

SPECIAL REVENUE FUNDS

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

**CITY OF KEARNEY
TRANSPORTATION FUND SUMMARY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	1,846,278.77	2,014,969.55	2,214,885.00	2,302,376.00	2,334,044.00
Supplies, Materials and Contractual Services	1,468,624.12	1,507,994.73	1,766,279.00	1,797,779.00	1,797,625.00
Equipment Rental	2,868.46	2,951.51	3,000.00	3,000.00	3,000.00
Capital Outlay	307,906.55	447,659.38	577,500.00	427,500.00	593,500.00
Debt Servicing	128,947.16	128,947.16	128,948.00	128,948.00	50,568.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	3,754,625.06	4,102,522.33	4,690,612.00	4,659,603.00	4,778,737.00
REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	922.58	0.00	2,300.00	2,500.00
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	80,391.47	90,423.79	16,780.00	22,880.00	16,780.00
Intergovernmental - State Transfers	3,796,217.47	4,318,177.04	3,876,725.00	4,280,500.00	4,518,914.00
	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	3,876,608.94	4,409,523.41	3,893,505.00	4,305,680.00	4,538,194.00
Beginning fund balance	1,973,865.79	2,095,849.67	1,799,001.67	2,402,850.75	2,048,927.75
Total cash available	5,850,474.73	6,505,373.08	5,692,506.67	6,708,530.75	6,587,121.75
Less total expenditures	3,754,625.06	4,102,522.33	4,690,612.00	4,659,603.00	4,778,737.00
Ending fund balance	2,095,849.67	2,402,850.75	1,001,894.67	2,048,927.75	1,808,384.75

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/13	1,319,890.51				
09/30/14	1,656,578.49	336,687.98			
09/30/15	1,874,341.67	217,763.18			
09/30/16	1,926,967.03	52,625.36			
09/30/17	2,221,150.15	294,183.12			
09/30/18	1,922,231.50	(298,918.65)			
09/30/19	1,973,865.79	51,634.29			
09/30/20	2,095,849.67	121,983.88			
09/30/21	2,402,850.75	307,001.08			
09/30/22 (estimate)	2,048,927.75	(353,923.00)			
09/30/23 (budget)	1,808,384.75	(240,543.00)	1,033,667.25	774,717.50	0.00

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

**TRANSPORTATION
REVENUES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
33000 Charges for Services						
200033201	Electric vehicle charging station	0.00	922.58	0.00	2,300.00	2,500.00
	Category Total	0.00	922.58	0.00	2,300.00	2,500.00
37000 Miscellaneous						
200037110	Damages	0.00	0.00	0.00	1,100.00	0.00
200037133	Grant proceeds	21,626.42	0.00	0.00	0.00	0.00
200037157	Lease/purchase proceeds	0.00	0.00	0.00	0.00	0.00
200037180	Miscellaneous	45,830.00	75,783.59	2,000.00	2,000.00	2,000.00
200037215	Sale of scrap	1,222.25	797.80	2,000.00	7,000.00	2,000.00
200037250	Tower lease	11,712.80	13,842.40	12,780.00	12,780.00	12,780.00
	Category Total	80,391.47	90,423.79	16,780.00	22,880.00	16,780.00
38000 Intergovernmental - State						
200038110	Highway use fee	3,474,504.08	3,984,204.74	3,539,225.00	3,943,000.00	4,181,414.00
200038127	Motor vehicle fee	259,181.85	270,351.70	275,000.00	275,000.00	275,000.00
200038140	State alloc. pro rata	10,058.64	11,147.70	10,000.00	10,000.00	10,000.00
200038150	State hwy. urban maint.	44,972.90	44,972.90	45,000.00	45,000.00	45,000.00
200038155	State incentive payments	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
	Category Subtotal	3,796,217.47	4,318,177.04	3,876,725.00	4,280,500.00	4,518,914.00
39000 Transfers						
200039100	Transfer, General Fund	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	3,876,608.94	4,409,523.41	3,893,505.00	4,305,680.00	4,538,194.00

**CITY OF KEARNEY
TRANSPORTATION
2022-2023 BUDGET**

DESCRIPTION

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

PERSONNEL SCHEDULE

	2020-2021	2021-2022	2022-2023
Full Time			
Administrative Assistant	1	0	0
Assistant Public Works Director	1	0	0
City Engineer	0	1	1
Director of Public Works	1	1	1
Electrical Control Systems Technician	0	0	1
Electrician	1	1	0
Engineering Assistant II	1	1	1
Equipment Operator	8	8	7
GIS Coordinator	.25	.25	.25
Heavy Equipment Operator	5	5	7
Master Electrician	1	1	0
Office Manager	0	1	1
Street Crew Leader	1	1	1
Street Superintendent	1	1	1
Traffic Control Technician	0	0	2

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Salt storage facility	202044100	\$150,000
2. Public Works HVAC system	202044100	\$10,000
3. ¾ ton pickup	202044157	\$35,000
4. Front-end loader	202044157	\$280,000
5. Replace Bobcat skid loader	202044157	\$18,000
6. Downtown traffic signal controller/cabinet	202044157	\$8,500
7. Replace NEMA traffic signal controller	202044157	\$20,000
8. Switch traffic signal detection systems to radar	202044157	\$25,000
9. Arrowhead flasher	202044157	\$14,000
10. Liquid deicing system	202044157	\$25,000

11. Pole mounted traffic signal cabinet

202044157

\$8,000

**TRANSPORTATION
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
41000 Personal Services						
202041100	Salaries & wages	1,342,747.34	1,482,622.39	1,572,063.00	1,620,000.00	1,645,285.00
202041105	Salaries & wages, seasonal	28,759.25	30,213.98	94,080.00	94,080.00	107,330.00
202041110	FICA, City's share	100,954.26	108,179.44	127,460.00	131,127.00	134,075.00
202041125	Health & dental insurance	249,572.64	241,320.40	269,828.00	303,000.00	288,206.00
202041130	Pension	68,845.18	75,015.80	83,285.00	86,000.00	90,350.00
202041155	Unemployment	0.00	0.00	0.00	0.00	0.00
202041170	Workers comp. insurance	55,400.10	77,617.54	68,169.00	68,169.00	68,798.00
Category Total		1,846,278.77	2,014,969.55	2,214,885.00	2,302,376.00	2,334,044.00
42000 Supplies, Materials and Contractual Services						
202042135	Asphaltic	10,741.25	10,623.96	25,000.00	20,000.00	25,000.00
202042145	Barricades, flares	6,917.16	3,605.97	7,000.00	7,000.00	7,000.00
202042167	Bridge inspections/repairs	0.00	3,229.90	10,500.00	10,500.00	10,500.00
202042175	Building repairs	22,406.04	36,058.76	35,000.00	35,000.00	35,000.00
202042230	Clothing allowance	6,762.01	7,605.48	7,750.00	7,750.00	8,250.00
202042290	Consulting & engineering	6,649.43	33,696.43	36,000.00	36,000.00	36,000.00
202042370	Equipment repairs	2.92	931.57	5,000.00	5,000.00	5,000.00
202042415	Gas, oil and grease	126,529.11	139,230.64	125,000.00	125,000.00	130,000.00
202042425	Grader blades	3,770.70	4,945.80	5,000.00	5,000.00	5,000.00
202042435	Gravel and barrow	10,997.90	680.00	4,000.00	4,000.00	4,000.00
202042445	Highway light repair	75,188.41	93,295.18	80,000.00	135,000.00	100,000.00
202042460	Insecticides & chemicals	124,775.20	123,942.09	130,000.00	130,000.00	130,000.00
202042465	Insurance, property & casualt	49,534.89	53,696.96	52,829.00	52,829.00	52,075.00
202042525	Maintenance agreements	36.34	781.55	8,500.00	9,500.00	15,600.00
202042535	Materials	42.91	369.72	500.00	500.00	500.00
202042575	Office supplies	10,779.09	10,949.19	10,500.00	10,500.00	11,000.00
202042590	Other	(35,671.49)	27,797.83	5,000.00	5,000.00	5,000.00
202042595	Pavement marking	61,880.28	48,830.01	85,000.00	85,000.00	85,000.00
202042635	Radio repair & maint.	0.00	0.00	2,000.00	2,000.00	2,000.00
202042685	Road equip repair (parts)	186,032.80	231,752.51	300,000.00	300,000.00	300,000.00
202042725	Sign posts	9,598.73	8,310.00	10,000.00	10,000.00	10,000.00
202042730	Signals	152,268.97	59,827.28	140,000.00	140,000.00	140,000.00
202042735	Signs	27,591.19	13,746.39	50,000.00	50,000.00	50,000.00
202042745	Small tools	4,892.11	6,851.23	5,500.00	5,500.00	6,000.00
202042750	Snow removal	30,724.92	34,986.24	35,000.00	15,000.00	35,000.00
202042780	Storm sewer maintenance	1,615.52	1,175.97	4,000.00	4,000.00	4,000.00
202042800	Sweeper brooms	4,200.00	0.00	7,000.00	7,000.00	7,000.00
202042830	Telephone service	11,954.74	11,459.43	12,500.00	13,000.00	11,000.00
202042860	Travel & training	6,112.87	6,126.66	12,700.00	12,700.00	12,700.00
202042910	Utilities	552,290.12	533,487.98	555,000.00	555,000.00	555,000.00
Category Total		1,468,624.12	1,507,994.73	1,766,279.00	1,797,779.00	1,797,625.00
43000 Equipment Rental						
202043105	Land and building rental	2,868.46	2,951.51	3,000.00	3,000.00	3,000.00
Category Total		2,868.46	2,951.51	3,000.00	3,000.00	3,000.00

**TRANSPORTATION
EXPENDITURES (continued)**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
44000 Capital Outlay						
202044100	Improvements	0.00	0.00	150,000.00	0.00	160,000.00
202044157	Equipment	307,906.55	447,659.38	427,500.00	427,500.00	433,500.00
202544100	Improvements - street lights	0.00	0.00	0.00	0.00	0.00
202544157	Equipment - street lights	0.00	0.00	0.00	0.00	0.00
	Category Total	307,906.55	447,659.38	577,500.00	427,500.00	593,500.00
45000 Debt Servicing						
202045135	Lease payment	128,947.16	128,947.16	128,948.00	128,948.00	50,568.00
	Category Total	128,947.16	128,947.16	128,948.00	128,948.00	50,568.00
	Total	3,754,625.06	4,102,522.33	4,690,612.00	4,659,603.00	4,778,737.00

**CITY OF KEARNEY
ECONOMIC DEVELOPMENT GRANT FUND SUMMARY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	319,258.00	674,250.00	341,000.00	262,000.00	838,388.99
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	212,068.91	2,431,670.00	1,161,228.44	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	3,562,374.00	4,832,426.00	1,161,619.00
TOTAL EXPENDITURES	319,258.00	886,318.91	6,335,044.00	6,255,654.44	2,000,007.99
REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	70,000.00	3,053,022.01	3,053,022.00	3,053,022.01	56,000.00
Intergovernmental - State	13,500.00	1,785,547.35	35,000.00	0.00	35,000.00
Transfers	0.00	50,000.00	50,000.00	50,000.00	500,000.00
TOTAL REVENUES	83,500.00	4,888,569.36	3,138,022.00	3,103,022.01	591,000.00
Beginning fund balance	795,147.97	559,389.97	3,197,022.00	4,561,640.42	1,409,007.99
Total cash available	878,647.97	5,447,959.33	6,335,044.00	7,664,662.43	2,000,007.99
Less total expenditures	319,258.00	886,318.91	6,335,044.00	6,255,654.44	2,000,007.99
Ending fund balance	559,389.97	4,561,640.42	0.00	1,409,007.99	(0.00)

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/13	296,954.25				
09/30/14	324,745.99	27,791.74			
09/30/15	1,312,608.71	987,862.72			
09/30/16	2,567,655.87	1,255,047.16			
09/30/17	2,789,389.97	221,734.10			
09/30/18	1,045,389.97	(1,744,000.00)			
09/30/19	795,147.97	(250,242.00)			
09/30/20	559,389.97	(235,758.00)			
09/30/21	4,561,640.42	4,002,250.45			
09/30/22 (estimate)	1,409,007.99	(3,152,632.43)			
09/30/23 (budget)	(0.00)	(1,409,007.99)	0.00	0.00	0.00

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

**ECONOMIC DEVELOPMENT GRANT FUND
REVENUES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
37000 Miscellaneous						
210037192	Northwestern Energy	70,000.00	56,000.00	56,000.00	56,000.00	56,000.00
210037133	Federal grants	0.00	2,997,022.01	2,997,022.00	2,997,022.01	0.00
Category Subtotal		70,000.00	3,053,022.01	3,053,022.00	3,053,022.01	56,000.00
38000 Intergovernmental - State						
210038100	Community develop grants	13,500.00	12,250.00	35,000.00	0.00	35,000.00
210038145	State grants	0.00	1,773,297.35	0.00	0.00	0.00
Category Subtotal		13,500.00	1,785,547.35	35,000.00	0.00	35,000.00
39000 Transfers						
210039100	Transfers	0.00	50,000.00	50,000.00	50,000.00	500,000.00
Category Subtotal		0.00	50,000.00	50,000.00	50,000.00	500,000.00
Total		83,500.00	4,888,569.36	3,138,022.00	3,103,022.01	591,000.00

**CITY OF KEARNEY
ECONOMIC DEVELOPMENT GRANT
2022-2023 BUDGET**

DESCRIPTION

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

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Northwest Energy Grant	210042335	\$303,390
2. Chamber/KVB building contribution	210042335	\$500,000

**ECONOMIC DEVELOPMENT GRANT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
42000 Supplies, Materials and Contractual Services						
210042105	Administrative	13,500.00	12,250.00	35,000.00	0.00	35,000.00
210042335	Economic development	305,758.00	262,000.00	306,000.00	262,000.00	803,388.99
210142260	Community betterment	0.00	300,000.00	0.00	0.00	0.00
211042120	Animal care	0.00	100,000.00	0.00	0.00	0.00
Category Total		319,258.00	674,250.00	341,000.00	262,000.00	838,388.99
44000 Capital Outlay						
210144100	Improvements	0.00	52,689.87	2,431,670.00	1,161,228.44	0.00
210144157	Equipment	0.00	0.00	0.00	0.00	0.00
212444100	Improvements	0.00	10,477.54	0.00	0.00	0.00
215344100	Improvements	0.00	148,901.50	0.00	0.00	0.00
Category Total		0.00	212,068.91	2,431,670.00	1,161,228.44	0.00
49000 Transfers						
210049100	Transfers to other funds	0.00	0.00	3,562,374.00	4,832,426.00	1,161,619.00
Category Total		0.00	0.00	3,562,374.00	4,832,426.00	1,161,619.00
Total		319,258.00	886,318.91	6,335,044.00	6,255,654.44	2,000,007.99

**CITY OF KEARNEY
 LOTTERY TRUST FUND SUMMARY
 2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	710,837.01	593,722.66	952,045.18	982,419.00	918,719.71
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	710,837.01	593,722.66	952,045.18	982,419.00	918,719.71

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	3,767.05	1,631.02	432.00	475.00	2,309.00
Miscellaneous	554,315.27	743,970.17	560,000.00	837,673.00	665,000.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	558,082.32	745,601.19	560,432.00	838,148.00	667,309.00
Beginning fund balance	396,557.87	243,803.18	391,613.18	395,681.71	251,410.71
Total cash available	954,640.19	989,404.37	952,045.18	1,233,829.71	918,719.71
Less total expenditures	710,837.01	593,722.66	952,045.18	982,419.00	918,719.71
Ending fund balance	243,803.18	395,681.71	(0.00)	251,410.71	0.00

FUND BALANCE ANALYSIS					
Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/13	670,521.89				
09/30/14	732,577.16	62,055.27			
09/30/15	646,298.02	(86,279.14)			
09/30/16	564,364.19	(81,933.83)			
09/30/17	432,844.89	(131,519.30)			
09/30/18	471,988.69	39,143.80			
09/30/19	396,557.87	(75,430.82)			
09/30/20	243,803.18	(152,754.69)			
09/30/21	395,681.71	151,878.53			
09/30/22 (estimate)	251,410.71	(144,271.00)			
09/30/23 (budget)	0.00	(251,410.71)	0.00	0.00	0.00

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

**LOTTERY TRUST FUND
REVENUES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
36000 Interest						
220036100	Interest	3,767.05	1,631.02	432.00	475.00	2,309.00
	Category Total	3,767.05	1,631.02	432.00	475.00	2,309.00
37000 Miscellaneous						
220037150	Gross handle	554,315.27	743,970.17	560,000.00	837,673.00	665,000.00
	Category Total	554,315.27	743,970.17	560,000.00	837,673.00	665,000.00
	Total	558,082.32	745,601.19	560,432.00	838,148.00	667,309.00

**CITY OF KEARNEY
LOTTERY TRUST
2022-2023 BUDGET**

DESCRIPTION

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

NOTABLE EXPENDITURES

	<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1.	Grant projects	220042260-LT183-	\$46,820
2.	Meadowlark Hills Golf Course	220042260-LT183-	\$400,000
3.	The Arch	220042260-LT183-	\$75,000
4.	Fireworks	220042260-LT183-	\$10,000
5.	Unallocated	220042260-LT183-	\$187,790

**LOTTERY TRUST FUND
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
	42000 Supplies, Materials and Contractural Services					
220042140	Audit fees	8,010.00	8,010.00	9,010.00	9,010.00	9,010.00
220042260	Community betterment	579,447.01	421,415.66	782,935.18	782,935.00	719,609.71
220042505	Legal	100.00	0.00	100.00	100.00	100.00
220042770	State taxes	123,280.00	164,297.00	160,000.00	190,374.00	190,000.00
	Category Total	710,837.01	593,722.66	952,045.18	982,419.00	918,719.71
	Total	710,837.01	593,722.66	952,045.18	982,419.00	918,719.71

**CITY OF KEARNEY
NATURAL DISASTER FUND SUMMARY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	179.97	55,000.00	99,969.95	0.00	109,969.93
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	31,789.05	0.00	0.00	0.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	31,969.02	55,000.00	99,969.95	0.00	109,969.93

REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	11,222.30	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	61,344.98	0.00	65,000.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	11,222.30	61,344.98	0.00	65,000.00	0.00
Beginning fund balance	59,371.67	38,624.95	99,969.95	44,969.93	109,969.93
Total cash available	70,593.97	99,969.93	99,969.95	109,969.93	109,969.93
Less total expenditures	31,969.02	55,000.00	99,969.95	0.00	109,969.93
Ending fund balance	38,624.95	44,969.93	0.00	109,969.93	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/13	225,316.48				
09/30/14	217,767.87	(7,548.61)			
09/30/15	197,264.99	(20,502.88)			
09/30/16	180,664.92	(16,600.07)			
09/30/17	173,147.66	(7,517.26)			
09/30/18	108,252.27	(64,895.39)			
09/30/19	59,371.67	(48,880.60)			
09/30/20	38,624.95	(20,746.72)			
09/30/21	44,969.93	6,344.98			
09/30/22 (estimate)	109,969.93	65,000.00			
09/30/23 (budget)	0.00	(109,969.93)	0.00	0.00	0.00

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

**NATURAL DISASTER FUND
REVENUES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
37000 Miscellaneous						
240037155	Insurance proceeds	11,222.30	0.00	0.00	0.00	0.00
	Category Total	11,222.30	0.00	0.00	0.00	0.00
38000 Intergovernmental - State						
240038160	State reimbursement	0.00	61,344.98	0.00	65,000.00	0.00
	Category Total	0.00	61,344.98	0.00	65,000.00	0.00
	Total	11,222.30	61,344.98	0.00	65,000.00	0.00

**CITY OF KEARNEY
NATURAL DISASTER
2022-2023 BUDGET**

DESCRIPTION

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

NOTABLE EXPENDITURES

None.

**NATURAL DISASTER FUND
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
42000 Supplies, Materials and Contractual Services						
240042175	Building repairs	0.00	0.00	0.00	0.00	0.00
240042415	Gas, oil & grease	0.00	0.00	0.00	0.00	0.00
240042450	Hired contractors	0.00	55,000.00	0.00	0.00	0.00
240042520	Maintenance	0.00	0.00	99,969.95	0.00	109,969.93
240042590	Other	0.00	0.00	0.00	0.00	0.00
240042870	Tree removal	0.00	0.00	0.00	0.00	0.00
240042875	Tree replacement	179.97	0.00	0.00	0.00	0.00
	Category Total	179.97	55,000.00	99,969.95	0.00	109,969.93
44000 Capital Outlay						
240044100	Improvements	0.00	0.00	0.00	0.00	0.00
240044157	Equipment	31,789.05	0.00	0.00	0.00	0.00
	Category Total	31,789.05	0.00	0.00	0.00	0.00
49000 Transfers						
240049165	Transfer, General Fund	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	31,969.02	55,000.00	99,969.95	0.00	109,969.93

**CITY OF KEARNEY
OFFSTREET PARKING DISTRICT NO. 1 SUMMARY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	41,343.70	56,967.08	108,901.47	20,500.00	161,082.40
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	41,343.70	56,967.08	108,901.47	20,500.00	161,082.40

REVENUES					
Taxes	52,772.40	52,862.07	55,870.00	54,753.00	57,266.00
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	304.18	299.62	250.00	400.00	400.00
Miscellaneous	1,000.00	1,750.00	1,000.00	1,000.00	1,000.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	54,076.58	54,911.69	57,120.00	56,153.00	58,666.00
Beginning fund balance	64,313.29	76,835.58	57,781.47	74,823.23	108,416.40
County Treasurer's balance	1,772.62	1,983.21	4,000.00	1,940.17	4,000.00
Total cash available	120,162.49	133,730.48	118,901.47	132,916.40	171,082.40
Less total expenditures	41,343.70	56,967.08	108,901.47	20,500.00	161,082.40
Ending fund balance	78,818.79	76,763.40	10,000.00	112,416.40	10,000.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/13	52,666.29				
09/30/14	52,443.77	(222.52)			
09/30/15	53,455.37	1,011.60			
09/30/16	56,720.37	3,265.00			
09/30/17	106,551.74	49,831.37			
09/30/18	84,768.37	(21,783.37)			
09/30/19	64,313.29	(20,455.08)			
09/30/20	76,835.58	12,522.29			
09/30/21	74,823.23	(2,012.35)			
09/30/22 (estimate)	108,416.40	33,593.17			
09/30/23 (budget)	10,000.00	(98,416.40)	10,000.00	0.00	0.00

**OFFSTREET PARKING DISTRICT NO. 1
REVENUES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
31000 Taxes						
250031130	Property tax	52,772.40	52,862.07	55,870.00	54,753.00	57,266.00
	Category Total	52,772.40	52,862.07	55,870.00	54,753.00	57,266.00
36000 Interest						
250036100	Interest	304.18	299.62	250.00	400.00	400.00
	Category Total	304.18	299.62	250.00	400.00	400.00
33000 Miscellaneous						
250037109	CRA contributions	0.00	0.00	0.00	0.00	0.00
250037115	Donations	0.00	0.00	0.00	0.00	0.00
250037180	Miscellaneous	1,000.00	1,750.00	1,000.00	1,000.00	1,000.00
	Category Total	1,000.00	1,750.00	1,000.00	1,000.00	1,000.00
	Total	54,076.58	54,911.69	57,120.00	56,153.00	58,666.00

**CITY OF KEARNEY
OFFSTREET PARKING DISTRICT NO. 1
2022-2023 BUDGET**

DESCRIPTION

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

NOTABLE EXPENDITURES

None.

**OFFSTREET PARKING DISTRICT NO. 1
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
42000 Supplies, Materials and Contractual Services						
250042105	Administrative	249.70	276.81	500.00	500.00	500.00
250042115	Marketing	41,094.00	56,690.27	108,401.47	20,000.00	160,582.40
	Category Total	41,343.70	56,967.08	108,901.47	20,500.00	161,082.40
44000 Capital Outlay						
250044100	Improvements	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	41,343.70	56,967.08	108,901.47	20,500.00	161,082.40