

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
2019 - 2020 BUDGET**

	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	0.00	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	42,960.00	0.00	70,949.97	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	0.00	42,960.00	0.00	70,949.97	0.00
REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	47,000.00	0.00	66,100.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	47,000.00	0.00	66,100.00	0.00
Beginning fund balance	809.97	809.97	0.00	4,849.97	0.00
Total cash available	809.97	47,809.97	0.00	70,949.97	0.00
Less total expenditures	0.00	42,960.00	0.00	70,949.97	0.00
Ending fund balance	809.97	4,849.97	0.00	0.00	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/10	0.00				
09/30/11	0.00	0.00			
09/30/12	0.00	0.00			
09/30/13	159,829.00	159,829.00			
09/30/14	809.97	(159,019.03)			
09/30/15	809.97	0.00			
09/30/16	809.97	0.00			
09/30/17	809.97	0.00			
09/30/18	4,849.97	4,040.00			
09/30/19 (estimate)	0.00	(4,849.97)			
09/30/20 (budget)	0.00	0.00	0.00	0.00	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 2016 - 2017	Actual 2017 - 2018	Proposed Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
	37000 Miscellaneous					
600037105	Bond proceeds	0.00	0.00	0.00	0.00	0.00
600037115	Donations	0.00	47,000.00	0.00	66,100.00	0.00
	Category Total	0.00	47,000.00	0.00	66,100.00	0.00
	Total	0.00	47,000.00	0.00	66,100.00	0.00

**CITY OF KEARNEY
POLICE RESERVE
2019-2020 BUDGET**

DESCRIPTION

This fund was established during the 1989 - 1990 Fiscal Year to provide an ongoing capital account for major expenditures within the Police Department. This fund has been used to provide funding for the new City of Kearney/Buffalo County Collocated Law Enforcement Center and Mobile Data Technology.

NOTABLE EXPENDITURES

None.

**POLICE RESERVE FUND
EXPENDITURES**

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

Account	Account Name	Actual 2016 - 2017	Actual 2017 - 2018	Proposed Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
	44000 Capital Outlay					
601844100	Improvements	0.00	0.00	0.00	0.00	0.00
601844157	Equipment	0.00	42,960.00	0.00	70,949.97	0.00
	Category Total	0.00	42,960.00	0.00	70,949.97	0.00
	Total	0.00	42,960.00	0.00	70,949.97	0.00

**CITY OF KEARNEY
FIRE RESERVE FUND SUMMARY
2019 - 2020 BUDGET**

	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	0.00	15.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	123,120.50	643,275.34	0.00	359,430.46	575,000.00
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	123,120.50	643,290.34	0.00	359,430.46	575,000.00
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	101.76	128.81	0.00	0.00	0.00
Miscellaneous	301,645.00	454,075.00	0.00	351,095.00	575,000.00
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	301,746.76	454,203.81	0.00	351,095.00	575,000.00
Beginning fund balance	18,795.73	197,421.99	0.00	8,335.46	0.00
Total cash available	320,542.49	651,625.80	0.00	359,430.46	575,000.00
Less total expenditures	123,120.50	643,290.34	0.00	359,430.46	575,000.00
Ending fund balance	197,421.99	8,335.46	0.00	0.00	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/10	23,521.74				
09/30/11	23,521.74	0.00			
09/30/12	23,521.74	0.00			
09/30/13	223,772.29	200,250.55			
09/30/14	33,520.93	(190,251.36)			
09/30/15	33,795.73	274.80			
09/30/16	18,795.73	(15,000.00)			
09/30/17	197,421.99	178,626.26			
09/30/18	8,335.46	(189,086.53)			
09/30/19 (estimate)	0.00	(8,335.46)			
09/30/20 (budget)	0.00	(0.00)	0.00	0.00	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 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
33000 Charges for Services						
610033257	Suburban Fire District	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
36000 Interest						
610036100	Interest	101.76	128.81	0.00	0.00	0.00
	Category Total	101.76	128.81	0.00	0.00	0.00
37000 Miscellaneous						
610037105	Bond proceeds	301,645.00	420,325.00	0.00	351,095.00	575,000.00
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	33,750.00	0.00	0.00	0.00
	Category Total	301,645.00	454,075.00	0.00	351,095.00	575,000.00
39000 Transfers						
610039100	Transfer, General Fund	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	301,746.76	454,203.81	0.00	351,095.00	575,000.00

**CITY OF KEARNEY
FIRE RESERVE
2019-2020 BUDGET**

DESCRIPTION

The Fire Reserve Fund is an ongoing capital improvement account for major expenditures within the Kearney Volunteer Fire Department. Priority items funded from this account in the future include building improvements, fire-fighting equipment, and apparatus's.

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Replace Engine 35 (PSTAB's)	611944157	\$575,000

**FIRE RESERVE FUND
EXPENDITURES**

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

Account	Account Name	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
42000 Supplies, Materials and Contractual Services						
611942590	Other	0.00	15.00	0.00	0.00	0.00
	Category Total	0.00	15.00	0.00	0.00	0.00
44000 Capital Outlay						
611944100	Improvements	0.00	0.00	0.00	0.00	0.00
611944157	Equipment	123,120.50	643,275.34	0.00	359,430.46	575,000.00
	Category Total	123,120.50	643,275.34	0.00	359,430.46	575,000.00
	Total	123,120.50	643,290.34	0.00	359,430.46	575,000.00

**CITY OF KEARNEY
CEMETERY RESERVE FUND SUMMARY
2019 - 2020 BUDGET**

	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	0.00	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	19,435.53	0.00	22,191.72
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	19,435.53	0.00	22,191.72

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	416.19	676.19	788.00	1,418.00	2,042.00
Miscellaneous	11,200.00	7,675.38	5,000.00	5,000.00	5,000.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	11,616.19	8,351.57	5,788.00	6,418.00	7,042.00
Beginning fund balance	91,529.28	103,145.47	108,737.47	111,497.04	117,915.04
Total cash available	103,145.47	111,497.04	114,525.47	117,915.04	124,957.04
Less total expenditures	0.00	0.00	19,435.53	0.00	22,191.72
Ending fund balance	103,145.47	111,497.04	95,089.94	117,915.04	102,765.32

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/10	97,636.96				
09/30/11	102,599.93	4,962.97			
09/30/12	75,072.36	(27,527.57)			
09/30/13	78,255.17	3,182.81			
09/30/14	81,620.00	3,364.83			
09/30/15	85,627.86	4,007.86			
09/30/16	91,529.28	5,901.42			
09/30/17	103,145.47	11,616.19			
09/30/18	111,497.04	8,351.57			
09/30/19 (estimate)	117,915.04	6,418.00			
09/30/20 (budget)	102,765.32	0.00	0.00	102,765.32	0.00

The minimum fund balance shall be no less than the cumulative amount set aside from the sale of lots, donations, and bequests for the Cemetery Reserve Fund.

**CEMETERY RESERVE FUND
REVENUES**

**FUND 62 - CEMETERY RESERVE
ACCOUNT 41 - CEMETERY RESERVE**

Account	Account Name	Actual 2016 - 2017	Actual 2017 - 2018	Proposed Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
36000 Interest						
620036100	Interest	416.19	676.19	788.00	1,418.00	2,042.00
	Category Total	416.19	676.19	788.00	1,418.00	2,042.00
37000 Miscellaneous						
620037115	Donations	0.00	0.00	0.00	0.00	0.00
620037207	Sale of lots - Cemetery	11,200.00	7,675.38	5,000.00	5,000.00	5,000.00
	Category Total	11,200.00	7,675.38	5,000.00	5,000.00	5,000.00
	Total	11,616.19	8,351.57	5,788.00	6,418.00	7,042.00

**CITY OF KEARNEY
CEMETERY RESERVE
2019-2020 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 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
	44000 Capital Outlay					
624144100	Improvements	0.00	0.00	19,435.53	0.00	22,191.72
624144157	Equipment	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	19,435.53	0.00	22,191.72
	Total	0.00	0.00	19,435.53	0.00	22,191.72

**CITY OF KEARNEY
PARK & RECREATION DEVELOPMENT FUND SUMMARY
2019 - 2020 BUDGET**

	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	0.00	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	1,246,683.00	483,158.23	189,254.64	831,504.92	6,739,354.75
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	50,877.00	50,877.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,297,560.00	534,035.23	189,254.64	831,504.92	6,739,354.75
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	18,701.37	22,863.30	20,000.00	20,000.00	20,000.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	686,678.73	241,711.96	18,196.00	603,989.00	5,392,196.00
Intergovernmental - State	0.00	16,132.00	0.00	562,500.00	562,500.00
Transfers	50,877.00	50,877.00	0.00	0.00	0.00
TOTAL REVENUES	756,257.10	331,584.26	38,196.00	1,186,489.00	5,974,696.00
Beginning fund balance	1,153,428.54	612,125.64	151,058.64	409,674.67	764,658.75
Total cash available	1,909,685.64	943,709.90	189,254.64	1,596,163.67	6,739,354.75
Less total expenditures	1,297,560.00	534,035.23	189,254.64	831,504.92	6,739,354.75
Ending fund balance	612,125.64	409,674.67	0.00	764,658.75	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/10	111,345.40				
09/30/11	120,084.39	8,738.99			
09/30/12	147,552.83	27,468.44			
09/30/13	230,244.42	82,691.59			
09/30/14	133,850.89	(96,393.53)			
09/30/15	515,082.29	381,231.40			
09/30/16	1,153,428.54	638,346.25			
09/30/17	612,125.64	(541,302.90)			
09/30/18	409,674.67	(202,450.97)			
09/30/19 (estimate)	764,658.75	354,984.08			
09/30/20 (budget)	0.00	(764,658.75)	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 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
33000 Charges for Services						
630033118	Aquatic development	18,701.37	22,863.30	20,000.00	20,000.00	20,000.00
630033119	Park development	0.00	0.00	0.00	0.00	0.00
	Category Total	18,701.37	22,863.30	20,000.00	20,000.00	20,000.00
36000 Interest						
630036100	Interest	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
37000 Miscellaneous						
630037105	Bond proceeds	0.00	0.00	0.00	0.00	0.00
630037109	CRA contributions	0.00	0.00	0.00	0.00	0.00
630037115	Donations	500,000.00	220,600.00	0.00	586,793.00	5,375,000.00
630037133	Federal grants	0.00	0.00	0.00	0.00	0.00
630037185	Misc, park	0.00	2,500.00	0.00	0.00	0.00
630037190	Misc, recreation	0.00	0.00	0.00	0.00	0.00
630037206	Utility "round-up"	3,017.28	1,607.96	2,500.00	1,500.00	1,500.00
630037210	Sale of real estate	169,273.45	0.00	0.00	0.00	0.00
630037250	Tower lease	14,388.00	17,004.00	15,696.00	15,696.00	15,696.00
	Category Total	686,678.73	241,711.96	18,196.00	603,989.00	5,392,196.00
38000 Intergovernmental - State						
630038145	State grants	0.00	16,132.00	0.00	562,500.00	562,500.00
	Category Total	0.00	16,132.00	0.00	562,500.00	562,500.00
39000 Transfers						
630039100	Transfer, General Fund	50,877.00	50,877.00	0.00	0.00	0.00
	Category Total	50,877.00	50,877.00	0.00	0.00	0.00
	Total	756,257.10	331,584.26	38,196.00	1,186,489.00	5,974,696.00

**CITY OF KEARNEY
PARK & RECREATION DEVELOPMENT
2019-2020 BUDGET**

DESCRIPTION

The Park Development fund provides the planning and financial mechanism for significant park and recreation projects in the city to insure our high quality of life. It is its purpose to continually expand the horizons of leisure services ensuring the most diverse state of the art programs and facilities for the Kearney Community. Expenditures from this fund are recommended by the Park and Recreation Advisory Board.

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Tennis Recreation Facility	635844145	\$6,500,000

**PARK & RECREATION DEVELOPMENT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
44000 Capital Outlay						
635844050	Aquatic development	22,137.57	0.00	53,275.00	0.00	76,138.00
635844145	Miscellaneous park	1,224,545.43	483,158.23	135,979.64	831,504.92	6,663,216.75
	Category Total	1,246,683.00	483,158.23	189,254.64	831,504.92	6,739,354.75
49000 Transfers						
635849107	Transfer, Water Ret. Rev.	50,877.00	50,877.00	0.00	0.00	0.00
	Category Total	50,877.00	50,877.00	0.00	0.00	0.00
	Total	1,297,560.00	534,035.23	189,254.64	831,504.92	6,739,354.75

**CITY OF KEARNEY
STREET IMPROVEMENT FUND SUMMARY
2019 - 2020 BUDGET**

	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	2,725.30	2,834.65	40,000.00	40,000.00	40,000.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	2,995,986.03	4,540,068.47	3,648,976.59	5,033,297.03	5,599,040.36
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	250,000.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,998,711.33	4,792,903.12	3,688,976.59	5,073,297.03	5,639,040.36
REVENUES					
Taxes	1,199,838.15	1,001,438.21	1,379,020.00	1,353,642.00	1,191,674.00
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	205,260.33	248,846.21	267,738.00	182,270.00	705,037.00
Interest	968.48	461.66	0.00	0.00	0.00
Miscellaneous	2,080,329.05	1,302,583.98	84,800.00	1,218,826.00	1,969,589.00
Intergovernmental - State	585,602.02	481,099.86	480,729.00	749,163.00	594,968.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	4,071,998.03	3,034,429.92	2,212,287.00	3,503,901.00	4,461,268.00
Beginning fund balance	3,432,354.89	4,505,641.59	1,476,689.59	2,747,168.39	1,177,772.36
Total cash available	7,504,352.92	7,540,071.51	3,688,976.59	6,251,069.39	5,639,040.36
Less total expenditures	2,998,711.33	4,792,903.12	3,688,976.59	5,073,297.03	5,639,040.36
Ending fund balance	4,505,641.59	2,747,168.39	0.00	1,177,772.36	(0.00)

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/10	1,824,770.47				
09/30/11	1,800,909.40	(23,861.07)			
09/30/12	2,840,742.34	1,039,832.94			
09/30/13	2,156,694.17	(684,048.17)			
09/30/14	2,679,514.09	522,819.92			
09/30/15	4,495,864.78	1,816,350.69			
09/30/16	3,432,354.89	(1,063,509.89)			
09/30/17	4,505,641.59	1,073,286.70			
09/30/18	2,747,168.39	(1,758,473.20)			
09/30/19 (estimate)	1,177,772.36	(1,569,396.03)			
09/30/20 (budget)	(0.00)	(1,177,772.36)	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 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
31000 Taxes						
640031135	Sales tax	1,199,838.15	1,001,438.21	1,379,020.00	1,353,642.00	1,191,674.00
	Category Total	1,199,838.15	1,001,438.21	1,379,020.00	1,353,642.00	1,191,674.00
35000 Special Assessments						
640035105	Developer deposits	205,260.33	248,846.21	267,738.00	182,270.00	705,037.00
	Category Total	205,260.33	248,846.21	267,738.00	182,270.00	705,037.00
36000 Interest						
640036100	Interest	968.48	461.66	0.00	0.00	0.00
	Category Total	968.48	461.66	0.00	0.00	0.00
37000 Miscellaneous						
640037105	Bond proceeds	1,729,000.00	1,258,252.50	0.00	1,120,960.00	0.00
640037109	CRA contributions	65,985.48	44,331.48	84,800.00	97,866.00	112,849.00
640037180	Miscellaneous	35,343.57	0.00	0.00	0.00	1,525,000.00
640037210	Sale of real estate	250,000.00	0.00	0.00	0.00	331,740.00
	Category Total	2,080,329.05	1,302,583.98	84,800.00	1,218,826.00	1,969,589.00
38000 Intergovernmental - State						
640038108	Highway bridge buyback program	11,659.65	15,091.81	15,092.00	15,630.00	15,630.00
640038109	Highway street buyback program	573,942.37	466,008.05	465,637.00	483,533.00	479,338.00
640038145	State grants	0.00	0.00	0.00	250,000.00	100,000.00
	Category Total	585,602.02	481,099.86	480,729.00	749,163.00	594,968.00
	Total	4,071,998.03	3,034,429.92	2,212,287.00	3,503,901.00	4,461,268.00

**CITY OF KEARNEY
STREET IMPROVEMENT
2019-2020 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. 3 rd Street and Yanney Blvd Asphalt/Concrete	642444105	\$633,572
3. FY20 STP project	642444106	\$479,338
4. 2 nd Avenue, 11 th St to 25 th St Improvements	642444105	\$1,500,000
5. Arbor View 1 st Addition	642444105	\$1,410,073
6. Tech oNE Crossing Project	642444105	\$456,740

**STREET IMPROVEMENT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
42000 Supplies, Materials and Contractual Services						
642442350	Engineering	0.00	0.00	30,000.00	30,000.00	30,000.00
642442590	Other	2,725.30	2,834.65	10,000.00	10,000.00	10,000.00
Category Total		2,725.30	2,834.65	40,000.00	40,000.00	40,000.00
44000 Capital Outlay						
642444105	Construction costs	2,995,986.03	4,540,068.47	3,648,976.59	4,549,764.03	5,119,702.36
642444106	Construction costs - STP	0.00	0.00	0.00	483,533.00	479,338.00
Category Total		2,995,986.03	4,540,068.47	3,648,976.59	5,033,297.03	5,599,040.36
49000 Transfers						
642449170	Transfer, Sales Tax Fund	0.00	250,000.00	0.00	0.00	0.00
Category Total		0.00	250,000.00	0.00	0.00	0.00
Total		2,998,711.33	4,792,903.12	3,688,976.59	5,073,297.03	5,639,040.36

CITY OF KEARNEY
SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT FUND SUMMARY
2019 - 2020 BUDGET

	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	0.00	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	3,190,530.35	4,542,601.29	3,937,638.00	3,874,124.00	5,178,054.00
Debt Servicing	620,982.95	715,047.24	1,038,235.00	4,962,956.00	1,095,104.00
Transfers	345,117.00	500,000.00	500,000.00	500,000.00	0.00
TOTAL EXPENDITURES	4,156,630.30	5,757,648.53	5,475,873.00	9,337,080.00	6,273,158.00
REVENUES					
Taxes	3,980,883.21	4,147,338.82	4,136,379.00	4,060,258.00	4,040,044.00
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	21,395.50	36,381.62	27,108.00	48,769.00	49,418.00
Miscellaneous	0.00	0.00	40,000.00	3,994,170.00	50,000.00
Intergovernmental - State Transfers	256,032.95 0.00	232,175.84 250,000.00	350,000.00 0.00	534,308.00 0.00	395,000.00 0.00
TOTAL REVENUES	4,258,311.66	4,665,896.28	4,553,487.00	8,637,505.00	4,534,462.00
Beginning fund balance	4,014,553.59	4,116,234.95	1,394,121.95	3,024,482.70	2,324,907.70
Total cash available	8,272,865.25	8,782,131.23	5,947,608.95	11,661,987.70	6,859,369.70
Less total expenditures	4,156,630.30	5,757,648.53	5,475,873.00	9,337,080.00	6,273,158.00
Ending fund balance	4,116,234.95	3,024,482.70	471,735.95	2,324,907.70	586,211.70

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/10	2,417,423.25				
09/30/11	2,810,590.24	393,166.99			
09/30/12	2,809,794.38	(795.86)			
09/30/13	3,034,576.09	224,781.71			
09/30/14	3,187,783.62	153,207.53			
09/30/15	4,119,303.46	931,519.84			
09/30/16	4,014,553.59	(104,749.87)			
09/30/17	4,116,234.95	101,681.36			
09/30/18	3,024,482.70	(1,091,752.25)			
09/30/19 (estimate)	2,324,907.70	(699,575.00)			
09/30/20 (budget)	586,211.70	(1,738,696.00)	0.00	586,211.70	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 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
31000 Taxes						
650031135	Sales tax	3,980,883.21	4,147,338.82	4,136,379.00	4,060,258.00	4,040,044.00
	Category Total	3,980,883.21	4,147,338.82	4,136,379.00	4,060,258.00	4,040,044.00
36000 Interest						
650036100	Interest	21,395.50	36,381.62	27,108.00	48,769.00	49,418.00
	Category Total	21,395.50	36,381.62	27,108.00	48,769.00	49,418.00
37000 Miscellaneous						
650037105	Bond issuances	0.00	0.00	0.00	3,944,170.00	0.00
652437109	CRA contribution	0.00	0.00	0.00	0.00	0.00
652437115	Donations	0.00	0.00	0.00	10,000.00	10,000.00
655037115	Donations	0.00	0.00	0.00	0.00	0.00
655337115	Donations	0.00	0.00	40,000.00	40,000.00	40,000.00
	Category Total	0.00	0.00	40,000.00	3,994,170.00	50,000.00
38000 Intergovernmental - State						
650138145	State grants	0.00	0.00	0.00	0.00	0.00
652438145	State grants	114,857.95	127,175.84	350,000.00	534,308.00	395,000.00
655338145	State grants	141,175.00	105,000.00	0.00	0.00	0.00
	Category Total	256,032.95	232,175.84	350,000.00	534,308.00	395,000.00
38000 Transfers						
650039100	Transfers from other funds	0.00	250,000.00	0.00	0.00	0.00
	Category Total	0.00	250,000.00	0.00	0.00	0.00
	Total	4,258,311.66	4,665,896.28	4,553,487.00	8,637,505.00	4,534,462.00

**CITY OF KEARNEY
SPECIAL SALES TAX – CAPITAL IMPROVEMENTS/EQUIPMENT
2019-2020 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, plow	652044157	\$202,002
2. Miscellaneous street improvements	652444100-24003	\$320,000
3. Asphalt street replacement projects	652444100	\$330,000
4. Avenue A, 25 th Street to 27 th Street	652444100	\$473,950
5. 31 st Street, Avenue D to Avenue I	652444100	\$1,030,000
6. Avenue N, 28 th Street to 33 rd Drive	652444100	\$1,200,000
7. CDBG 16-CD-203	652444100	\$570,100
8. Residential street curbs	652444100	\$25,000
9. Debt service – 6-1-10/5-15-17 VP Bonds	652445110-24023	\$115,885
10. Debt service – 8-15-16 VP Bonds	652445110-24037	\$92,693
11. Debt service – 10-13-17 Bonds	652445110-24053	\$366,355
12. Debt service – 6-14-19 VP Bonds	652445110-	\$189,985
13. Debt service – 10-29-18 VP Bonds	652445110-	\$309,788
14. Debt service – 2019 BAN's	652445110-	\$20,397
15. Water trail	655344100	\$200,000
16. Yanney Park pedestrian bridge	655344100	\$275,000
17. Water slide – Harmon Park	655344100	\$250,000
18. Yanney Park Gardens	655344100	\$100,000

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

FUND 65 - SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT

Account	Account Name	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
44000 Capital Outlay						
650144100	Improvements - Administration	4,588.79	2,215,267.30	606,819.00	603,013.00	202,002.00
650144157	Equipment - Administration	0.00	40,848.63	0.00	39,511.00	0.00
651044100	Improvements - Police	0.00	0.00	0.00	300,000.00	0.00
651544100	Improvements - Fire	0.00	0.00	0.00	0.00	0.00
652044157	Equipment - Transportation	0.00	0.00	206,819.00	348,432.00	202,002.00
652444100	Improvements - Street Impr.	1,294,816.96	505,523.38	2,295,000.00	1,547,514.00	3,949,050.00
652444157	Equipment - Street Impr.	0.00	0.00	0.00	0.00	0.00
655044100	Improvements - Library	0.00	10,596.60	0.00	0.00	0.00
655044157	Equipment - Library	0.00	0.00	0.00	0.00	0.00
655344100	Improvements - Park	1,702,091.72	720,365.38	729,000.00	774,001.00	825,000.00
655344157	Equipment - Park	189,032.88	0.00	0.00	51,653.00	0.00
656944100	Improvements - Airport	0.00	1,050,000.00	100,000.00	210,000.00	0.00
	Category Total	3,190,530.35	4,542,601.29	3,937,638.00	3,874,124.00	5,178,054.00
45000 Debt Servicing						
652445110	Bond payments - Street Impr.	375,000.00	440,000.00	709,520.00	4,644,520.00	768,263.00
652445130	Interest payments - Street Impr.	245,982.95	275,047.24	328,715.00	318,436.00	326,841.00
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	620,982.95	715,047.24	1,038,235.00	4,962,956.00	1,095,104.00
49000 Transfers						
650149165	Transfer, General Fund	345,117.00	500,000.00	500,000.00	500,000.00	0.00
	Category Total	345,117.00	500,000.00	500,000.00	500,000.00	0.00
	Total	4,156,630.30	5,757,648.53	5,475,873.00	9,337,080.00	6,273,158.00

**CITY OF KEARNEY
RESTAURANT OCCUPATION TAX PROJECT FUND SUMMARY
2019 - 2020 BUDGET**

	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	0.00	3,248.00	2,000.00	5,224.00	5,224.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	3,830,205.19	0.00	0.00	0.00	0.00
Debt Servicing	1,066,080.67	1,063,789.94	1,064,120.00	1,064,120.00	1,067,930.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	4,896,285.86	1,067,037.94	1,066,120.00	1,069,344.00	1,073,154.00

REVENUES					
Taxes	996,344.80	1,037,119.70	990,000.00	1,050,000.00	1,050,000.00
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	5,654.37	9,327.05	9,435.00	16,943.00	23,898.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,001,999.17	1,046,446.75	999,435.00	1,066,943.00	1,073,898.00
Beginning fund balance	4,757,376.00	863,089.31	795,353.31	842,498.12	840,097.12
Total cash available	5,759,375.17	1,909,536.06	1,794,788.31	1,909,441.12	1,913,995.12
Less total expenditures	4,896,285.86	1,067,037.94	1,066,120.00	1,069,344.00	1,073,154.00
Ending fund balance	863,089.31	842,498.12	728,668.31	840,097.12	840,841.12

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/10	0.00				
09/30/11	0.00	0.00			
09/30/12	0.00	0.00			
09/30/13	0.00	0.00			
09/30/14	0.00	0.00			
09/30/15	0.00	0.00			
09/30/16	4,757,376.00	4,757,376.00			
09/30/17	863,089.31	(3,894,286.69)			
09/30/18	842,498.12	(20,591.19)			
09/30/19 (estimate)	840,097.12	(2,401.00)			
09/30/20 (budget)	840,841.12	744.00	0.00	840,841.12	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 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
31000 Taxes						
665331133	Restaurant occupation tax	996,344.80	1,037,119.70	990,000.00	1,050,000.00	1,050,000.00
	Category Total	996,344.80	1,037,119.70	990,000.00	1,050,000.00	1,050,000.00
36000 Interest						
665336100	Interest	5,654.37	9,327.05	9,435.00	16,943.00	23,898.00
	Category Total	5,654.37	9,327.05	9,435.00	16,943.00	23,898.00
36000 Miscellaneous						
665337105	Bond proceeds	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	1,001,999.17	1,046,446.75	999,435.00	1,066,943.00	1,073,898.00

**CITY OF KEARNEY
RESTAURANT OCCUPATION TAX PROJECT
2019-2020 BUDGET**

DESCRIPTION

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

NOTABLE EXPENDITURES

None.

**RESTAURANT OCCUPATION TAX PROJECT FUND
EXPENDITURES**

FUND 66 - RESTAURANT OCCUPATION TAX PROJECT

Account	Account Name	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
42000 Supplies, Materials and Contractual Services						
44000 Capital Outlay						
665342590	Other	0.00	3,248.00	2,000.00	5,224.00	5,224.00
	Category Total	0.00	3,248.00	2,000.00	5,224.00	5,224.00
44000 Capital Outlay						
665344100	Improvements	3,830,205.19	0.00	0.00	0.00	0.00
	Category Total	3,830,205.19	0.00	0.00	0.00	0.00
45000 Debt Servicing						
665345110	Bond payments	980,000.00	980,000.00	990,000.00	990,000.00	1,005,000.00
665345130	Interest payments	86,080.67	83,789.94	74,120.00	74,120.00	62,930.00
	Category Total	1,066,080.67	1,063,789.94	1,064,120.00	1,064,120.00	1,067,930.00
	Total	4,896,285.86	1,067,037.94	1,066,120.00	1,069,344.00	1,073,154.00