

## **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  
2018 - 2019 BUDGET**

	Actual 2015 - 2016	Actual 2016 - 2017	Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
<b>EXPENDITURES</b>					
Personal Services	1,264,154.30	1,388,639.64	1,814,805.00	1,810,376.00	1,904,716.00
Supplies, Materials and Contractual Services	1,297,414.64	1,239,657.14	1,656,400.00	1,663,400.00	1,653,958.00
Equipment Rental	2,559.75	2,883.54	3,000.00	3,000.00	3,000.00
Capital Outlay	430,094.08	702,775.97	471,250.00	786,250.00	555,500.00
Debt Servicing	53,598.20	0.00	78,379.00	78,379.00	128,948.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>3,047,820.97</b>	<b>3,333,956.29</b>	<b>4,023,834.00</b>	<b>4,341,405.00</b>	<b>4,246,122.00</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	19,357.84	372,988.08	302,616.00	238,931.00	17,616.00
Intergovernmental - State	3,081,088.49	3,255,151.33	3,338,380.00	3,315,219.00	3,738,667.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>3,100,446.33</b>	<b>3,628,139.41</b>	<b>3,640,996.00</b>	<b>3,554,150.00</b>	<b>3,756,283.00</b>
Beginning fund balance	1,874,341.67	1,926,967.03	1,345,182.03	2,221,150.15	1,433,895.15
Total cash available	4,974,788.00	5,555,106.44	4,986,178.03	5,775,300.15	5,190,178.15
Less total expenditures	3,047,820.97	3,333,956.29	4,023,834.00	4,341,405.00	4,246,122.00
Ending fund balance	1,926,967.03	2,221,150.15	962,344.03	1,433,895.15	944,056.15

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/09	970,756.36				
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	1,874,341.67	217,763.18			
09/30/16	1,926,967.03	52,625.36			
09/30/17	2,221,150.15	294,183.12			
09/30/18 (estimate)	1,433,895.15	(787,255.00)			
09/30/19 (budget)	944,056.15	(489,839.00)	890,418.50	53,637.65	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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
<b>37000 Miscellaneous</b>						
200037157	Lease/purchase proceeds	0.00	356,404.00	285,000.00	221,315.00	0.00
200037180	Miscellaneous	6,255.35	1,646.81	2,000.00	2,000.00	2,000.00
200037215	Sale of scrap	1,486.49	4,289.27	4,000.00	4,000.00	4,000.00
200037250	Tower lease	11,616.00	10,648.00	11,616.00	11,616.00	11,616.00
<b>Category Total</b>		<b>19,357.84</b>	<b>372,988.08</b>	<b>302,616.00</b>	<b>238,931.00</b>	<b>17,616.00</b>
<b>38000 Intergovernmental - State</b>						
200038110	Highway use fee	2,758,451.37	2,922,396.54	3,008,157.00	3,008,157.00	3,426,605.00
200038127	Motor vehicle fee	246,370.16	252,733.51	250,000.00	255,000.00	260,000.00
200038140	State alloc. pro rata	8,793.96	8,798.28	9,000.00	9,000.00	9,000.00
200038150	State hwy. urban maint.	67,473.00	67,473.00	67,473.00	39,312.00	39,312.00
200038155	State incentive payments	0.00	3,750.00	3,750.00	3,750.00	3,750.00
<b>Category Subtotal</b>		<b>3,081,088.49</b>	<b>3,255,151.33</b>	<b>3,338,380.00</b>	<b>3,315,219.00</b>	<b>3,738,667.00</b>
<b>Total</b>		<b>3,100,446.33</b>	<b>3,628,139.41</b>	<b>3,640,996.00</b>	<b>3,554,150.00</b>	<b>3,756,283.00</b>

**CITY OF KEARNEY  
TRANSPORTATION  
2018-2019 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>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
Full Time			
Administrative Assistant	1	1	1
Assistant Public Works Director	0	1	1
Director of Public Works	0	1	1
Engineering Assistant II	2	2	2
Equipment Operator	5	5	5
Heavy Equipment Operator	8	8	8
Master Electrician	0	1	1
Street Crew Leader	1	1	1
Street Superintendent	1	1	1

**NOTABLE EXPENDITURES**

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. V.M. truck bay addition (25%)	202044100	\$100,000
2. ¾ ton pickup	202044157	\$32,000
3. Front-end loader	202044157	\$250,000
4. Replace Bobcat skid loader	202044157	\$10,000
5. Downtown traffic light controller/cabinet	202044157	\$8,500
6. Replace NEMA traffic signal controller	202044157	\$20,000
7. Replace snow blower (save for – 1 of 6)	202044157	\$25,000
8. Switch traffic signal detection systems to radar	202044157	\$25,000
9. Concrete screed	202044157	\$10,000
10. Replace 2006 Chevrolet pickup	202044157	\$32,000
11. Liquid de-icer applicator	202044157	\$25,000
12. Replace scanner	202044157	\$15,000

**TRANSPORTATION  
EXPENDITURES**

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

Account	Account Name	Actual 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
<b>41000 Personal Services</b>						
202041100	Salaries & wages	850,186.89	943,245.61	1,225,072.00	1,250,000.00	1,282,250.00
202041105	Salaries & wages, seasonal	56,017.01	39,399.75	88,400.00	88,400.00	94,080.00
202041110	FICA, City's share	65,041.25	70,558.88	100,481.00	102,388.00	105,289.00
202041125	Health & dental insurance	211,869.08	217,824.25	280,243.00	250,000.00	267,102.00
202041130	Pension	43,934.16	49,607.40	66,521.00	68,000.00	69,744.00
202041155	Unemployment	0.00	0.00	2,500.00	0.00	2,500.00
202041170	Workers comp. insurance	37,105.91	68,003.75	51,588.00	51,588.00	83,751.00
	Category Total	1,264,154.30	1,388,639.64	1,814,805.00	1,810,376.00	1,904,716.00
<b>42000 Supplies, Materials and Contractual Services</b>						
202042135	Asphaltic	8,269.06	16,662.64	25,000.00	25,000.00	25,000.00
202042145	Barricades, flares	6,387.97	6,944.77	6,000.00	6,000.00	6,000.00
202042167	Bridge inspections/repairs	460.50	4,070.36	10,000.00	10,000.00	10,000.00
202042175	Building repairs	15,106.11	30,809.21	35,000.00	42,000.00	35,000.00
202042230	Clothing allowance	4,692.37	5,733.14	6,000.00	6,000.00	6,250.00
202042290	Consulting & engineering	0.00	0.00	36,000.00	36,000.00	36,000.00
202042370	Equipment repairs	332.85	2,641.51	6,000.00	6,000.00	6,000.00
202042415	Gas, oil and grease	81,581.12	82,697.32	100,000.00	100,000.00	100,000.00
202042425	Grader blades	0.00	3,028.75	3,000.00	3,000.00	3,000.00
202042435	Gravel and barrow	1,438.75	2,290.00	4,000.00	4,000.00	4,000.00
202042445	Highway light repair	35,515.72	29,336.23	60,000.00	60,000.00	60,000.00
202042460	Insecticides & chemicals	75,816.22	67,407.25	130,000.00	130,000.00	130,000.00
202042465	Insurance, property & casualt	44,492.11	38,868.30	49,200.00	49,200.00	41,508.00
202042525	Maintenance agreements	0.00	0.00	8,500.00	8,500.00	8,500.00
202042535	Materials	0.00	70.95	500.00	500.00	500.00
202042575	Office supplies	2,366.87	1,384.78	10,500.00	10,500.00	10,500.00
202042590	Other	2,820.91	2,712.61	5,000.00	5,000.00	5,000.00
202042595	Pavement marking	62,354.56	46,744.71	85,000.00	85,000.00	85,000.00
202042635	Radio repair & maint.	0.00	0.00	2,000.00	2,000.00	2,000.00
202042685	Road equip repair (parts)	246,346.14	223,598.44	300,000.00	300,000.00	300,000.00
202042725	Sign posts	0.00	8,852.35	10,000.00	10,000.00	10,000.00
202042730	Signals	61,881.75	82,417.54	130,000.00	130,000.00	130,000.00
202042735	Signs	38,113.63	45,971.65	50,000.00	50,000.00	50,000.00
202042745	Small tools	5,404.19	4,698.41	5,000.00	5,000.00	5,000.00
202042750	Snow removal	80,522.39	18,912.85	30,000.00	30,000.00	30,000.00
202042780	Storm sewer maintenance	2,128.03	2,306.50	4,000.00	4,000.00	4,000.00
202042800	Sweeper brooms	4,736.00	6,272.00	7,000.00	7,000.00	7,000.00
202042830	Telephone service	5,596.90	6,823.22	11,000.00	11,000.00	11,000.00
202042860	Travel & training	861.38	1,171.95	12,700.00	12,700.00	12,700.00
202042910	Utilities	510,189.11	497,229.70	515,000.00	515,000.00	520,000.00
	Category Total	1,297,414.64	1,239,657.14	1,656,400.00	1,663,400.00	1,653,958.00
<b>43000 Equipment Rental</b>						
202043105	Land and building rental	2,559.75	2,883.54	3,000.00	3,000.00	3,000.00
	Category Total	2,559.75	2,883.54	3,000.00	3,000.00	3,000.00

**TRANSPORTATION  
EXPENDITURES (continued)**

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

Account	Account Name	Actual 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
<b>44000 Capital Outlay</b>						
202044100	Improvements	0.00	61,224.20	75,000.00	405,000.00	100,000.00
202044157	Equipment	430,094.08	641,551.77	396,250.00	381,250.00	455,500.00
	<b>Category Total</b>	<b>430,094.08</b>	<b>702,775.97</b>	<b>471,250.00</b>	<b>786,250.00</b>	<b>555,500.00</b>
<b>45000 Debt Servicing</b>						
202045135	Lease payment	53,598.20	0.00	78,379.00	78,379.00	128,948.00
	<b>Category Total</b>	<b>53,598.20</b>	<b>0.00</b>	<b>78,379.00</b>	<b>78,379.00</b>	<b>128,948.00</b>
	<b>Total</b>	<b>3,047,820.97</b>	<b>3,333,956.29</b>	<b>4,023,834.00</b>	<b>4,341,405.00</b>	<b>4,246,122.00</b>

**CITY OF KEARNEY  
ECONOMIC DEVELOPMENT GRANT FUND SUMMARY  
2018 - 2019 BUDGET**

	Actual 2015 - 2016	Actual 2016 - 2017	Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
<b>EXPENDITURES</b>					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	230,452.84	134,665.90	900,301.87	3,113,688.00	906,301.97
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>230,452.84</b>	<b>134,665.90</b>	<b>900,301.87</b>	<b>3,113,688.00</b>	<b>906,301.97</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	56,000.00	42,000.00	56,000.00	70,000.00	56,000.00
Intergovernmental - State	29,500.00	14,400.00	526,000.00	28,600.00	526,000.00
Transfers	1,400,000.00	300,000.00	250,000.00	300,000.00	250,000.00
<b>TOTAL REVENUES</b>	<b>1,485,500.00</b>	<b>356,400.00</b>	<b>832,000.00</b>	<b>398,600.00</b>	<b>832,000.00</b>
Beginning fund balance	1,312,608.71	2,567,655.87	68,301.87	2,789,389.97	74,301.97
Total cash available	2,798,108.71	2,924,055.87	900,301.87	3,187,989.97	906,301.97
Less total expenditures	230,452.84	134,665.90	900,301.87	3,113,688.00	906,301.97
Ending fund balance	2,567,655.87	2,789,389.97	0.00	74,301.97	0.00

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/09	140,787.56				
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	1,312,608.71	987,862.72			
09/30/16	2,567,655.87	1,255,047.16			
09/30/17	2,789,389.97	221,734.10			
09/30/18 (estimate)	74,301.97	(2,715,088.00)			
09/30/19 (budget)	0.00	(74,301.97)	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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
<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	29,500.00	14,400.00	526,000.00	28,600.00	526,000.00
	Category Subtotal	29,500.00	14,400.00	526,000.00	28,600.00	526,000.00
<b>39000 Transfers</b>						
210039100	Transfers	1,400,000.00	300,000.00	250,000.00	300,000.00	250,000.00
	Category Subtotal	1,400,000.00	300,000.00	250,000.00	300,000.00	250,000.00
	<b>Total</b>	<b>1,485,500.00</b>	<b>356,400.00</b>	<b>832,000.00</b>	<b>398,600.00</b>	<b>832,000.00</b>

**CITY OF KEARNEY  
ECONOMIC DEVELOPMENT GRANT  
2018-2019 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	\$80,302
3. Project Honor	210042335	\$300,000
4. Other miscellaneous grants	210042335	\$500,000

**ECONOMIC DEVELOPMENT GRANT FUND  
EXPENDITURES**

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

Account	Account Name	Actual 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
<b>42000 Supplies, Materials and Contractual Services</b>						
210042105	Administrative	20,500.00	14,400.00	26,000.00	28,600.00	26,000.00
210042335	Economic development	209,952.84	120,265.90	874,301.87	3,085,088.00	880,301.97
	Category Total	230,452.84	134,665.90	900,301.87	3,113,688.00	906,301.97
<b>49000 Transfers</b>						
210049100	Transfers	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	0.00	0.00
	Total	230,452.84	134,665.90	900,301.87	3,113,688.00	906,301.97

**CITY OF KEARNEY  
 LOTTERY TRUST FUND SUMMARY  
 2018 - 2019 BUDGET**

	Actual 2015 - 2016	Actual 2016 - 2017	Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
<b>EXPENDITURES</b>					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	648,331.72	619,238.12	535,407.00	533,933.00	570,069.00
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>648,331.72</b>	<b>619,238.12</b>	<b>535,407.00</b>	<b>533,933.00</b>	<b>570,069.00</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	2,486.51	1,721.44	1,810.00	1,892.00	2,094.00
Miscellaneous	563,911.38	485,997.38	434,000.00	536,758.00	434,000.00
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>566,397.89</b>	<b>487,718.82</b>	<b>435,810.00</b>	<b>538,650.00</b>	<b>436,094.00</b>
Beginning fund balance	646,298.02	564,364.19	403,535.19	432,844.89	437,561.89
Total cash available	1,212,695.91	1,052,083.01	839,345.19	971,494.89	873,655.89
Less total expenditures	648,331.72	619,238.12	535,407.00	533,933.00	570,069.00
Ending fund balance	564,364.19	432,844.89	303,938.19	437,561.89	303,586.89

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/08	560,774.74				
09/30/09	577,128.73	16,353.99			
09/30/10	582,805.21	5,676.48			
09/30/11	556,376.36	(26,428.85)			
09/30/12	670,521.89	114,145.53			
09/30/13	732,577.16	62,055.27			
09/30/14	646,298.02	(86,279.14)			
09/30/15	564,364.19	(81,933.83)			
09/30/16	432,844.89	(131,519.30)			
09/30/17 (estimate)	437,561.89	4,717.00			
09/30/18 (budget)	303,586.89	(133,975.00)	0.00	303,586.89	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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
<b>36000 Interest</b>						
220036100	Interest	2,486.51	1,721.44	1,810.00	1,892.00	2,094.00
	Category Total	2,486.51	1,721.44	1,810.00	1,892.00	2,094.00
<b>37000 Miscellaneous</b>						
220037150	Gross handle	563,911.38	485,997.38	434,000.00	536,758.00	434,000.00
	Category Total	563,911.38	485,997.38	434,000.00	536,758.00	434,000.00
	Total	566,397.89	487,718.82	435,810.00	538,650.00	436,094.00

**CITY OF KEARNEY  
LOTTERY TRUST  
2018-2019 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. Grant projects	220042260-LT178-	\$40,825
2. Kearney East Bypass Phase I (7 of 10)	220042260-LT178-	\$168,333
3. Meadowlark Hills Golf Course	220042260-LT178-	\$145,000
4. The Arch	220042260-LT178-	\$75,000
5. Fireworks	220042260-LT178-	\$5,000

**LOTTERY TRUST FUND  
EXPENDITURES**

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

Account	Account Name	Actual 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
<b>42000 Supplies, Materials and Contractural Services</b>						
220042140	Audit fees	7,375.00	7,375.00	7,375.00	7,375.00	8,010.00
220042260	Community betterment	512,366.72	487,245.12	403,532.00	403,532.00	437,559.00
220042505	Legal	100.00	0.00	500.00	500.00	500.00
220042770	State taxes	128,490.00	124,618.00	124,000.00	122,526.00	124,000.00
	<b>Category Total</b>	<b>648,331.72</b>	<b>619,238.12</b>	<b>535,407.00</b>	<b>533,933.00</b>	<b>570,069.00</b>
	<b>Total</b>	<b>648,331.72</b>	<b>619,238.12</b>	<b>535,407.00</b>	<b>533,933.00</b>	<b>570,069.00</b>

**CITY OF KEARNEY  
NATURAL DISASTER FUND SUMMARY  
2018 - 2019 BUDGET**

	Actual 2015 - 2016	Actual 2016 - 2017	Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
<b>EXPENDITURES</b>					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	16,600.07	7,517.26	170,664.92	10,000.00	163,147.66
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>16,600.07</b>	<b>7,517.26</b>	<b>170,664.92</b>	<b>10,000.00</b>	<b>163,147.66</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	197,264.99	180,664.92	170,664.92	173,147.66	163,147.66
Total cash available	197,264.99	180,664.92	170,664.92	173,147.66	163,147.66
Less total expenditures	16,600.07	7,517.26	170,664.92	10,000.00	163,147.66
Ending fund balance	180,664.92	173,147.66	0.00	163,147.66	(0.00)

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/09	703,266.56				
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	197,264.99	(20,502.88)			
09/30/16	180,664.92	(16,600.07)			
09/30/17	173,147.66	(7,517.26)			
09/30/18 (estimate)	163,147.66	(10,000.00)			
09/30/19 (budget)	(0.00)	(163,147.66)	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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
<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	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  
2018-2019 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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
<b>42000 Supplies, Materials and Contractual Services</b>						
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	11,089.82	6,077.76	170,664.92	10,000.00	163,147.66
240042590	Other	4,787.00	0.00	0.00	0.00	0.00
240042870	Tree removal	0.00	0.00	0.00	0.00	0.00
240042875	Tree replacement	723.25	1,439.50	0.00	0.00	0.00
<b>Category Total</b>		<b>16,600.07</b>	<b>7,517.26</b>	<b>170,664.92</b>	<b>10,000.00</b>	<b>163,147.66</b>
<b>44000 Capital Outlay</b>						
240044100	Improvements	0.00	0.00	0.00	0.00	0.00
240044157	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>0.00</b>	<b>0.00</b>
<b>49000 Transfers</b>						
240049165	Transfer, General Fund	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>Total</b>		<b>16,600.07</b>	<b>7,517.26</b>	<b>170,664.92</b>	<b>10,000.00</b>	<b>163,147.66</b>

**CITY OF KEARNEY  
OFFSTREET PARKING DISTRICT NO. 1 SUMMARY  
2018 - 2019 BUDGET**

	Actual 2015 - 2016	Actual 2016 - 2017	Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
<b>EXPENDITURES</b>					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	43,742.64	18,436.61	116,681.55	70,640.00	177,465.03
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	72,944.78	50,000.00	57,055.00	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>43,742.64</b>	<b>91,381.39</b>	<b>166,681.55</b>	<b>127,695.00</b>	<b>177,465.03</b>

<b>REVENUES</b>					
Taxes	46,610.33	48,610.11	50,616.00	49,604.00	51,881.00
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	108.04	186.74	100.00	150.00	150.00
Miscellaneous	1,000.00	92,311.02	50,000.00	84,677.00	20,000.00
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>47,718.37</b>	<b>141,107.87</b>	<b>100,716.00</b>	<b>134,431.00</b>	<b>72,031.00</b>
Beginning fund balance	53,455.37	56,720.37	72,965.55	106,551.74	112,434.03
County Treasurer's balance	1,540.45	2,251.18	3,000.00	2,146.29	3,000.00
Total cash available	102,714.19	200,079.42	176,681.55	243,129.03	187,465.03
Less total expenditures	43,742.64	91,381.39	166,681.55	127,695.00	177,465.03
Ending fund balance	58,971.55	108,698.03	10,000.00	115,434.03	10,000.00

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/09	48,893.47				
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	53,455.37	1,011.60			
09/30/16	56,720.37	3,265.00			
09/30/17	106,551.74	49,831.37			
09/30/18 (estimate)	112,434.03	5,882.29			
09/30/19 (budget)	10,000.00	(102,434.03)	10,000.00	0.00	0.00

**OFFSTREET PARKING DISTRICT NO. 1  
REVENUES**

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

Account	Account Name	Actual 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
<b>31000 Taxes</b>						
250031130	Property tax	46,610.33	48,610.11	50,616.00	49,604.00	51,881.00
	Category Total	46,610.33	48,610.11	50,616.00	49,604.00	51,881.00
<b>36000 Interest</b>						
250036100	Interest	108.04	186.74	100.00	150.00	150.00
	Category Total	108.04	186.74	100.00	150.00	150.00
<b>33000 Miscellaneous</b>						
250037109	CRA contributions	0.00	72,944.78	50,000.00	57,055.00	0.00
250037115	Donations	0.00	0.00	0.00	0.00	0.00
250037180	Miscellaneous	1,000.00	19,366.24	0.00	27,622.00	20,000.00
	Category Total	1,000.00	92,311.02	50,000.00	84,677.00	20,000.00
	Total	47,718.37	141,107.87	100,716.00	134,431.00	72,031.00

**CITY OF KEARNEY  
OFFSTREET PARKING DISTRICT NO. 1  
2018-2019 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**

1. None.

**OFFSTREET PARKING DISTRICT NO. 1  
EXPENDITURES**

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

Account	Account Name	Actual 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
<b>42000 Supplies, Materials and Contractual Services</b>						
250042105	Administrative	322.48	139.50	500.00	500.00	500.00
250042115	Marketing	42,920.16	15,697.11	115,181.55	66,340.00	175,965.03
250042520	Maintenance	500.00	2,600.00	1,000.00	3,800.00	1,000.00
250042910	Utilities	0.00	0.00	0.00	0.00	0.00
<b>Category Total</b>		<b>43,742.64</b>	<b>18,436.61</b>	<b>116,681.55</b>	<b>70,640.00</b>	<b>177,465.03</b>
<b>44000 Capital Outlay</b>						
250044100	Improvements	0.00	72,944.78	50,000.00	57,055.00	0.00
<b>Category Total</b>		<b>0.00</b>	<b>72,944.78</b>	<b>50,000.00</b>	<b>57,055.00</b>	<b>0.00</b>
<b>Total</b>		<b>43,742.64</b>	<b>91,381.39</b>	<b>166,681.55</b>	<b>127,695.00</b>	<b>177,465.03</b>