

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
2018 - 2019 BUDGET**

	Actual 2015 - 2016	Actual 2016 - 2017	Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
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	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
TOTAL EXPENDITURES	0.00	0.00	0.00	809.97	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	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00	0.00
Beginning fund balance	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	
09/30/09	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	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	809.97	0.00			
09/30/18 (estimate)	0.00	(809.97)			
09/30/19 (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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
	37000 Miscellaneous					
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
2018-2019 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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
	44000 Capital Outlay					
601844100	Improvements	0.00	0.00	0.00	809.97	0.00
601844157	Equipment	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	0.00	809.97	0.00
	Total	0.00	0.00	0.00	809.97	0.00

**CITY OF KEARNEY
FIRE RESERVE FUND SUMMARY
2018 - 2019 BUDGET**

	Actual 2015 - 2016	Actual 2016 - 2017	Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
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	45,000.00	123,120.50	446,795.73	617,846.99	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	45,000.00	123,120.50	446,795.73	617,846.99	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	101.76	0.00	100.00	0.00
Miscellaneous	30,000.00	301,645.00	428,000.00	420,325.00	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	30,000.00	301,746.76	428,000.00	420,425.00	0.00
Beginning fund balance	33,795.73	18,795.73	18,795.73	197,421.99	0.00
Total cash available	63,795.73	320,542.49	446,795.73	617,846.99	0.00
Less total expenditures	45,000.00	123,120.50	446,795.73	617,846.99	0.00
Ending fund balance	18,795.73	197,421.99	0.00	0.00	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/09	118,484.98				
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	197,421.99	178,626.26			
09/30/18 (estimate)	0.00	(197,421.99)			
09/30/19 (budget)	0.00	0.00	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	Estimated Actual 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
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	101.76	0.00	100.00	0.00
	Category Total	0.00	101.76	0.00	100.00	0.00
37000 Miscellaneous						
610037105	Bond proceeds	0.00	301,645.00	428,000.00	420,325.00	0.00
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	30,000.00	0.00	0.00	0.00	0.00
	Category Total	30,000.00	301,645.00	428,000.00	420,325.00	0.00
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	30,000.00	301,746.76	428,000.00	420,425.00	0.00

**CITY OF KEARNEY
FIRE RESERVE
2018-2019 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

None.

**FIRE RESERVE FUND
EXPENDITURES**

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

Account	Account Name	Actual 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
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	0.00	0.00	0.00
611944157	Equipment	45,000.00	123,120.50	446,795.73	617,846.99	0.00
	Category Total	45,000.00	123,120.50	446,795.73	617,846.99	0.00
	Total	45,000.00	123,120.50	446,795.73	617,846.99	0.00

**CITY OF KEARNEY
CEMETERY RESERVE FUND SUMMARY
2018 - 2019 BUDGET**

	Actual 2015 - 2016	Actual 2016 - 2017	Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
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	0.00	18,600.34	0.00	19,435.53
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	0.00	18,600.34	0.00	19,435.53

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	384.99	416.19	552.00	592.00	788.00
Miscellaneous	5,516.43	11,200.00	3,000.00	5,000.00	5,000.00
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	5,901.42	11,616.19	3,552.00	5,592.00	5,788.00
Beginning fund balance	85,627.86	91,529.28	94,938.28	103,145.47	108,737.47
Total cash available	91,529.28	103,145.47	98,490.28	108,737.47	114,525.47
Less total expenditures	0.00	0.00	18,600.34	0.00	19,435.53
Ending fund balance	91,529.28	103,145.47	79,889.94	108,737.47	95,089.94

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/09	92,309.00				
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	103,145.47	11,616.19			
09/30/18 (estimate)	108,737.47	5,592.00			
09/30/19 (budget)	95,089.94	0.00	0.00	95,089.94	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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
36000 Interest						
620036100	Interest	384.99	416.19	552.00	592.00	788.00
	Category Total	384.99	416.19	552.00	592.00	788.00
37000 Miscellaneous						
620037115	Donations	0.00	0.00	0.00	0.00	0.00
620037207	Sale of lots - Cemetery	5,516.43	11,200.00	3,000.00	5,000.00	5,000.00
	Category Total	5,516.43	11,200.00	3,000.00	5,000.00	5,000.00
	Total	5,901.42	11,616.19	3,552.00	5,592.00	5,788.00

**CITY OF KEARNEY
CEMETERY RESERVE
2018-2019 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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
	44000 Capital Outlay					
624144100	Improvements	0.00	0.00	18,600.34	0.00	19,435.53
624144157	Equipment	0.00	0.00	0.00	0.00	0.00
	Category Total	0.00	0.00	18,600.34	0.00	19,435.53
	Total	0.00	0.00	18,600.34	0.00	19,435.53

**CITY OF KEARNEY
PARK & RECREATION DEVELOPMENT FUND SUMMARY
2018 - 2019 BUDGET**

	Actual 2015 - 2016	Actual 2016 - 2017	Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
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	405,490.31	1,246,683.00	328,540.54	636,763.00	189,254.64
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	0.00
TOTAL EXPENDITURES	456,367.31	1,297,560.00	379,417.54	687,640.00	189,254.64
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	19,449.55	18,701.37	25,000.00	20,000.00	20,000.00
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	1,019,387.01	686,678.73	17,696.00	155,696.00	18,196.00
Intergovernmental - State	5,000.00	0.00	0.00	0.00	0.00
Transfers	50,877.00	50,877.00	50,877.00	50,877.00	0.00
TOTAL REVENUES	1,094,713.56	756,257.10	93,573.00	226,573.00	38,196.00
Beginning fund balance	515,082.29	1,153,428.54	285,844.54	612,125.64	151,058.64
Total cash available	1,609,795.85	1,909,685.64	379,417.54	838,698.64	189,254.64
Less total expenditures	456,367.31	1,297,560.00	379,417.54	687,640.00	189,254.64
Ending fund balance	1,153,428.54	612,125.64	0.00	151,058.64	0.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/09	104,891.81				
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	612,125.64	(541,302.90)			
09/30/18 (estimate)	151,058.64	(461,067.00)			
09/30/19 (budget)	0.00	(151,058.64)	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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
33000 Charges for Services						
630033118	Aquatic development	19,449.55	18,701.37	25,000.00	20,000.00	20,000.00
630033119	Park development	0.00	0.00	0.00	0.00	0.00
	Category Total	19,449.55	18,701.37	25,000.00	20,000.00	20,000.00
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	1,000,422.50	500,000.00	0.00	135,000.00	0.00
630037133	Federal grants	0.00	0.00	0.00	0.00	0.00
630037185	Misc, park	0.00	0.00	0.00	2,500.00	0.00
630037190	Misc, recreation	1,170.00	0.00	0.00	0.00	0.00
630037206	Utility "round-up"	2,098.51	3,017.28	2,000.00	2,500.00	2,500.00
630037210	Sale of real estate	0.00	169,273.45	0.00	0.00	0.00
630037250	Tower lease	15,696.00	14,388.00	15,696.00	15,696.00	15,696.00
	Category Total	1,019,387.01	686,678.73	17,696.00	155,696.00	18,196.00
38000 Intergovernmental - State						
630038145	State grants	5,000.00	0.00	0.00	0.00	0.00
	Category Total	5,000.00	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	0.00
	Category Total	50,877.00	50,877.00	50,877.00	50,877.00	0.00
	Total	1,094,713.56	756,257.10	93,573.00	226,573.00	38,196.00

**CITY OF KEARNEY
PARK & RECREATION DEVELOPMENT
2018-2019 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	\$13,340

**PARK & RECREATION DEVELOPMENT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
44000 Capital Outlay						
635844050	Aquatic development	0.00	22,137.57	45,711.00	0.00	53,275.00
635844145	Miscellaneous park	405,490.31	1,224,545.43	282,829.54	636,763.00	135,979.64
Category Total		405,490.31	1,246,683.00	328,540.54	636,763.00	189,254.64
49000 Transfers						
635849107	Transfer, Water Ret. Rev.	50,877.00	50,877.00	50,877.00	50,877.00	0.00
Category Total		50,877.00	50,877.00	50,877.00	50,877.00	0.00
Total		456,367.31	1,297,560.00	379,417.54	687,640.00	189,254.64

**CITY OF KEARNEY
STREET IMPROVEMENT FUND SUMMARY
2018 - 2019 BUDGET**

	Actual 2015 - 2016	Actual 2016 - 2017	Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	17,675.08	2,725.30	40,000.00	40,000.00	40,000.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	7,757,436.23	2,995,986.03	3,626,731.89	5,838,974.00	3,648,976.59
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	250,000.00	0.00
TOTAL EXPENDITURES	7,775,111.31	2,998,711.33	3,666,731.89	6,128,974.00	3,688,976.59

REVENUES					
Taxes	1,611,223.39	1,199,838.15	966,753.00	999,292.00	1,379,020.00
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	730,542.24	205,260.33	203,960.00	296,586.00	267,738.00
Interest	1,603.38	968.48	0.00	0.00	0.00
Miscellaneous	3,807,265.07	2,080,329.05	933,295.00	1,323,044.00	84,800.00
Intergovernmental - State	560,967.34	585,602.02	468,865.00	481,100.00	480,729.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	6,711,601.42	4,071,998.03	2,572,873.00	3,100,022.00	2,212,287.00
Beginning fund balance	4,495,864.78	3,432,354.89	1,093,858.89	4,505,641.59	1,476,689.59
Total cash available	11,207,466.20	7,504,352.92	3,666,731.89	7,605,663.59	3,688,976.59
Less total expenditures	7,775,111.31	2,998,711.33	3,666,731.89	6,128,974.00	3,688,976.59
Ending fund balance	3,432,354.89	4,505,641.59	(0.00)	1,476,689.59	(0.00)

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/09	1,014,297.84				
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	4,505,641.59	1,073,286.70			
09/30/18 (estimate)	1,476,689.59	(3,028,952.00)			
09/30/19 (budget)	(0.00)	(1,476,689.59)	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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
31000 Taxes						
640031135	Sales tax	1,611,223.39	1,199,838.15	966,753.00	999,292.00	1,379,020.00
	Category Total	1,611,223.39	1,199,838.15	966,753.00	999,292.00	1,379,020.00
35000 Special Assessments						
640035105	Developer deposits	730,542.24	205,260.33	203,960.00	296,586.00	267,738.00
	Category Total	730,542.24	205,260.33	203,960.00	296,586.00	267,738.00
36000 Interest						
640036100	Interest	1,603.38	968.48	0.00	0.00	0.00
	Category Total	1,603.38	968.48	0.00	0.00	0.00
37000 Miscellaneous						
640037105	Bond proceeds	3,663,000.00	1,729,000.00	867,795.00	1,257,544.00	0.00
640037109	CRA contributions	94,265.07	65,985.48	65,500.00	65,500.00	84,800.00
640037147	Grant proceeds	0.00	0.00	0.00	0.00	0.00
640037180	Miscellaneous	50,000.00	35,343.57	0.00	0.00	0.00
640037210	Sale of real estate	0.00	250,000.00	0.00	0.00	0.00
	Category Total	3,807,265.07	2,080,329.05	933,295.00	1,323,044.00	84,800.00
38000 Intergovernmental - State						
640038108	Highway bridge buyback program	10,993.41	11,659.65	11,660.00	15,092.00	15,092.00
640038109	Highway street buyback program	549,973.93	573,942.37	457,205.00	466,008.00	465,637.00
640038145	State grants	0.00	0.00	0.00	0.00	0.00
	Category Total	560,967.34	585,602.02	468,865.00	481,100.00	480,729.00
	Total	6,711,601.42	4,071,998.03	2,572,873.00	3,100,022.00	2,212,287.00

**CITY OF KEARNEY
STREET IMPROVEMENT
2018-2019 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. Northridge Estates	642444105	\$557,190
2. Downtown streetlight project	642444105	\$250,000
3. Miscellaneous paving districts	642444105	\$500,000
4. Younes Center 6 th Addition	642444105	\$813,528
5. Millennial Estates 2 nd Add infrastructure reimb.	642444105	\$47,465
6. Fox Creek Addition 2 nd Add infra. reimb.	642444105	\$78,700

**STREET IMPROVEMENT FUND
EXPENDITURES**

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

Account	Account Name	Actual 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
42000 Supplies, Materials and Contractual Services						
642442350	Engineering	13,300.00	0.00	30,000.00	30,000.00	30,000.00
642442590	Other	4,375.08	2,725.30	10,000.00	10,000.00	10,000.00
	Category Total	17,675.08	2,725.30	40,000.00	40,000.00	40,000.00
44000 Capital Outlay						
642444105	Construction costs	7,757,436.23	2,995,986.03	3,626,731.89	5,838,974.00	3,648,976.59
	Category Total	7,757,436.23	2,995,986.03	3,626,731.89	5,838,974.00	3,648,976.59
49000 Transfers						
642449170	Transfer, Sales Tax Fund	0.00	0.00	0.00	250,000.00	0.00
	Category Total	0.00	0.00	0.00	250,000.00	0.00
	Total	7,775,111.31	2,998,711.33	3,666,731.89	6,128,974.00	3,688,976.59

CITY OF KEARNEY
SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT FUND SUMMARY
2018 - 2019 BUDGET

	Actual 2015 - 2016	Actual 2016 - 2017	Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
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	3,513,930.71	3,190,530.35	2,848,980.00	6,761,699.00	3,937,638.00
Debt Servicing	583,308.76	620,982.95	732,754.00	715,047.00	1,038,235.00
Transfers	345,117.00	345,117.00	500,000.00	500,000.00	500,000.00
TOTAL EXPENDITURES	4,442,356.47	4,156,630.30	4,081,734.00	7,976,746.00	5,475,873.00

REVENUES					
Taxes	4,045,402.49	3,980,883.21	3,989,804.00	4,124,094.00	4,136,379.00
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	19,453.33	21,395.50	29,535.00	31,805.00	27,108.00
Miscellaneous	10,000.00	0.00	118,000.00	65,000.00	40,000.00
Intergovernmental - State Transfers	262,750.78 0.00	256,032.95 0.00	350,000.00 0.00	783,734.00 250,000.00	350,000.00 0.00
TOTAL REVENUES	4,337,606.60	4,258,311.66	4,487,339.00	5,254,633.00	4,553,487.00
Beginning fund balance	4,119,303.46	4,014,553.59	669,541.59	4,116,234.95	1,394,121.95
Total cash available	8,456,910.06	8,272,865.25	5,156,880.59	9,370,867.95	5,947,608.95
Less total expenditures	4,442,356.47	4,156,630.30	4,081,734.00	7,976,746.00	5,475,873.00
Ending fund balance	4,014,553.59	4,116,234.95	1,075,146.59	1,394,121.95	471,735.95

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/09	2,891,830.49				
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	4,116,234.95	101,681.36			
09/30/18 (estimate)	1,394,121.95	(2,722,113.00)			
09/30/19 (budget)	471,735.95	(922,386.00)	0.00	471,735.95	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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
31000 Taxes						
650031135	Sales tax	4,045,402.49	3,980,883.21	3,989,804.00	4,124,094.00	4,136,379.00
	Category Total	4,045,402.49	3,980,883.21	3,989,804.00	4,124,094.00	4,136,379.00
36000 Interest						
650036100	Interest	19,453.33	21,395.50	29,535.00	31,805.00	27,108.00
	Category Total	19,453.33	21,395.50	29,535.00	31,805.00	27,108.00
37000 Miscellaneous						
652437109	CRA contribution	0.00	0.00	0.00	0.00	0.00
655037115	Donations	0.00	0.00	0.00	0.00	0.00
655337115	Donations	10,000.00	0.00	118,000.00	65,000.00	40,000.00
	Category Total	10,000.00	0.00	118,000.00	65,000.00	40,000.00
38000 Intergovernmental - State						
650138145	State grants	0.00	0.00	0.00	0.00	0.00
652438145	State grants	252,750.78	114,857.95	350,000.00	783,734.00	350,000.00
655338145	State grants	10,000.00	141,175.00	0.00	0.00	0.00
	Category Total	262,750.78	256,032.95	350,000.00	783,734.00	350,000.00
38000 Transfers						
650039100	Transfers from other funds	0.00	0.00	0.00	250,000.00	0.00
	Category Total	0.00	0.00	0.00	250,000.00	0.00
	Total	4,337,606.60	4,258,311.66	4,487,339.00	5,254,633.00	4,553,487.00

**CITY OF KEARNEY
SPECIAL SALES TAX – CAPITAL IMPROVEMENTS/EQUIPMENT
2018-2019 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	\$850,000
2. Downtown 2 nd Story Redevelopment Grant	650144100	\$50,000
3. Dump truck, plow	652044157	\$206,819
4. ADA curb/ramp/sidewalk improvements	652444100-24001	\$75,000
5. CDBG – 18CR (50% CDBG)	652444100	\$700,000
6. Miscellaneous street improvements	652444100-24003	\$310,000
7. Patriot Park Boulevard and park road	652444100	\$500,000
8. 25 th St and 9 th Ave – 10% city match	652444100	\$200,000
9. Ave A, 25 th St to 27 th St	652444100	\$485,000
10. Residential street curbs	652444100	\$25,000
11. Debt service – 10-29-13 VP Bonds	652445110-24010	\$327,688
12. Debt service – 6-1-10/5-15-17 VP Bonds	652445110-24023	\$116,920
13. Debt service – 6-13-14 VP Bonds	652445110-24030	\$111,333
14. Debt service – 8-15-16 VP Bonds	652445110-24037	\$93,310
15. Debt Service – 10-13-17 Bonds	652445110-24053	\$364,907
16. Debt service – 4-5-18 BAN's	652445110	\$24,077
17. Airport Hanger storage upgrade	653944100	\$100,000
18. Splashground – Pioneer Park	655344100	\$100,000
19. Memorial Field ballfield light replacement	655344100	\$350,000
20. Patriot Park – Accessible Sports Field	655344100	\$125,000
21. Yanney Gardens	655344100	\$100,000
22. Fountain Hills Park parking	655344100	\$54,000

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

FUND 65 - SPECIAL SALES TAX - CAPITAL IMPROVEMENTS/EQUIPMENT

Account	Account Name	Actual 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
44000 Capital Outlay						
650144100	Improvements - Administration	849,407.33	4,588.79	199,490.00	2,207,490.00	606,819.00
650144157	Equipment - Administration	0.00	0.00	0.00	74,136.00	0.00
651544100	Improvements - Fire	0.00	0.00	0.00	0.00	0.00
652044157	Equipment - Transportation	125,203.00	0.00	199,490.00	199,490.00	206,819.00
652444100	Improvements - Street Impr.	2,204,078.77	1,294,816.96	1,100,000.00	2,369,942.00	2,295,000.00
652444157	Equipment - Street Impr.	0.00	0.00	0.00	0.00	0.00
655044100	Improvements - Library	0.00	0.00	0.00	12,000.00	0.00
655044157	Equipment - Library	0.00	0.00	0.00	0.00	0.00
655344100	Improvements - Park	334,660.00	1,702,091.72	550,000.00	768,641.00	729,000.00
655344157	Equipment - Park	0.00	189,032.88	0.00	0.00	0.00
656944100	Improvements - Airport	581.61	0.00	800,000.00	1,130,000.00	100,000.00
	Category Total	3,513,930.71	3,190,530.35	2,848,980.00	6,761,699.00	3,937,638.00
45000 Debt Servicing						
652445110	Bond payments - Street Impr.	370,000.00	375,000.00	440,000.00	440,000.00	709,520.00
652445130	Interest payments - Street Impr.	213,308.76	245,982.95	292,754.00	275,047.00	328,715.00
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
	Category Total	583,308.76	620,982.95	732,754.00	715,047.00	1,038,235.00
49000 Transfers						
650149165	Transfer, General Fund	345,117.00	345,117.00	500,000.00	500,000.00	500,000.00
	Category Total	345,117.00	345,117.00	500,000.00	500,000.00	500,000.00
	Total	4,442,356.47	4,156,630.30	4,081,734.00	7,976,746.00	5,475,873.00

**CITY OF KEARNEY
RESTAURANT OCCUPATION TAX PROJECT FUND SUMMARY
2018 - 2019 BUDGET**

	Actual 2015 - 2016	Actual 2016 - 2017	Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
EXPENDITURES					
Personal Services	0.00	0.00	2,000.00	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	3,363,870.31	3,830,205.19	0.00	0.00	0.00
Debt Servicing	469,863.75	1,066,080.67	1,063,790.00	1,063,790.00	1,064,120.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	3,833,734.06	4,896,285.86	1,065,790.00	1,065,790.00	1,066,120.00

REVENUES					
Taxes	966,548.11	996,344.80	975,000.00	990,000.00	990,000.00
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	2,682.21	5,654.37	7,307.00	8,054.00	9,435.00
Miscellaneous	7,421,500.00	0.00	0.00	0.00	0.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	8,390,730.32	1,001,999.17	982,307.00	998,054.00	999,435.00
Beginning fund balance	200,379.74	4,757,376.00	840,684.00	863,089.31	795,353.31
Total cash available	8,591,110.06	5,759,375.17	1,822,991.00	1,861,143.31	1,794,788.31
Less total expenditures	3,833,734.06	4,896,285.86	1,065,790.00	1,065,790.00	1,066,120.00
Ending fund balance	4,757,376.00	863,089.31	757,201.00	795,353.31	728,668.31

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Debt	
09/30/09	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	863,089.31	(3,894,286.69)			
09/30/18 (estimate)	795,353.31	(67,736.00)			
09/30/19 (budget)	728,668.31	(66,685.00)	0.00	728,668.31	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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
31000 Taxes						
665331133	Restaurant occupation tax	966,548.11	996,344.80	975,000.00	990,000.00	990,000.00
	Category Total	966,548.11	996,344.80	975,000.00	990,000.00	990,000.00
36000 Interest						
665336100	Interest	2,682.21	5,654.37	7,307.00	8,054.00	9,435.00
	Category Total	2,682.21	5,654.37	7,307.00	8,054.00	9,435.00
36000 Miscellaneous						
665337105	Bond proceeds	7,421,500.00	0.00	0.00	0.00	0.00
	Category Total	7,421,500.00	0.00	0.00	0.00	0.00
	Total	8,390,730.32	1,001,999.17	982,307.00	998,054.00	999,435.00

**CITY OF KEARNEY
RESTAURANT OCCUPATION TAX PROJECT
2018-2019 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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
	42000 Supplies, Materials and Contractual Services					
	44000 Capital Outlay					
665342590	Other	0.00	0.00	2,000.00	2,000.00	2,000.00
	Category Total	0.00	0.00	2,000.00	2,000.00	2,000.00
	44000 Capital Outlay					
665344100	Improvements	3,363,870.31	3,830,205.19	0.00	0.00	0.00
	Category Total	3,363,870.31	3,830,205.19	0.00	0.00	0.00
	45000 Debt Servicing					
665345110	Bond payments	445,000.00	980,000.00	980,000.00	980,000.00	990,000.00
665345130	Interest payments	24,863.75	86,080.67	83,790.00	83,790.00	74,120.00
	Category Total	469,863.75	1,066,080.67	1,063,790.00	1,063,790.00	1,064,120.00
	Total	3,833,734.06	4,896,285.86	1,065,790.00	1,065,790.00	1,066,120.00