

## **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  
2016 - 2017 BUDGET**

	Actual 2013 - 2014	Actual 2014 - 2015	Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>EXPENDITURES</b>					
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	159,019.03	0.00	0.00	809.97	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
<b>TOTAL EXPENDITURES</b>	<b>159,019.03</b>	<b>0.00</b>	<b>0.00</b>	<b>809.97</b>	<b>0.00</b>

<b>REVENUES</b>					
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	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Beginning fund balance	159,829.00	809.97	0.00	809.97	0.00
Total cash available	159,829.00	809.97	0.00	809.97	0.00
Less total expenditures	159,019.03	0.00	0.00	809.97	0.00
<b>Ending fund balance</b>	<b>809.97</b>	<b>809.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/07	586.34				
09/30/08	586.34	0.00			
09/30/09	0.00	(586.34)			
09/30/10	0.00	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 (estimate)	0.00	(809.97)			
09/30/16 (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 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>37000 Miscellaneous</b>						
600037105	Bond proceeds	0.00	0.00	0.00	0.00	0.00
600037115	Donations	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00

**CITY OF KEARNEY  
POLICE RESERVE  
2016-2017 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 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2015 - 2016
<b>44000 Capital Outlay</b>						
601844100	Improvements	95,019.03	0.00	0.00	809.97	0.00
601844157	Equipment	64,000.00	0.00	0.00	0.00	0.00
Category Total		159,019.03	0.00	0.00	809.97	0.00
Total		159,019.03	0.00	0.00	809.97	0.00

**CITY OF KEARNEY  
FIRE RESERVE FUND SUMMARY  
2016 - 2017 BUDGET**

	Actual 2013 - 2014	Actual 2014 - 2015	Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>EXPENDITURES</b>					
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	215,409.05	612,025.24	45,963.15	45,000.00	318,795.73
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>215,409.05</b>	<b>612,025.24</b>	<b>45,963.15</b>	<b>45,000.00</b>	<b>318,795.73</b>
<b>REVENUES</b>					
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	157.69	50.04	0.00	0.00	0.00
Miscellaneous	25,000.00	612,250.00	0.00	30,000.00	300,000.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>25,157.69</b>	<b>612,300.04</b>	<b>0.00</b>	<b>30,000.00</b>	<b>300,000.00</b>
Beginning fund balance	223,772.29	33,520.93	45,963.15	33,795.73	18,795.73
Total cash available	248,929.98	645,820.97	45,963.15	63,795.73	318,795.73
Less total expenditures	215,409.05	612,025.24	45,963.15	45,000.00	318,795.73
Ending fund balance	33,520.93	33,795.73	0.00	18,795.73	0.00

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/07	(124,371.35)				
09/30/08	590,648.30	715,019.65			
09/30/09	118,484.98	(472,163.32)			
09/30/10	23,521.74	(94,963.24)			
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 (estimate)	18,795.73	(15,000.00)			
09/30/17 (budget)	0.00	(18,795.73)	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	Estimated Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>33000 Charges for Services</b>						
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
<b>36000 Interest</b>						
610036100	Interest	157.69	50.04	0.00	0.00	0.00
	Category Total	157.69	50.04	0.00	0.00	0.00
<b>37000 Miscellaneous</b>						
610037105	Bond proceeds	0.00	612,250.00	0.00	0.00	300,000.00
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	25,000.00	0.00	0.00	30,000.00	0.00
	Category Total	25,000.00	612,250.00	0.00	30,000.00	300,000.00
<b>39000 Transfers</b>						
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
	<b>Total</b>	<b>25,157.69</b>	<b>612,300.04</b>	<b>0.00</b>	<b>30,000.00</b>	<b>300,000.00</b>

**CITY OF KEARNEY  
FIRE RESERVE  
2016-2017 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 fire rescue truck (PSTAB's)	611944157	\$300,000.00

**FIRE RESERVE FUND  
EXPENDITURES**

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

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>42000 Supplies, Materials and Contractual Services</b>						
611942590	Other	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
<b>44000 Capital Outlay</b>						
611944100	Improvements	159,823.01	90.75	0.00	0.00	0.00
611944157	Equipment	55,586.04	611,934.49	45,963.15	45,000.00	318,795.73
	Category Total	215,409.05	612,025.24	45,963.15	45,000.00	318,795.73
	Total	215,409.05	612,025.24	45,963.15	45,000.00	318,795.73

**CITY OF KEARNEY  
CEMETERY RESERVE FUND SUMMARY  
2016 - 2017 BUDGET**

	Actual 2013 - 2014	Actual 2014 - 2015	Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>EXPENDITURES</b>					
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	17,536.49	0.00	17,854.35
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>17,536.49</b>	<b>0.00</b>	<b>17,854.35</b>
<b>REVENUES</b>					
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	289.83	317.86	300.00	300.00	300.00
Miscellaneous	3,075.00	3,690.00	3,000.00	3,000.00	3,000.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>3,364.83</b>	<b>4,007.86</b>	<b>3,300.00</b>	<b>3,300.00</b>	<b>3,300.00</b>
Beginning fund balance	78,255.17	81,620.00	84,920.00	85,627.86	88,927.86
Total cash available	81,620.00	85,627.86	88,220.00	88,927.86	92,227.86
Less total expenditures	0.00	0.00	17,536.49	0.00	17,854.35
Ending fund balance	81,620.00	85,627.86	70,683.51	88,927.86	74,373.51

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/07	60,184.50				
09/30/08	75,488.01	15,303.51			
09/30/09	92,309.00	16,820.99			
09/30/10	97,636.96	5,327.96			
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 (estimate)	88,927.86	3,300.00			
09/30/17 (budget)	74,373.51	0.00	0.00	74,373.51	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 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>36000 Interest</b>						
620036100	Interest	289.83	317.86	300.00	300.00	300.00
	Category Total	289.83	317.86	300.00	300.00	300.00
<b>37000 Miscellaneous</b>						
620037115	Donations	0.00	0.00	0.00	0.00	0.00
620037207	Sale of lots - Cemetery	3,075.00	3,690.00	3,000.00	3,000.00	3,000.00
	Category Total	3,075.00	3,690.00	3,000.00	3,000.00	3,000.00
	Total	3,364.83	4,007.86	3,300.00	3,300.00	3,300.00

**CITY OF KEARNEY  
CEMETERY RESERVE  
2016-2017 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 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
	<b>44000 Capital Outlay</b>					
624144100	Improvements	0.00	0.00	17,536.49	0.00	17,854.35
624144157	Equipment	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	17,536.49	0.00	17,854.35
	Total	0.00	0.00	17,536.49	0.00	17,854.35

**CITY OF KEARNEY  
PARK & RECREATION DEVELOPMENT FUND SUMMARY  
2016 - 2017 BUDGET**

	Actual 2013 - 2014	Actual 2014 - 2015	Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>EXPENDITURES</b>					
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	131,839.80	88,831.80	541,169.89	1,721,974.69	112,219.60
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	50,877.00	50,877.00	50,877.00	50,877.00	50,877.00
<b>TOTAL EXPENDITURES</b>	<b>182,716.80</b>	<b>139,708.80</b>	<b>592,046.89</b>	<b>1,772,851.69</b>	<b>163,096.60</b>

<b>REVENUES</b>					
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	18,673.08	17,764.66	18,000.00	18,000.00	18,000.00
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	16,773.19	452,298.54	449,596.00	1,016,616.00	16,496.00
Intergovernmental - State	0.00	0.00	0.00	250,000.00	0.00
Transfers	50,877.00	50,877.00	50,877.00	50,877.00	50,877.00
<b>TOTAL REVENUES</b>	<b>86,323.27</b>	<b>520,940.20</b>	<b>518,473.00</b>	<b>1,335,493.00</b>	<b>85,373.00</b>
Beginning fund balance	230,244.42	133,850.89	73,573.89	515,082.29	77,723.60
Total cash available	316,567.69	654,791.09	592,046.89	1,850,575.29	163,096.60
Less total expenditures	182,716.80	139,708.80	592,046.89	1,772,851.69	163,096.60
Ending fund balance	133,850.89	515,082.29	0.00	77,723.60	0.00

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/07	234,409.09				
09/30/08	69,560.19	(164,848.90)			
09/30/09	104,891.81	35,331.62			
09/30/10	111,345.40	6,453.59			
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 (estimate)	77,723.60	(437,358.69)			
09/30/17 (budget)	0.00	(77,723.60)	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 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>33000 Charges for Services</b>						
630033118	Aquatic development	18,213.08	17,764.66	18,000.00	18,000.00	18,000.00
630033119	Park development	460.00	0.00	0.00	0.00	0.00
	<b>Category Total</b>	<b>18,673.08</b>	<b>17,764.66</b>	<b>18,000.00</b>	<b>18,000.00</b>	<b>18,000.00</b>
<b>36000 Interest</b>						
630036100	Interest	0.00	0.00	0.00	0.00	0.00
	<b>Category Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>37000 Miscellaneous</b>						
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	2,907.73	432,500.00	430,000.00	1,000,000.00	0.00
630037133	Federal grants	0.00	0.00	0.00	0.00	0.00
630037185	Misc, park	0.00	0.00	0.00	0.00	0.00
630037190	Misc, recreation	1,338.00	0.00	1,400.00	1,170.00	1,300.00
630037206	Utility "round-up"	2,338.46	2,275.28	2,500.00	2,500.00	2,500.00
630037250	Tower lease	10,189.00	17,523.26	15,696.00	12,946.00	12,696.00
	<b>Category Total</b>	<b>16,773.19</b>	<b>452,298.54</b>	<b>449,596.00</b>	<b>1,016,616.00</b>	<b>16,496.00</b>
<b>38000 Intergovernmental - State</b>						
630038145	State grants	0.00	0.00	0.00	250,000.00	0.00
	<b>Category Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>250,000.00</b>	<b>0.00</b>
<b>39000 Transfers</b>						
630039100	Transfer, General Fund	50,877.00	50,877.00	50,877.00	50,877.00	50,877.00
	<b>Category Total</b>	<b>50,877.00</b>	<b>50,877.00</b>	<b>50,877.00</b>	<b>50,877.00</b>	<b>50,877.00</b>
	<b>Total</b>	<b>86,323.27</b>	<b>520,940.20</b>	<b>518,473.00</b>	<b>1,335,493.00</b>	<b>85,373.00</b>

**CITY OF KEARNEY  
PARK & RECREATION DEVELOPMENT  
2016-2017 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. Utility "Round-Up" projects	635844145	\$14,800.00

**PARK & RECREATION DEVELOPMENT FUND  
EXPENDITURES**

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

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>44000 Capital Outlay</b>						
635844050	Aquatic development	28,021.95	34,470.35	9,967.00	15,000.00	18,261.00
635844145	Miscellaneous park	103,817.85	54,361.45	531,202.89	1,706,974.69	93,958.60
	Category Total	131,839.80	88,831.80	541,169.89	1,721,974.69	112,219.60
<b>49000 Transfers</b>						
635849107	Transfer, Water Ret. Rev.	50,877.00	50,877.00	50,877.00	50,877.00	50,877.00
	Category Total	50,877.00	50,877.00	50,877.00	50,877.00	50,877.00
	Total	182,716.80	139,708.80	592,046.89	1,772,851.69	163,096.60

**CITY OF KEARNEY  
STREET IMPROVEMENT FUND SUMMARY  
2016 - 2017 BUDGET**

	Actual 2013 - 2014	Actual 2014 - 2015	Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>EXPENDITURES</b>					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	5,820.19	11,916.98	40,000.00	40,000.00	40,000.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	3,275,740.16	3,604,270.68	7,426,351.34	11,084,572.95	5,818,477.83
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>3,281,560.35</b>	<b>3,616,187.66</b>	<b>7,466,351.34</b>	<b>11,124,572.95</b>	<b>5,858,477.83</b>
<b>REVENUES</b>					
Taxes	1,161,577.51	1,188,692.08	1,613,333.00	1,613,333.00	1,215,802.00
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	983,115.96	105,594.47	515,748.00	799,942.00	0.00
Interest	221.14	1,903.09	300.00	500.00	500.00
Miscellaneous	1,509,642.73	3,791,303.89	4,668,607.00	3,755,263.00	3,979,912.00
Intergovernmental - State	149,822.93	345,044.82	9,980.00	560,967.00	560,967.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>3,804,380.27</b>	<b>5,432,538.35</b>	<b>6,807,968.00</b>	<b>6,730,005.00</b>	<b>5,757,181.00</b>
Beginning fund balance	2,156,694.17	2,679,514.09	658,383.34	4,495,864.78	101,296.83
Total cash available	5,961,074.44	8,112,052.44	7,466,351.34	11,225,869.78	5,858,477.83
Less total expenditures	3,281,560.35	3,616,187.66	7,466,351.34	11,124,572.95	5,858,477.83
Ending fund balance	2,679,514.09	4,495,864.78	0.00	101,296.83	0.00

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/07	2,876,761.58				
09/30/08	1,755,433.14	(1,121,328.44)			
09/30/09	1,014,297.84	(741,135.30)			
09/30/10	1,824,770.47	810,472.63			
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 (estimate)	101,296.83	(4,394,567.95)			
09/30/17 (budget)	0.00	(101,296.83)	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 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>31000 Taxes</b>						
640031135	Sales tax	1,161,577.51	1,188,692.08	1,613,333.00	1,613,333.00	1,215,802.00
	Category Total	1,161,577.51	1,188,692.08	1,613,333.00	1,613,333.00	1,215,802.00
<b>35000 Special Assessments</b>						
640035105	Developer deposits	983,115.96	105,594.47	515,748.00	799,942.00	0.00
	Category Total	983,115.96	105,594.47	515,748.00	799,942.00	0.00
<b>36000 Interest</b>						
640036100	Interest	221.14	1,903.09	300.00	500.00	500.00
	Category Total	221.14	1,903.09	300.00	500.00	500.00
<b>37000 Miscellaneous</b>						
640037105	Bond proceeds	1,475,100.00	3,711,295.00	4,594,281.00	3,660,351.00	3,885,000.00
640037109	CRA contributions	33,742.73	80,008.89	74,326.00	94,912.00	94,912.00
640037147	Grant proceeds	0.00	0.00	0.00	0.00	0.00
640037180	Miscellaneous	800.00	0.00	0.00	0.00	0.00
	Category Total	1,509,642.73	3,791,303.89	4,668,607.00	3,755,263.00	3,979,912.00
<b>38000 Intergovernmental - State</b>						
640038108	Highway bridge buyback program	7,587.72	9,980.03	9,980.00	10,993.00	10,993.00
640038109	Highway street buyback program	0.00	0.00	0.00	549,974.00	549,974.00
640038145	State grants	142,235.21	335,064.79	0.00	0.00	0.00
	Category Total	149,822.93	345,044.82	9,980.00	560,967.00	560,967.00
	Total	3,804,380.27	5,432,538.35	6,807,968.00	6,730,005.00	5,757,181.00

**CITY OF KEARNEY  
STREET IMPROVEMENT  
2016-2017 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. Talmadge St, 2 <sup>nd</sup> Ave to 4 <sup>th</sup> Ave	642444105	\$843,177
2. Ave A & 31 <sup>st</sup> St Intersection	642444105	\$325,000
3. 56 <sup>th</sup> St, 6 <sup>th</sup> Ave to 19 <sup>th</sup> Ave (bond)	642444105	\$2,940,000
4. 17 <sup>th</sup> Ave, 50 <sup>th</sup> St to 56 <sup>th</sup> St (bond)	642444105	\$945,000
5. Miscellaneous paving districts	642444105	\$500,000

**STREET IMPROVEMENT FUND  
EXPENDITURES**

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

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>42000 Supplies, Materials and Contractual Services</b>						
642442350	Engineering	0.00	425.00	30,000.00	30,000.00	30,000.00
642442590	Other	5,820.19	11,491.98	10,000.00	10,000.00	10,000.00
	Category Total	5,820.19	11,916.98	40,000.00	40,000.00	40,000.00
<b>44000 Capital Outlay</b>						
642444105	Construction costs	3,275,740.16	3,604,270.68	7,426,351.34	11,084,572.95	5,818,477.83
	Category Total	3,275,740.16	3,604,270.68	7,426,351.34	11,084,572.95	5,818,477.83
	Total	3,281,560.35	3,616,187.66	7,466,351.34	11,124,572.95	5,858,477.83

**CITY OF KEARNEY**  
**SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT FUND SUMMARY**  
**2016 - 2017 BUDGET**

	Actual 2013 - 2014	Actual 2014 - 2015	Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>EXPENDITURES</b>					
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	3,797,787.28	2,616,685.73	4,510,886.00	5,168,917.00	5,291,667.00
Debt Servicing	449,389.20	570,929.71	597,550.00	583,310.00	623,369.00
Transfers	345,117.00	345,117.00	345,117.00	345,117.00	345,117.00
<b>TOTAL EXPENDITURES</b>	<b>4,592,293.48</b>	<b>3,532,732.44</b>	<b>5,453,553.00</b>	<b>6,097,344.00</b>	<b>6,260,153.00</b>
<b>REVENUES</b>					
Taxes	3,916,310.09	4,011,244.22	4,033,333.00	4,033,333.00	4,033,333.00
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	14,191.34	15,816.21	13,448.00	19,079.00	19,384.00
Miscellaneous	317,000.00	406,028.55	0.00	0.00	20,000.00
Intergovernmental - State Transfers	497,999.58 0.00	31,163.30 0.00	167,500.00 0.00	456,028.00 0.00	335,000.00 0.00
<b>TOTAL REVENUES</b>	<b>4,745,501.01</b>	<b>4,464,252.28</b>	<b>4,214,281.00</b>	<b>4,508,440.00</b>	<b>4,407,717.00</b>
Beginning fund balance	3,034,576.09	3,187,783.62	1,979,107.91	4,119,303.46	2,530,399.46
Total cash available	7,780,077.10	7,652,035.90	6,193,388.91	8,627,743.46	6,938,116.46
Less total expenditures	4,592,293.48	3,532,732.44	5,453,553.00	6,097,344.00	6,260,153.00
<b>Ending fund balance</b>	<b>3,187,783.62</b>	<b>4,119,303.46</b>	<b>739,835.91</b>	<b>2,530,399.46</b>	<b>677,963.46</b>

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/07	1,788,946.52				
09/30/08	3,606,355.68	1,817,409.16			
09/30/09	2,891,830.49	(714,525.19)			
09/30/10	2,417,423.25	(474,407.24)			
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 (estimate)	2,530,399.46	(1,588,904.00)			
09/30/17 (budget)	677,963.46	(1,852,436.00)	0.00	677,963.46	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 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>31000 Taxes</b>						
650031135	Sales tax	3,916,310.09	4,011,244.22	4,033,333.00	4,033,333.00	4,033,333.00
	Category Total	3,916,310.09	4,011,244.22	4,033,333.00	4,033,333.00	4,033,333.00
<b>36000 Interest</b>						
650036100	Interest	14,191.34	15,816.21	13,448.00	19,079.00	19,384.00
	Category Total	14,191.34	15,816.21	13,448.00	19,079.00	19,384.00
<b>37000 Miscellaneous</b>						
652437109	CRA contribution	180,000.00	100,000.00	0.00	0.00	0.00
655037115	Donations	0.00	0.00	0.00	0.00	0.00
655337115	Donations	137,000.00	306,028.55	0.00	0.00	20,000.00
	Category Total	317,000.00	406,028.55	0.00	0.00	20,000.00
<b>38000 Intergovernmental - State</b>						
650138145	State grants	0.00	0.00	0.00	0.00	0.00
652438145	State grants	497,999.58	31,163.30	167,500.00	456,028.00	335,000.00
655338145	State grants	0.00	0.00	0.00	0.00	0.00
	Category Total	497,999.58	31,163.30	167,500.00	456,028.00	335,000.00
<b>38000 Transfers</b>						
650039100	Transfers from other funds	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>4,745,501.01</b>	<b>4,464,252.28</b>	<b>4,214,281.00</b>	<b>4,508,440.00</b>	<b>4,407,717.00</b>

**CITY OF KEARNEY  
SPECIAL SALES TAX – CAPITAL IMPROVEMENTS/EQUIPMENT  
2016-2017 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. Project Honor (Veterans Home)	650144100	\$2,100,000
2. Transfer – General Fund (data center land note)	650149165	\$345,117
3. ADA curb/ramp/sidewalk improvements	652444100-24001	\$75,000
4. Miscellaneous street improvements	652444100-24003	\$290,000
5. Residential street curbs	652444100	\$25,000
6. 31 <sup>st</sup> St, Ave A to Ave D	652444100	\$550,000
7. CDBG – Phase II Downtown Revitalization	652444100	\$670,000
8. Debt service - 39 <sup>th</sup> St, 6 <sup>th</sup> Ave to Pony Exp.	652445110-24010	\$319,160
9. Debt service - 56 <sup>th</sup> Street/11 <sup>th</sup> Street	652445110-24023	\$128,720
10. Debt service - 17 <sup>th</sup> Ave/50 <sup>th</sup> St & 52 <sup>nd</sup> St/56 <sup>th</sup> St	652445110-24030	\$112,663
11. Debt service - Central Ave, 26 <sup>th</sup> St to 31 <sup>st</sup> St	652445110	\$24,118
12. Debt service - Ave N, 25 <sup>th</sup> St to 28 <sup>th</sup> St	652445110	\$8,085
13. Debt service - 29 <sup>th</sup> St, 6 <sup>th</sup> Ave to 8 <sup>th</sup> Ave	652445110	\$4,435
14. Debt service – Central Ave, 12 <sup>th</sup> St to 16 <sup>th</sup> St	652445110	\$32,169
15. Debt service – 11 <sup>th</sup> St, 27 <sup>th</sup> Ave to 30 <sup>th</sup> Ave	652445110	\$7,830
16. Park sidewalks/trails	655344100	\$50,000
17. Patriot Park - Improvements	655344100	\$1,330,000
18. Patriot Park – Equipment	655344157	\$201,667

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

**FUND 65 - SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT**

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>44000 Capital Outlay</b>						
650144100	Improvements - Administration	74,623.53	0.00	2,161,667.00	860,000.00	2,100,000.00
650144157	Equipment - Administration	52,197.12	8,900.88	41,667.00	74,136.00	0.00
651544100	Improvements - Fire	0.00	0.00	0.00	0.00	0.00
652044157	Equipment - Transportation	0.00	149,966.00	160,000.00	160,000.00	0.00
652444100	Improvements - Street Impr.	2,163,292.39	1,724,151.59	1,997,552.00	3,251,441.00	1,610,000.00
652444157	Equipment - Street Impr.	0.00	0.00	0.00	0.00	0.00
655044100	Improvements - Library	0.00	0.00	0.00	0.00	0.00
655044157	Equipment - Library	0.00	0.00	0.00	0.00	0.00
655344100	Improvements - Park	857,146.38	732,296.37	150,000.00	822,610.00	1,380,000.00
655344157	Equipment - Park	0.00	0.00	0.00	0.00	201,667.00
656944100	Improvements - Airport	650,527.86	1,370.89	0.00	730.00	0.00
	Category Total	3,797,787.28	2,616,685.73	4,510,886.00	5,168,917.00	5,291,667.00
<b>45000 Debt Servicing</b>						
652445110	Bond payments - Street Impr.	325,000.00	370,000.00	370,000.00	370,000.00	375,000.00
652445130	Interest payments - Street Impr.	124,389.20	200,929.71	227,550.00	213,310.00	248,369.00
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	449,389.20	570,929.71	597,550.00	583,310.00	623,369.00
<b>49000 Transfers</b>						
650149165	Transfer, General Fund	345,117.00	345,117.00	345,117.00	345,117.00	345,117.00
	Category Total	345,117.00	345,117.00	345,117.00	345,117.00	345,117.00
	Total	4,592,293.48	3,532,732.44	5,453,553.00	6,097,344.00	6,260,153.00

**CITY OF KEARNEY  
RESTAURANT OCCUPATION TAX PROJECT FUND SUMMARY  
2016 - 2017 BUDGET**

	Actual 2013 - 2014	Actual 2014 - 2015	Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>EXPENDITURES</b>					
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	227,500.39	7,095,000.00	4,189,999.61	3,000,000.00
Debt Servicing	0.00	0.00	0.00	469,864.00	1,066,081.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>227,500.39</b>	<b>7,095,000.00</b>	<b>4,659,863.61</b>	<b>4,066,081.00</b>

<b>REVENUES</b>					
Taxes	0.00	427,880.13	900,000.00	969,600.00	988,992.00
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	1,000.00	3,599.00
Miscellaneous	0.00	0.00	7,400,000.00	7,417,500.00	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
<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>427,880.13</b>	<b>8,300,000.00</b>	<b>8,388,100.00</b>	<b>992,591.00</b>
Beginning fund balance	0.00	0.00	70,000.00	200,379.74	3,928,616.13
Total cash available	0.00	427,880.13	8,370,000.00	8,588,479.74	4,921,207.13
Less total expenditures	0.00	227,500.39	7,095,000.00	4,659,863.61	4,066,081.00
Ending fund balance	0.00	200,379.74	1,275,000.00	3,928,616.13	855,126.13

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/07	0.00				
09/30/08	0.00	0.00			
09/30/09	0.00	0.00			
09/30/10	0.00	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	200,379.74	200,379.74			
09/30/16 (estimate)	3,928,616.13	3,728,236.39			
09/30/17 (budget)	855,126.13	(3,073,490.00)	0.00	855,126.13	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 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>31000 Taxes</b>						
665331133	Restaurant occupation tax	0.00	427,880.13	900,000.00	969,600.00	988,992.00
	Category Total	0.00	427,880.13	900,000.00	969,600.00	988,992.00
<b>36000 Interest</b>						
665336100	Interest	0.00	0.00	0.00	1,000.00	3,599.00
	Category Total	0.00	0.00	0.00	1,000.00	3,599.00
<b>36000 Miscellaneous</b>						
665337105	Bond proceeds	0.00	0.00	7,400,000.00	7,417,500.00	0.00
	Category Total	0.00	0.00	7,400,000.00	7,417,500.00	0.00
	<b>Total</b>	<b>0.00</b>	<b>427,880.13</b>	<b>8,300,000.00</b>	<b>8,388,100.00</b>	<b>992,591.00</b>

**CITY OF KEARNEY  
RESTAURANT OCCUPATION TAX PROJECT  
2016-2017 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**

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Youth baseball and softball complex	665344100	\$3,000,000.00

**RESTAURANT OCCUPATION TAX PROJECT FUND  
EXPENDITURES**

**FUND 66 - RESTAURANT OCCUPATION TAX PROJECT**

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>42000 Supplies, Materials and Contractual Services</b>						
<b>44000 Capital Outlay</b>						
665344100	Improvements	0.00	227,500.39	7,095,000.00	4,189,999.61	3,000,000.00
665344157	Equipment	0.00	0.00	0.00	0.00	0.00
Category Total		0.00	227,500.39	7,095,000.00	4,189,999.61	3,000,000.00
<b>45000 Debt Servicing</b>						
665345110	Bond payments	0.00	0.00	0.00	445,000.00	980,000.00
665345130	Interest payments	0.00	0.00	0.00	24,864.00	86,081.00
Category Total		0.00	0.00	0.00	469,864.00	1,066,081.00
Total		0.00	227,500.39	7,095,000.00	4,659,863.61	4,066,081.00