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
2014 - 2015 BUDGET

	Actual 2011 - 2012	Actual 2012 - 2013	Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
EXPENDITURES					
Personal Services	3,750.00	7,738.09	34,400.00	34,400.00	34,400.00
Supplies, Materials and Contractual Services	3,758,711.35	3,291,374.08	4,176,900.00	4,006,000.00	4,204,260.00
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
TOTAL EXPENDITURES	3,762,461.35	3,299,112.17	4,211,300.00	4,040,400.00	4,238,660.00
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	4,141,376.23	3,695,817.11	4,145,459.00	4,205,000.00	4,265,420.00
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	4,141,376.23	3,695,817.11	4,145,459.00	4,205,000.00	4,265,420.00
Beginning fund balance	291,365.40	670,280.28	942,280.28	1,066,985.22	1,231,585.22
Total cash available	4,432,741.63	4,366,097.39	5,087,739.28	5,271,985.22	5,497,005.22
Less total expenditures	3,762,461.35	3,299,112.17	4,211,300.00	4,040,400.00	4,238,660.00
Ending fund balance	670,280.28	1,066,985.22	876,439.28	1,231,585.22	1,258,345.22

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required Operating	Required Capital	Surplus (Deficit)
09/30/05	1,079,427.10				
09/30/06	1,485,799.37	406,372.27			
09/30/07	1,642,998.58	157,199.21			
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 (estimate)	1,231,585.22	164,600.00			
09/30/15 (budget)	1,258,345.22	26,760.00	1,483,531.00	0.00	-225,185.78

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 INSURNACE
ACCOUNT 00 - HEALTH INSURANCE

Account	Account Name	Actual 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 20134 - 2015
	37000 Miscellaneous					
400037107	City & employee contr.	3,214,018.26	3,573,884.02	3,807,000.00	3,865,000.00	3,926,020.00
400037180	Other (re-insurance)	910,343.29	68,259.20	300,000.00	300,000.00	300,000.00
400037203	Retired & COBRA contr.	17,014.68	53,673.89	38,459.00	40,000.00	39,400.00
	Category Total	4,141,376.23	3,695,817.11	4,145,459.00	4,205,000.00	4,265,420.00
		4,141,376.23	3,695,817.11	4,145,459.00	4,205,000.00	4,265,420.00

CITY OF KEARNEY
HEALTH INSURANCE
2014-2015 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 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
	41000 Personal Services					
400041160	Wellness program	3,750.00	7,738.09	34,400.00	34,400.00	34,400.00
	Category Total	3,750.00	7,738.09	34,400.00	34,400.00	34,400.00
	42000 Supplies, Materials and Contractual Services					
400042105	Administrative	224,340.72	184,241.83	184,200.00	192,000.00	225,360.00
400042210	Claims, dental	153,700.62	173,417.04	180,000.00	180,000.00	192,000.00
400042215	Claims, medical	2,780,716.19	2,213,047.09	3,000,000.00	2,900,000.00	3,000,000.00
400042465	Insurance payments	599,953.82	720,668.12	812,700.00	734,000.00	786,900.00
	Category Total	3,758,711.35	3,291,374.08	4,176,900.00	4,006,000.00	4,204,260.00
	Total	3,762,461.35	3,299,112.17	4,211,300.00	4,040,400.00	4,238,660.00

CITY OF KEARNEY
PROPERTY & CASUALTY INSURANCE FUND SUMMARY
2014 - 2015 BUDGET

	Actual 2011 - 2012	Actual 2012 - 2013	Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
EXPENDITURES					
Personal Services	26,550.07	29,140.81	31,720.00	31,720.00	33,344.00
Supplies, Materials and Contractual Services	364,267.59	389,373.11	420,525.00	417,525.00	440,995.00
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
TOTAL EXPENDITURES	390,817.66	418,513.92	452,245.00	449,245.00	474,339.00
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	407,319.66	374,213.92	469,473.29	469,473.00	479,072.19
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	407,319.66	374,213.92	469,473.29	469,473.00	479,072.19
Beginning fund balance	168,855.46	185,357.46	141,057.46	141,057.46	161,285.46
Total cash available	576,175.12	559,571.38	610,530.75	610,530.46	640,357.65
Less total expenditures	390,817.66	418,513.92	452,245.00	449,245.00	474,339.00
Ending fund balance	185,357.46	141,057.46	158,285.75	161,285.46	166,018.65

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required Operating	Required Capital	Surplus (Deficit)
09/30/05	0.00				
09/30/06	0.00	0.00			
09/30/07	49,345.91	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 (estimate)	161,285.46	20,228.00			
09/30/15 (budget)	166,018.65	4,733.19	166,018.65	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 INSURNACE
ACCOUNT 00 - PROPERTY & CASUALTY INSURANCE

Account	Account Name	Actual 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
	37000 Miscellaneous					
410037111	Charges for internal services	407,319.66	374,213.92	469,473.29	469,473.00	479,072.19
	Category Total	407,319.66	374,213.92	469,473.29	469,473.00	479,072.19
		407,319.66	374,213.92	469,473.29	469,473.00	479,072.19

CITY OF KEARNEY
PROPERTY & CASUALTY INSURANCE
2014-2015 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

	2012-2013	***2013-2014***	***2014-2015***
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 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
	41000 Personal Services					
410041100	Salaries and wages	20,371.82	18,720.02	20,300.00	20,300.00	21,856.00
410041110	FICA, City's share	1,480.21	1,229.67	1,600.00	1,600.00	1,672.00
410041125	Health & dental insurance	3,475.67	8,067.90	8,600.00	8,600.00	8,505.00
410041130	Pension	1,222.37	1,123.22	1,220.00	1,220.00	1,311.00
	Category Total	26,550.07	29,140.81	31,720.00	31,720.00	33,344.00
	42000 Supplies, Materials and Contractual Services					
410042465	Insurance, property & casualt	363,603.50	388,555.11	415,000.00	415,000.00	435,750.00
410042620	Professional fees	235.00	340.00	5,000.00	2,000.00	4,000.00
410042860	Travel & training	429.09	478.00	525.00	525.00	1,245.00
	Category Total	364,267.59	389,373.11	420,525.00	417,525.00	440,995.00
	Total	390,817.66	418,513.92	452,245.00	449,245.00	474,339.00

CITY OF KEARNEY
WORKERS COMPENSATION INSURANCE FUND SUMMARY
2014 - 2015 BUDGET

	Actual 2011 - 2012	Actual 2012 - 2013	Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
EXPENDITURES					
Personal Services	26,548.76	29,139.50	31,720.00	31,720.00	33,344.00
Supplies, Materials and Contractual Services	193,930.11	216,306.93	276,200.00	380,000.00	328,600.00
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
TOTAL EXPENDITURES	220,478.87	245,446.43	307,920.00	411,720.00	361,944.00
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	260,981.87	237,346.43	262,584.26	262,584.00	484,652.66
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	260,981.87	237,346.43	262,584.26	262,584.00	484,652.66
Beginning fund balance	120,704.74	161,207.74	153,107.74	153,107.74	3,971.74
Total cash available	381,686.61	398,554.17	415,692.00	415,691.74	488,624.40
Less total expenditures	220,478.87	245,446.43	307,920.00	411,720.00	361,944.00
Ending fund balance	161,207.74	153,107.74	107,772.00	3,971.74	126,680.40

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required Operating	Required Capital	Surplus (Deficit)
09/30/05	0.00				
09/30/06	0.00	0.00			
09/30/07	40,701.74	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 (estimate)	3,971.74	(149,136.00)			
09/30/15 (budget)	126,680.40	122,708.66	126,680.40	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 INSURNACE
ACCOUNT 00 - WORKERS COMPENSATION INSURANCE

Account	Account Name	Actual 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
	37000 Miscellaneous					
420037111	Charges for internal services	260,981.87	237,346.43	262,584.26	262,584.00	484,652.66
420037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
	Category Total	260,981.87	237,346.43	262,584.26	262,584.00	484,652.66
	Total	260,981.87	237,346.43	262,584.26	262,584.00	484,652.66

CITY OF KEARNEY
WORKERS COMPENSATION INSURANCE
2014-2015 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 it proportionate share of workers compensation insurance costs to this fund.

PERSONNEL SCHEDULE

	2012-2013	***2013-2014***	***2014-2015***
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 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
	41000 Personal Services					
420041100	Salaries and wages	20,371.49	18,719.76	20,300.00	20,300.00	21,856.00
420041110	FICA, City's share	1,479.96	1,229.24	1,600.00	1,600.00	1,672.00
420041125	Health & dental insurance	3,475.13	8,067.32	8,600.00	8,600.00	8,505.00
420041130	Pension	1,222.18	1,123.18	1,220.00	1,220.00	1,311.00
	Category Total	26,548.76	29,139.50	31,720.00	31,720.00	33,344.00
	42000 Supplies, Materials and Contractual Services					
420042230	Clothing allowance	7,570.24	2,765.43	6,000.00	4,000.00	6,000.00
420042620	Professional fees	2,460.00	3,490.42	3,000.00	3,000.00	3,000.00
420042860	Travel & training	537.00	795.00	4,200.00	3,000.00	4,600.00
420042907	Uninsured loss	28,816.87	60,125.08	100,000.00	220,000.00	150,000.00
420042960	Workers comp. insurance	154,546.00	149,131.00	163,000.00	150,000.00	165,000.00
	Category Total	193,930.11	216,306.93	276,200.00	380,000.00	328,600.00
	Total	220,478.87	245,446.43	307,920.00	411,720.00	361,944.00

CITY OF KEARNEY
CENTRAL STORES FUND SUMMARY
2014 - 2015 BUDGET

	Actual 2011 - 2012	Actual 2012 - 2013	Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
EXPENDITURES					
Personal Services	52,342.66	54,495.00	56,700.00	56,651.00	57,970.00
Supplies, Materials and Contractual Services	1,096,426.30	1,116,773.56	1,488,600.00	1,488,632.00	1,384,655.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	9,470.12	0.00	1,200.00	1,200.00	17,500.00
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	1,158,239.08	1,171,268.56	1,546,500.00	1,546,483.00	1,460,125.00
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	1,160,086.69	1,169,768.56	1,547,025.65	1,546,483.00	1,460,981.90
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	1,160,086.69	1,169,768.56	1,547,025.65	1,546,483.00	1,460,981.90
Beginning fund balance	15,951.74	17,799.35	16,299.35	16,299.35	16,299.35
Total cash available	1,176,038.43	1,187,567.91	1,563,325.00	1,562,782.35	1,477,281.25
Less total expenditures	1,158,239.08	1,171,268.56	1,546,500.00	1,546,483.00	1,460,125.00
Ending fund balance	17,799.35	16,299.35	16,825.00	16,299.35	17,156.25

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required Operating	Required Capital	Surplus (Deficit)
09/30/05	71,815.45				
09/30/06	71,815.45	0.00			
09/30/07	75,000.00	3,184.55			
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 (estimate	16,299.35	0.00			
09/30/15 (budget)	17,156.25	856.90	17,156.25	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 Central Stores Fund.

CENTRAL STORES FUND
REVENUES

FUND 45 - CENTRAL STORES
ACCOUNT 03 - CENTRAL & STORES

Account	Account Name	Actual 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
	37000 Miscellaneous					
450037220	Sale of shop supplies	1,157,459.69	1,167,564.56	1,544,525.65	1,543,983.00	1,458,481.90
450037225	Special fuels tax	2,627.00	2,204.00	2,500.00	2,500.00	2,500.00
	Category Total	1,160,086.69	1,169,768.56	1,547,025.65	1,546,483.00	1,460,981.90
	Total	1,160,086.69	1,169,768.56	1,547,025.65	1,546,483.00	1,460,981.90

CITY OF KEARNEY
CENTRAL STORES
2014-2015 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

	2012-2013	***2013-2014***	***2014-2015***
Full Time			
Inventory Control Clerk	1	1	1

NOTABLE EXPENDITURES

	Item	Account Number	Cost
1.	10,000 gallon fuel tank - airport	450344157	$17,500.00

CENTRAL STORES
EXPENDITURES

FUND 45 - CENTRAL STORES
ACCOUNT 03 - CENTRAL STORES

Account	Account Name	Actual 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
	41000 Personal Services					
450341100	Salaries & wages	40,025.46	41,410.64	42,700.00	42,700.00	43,919.00
450341110	FICA, City's share	2,950.10	3,039.31	3,300.00	3,300.00	3,360.00
450341125	Health & dental insurance	6,941.42	7,538.60	8,000.00	8,000.00	7,965.00
450341130	Pension	2,374.58	2,457.53	2,600.00	2,600.00	2,635.00
450341170	Workers comp. insurance	51.10	48.92	100.00	51.00	91.00
	Category Total	52,342.66	54,495.00	56,700.00	56,651.00	57,970.00
	42000 Supplies, Materials and Contractual Services					
450342175	Building repairs	9,225.01	393.37	2,000.00	2,000.00	2,000.00
450342370	Equipment repairs	683.76	408.31	2,000.00	2,000.00	2,000.00
450342415	Gas, oil & grease	505.29	767.62	1,400.00	1,400.00	1,400.00
450342420	Gas, oil & grease inventory	885,480.22	923,609.95	1,253,000.00	1,253,000.00	1,140,000.00
450342465	Insurance, property & casualt	581.54	569.03	900.00	932.00	875.00
450342535	Materials	0.00	0.00	500.00	500.00	500.00
450342575	Office supplies	88.38	177.21	500.00	500.00	500.00
450342710	Shop expense (parts inv)	197,843.68	188,601.09	225,000.00	225,000.00	234,000.00
450342830	Telephone service	981.45	1,019.87	1,200.00	1,200.00	1,200.00
450342860	Travel & training	0.00	0.00	300.00	300.00	300.00
450342910	Utilities	1,036.97	1,227.11	1,800.00	1,800.00	1,880.00
	Category Total	1,096,426.30	1,116,773.56	1,488,600.00	1,488,632.00	1,384,655.00
	44000 Capital Outlay					
450344100	Improvements	0.00	0.00	0.00	0.00	0.00
450344157	Equipment	9,470.12	0.00	1,200.00	1,200.00	17,500.00
	Category Total	9,470.12	0.00	1,200.00	1,200.00	17,500.00
	Total	1,158,239.08	1,171,268.56	1,546,500.00	1,546,483.00	1,460,125.00

CITY OF KEARNEY
VEHICLE MAINTENANCE FUND SUMMARY
2014 - 2015 BUDGET

	Actual 2011 - 2012	Actual 2012 - 2013	Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
EXPENDITURES					
Personal Services	291,008.59	304,158.01	316,400.00	316,346.00	325,970.00
Supplies, Materials and Contractual Services	63,820.51	55,944.04	61,650.00	61,612.00	66,055.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	37,246.00	50,346.17	0.00	0.00	1,200.00
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	392,075.10	410,448.22	378,050.00	377,958.00	393,225.00
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	384,214.87	403,253.22	387,707.31	377,958.00	406,376.06
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	384,214.87	403,253.22	387,707.31	377,958.00	406,376.06
Beginning fund balance	99,910.42	92,050.19	84,855.19	84,855.19	84,855.19
Total cash available	484,125.29	495,303.41	472,562.50	462,813.19	491,231.25
Less total expenditures	392,075.10	410,448.22	378,050.00	377,958.00	393,225.00
Ending fund balance	92,050.19	84,855.19	94,512.50	84,855.19	98,006.25

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required Operating	Required Capital	Surplus (Deficit)
09/30/05	36,016.59				
09/30/06	36,016.59	0.00			
09/30/07	25,000.00	(11,016.59)			
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 (estimate)	84,855.19	0.00			
09/30/15 (budget)	98,006.25	13,151.06	98,006.25	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 2011 - 20112	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
	33000 Charges for Services					
460033215	Labor charges for service	384,214.87	403,253.22	387,707.31	377,958.00	406,376.06
	Category Total	384,214.87	403,253.22	387,707.31	377,958.00	406,376.06
	Total	384,214.87	403,253.22	387,707.31	377,958.00	406,376.06

CITY OF KEARNEY
VEHICLE MAINTENANCE
2014-2015 BUDGET

DESCRIPTION

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

PERSONNEL SCHEDULE

	2012-2013	*2013-2014*	*2014-2015*
Full Time			
Equipment Mechanic, Senior	2	2	2
Fleet Maintenance Supervisor	1	1	1
Fleet Services Attendant	1	1	1

NOTABLE EXPENDITURES

None.

VEHICLE MAINTENANCE
EXPENDITURES

FUND 46 - VEHICLE MAINTENANCE
ACCOUNT 04 - VEHCILE MAINTENANCE

Account	Account Name	Actual 2011 - 2012	Actual 2012 - 2013	Proposed Budget 2013 - 2014	Estimated Actual 2013 - 2014	Proposed Budget 2014 - 2015
	41000 Personal Services					
460441100	Salaries & wages	204,427.37	211,626.06	217,700.00	217,700.00	224,465.00
460441110	FICA, City's share	14,377.25	14,853.93	16,700.00	16,700.00	17,172.00
460441125	Health & dental insurance	59,444.32	64,639.55	68,500.00	68,500.00	68,256.00
460441130	Pension	9,941.15	10,287.85	10,600.00	10,600.00	10,960.00
460441155	Unemployment	0.00	0.00	0.00	0.00	0.00
460441170	Workers comp. insurance	2,818.50	2,750.62	2,900.00	2,846.00	5,117.00
	Category Total	291,008.59	304,158.01	316,400.00	316,346.00	325,970.00
	42000 Supplies, Materials and Contractual Services					
460442175	Building repairs	19,519.99	11,179.56	5,000.00	5,000.00	5,500.00
460442230	Clothing allowance	785.33	2,136.75	2,700.00	2,700.00	2,700.00
460442290	Consulting & engineering	5,383.00	5,398.60	6,000.00	6,000.00	6,000.00
460442370	Equipment repairs	7,663.24	8,316.21	7,000.00	7,000.00	7,300.00
460442415	Gas, oil and grease	703.80	684.24	750.00	750.00	800.00
460442465	Insurance, property & casualt	4,167.59	3,750.87	6,800.00	6,762.00	6,835.00
460442535	Materials	0.00	0.00	500.00	500.00	500.00
460442575	Office supplies	329.98	35.95	500.00	500.00	500.00
460442590	Other	0.00	0.00	1,000.00	1,000.00	1,000.00
460442715	Shop supplies	8,173.04	8,465.96	10,000.00	10,000.00	10,400.00
460442720	Shop tools	8,936.47	6,676.76	9,000.00	9,000.00	11,000.00
460442830	Telephone service	1,721.88	1,745.30	1,800.00	1,800.00	1,820.00
460442860	Travel & training	0.00	0.00	600.00	600.00	700.00
460442910	Utilities	6,436.19	7,553.84	10,000.00	10,000.00	11,000.00
	Category Total	63,820.51	55,944.04	61,650.00	61,612.00	66,055.00
	44000 Capital Outlay					
460444100	Improvements	0.00	0.00	0.00	0.00	0.00
460444157	Equipment	37,246.00	50,346.17	0.00	0.00	1,200.00
	Category Total	37,246.00	50,346.17	0.00	0.00	1,200.00
	Total	392,075.10	410,448.22	378,050.00	377,958.00	393,225.00