

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
2016 - 2017 BUDGET**

	Actual 2013 - 2014	Actual 2014 - 2015	Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
EXPENDITURES					
Personal Services	1,217,551.77	1,279,539.34	1,377,200.00	1,317,346.00	1,560,449.00
Supplies, Materials and Contractual Services	1,083,752.81	1,176,081.12	1,523,686.00	1,559,686.00	1,549,307.00
Equipment Rental	1,259.28	2,488.10	2,000.00	2,000.00	2,500.00
Capital Outlay	276,607.00	333,200.54	532,000.00	507,000.00	1,246,000.00
Debt Servicing	53,598.20	53,598.20	53,598.00	53,598.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,632,769.06	2,844,907.30	3,488,484.00	3,439,630.00	4,358,256.00

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	49,336.68	23,493.19	65,266.00	22,616.00	442,616.00
Intergovernmental - State	2,920,120.36	3,039,177.29	3,058,238.00	3,065,738.00	3,220,007.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,969,457.04	3,062,670.48	3,123,504.00	3,088,354.00	3,662,623.00
Beginning fund balance	1,319,890.51	1,656,578.49	1,409,229.49	1,874,341.67	1,523,065.67
Total cash available	4,289,347.55	4,719,248.97	4,532,733.49	4,962,695.67	5,185,688.67
Less total expenditures	2,632,769.06	2,844,907.30	3,488,484.00	3,439,630.00	4,358,256.00
Ending fund balance	1,656,578.49	1,874,341.67	1,044,249.49	1,523,065.67	827,432.67

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/07	497,424.94				
09/30/08	800,946.33	303,521.39			
09/30/09	970,756.36	169,810.03			
09/30/10	878,082.44	(92,673.92)			
09/30/11	878,082.44	0.00			
09/30/12	1,340,754.59	462,672.15			
09/30/13	1,319,890.51	(20,864.08)			
09/30/14	1,656,578.49	336,687.98			
09/30/15	1,874,341.67	217,763.18			
09/30/16 (estimate)	1,523,065.67	(351,276.00)			
09/30/17 (budget)	827,432.67	(695,633.00)	778,064.00	49,368.67	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 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2014 - 2015	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
37000 Miscellaneous						
200037157	Lease/purchase proceeds	0.00	0.00	0.00	0.00	420,000.00
200037180	Miscellaneous	35,379.57	4,456.41	49,650.00	7,000.00	7,000.00
200037215	Sale of scrap	3,309.11	6,452.78	4,000.00	4,000.00	4,000.00
200037250	Tower lease	10,648.00	12,584.00	11,616.00	11,616.00	11,616.00
Category Total		49,336.68	23,493.19	65,266.00	22,616.00	442,616.00
38000 Intergovernmental - State						
200038110	Highway use fee	2,605,534.11	2,716,921.35	2,741,755.00	2,741,755.00	2,896,024.00
200038127	Motor vehicle fee	231,285.67	238,675.71	233,000.00	240,000.00	240,000.00
200038140	State alloc. pro rata	8,327.58	8,607.23	8,500.00	9,000.00	9,000.00
200038150	State hwy. urban maint.	67,473.00	67,473.00	67,483.00	67,483.00	67,483.00
200038155	State incentive payments	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
Category Subtotal		2,920,120.36	3,039,177.29	3,058,238.00	3,065,738.00	3,220,007.00
Total		2,969,457.04	3,062,670.48	3,123,504.00	3,088,354.00	3,662,623.00

**CITY OF KEARNEY
TRANSPORTATION
2016-2017 BUDGET**

DESCRIPTION

Transportation represents one division of the Public Works Department. Transportation is responsible for street sweeping, blading gravel streets and alleys, cleaning storm sewer inlets, street markings, and snow removal.

PERSONNEL SCHEDULE

	2014-2015	2015-2016	2016-2017
Full Time			
Administrative Assistant	1	1	1
Engineering Assistant II	0	0	2
Equipment Operator	5	5	5
Heavy Equipment Operator	5	8	8
Maintenance Worker	3	0	0
Street Crew Leader	1	1	1
Street Superintendent	1	1	1

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. V.M. truck bay addition (25% - 2 of 3)	202044100	\$50,000
2. 70' x 160' storage building	202044100	\$500,000
3. ¾ ton pickup	202044157	\$32,000
4. Dump truck, plow	202044157	\$165,000
5. Front-end loader (leased)	202044157	\$240,000
6. Replace Bobcat skid loader	202044157	\$7,500
7. Solar power arrow boards	202044157	\$8,000
8. Motor grader (leased)	202044157	\$180,000
9. Truck mounted liquid deicer tank	202044157	\$18,000
10. Air compressor	202044157	\$21,000
11. 8' mower	202044157	\$7,500
12. Storm sewer camera system	202044157	\$17,000

**TRANSPORTATION
EXPENDITURES**

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

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
41000 Personal Services						
202041100	Salaries & wages	799,022.29	848,118.41	895,117.00	860,000.00	987,843.00
202041105	Salaries & wages, seasonal	47,539.25	44,085.27	84,480.00	84,480.00	88,400.00
202041110	FICA, City's share	60,026.95	63,639.39	73,815.00	72,300.00	82,333.00
202041125	Health & dental insurance	236,483.40	222,304.59	238,942.00	217,000.00	280,094.00
202041130	Pension	38,484.18	41,159.06	42,780.00	44,000.00	52,489.00
202041155	Unemployment	0.00	1,627.96	2,500.00	0.00	2,500.00
202041170	Workers comp. insurance	35,995.70	58,604.66	39,566.00	39,566.00	66,790.00
Category Total		1,217,551.77	1,279,539.34	1,377,200.00	1,317,346.00	1,560,449.00
42000 Supplies, Materials and Contractual Services						
202042135	Asphaltic	15,338.49	22,375.33	25,000.00	25,000.00	25,000.00
202042145	Barricades, flares	5,040.13	5,385.92	6,000.00	6,000.00	6,000.00
202042167	Bridge inspections/repairs	0.00	(4,112.80)	8,000.00	8,000.00	8,000.00
202042175	Building repairs	35,854.37	13,789.61	35,000.00	30,000.00	35,000.00
202042230	Clothing allowance	3,906.77	5,268.57	5,750.00	5,750.00	5,750.00
202042290	Consulting & engineering	0.00	0.00	5,000.00	5,000.00	5,000.00
202042370	Equipment repairs	1,311.66	692.73	2,000.00	2,000.00	2,000.00
202042415	Gas, oil and grease	99,470.69	83,350.72	130,000.00	100,000.00	130,000.00
202042425	Grader blades	6,460.80	0.00	3,000.00	3,000.00	3,000.00
202042435	Gravel and barrow	1,452.50	1,777.50	4,000.00	2,000.00	4,000.00
202042445	Highway light repair	20,778.98	11,723.02	20,000.00	50,000.00	30,000.00
202042460	Insecticides & chemicals	85,035.03	72,933.33	130,000.00	130,000.00	130,000.00
202042465	Insurance, property & casualt	40,406.99	42,383.09	45,556.00	45,556.00	39,657.00
202042535	Materials	116.83	15.94	500.00	500.00	500.00
202042575	Office supplies	1,705.92	4,580.18	4,500.00	2,500.00	4,500.00
202042590	Other	2,162.97	3,045.58	5,000.00	5,000.00	5,000.00
202042595	Pavement marking	45,798.88	49,617.50	85,000.00	85,000.00	85,000.00
202042635	Radio repair & maint.	45.00	1,945.40	2,000.00	2,000.00	2,000.00
202042685	Road equip repair (parts)	143,372.72	195,283.75	300,000.00	300,000.00	300,000.00
202042725	Sign posts	0.00	3,233.55	10,000.00	5,000.00	10,000.00
202042730	Signals	36,844.71	53,591.82	64,480.00	64,480.00	86,000.00
202042735	Signs	51,239.12	36,962.01	50,000.00	50,000.00	50,000.00
202042745	Small tools	4,977.89	4,952.18	5,000.00	5,000.00	5,000.00
202042750	Snow removal	5,655.92	12,747.04	30,000.00	80,000.00	30,000.00
202042780	Storm sewer maintenance	2,126.00	1,750.00	3,000.00	3,000.00	3,000.00
202042800	Sweeper brooms	6,940.50	6,782.10	7,000.00	7,000.00	7,000.00
202042830	Telephone service	7,163.42	5,838.58	8,000.00	8,000.00	8,000.00
202042860	Travel & training	600.00	0.00	4,900.00	4,900.00	4,900.00
202042910	Utilities	459,946.52	540,168.47	525,000.00	525,000.00	525,000.00
Category Total		1,083,752.81	1,176,081.12	1,523,686.00	1,559,686.00	1,549,307.00
43000 Equipment Rental						
202043105	Land and building rental	1,259.28	2,488.10	2,000.00	2,000.00	2,500.00
Category Total		1,259.28	2,488.10	2,000.00	2,000.00	2,500.00

**TRANSPORTATION
EXPENDITURES (continued)**

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

Account	Account Name	Actual 2013 - 2014	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
44000 Capital Outlay						
202044100	Improvements	0.00	0.00	25,000.00	0.00	550,000.00
202044157	Equipment	276,607.00	333,200.54	507,000.00	507,000.00	696,000.00
	Category Total	276,607.00	333,200.54	532,000.00	507,000.00	1,246,000.00
45000 Debt Servicing						
202045135	Lease payment	53,598.20	53,598.20	53,598.00	53,598.00	0.00
	Category Total	53,598.20	53,598.20	53,598.00	53,598.00	0.00
	Total	2,632,769.06	2,844,907.30	3,488,484.00	3,439,630.00	4,358,256.00

**CITY OF KEARNEY
ECONOMIC DEVELOPMENT GRANT FUND SUMMARY
2016 - 2017 BUDGET**

	Actual 2013 - 2014	Actual 2013 - 2014	Budget 2014 - 2015	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	80,391.26	102,712.28	3,560,302.25	410,718.74	3,229,389.97
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	80,391.26	102,712.28	3,560,302.25	410,718.74	3,229,389.97
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	70,000.00	56,000.00	56,000.00	56,000.00	56,000.00
Intergovernmental - State	38,183.00	34,575.00	556,000.00	39,500.00	526,000.00
Transfers	0.00	1,000,000.00	1,800,000.00	1,400,000.00	250,000.00
TOTAL REVENUES	108,183.00	1,090,575.00	2,412,000.00	1,495,500.00	832,000.00
Beginning fund balance	296,954.25	324,745.99	1,148,302.25	1,312,608.71	2,397,389.97
Total cash available	405,137.25	1,415,320.99	3,560,302.25	2,808,108.71	3,229,389.97
Less total expenditures	80,391.26	102,712.28	3,560,302.25	410,718.74	3,229,389.97
Ending fund balance	324,745.99	1,312,608.71	0.00	2,397,389.97	(0.00)

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/07	246,833.04				
09/30/08	121,632.59	(125,200.45)			
09/30/09	140,787.56	19,154.97			
09/30/10	53,502.75	(87,284.81)			
09/30/11	111,802.35	58,299.60			
09/30/12	671,868.25	560,065.90			
09/30/13	296,954.25	(374,914.00)			
09/30/14	324,745.99	27,791.74			
09/30/15	1,312,608.71	987,862.72			
09/30/16 (estimate)	2,397,389.97	1,084,781.26			
09/30/17 (budget)	(0.00)	(2,397,389.97)	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 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
37000 Miscellaneous						
210037192	Northwestern Energy	70,000.00	56,000.00	56,000.00	56,000.00	56,000.00
	Category Subtotal	70,000.00	56,000.00	56,000.00	56,000.00	56,000.00
38000 Intergovernmental - State						
210038100	Community develop grants	38,183.00	34,575.00	556,000.00	39,500.00	526,000.00
	Category Subtotal	38,183.00	34,575.00	556,000.00	39,500.00	526,000.00
39000 Transfers						
210039100	Transfers	0.00	1,000,000.00	1,800,000.00	1,400,000.00	250,000.00
	Category Subtotal	0.00	1,000,000.00	1,800,000.00	1,400,000.00	250,000.00
	Total	108,183.00	1,090,575.00	2,412,000.00	1,495,500.00	832,000.00

**CITY OF KEARNEY
ECONOMIC DEVELOPMENT GRANT
2016-2017 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 funds through.

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Northwest Energy Grant	210042335	\$3,390
3. Project Honor	210042335	\$2,700,000
4. Other miscellaneous grants	210042335	\$500,000

**ECONOMIC DEVELOPMENT GRANT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
42000 Supplies, Materials and Contractual Services						
210042105	Administrative	40,050.00	37,800.00	56,000.00	30,500.00	26,000.00
210042335	Economic development	40,341.26	64,912.28	3,504,302.25	380,218.74	3,203,389.97
Category Total		80,391.26	102,712.28	3,560,302.25	410,718.74	3,229,389.97
49000 Transfers						
210049100	Transfers	0.00	0.00	0.00	0.00	0.00
Category Total		0.00	0.00	0.00	0.00	0.00
Total		80,391.26	102,712.28	3,560,302.25	410,718.74	3,229,389.97

**CITY OF KEARNEY
 LOTTERY TRUST FUND SUMMARY
 2016 - 2017 BUDGET**

	Actual 2013 - 2014	Actual 2014 - 2015	Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	595,267.35	591,904.02	742,401.00	661,908.00	676,810.00
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	595,267.35	591,904.02	742,401.00	661,908.00	676,810.00

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	1,556.54	1,995.72	1,500.00	2,429.00	1,560.00
Miscellaneous	655,766.08	503,629.16	385,000.00	550,116.00	462,000.00
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	657,322.62	505,624.88	386,500.00	552,545.00	463,560.00
Beginning fund balance	670,521.89	732,577.16	624,527.16	646,298.02	536,935.02
Total cash available	1,327,844.51	1,238,202.04	1,011,027.16	1,198,843.02	1,000,495.02
Less total expenditures	595,267.35	591,904.02	742,401.00	661,908.00	676,810.00
Ending fund balance	732,577.16	646,298.02	268,626.16	536,935.02	323,685.02

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/07	465,599.74				
09/30/08	552,583.21	86,983.47			
09/30/09	560,774.74	8,191.53			
09/30/10	577,128.73	16,353.99			
09/30/11	582,805.21	5,676.48			
09/30/12	556,376.36	(26,428.85)			
09/30/13	670,521.89	114,145.53			
09/30/14	732,577.16	62,055.27			
09/30/15	646,298.02	(86,279.14)			
09/30/16 (estimate)	536,935.02	(109,363.00)			
09/30/17 (budget)	323,685.02	(213,250.00)	0.00	323,685.02	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 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
36000 Interest						
220036100	Interest	1,556.54	1,995.72	1,500.00	2,429.00	1,560.00
	Category Total	1,556.54	1,995.72	1,500.00	2,429.00	1,560.00
37000 Miscellaneous						
220037150	Gross handle	655,766.08	503,629.16	385,000.00	550,116.00	462,000.00
	Category Total	655,766.08	503,629.16	385,000.00	550,116.00	462,000.00
	Total	657,322.62	505,624.88	386,500.00	552,545.00	463,560.00

**CITY OF KEARNEY
LOTTERY TRUST
2016-2017 BUDGET**

DESCRIPTION

On November 6, 1990, the voters 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 purposed as permitted by law.

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Grant projects	220042260-LT177-1	\$41,158
2. Kearney East Bypass Phase I (5 of 10)	220042260-LT177-18	\$168,255
3. Meadowlark Hills Golf Course	220042260-LT177-19	\$200,000
4. The Arch	220042260-LT177-20	\$75,000
5. Unallocated	220042260-LT177-	\$52,522

**LOTTERY TRUST FUND
EXPENDITURES**

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

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
42000 Supplies, Materials and Contractual Services						
220042140	Audit fees	6,895.00	6,895.00	7,375.00	7,375.00	7,375.00
220042260	Community betterment	462,595.35	469,236.02	624,526.00	520,943.00	536,935.00
220042505	Legal	100.00	0.00	500.00	500.00	500.00
220042770	State taxes	125,677.00	115,773.00	110,000.00	133,090.00	132,000.00
	Category Total	595,267.35	591,904.02	742,401.00	661,908.00	676,810.00
	Total	595,267.35	591,904.02	742,401.00	661,908.00	676,810.00

**CITY OF KEARNEY
NATURAL DISASTER FUND SUMMARY
2016 - 2017 BUDGET**

	Actual 2013 - 2014	Actual 2014 - 2015	Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	5,618.57	7,359.48	196,767.87	10,500.00	186,764.99
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	1,930.04	13,143.40	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	7,548.61	20,502.88	196,767.87	10,500.00	186,764.99
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	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	0.00	0.00	0.00	0.00
Beginning fund balance	225,316.48	217,767.87	196,767.87	197,264.99	186,764.99
Total cash available	225,316.48	217,767.87	196,767.87	197,264.99	186,764.99
Less total expenditures	7,548.61	20,502.88	196,767.87	10,500.00	186,764.99
Ending fund balance	217,767.87	197,264.99	0.00	186,764.99	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/07	365,553.51				
09/30/08	946,108.38	580,554.87			
09/30/09	703,266.56	(242,841.82)			
09/30/10	658,583.63	(44,682.93)			
09/30/11	401,037.95	(257,545.68)			
09/30/12	241,830.78	(159,207.17)			
09/30/13	225,316.48	(16,514.30)			
09/30/14	217,767.87	(7,548.61)			
09/30/15	197,264.99	(20,502.88)			
09/30/16 (estimate)	186,764.99	(10,500.00)			
09/30/17 (budget)	0.00	(186,764.99)	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 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
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	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
NATURAL DISASTER
2016-2017 BUDGET**

DESCRIPTION

The City was struck by a severe wind storm on July 8, 1993. The storm did extensive damage requiring a great deal of debris hauling. This fund was established to provide funding for the costs related to that storm and to create a funding source to respond in a timely manner and with appropriate equipment to possible future disasters.

NOTABLE EXPENDITURES

None.

**NATURAL DISASTER FUND
EXPENDITURES**

**FUND 24 - NATURAL DISASTER
ACCOUNT 00 - NATURAL DISASTER**

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
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	0.00	0.00	0.00	0.00	0.00
240042520	Maintenance	4,568.45	6,607.80	196,767.87	10,000.00	186,764.99
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	1,050.12	751.68	0.00	500.00	0.00
	Category Total	5,618.57	7,359.48	196,767.87	10,500.00	186,764.99
44000 Capital Outlay						
240044100	Improvements	0.00	0.00	0.00	0.00	0.00
240044157	Equipment	1,930.04	13,143.40	0.00	0.00	0.00
	Category Total	1,930.04	13,143.40	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	7,548.61	20,502.88	196,767.87	10,500.00	186,764.99

**CITY OF KEARNEY
OFFSTREET PARKING DISTRICT NO. 1 SUMMARY
2016 - 2017 BUDGET**

	Actual 2013 - 2014	Actual 2014 - 2015	Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	29,256.90	76,377.74	71,500.00	51,500.00	71,500.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	26,551.59	5,000.00	40,000.00	40,000.00	40,000.00
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	55,808.49	81,377.74	111,500.00	91,500.00	111,500.00

REVENUES					
Taxes	44,018.28	47,305.80	48,178.00	47,214.00	49,382.00
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	18.54	0.00	50.00	50.00
Miscellaneous	14,195.00	30,806.29	41,000.00	40,000.00	40,000.00
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	58,213.28	78,130.63	89,178.00	87,264.00	89,432.00
Beginning fund balance	52,666.29	52,443.77	49,805.93	53,455.37	46,759.82
County Treasurer's balance	3,171.85	5,799.16	4,000.00	1,540.45	4,000.00
Total cash available	114,051.42	136,373.56	142,983.93	142,259.82	140,191.82
Less total expenditures	55,808.49	81,377.74	111,500.00	91,500.00	111,500.00
Ending fund balance	58,242.93	54,995.82	31,483.93	50,759.82	28,691.82

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/07	110,213.19				
09/30/08	68,422.17	(41,791.02)			
09/30/09	48,893.47	(19,528.70)			
09/30/10	30,815.19	(18,078.28)			
09/30/11	83,492.18	52,676.99			
09/30/12	77,613.01	(5,879.17)			
09/30/13	52,666.29	(24,946.72)			
09/30/14	52,443.77	(222.52)			
09/30/15	53,455.37	1,011.60			
09/30/16 (estimate)	46,759.82	(6,695.55)			
09/30/17 (budget)	28,691.82	(18,068.00)	17,875.00	10,816.82	0.00

The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Offstreet Parking District No. 1 Fund.

**OFFSTREET PARKING DISTRICT NO. 1
REVENUES**

**FUND 51 - OFFSTREET PARKING DISTRICT NO. 1
ACCOUNT 00 - OFFSTREET PARKING DISTRICT NO. 1**

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
31000 Taxes						
250031130	Property tax	44,018.28	47,305.80	48,178.00	47,214.00	49,382.00
	Category Total	44,018.28	47,305.80	48,178.00	47,214.00	49,382.00
36000 Interest						
250036100	Interest	0.00	18.54	0.00	50.00	50.00
	Category Total	0.00	18.54	0.00	50.00	50.00
33000 Miscellaneous						
250037109	CRA contributions	13,195.00	15,000.00	40,000.00	40,000.00	40,000.00
250037115	Donations	0.00	15,806.29	0.00	0.00	0.00
250037180	Miscellaneous	1,000.00	0.00	1,000.00	0.00	0.00
	Category Total	14,195.00	30,806.29	41,000.00	40,000.00	40,000.00
	Total	58,213.28	78,130.63	89,178.00	87,264.00	89,432.00

**CITY OF KEARNEY
OFFSTREET PARKING DISTRICT NO. 1
2016-2017 BUDGET**

DESCRIPTION

The Downtown Improvement District was created in 1970 to maintain public improvements, provide adequate parking, and help the downtown businesses compete with other retail shopping areas. A \$2.2 million renovation project which included lights and landscaping was completed in an 18 1/2 square block area in 1984.

In October 2005, the City's Downtown Improvement Board, comprised of merchants appointed by the Mayor, merged with the Kearney Centre Association, whose membership consisted of merchants. The name, Downtown Kearney Centre has been changed to Downtown Kearney: The Bricks and a new logo has been developed. Now, working together as the Kearney Downtown Improvement Board, the organization has streamlined efforts, improved finances, and created a unified organization with shared goals. The five members of the Downtown Improvement Board advise the City Council on matters of concern in Downtown Kearney: The Bricks.

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. FY17 exterior improvements grant	250044100	\$40,000.00

**OFFSTREET PARKING DISTRICT NO. 1
EXPENDITURES**

**FUND 51 - OFFSTREET PARKING DISTRICT NO. 1
ACCOUNT 00 - OFFSTREET PARKING DISTRICT NO. 1**

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
42000 Supplies, Materials and Contractual Services						
250042105	Administrative	362.68	356.38	500.00	500.00	500.00
250042115	Marketing	26,914.53	72,686.94	70,000.00	50,000.00	70,000.00
250042520	Maintenance	813.00	376.60	1,000.00	1,000.00	1,000.00
250042910	Utilities	1,166.69	2,957.82	0.00	0.00	0.00
	Category Total	29,256.90	76,377.74	71,500.00	51,500.00	71,500.00
44000 Capital Outlay						
250044100	Improvements	26,551.59	5,000.00	40,000.00	40,000.00	40,000.00
	Category Total	26,551.59	5,000.00	40,000.00	40,000.00	40,000.00
	Total	55,808.49	81,377.74	111,500.00	91,500.00	111,500.00