

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
2014 - 2015 BUDGET**

	Actual 2011 - 2012	Actual 2012 - 2013	Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
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	304,171.00	0.00	159,829.00	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	0.00	304,171.00	0.00	159,829.00	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	0.00	464,000.00	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	464,000.00	0.00	0.00	0.00
Beginning fund balance	0.00	0.00	0.00	159,829.00	0.00
Total cash available	0.00	464,000.00	0.00	159,829.00	0.00
Less total expenditures	0.00	304,171.00	0.00	159,829.00	0.00
Ending fund balance	0.00	159,829.00	0.00	0.00	0.00

FUND BALANCE ANALYSIS					
Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/05	586.34				
09/30/06	586.34	0.00			
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 (estimate)	0.00	(159,829.00)			
09/30/15 (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 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
37000 Miscellaneous						
600037105	Bond proceeds	0.00	464,000.00	0.00	0.00	0.00
600037115	Donations	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	464,000.00	0.00	0.00	0.00
	Total	0.00	464,000.00	0.00	0.00	0.00

**CITY OF KEARNEY
POLICE RESERVE
2014-2015 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 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
	44000 Capital Outlay					
601844100	Improvements	0.00	0.00	0.00	95,829.00	0.00
601844157	Equipment	0.00	304,171.00	0.00	64,000.00	0.00
	Category Total	0.00	304,171.00	0.00	159,829.00	0.00
	Total	0.00	304,171.00	0.00	159,829.00	0.00

**CITY OF KEARNEY
FIRE RESERVE FUND SUMMARY
2014 - 2015 BUDGET**

	Actual 2011 - 2012	Actual 2012 - 2013	Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
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	980,112.00	848,521.74	328,910.00	550,000.00
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	980,112.00	848,521.74	328,910.00	550,000.00

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	362.55	0.00	137.71	0.00
Miscellaneous	0.00	1,180,000.00	825,000.00	0.00	655,000.00
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	1,180,362.55	825,000.00	137.71	655,000.00
Beginning fund balance	23,521.74	23,521.74	23,521.74	223,772.29	(105,000.00)
Total cash available	23,521.74	1,203,884.29	848,521.74	223,910.00	550,000.00
Less total expenditures	0.00	980,112.00	848,521.74	328,910.00	550,000.00
Ending fund balance	23,521.74	223,772.29	0.00	(105,000.00)	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/05	8,463.36				
09/30/06	9,786.93	1,323.57			
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 (estimate)	(105,000.00)	(328,772.29)			
09/30/15 (budget)	0.00	105,000.00	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 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
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	0.00	362.55	0.00	137.71	0.00
	Category Total	0.00	362.55	0.00	137.71	0.00
37000 Miscellaneous						
610037105	Bond proceeds	0.00	1,180,000.00	700,000.00	0.00	655,000.00
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	0.00	0.00	125,000.00	0.00	0.00
	Category Total	0.00	1,180,000.00	825,000.00	0.00	655,000.00
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	0.00	1,180,362.55	825,000.00	137.71	655,000.00

**CITY OF KEARNEY
FIRE RESERVE
2014-2015 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 1983 pumper (bond)	61194457	\$550,000.00

**FIRE RESERVE FUND
EXPENDITURES**

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

Account	Account Name	Actual 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
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	0.00	148,521.74	223,910.00	0.00
611944157	Equipment	0.00	980,112.00	700,000.00	105,000.00	550,000.00
	Category Total	0.00	980,112.00	848,521.74	328,910.00	550,000.00
	Total	0.00	980,112.00	848,521.74	328,910.00	550,000.00

**CITY OF KEARNEY
CEMETERY RESERVE FUND SUMMARY
2014 - 2015 BUDGET**

	Actual 2011 - 2012	Actual 2012 - 2013	Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
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	38,806.12	760.00	16,769.00	0.00	17,246.78
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	38,806.12	760.00	16,769.00	0.00	17,246.78

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	453.55	427.81	200.00	300.00	300.00
Miscellaneous	10,825.00	3,515.00	4,000.00	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	11,278.55	3,942.81	4,200.00	3,300.00	3,300.00
Beginning fund balance	102,599.93	75,072.36	78,662.36	78,255.17	81,555.17
Total cash available	113,878.48	79,015.17	82,862.36	81,555.17	84,855.17
Less total expenditures	38,806.12	760.00	16,769.00	0.00	17,246.78
Ending fund balance	75,072.36	78,255.17	66,093.36	81,555.17	67,608.39

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/05	149,018.46				
09/30/06	47,944.09	(101,074.37)			
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 (estimate)	81,555.17	3,300.00			
09/30/15 (budget)	67,608.39	0.00	0.00	67,608.39	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 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
36000 Interest						
620036100	Interest	453.55	427.81	200.00	300.00	300.00
	Category Total	453.55	427.81	200.00	300.00	300.00
37000 Miscellaneous						
620037115	Donations	1,500.00	0.00	0.00	0.00	0.00
620037207	Sale of lots - Cemetery	9,325.00	3,515.00	4,000.00	3,000.00	3,000.00
	Category Total	10,825.00	3,515.00	4,000.00	3,000.00	3,000.00
	Total	11,278.55	3,942.81	4,200.00	3,300.00	3,300.00

**CITY OF KEARNEY
CEMETERY RESERVE
2014-2015 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 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
44000 Capital Outlay						
624144100	Improvements	0.00	760.00	16,769.00	0.00	17,246.78
624144157	Equipment	38,806.12	0.00	0.00	0.00	0.00
	Category Total	38,806.12	760.00	16,769.00	0.00	17,246.78
	Total	38,806.12	760.00	16,769.00	0.00	17,246.78

**CITY OF KEARNEY
PARK & RECREATION DEVELOPMENT FUND SUMMARY
2014 - 2015 BUDGET**

	Actual 2011 - 2012	Actual 2012 - 2013	Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
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	15,107.25	61,242.00	229,254.83	144,943.00	154,419.42
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	65,984.25	112,119.00	280,131.83	195,820.00	205,296.42
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	18,927.69	18,316.23	18,000.00	18,500.00	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	23,648.00	125,617.36	13,540.00	17,678.00	14,940.00
Intergovernmental - State Transfers	0.00 50,877.00	0.00 50,877.00	0.00 50,877.00	0.00 50,877.00	0.00 50,877.00
TOTAL REVENUES	93,452.69	194,810.59	82,417.00	87,055.00	83,817.00
Beginning fund balance	120,084.39	147,552.83	197,714.83	230,244.42	121,479.42
Total cash available	213,537.08	342,363.42	280,131.83	317,299.42	205,296.42
Less total expenditures	65,984.25	112,119.00	280,131.83	195,820.00	205,296.42
Ending fund balance	147,552.83	230,244.42	0.00	121,479.42	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/05	(419,689.61)				
09/30/06	190,268.25	609,957.86			
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 (estimate)	121,479.42	(108,765.00)			
09/30/15 (budget)	0.00	(121,479.42)	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 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
33000 Charges for Services						
630033118	Aquatic development	17,902.69	17,341.23	18,000.00	18,000.00	18,000.00
630033119	Park development	1,025.00	975.00	0.00	500.00	0.00
	Category Total	18,927.69	18,316.23	18,000.00	18,500.00	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	10,000.00	9,000.00	0.00	2,800.00	0.00
630037133	Federal grants	0.00	0.00	0.00	0.00	0.00
630037185	Misc, park	0.00	102,999.00	0.00	1,338.00	1,400.00
630037190	Misc, recreation	0.00	0.00	0.00	0.00	0.00
630037206	Utility "round-up"	2,608.00	2,578.36	2,500.00	2,500.00	2,500.00
630037250	Tower lease	11,040.00	11,040.00	11,040.00	11,040.00	11,040.00
	Category Total	23,648.00	125,617.36	13,540.00	17,678.00	14,940.00
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	93,452.69	194,810.59	82,417.00	87,055.00	83,817.00

**CITY OF KEARNEY
PARK & RECREATION DEVELOPMENT
2014-2015 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. Harmon pool 3 meter board staircase	635844050	\$40,000.00
2. Utility "Round-Up" projects	635844145	\$10,186.00

**PARK & RECREATION DEVELOPMENT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
44000 Capital Outlay						
635844050	Aquatic development	10,108.45	36,198.59	40,000.00	26,123.00	40,000.00
635844145	Miscellaneous park	4,998.80	25,043.41	189,254.83	118,820.00	114,419.42
635844160	Park development	0.00	0.00	0.00	0.00	0.00
Category Total		15,107.25	61,242.00	229,254.83	144,943.00	154,419.42
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		65,984.25	112,119.00	280,131.83	195,820.00	205,296.42

**CITY OF KEARNEY
STREET IMPROVEMENT FUND SUMMARY
2014 - 2015 BUDGET**

	Actual 2011 - 2012	Actual 2012 - 2013	Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	5,101.12	10,556.99	40,000.00	40,000.00	40,000.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	1,925,752.45	3,504,535.44	7,457,860.34	5,163,663.00	8,939,796.17
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	1,930,853.57	3,515,092.43	7,497,860.34	5,203,663.00	8,979,796.17

REVENUES					
Taxes	972,834.92	867,124.92	1,097,451.00	1,146,853.00	1,145,852.00
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	444,669.55	277,678.14	846,814.00	983,116.00	427,720.00
Interest	1,093.95	1,430.10	0.00	0.00	0.00
Miscellaneous	1,552,088.09	1,684,811.10	3,673,414.00	1,521,604.00	6,309,444.00
Intergovernmental - State	0.00	0.00	0.00	484,588.00	7,588.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	2,970,686.51	2,831,044.26	5,617,679.00	4,136,161.00	7,890,604.00
Beginning fund balance	1,800,909.40	2,840,742.34	1,880,181.34	2,156,694.17	1,089,192.17
Total cash available	4,771,595.91	5,671,786.60	7,497,860.34	6,292,855.17	8,979,796.17
Less total expenditures	1,930,853.57	3,515,092.43	7,497,860.34	5,203,663.00	8,979,796.17
Ending fund balance	2,840,742.34	2,156,694.17	0.00	1,089,192.17	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/05	3,150,127.82				
09/30/06	1,835,839.93	(1,314,287.89)			
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 (estimate)	1,089,192.17	(1,067,502.00)			
09/30/15 (budget)	0.00	(1,089,192.17)	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 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
31000 Taxes						
640031135	Sales tax	972,834.92	867,124.92	1,097,451.00	1,146,853.00	1,145,852.00
	Category Total	972,834.92	867,124.92	1,097,451.00	1,146,853.00	1,145,852.00
35000 Special Assessments						
640035105	Developer deposits	444,669.55	277,678.14	846,814.00	983,116.00	427,720.00
	Category Total	444,669.55	277,678.14	846,814.00	983,116.00	427,720.00
36000 Interest						
640036100	Interest	1,093.95	1,430.10	0.00	0.00	0.00
	Category Total	1,093.95	1,430.10	0.00	0.00	0.00
37000 Miscellaneous						
640037105	Bond proceeds	1,503,280.00	1,615,087.50	3,613,450.00	1,461,141.00	6,242,160.00
640037109	CRA contributions	12,823.55	59,963.60	59,964.00	59,663.00	67,284.00
640037147	Grant proceeds	35,984.54	0.00	0.00	0.00	0.00
640037180	Miscellaneous	0.00	9,760.00	0.00	800.00	0.00
	Category Total	1,552,088.09	1,684,811.10	3,673,414.00	1,521,604.00	6,309,444.00
38000 Intergovernmental - State						
640038108	Highway bridge buyback proc	0.00	0.00	0.00	7,588.00	7,588.00
640038145	State grants	0.00	0.00	0.00	477,000.00	0.00
	Category Total	0.00	0.00	0.00	484,588.00	7,588.00
	Total	2,970,686.51	2,831,044.26	5,617,679.00	4,136,161.00	7,890,604.00

**CITY OF KEARNEY
STREET IMPROVEMENT
2014-2015 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. Remington Heights (infrastructure reimb.)	642444105	\$31,993.00
2. Fountain Hills 7 th (infrastructure reimb.)	642444105	\$8,646.00
3. Sunrise Estates (infrastructure reimb.)	642444105	\$5,562.00
4. Meadowlark Ridge Estates (infra reimb.)	642444105	\$4,198.00
5. Good Samaritan Society (infra reimb.)	642444105	\$6,500.00
6. Miscellaneous paving districts	642444105	\$500,000.00
7. Habitat for Humanity – Phase 1	642444105	\$143,543.00
8. Aspen Meadows 3 rd Addition	642444105	\$454,551.00
9. Good Samaritan Society, Kearney Village	642444105	\$404,000.00
10. East Kearney Bypass – Phase II	642444105	\$514,084.00
11. Central Ave, 12 th St to 16 th St (bond)	642444105	\$2,441,250.00
12. 29 th St, 6 th Ave to 8 th Ave (bond)	642444105	\$407,200.00
13. 4 th St, 3 rd Ave to 6 th Ave (bond)	642444105	\$760,000.00
14. 4 th St, 2 nd Ave to Central Ave	642444105	\$260,000.00
15. 27 th Ave & 30 th Ave (Bearcat Corner) (bond)	642444105	\$1,133,104.00
16. Left turn lane, 11 th St at 27 th Ave (bond)	642444105	\$95,606.00
17. Traffic signal, 11 th St & 30 th Ave (bond)	642444105	\$250,000.00
18. Avenue N, 25 th St to 28 th St (bond)	642444105	\$1,155,000.00

**STREET IMPROVEMENT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
42000 Supplies, Materials and Contractual Services						
642442350	Engineering	1,160.00	0.00	30,000.00	30,000.00	30,000.00
642442590	Other	3,941.12	10,556.99	10,000.00	10,000.00	10,000.00
Category Total		5,101.12	10,556.99	40,000.00	40,000.00	40,000.00
44000 Capital Outlay						
642444105	Construction costs	1,925,752.45	3,504,535.44	7,457,860.34	5,163,663.00	8,939,796.17
Category Total		1,925,752.45	3,504,535.44	7,457,860.34	5,163,663.00	8,939,796.17
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		1,930,853.57	3,515,092.43	7,497,860.34	5,203,663.00	8,979,796.17

CITY OF KEARNEY
SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT FUND SUMMARY
2014 - 2015 BUDGET

	Actual 2011 - 2012	Actual 2012 - 2013	Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
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	3,870,403.81	2,795,163.56	3,760,985.00	4,927,743.00	4,470,808.00
Debt Servicing	728,627.77	734,065.89	765,518.00	452,974.00	689,774.00
Transfers	0.00	345,117.00	345,117.00	345,117.00	345,117.00
TOTAL EXPENDITURES	4,599,031.58	3,874,346.45	4,871,620.00	5,725,834.00	5,505,699.00

REVENUES					
Taxes	3,494,445.12	3,686,745.89	3,700,000.00	3,866,667.00	3,866,667.00
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	14,768.28	13,930.09	11,000.00	11,000.00	13,448.00
Miscellaneous	419,556.32	101,388.18	0.00	422,743.00	0.00
Intergovernmental - State Transfers	669,466.00	0.00	651,000.00	498,000.00	153,000.00
	0.00	297,064.00	0.00	0.00	0.00
TOTAL REVENUES	4,598,235.72	4,099,128.16	4,362,000.00	4,798,410.00	4,033,115.00
Beginning fund balance	2,810,590.24	2,809,794.38	2,886,649.38	3,034,576.09	2,107,152.09
Total cash available	7,408,825.96	6,908,922.54	7,248,649.38	7,832,986.09	6,140,267.09
Less total expenditures	4,599,031.58	3,874,346.45	4,871,620.00	5,725,834.00	5,505,699.00
Ending fund balance	2,809,794.38	3,034,576.09	2,377,029.38	2,107,152.09	634,568.09

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/05	0.00				
09/30/06	868,042.43	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 (estimate)	2,107,152.09	(927,424.00)			
09/30/15 (budget)	634,568.09	(1,472,584.00)	0.00	634,568.09	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 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
31000 Taxes						
650031135	Sales tax	3,494,445.12	3,686,745.89	3,700,000.00	3,866,667.00	3,866,667.00
	Category Total	3,494,445.12	3,686,745.89	3,700,000.00	3,866,667.00	3,866,667.00
36000 Interest						
650036100	Interest	14,768.28	13,930.09	11,000.00	11,000.00	13,448.00
	Category Total	14,768.28	13,930.09	11,000.00	11,000.00	13,448.00
37000 Miscellaneous						
652437109	CRA contribution	0.00	0.00	0.00	280,000.00	0.00
655037115	Donations	388,056.32	51,888.18	0.00	0.00	0.00
655337115	Donations	31,500.00	49,500.00	0.00	142,743.00	0.00
	Category Total	419,556.32	101,388.18	0.00	422,743.00	0.00
38000 Intergovernmental - State						
650138145	State grants	0.00	0.00	335,000.00	335,000.00	0.00
652438145	State grants	669,466.00	0.00	316,000.00	163,000.00	153,000.00
655338145	State grants	0.00	0.00	0.00	0.00	0.00
	Category Total	669,466.00	0.00	651,000.00	498,000.00	153,000.00
38000 Transfers						
650039100	Transfers from other funds	0.00	297,064.00	0.00	0.00	0.00
	Category Total	0.00	297,064.00	0.00	0.00	0.00
	Total	4,598,235.72	4,099,128.16	4,362,000.00	4,798,410.00	4,033,115.00

**CITY OF KEARNEY
SPECIAL SALES TAX – CAPITAL IMPROVEMENTS/EQUIPMENT
2014-2015 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	\$193,333.00
2. Project Honor	650144100	\$1,600,000.00
3. RYDE bus	650144157-01006	\$33,700.00
4. Transfer – General Fund (data center land note)	650149165	\$345,117.00
5. Dump truck, plow	652044157-20003	\$155,000.00
6. CDBG - 12CR (year 2 of 3)	652444100	\$306,000.00
7. ADA curb/ramp/sidewalk improvements	652444100-24001	\$75,000.00
8. Miscellaneous street improvements	652444100-24003	\$270,000.00
9. Asphalt street replacement projects	652444100	\$280,000.00
10. Talmadge St, west of 2 nd Ave	652444100	\$237,000.00
11. 8 th St, 2 nd Ave to 3 rd Ave bridge	652444100	\$606,375.00
12. 31 st St & A Ave intersection improvements	652444100	\$450,000.00
13. 29 th St, 6 th Ave to 8 th Ave (design)	652444100	\$30,650.00
14. Central Ave, 12 th St to 16 th St (design)	652444100	\$183,750.00
15. Park sidewalks	655344100-53011	\$50,000.00
16. Debt service - 39 th St, 6 th Ave to Pony Exp.	652445110-24010	\$322,565.00
17. Debt service - 56 th Street/11 th Street	652445110-24023	\$127,390.00
18. Debt service - 17 th Ave/50 th St & 52 nd St/56 th St	652445110-24030	\$113,463.00
19. Debt service - Central Ave, 26 th St to 31 st St	652445110	\$72,648.00
20. Debt service - Ave N, 25 th St to 28 th St	652445110	\$53,708.00

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

FUND 65 - SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT

Account	Account Name	Actual 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
44000 Capital Outlay						
650144100	Improvements - Administration	232,007.37	578,178.01	620,561.00	991,896.00	1,793,333.00
650144157	Equipment - Administration	0.00	0.00	28,200.00	59,867.00	33,700.00
651544100	Improvements - Fire	50,000.00	50,000.00	0.00	0.00	0.00
652044157	Equipment - Transportation	113,981.00	121,282.00	0.00	0.00	155,000.00
652444100	Improvements - Street Impr.	1,852,617.52	410,122.38	1,720,152.00	2,055,284.00	2,438,775.00
652444157	Equipment - Street Impr.	31,436.00	0.00	0.00	0.00	0.00
655044100	Improvements - Library	773,547.23	347,051.80	0.00	0.00	0.00
655044157	Equipment - Library	323,912.34	40,856.20	0.00	0.00	0.00
655344100	Improvements - Park	492,902.35	655,529.55	337,322.00	1,170,656.00	50,000.00
655344157	Equipment - Park	0.00	0.00	0.00	0.00	0.00
656944100	Improvements - Airport	0.00	592,143.62	1,054,750.00	650,040.00	0.00
	Category Total	3,870,403.81	2,795,163.56	3,760,985.00	4,927,743.00	4,470,808.00
45000 Debt Servicing						
652445110	Bond payments - Street Impr.	245,000.00	255,000.00	260,000.00	260,000.00	370,000.00
652445130	Interest payments - Street Impr.	218,480.00	213,918.12	505,518.00	192,974.00	319,774.00
656945110	Bond payments - Airport	249,927.20	257,425.03	0.00	0.00	0.00
656945130	Interest payments - Airport	15,220.57	7,722.74	0.00	0.00	0.00
	Category Total	728,627.77	734,065.89	765,518.00	452,974.00	689,774.00
49000 Transfers						
650149165	Transfer, General Fund	0.00	345,117.00	345,117.00	345,117.00	345,117.00
	Category Total	0.00	345,117.00	345,117.00	345,117.00	345,117.00
	Total	4,599,031.58	3,874,346.45	4,871,620.00	5,725,834.00	5,505,699.00