

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
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
EXPENDITURES					
Personal Services	2,014,969.55	2,147,648.70	2,334,044.00	2,250,093.00	2,572,167.00
Supplies, Materials and Contractual Services	1,507,994.73	1,578,008.17	1,797,625.00	1,825,775.00	1,858,779.00
Equipment Rental	2,951.51	3,287.06	3,000.00	3,000.00	3,000.00
Capital Outlay	447,659.38	316,406.88	593,500.00	382,000.00	1,034,500.00
Debt Servicing	128,947.16	128,947.16	50,568.00	50,568.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	4,102,522.33	4,174,297.97	4,778,737.00	4,511,436.00	5,468,446.00

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	922.58	3,750.02	2,500.00	5,700.00	5,700.00
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	90,423.79	39,418.63	16,780.00	21,442.00	16,780.00
Intergovernmental - State	4,318,177.04	4,292,160.09	4,518,914.00	4,516,914.00	4,883,743.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	4,409,523.41	4,335,328.74	4,538,194.00	4,544,056.00	4,906,223.00
Beginning fund balance	2,095,849.67	2,402,850.75	2,048,927.75	2,563,881.52	2,596,501.52
Total cash available	6,505,373.08	6,738,179.49	6,587,121.75	7,107,937.52	7,502,724.52
Less total expenditures	4,102,522.33	4,174,297.97	4,778,737.00	4,511,436.00	5,468,446.00
Ending fund balance	2,402,850.75	2,563,881.52	1,808,384.75	2,596,501.52	2,034,278.52

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/14	1,656,578.49				
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	2,563,881.52	161,030.77			
09/30/23 (estimate)	2,596,501.52	32,620.00			
09/30/24 (budget)	2,034,278.52	(562,223.00)	1,108,486.50	925,792.02	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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
33000 Charges for Services						
200033201	Electric vehicle charging station	922.58	3,750.02	2,500.00	5,700.00	5,700.00
	Category Total	922.58	3,750.02	2,500.00	5,700.00	5,700.00
37000 Miscellaneous						
200037110	Damages	0.00	8,503.42	0.00	3,600.00	0.00
200037133	Grant proceeds	0.00	0.00	0.00	0.00	0.00
200037157	Lease/purchase proceeds	0.00	0.00	0.00	0.00	0.00
200037180	Miscellaneous	75,783.59	10,859.86	2,000.00	2,000.00	2,000.00
200037215	Sale of scrap	797.80	8,342.55	2,000.00	2,000.00	2,000.00
200037250	Tower lease	13,842.40	11,712.80	12,780.00	13,842.00	12,780.00
	Category Total	90,423.79	39,418.63	16,780.00	21,442.00	16,780.00
38000 Intergovernmental - State						
200038110	Highway use fee	3,984,204.74	3,938,383.67	4,181,414.00	4,181,414.00	4,548,243.00
200038127	Motor vehicle fee	270,351.70	289,054.41	275,000.00	290,000.00	290,000.00
200038140	State alloc. pro rata	11,147.70	12,249.11	10,000.00	12,000.00	12,000.00
200038150	State hwy. urban maint.	44,972.90	44,972.90	45,000.00	26,000.00	26,000.00
200038155	State incentive payments	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
	Category Subtotal	4,318,177.04	4,292,160.09	4,518,914.00	4,516,914.00	4,883,743.00
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	4,409,523.41	4,335,328.74	4,538,194.00	4,544,056.00	4,906,223.00

**CITY OF KEARNEY
TRANSPORTATION
2023-2024 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. Electrical staff within the Transportation division maintain roadway lighting systems and traffic signals.

PERSONNEL SCHEDULE

	2021-2022	2022-2023	2023-2024
Full Time			
Administrative Assistant	0	0	0
Assistant Public Works Director	0	0	0
City Engineer	1	1	1
Director of Public Works	1	1	1
Electrical Control Systems Supervisor	0	1	1
Electrical Mapping Technician	0	0	1
Electrician	1	0	0
Engineering Assistant II	1	1	1
Equipment Operator	8	7	7
GIS Coordinator	.25	.25	.25
Heavy Equipment Operator	5	7	7
Master Electrician	1	0	0
Office Manager	1	1	1
Street Crew Leader	1	1	1
Street Superintendent	1	1	1
Traffic Control Technician	0	2	2

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Salt storage facility (FY23 Carryover)	202044100	\$150,000
2. Street sweeper	202044157	\$320,000
3. Replace Bobcat skid loader	202044157	\$25,000
4. Replace NEMA traffic signal controller	202044157	\$45,000
5. Switch traffic signal detection systems to radar	202044157	\$28,000
6. VacCon truck	202044157	\$400,000
7. Replace ¾ ton pickup & svc body (1/2 Fac Maint)	202044157	\$25,000
8. Downtown traffic signal controller (FY23 C/O)	202044157	\$8,500
9. Liquid de-icing system (FY23 Carryover)	202044157	\$25,000
10. Pole mounted traffic signal cabinet (FY23 C/O)	202044157	\$8,000

**TRANSPORTATION
EXPENDITURES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
41000 Personal Services						
202041100	Salaries & wages	1,482,622.39	1,577,111.84	1,645,285.00	1,660,945.00	1,839,517.00
202041105	Salaries & wages, seasonal	30,213.98	27,921.28	107,330.00	30,000.00	107,330.00
202041110	FICA, City's share	108,179.44	117,839.82	134,075.00	130,000.00	146,702.00
202041125	Health & dental insurance	241,320.40	273,959.49	288,206.00	270,000.00	293,633.00
202041130	Pension	75,015.80	83,517.43	90,350.00	90,350.00	99,906.00
202041155	Unemployment	0.00	0.00	0.00	0.00	0.00
202041170	Workers comp. insurance	77,617.54	67,298.84	68,798.00	68,798.00	85,079.00
Category Total		2,014,969.55	2,147,648.70	2,334,044.00	2,250,093.00	2,572,167.00
42000 Supplies, Materials and Contractual Services						
202042135	Asphaltic	10,623.96	25,500.50	25,000.00	25,000.00	25,000.00
202042145	Barricades, flares	3,605.97	7,188.32	7,000.00	7,000.00	7,000.00
202042167	Bridge inspections/repairs	3,229.90	4,219.60	10,500.00	10,500.00	12,500.00
202042175	Building repairs	36,058.76	17,939.45	35,000.00	35,000.00	35,000.00
202042199	CDL incentive	0.00	0.00	0.00	4,800.00	5,400.00
202042230	Clothing allowance	7,605.48	8,141.60	8,250.00	10,500.00	9,500.00
202042290	Consulting & engineering	33,696.43	6,900.90	36,000.00	36,000.00	40,000.00
202042370	Equipment repairs	931.57	(582.36)	5,000.00	5,000.00	5,000.00
202042384	EV charger repairs	0.00	0.00	0.00	0.00	2,500.00
202042415	Gas, oil and grease	139,230.64	81,163.08	130,000.00	130,000.00	130,000.00
202042425	Grader blades	4,945.80	6,009.84	5,000.00	5,000.00	5,500.00
202042435	Gravel and barrow	680.00	622.50	4,000.00	4,000.00	4,000.00
202042445	Highway light repair	93,295.18	137,620.10	100,000.00	125,000.00	125,000.00
202042460	Insecticides & chemicals	123,942.09	48,271.03	130,000.00	130,000.00	130,000.00
202042465	Insurance, property & casualty	53,696.96	51,259.65	52,075.00	52,075.00	59,579.00
202042525	Maintenance agreements	781.55	10,172.15	15,600.00	15,600.00	15,600.00
202042535	Materials	369.72	17.56	500.00	500.00	500.00
202042575	Office supplies	10,949.19	10,664.86	11,000.00	11,000.00	12,000.00
202042590	Other	27,797.83	4,137.92	5,000.00	5,000.00	5,000.00
202042595	Pavement marking	48,830.01	72,958.51	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)	231,752.51	304,879.63	300,000.00	300,000.00	300,000.00
202042725	Sign posts	8,310.00	14,828.66	10,000.00	10,000.00	10,000.00
202042730	Signals	59,827.28	155,345.21	140,000.00	140,000.00	151,000.00
202042735	Signs	13,746.39	39,300.22	50,000.00	50,000.00	50,000.00
202042745	Small tools	6,851.23	4,832.14	6,000.00	6,000.00	6,500.00
202042750	Snow removal	34,986.24	6,078.93	35,000.00	31,800.00	35,000.00
202042780	Storm sewer maintenance	1,175.97	2,360.00	4,000.00	4,000.00	4,000.00
202042800	Sweeper brooms	0.00	7,565.49	7,000.00	7,000.00	7,500.00
202042830	Telephone service	11,459.43	13,663.42	11,000.00	11,000.00	11,000.00
202042860	Travel & training	6,126.66	5,867.41	12,700.00	12,000.00	12,700.00
202042910	Utilities	533,487.98	531,081.85	555,000.00	555,000.00	555,000.00
Category Total		1,507,994.73	1,578,008.17	1,797,625.00	1,825,775.00	1,858,779.00
43000 Equipment Rental						
202043105	Land and building rental	2,951.51	3,287.06	3,000.00	3,000.00	3,000.00
Category Total		2,951.51	3,287.06	3,000.00	3,000.00	3,000.00

**TRANSPORTATION
EXPENDITURES (continued)**

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

Account	Account Name	Actual 2020 - 2021	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
44000 Capital Outlay						
202044100	Improvements	0.00	0.00	160,000.00	10,000.00	150,000.00
202044157	Equipment	447,659.38	316,406.88	433,500.00	372,000.00	884,500.00
	Category Total	447,659.38	316,406.88	593,500.00	382,000.00	1,034,500.00
45000 Debt Servicing						
202045135	Lease payment	128,947.16	128,947.16	50,568.00	50,568.00	0.00
	Category Total	128,947.16	128,947.16	50,568.00	50,568.00	0.00
	Total	4,102,522.33	4,174,297.97	4,778,737.00	4,511,436.00	5,468,446.00

**CITY OF KEARNEY
ECONOMIC DEVELOPMENT GRANT FUND SUMMARY
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	674,250.00	262,000.00	838,388.99	44,000.00	894,390.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	212,068.91	312,481.85	0.00	948,746.57	3,299,833.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	4,832,426.00	1,161,619.00	1,161,619.00	0.00
TOTAL EXPENDITURES	886,318.91	5,406,907.85	2,000,007.99	2,154,365.57	4,194,223.00
REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	3,053,022.01	3,053,022.00	56,000.00	156,000.00	56,000.00
Intergovernmental - State	1,785,547.35	0.00	35,000.00	0.00	35,000.00
Transfers	50,000.00	50,000.00	500,000.00	2,743,834.00	1,100,000.00
TOTAL REVENUES	4,888,569.36	3,103,022.00	591,000.00	2,899,834.00	1,191,000.00
Beginning fund balance	559,389.97	4,561,640.42	1,409,007.99	2,257,754.57	3,003,223.00
Total cash available	5,447,959.33	7,664,662.42	2,000,007.99	5,157,588.57	4,194,223.00
Less total expenditures	886,318.91	5,406,907.85	2,000,007.99	2,154,365.57	4,194,223.00
Ending fund balance	4,561,640.42	2,257,754.57	0.00	3,003,223.00	(0.00)

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/14	324,745.99				
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	2,257,754.57	(2,303,885.85)			
09/30/23 (estimate)	3,003,223.00	745,468.43			
09/30/24 (budget)	(0.00)	(3,003,223.00)	0.00	0.00	0.00

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

**ECONOMIC DEVELOPMENT GRANT FUND
REVENUES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2021 - 2023	Proposed Budget 2023 - 2024
37000 Miscellaneous						
210037192	Northwestern Energy	56,000.00	56,000.00	56,000.00	56,000.00	56,000.00
210037133	Federal Grants	2,997,022.01	2,997,022.00	0.00	0.00	0.00
210037210	Sale of Real Estate	0.00	0.00	0.00	100,000.00	0.00
	Category Subtotal	3,053,022.01	3,053,022.00	56,000.00	156,000.00	56,000.00
38000 Intergovernmental - State						
210038100	Community develop grants	12,250.00	0.00	35,000.00	0.00	35,000.00
210038145	State grants	1,773,297.35	0.00	0.00	0.00	0.00
	Category Subtotal	1,785,547.35	0.00	35,000.00	0.00	35,000.00
39000 Transfers						
210039100	Transfers from other funds	50,000.00	50,000.00	500,000.00	1,614,150.00	0.00
210039105	Transfers, W&S (electric.)	0.00	0.00	0.00	1,129,684.00	1,100,000.00
	Category Subtotal	50,000.00	50,000.00	500,000.00	2,743,834.00	1,100,000.00
	Total	4,888,569.36	3,103,022.00	591,000.00	2,899,834.00	1,191,000.00

**CITY OF KEARNEY
ECONOMIC DEVELOPMENT GRANT
2023-2024 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 through awards.

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Northwest Energy Grant	210042335	\$359,390
2. Chamber/KVB building contribution	210042335	\$500,000
3. Kearney Sportsplex	215344100	\$2,100,000

**ECONOMIC DEVELOPMENT GRANT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
42000 Supplies, Materials and Contractual Services						
210042105	Administrative	12,250.00	0.00	35,000.00	0.00	35,000.00
210042335	Economic development	262,000.00	262,000.00	803,388.99	44,000.00	859,390.00
210142260	Community betterment	300,000.00	0.00	0.00	0.00	0.00
211042120	Animal care	100,000.00	0.00	0.00	0.00	0.00
Category Total		674,250.00	262,000.00	838,388.99	44,000.00	894,390.00
44000 Capital Outlay						
210144100	Improvements	52,689.87	0.00	0.00	549,289.00	0.00
210144157	Equipment	0.00	0.00	0.00	100,000.00	0.00
212444100	Improvements	10,477.54	94,476.78	0.00	245,045.66	0.00
215344100	Improvements	148,901.50	218,005.07	0.00	54,411.91	3,299,833.00
Category Total		212,068.91	312,481.85	0.00	948,746.57	3,299,833.00
49000 Transfers						
210049100	Transfers to other funds	0.00	4,832,426.00	1,161,619.00	1,161,619.00	0.00
Category Total		0.00	4,832,426.00	1,161,619.00	1,161,619.00	0.00
Total		886,318.91	5,406,907.85	2,000,007.99	2,154,365.57	4,194,223.00

**CITY OF KEARNEY
 LOTTERY TRUST FUND SUMMARY
 2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	593,722.66	967,430.00	918,719.71	896,642.00	879,562.08
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	593,722.66	967,430.00	918,719.71	896,642.00	879,562.08
REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	1,631.02	645.14	2,309.00	14,013.00	24,626.00
Miscellaneous	743,970.17	963,513.23	665,000.00	757,155.00	588,000.00
Intergovernmental - State Transfers	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
TOTAL REVENUES	745,601.19	964,158.37	667,309.00	771,168.00	612,626.00
Beginning fund balance	243,803.18	395,681.71	251,410.71	392,410.08	266,936.08
Total cash available	989,404.37	1,359,840.08	918,719.71	1,163,578.08	879,562.08
Less total expenditures	593,722.66	967,430.00	918,719.71	896,642.00	879,562.08
Ending fund balance	395,681.71	392,410.08	0.00	266,936.08	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/14	732,577.16				
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	251,410.71	(144,271.00)			
09/30/23 (estimate)	879,562.08	628,151.37			
09/30/24 (budget)	0.00	(879,562.08)	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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
36000 Interest						
220036100	Interest	1,631.02	645.14	2,309.00	14,013.00	24,626.00
	Category Total	1,631.02	645.14	2,309.00	14,013.00	24,626.00
37000 Miscellaneous						
220037150	Gross handle	743,970.17	963,513.23	665,000.00	757,155.00	588,000.00
	Category Total	743,970.17	963,513.23	665,000.00	757,155.00	588,000.00
	Total	745,601.19	964,158.37	667,309.00	771,168.00	612,626.00

**CITY OF KEARNEY
LOTTERY TRUST
2023-2024 BUDGET**

DESCRIPTION

On November 6, 1990, the citizens 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 purposes as permitted by law.

NOTABLE EXPENDITURES

	<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1.	Grant projects	220042260-LT184-5	\$43,551
2.	Meadowlark Hills Golf Course	220042260-LT184-1	\$300,000
3.	Kearney Sportsplex	220042260-LT184-2	\$270,000
4.	The Arch	220042260-LT184-3	\$75,000
5.	Fireworks	220042260-LT184-4	\$10,000
6.	Unallocated	220042260-LT184-	\$3,901

**LOTTERY TRUST FUND
EXPENDITURES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
42000 Supplies, Materials and Contractural Services						
220042140	Audit fees	8,010.00	9,010.00	9,010.00	9,010.00	9,010.00
220042260	Community betterment	421,415.66	766,869.00	719,609.71	719,610.00	702,452.08
220042505	Legal	0.00	100.00	100.00	0.00	100.00
220042770	State taxes	164,297.00	191,451.00	190,000.00	168,022.00	168,000.00
Category Total		593,722.66	967,430.00	918,719.71	896,642.00	879,562.08
Total		593,722.66	967,430.00	918,719.71	896,642.00	879,562.08

**CITY OF KEARNEY
NATURAL DISASTER FUND SUMMARY
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	55,000.00	0.00	109,969.93	0.00	99,967.13
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	55,000.00	0.00	109,969.93	0.00	99,967.13
REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State	61,344.98	54,997.20	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	61,344.98	54,997.20	0.00	0.00	0.00
Beginning fund balance	38,624.95	44,969.93	109,969.93	99,967.13	99,967.13
Total cash available	99,969.93	99,967.13	109,969.93	99,967.13	99,967.13
Less total expenditures	55,000.00	0.00	109,969.93	0.00	99,967.13
Ending fund balance	44,969.93	99,967.13	0.00	99,967.13	(0.00)

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/14	217,767.87				
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	99,967.13	54,997.20			
09/30/23 (estimate)	99,967.13	0.00			
09/30/24 (budget)	(0.00)	(99,967.13)	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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
37000 Miscellaneous						
240037155	Insurance proceeds	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
38000 Intergovernmental - State						
240038160	State reimbursement	61,344.98	54,997.20	0.00	0.00	0.00
	Category Total	61,344.98	54,997.20	0.00	0.00	0.00
	Total	61,344.98	54,997.20	0.00	0.00	0.00

**CITY OF KEARNEY
NATURAL DISASTER
2023-2024 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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
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	55,000.00	0.00	0.00	0.00	0.00
240042520	Maintenance	0.00	0.00	109,969.93	0.00	99,967.13
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	0.00	0.00	0.00	0.00	0.00
Category Total		55,000.00	0.00	109,969.93	0.00	99,967.13
44000 Capital Outlay						
240044100	Improvements	0.00	0.00	0.00	0.00	0.00
240044157	Equipment	0.00	0.00	0.00	0.00	0.00
Category Total		0.00	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		55,000.00	0.00	109,969.93	0.00	99,967.13

**CITY OF KEARNEY
OFFSTREET PARKING DISTRICT NO. 1 SUMMARY
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and					
Contractual Services	56,967.08	4,392.32	161,082.40	10,500.00	184,471.78
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	51,500.00	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	56,967.08	4,392.32	161,082.40	62,000.00	184,471.78

REVENUES					
Taxes	52,862.07	57,203.96	57,266.00	56,120.68	58,697.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	1,731.48	0.00	3,000.00	3,000.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	299.62	387.58	400.00	400.00	400.00
Miscellaneous	1,750.00	1,160.00	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	54,911.69	60,483.02	58,666.00	60,520.68	63,097.00
Beginning fund balance	76,835.58	74,331.16	108,416.40	130,421.86	128,874.78
County Treasurer's balance	1,983.21	2,432.24	4,000.00	2,432.24	2,500.00
Total cash available	133,730.48	137,246.42	171,082.40	193,374.78	194,471.78
Less total expenditures	56,967.08	4,392.32	161,082.40	62,000.00	184,471.78
Ending fund balance	76,763.40	132,854.10	10,000.00	131,374.78	10,000.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/14	52,443.77				
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	130,421.86	55,598.63			
09/30/23 (estimate)	128,874.78	(1,547.08)			
09/30/24 (budget)	10,000.00	(118,874.78)	10,000.00	0.00	0.00

**OFFSTREET PARKING DISTRICT NO. 1
REVENUES**

**FUND 25 - OFFSTREET PARKING DISTRICT NO. 1
ACCOUNT 00 - OFFSTREET PARKING DISTRICT NO. 1**

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
31000 Taxes						
250031130	Property tax	52,862.07	57,203.96	57,266.00	56,120.68	58,697.00
	Category Total	52,862.07	57,203.96	57,266.00	56,120.68	58,697.00
33000 Charges for Services						
250033202	Events	0.00	1,731.48	0.00	3,000.00	3,000.00
	Category Total	0.00	1,731.48	0.00	3,000.00	3,000.00
36000 Interest						
250036100	Interest	299.62	387.58	400.00	400.00	400.00
	Category Total	299.62	387.58	400.00	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	1,750.00	1,160.00	1,000.00	1,000.00	1,000.00
	Category Total	1,750.00	1,160.00	1,000.00	1,000.00	1,000.00
	Total	54,911.69	60,483.02	58,666.00	60,520.68	63,097.00

**CITY OF KEARNEY
OFFSTREET PARKING DISTRICT NO. 1
2023-2024 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 25 - OFFSTREET PARKING DISTRICT NO. 1
ACCOUNT 00 - OFFSTREET PARKING DISTRICT NO. 1**

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
42000 Supplies, Materials and Contractual Services						
250042105	Administrative	276.81	246.85	500.00	500.00	500.00
250042115	Marketing	56,690.27	4,145.47	160,582.40	10,000.00	183,971.78
	Category Total	56,967.08	4,392.32	161,082.40	10,500.00	184,471.78
44000 Capital Outlay						
250044100	Improvements	0.00	0.00	0.00	51,500.00	0.00
	Category Total	0.00	0.00	0.00	51,500.00	0.00
	Total	56,967.08	4,392.32	161,082.40	62,000.00	184,471.78