

GENERAL FUND

The general fund is the chief operating fund of a local government. GAAP prescribe that the general fund be used “ to account for all financial resources except those required to be accounted for in another fund.” That is, it is presumed that all of a government’s activities are reported in the general fund unless there is a compelling reason to report an activity in some other fund type.

**CITY OF KEARNEY
GENERAL 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	15,122,312.85	15,970,166.53	16,880,790.00	16,700,669.00	17,083,848.00
Supplies, Materials and Contractual Services	5,635,240.01	5,861,494.95	6,977,029.00	6,419,124.00	7,364,956.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	904,577.44	1,493,847.78	1,411,305.00	1,124,754.00	1,988,706.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	117,114.00	1,412,896.00	408,284.10	16,237.00	66,237.00
TOTAL EXPENDITURES	21,779,244.30	24,738,405.26	25,677,408.10	24,260,784.00	26,503,747.00
REVENUES					
Taxes	13,068,861.48	13,452,401.20	13,888,786.00	13,604,141.00	13,584,512.00
Licenses and Permits	634,589.00	500,979.50	565,800.00	499,555.00	480,200.00
Charges for Services	1,786,260.39	1,988,641.99	1,947,530.00	1,608,841.00	2,043,072.00
Fines	55,099.06	57,935.73	60,750.00	57,330.00	53,400.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	143,564.22	301,021.08	366,767.00	351,988.00	207,927.00
Miscellaneous	525,793.68	505,127.71	448,645.00	462,633.00	481,817.00
Intergovernmental - State	156,082.18	190,989.74	17,418.00	133,334.00	47,295.00
Transfers	7,790,042.30	6,756,267.23	6,450,000.00	6,458,434.00	6,665,471.00
TOTAL REVENUES	24,160,292.31	23,753,364.18	23,745,696.00	23,176,256.00	23,563,694.00
Beginning fund balance	8,619,236.38	10,986,754.67	9,048,403.74	9,994,882.80	8,918,594.66
County Treasurer's balance	167,879.35	181,409.07	180,000.00	188,239.86	180,000.00
Total cash available	32,947,408.04	34,921,527.92	32,974,099.74	33,359,378.66	32,662,288.66
Less total expenditures	21,779,244.30	24,738,405.26	25,677,408.10	24,260,784.00	26,503,747.00
Ending fund balance	11,168,163.74	10,183,122.66	7,296,691.64	9,098,594.66	6,158,541.66

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/11	7,143,196.37				
09/30/12	5,919,624.42	(1,223,571.95)			
09/30/13	7,588,693.85	1,669,069.43			
09/30/14	9,167,665.46	1,578,971.61			
09/30/15	9,570,314.83	402,649.37			
09/30/16	8,647,325.32	(922,989.51)			
09/30/17	8,619,236.38	(28,088.94)			
09/30/18	10,986,754.67	2,367,518.29			
09/30/19	9,994,882.80	(991,871.87)			
09/30/20 (estimate)	8,918,594.66	(1,076,288.14)			
09/30/21 (budget)	6,158,541.66	(2,760,053.00)	6,112,201.00	46,340.66	0.00

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

**GENERAL FUND
REVENUES**

FUND 10 - GENERAL

Account	Account Name	Actual 2017 - 2018	Actual 2018 - 2019	Budget 2019 - 2020	Estimated Actual 2019 - 2020	Proposed Budget 2020 - 2021
31000 Taxes						
100031105	Beer & liquor occupation	61,840.00	53,295.00	62,000.00	52,000.00	52,000.00
100031115	Cable TV occupation tax	345,976.99	337,733.01	345,000.00	330,000.00	330,000.00
100031118	Hotel occupation tax	572,999.35	528,466.53	600,000.00	300,000.00	400,000.00
100031120	In lieu of tax	585,500.02	576,124.46	576,794.00	577,000.00	581,581.00
100031125	Misc. occupation tax	13,915.00	13,340.00	15,000.00	13,000.00	13,000.00
100031127	Motor vehicle tax	734,966.94	771,489.95	738,000.00	750,000.00	750,000.00
100031128	Natural gas co. occ. tax	471,733.00	510,034.04	480,000.00	500,000.00	500,000.00
100031130	Property tax	3,153,550.66	3,310,575.92	3,887,921.00	3,810,163.00	3,945,936.00
100031135	Sales tax	6,615,611.93	6,660,834.20	6,464,071.00	6,661,978.00	6,371,995.00
100031140	Telecommunications occ. tax	512,767.59	475,440.87	480,000.00	460,000.00	460,000.00
100031149	General business occ. Tax	0.00	215,067.22	240,000.00	150,000.00	180,000.00
	Category Total	13,068,861.48	13,452,401.20	13,888,786.00	13,604,141.00	13,584,512.00
32000 Licenses and Permits						
100132100	Beer & liquor licenses	25,965.00	23,637.50	26,000.00	23,000.00	23,000.00
100132150	Tobacco licenses	775.00	850.00	800.00	900.00	900.00
101732110	BOA fees	552.00	155.00	1,000.00	155.00	300.00
101732115	Building permits	510,101.00	405,209.00	460,000.00	400,000.00	400,000.00
101732125	Electricians licenses	4,706.00	19,032.00	4,000.00	2,000.00	20,000.00
101732135	Manufactured home court	8,928.00	8,964.00	9,000.00	9,500.00	9,000.00
101732140	Plumbers licenses	40,705.00	2,007.00	40,000.00	39,000.00	2,000.00
101732145	Special use & zoning per.	42,857.00	41,125.00	25,000.00	25,000.00	25,000.00
	Category Total	634,589.00	500,979.50	565,800.00	499,555.00	480,200.00
33000 Charges for Services						
100133230	Photocopies	7.45	22.96	0.00	50.00	50.00
101033116	County - animal shelter	0.00	0.00	0.00	20,000.00	20,000.00
101033259	School - services	67,551.16	64,552.89	67,000.00	67,000.00	67,000.00
101033275	Tow-in storage	9,450.00	7,633.00	7,000.00	5,600.00	2,000.00
101133195	County - records	135,321.00	208,436.33	195,319.00	190,118.00	187,230.00
101133230	Photocopies	7,969.76	7,445.09	8,000.00	8,000.00	7,200.00
101233185	County - data processing	92,044.23	146,299.43	142,718.00	139,809.00	140,932.00
101333190	County - evidence	46,983.99	85,249.01	71,020.00	70,555.00	76,983.00
101433180	County - building	39,264.48	68,401.52	48,486.00	46,992.00	59,522.00
101533257	Rural Fire District	53,972.50	54,822.29	54,150.00	54,000.00	54,150.00
104033125	Burials	73,561.30	61,807.40	65,500.00	65,500.00	67,000.00
104033217	Kiosk	200.00	210.00	200.00	200.00	200.00
104933162	Concessions, Senior Center	8,908.64	9,858.75	8,025.00	6,000.00	8,025.00
104933196	County - Senior Center	31,250.00	30,000.00	30,000.00	30,000.00	30,000.00
104933247	Program registrations, Senior	227,997.00	244,600.56	263,295.00	59,000.00	242,425.00
105033177	County - bookmobile	262,621.41	248,485.92	255,624.00	255,624.00	262,993.00
105033221	Makerspace	0.00	874.95	1,500.00	1,300.00	1,400.00
105033230	Photocopies	9,121.00	8,969.69	9,000.00	9,000.00	9,100.00
105233120	Athletic receipts	85,138.00	78,138.00	88,000.00	57,000.00	80,000.00
105233155	Concessions, Activity Center	544.00	478.94	800.00	400.00	600.00
105233161	Concessions, Patriot Park	33,904.37	36,681.26	40,000.00	24,000.00	37,000.00
105233163	Concessions, Yanney Park	5,268.83	2,529.20	4,000.00	2,500.00	4,000.00
105233164	Concessions, Harvey Park	0.00	0.00	0.00	8,000.00	8,000.00
105233245	Program registrations, Rec.	97,717.50	100,874.94	100,000.00	75,000.00	100,000.00
105233250	Rentals, Park Buildings	23,666.00	29,082.00	25,000.00	17,000.00	25,000.00
105233251	Rentals, Yanney Marina	6,191.60	4,514.05	5,500.00	2,750.00	5,500.00
105233280	UNK - Tennis Facility	0.00	0.00	0.00	50,000.00	51,500.00
105333264	The Arch, services	51,500.00	53,045.00	54,636.00	54,636.00	56,275.00
105433100	Admissions, Centennial pool	20,858.71	20,528.11	20,000.00	8,400.00	21,000.00
105433110	Admissions, Harmon pool	105,846.76	100,658.30	105,000.00	42,000.00	105,000.00
105433151	Concessions, Centennial pool	7,771.13	7,875.29	9,000.00	3,200.00	8,000.00
105433160	Concessions, Harmon pool	22,927.20	23,578.74	22,000.00	9,200.00	23,000.00
105533152	Concessions, Cottonmill	1,952.89	1,490.23	1,800.00	750.00	1,400.00