

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
2015 - 2016 BUDGET**

	Actual 2012 - 2013	Actual 2013 - 2014	Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
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	304,171.00	159,019.03	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
TOTAL EXPENDITURES	304,171.00	159,019.03	0.00	809.97	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	464,000.00	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	464,000.00	0.00	0.00	0.00	0.00
Beginning fund balance	0.00	159,829.00	0.00	809.97	0.00
Total cash available	464,000.00	159,829.00	0.00	809.97	0.00
Less total expenditures	304,171.00	159,019.03	0.00	809.97	0.00
Ending fund balance	159,829.00	809.97	0.00	0.00	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/06	586.34				
09/30/07	586.34	0.00			
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 (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 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
37000 Miscellaneous						
600037105	Bond proceeds	464,000.00	0.00	0.00	0.00	0.00
600037115	Donations	0.00	0.00	0.00	0.00	0.00
Category Total		464,000.00	0.00	0.00	0.00	0.00
Total		464,000.00	0.00	0.00	0.00	0.00

**CITY OF KEARNEY
POLICE RESERVE
2015-2016 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 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
44000 Capital Outlay						
601844100	Improvements	0.00	95,019.03	0.00	809.97	0.00
601844157	Equipment	304,171.00	64,000.00	0.00	0.00	0.00
Category Total		304,171.00	159,019.03	0.00	809.97	0.00
Total		304,171.00	159,019.03	0.00	809.97	0.00

**CITY OF KEARNEY
FIRE RESERVE FUND SUMMARY
2015 - 2016 BUDGET**

	Actual 2012 - 2013	Actual 2013 - 2014	Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
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	980,112.00	215,409.05	550,000.00	599,807.78	45,963.15
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	980,112.00	215,409.05	550,000.00	599,807.78	45,963.15
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	362.55	157.69	0.00	0.00	0.00
Miscellaneous	1,180,000.00	25,000.00	655,000.00	612,250.00	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	1,180,362.55	25,157.69	655,000.00	612,250.00	0.00
Beginning fund balance	23,521.74	223,772.29	23,521.74	33,520.93	45,963.15
Total cash available	1,203,884.29	248,929.98	678,521.74	645,770.93	45,963.15
Less total expenditures	980,112.00	215,409.05	550,000.00	599,807.78	45,963.15
Ending fund balance	223,772.29	33,520.93	128,521.74	45,963.15	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/06	9,786.93				
09/30/07	(124,371.35)	(134,158.28)			
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 (estimate)	45,963.15	12,442.22			
09/30/16 (budget)	0.00	(45,963.15)	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 2012 - 2013	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
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	362.55	157.69	0.00	0.00	0.00
	Category Total	362.55	157.69	0.00	0.00	0.00
37000 Miscellaneous						
610037105	Bond proceeds	1,180,000.00	0.00	655,000.00	612,250.00	0.00
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	25,000.00	0.00	0.00	0.00
	Category Total	1,180,000.00	25,000.00	655,000.00	612,250.00	0.00
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	1,180,362.55	25,157.69	655,000.00	612,250.00	0.00

**CITY OF KEARNEY
FIRE RESERVE
2015-2016 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

None.

**FIRE RESERVE FUND
EXPENDITURES**

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

Account	Account Name	Actual 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
42000 Supplies, Materials and Contractual Services						
611942590	Other	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
44000 Capital Outlay						
611944100	Improvements	0.00	159,823.01	0.00	590.75	0.00
611944157	Equipment	980,112.00	55,586.04	550,000.00	599,217.03	45,963.15
	Category Total	980,112.00	215,409.05	550,000.00	599,807.78	45,963.15
	Total	980,112.00	215,409.05	550,000.00	599,807.78	45,963.15

**CITY OF KEARNEY
CEMETERY RESERVE FUND SUMMARY
2015 - 2016 BUDGET**

	Actual 2012 - 2013	Actual 2013 - 2014	Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
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	760.00	0.00	17,246.78	0.00	17,536.49
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	760.00	0.00	17,246.78	0.00	17,536.49

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	427.81	289.83	300.00	300.00	300.00
Miscellaneous	3,515.00	3,075.00	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
TOTAL REVENUES	3,942.81	3,364.83	3,300.00	3,300.00	3,300.00
Beginning fund balance	75,072.36	78,255.17	81,555.17	81,620.00	84,920.00
Total cash available	79,015.17	81,620.00	84,855.17	84,920.00	88,220.00
Less total expenditures	760.00	0.00	17,246.78	0.00	17,536.49
Ending fund balance	78,255.17	81,620.00	67,608.39	84,920.00	70,683.51

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/06	47,944.09				
09/30/07	60,184.50	12,240.41			
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 (estimate)	84,920.00	3,300.00			
09/30/16 (budget)	70,683.51	0.00	0.00	70,683.51	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 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
36000 Interest						
620036100	Interest	427.81	289.83	300.00	300.00	300.00
Category Total		427.81	289.83	300.00	300.00	300.00
37000 Miscellaneous						
620037115	Donations	0.00	0.00	0.00	0.00	0.00
620037207	Sale of lots - Cemetery	3,515.00	3,075.00	3,000.00	3,000.00	3,000.00
Category Total		3,515.00	3,075.00	3,000.00	3,000.00	3,000.00
Total		3,942.81	3,364.83	3,300.00	3,300.00	3,300.00

**CITY OF KEARNEY
CEMETERY RESERVE
2015-2016 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 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
44000 Capital Outlay						
624144100	Improvements	760.00	0.00	17,246.78	0.00	17,536.49
624144157	Equipment	0.00	0.00	0.00	0.00	0.00
Category Total		760.00	0.00	17,246.78	0.00	17,536.49
Total		760.00	0.00	17,246.78	0.00	17,536.49

**CITY OF KEARNEY
PARK & RECREATION DEVELOPMENT FUND SUMMARY
2015 - 2016 BUDGET**

	Actual 2012 - 2013	Actual 2013 - 2014	Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
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	61,242.00	131,839.80	154,419.42	99,700.00	541,169.89
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
TOTAL EXPENDITURES	112,119.00	182,716.80	205,296.42	150,577.00	592,046.89

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	18,316.23	18,673.08	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	125,617.36	16,773.19	14,940.00	21,423.00	449,596.00
Intergovernmental - State	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
TOTAL REVENUES	194,810.59	86,323.27	83,817.00	90,300.00	518,473.00
Beginning fund balance	147,552.83	230,244.42	121,479.42	133,850.89	73,573.89
Total cash available	342,363.42	316,567.69	205,296.42	224,150.89	592,046.89
Less total expenditures	112,119.00	182,716.80	205,296.42	150,577.00	592,046.89
Ending fund balance	230,244.42	133,850.89	0.00	73,573.89	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/06	190,268.25				
09/30/07	234,409.09	44,140.84			
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 (estimate)	73,573.89	(60,277.00)			
09/30/16 (budget)	0.00	(73,573.89)	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 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
33000 Charges for Services						
630033118	Aquatic development	17,341.23	18,213.08	18,000.00	18,000.00	18,000.00
630033119	Park development	975.00	460.00	0.00	0.00	0.00
	Category Total	18,316.23	18,673.08	18,000.00	18,000.00	18,000.00
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	9,000.00	2,907.73	0.00	0.00	430,000.00
630037133	Federal grants	0.00	0.00	0.00	0.00	0.00
630037185	Misc, park	102,999.00	0.00	1,400.00	1,400.00	1,400.00
630037190	Misc, recreation	0.00	1,338.00	0.00	0.00	0.00
630037206	Utility "round-up"	2,578.36	2,338.46	2,500.00	2,500.00	2,500.00
630037250	Tower lease	11,040.00	10,189.00	11,040.00	17,523.00	15,696.00
	Category Total	125,617.36	16,773.19	14,940.00	21,423.00	449,596.00
38000 Intergovernmental - State						
630038145	State grants	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
39000 Transfers						
630039100	Transfer, General Fund	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	194,810.59	86,323.27	83,817.00	90,300.00	518,473.00

**CITY OF KEARNEY
PARK & RECREATION DEVELOPMENT
2015-2016 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	\$12,525.00
2. Hike/Bike trail amenities	635844145	\$430,000.00

**PARK & RECREATION DEVELOPMENT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
44000 Capital Outlay						
635844050	Aquatic development	36,198.59	28,021.95	40,000.00	40,000.00	9,967.00
635844145	Miscellaneous park	25,043.41	103,817.85	114,419.42	59,700.00	531,202.89
Category Total		61,242.00	131,839.80	154,419.42	99,700.00	541,169.89
49000 Transfers						
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		112,119.00	182,716.80	205,296.42	150,577.00	592,046.89

**CITY OF KEARNEY
STREET IMPROVEMENT FUND SUMMARY
2015 - 2016 BUDGET**

	Actual 2012 - 2013	Actual 2013 - 2014	Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	10,556.99	5,820.19	40,000.00	40,000.00	40,000.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	3,504,535.44	3,275,740.16	8,939,796.17	7,548,162.75	7,426,351.34
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	3,515,092.43	3,281,560.35	8,979,796.17	7,588,162.75	7,466,351.34

REVENUES					
Taxes	867,124.92	1,161,577.51	1,145,852.00	1,195,480.00	1,613,333.00
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	277,678.14	983,115.96	427,720.00	217,821.00	515,748.00
Interest	1,430.10	221.14	0.00	300.00	300.00
Miscellaneous	1,684,811.10	1,509,642.73	6,309,444.00	3,810,778.00	4,668,607.00
Intergovernmental - State	0.00	149,822.93	7,588.00	342,653.00	9,980.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,831,044.26	3,804,380.27	7,890,604.00	5,567,032.00	6,807,968.00
Beginning fund balance	2,840,742.34	2,156,694.17	1,089,192.17	2,679,514.09	658,383.34
Total cash available	5,671,786.60	5,961,074.44	8,979,796.17	8,246,546.09	7,466,351.34
Less total expenditures	3,515,092.43	3,281,560.35	8,979,796.17	7,588,162.75	7,466,351.34
Ending fund balance	2,156,694.17	2,679,514.09	0.00	658,383.34	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/06	1,835,839.93				
09/30/07	2,876,761.58	1,040,921.65			
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 (estimate)	658,383.34	(2,021,130.75)			
09/30/16 (budget)	0.00	(658,383.34)	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 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
31000 Taxes						
640031135	Sales tax	867,124.92	1,161,577.51	1,145,852.00	1,195,480.00	1,613,333.00
	Category Total	867,124.92	1,161,577.51	1,145,852.00	1,195,480.00	1,613,333.00
35000 Special Assessments						
640035105	Developer deposits	277,678.14	983,115.96	427,720.00	217,821.00	515,748.00
	Category Total	277,678.14	983,115.96	427,720.00	217,821.00	515,748.00
36000 Interest						
640036100	Interest	1,430.10	221.14	0.00	300.00	300.00
	Category Total	1,430.10	221.14	0.00	300.00	300.00
37000 Miscellaneous						
640037105	Bond proceeds	1,615,087.50	1,475,100.00	6,242,160.00	3,711,295.00	4,594,281.00
640037109	CRA contributions	59,963.60	33,742.73	67,284.00	99,483.00	74,326.00
640037147	Grant proceeds	0.00	0.00	0.00	0.00	0.00
640037180	Miscellaneous	9,760.00	800.00	0.00	0.00	0.00
	Category Total	1,684,811.10	1,509,642.73	6,309,444.00	3,810,778.00	4,668,607.00
38000 Intergovernmental - State						
640038108	Highway bridge buyback prog	0.00	7,587.72	7,588.00	7,588.00	9,980.00
640038145	State grants	0.00	142,235.21	0.00	335,065.00	0.00
	Category Total	0.00	149,822.93	7,588.00	342,653.00	9,980.00
	Total	2,831,044.26	3,804,380.27	7,890,604.00	5,567,032.00	6,807,968.00

**CITY OF KEARNEY
STREET IMPROVEMENT
2015-2016 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. Castle Ridge 5 th (infrastructure reimb.)	642444105	\$18,090.00
2. Ingalls Crossing 8 th (infrastructure reimb.)	642444105	\$16,882.00
3. Spruce Hollows Estates 2 nd (infrastructure reimb.)	642444105	\$9,200.00
4. Eastbrooke 15 th (infrastructure reimb.)	642444105	\$19,000.00
5. Younes Center 4 th (infrastructure reimb.)	642444105	\$45,493.00
6. Miscellaneous paving districts	642444105	\$400,000.00
7. Project Kickstart – Phase I (bond)	642444105	\$390,998.00
8. Parkview Estates 7 th	642444105	\$271,312.00
9. Parkview Estates 8 th	642444105	\$297,182.00
10. Landon Street west of Central Ave (1/2)	642444105	\$358,051.00
11. KHS (cul-de-sac near Sunrise Middle School)	642444105	\$186,000.00
12. Fox Creek	642444105	\$489,615.00
13. Talmadge St, west of 2 nd Ave	642444105	\$437,000.00
14. 29 th St, 6 th Ave to 8 th Ave (bond)	642444105	\$441,559.00
15. Central Ave, 12 th St to 16 th St (bond)	642444105	\$2,441,250.00
16. Central Ave, 16 th St to 18 th St (bond)	642444105	\$1,302,000.00
17. Country Club Lane bridge deck repairs	642444105	\$175,000.00

**STREET IMPROVEMENT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
42000 Supplies, Materials and Contractual Services						
642442350	Engineering	0.00	0.00	30,000.00	30,000.00	30,000.00
642442590	Other	10,556.99	5,820.19	10,000.00	10,000.00	10,000.00
	Category Total	10,556.99	5,820.19	40,000.00	40,000.00	40,000.00
44000 Capital Outlay						
642444105	Construction costs	3,504,535.44	3,275,740.16	8,939,796.17	7,548,162.75	7,426,351.34
	Category Total	3,504,535.44	3,275,740.16	8,939,796.17	7,548,162.75	7,426,351.34
45000 Debt Servicing						
642445110	Bond payments	0.00	0.00	0.00	0.00	0.00
642445130	Interest payments	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
49000 Transfers						
642449170	Transfer, Transportation Func	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	3,515,092.43	3,281,560.35	8,979,796.17	7,588,162.75	7,466,351.34

**CITY OF KEARNEY
SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT FUND SUMMARY
2015 - 2016 BUDGET**

	Actual 2012 - 2013	Actual 2013 - 2014	Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
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	2,795,163.56	3,797,787.28	4,470,808.00	5,020,438.00	4,510,886.00
Debt Servicing	734,065.89	449,389.20	689,774.00	570,929.71	597,550.00
Transfers	345,117.00	345,117.00	345,117.00	345,117.00	345,117.00
TOTAL EXPENDITURES	3,874,346.45	4,592,293.48	5,505,699.00	5,936,484.71	5,453,553.00

REVENUES					
Taxes	3,686,745.89	3,916,310.09	3,866,667.00	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	13,930.09	14,191.34	13,448.00	13,448.00	13,448.00
Miscellaneous	101,388.18	317,000.00	0.00	411,028.00	0.00
Intergovernmental - State	0.00	497,999.58	153,000.00	270,000.00	167,500.00
Transfers	297,064.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	4,099,128.16	4,745,501.01	4,033,115.00	4,727,809.00	4,214,281.00
Beginning fund balance	2,809,794.38	3,034,576.09	2,107,152.09	3,187,783.62	1,979,107.91
Total cash available	6,908,922.54	7,780,077.10	6,140,267.09	7,915,592.62	6,193,388.91
Less total expenditures	3,874,346.45	4,592,293.48	5,505,699.00	5,936,484.71	5,453,553.00
Ending fund balance	3,034,576.09	3,187,783.62	634,568.09	1,979,107.91	739,835.91

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/06	868,042.43				
09/30/07	1,788,946.52	920,904.09			
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 (estimate)	1,979,107.91	(1,208,675.71)			
09/30/16 (budget)	739,835.91	(1,239,272.00)	0.00	739,835.91	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 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
31000 Taxes						
650031135	Sales tax	3,686,745.89	3,916,310.09	3,866,667.00	4,033,333.00 ✓	4,033,333.00 ✓
	Category Total	3,686,745.89	3,916,310.09	3,866,667.00	4,033,333.00	4,033,333.00
36000 Interest						
650036100	Interest	13,930.09	14,191.34	13,448.00	13,448.00 ✓	13,448.00 ✓
	Category Total	13,930.09	14,191.34	13,448.00	13,448.00	13,448.00
37000 Miscellaneous						
652437109	CRA contribution	0.00	180,000.00	0.00	100,000.00 ✓	0.00
655037115	Donations	51,888.18	0.00	0.00	0.00	0.00
655337115	Donations	49,500.00	137,000.00	0.00	311,028.00 ✓	0.00
	Category Total	101,388.18	317,000.00	0.00	411,028.00	0.00
38000 Intergovernmental - State						
650138145	State grants	0.00	0.00	0.00	0.00	0.00
652438145	State grants	0.00	497,999.58	153,000.00	270,000.00 ✓	167,500.00
655338145	State grants	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	497,999.58	153,000.00	270,000.00	167,500.00
38000 Transfers						
650039100	Transfers from other funds	297,064.00	0.00	0.00	0.00	0.00
	Category Total	297,064.00	0.00	0.00	0.00	0.00
	Total	4,099,128.16	4,745,501.01	4,033,115.00	4,727,809.00	4,214,281.00

**CITY OF KEARNEY
SPECIAL SALES TAX – CAPITAL IMPROVEMENTS/EQUIPMENT
2015-2016 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. Budgeted/unallocated	650144100	\$201,667.00
2. City Hall HVAC	650144100	\$300,000.00
3. Downtown Grand Entrance Project	650144100	\$60,000.00
4. Project Honor	650144100	\$1,600,000.00
5. RYDE bus	650144157	\$41,667.00
6. Transfer – General Fund (data center land note)	650149165	\$345,117.00
7. Dump truck, plow	652044157	\$160,000.00
8. 25 th St and 9 th Ave – City 10% match	652444100	\$350,000.00
9. 31 st St and A Ave intersection improvements	652444100	\$450,000.00
10. ADA curb/ramp/sidewalk improvements	652444100-24001	\$75,000.00
11. CDBG – 15CR Grant (Ave E, 25 th to 27 th Street)	652444100	\$340,000.00
12. CDBG – Phase II DTR Planning Grant	652444100	\$21,500.00
13. Landon Street	652444100	\$358,052.00
14. Miscellaneous street improvements	652444100-24003	\$280,000.00
15. Residential street curbs	652444100	\$25,000.00
16. Central Ave, 16 th St to 18 th St (design)	652444100	\$98,000.00
17. Park sidewalks	655344100-53011	\$50,000.00
18. Splashground	655344100	\$100,000.00
19. Debt service - 39 th St, 6 th Ave to Pony Exp.	652445110-24010	\$316,185.00
20. Debt service - 56 th Street/11 th Street	652445110-24023	\$130,745.00
21. Debt service - 17 th Ave/50 th St & 52 nd St/56 th St	652445110-24030	\$113,013.00
22. Debt service - Central Ave, 26 th St to 31 st St	652445110	\$7,450.00
23. Debt service - Ave N, 25 th St to 28 th St	652445110	\$8,085.00
24. Debt service - 29 th St, 6 th Ave to 8 th Ave	652445110	\$2,036.00
25. Debt service – Central Ave, 12 th St to 16 th St	652445110	\$12,206.00
26. Debt service – 11 th St, 27 th Ave to 30 th Ave	652445110	\$7,830.00

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

FUND 65 - SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT

Account	Account Name	Actual 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
44000 Capital Outlay						
650144100	Improvements - Administration	578,178.01	74,623.53	1,793,333.00	204,324.00	2,161,667.00
650144157	Equipment - Administration	0.00	52,197.12	33,700.00	41,370.00	41,667.00
651544100	Improvements - Fire	50,000.00	0.00	0.00	0.00	0.00
652044157	Equipment - Transportation	121,282.00	0.00	155,000.00	155,000.00	160,000.00
652444100	Improvements - Street Impr.	410,122.38	2,163,292.39	2,438,775.00	3,530,286.00	1,997,552.00
652444157	Equipment - Street Impr.	0.00	0.00	0.00	0.00	0.00
655044100	Improvements - Library	347,051.80	0.00	0.00	0.00	0.00
655044157	Equipment - Library	40,856.20	0.00	0.00	0.00	0.00
655344100	Improvements - Park	655,529.55	857,146.38	50,000.00	1,088,458.00	150,000.00
655344157	Equipment - Park	0.00	0.00	0.00	0.00	0.00
656944100	Improvements - Airport	592,143.62	650,527.86	0.00	1,000.00	0.00
	Category Total	2,795,163.56	3,797,787.28	4,470,808.00	5,020,438.00	4,510,886.00
45000 Debt Servicing						
652445110	Bond payments - Street Impr.	255,000.00	325,000.00	370,000.00	370,000.00	370,000.00
652445130	Interest payments - Street Impr.	213,918.12	124,389.20	319,774.00	200,929.71	227,550.00
656945110	Bond payments - Airport	257,425.03	0.00	0.00	0.00	0.00
656945130	Interest payments - Airport	7,722.74	0.00	0.00	0.00	0.00
	Category Total	734,065.89	449,389.20	689,774.00	570,929.71	597,550.00
49000 Transfers						
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	3,874,346.45	4,592,293.48	5,505,699.00	5,936,484.71	5,453,553.00

**CITY OF KEARNEY
RESTAURANT OCCUPATION TAX PROJECT FUND SUMMARY
2015 - 2016 BUDGET**

	Actual 2012 - 2013	Actual 2013 - 2014	Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
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	0.00	305,000.00	7,095,000.00
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	0.00	0.00	0.00	305,000.00	7,095,000.00

REVENUES					
Taxes	0.00	0.00	0.00	375,000.00	900,000.00
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	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	7,400,000.00
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	0.00	0.00	0.00	375,000.00	8,300,000.00
Beginning fund balance	0.00	0.00	0.00	0.00	70,000.00
Total cash available	0.00	0.00	0.00	375,000.00	8,370,000.00
Less total expenditures	0.00	0.00	0.00	305,000.00	7,095,000.00
Ending fund balance	0.00	0.00	0.00	70,000.00	1,275,000.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/06	0.00				
09/30/07	0.00	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 (estimate)	70,000.00	70,000.00			
09/30/16 (budget)	1,275,000.00	1,205,000.00	0.00	1,275,000.00	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 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
31000 Taxes						
665331133	Restaurant occupation tax	0.00	0.00	0.00	375,000.00	900,000.00
	Category Total	0.00	0.00	0.00	375,000.00	900,000.00
36000 Interest						
665336100	Interest	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
36000 Miscellaneous						
665337105	Bond proceeds	0.00	0.00	0.00	0.00	7,400,000.00
	Category Total	0.00	0.00	0.00	0.00	7,400,000.00
38000 Intergovernmental - State						
665338145	State grants	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	375,000.00	8,300,000.00

**CITY OF KEARNEY
RESTAURANT OCCUPATION TAX PROJECT
2015-2016 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 special sales 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	\$7,095,000.00

**RESTAURANT OCCUPATION TAX PROJECT FUND
EXPENDITURES**

FUND 66 - RESTAURANT OCCUPATION TAX PROJECT

Account	Account Name	Actual 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
42000 Supplies, Materials and Contractual Services						
665342590	Other	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
44000 Capital Outlay						
665344100	Improvements	0.00	0.00	0.00	305,000.00	7,095,000.00
665344157	Equipment	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	305,000.00	7,095,000.00
45000 Debt Servicing						
665345110	Bond payments	0.00	0.00	0.00	0.00	0.00
665345130	Interest payments	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	305,000.00	7,095,000.00