

## **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  
2014 - 2015 BUDGET**

	Actual 2011 - 2012	Actual 2012 - 2013	Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
<b>EXPENDITURES</b>					
Personal Services	1,117,896.57	1,184,125.69	1,283,800.00	1,281,235.00	1,338,347.00
Supplies, Materials and Contractual Services	1,110,304.24	1,199,608.17	1,453,650.00	1,453,567.00	1,501,185.00
Equipment Rental	1,442.72	1,225.51	2,000.00	2,000.00	2,000.00
Capital Outlay	310,984.34	288,545.00	277,000.00	277,000.00	292,500.00
Debt Servicing	131,572.73	98,042.62	53,598.00	53,598.00	53,598.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>2,672,200.60</b>	<b>2,771,546.99</b>	<b>3,070,048.00</b>	<b>3,067,400.00</b>	<b>3,187,630.00</b>

<b>REVENUES</b>					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	37,058.18	32,730.49	272,560.00	33,616.00	33,616.00
Intergovernmental - State	2,553,760.61	2,651,560.67	2,610,003.00	2,869,786.00	2,988,521.00
Transfers	147,773.56	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>2,738,592.35</b>	<b>2,684,291.16</b>	<b>2,882,563.00</b>	<b>2,903,402.00</b>	<b>3,022,137.00</b>
Beginning fund balance	1,340,754.59	1,407,146.34	973,044.34	1,319,890.51	1,155,892.51
Total cash available	4,079,346.94	4,091,437.50	3,855,607.34	4,223,292.51	4,178,029.51
Less total expenditures	2,672,200.60	2,771,546.99	3,070,048.00	3,067,400.00	3,187,630.00
Ending fund balance	1,407,146.34	1,319,890.51	785,559.34	1,155,892.51	990,399.51

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/05	568,341.66				
09/30/06	443,649.12	(124,692.54)			
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	1,340,754.59	462,672.15			
09/30/12	1,407,146.34	66,391.75			
09/30/13	1,319,890.51	(87,255.83)			
09/30/14 (estimate)	1,155,892.51	(163,998.00)			
09/30/15 (budget)	990,399.51	(165,493.00)	710,383.00	280,016.51	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 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
<b>37000 Miscellaneous</b>						
200037157	Lease/purchase proceeds	0.00	0.00	250,000.00	0.00	0.00
200037180	Miscellaneous	14,828.66	16,076.04	2,000.00	15,000.00	15,000.00
200037215	Sale of scrap	11,669.52	6,094.45	10,000.00	7,000.00	7,000.00
200037250	Tower lease	10,560.00	10,560.00	10,560.00	11,616.00	11,616.00
Category Total		37,058.18	32,730.49	272,560.00	33,616.00	33,616.00
<b>38000 Intergovernmental - State</b>						
200038110	Highway use fee	2,256,517.78	2,347,414.28	2,312,780.00	2,560,063.00	2,678,798.00
200038127	Motor vehicle fee	217,557.99	224,417.84	218,000.00	230,000.00	230,000.00
200038140	State alloc. pro rata	8,461.84	8,505.55	8,000.00	8,500.00	8,500.00
200038150	State hwy. urban maint.	67,473.00	67,473.00	67,473.00	67,473.00	67,473.00
200038155	State incentive payments	3,750.00	3,750.00	3,750.00	3,750.00	3,750.00
Category Subtotal		2,553,760.61	2,651,560.67	2,610,003.00	2,869,786.00	2,988,521.00
<b>39000 Transfers</b>						
200039100	Transfer, General Fund	147,773.56	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		147,773.56	0.00	0.00	0.00	0.00
Total		2,738,592.35	2,684,291.16	2,882,563.00	2,903,402.00	3,022,137.00

**CITY OF KEARNEY  
TRANSPORTATION  
2014-2015 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**

	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>
Full Time			
Administrative Assistant	1	1	1
Equipment Operator	5	5	5
Heavy Equipment Operator	5	5	5
Maintenance Worker	3	3	3
Street Crew Leader	1	1	1
Street Superintendent	1	1	1

**NOTABLE EXPENDITURES**

	<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1.	¾ ton pickup	202044157	\$28,500.00
2.	Front-end loader	202044157	\$230,000.00
3.	Replace Bobcat skid loader	202044157	\$9,000.00
4.	Salt spreader	202044157	\$20,000.00
5.	2012 Vac-Con lease (4 of 5)	202045135	\$53,598.00

**TRANSPORTATION  
EXPENDITURES**

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

Account	Account Name	Actual 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
<b>41000 Personal Services</b>						
202041100	Salaries & wages	740,212.97	782,572.71	816,900.00	816,900.00	842,972.00
202041105	Salaries & wages, seasonal	63,291.50	51,396.76	84,500.00	84,500.00	84,500.00
202041110	FICA, City's share	57,551.41	59,440.05	69,000.00	69,000.00	70,950.00
202041125	Health & dental insurance	193,454.14	223,387.36	239,000.00	239,000.00	238,232.00
202041130	Pension	35,396.46	37,559.42	38,900.00	38,900.00	40,083.00
202041155	Unemployment	2,437.21	0.00	2,500.00	0.00	2,500.00
202041170	Workers comp. insurance	25,552.88	29,769.39	33,000.00	32,935.00	59,110.00
	Category Total	1,117,896.57	1,184,125.69	1,283,800.00	1,281,235.00	1,338,347.00
<b>42000 Supplies, Materials and Contractual Services</b>						
202042135	Asphaltic	17,891.30	20,170.16	25,000.00	25,000.00	25,000.00
202042145	Barricades, flares	3,142.59	5,070.22	5,000.00	5,000.00	5,000.00
202042167	Bridge inspections/repairs	3,552.50	4,277.66	8,000.00	8,000.00	8,000.00
202042175	Building repairs	21,369.60	43,047.79	35,000.00	35,000.00	35,000.00
202042230	Clothing allowance	3,735.22	4,367.58	5,750.00	5,750.00	5,750.00
202042290	Consulting & engineering	1,975.00	0.00	5,000.00	5,000.00	5,000.00
202042370	Equipment repairs	1,220.95	1,526.83	2,000.00	2,000.00	2,000.00
202042415	Gas, oil and grease	86,534.23	119,495.40	125,000.00	125,000.00	130,000.00
202042425	Grader blades	3,268.65	1,175.16	3,000.00	3,000.00	3,000.00
202042435	Gravel and barrow	2,105.00	3,507.56	4,000.00	4,000.00	4,000.00
202042445	Highway light repair	9,110.27	8,958.86	15,000.00	15,000.00	20,000.00
202042460	Insecticides & chemicals	39,808.84	104,546.30	110,000.00	110,000.00	130,000.00
202042465	Insurance, property & casualt	32,545.01	32,698.53	41,000.00	40,917.00	42,535.00
202042535	Materials	0.00	0.00	500.00	500.00	500.00
202042575	Office supplies	2,369.95	4,027.49	4,500.00	4,500.00	4,500.00
202042590	Other	3,258.83	1,784.18	5,000.00	5,000.00	5,000.00
202042595	Pavement marking	76,830.30	58,829.73	85,000.00	85,000.00	85,000.00
202042635	Radio repair & maint.	485.00	0.00	2,000.00	2,000.00	2,000.00
202042685	Road equip repair (parts)	233,738.00	170,956.13	300,000.00	300,000.00	300,000.00
202042725	Sign posts	2,729.00	7,917.88	10,000.00	10,000.00	10,000.00
202042730	Signals	13,129.42	33,487.62	38,000.00	38,000.00	54,000.00
202042735	Signs	44,685.36	42,050.65	50,000.00	50,000.00	50,000.00
202042745	Small tools	5,045.45	5,131.95	5,000.00	5,000.00	5,000.00
202042750	Snow removal	17,498.20	21,065.31	30,000.00	30,000.00	30,000.00
202042780	Storm sewer maintenance	1,903.97	1,185.92	3,000.00	3,000.00	3,000.00
202042800	Sweeper brooms	6.84	(300.00)	7,000.00	7,000.00	7,000.00
202042830	Telephone service	6,348.22	6,634.56	8,000.00	8,000.00	8,000.00
202042860	Travel & training	635.40	545.56	4,900.00	4,900.00	4,900.00
202042910	Utilities	475,381.14	497,449.14	517,000.00	517,000.00	517,000.00
	Category Total	1,110,304.24	1,199,608.17	1,453,650.00	1,453,567.00	1,501,185.00
<b>43000 Equipment Rental</b>						
202043105	Land and building rental	1,442.72	1,225.51	2,000.00	2,000.00	2,000.00
	Category Total	1,442.72	1,225.51	2,000.00	2,000.00	2,000.00

**TRANSPORTATION  
EXPENDITURES (continued)**

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

Account	Account Name	Actual 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
<b>44000 Capital Outlay</b>						
202044100	Improvements	0.00	0.00	0.00	0.00	0.00
202044157	Equipment	310,984.34	288,545.00	277,000.00	277,000.00	292,500.00
	<b>Category Total</b>	<b>310,984.34</b>	<b>288,545.00</b>	<b>277,000.00</b>	<b>277,000.00</b>	<b>292,500.00</b>
<b>45000 Debt Servicing</b>						
202045135	Lease payment	131,572.73	98,042.62	53,598.00	53,598.00	53,598.00
	<b>Category Total</b>	<b>131,572.73</b>	<b>98,042.62</b>	<b>53,598.00</b>	<b>53,598.00</b>	<b>53,598.00</b>
	<b>Total</b>	<b>2,672,200.60</b>	<b>2,771,546.99</b>	<b>3,070,048.00</b>	<b>3,067,400.00</b>	<b>3,187,630.00</b>

**CITY OF KEARNEY  
ECONOMIC DEVELOPMENT GRANT FUND SUMMARY  
2014 - 2015 BUDGET**

	Actual 2010 - 2011	Actual 2012 - 2013	Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
<b>EXPENDITURES</b>					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	1,822,307.00	918,774.00	1,342,702.25	86,000.00	1,786,302.25
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	0.00	382,064.00	0.00	148,410.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>1,822,307.00</b>	<b>1,300,838.00</b>	<b>1,342,702.25</b>	<b>234,410.00</b>	<b>1,786,302.25</b>

<b>REVENUES</b>					
Taxes	99,999.90	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	56,000.00	42,000.00	56,000.00	70,000.00	56,000.00
Intergovernmental - State Transfers	526,373.00 1,700,000.00	883,924.00 0.00	1,150,400.00 0.00	59,758.00 0.00	538,000.00 1,000,000.00
<b>TOTAL REVENUES</b>	<b>2,382,372.90</b>	<b>925,924.00</b>	<b>1,206,400.00</b>	<b>129,758.00</b>	<b>1,594,000.00</b>
Beginning fund balance	111,802.35	671,868.25	136,302.25	296,954.25	192,302.25
Total cash available	2,494,175.25	1,597,792.25	1,342,702.25	426,712.25	1,786,302.25
Less total expenditures	1,822,307.00	1,300,838.00	1,342,702.25	234,410.00	1,786,302.25
Ending fund balance	671,868.25	296,954.25	0.00	192,302.25	0.00

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/05	0.00				
09/30/06	0.00	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 (estimate)	192,302.25	(104,652.00)			
09/30/15 (budget)	0.00	(192,302.25)	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 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
<b>31000 Taxes</b>						
210031128	Natural gas co. occ. tax	99,999.90	0.00	0.00	0.00	0.00
	Category Total	99,999.90	0.00	0.00	0.00	0.00
<b>37000 Miscellaneous</b>						
210037192	Northwestern Energy	56,000.00	42,000.00	56,000.00	70,000.00	56,000.00
	Category Subtotal	56,000.00	42,000.00	56,000.00	70,000.00	56,000.00
<b>38000 Intergovernmental - State</b>						
210038100	Community develop grants	526,373.00	883,924.00	1,150,400.00	59,758.00	538,000.00
	Category Subtotal	526,373.00	883,924.00	1,150,400.00	59,758.00	538,000.00
<b>39000 Transfers</b>						
210039100	Transfers	1,700,000.00	0.00	0.00	0.00	1,000,000.00
	Category Subtotal	1,700,000.00	0.00	0.00	0.00	1,000,000.00
	<b>Total</b>	<b>2,382,372.90</b>	<b>925,924.00</b>	<b>1,206,400.00</b>	<b>129,758.00</b>	<b>1,594,000.00</b>

**CITY OF KEARNEY  
ECONOMIC DEVELOPMENT GRANT  
2014-2015 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	\$248,303.00
3. Project Honor	210042335	\$1,000,000.00
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 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
<b>42000 Supplies, Materials and Contractual Services</b>						
210042105	Administrative	45,115.00	91,690.00	150,400.00	55,850.00	38,000.00
210042335	Economic development	1,777,192.00	827,084.00	1,192,302.25	30,150.00	1,748,302.25
Category Total		1,822,307.00	918,774.00	1,342,702.25	86,000.00	1,786,302.25
<b>49000 Transfers</b>						
210049100	Transfers	0.00	382,064.00	0.00	148,410.00	0.00
Category Total		0.00	382,064.00	0.00	148,410.00	0.00
Total		1,822,307.00	1,300,838.00	1,342,702.25	234,410.00	1,786,302.25

**CITY OF KEARNEY  
LOTTERY TRUST FUND SUMMARY  
2014 - 2015 BUDGET**

	Actual 2011 - 2012	Actual 2012 - 2013	Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
<b>EXPENDITURES</b>					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	579,521.07	505,831.82	711,830.00	601,620.00	816,991.00
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
<b>TOTAL EXPENDITURES</b>	<b>579,521.07</b>	<b>505,831.82</b>	<b>711,830.00</b>	<b>601,620.00</b>	<b>816,991.00</b>

<b>REVENUES</b>					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	3,546.79	3,345.44	1,200.00	1,500.00	1,500.00
Miscellaneous	549,545.43	616,631.91	385,000.00	619,195.00	420,000.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>553,092.22</b>	<b>619,977.35</b>	<b>386,200.00</b>	<b>620,695.00</b>	<b>421,500.00</b>
Beginning fund balance	582,805.21	556,376.36	594,436.36	670,521.89	689,596.89
Total cash available	1,135,897.43	1,176,353.71	980,636.36	1,291,216.89	1,111,096.89
Less total expenditures	579,521.07	505,831.82	711,830.00	601,620.00	816,991.00
Ending fund balance	556,376.36	670,521.89	268,806.36	689,596.89	294,105.89

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/05	366,779.30				
09/30/06	405,356.12	38,576.82			
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 (estimate)	689,596.89	19,075.00			
09/30/15 (budget)	294,105.89	(395,491.00)	0.00	0.00	294,105.89

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 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
<b>36000 Interest</b>						
220036100	Interest	3,546.79	3,345.44	1,200.00	1,500.00	1,500.00
	Category Total	3,546.79	3,345.44	1,200.00	1,500.00	1,500.00
<b>37000 Miscellaneous</b>						
220037150	Gross handle	549,545.43	616,631.91	385,000.00	619,195.00	420,000.00
	Category Total	549,545.43	616,631.91	385,000.00	619,195.00	420,000.00
	Total	553,092.22	619,977.35	386,200.00	620,695.00	421,500.00

**CITY OF KEARNEY  
 LOTTERY TRUST  
 2014-2015 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. Buffalo County Community Partners	220042260-LT175-1	\$1,500.00
2. COMPASS	220042260-LT175-2	\$4,750.00
3. Crane River Theater Company, Inc.	220042260-LT175-3	\$3,925.00
4. Goodwill Industries of Greater NE, Inc.	220042260-LT175-4	\$2,800.00
5. Kearney Area Children's Museum	220042260-LT175-5	\$3,000.00
6. Kearney/Buffalo County CASA	220042260-LT175-6	\$3,428.00
7. Kearney Catholic High School Foundation	220042260-LT175-7	\$2,320.00
8. Kearney High School	220042260-LT175-8	\$2,000.00
9. Kearney High School Theatre Boosters	220042260-LT175-9	\$3,000.00
10. Kearney Literacy Council	220042260-LT175-10	\$2,000.00
11. Kearney Visitors Bureau	220042260-LT175-11	\$2,500.00
12. Midwest Family Mental Health	220042260-LT175-12	\$1,500.00
13. Museum of Nebraska Art	220042260-LT175-13	\$3,540.00
14. Northeast Elementary School	220042260-LT175-14	\$3,000.00
15. The S.A.F.E. Center	220042260-LT175-15	\$2,204.00
16. The World Theatre Foundation	220042260-LT175-16	\$4,000.00
17. Tri-City BMX	220042260-LT175-17	\$3,000.00
18. Meadowlark Hills Golf Course	220042260-LT175-18	\$183,354.00
19. Kearney East Bypass Phase I (3 of 10)	220042260-LT175-19	\$166,646.00
20. The Arch (2 of 3)	220042260-LT175-20	\$75,000.00
21. Unallocated	220042260-LT175-	\$216,129.00

**LOTTERY TRUST FUND  
EXPENDITURES**

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

Account	Account Name	Actual 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
<b>42000 Supplies, Materials and Contractural Services</b>						
220042140	Audit fees	6,310.00	6,895.00	6,895.00	6,895.00	6,895.00
220042260	Community betterment	464,831.07	381,334.82	594,435.00	467,308.00	689,596.00
220042505	Legal	100.00	0.00	500.00	500.00	500.00
220042770	State taxes	108,280.00	117,602.00	110,000.00	126,917.00	120,000.00
Category Total		579,521.07	505,831.82	711,830.00	601,620.00	816,991.00
Total		579,521.07	505,831.82	711,830.00	601,620.00	816,991.00

**CITY OF KEARNEY  
NATURAL DISASTER FUND SUMMARY  
2014 - 2015 BUDGET**

	Actual 2011 - 2012	Actual 2012 - 2013	Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
<b>EXPENDITURES</b>					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	12,286.83	11,884.46	211,830.78	5,000.00	220,316.48
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	151,989.16	4,629.84	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
<b>TOTAL EXPENDITURES</b>	<b>164,275.99</b>	<b>16,514.30</b>	<b>211,830.78</b>	<b>5,000.00</b>	<b>220,316.48</b>

<b>REVENUES</b>					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State	5,068.82	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>5,068.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Beginning fund balance	401,037.95	241,830.78	211,830.78	225,316.48	220,316.48
Total cash available	406,106.77	241,830.78	211,830.78	225,316.48	220,316.48
Less total expenditures	164,275.99	16,514.30	211,830.78	5,000.00	220,316.48
Ending fund balance	241,830.78	225,316.48	0.00	220,316.48	0.00

<b>FUND BALANCE ANALYSIS</b>					
Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/05	464,084.80				
09/30/06	463,563.84	(520.96)			
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 (estimate)	220,316.48	(5,000.00)			
09/30/15 (budget)	0.00	(220,316.48)	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 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
<b>37000 Miscellaneous</b>						
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
<b>38000 Intergovernmental - State</b>						
240038160	State reimbursement	5,068.82	0.00	0.00	0.00	0.00
	Category Total	5,068.82	0.00	0.00	0.00	0.00
	Total	5,068.82	0.00	0.00	0.00	0.00

**CITY OF KEARNEY  
NATURAL DISASTER  
2014-2015 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 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
<b>42000 Supplies, Materials and Contractual Services</b>						
240042175	Building repairs	4,602.74	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	6,774.61	10,958.28	211,830.78	5,000.00	220,316.48
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	909.48	926.18	0.00	0.00	0.00
Category Total		12,286.83	11,884.46	211,830.78	5,000.00	220,316.48
<b>44000 Capital Outlay</b>						
240044100	Improvements	132,166.78	4,629.84	0.00	0.00	0.00
240044157	Equipment	19,822.38	0.00	0.00	0.00	0.00
Category Total		151,989.16	4,629.84	0.00	0.00	0.00
<b>49000 Transfers</b>						
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
<b>Total</b>		<b>164,275.99</b>	<b>16,514.30</b>	<b>211,830.78</b>	<b>5,000.00</b>	<b>220,316.48</b>

**CITY OF KEARNEY  
OFFSTREET PARKING DISTRICT NO. 1 SUMMARY  
2014 - 2015 BUDGET**

	Actual 2011 - 2012	Actual 2012 - 2013	Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
<b>EXPENDITURES</b>					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	31,343.30	29,656.13	33,950.00	34,500.00	34,500.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	20,000.00	60,260.00	60,000.00	22,740.00	70,531.14
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>51,343.30</b>	<b>89,916.13</b>	<b>93,950.00</b>	<b>57,240.00</b>	<b>105,031.14</b>

<b>REVENUES</b>					
Taxes	43,989.30	44,373.61	45,857.00	44,940.00	47,003.00
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	1,000.00	21,260.00	41,000.00	20,740.00	11,000.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>44,989.30</b>	<b>65,633.61</b>	<b>86,857.00</b>	<b>65,680.00</b>	<b>58,003.00</b>
Beginning fund balance	83,492.18	77,613.01	48,908.66	52,666.29	61,278.14
County Treasurer's balance	2,982.48	2,507.65	3,000.00	3,171.85	3,000.00
Total cash available	131,463.96	145,754.27	138,765.66	121,518.14	122,281.14
Less total expenditures	51,343.30	89,916.13	93,950.00	57,240.00	105,031.14
Ending fund balance	80,120.66	55,838.14	44,815.66	64,278.14	17,250.00

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/05	145,898.70				
09/30/06	151,683.62	5,784.92			
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 (estimate)	61,278.14	8,611.85			
09/30/15 (budget)	17,250.00	(44,028.14)	8,625.00	8,625.00	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 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
<b>31000 Taxes</b>						
250031130	Property tax	43,989.30	44,373.61	45,857.00	44,940.00	47,003.00
	Category Total	43,989.30	44,373.61	45,857.00	44,940.00	47,003.00
<b>33000 Miscellaneous</b>						
250037109	CRA contributions	0.00	20,260.00	40,000.00	19,740.00	10,000.00
250037115	Donations	0.00	0.00	0.00	0.00	0.00
250037180	Miscellaneous	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
	Category Total	1,000.00	21,260.00	41,000.00	20,740.00	11,000.00
	Total	44,989.30	65,633.61	86,857.00	65,680.00	58,003.00

**CITY OF KEARNEY  
OFFSTREET PARKING DISTRICT NO. 1  
2014-2015 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. FY15 exterior improvements grant	250044100	\$10,000.00
2. Miscellaneous improvements	250044100	\$60,531.14

**OFFSTREET PARKING DISTRICT NO. 1  
EXPENDITURES**

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

Account	Account Name	Actual 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
<b>42000 Supplies, Materials and Contractual Services</b>						
250042105	Administrative	335.30	525.91	800.00	800.00	800.00
250042115	Marketing	30,905.05	28,302.29	32,000.00	32,000.00	32,000.00
250042520	Maintenance	0.00	504.41	1,000.00	1,000.00	1,000.00
250042910	Utilities	102.95	323.52	150.00	700.00	700.00
	Category Total	31,343.30	29,656.13	33,950.00	34,500.00	34,500.00
<b>44000 Capital Outlay</b>						
250044100	Improvements	20,000.00	60,260.00	60,000.00	22,740.00	70,531.14
	Category Total	20,000.00	60,260.00	60,000.00	22,740.00	70,531.14
	Total	51,343.30	89,916.13	93,950.00	57,240.00	105,031.14