

## **INTERNAL SERVICE FUNDS**

GAAP permit internal service funds to be used “to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.”



**CITY OF KEARNEY  
HEALTH INSURANCE FUND SUMMARY  
2016 - 2017 BUDGET**

	Actual 2013 - 2014	Actual 2014 - 2015	Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>EXPENDITURES</b>					
Personal Services	10,547.65	17,377.00	34,400.00	34,400.00	34,400.00
Supplies, Materials and Contractual Services	3,977,981.79	5,144,096.44	4,234,464.00	5,755,000.00	5,250,564.00
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>3,988,529.44</b>	<b>5,161,473.44</b>	<b>4,268,864.00</b>	<b>5,789,400.00</b>	<b>5,284,964.00</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	4,176,850.60	4,424,785.82	4,316,487.00	4,977,000.00	5,521,060.00
Intergovernmental - State Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>4,176,850.60</b>	<b>4,424,785.82</b>	<b>4,316,487.00</b>	<b>4,977,000.00</b>	<b>5,521,060.00</b>
Beginning fund balance	1,066,985.22	1,255,306.38	1,368,906.38	518,618.76	(293,781.24)
Total cash available	5,243,835.82	5,680,092.20	5,685,393.38	5,495,618.76	5,227,278.76
Less total expenditures	3,988,529.44	5,161,473.44	4,268,864.00	5,789,400.00	5,284,964.00
Ending fund balance	1,255,306.38	518,618.76	1,416,529.38	(293,781.24)	(57,685.24)

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/07	1,642,998.58				
09/30/08	1,122,530.52	(520,468.06)			
09/30/09	878,842.03	(243,688.49)			
09/30/10	764,933.39	(113,908.64)			
09/30/11	291,365.40	(473,567.99)			
09/30/12	670,280.28	378,914.88			
09/30/13	1,066,985.22	396,704.94			
09/30/14	1,255,306.38	188,321.16			
09/30/15	518,618.76	(736,687.62)			
09/30/16 (estimate)	(293,781.24)	(812,400.00)			
09/30/17 (budget)	(57,685.24)	236,096.00	1,849,737.40	0.00	-1,907,422.64

The City shall strive to maintain the fund balance at no less than 35% to 45% of the proposed operating budget expenditures for the Health Insurance Fund.

**HEALTH INSURANCE FUND  
REVENUES**

**FUND 40 - HEALTH INSURANCE  
ACCOUNT 00 - HEALTH INSURANCE**

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>37000 Miscellaneous</b>						
400037107	City & employee contr.	3,862,317.85	3,962,808.22	3,978,020.00	4,400,000.00	5,019,900.00
400037180	Other (re-insurance)	273,126.05	421,915.08	300,000.00	540,000.00	468,000.00
400037203	Retired & COBRA contr.	41,406.70	40,062.52	38,467.00	37,000.00	33,160.00
<b>Category Total</b>		<b>4,176,850.60</b>	<b>4,424,785.82</b>	<b>4,316,487.00</b>	<b>4,977,000.00</b>	<b>5,521,060.00</b>
		<b>4,176,850.60</b>	<b>4,424,785.82</b>	<b>4,316,487.00</b>	<b>4,977,000.00</b>	<b>5,521,060.00</b>

**CITY OF KEARNEY  
HEALTH INSURANCE  
2016-2017 BUDGET**

**DESCRIPTION**

On January 26, 1988, the Kearney City Council passed and approved Resolution No. 88-5 which authorized the establishment of a self-funded health and dental care plan solely for the employees and dependents of the City of Kearney. This plan is in compliance with the Political Subdivision Self-Funding Act. This Act permitted political subdivisions to provide employee benefits to employees and their dependents through self-funding by establishing, participating in, and administering employee benefit plans. A second purpose of the act was to require political subdivisions using self-funding employee benefit plans to meet certain requirements to protect the benefits of covered employees and covered dependents. The Act states that the governing body of the plan sponsor shall annually review the self-funded portion of the employee benefit plan for compliance with the following provisions:

1. The plan sponsor has established accruals at a satisfactory level to provide funds to cover 100% of expected claims.
2. The plan sponsor has established reserves in an appropriate amount or an actuarial basis as determined by an independent actuary or an insurer.
3. The plan sponsor has established a restricted and segregated fund exclusively for the deposit of monthly accruals and other assets pertaining to the self-funded portion of the plan.
4. Disbursements from the restricted and segregated fund are made only for payment of claims, cost of insurance coverage, payment of service fees applicable to employee benefit plan design and other expenses directly related to the operation of the plan.

The Act additionally states that the governing body of a plan sponsor shall approve an annual report showing the beginning and ending balance of the funds established. This is done by the City Council annually when the annual audit report is approved and accepted.

**NOTABLE EXPENDITURES**

None.

**HEALTH INSURANCE FUND  
EXPENDITURES**

**FUND 40 - HEALTH INSURANCE  
ACCOUNT 00 - HEALTH INSURANCE**

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>41000 Personal Services</b>						
400041160	Wellness program	10,547.65	17,377.00	34,400.00	34,400.00	34,400.00
	Category Total	10,547.65	17,377.00	34,400.00	34,400.00	34,400.00
<b>42000 Supplies, Materials and Contractual Services</b>						
400042105	Administrative	193,670.59	240,992.75	247,560.00	240,000.00	247,560.00
400042210	Claims, dental	177,337.29	196,071.07	200,004.00	200,000.00	200,004.00
400042215	Claims, medical	2,876,126.53	3,974,415.82	3,000,000.00	4,500,000.00	3,900,000.00
400042465	Insurance payments	730,847.38	732,616.80	786,900.00	815,000.00	903,000.00
	Category Total	3,977,981.79	5,144,096.44	4,234,464.00	5,755,000.00	5,250,564.00
	Total	3,988,529.44	5,161,473.44	4,268,864.00	5,789,400.00	5,284,964.00

**CITY OF KEARNEY  
PROPERTY & CASUALTY INSURANCE FUND SUMMARY  
2016 - 2017 BUDGET**

	Actual 2013 - 2014	Actual 2014 - 2015	Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>EXPENDITURES</b>					
Personal Services	31,372.33	33,311.70	35,358.00	36,026.00	37,004.00
Supplies, Materials and Contractual Services	412,022.50	437,847.50	460,783.00	433,245.00	454,745.00
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>443,394.83</b>	<b>471,159.20</b>	<b>496,141.00</b>	<b>469,271.00</b>	<b>491,749.00</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	463,622.83	477,741.20	501,922.89	501,923.00	463,341.69
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>463,622.83</b>	<b>477,741.20</b>	<b>501,922.89</b>	<b>501,923.00</b>	<b>463,341.69</b>
Beginning fund balance	141,057.46	161,285.46	167,867.46	167,867.46	200,519.46
Total cash available	604,680.29	639,026.66	669,790.35	669,790.46	663,861.15
Less total expenditures	443,394.83	471,159.20	496,141.00	469,271.00	491,749.00
Ending fund balance	161,285.46	167,867.46	173,649.35	200,519.46	172,112.15

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/07	49,345.91				
09/30/08	220,986.61	171,640.70			
09/30/09	227,179.46	6,192.85			
09/30/10	230,029.46	2,850.00			
09/30/11	168,855.46	(61,174.00)			
09/30/12	185,357.46	16,502.00			
09/30/13	141,057.46	(44,300.00)			
09/30/14	161,285.46	20,228.00			
09/30/15	167,867.46	6,582.00			
09/30/16 (estimate)	200,519.46	32,652.00			
09/30/17 (budget)	172,112.15	(28,407.31)	172,112.15	0.00	0.00

The City shall strive to maintain the fund balance at no less than 35% to 45% of the proposed operating budget expenditures for the Property & Casualty Insurance Fund.

**PROPERTY & CASUALTY INSURANCE FUND  
REVENUES**

**FUND 41 - PROPERTY & CASUALTY INSURANCE  
ACCOUNT 00 - PROPERTY & CASUALTY INSURANCE**

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
	<b>37000 Miscellaneous</b>					
410037111	Charges for internal services	463,622.83	477,741.20	501,922.89	501,923.00	463,341.69
	Category Total	463,622.83	477,741.20	501,922.89	501,923.00	463,341.69
		463,622.83	477,741.20	501,922.89	501,923.00	463,341.69

**CITY OF KEARNEY  
PROPERTY & CASUALTY INSURANCE  
2016-2017 BUDGET**

**DESCRIPTION**

The City has a comprehensive risk management plan, whereby risk avoidance or acceptance is constantly reviewed. In addition to providing centralized accounting for the City's property, liability, automobile, and inland marine insurance and risk management expenses, this fund also permits efficient and proper management of the City's risks. Risk management entails not only insurance but also efforts to minimize the potential exposure of the City, its employees, its patrons and the general public to various conditions and situations which could result in potential damage to persons or property. Each department contributes it proportionate share of insurance costs to this fund.

**PERSONNEL SCHEDULE**

	<b><i>2014-2015</i></b>	<b><i>2015-2016</i></b>	<b><i>2016-2017</i></b>
Full Time Risk Management Coordinator	.50	.50	.50

**NOTABLE EXPENDITURES**

None.

**PROPERTY & CASUALTY INSURANCE FUND  
EXPENDITURES**

**FUND 41 - PROPERTY & CASUALTY INSURANCE  
ACCOUNT 00 - PROPERTY & CASUALTY INSURANCE**

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>41000 Personal Services</b>						
410041100	Salaries and wages	20,371.11	22,019.23	23,620.00	23,620.00	24,325.00
410041110	FICA, City's share	1,329.98	1,446.41	1,807.00	1,807.00	1,861.00
410041125	Health & dental insurance	8,456.38	8,532.45	8,514.00	9,182.00	9,358.00
410041130	Pension	1,214.86	1,313.61	1,417.00	1,417.00	1,460.00
Category Total		31,372.33	33,311.70	35,358.00	36,026.00	37,004.00
<b>42000 Supplies, Materials and Contractual Services</b>						
410042465	Insurance, property & casualty	411,722.50	436,222.50	457,538.00	430,000.00	451,500.00
410042620	Professional fees	300.00	380.00	2,000.00	2,000.00	2,000.00
410042860	Travel & training	0.00	1,245.00	1,245.00	1,245.00	1,245.00
Category Total		412,022.50	437,847.50	460,783.00	433,245.00	454,745.00
Total		443,394.83	471,159.20	496,141.00	469,271.00	491,749.00

**CITY OF KEARNEY  
WORKERS COMPENSATION INSURANCE FUND SUMMARY  
2016 - 2017 BUDGET**

	Actual 2013 - 2014	Actual 2014 - 2015	Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>EXPENDITURES</b>					
Personal Services	31,371.18	33,310.79	35,358.00	36,026.00	37,004.00
Supplies, Materials and Contractual Services	404,752.59	300,639.24	319,900.00	407,010.00	401,550.00
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>436,123.77</b>	<b>333,950.03</b>	<b>355,258.00</b>	<b>443,036.00</b>	<b>438,554.00</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	286,987.77	480,508.03	329,068.56	329,069.00	555,485.16
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>286,987.77</b>	<b>480,508.03</b>	<b>329,068.56</b>	<b>329,069.00</b>	<b>555,485.16</b>
Beginning fund balance	153,107.74	3,971.74	150,529.74	150,529.74	36,562.74
Total cash available	440,095.51	484,479.77	479,598.30	479,598.74	592,047.90
Less total expenditures	436,123.77	333,950.03	355,258.00	443,036.00	438,554.00
Ending fund balance	3,971.74	150,529.74	124,340.30	36,562.74	153,493.90

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/07	40,701.74				
09/30/08	144,481.31	103,779.57			
09/30/09	378,683.74	234,202.43			
09/30/10	238,733.74	(139,950.00)			
09/30/11	120,704.74	(118,029.00)			
09/30/12	161,207.74	40,503.00			
09/30/13	153,107.74	(8,100.00)			
09/30/14	3,971.74	(149,136.00)			
09/30/15	150,529.74	146,558.00			
09/30/16 (estimate)	36,562.74	(113,967.00)			
09/30/17 (budget)	153,493.90	116,931.16	153,493.90	0.00	0.00

The City shall strive to maintain the fund balance at no less than 35% to 45% of the proposed operating budget expenditures for the Workers Compensation Insurance Fund.

**WORKERS COMPENSATION INSURANCE FUND  
REVENUES**

**FUND 42 - WORKERS COMPENSATION INSURANCE  
ACCOUNT 00 - WORKERS COMPENSATION INSURANCE**

Account	Account Name	Estimated Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>37000 Miscellaneous</b>						
420037111	Charges for internal services	286,987.77	480,508.03	329,068.56	329,069.00	555,485.16
420037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
Category Total		286,987.77	480,508.03	329,068.56	329,069.00	555,485.16
Total		286,987.77	480,508.03	329,068.56	329,069.00	555,485.16

**CITY OF KEARNEY  
WORKERS COMPENSATION INSURANCE  
2016-2017 BUDGET**

**DESCRIPTION**

The City has a comprehensive risk management plan, whereby risk avoidance or acceptance is constantly reviewed. In addition to providing centralized accounting for the City's workers compensation insurance and risk management expenses, this fund also permits efficient and proper management of the City's risks. Risk management entails not only insurance but also efforts to minimize the potential exposure of the City and to reduce injuries for employees. Each department contributes its proportionate share of workers compensation insurance costs to this fund.

**PERSONNEL SCHEDULE**

	<b><i>2014-2015</i></b>	<b><i>2015-2016</i></b>	<b><i>2016-2017</i></b>
Full Time Risk Management Coordinator	.50	.50	.50

**NOTABLE EXPENDITURES**

None.

**WORKERS COMPENSATION INSURANCE FUND  
EXPENDITURES**

**FUND 42 - WORKERS COMPENSATION INSURANCE  
ACCOUNT 00 - WORKERS COMPENSATION INSURANCE**

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>41000 Personal Services</b>						
420041100	Salaries and wages	20,370.72	22,019.01	23,620.00	23,620.00	24,325.00
420041110	FICA, City's share	1,329.62	1,446.11	1,807.00	1,807.00	1,861.00
420041125	Health & dental insurance	8,456.20	8,532.07	8,514.00	9,182.00	9,358.00
420041130	Pension	1,214.64	1,313.60	1,417.00	1,417.00	1,460.00
Category Total		31,371.18	33,310.79	35,358.00	36,026.00	37,004.00
<b>42000 Supplies, Materials and Contractual Services</b>						
420042230	Clothing allowance	1,833.76	1,645.42	4,000.00	3,000.00	3,000.00
420042620	Professional fees	3,546.95	4,493.00	4,000.00	4,000.00	4,000.00
420042860	Travel & training	3,038.70	4,014.39	4,600.00	4,600.00	4,600.00
420042907	Uninsured loss	254,613.18	147,826.43	150,000.00	200,000.00	175,000.00
420042960	Workers comp. insurance	141,720.00	142,660.00	157,300.00	195,410.00	214,950.00
Category Total		404,752.59	300,639.24	319,900.00	407,010.00	401,550.00
Total		436,123.77	333,950.03	355,258.00	443,036.00	438,554.00

**CITY OF KEARNEY  
CENTRAL STORES FUND SUMMARY  
2016 - 2017 BUDGET**

	Actual 2013 - 2014	Actual 2014 - 2015	Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>EXPENDITURES</b>					
Personal Services	56,239.97	57,779.56	59,427.00	60,056.00	62,798.00
Supplies, Materials and Contractual Services	1,053,460.73	817,645.42	1,384,878.00	1,044,878.00	1,275,734.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	52,500.00	0.00	100,000.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>1,109,700.70</b>	<b>875,424.98</b>	<b>1,496,805.00</b>	<b>1,104,934.00</b>	<b>1,438,532.00</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	1,109,700.70	875,424.98	1,498,081.90	1,158,710.90	1,386,838.75
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>1,109,700.70</b>	<b>875,424.98</b>	<b>1,498,081.90</b>	<b>1,158,710.90</b>	<b>1,386,838.75</b>
Beginning fund balance	16,299.35	16,299.35	16,299.35	16,299.35	70,076.25
Total cash available	1,126,000.05	891,724.33	1,514,381.25	1,175,010.25	1,456,915.00
Less total expenditures	1,109,700.70	875,424.98	1,496,805.00	1,104,934.00	1,438,532.00
Ending fund balance	16,299.35	16,299.35	17,576.25	70,076.25	18,383.00

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/07	75,000.00				
09/30/08	75,000.00	0.00			
09/30/09	150,000.00	75,000.00			
09/30/10	75,347.65	(74,652.35)			
09/30/11	15,951.74	(59,395.91)			
09/30/12	17,799.35	1,847.61			
09/30/13	16,299.35	(1,500.00)			
09/30/14	16,299.35	0.00			
09/30/15	16,299.35	0.00			
09/30/16 (estimate)	70,076.25	53,776.90			
09/30/17 (budget)	18,383.00	(51,693.25)	18,383.00	0.00	0.00

The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Central Stores Fund.

**CENTRAL STORES FUND  
REVENUES**

**FUND 45 - CENTRAL STORES  
ACCOUNT 03 - CENTRAL & STORES**

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>37000 Miscellaneous</b>						
450037220	Sale of shop supplies	1,107,599.70	873,167.98	1,495,781.90	1,156,710.90	1,384,838.75
450037225	Special fuels tax	2,101.00	2,257.00	2,300.00	2,000.00	2,000.00
	Category Total	1,109,700.70	875,424.98	1,498,081.90	1,158,710.90	1,386,838.75
	Total	1,109,700.70	875,424.98	1,498,081.90	1,158,710.90	1,386,838.75

**CITY OF KEARNEY  
CENTRAL STORES  
2016-2017 BUDGET**

**DESCRIPTION**

The Central Stores Division provides a number of services and support for the City's using departments through the ordering, storing and issuing of parts and supplies. The Central Stores Division utilizes computer software to record data for vehicle maintenance and to record inventory transactions (receiving and issuing of all warehouse stock).

**PERSONNEL SCHEDULE**

	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>
Full Time			
Inventory Control Clerk	1	1	1

**NOTABLE EXPENDITURES**

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. 10,000 gallon fuel tank – Airport (save for 2 of 3)	450344157	\$35,000
2. Gas pumps cover	450344157	\$35,000
3. Automatic fuel tank monitoring system	450344157	\$30,000

**CENTRAL STORES  
EXPENDITURES**

**FUND 45 - CENTRAL STORES  
ACCOUNT 03 - CENTRAL STORES**

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>41000 Personal Services</b>						
450341100	Salaries & wages	42,640.02	43,906.32	45,222.00	45,222.00	46,617.00
450341110	FICA, City's share	3,118.66	3,212.33	3,460.00	3,460.00	3,567.00
450341125	Health & dental insurance	7,894.61	7,963.56	7,971.00	8,600.00	9,716.00
450341130	Pension	2,531.36	2,607.28	2,714.00	2,714.00	2,797.00
450341170	Workers comp. insurance	55.32	90.07	60.00	60.00	101.00
Category Total		56,239.97	57,779.56	59,427.00	60,056.00	62,798.00
<b>42000 Supplies, Materials and Contractual Services</b>						
450342175	Building repairs	185.00	350.00	2,000.00	2,000.00	2,000.00
450342370	Equipment repairs	644.71	0.00	2,000.00	2,000.00	2,000.00
450342415	Gas, oil & grease	819.97	550.15	1,400.00	1,400.00	1,400.00
450342420	Gas, oil & grease inventory	864,532.06	644,843.98	1,140,000.00	800,000.00	1,031,000.00
450342465	Insurance, property & casualt	920.75	872.17	878.00	878.00	734.00
450342535	Materials	0.00	0.00	500.00	500.00	500.00
450342575	Office supplies	217.20	256.30	500.00	500.00	500.00
450342710	Shop expense (parts inv)	183,846.11	168,049.43	234,000.00	234,000.00	234,000.00
450342830	Telephone service	1,149.90	1,127.69	1,300.00	1,300.00	1,300.00
450342860	Travel & training	0.00	0.00	300.00	300.00	300.00
450342910	Utilities	1,145.03	1,595.70	2,000.00	2,000.00	2,000.00
Category Total		1,053,460.73	817,645.42	1,384,878.00	1,044,878.00	1,275,734.00
<b>44000 Capital Outlay</b>						
450344100	Improvements	0.00	0.00	0.00	0.00	0.00
450344157	Equipment	0.00	0.00	52,500.00	0.00	100,000.00
Category Total		0.00	0.00	52,500.00	0.00	100,000.00
Total		1,109,700.70	875,424.98	1,496,805.00	1,104,934.00	1,438,532.00

**CITY OF KEARNEY  
VEHICLE MAINTENANCE FUND SUMMARY  
2016 - 2017 BUDGET**

	Actual 2013 - 2014	Actual 2014 - 2015	Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>EXPENDITURES</b>					
Personal Services	314,343.22	324,306.05	331,737.00	336,752.00	357,355.00
Supplies, Materials and Contractual Services	50,673.84	52,532.63	67,859.00	67,659.00	67,826.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	23,000.00	23,000.00	16,000.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>365,017.06</b>	<b>376,838.68</b>	<b>422,596.00</b>	<b>427,411.00</b>	<b>441,181.00</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	365,017.06	376,838.68	437,639.81	442,454.81	447,577.25
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>365,017.06</b>	<b>376,838.68</b>	<b>437,639.81</b>	<b>442,454.81</b>	<b>447,577.25</b>
Beginning fund balance	84,855.19	84,855.19	84,855.19	84,855.19	99,899.00
Total cash available	449,872.25	461,693.87	522,495.00	527,310.00	547,476.25
Less total expenditures	365,017.06	376,838.68	422,596.00	427,411.00	441,181.00
Ending fund balance	84,855.19	84,855.19	99,899.00	99,899.00	106,295.25

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/07	25,000.00				
09/30/08	25,000.00	0.00			
09/30/09	50,000.00	25,000.00			
09/30/10	25,354.09	(24,645.91)			
09/30/11	99,910.42	74,556.33			
09/30/12	92,050.19	(7,860.23)			
09/30/13	84,855.19	(7,195.00)			
09/30/14	84,855.19	(0.00)			
09/30/15	84,855.19	0.00			
09/30/16 (estimate)	99,899.00	15,043.81			
09/30/17 (budget)	106,295.25	6,396.25	106,295.25	0.00	0.00

The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Vehicle Maintenance Fund.

**VEHICLE MAINTENANCE FUND  
REVENUES**

**FUND 46 - VEHICLE MAINTENANCE  
ACCOUNT 04 - VEHICLE MAINTENANCE**

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>33000 Charges for Services</b>						
460033215	Labor charges for service	365,017.06	376,838.68	437,639.81	442,454.81	447,577.25
	Category Total	365,017.06	376,838.68	437,639.81	442,454.81	447,577.25
	Total	365,017.06	376,838.68	437,639.81	442,454.81	447,577.25

**CITY OF KEARNEY  
VEHICLE MAINTENANCE  
2016-2017 BUDGET**

**DESCRIPTION**

The Vehicle Maintenance Division is responsible for major and minor repairs on approximately 426 pieces of equipment.

**PERSONNEL SCHEDULE**

	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>
Full Time			
Equipment Mechanic, Senior	2	2	2
Fleet Maintenance Supervisor	1	1	1
Fleet Services Attendant	1	1	1

**NOTABLE EXPENDITURES**

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Automotive transmission flush machine	460444157	\$8,000
2. Air conditioner recycling machine	460444157	\$8,000

**VEHICLE MAINTENANCE  
EXPENDITURES**

**FUND 46 - VEHICLE MAINTENANCE  
ACCOUNT 04 - VEHICLE MAINTENANCE**

Account	Account Name	Actual 2013 - 2014	Actual 2014 - 2015	Proposed Budget 2015 - 2016	Estimated Actual 2015 - 2016	Proposed Budget 2016 - 2017
<b>41000 Personal Services</b>						
460441100	Salaries & wages	217,730.63	224,329.86	231,125.00	231,125.00	238,484.00
460441110	FICA, City's share	15,215.15	15,724.18	17,681.00	17,681.00	18,244.00
460441125	Health & dental insurance	67,720.86	68,301.34	68,285.00	73,300.00	83,303.00
460441130	Pension	10,566.06	10,877.79	11,285.00	11,285.00	11,650.00
460441155	Unemployment	0.00	0.00	0.00	0.00	0.00
460441170	Workers comp. insurance	3,110.52	5,072.88	3,361.00	3,361.00	5,674.00
	<b>Category Total</b>	<b>314,343.22</b>	<b>324,306.05</b>	<b>331,737.00</b>	<b>336,752.00</b>	<b>357,355.00</b>
<b>42000 Supplies, Materials and Contractual Services</b>						
460442175	Building repairs	2,009.93	3,484.20	5,500.00	5,500.00	5,500.00
460442230	Clothing allowance	2,293.67	1,711.45	2,700.00	2,700.00	2,500.00
460442290	Consulting & engineering	5,534.51	5,550.74	6,000.00	6,000.00	6,500.00
460442370	Equipment repairs	5,378.47	6,627.84	7,500.00	7,500.00	7,500.00
460442415	Gas, oil and grease	765.84	608.21	800.00	600.00	700.00
460442465	Insurance, property & casualt	6,677.42	6,811.01	8,059.00	8,059.00	8,156.00
460442535	Materials	31.00	31.00	500.00	500.00	500.00
460442575	Office supplies	411.48	303.21	500.00	500.00	500.00
460442590	Other	0.00	0.00	1,000.00	1,000.00	1,000.00
460442715	Shop supplies	9,435.00	7,131.72	10,500.00	10,500.00	10,500.00
460442720	Shop tools	8,542.30	10,150.45	11,000.00	11,000.00	11,000.00
460442830	Telephone service	1,917.36	1,855.62	2,000.00	2,000.00	2,300.00
460442860	Travel & training	300.00	459.84	800.00	800.00	800.00
460442910	Utilities	7,376.86	7,807.34	11,000.00	11,000.00	10,370.00
	<b>Category Total</b>	<b>50,673.84</b>	<b>52,532.63</b>	<b>67,859.00</b>	<b>67,659.00</b>	<b>67,826.00</b>
<b>44000 Capital Outlay</b>						
460444100	Improvements	0.00	0.00	0.00	0.00	0.00
460444157	Equipment	0.00	0.00	23,000.00	23,000.00	16,000.00
	<b>Category Total</b>	<b>0.00</b>	<b>0.00</b>	<b>23,000.00</b>	<b>23,000.00</b>	<b>16,000.00</b>
	<b>Total</b>	<b>365,017.06</b>	<b>376,838.68</b>	<b>422,596.00</b>	<b>427,411.00</b>	<b>441,181.00</b>