was originally established to account for a one cent 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. Proceeds of the restaurant and drinking place occupation tax were required to be utilized to construct a youth baseball and softball complex. 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**

| <u>Item</u>              | <u>Account Number</u> | <u>Cost</u>  |
|--------------------------|-----------------------|--------------|
| 1. Indoor Sports Complex | 665344100             | \$30,000,000 |

**RESTAURANT OCCUPATION TAX PROJECT FUND  
EXPENDITURES**

**FUND 66 - RESTAURANT OCCUPATION TAX PROJECT**

| Account   | Account Name      | Actual<br>2019 - 2020 | Actual<br>2020 - 2021 | Budget<br>2021 - 2022 | Estimated<br>Actual<br>2021 - 2022 | Proposed<br>Budget<br>2022 - 2023 |
|---|-------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-----------------------------------|
| <b>42000 Supplies, Materials<br/>and Contractual Services</b> |                   |                       |                       |                       |                                    |                                   |
| <b>44000 Capital Outlay</b>                                   |                   |                       |                       |                       |                                    |                                   |
| 665342590   | Other             | 3,248.00              | 3,248.00              | 5,000.00              | 81,000.00                          | 5,000.00                          |
|   | Category Total    | 3,248.00              | 3,248.00              | 5,000.00              | 81,000.00                          | 5,000.00                          |
| <b>44000 Capital Outlay</b>                                   |                   |                       |                       |                       |                                    |                                   |
| 665344100   | Improvements      | 0.00                  | 0.00                  | 0.00                  | 4,000,000.00                       | 30,000,000.00                     |
|   | Category Total    | 0.00                  | 0.00                  | 0.00                  | 4,000,000.00                       | 30,000,000.00                     |
| <b>45000 Debt Servicing</b>                                   |                   |                       |                       |                       |                                    |                                   |
| 665345110   | Bond payments     | 1,005,000.00          | 1,015,000.00          | 1,035,000.00          | 1,035,000.00                       | 1,050,000.00                      |
| 665345130   | Interest payments | 62,924.66             | 50,135.00             | 35,535.00             | 35,535.00                          | 1,299,844.00                      |
|   | Category Total    | 1,067,924.66          | 1,065,135.00          | 1,070,535.00          | 1,070,535.00                       | 2,349,844.00                      |
|   | Total             | 1,071,172.66          | 1,068,383.00          | 1,075,535.00          | 5,151,535.00                       | 32,354,844.00                     |