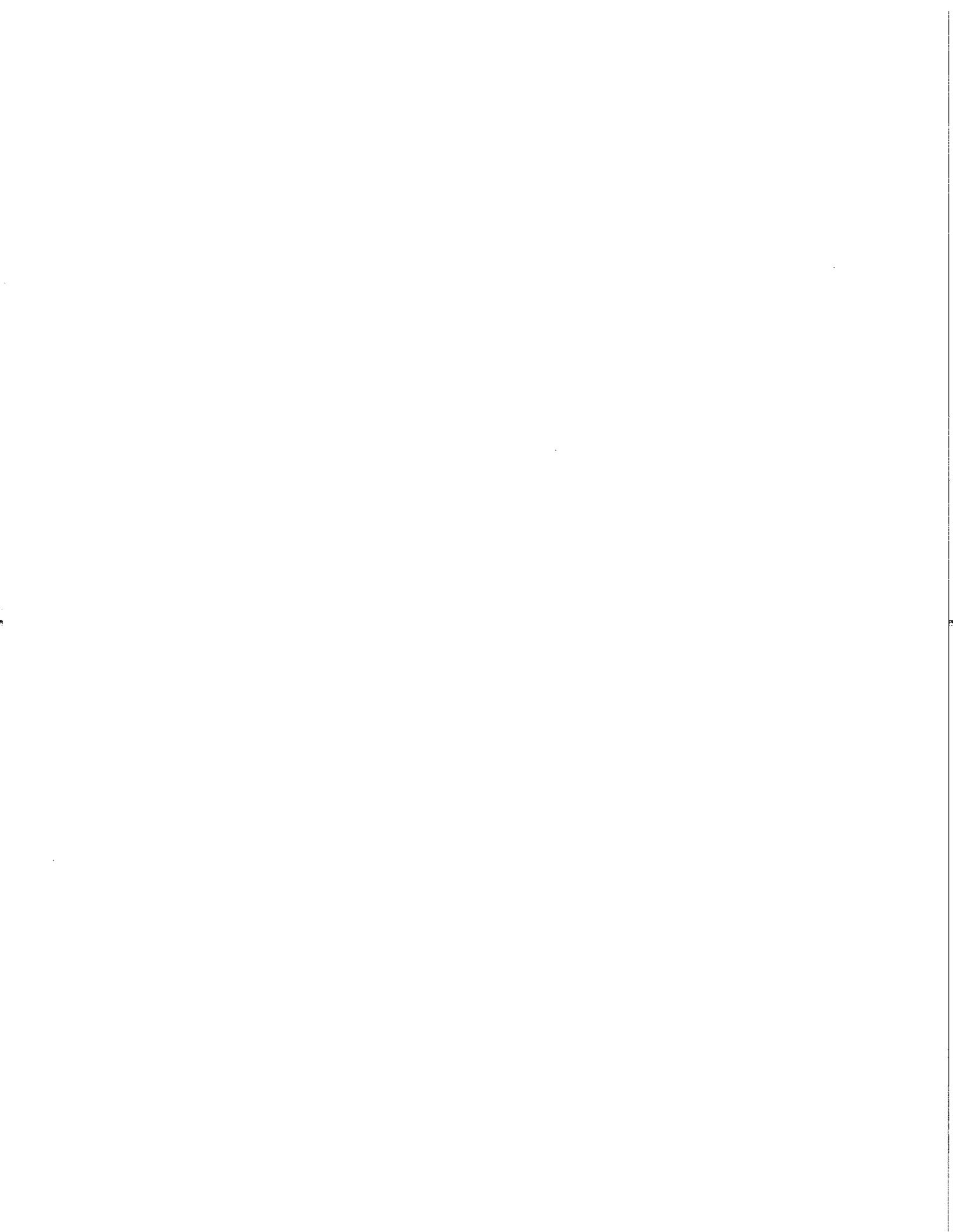


## **CAPITAL PROJECTS FUNDS**

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  
2017 - 2018 BUDGET**

	Actual 2014 - 2015	Actual 2015 - 2016	Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
<b>EXPENDITURES</b>					
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	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
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>809.97</b>	<b>0.00</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	0.00	0.00	0.00	0.00	0.00
Intergovernmental - State Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Beginning fund balance	809.97	809.97	0.00	809.97	0.00
Total cash available	809.97	809.97	0.00	809.97	0.00
Less total expenditures	0.00	0.00	0.00	809.97	0.00
Ending fund balance	809.97	809.97	0.00	0.00	0.00

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/08	586.34				
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	809.97	0.00			
09/30/16	809.97	0.00			
09/30/17 (estimate)	0.00	(809.97)			
09/30/18 (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 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
<b>37000 Miscellaneous</b>						
600037105	Bond proceeds	0.00	0.00	0.00	0.00	0.00
600037115	Donations	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  
POLICE RESERVE  
2017-2018 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 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
	<b>44000 Capital Outlay</b>					
601844100	Improvements	0.00	0.00	0.00	809.97	0.00
601844157	Equipment	0.00	0.00	0.00	0.00	0.00
	<b>Category Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>809.97</b>	<b>0.00</b>
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>809.97</b>	<b>0.00</b>

**CITY OF KEARNEY  
FIRE RESERVE FUND SUMMARY  
2017 - 2018 BUDGET**

	Actual 2014 - 2015	Actual 2015 - 2016	Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
<b>EXPENDITURES</b>					
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	612,025.24	45,000.00	318,795.73	300,000.00	446,795.73
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>612,025.24</b>	<b>45,000.00</b>	<b>318,795.73</b>	<b>300,000.00</b>	<b>446,795.73</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	50.04	0.00	0.00	0.00	0.00
Miscellaneous	612,250.00	30,000.00	300,000.00	300,000.00	428,000.00
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>612,300.04</b>	<b>30,000.00</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>428,000.00</b>
Beginning fund balance	33,520.93	33,795.73	18,795.73	18,795.73	18,795.73
Total cash available	645,820.97	63,795.73	318,795.73	318,795.73	446,795.73
Less total expenditures	612,025.24	45,000.00	318,795.73	300,000.00	446,795.73
Ending fund balance	33,795.73	18,795.73	0.00	18,795.73	0.00

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/08	590,648.30				
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	33,795.73	274.80			
09/30/16	18,795.73	(15,000.00)			
09/30/17 (estimate)	18,795.73	0.00			
09/30/18 (budget)	0.00	(18,795.73)	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	Estimated Actual 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
<b>33000 Charges for Services</b>						
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
<b>36000 Interest</b>						
610036100	Interest	50.04	0.00	0.00	0.00	0.00
	Category Total	50.04	0.00	0.00	0.00	0.00
<b>37000 Miscellaneous</b>						
610037105	Bond proceeds	612,250.00	0.00	300,000.00	300,000.00	428,000.00
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	30,000.00	0.00	0.00	0.00
	Category Total	612,250.00	30,000.00	300,000.00	300,000.00	428,000.00
<b>39000 Transfers</b>						
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
	<b>Total</b>	<b>612,300.04</b>	<b>30,000.00</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>428,000.00</b>

**CITY OF KEARNEY  
FIRE RESERVE  
2017-2018 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 SCBA's & breathing air compressor	611944157	\$370,000
2. Replace vehicle fire simulator	611944157	\$58,000

**FIRE RESERVE FUND  
EXPENDITURES**

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

Account	Account Name	Actual 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
<b>42000 Supplies, Materials and Contractual Services</b>						
611942590	Other	0.00	0.00	0.00	0.00	0.00
	<b>Category Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>44000 Capital Outlay</b>						
611944100	Improvements	90.75	0.00	0.00	0.00	0.00
611944157	Equipment	611,934.49	45,000.00	318,795.73	300,000.00	446,795.73
	<b>Category Total</b>	<b>612,025.24</b>	<b>45,000.00</b>	<b>318,795.73</b>	<b>300,000.00</b>	<b>446,795.73</b>
	<b>Total</b>	<b>612,025.24</b>	<b>45,000.00</b>	<b>318,795.73</b>	<b>300,000.00</b>	<b>446,795.73</b>

**CITY OF KEARNEY  
CEMETERY RESERVE FUND SUMMARY  
2017 - 2018 BUDGET**

	Actual 2014 - 2015	Actual 2015 - 2016	Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
<b>EXPENDITURES</b>					
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	17,854.35	0.00	18,600.34
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>0.00</b>	<b>0.00</b>	<b>17,854.35</b>	<b>0.00</b>	<b>18,600.34</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	317.86	384.99	300.00	409.00	552.00
Miscellaneous	3,690.00	5,516.43	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
<b>TOTAL REVENUES</b>	<b>4,007.86</b>	<b>5,901.42</b>	<b>3,300.00</b>	<b>3,409.00</b>	<b>3,552.00</b>
Beginning fund balance	81,620.00	85,627.86	88,927.86	91,529.28	94,938.28
Total cash available	85,627.86	91,529.28	92,227.86	94,938.28	98,490.28
Less total expenditures	0.00	0.00	17,854.35	0.00	18,600.34
Ending fund balance	85,627.86	91,529.28	74,373.51	94,938.28	79,889.94

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/08	75,488.01				
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	85,627.86	4,007.86			
09/30/16	91,529.28	5,901.42			
09/30/17 (estimate)	94,938.28	3,409.00			
09/30/18 (budget)	79,889.94	0.00	0.00	79,889.94	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 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
	<b>36000 Interest</b>					
620036100	Interest	317.86	384.99	300.00	409.00	552.00
	Category Total	317.86	384.99	300.00	409.00	552.00
	<b>37000 Miscellaneous</b>					
620037115	Donations	0.00	0.00	0.00	0.00	0.00
620037207	Sale of lots - Cemetery	3,690.00	5,516.43	3,000.00	3,000.00	3,000.00
	Category Total	3,690.00	5,516.43	3,000.00	3,000.00	3,000.00
	Total	4,007.86	5,901.42	3,300.00	3,409.00	3,552.00

**CITY OF KEARNEY  
CEMETERY RESERVE  
2017-2018 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 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
	<b>44000 Capital Outlay</b>					
624144100	Improvements	0.00	0.00	17,854.35	0.00	18,600.34
624144157	Equipment	0.00	0.00	0.00	0.00	0.00
	<b>Category Total</b>	<b>0.00</b>	<b>0.00</b>	<b>17,854.35</b>	<b>0.00</b>	<b>18,600.34</b>
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>17,854.35</b>	<b>0.00</b>	<b>18,600.34</b>

**CITY OF KEARNEY  
PARK & RECREATION DEVELOPMENT FUND SUMMARY  
2017 - 2018 BUDGET**

	Actual 2014 - 2015	Actual 2015 - 2016	Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
<b>EXPENDITURES</b>					
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	88,831.80	405,490.31	112,219.60	1,298,553.00	328,540.54
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
<b>TOTAL EXPENDITURES</b>	<b>139,708.80</b>	<b>456,367.31</b>	<b>163,096.60</b>	<b>1,349,430.00</b>	<b>379,417.54</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	17,764.66	19,449.55	18,000.00	19,000.00	25,000.00
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	452,298.54	1,019,387.01	16,496.00	411,969.00	17,696.00
Intergovernmental - State	0.00	5,000.00	0.00	0.00	0.00
Transfers	50,877.00	50,877.00	50,877.00	50,877.00	50,877.00
<b>TOTAL REVENUES</b>	<b>520,940.20</b>	<b>1,094,713.56</b>	<b>85,373.00</b>	<b>481,846.00</b>	<b>93,573.00</b>
Beginning fund balance	133,850.89	515,082.29	77,723.60	1,153,428.54	285,844.54
Total cash available	654,791.09	1,609,795.85	163,096.60	1,635,274.54	379,417.54
Less total expenditures	139,708.80	456,367.31	163,096.60	1,349,430.00	379,417.54
Ending fund balance	515,082.29	1,153,428.54	0.00	285,844.54	0.00

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/08	69,560.19				
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	515,082.29	381,231.40			
09/30/16	1,153,428.54	638,346.25			
09/30/17 (estimate)	285,844.54	(867,584.00)			
09/30/18 (budget)	0.00	(285,844.54)	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 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
<b>33000 Charges for Services</b>						
630033118	Aquatic development	17,764.66	19,449.55	18,000.00	19,000.00	25,000.00
630033119	Park development	0.00	0.00	0.00	0.00	0.00
	<b>Category Total</b>	<b>17,764.66</b>	<b>19,449.55</b>	<b>18,000.00</b>	<b>19,000.00</b>	<b>25,000.00</b>
<b>36000 Interest</b>						
630036100	Interest	0.00	0.00	0.00	0.00	0.00
	<b>Category Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>37000 Miscellaneous</b>						
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	432,500.00	1,000,422.50	0.00	225,000.00	0.00
630037133	Federal grants	0.00	0.00	0.00	0.00	0.00
630037185	Misc, park	0.00	0.00	0.00	0.00	0.00
630037190	Misc, recreation	0.00	1,170.00	1,300.00	0.00	0.00
630037206	Utility "round-up"	2,275.28	2,098.51	2,500.00	2,000.00	2,000.00
630037210	Sale of real estate	0.00	0.00	0.00	169,273.00	0.00
630037250	Tower lease	17,523.26	15,696.00	12,696.00	15,696.00	15,696.00
	<b>Category Total</b>	<b>452,298.54</b>	<b>1,019,387.01</b>	<b>16,496.00</b>	<b>411,969.00</b>	<b>17,696.00</b>
<b>38000 Intergovernmental - State</b>						
630038145	State grants	0.00	5,000.00	0.00	0.00	0.00
	<b>Category Total</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>39000 Transfers</b>						
630039100	Transfer, General Fund	50,877.00	50,877.00	50,877.00	50,877.00	50,877.00
	<b>Category Total</b>	<b>50,877.00</b>	<b>50,877.00</b>	<b>50,877.00</b>	<b>50,877.00</b>	<b>50,877.00</b>
	<b>Total</b>	<b>520,940.20</b>	<b>1,094,713.56</b>	<b>85,373.00</b>	<b>481,846.00</b>	<b>93,573.00</b>

**CITY OF KEARNEY  
PARK & RECREATION DEVELOPMENT  
2017-2018 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	\$16,899
2. Patriot Park playground	635844145	\$100,000

**PARK & RECREATION DEVELOPMENT FUND  
EXPENDITURES**

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

Account	Account Name	Actual 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
<b>44000 Capital Outlay</b>						
635844050	Aquatic development	34,470.35	0.00	18,261.00	15,000.00	45,711.00
635844145	Miscellaneous park	54,361.45	405,490.31	93,958.60	1,283,553.00	282,829.54
	<b>Category Total</b>	<b>88,831.80</b>	<b>405,490.31</b>	<b>112,219.60</b>	<b>1,298,553.00</b>	<b>328,540.54</b>
<b>49000 Transfers</b>						
635849107	Transfer, Water Ret. Rev.	50,877.00	50,877.00	50,877.00	50,877.00	50,877.00
	<b>Category Total</b>	<b>50,877.00</b>	<b>50,877.00</b>	<b>50,877.00</b>	<b>50,877.00</b>	<b>50,877.00</b>
	<b>Total</b>	<b>139,708.80</b>	<b>456,367.31</b>	<b>163,096.60</b>	<b>1,349,430.00</b>	<b>379,417.54</b>

**CITY OF KEARNEY  
STREET IMPROVEMENT FUND SUMMARY  
2017 - 2018 BUDGET**

	Actual 2014 - 2015	Actual 2015 - 2016	Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
<b>EXPENDITURES</b>					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	11,916.98	17,675.08	40,000.00	40,000.00	40,000.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	3,604,270.68	7,757,436.23	5,818,477.83	6,159,445.00	3,626,731.89
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>3,616,187.66</b>	<b>7,775,111.31</b>	<b>5,858,477.83</b>	<b>6,199,445.00</b>	<b>3,666,731.89</b>
<b>REVENUES</b>					
Taxes	1,188,692.08	1,611,223.39	1,215,802.00	1,199,203.00	966,753.00
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	105,594.47	730,542.24	0.00	0.00	203,960.00
Interest	1,903.09	1,603.38	500.00	300.00	0.00
Miscellaneous	3,791,303.89	3,807,265.07	3,979,912.00	2,075,844.00	933,295.00
Intergovernmental - State	345,044.82	560,967.34	560,967.00	585,602.00	468,865.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>5,432,538.35</b>	<b>6,711,601.42</b>	<b>5,757,181.00</b>	<b>3,860,949.00</b>	<b>2,572,873.00</b>
Beginning fund balance	2,679,514.09	4,495,864.78	101,296.83	3,432,354.89	1,093,858.89
Total cash available	8,112,052.44	11,207,466.20	5,858,477.83	7,293,303.89	3,666,731.89
Less total expenditures	3,616,187.66	7,775,111.31	5,858,477.83	6,199,445.00	3,666,731.89
Ending fund balance	4,495,864.78	3,432,354.89	0.00	1,093,858.89	(0.00)

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/08	1,755,433.14				
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	4,495,864.78	1,816,350.69			
09/30/16	3,432,354.89	(1,063,509.89)			
09/30/17 (estimate)	1,093,858.89	(2,338,496.00)			
09/30/18 (budget)	(0.00)	(1,093,858.89)	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 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
<b>31000 Taxes</b>						
640031135	Sales tax	1,188,692.08	1,611,223.39	1,215,802.00	1,199,203.00	966,753.00
	Category Total	1,188,692.08	1,611,223.39	1,215,802.00	1,199,203.00	966,753.00
<b>35000 Special Assessments</b>						
640035105	Developer deposits	105,594.47	730,542.24	0.00	0.00	203,960.00
	Category Total	105,594.47	730,542.24	0.00	0.00	203,960.00
<b>36000 Interest</b>						
640036100	Interest	1,903.09	1,603.38	500.00	300.00	0.00
	Category Total	1,903.09	1,603.38	500.00	300.00	0.00
<b>37000 Miscellaneous</b>						
640037105	Bond proceeds	3,711,295.00	3,663,000.00	3,885,000.00	1,725,000.00	867,795.00
640037109	CRA contributions	80,008.89	94,265.07	94,912.00	65,500.00	65,500.00
640037147	Grant proceeds	0.00	0.00	0.00	0.00	0.00
640037180	Miscellaneous	0.00	50,000.00	0.00	35,344.00	0.00
640037210	Sale of real estate	0.00	0.00	0.00	250,000.00	0.00
	Category Total	3,791,303.89	3,807,265.07	3,979,912.00	2,075,844.00	933,295.00
<b>38000 Intergovernmental - State</b>						
640038108	Highway bridge buyback program	9,980.03	10,993.41	10,993.00	11,660.00	11,660.00
640038109	Highway street buyback program	0.00	549,973.93	549,974.00	573,942.00	457,205.00
640038145	State grants	335,064.79	0.00	0.00	0.00	0.00
	Category Total	345,044.82	560,967.34	560,967.00	585,602.00	468,865.00
	Total	5,432,538.35	6,711,601.42	5,757,181.00	3,860,949.00	2,572,873.00

**CITY OF KEARNEY  
STREET IMPROVEMENT  
2017-2018 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.	11 <sup>th</sup> St, 7 <sup>th</sup> Ave to 14 <sup>th</sup> Ave (STP/Bond)	642444105	\$1,325,000
2.	Country Club Lane extension to 39 <sup>th</sup> Street	642444105	\$221,877
3.	Fountain Hills 9 <sup>th</sup> Addition	642444105	\$419,970
4.	Downtown streetlight project	642444105	\$250,000
5.	Miscellaneous paving districts	642444105	\$500,000
6.	Marianne Hunt 2 <sup>nd</sup> Addition infrastructure reimb.	642444105	\$14,667
7.	Millennial Estates Addition infrastructure reimb.	642444105	\$17,570
8.	East 56 <sup>th</sup> St. Estates 2 <sup>nd</sup> Add infrastructure reimb.	642444105	\$15,757
9.	Fountain Hills – 11 <sup>th</sup> Ave infrastructure reimb.	642444105	\$60,793

**STREET IMPROVEMENT FUND  
EXPENDITURES**

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

Account	Account Name	Actual 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
<b>42000 Supplies, Materials and Contractual Services</b>						
642442350	Engineering	425.00	13,300.00	30,000.00	30,000.00	30,000.00
642442590	Other	11,491.98	4,375.08	10,000.00	10,000.00	10,000.00
	<b>Category Total</b>	<b>11,916.98</b>	<b>17,675.08</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>40,000.00</b>
<b>44000 Capital Outlay</b>						
642444105	Construction costs	3,604,270.68	7,757,436.23	5,818,477.83	6,159,445.00	3,626,731.89
	<b>Category Total</b>	<b>3,604,270.68</b>	<b>7,757,436.23</b>	<b>5,818,477.83</b>	<b>6,159,445.00</b>	<b>3,626,731.89</b>
	<b>Total</b>	<b>3,616,187.66</b>	<b>7,775,111.31</b>	<b>5,858,477.83</b>	<b>6,199,445.00</b>	<b>3,666,731.89</b>

**CITY OF KEARNEY  
SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT FUND SUMMARY  
2017 - 2018 BUDGET**

	Actual 2014 - 2015	Actual 2015 - 2016	Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
<b>EXPENDITURES</b>					
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	2,616,685.73	3,513,930.71	5,291,667.00	6,964,082.00	2,848,980.00
Debt Servicing	570,929.71	583,308.76	623,369.00	623,369.00	732,754.00
Transfers	345,117.00	345,117.00	345,117.00	345,117.00	500,000.00
<b>TOTAL EXPENDITURES</b>	<b>3,532,732.44</b>	<b>4,442,356.47</b>	<b>6,260,153.00</b>	<b>7,932,568.00</b>	<b>4,081,734.00</b>
<b>REVENUES</b>					
Taxes	4,011,244.22	4,045,402.49	4,033,333.00	3,978,775.00	3,989,804.00
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	15,816.21	19,453.33	19,384.00	20,889.00	29,535.00
Miscellaneous	406,028.55	10,000.00	20,000.00	39,300.00	118,000.00
Intergovernmental - State	31,163.30	262,750.78	335,000.00	548,592.00	350,000.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>4,464,252.28</b>	<b>4,337,606.60</b>	<b>4,407,717.00</b>	<b>4,587,556.00</b>	<b>4,487,339.00</b>
Beginning fund balance	3,187,783.62	4,119,303.46	2,530,399.46	4,014,553.59	669,541.59
Total cash available	7,652,035.90	8,456,910.06	6,938,116.46	8,602,109.59	5,156,880.59
Less total expenditures	3,532,732.44	4,442,356.47	6,260,153.00	7,932,568.00	4,081,734.00
Ending fund balance	4,119,303.46	4,014,553.59	677,963.46	669,541.59	1,075,146.59

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/08	3,606,355.68				
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	4,119,303.46	931,519.84			
09/30/16	4,014,553.59	(104,749.87)			
09/30/17 (estimate)	669,541.59	(3,345,012.00)			
09/30/18 (budget)	1,075,146.59	405,605.00	0.00	1,075,146.59	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 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
<b>31000 Taxes</b>						
650031135	Sales tax	4,011,244.22	4,045,402.49	4,033,333.00	3,978,775.00	3,989,804.00
	Category Total	4,011,244.22	4,045,402.49	4,033,333.00	3,978,775.00	3,989,804.00
<b>36000 Interest</b>						
650036100	Interest	15,816.21	19,453.33	19,384.00	20,889.00	29,535.00
	Category Total	15,816.21	19,453.33	19,384.00	20,889.00	29,535.00
<b>37000 Miscellaneous</b>						
652437109	CRA contribution	100,000.00	0.00	0.00	0.00	0.00
655037115	Donations	0.00	0.00	0.00	0.00	0.00
655337115	Donations	306,028.55	10,000.00	20,000.00	39,300.00	118,000.00
	Category Total	406,028.55	10,000.00	20,000.00	39,300.00	118,000.00
<b>38000 Intergovernmental - State</b>						
650138145	State grants	0.00	0.00	0.00	0.00	0.00
652438145	State grants	31,163.30	252,750.78	335,000.00	548,592.00	350,000.00
655338145	State grants	0.00	10,000.00	0.00	0.00	0.00
	Category Total	31,163.30	262,750.78	335,000.00	548,592.00	350,000.00
<b>38000 Transfers</b>						
650039100	Transfers from other funds	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>4,464,252.28</b>	<b>4,337,606.60</b>	<b>4,407,717.00</b>	<b>4,587,556.00</b>	<b>4,487,339.00</b>

**CITY OF KEARNEY  
SPECIAL SALES TAX – CAPITAL IMPROVEMENTS/EQUIPMENT  
2017-2018 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. Project Honor (Veterans Home)	650144100	\$500,000
2. Dump truck, plow	652044157	\$199,490
3. ADA curb/ramp/sidewalk improvements	652444100-24001	\$75,000
4. CDBG – 17CR	652444100	\$700,000
5. Miscellaneous street improvements	652444100-24003	\$300,000
6. Residential street curbs	652444100	\$25,000
7. Debt service – 10-29-13 VP Bonds	652445110-24010	\$311,400
8. Debt service – 6-1-10/5-15-17 VP Bonds	652445110-24023	\$115,084
9. Debt service – 6-13-14 VP Bonds	652445110-24030	\$112,103
10. Debt service – 8-15-16 VP Bonds	652445110	\$88,843
11. Debt service – 10-15-17 VP Bonds	652445110	\$81,641
12. Debt service – 4-15-15 BAN's	652445110	\$7,958
13. Debt service – 5-17-16 BAN's	652445110	\$15,725
14. Park sidewalks/trails	655344100	\$150,000
15. Harvey Park ballfield light replacement	655344100	\$400,000
16. Primary runway 18/36 reconstruction	656944100	\$800,000

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

**FUND 65 - SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT**

Account	Account Name	Actual 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
<b>44000 Capital Outlay</b>						
650144100	Improvements - Administration	0.00	849,407.33	2,100,000.00	2,306,256.00	199,490.00
650144157	Equipment - Administration	8,900.88	0.00	0.00	0.00	0.00
651544100	Improvements - Fire	0.00	0.00	0.00	0.00	0.00
652044157	Equipment - Transportation	149,966.00	125,203.00	0.00	0.00	199,490.00
652444100	Improvements - Street Impr.	1,724,151.59	2,204,078.77	1,610,000.00	2,429,924.00	1,100,000.00
652444157	Equipment - Street Impr.	0.00	0.00	0.00	0.00	0.00
655044100	Improvements - Library	0.00	0.00	0.00	0.00	0.00
655044157	Equipment - Library	0.00	0.00	0.00	0.00	0.00
655344100	Improvements - Park	732,296.37	334,660.00	1,380,000.00	1,952,099.00	550,000.00
655344157	Equipment - Park	0.00	0.00	201,667.00	275,803.00	0.00
656944100	Improvements - Airport	1,370.89	581.61	0.00	0.00	800,000.00
<b>Category Total</b>		<b>2,616,685.73</b>	<b>3,513,930.71</b>	<b>5,291,667.00</b>	<b>6,964,082.00</b>	<b>2,848,980.00</b>
<b>45000 Debt Servicing</b>						
652445110	Bond payments - Street Impr.	370,000.00	370,000.00	375,000.00	375,000.00	440,000.00
652445130	Interest payments - Street Impr.	200,929.71	213,308.76	248,369.00	248,369.00	292,754.00
656945110	Bond payments - Airport	0.00	0.00	0.00	0.00	0.00
656945130	Interest payments - Airport	0.00	0.00	0.00	0.00	0.00
<b>Category Total</b>		<b>570,929.71</b>	<b>583,308.76</b>	<b>623,369.00</b>	<b>623,369.00</b>	<b>732,754.00</b>
<b>49000 Transfers</b>						
650149165	Transfer, General Fund	345,117.00	345,117.00	345,117.00	345,117.00	500,000.00
<b>Category Total</b>		<b>345,117.00</b>	<b>345,117.00</b>	<b>345,117.00</b>	<b>345,117.00</b>	<b>500,000.00</b>
<b>Total</b>		<b>3,532,732.44</b>	<b>4,442,356.47</b>	<b>6,260,153.00</b>	<b>7,932,568.00</b>	<b>4,081,734.00</b>

**CITY OF KEARNEY  
RESTAURANT OCCUPATION TAX PROJECT FUND SUMMARY  
2017 - 2018 BUDGET**

	Actual 2014 - 2015	Actual 2015 - 2016	Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
<b>EXPENDITURES</b>					
Personal Services	0.00	0.00	0.00	2,000.00	2,000.00
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	227,500.39	3,363,870.31	3,000,000.00	3,830,129.00	0.00
Debt Servicing	0.00	469,863.75	1,066,081.00	1,066,081.00	1,063,790.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>227,500.39</b>	<b>3,833,734.06</b>	<b>4,066,081.00</b>	<b>4,898,210.00</b>	<b>1,065,790.00</b>
<b>REVENUES</b>					
Taxes	427,880.13	966,548.11	988,992.00	975,000.00	975,000.00
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	2,682.21	3,599.00	6,518.00	7,307.00
Miscellaneous	0.00	7,421,500.00	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
<b>TOTAL REVENUES</b>	<b>427,880.13</b>	<b>8,390,730.32</b>	<b>992,591.00</b>	<b>981,518.00</b>	<b>982,307.00</b>
Beginning fund balance	0.00	200,379.74	3,928,616.13	4,757,376.00	840,684.00
Total cash available	427,880.13	8,591,110.06	4,921,207.13	5,738,894.00	1,822,991.00
Less total expenditures	227,500.39	3,833,734.06	4,066,081.00	4,898,210.00	1,065,790.00
Ending fund balance	200,379.74	4,757,376.00	855,126.13	840,684.00	757,201.00

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/08	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	200,379.74	200,379.74			
09/30/16	4,757,376.00	4,556,996.26			
09/30/17 (estimate)	840,684.00	(3,916,692.00)			
09/30/18 (budget)	757,201.00	(83,483.00)	0.00	757,201.00	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 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
<b>31000 Taxes</b>						
665331133	Restaurant occupation tax	427,880.13	966,548.11	988,992.00	975,000.00	975,000.00
	Category Total	427,880.13	966,548.11	988,992.00	975,000.00	975,000.00
<b>36000 Interest</b>						
665336100	Interest	0.00	2,682.21	3,599.00	6,518.00	7,307.00
	Category Total	0.00	2,682.21	3,599.00	6,518.00	7,307.00
<b>36000 Miscellaneous</b>						
665337105	Bond proceeds	0.00	7,421,500.00	0.00	0.00	0.00
	Category Total	0.00	7,421,500.00	0.00	0.00	0.00
	<b>Total</b>	<b>427,880.13</b>	<b>8,390,730.32</b>	<b>992,591.00</b>	<b>981,518.00</b>	<b>982,307.00</b>

**CITY OF KEARNEY  
RESTAURANT OCCUPATION TAX PROJECT  
2017-2018 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 restaurant and drinking place occupation tax are required to be utilized to construct a youth baseball and softball complex.

**NOTABLE EXPENDITURES**

None.

**RESTAURANT OCCUPATION TAX PROJECT FUND  
EXPENDITURES**

**FUND 66 - RESTAURANT OCCUPATION TAX PROJECT**

Account	Account Name	Actual 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
	<b>42000 Supplies, Materials and Contractual Services</b>					
	<b>44000 Capital Outlay</b>					
665342590	Other	0.00	0.00	0.00	2,000.00	2,000.00
	Category Total	0.00	0.00	0.00	2,000.00	2,000.00
	<b>44000 Capital Outlay</b>					
665344100	Improvements	227,500.39	3,363,870.31	3,000,000.00	3,830,129.00	0.00
	Category Total	227,500.39	3,363,870.31	3,000,000.00	3,830,129.00	0.00
	<b>45000 Debt Servicing</b>					
665345110	Bond payments	0.00	445,000.00	980,000.00	980,000.00	980,000.00
665345130	Interest payments	0.00	24,863.75	86,081.00	86,081.00	83,790.00
	Category Total	0.00	469,863.75	1,066,081.00	1,066,081.00	1,063,790.00
	<b>Total</b>	<b>227,500.39</b>	<b>3,833,734.06</b>	<b>4,066,081.00</b>	<b>4,898,210.00</b>	<b>1,065,790.00</b>