

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
2020 - 2021 BUDGET**

	Actual 2017 - 2018	Actual 2018 - 2019	Budget 2019 - 2020	Estimated Actual 2019 - 2020	Proposed Budget 2020 - 2021
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	42,960.00	65,598.04	0.00	522,145.93	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	42,960.00	65,598.04	0.00	522,145.93	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	47,000.00	66,300.00	0.00	516,594.00	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	47,000.00	66,300.00	0.00	516,594.00	0.00
Beginning fund balance	809.97	4,849.97	0.00	5,551.93	0.00
Total cash available	47,809.97	71,149.97	0.00	522,145.93	0.00
Less total expenditures	42,960.00	65,598.04	0.00	522,145.93	0.00
Ending fund balance	4,849.97	5,551.93	0.00	0.00	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/11	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	5,551.93	701.96			
09/30/20 (estimate)	0.00	(5,551.93)			
09/30/21 (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 2017 - 2018	Actual 2018 - 2019	Proposed Budget 2019 - 2020	Estimated Actual 2019 - 2020	Proposed Budget 2020 - 2021
37000 Miscellaneous						
600037105	Bond proceeds	0.00	0.00	0.00	416,776.00	0.00
600037115	Donations	47,000.00	66,300.00	0.00	61,000.00	0.00
600037133	Federal grants	0.00	0.00	0.00	38,818.00	0.00
	Category Total	47,000.00	66,300.00	0.00	516,594.00	0.00
	Total	47,000.00	66,300.00	0.00	516,594.00	0.00

**CITY OF KEARNEY
POLICE RESERVE
2020-2021 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 2017 - 2018	Actual 2018 - 2019	Proposed Budget 2019 - 2020	Estimated Actual 2019 - 2020	Proposed Budget 2020 - 2021
44000 Capital Outlay						
601844100	Improvements	0.00	0.00	0.00	0.00	0.00
601844157	Equipment	42,960.00	65,598.04	0.00	522,145.93	0.00
	Category Total	42,960.00	65,598.04	0.00	522,145.93	0.00
	Total	42,960.00	65,598.04	0.00	522,145.93	0.00

**CITY OF KEARNEY
FIRE RESERVE FUND SUMMARY
2020 - 2021 BUDGET**

	Actual 2017 - 2018	Actual 2018 - 2019	Budget 2019 - 2020	Estimated Actual 2019 - 2020	Proposed Budget 2020 - 2021
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	15.00	0.00	0.00	0.00	0.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	643,275.34	336,525.42	575,000.00	657,466.12	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	643,290.34	336,525.42	575,000.00	657,466.12	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	128.81	0.00	0.00	0.00	0.00
Miscellaneous	454,075.00	380,672.08	575,000.00	604,984.00	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	454,203.81	380,672.08	575,000.00	604,984.00	0.00
Beginning fund balance	197,421.99	8,335.46	0.00	52,482.12	0.00
Total cash available	651,625.80	389,007.54	575,000.00	657,466.12	0.00
Less total expenditures	643,290.34	336,525.42	575,000.00	657,466.12	0.00
Ending fund balance	8,335.46	52,482.12	0.00	0.00	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/11	23,521.74				
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	52,482.12	44,146.66			
09/30/20 (estimate)	0.00	(52,482.12)			
09/30/21 (budget)	0.00	0.00	0.00	0.00	0.00

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