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
2015 - 2016 BUDGET

	Actual 2012 - 2013	Actual 2013 - 2014	Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
EXPENDITURES					
Personal Services	1,184,125.69	1,217,551.77	1,338,347.00	1,336,347.00	1,377,200.00
Supplies, Materials and Contractual Services	1,199,608.17	1,083,752.81	1,501,185.00	1,558,801.00	1,523,686.00
Equipment Rental	1,225.51	1,259.28	2,000.00	2,000.00	2,000.00
Capital Outlay	288,545.00	276,607.00	292,500.00	322,500.00	532,000.00
Debt Servicing	98,042.62	53,598.20	53,598.00	53,598.00	53,598.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,771,546.99	2,632,769.06	3,187,630.00	3,273,246.00	3,488,484.00
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	32,730.49	49,336.68	33,616.00	30,616.00	65,266.00
Intergovernmental - State	2,651,560.67	2,920,120.36	2,988,521.00	2,995,281.00	3,058,238.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,684,291.16	2,969,457.04	3,022,137.00	3,025,897.00	3,123,504.00
Beginning fund balance	1,407,146.34	1,319,890.51	1,155,892.51	1,656,578.49	1,409,229.49
Total cash available	4,091,437.50	4,289,347.55	4,178,029.51	4,682,475.49	4,532,733.49
Less total expenditures	2,771,546.99	2,632,769.06	3,187,630.00	3,273,246.00	3,488,484.00
Ending fund balance	1,319,890.51	1,656,578.49	990,399.51	1,409,229.49	1,044,249.49

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required Operating	Required Capital	Surplus (Deficit)
09/30/06	443,649.12				
09/30/07	497,424.94	53,775.82			
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 (estimate	1,409,229.49	(247,349.00)			
09/30/16 (budget)	1,044,249.49	(364,980.00)	725,721.50	318,527.99	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 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2014 - 2015
	37000 Miscellaneous					
200037157	Lease/purchase proceeds	0.00	0.00	0.00	0.00	0.00
200037180	Miscellaneous	16,076.04	35,379.57	15,000.00	15,000.00	49,650.00
200037215	Sale of scrap	6,094.45	3,309.11	7,000.00	4,000.00	4,000.00
200037250	Tower lease	10,560.00	10,648.00	11,616.00	11,616.00	11,616.00
	Category Total	32,730.49	49,336.68	33,616.00	30,616.00	65,266.00
	38000 Intergovernmental - State					
200038110	Highway use fee	2,347,414.28	2,605,534.11	2,678,798.00	2,678,798.00	2,741,755.00
200038127	Motor vehicle fee	224,417.84	231,285.67	230,000.00	233,000.00	233,000.00
200038140	State alloc. pro rata	8,505.55	8,327.58	8,500.00	8,500.00	8,500.00
200038150	State hwy. urban maint.	67,473.00	67,473.00	67,473.00	67,483.00	67,483.00
200038155	State incentive payments	3,750.00	7,500.00	3,750.00	7,500.00	7,500.00
	Category Subtotal	2,651,560.67	2,920,120.36	2,988,521.00	2,995,281.00	3,058,238.00
	39000 Transfers					
200039100	Transfer, General Fund	0.00	0.00	0.00	0.00	0.00
200039150	Transfer, Street Improve. Fur	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	2,684,291.16	2,969,457.04	3,022,137.00	3,025,897.00	3,123,504.00

CITY OF KEARNEY
TRANSPORTATION
2015-2016 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

	2013-2014	***2014-2015***	***2015-2016***
Full Time			
Administrative Assistant	1	1	1
Equipment Operator	5	5	5
Heavy Equipment Operator	5	5	8
Maintenance Worker	3	3	0
Street Crew Leader	1	1	1
Street Superintendent	1	1	1

NOTABLE EXPENDITURES

Item	Account Number	Cost
1. V.M. truck bay addition (25% - 1 of 3)	202044100	$25,000.00
2. Street sweeper	202044157	$275,000.00
3. Replace Bobcat skid loader	202044157	$9,000.00
4. Solar power arrow boards	202044157	$8,000.00
5. Tar kettle	202044157	$45,000.00
6. Solar power message board	202044157	$40,000.00
7. Hydro hammer	202044157	$125,000.00
8. 2012 Vac-Con lease (5 of 5)	202045135	$53,598.00

TRANSPORTATION
EXPENDITURES

FUND 20 - TRANSPORTATION
ACCOUNT 20 - TRANSPORTATION

Account	Account Name	Actual 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
	41000 Personal Services					
202041100	Salaries & wages	782,572.71	799,022.29	842,972.00	842,972.00	895,117.00
202041105	Salaries & wages, seasonal	51,396.76	47,539.25	84,500.00	84,500.00	84,480.00
202041110	FICA, City's share	59,440.05	60,026.95	70,950.00	70,950.00	73,815.00
202041125	Health & dental insurance	223,387.36	236,483.40	238,232.00	238,232.00	238,942.00
202041130	Pension	37,559.42	38,484.18	40,083.00	40,083.00	42,780.00
202041155	Unemployment	0.00	0.00	2,500.00	500.00	2,500.00
202041170	Workers comp. insurance	29,769.39	35,995.70	59,110.00	59,110.00	39,566.00
	Category Total	1,184,125.69	1,217,551.77	1,338,347.00	1,336,347.00	1,377,200.00
	42000 Supplies, Materials and Contractual Services					
202042135	Asphaltic	20,170.16	15,338.49	25,000.00	25,000.00	25,000.00
202042145	Barricades, flares	5,070.22	5,040.13	5,000.00	5,000.00	6,000.00
202042167	Bridge inspections/repairs	4,277.66	0.00	8,000.00	8,000.00	8,000.00
202042175	Building repairs	43,047.79	35,854.37	35,000.00	35,000.00	35,000.00
202042230	Clothing allowance	4,367.58	3,906.77	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	1,526.83	1,311.66	2,000.00	2,000.00	2,000.00
202042415	Gas, oil and grease	119,495.40	99,470.69	130,000.00	130,000.00	130,000.00
202042425	Grader blades	1,175.16	6,460.80	3,000.00	3,000.00	3,000.00
202042435	Gravel and barrow	3,507.56	1,452.50	4,000.00	4,000.00	4,000.00
202042445	Highway light repair	8,958.86	20,778.98	20,000.00	54,650.00	20,000.00
202042460	Insecticides & chemicals	104,546.30	85,035.03	130,000.00	130,000.00	130,000.00
202042465	Insurance, property & casualt	32,698.53	40,406.99	42,535.00	42,501.00	45,556.00
202042535	Materials	0.00	116.83	500.00	500.00	500.00
202042575	Office supplies	4,027.49	1,705.92	4,500.00	4,500.00	4,500.00
202042590	Other	1,784.18	2,162.97	5,000.00	5,000.00	5,000.00
202042595	Pavement marking	58,829.73	45,798.88	85,000.00	85,000.00	85,000.00
202042635	Radio repair & maint.	0.00	45.00	2,000.00	2,000.00	2,000.00
202042685	Road equip repair (parts)	170,956.13	143,372.72	300,000.00	300,000.00	300,000.00
202042725	Sign posts	7,917.88	0.00	10,000.00	10,000.00	10,000.00
202042730	Signals	33,487.62	36,844.71	54,000.00	54,000.00	64,480.00
202042735	Signs	42,050.65	51,239.12	50,000.00	50,000.00	50,000.00
202042745	Small tools	5,131.95	4,977.89	5,000.00	5,000.00	5,000.00
202042750	Snow removal	21,065.31	5,655.92	30,000.00	30,000.00	30,000.00
202042780	Storm sewer maintenance	1,185.92	2,126.00	3,000.00	3,000.00	3,000.00
202042800	Sweeper brooms	(300.00)	6,940.50	7,000.00	7,000.00	7,000.00
202042830	Telephone service	6,634.56	7,163.42	8,000.00	8,000.00	8,000.00
202042860	Travel & training	545.56	600.00	4,900.00	4,900.00	4,900.00
202042910	Utilities	497,449.14	459,946.52	517,000.00	540,000.00	525,000.00
	Category Total	1,199,608.17	1,083,752.81	1,501,185.00	1,558,801.00	1,523,686.00
	43000 Equipment Rental					
202043105	Land and building rental	1,225.51	1,259.28	2,000.00	2,000.00	2,000.00
	Category Total	1,225.51	1,259.28	2,000.00	2,000.00	2,000.00

TRANSPORTATION
EXPENDITURES (continued)

FUND 20 - TRANSPORTATION
ACCOUNT 20 - TRANSPORTATION

Account	Account Name	Actual 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
	44000 Capital Outlay					
202044100	Improvements	0.00	0.00	0.00	0.00	25,000.00
202044157	Equipment	288,545.00	276,607.00	292,500.00	322,500.00	507,000.00
	Category Total	288,545.00	276,607.00	292,500.00	322,500.00	532,000.00
	45000 Debt Servicing					
202045135	Lease payment	98,042.62	53,598.20	53,598.00	53,598.00	53,598.00
	Category Total	98,042.62	53,598.20	53,598.00	53,598.00	53,598.00
	Total	2,771,546.99	2,632,769.06	3,187,630.00	3,273,246.00	3,488,484.00

CITY OF KEARNEY
ECONOMIC DEVELOPMENT GRANT 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	918,774.00	80,391.26	1,786,302.25	294,018.74	3,560,302.25
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	382,064.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	1,300,838.00	80,391.26	1,786,302.25	294,018.74	3,560,302.25
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	42,000.00	70,000.00	56,000.00	56,000.00	56,000.00
Intergovernmental - State	883,924.00	38,183.00	538,000.00	61,575.00	556,000.00
Transfers	0.00	0.00	1,000,000.00	1,000,000.00	1,800,000.00
TOTAL REVENUES	925,924.00	108,183.00	1,594,000.00	1,117,575.00	2,412,000.00
Beginning fund balance	671,868.25	296,954.25	192,302.25	324,745.99	1,148,302.25
Total cash available	1,597,792.25	405,137.25	1,786,302.25	1,442,320.99	3,560,302.25
Less total rexpenditures	1,300,838.00	80,391.26	1,786,302.25	294,018.74	3,560,302.25
Ending fund balance	296,954.25	324,745.99	0.00	1,148,302.25	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required Operating	Required Capital	Surplus (Deficit)
09/30/06	0.00				
09/30/07	246,833.04	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 (estimate)	1,148,302.25	823,556.26			
09/30/16 (budget)	0.00	(1,148,302.25)	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 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
	37000 Miscellaneous					
210037192	Northwestern Energy	42,000.00	70,000.00	56,000.00	56,000.00	56,000.00
	Category Subtotal	42,000.00	70,000.00	56,000.00	56,000.00	56,000.00
	38000 Intergovernmental - State					
210038100	Community develop grants	883,924.00	38,183.00	538,000.00	61,575.00	556,000.00
	Category Subtotal	883,924.00	38,183.00	538,000.00	61,575.00	556,000.00
	39000 Transfers					
210039100	Transfers	0.00	0.00	1,000,000.00	1,000,000.00	1,800,000.00
	Category Subtotal	0.00	0.00	1,000,000.00	1,000,000.00	1,800,000.00
	Total	925,924.00	108,183.00	1,594,000.00	1,117,575.00	2,412,000.00

CITY OF KEARNEY
ECONOMIC DEVELOPMENT GRANT
2015-2016 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

Item	Account Number	Cost
1. Northwest Energy Grant	210042335	$104,303.00
3. Project Honor	210042335	$2,900,000.00
4. Other miscellaneous grants	210042335	$500,000.00

ECONOMIC DEVELOPMENT GRANT FUND
EXPENDITURES

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

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 Contractural Services					
210042105	Administrative	91,690.00	40,050.00	38,000.00	55,800.00	56,000.00
210042335	Economic development	827,084.00	40,341.26	1,748,302.25	238,218.74	3,504,302.25
	Category Total	918,774.00	80,391.26	1,786,302.25	294,018.74	3,560,302.25
	49000 Transfers					
210049100	Transfers	382,064.00	0.00	0.00		0.00
	Category Total	382,064.00	0.00	0.00	0.00	0.00
	Total	1,300,838.00	80,391.26	1,786,302.25	294,018.74	3,560,302.25

CITY OF KEARNEY
LOTTERY TRUST 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	505,831.82	595,267.35	816,991.00	594,824.00	742,401.00
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	505,831.82	595,267.35	816,991.00	594,824.00	742,401.00
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	3,345.44	1,556.54	1,500.00	1,500.00	1,500.00
Miscellaneous	616,631.91	655,766.08	420,000.00	485,274.00	385,000.00
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	619,977.35	657,322.62	421,500.00	486,774.00	386,500.00
Beginning fund balance	556,376.36	670,521.89	689,596.89	732,577.16	624,527.16
Total cash available	1,176,353.71	1,327,844.51	1,111,096.89	1,219,351.16	1,011,027.16
Less total expenditures	505,831.82	595,267.35	816,991.00	594,824.00	742,401.00
Ending fund balance	670,521.89	732,577.16	294,105.89	624,527.16	268,626.16

FUND BALANCE ANALYSIS

			Required		
Year Ending:	Balance	Annual Change	Operating	Capital	Surplus (Deficit)
09/30/06	405,356.12				
09/30/07	465,599.74	60,243.62			
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 (estimate)	624,527.16	(108,050.00)			
09/30/16 (budget)	268,626.16	(355,901.00)	0.00	268,626.16	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 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
	36000 Interest					
220036100	Interest	3,345.44	1,556.54	1,500.00	1,500.00	1,500.00
	Category Total	3,345.44	1,556.54	1,500.00	1,500.00	1,500.00
	37000 Miscellaneous					
220037150	Gross handle	616,631.91	655,766.08	420,000.00	485,274.00	385,000.00
	Category Total	616,631.91	655,766.08	420,000.00	485,274.00	385,000.00
	Total	619,977.35	657,322.62	421,500.00	486,774.00	386,500.00

CITY OF KEARNEY
LOTTERY TRUST
2015-2016 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

Item	Account Number	Cost
1. Alia Arram Children's Museum	220042260-LT176-1	$1,500.00
2. Buffalo County Historical Society	220042260-LT176-2	$900.00
3. Central Elementary School	220042260-LT176-3	$1,500.00
4. Compass	220042260-LT176-4	$2,500.00
5. Crane River Theatre Company, Inc.	220042260-LT176-5	$2,858.00
6. Goodwill Industries of Greater Nebraska, Inc.	220042260-LT176-6	$1,000.00
7. Kearney Catholic High School Foundation	220042260-LT176-7	$4,125.00
8. Kearney Dawn and Kearney Noon Rotary	220042260-LT176-8	$5,000.00
9. Kearney High Theatre Boosters	220042260-LT176-9	$3,000.00
10. Kearney Literacy Council	220042260-LT176-10	$2,000.00
11. Kearney Special Olympics	220042260-LT176-11	$1,100.00
12. Kearney Visitors Bureau	220042260-LT176-12	$2,500.00
13. Museum of Nebraska Art	220042260-LT176-13	$4,660.00
14. Northeast Elementary School	220042260-LT176-14	$1,500.00
15. Tri-City BMX	220042260-LT176-15	$2,500.00
16. United Way of Kearney Area	220042260-LT176-16	$2,800.00
17. Windy Hills Elementary School	220042260-LT176-17	$1,500.00
18. Kearney East Bypass Phase I (4 of 10)	220042260-LT176-18	$170,168.00
19. Meadowlark Hills Golf Course	220042260-LT176-19	$229,832.00
20. The Arch (3 of 3)	220042260-LT176-20	$75,000.00
21. Kearney Chamber of Commerce – fireworks	220042260-LT176-21	$5,000.00
22. Unallocated	220042260-LT176-	$103,583.00

LOTTERY TRUST FUND
EXPENDITURES

FUND 22 - LOTTERY TRUST
ACCOUNT 00 - LOTTERY TRUST

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 Contractural Services					
220042140	Audit fees	6,895.00	6,895.00	6,895.00	6,895.00	7,375.00
220042260	Community betterment	381,334.82	462,595.35	689,596.00	478,467.00	624,526.00
220042505	Legal	0.00	100.00	500.00	500.00	500.00
220042770	State taxes	117,602.00	125,677.00	120,000.00	108,962.00	110,000.00
	Category Total	505,831.82	595,267.35	816,991.00	594,824.00	742,401.00
	Total	505,831.82	595,267.35	816,991.00	594,824.00	742,401.00

CITY OF KEARNEY
NATURAL DISASTER 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	11,884.46	5,618.57	220,316.48	11,000.00	196,767.87
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	4,629.84	1,930.04	0.00	10,000.00	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	16,514.30	7,548.61	220,316.48	21,000.00	196,767.87
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	241,830.78	225,316.48	220,316.48	217,767.87	196,767.87
Total cash available	241,830.78	225,316.48	220,316.48	217,767.87	196,767.87
Less total expenditures	16,514.30	7,548.61	220,316.48	21,000.00	196,767.87
Ending fund balance	225,316.48	217,767.87	0.00	196,767.87	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required Operating	Required Capital	Surplus (Deficit)
09/30/06	463,563.84				
09/30/07	365,553.51	(98,010.33)			
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 (estimate)	196,767.87	(21,000.00)			
09/30/16 (budget)	0.00	(196,767.87)	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 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
	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
2015-2016 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 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
	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	10,958.28	4,568.45	220,316.48	10,000.00	196,767.87
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	926.18	1,050.12	0.00	1,000.00	0.00
	Category Total	11,884.46	5,618.57	220,316.48	11,000.00	196,767.87
	44000 Capital Outlay					
240044100	Improvements	4,629.84	0.00	0.00	0.00	0.00
240044157	Equipment	0.00	1,930.04	0.00	10,000.00	0.00
	Category Total	4,629.84	1,930.04	0.00	10,000.00	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	16,514.30	7,548.61	220,316.48	21,000.00	196,767.87

CITY OF KEARNEY
OFFSTREET PARKING DISTRICT NO. 1 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	29,656.13	29,256.90	34,500.00	77,500.00	71,500.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	60,260.00	26,551.59	70,531.14	6,545.00	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	89,916.13	55,808.49	105,031.14	84,045.00	111,500.00
REVENUES					
Taxes	44,373.61	44,018.28	47,003.00	46,063.00	48,178.00
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	21,260.00	14,195.00	11,000.00	33,545.00	41,000.00
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	65,633.61	58,213.28	58,003.00	79,608.00	89,178.00
Beginning fund balance	77,613.01	52,666.29	61,278.14	52,443.77	49,805.93
County Treasurer's balance	2,507.65	3,171.85	3,000.00	5,799.16	4,000.00
Total cash available	145,754.27	114,051.42	122,281.14	137,850.93	142,983.93
Less total expenditures	89,916.13	55,808.49	105,031.14	84,045.00	111,500.00
Ending fund balance	55,838.14	58,242.93	17,250.00	53,805.93	31,483.93

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required Operating	Required Capital	Surplus (Deficit)
09/30/06	151,683.62				
09/30/07	110,213.19	(41,470.43)			
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 (estimate)	49,805.93	(2,637.84)			
09/30/16 (budget)	31,483.93	(18,322.00)	17,875.00	13,608.93	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 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
	31000 Taxes					
250031130	Property tax	44,373.61	44,018.28	47,003.00	46,063.00	48,178.00
	Category Total	44,373.61	44,018.28	47,003.00	46,063.00	48,178.00
	33000 Miscellaneous					
250037109	CRA contributions	20,260.00	13,195.00	10,000.00	16,545.00	40,000.00
250037115	Donations	0.00	0.00	0.00	16,000.00	0.00
250037180	Miscellaneous	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
	Category Total	21,260.00	14,195.00	11,000.00	33,545.00	41,000.00
	Total	65,633.61	58,213.28	58,003.00	79,608.00	89,178.00

CITY OF KEARNEY
OFFSTREET PARKING DISTRICT NO. 1
2015-2016 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

Item	Account Number	Cost
1. FY16 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 2012 - 2013	Actual 2013 - 2014	Proposed Budget 2014 - 2015	Estimated Actual 2014 - 2015	Proposed Budget 2015 - 2016
	42000 Supplies, Materials and Contractual Services					
250042105	Administrative	525.91	362.68	800.00	500.00	500.00
250042115	Marketing	28,302.29	26,914.53	32,000.00	73,000.00	70,000.00
250042520	Maintenance	504.41	813.00	1,000.00	1,000.00	1,000.00
250042910	Utilities	323.52	1,166.69	700.00	3,000.00	0.00
	Category Total	29,656.13	29,256.90	34,500.00	77,500.00	71,500.00
	44000 Capital Outlay					
250044100	Improvements	60,260.00	26,551.59	70,531.14	6,545.00	40,000.00
	Category Total	60,260.00	26,551.59	70,531.14	6,545.00	40,000.00
	Total	89,916.13	55,808.49	105,031.14	84,045.00	111,500.00