

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
2018 - 2019 BUDGET**

	Actual 2015 - 2016	Actual 2016 - 2017	Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
EXPENDITURES					
Personal Services	20,920.84	12,660.84	23,400.00	20,000.00	23,400.00
Supplies, Materials and Contractual Services	6,128,107.95	4,883,943.84	4,836,320.00	4,591,000.00	4,666,104.00
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	6,149,028.79	4,896,604.68	4,859,720.00	4,611,000.00	4,689,504.00
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	5,150,364.72	5,333,580.48	5,221,528.00	4,555,663.00	4,796,494.00
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	5,150,364.72	5,333,580.48	5,221,528.00	4,555,663.00	4,796,494.00
Beginning fund balance	518,618.76	(480,045.31)	(384,728.31)	(43,069.51)	(98,406.51)
Total cash available	5,668,983.48	4,853,535.17	4,836,799.69	4,512,593.49	4,698,087.49
Less total expenditures	6,149,028.79	4,896,604.68	4,859,720.00	4,611,000.00	4,689,504.00
Ending fund balance	(480,045.31)	(43,069.51)	(22,920.31)	(98,406.51)	8,583.49

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/09	878,842.03				
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	(480,045.31)	(998,664.07)			
09/30/17	(43,069.51)	436,975.80			
09/30/18 (estimate)	(98,406.51)	(55,337.00)			
09/30/19 (budget)	8,583.49	106,990.00	400,000.00	0.00	-391,416.51

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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
37000 Miscellaneous						
400037107	City & employee - health/dental	4,407,753.42	4,347,912.03	4,711,139.00	4,320,000.00	4,685,694.00
400037112	City & employee - life, LTD, eye	0.00	65,152.80	84,000.00	100,000.00	100,000.00
400037180	Other (re-insurance)	705,058.46	892,509.11	400,000.00	114,663.00	0.00
400037203	Retired & COBRA contr.	37,552.84	28,006.54	26,389.00	21,000.00	10,800.00
	Category Total	5,150,364.72	5,333,580.48	5,221,528.00	4,555,663.00	4,796,494.00
		5,150,364.72	5,333,580.48	5,221,528.00	4,555,663.00	4,796,494.00

**CITY OF KEARNEY
HEALTH INSURANCE
2018-2019 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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
41000 Personal Services						
400041160	Wellness program	20,920.84	12,660.84	23,400.00	20,000.00	23,400.00
	Category Total	20,920.84	12,660.84	23,400.00	20,000.00	23,400.00
42000 Supplies, Materials and Contractual Services						
400042105	Administrative	250,219.07	242,024.18	204,406.00	211,000.00	211,104.00
400042210	Claims, dental	187,510.29	201,082.00	210,000.00	210,000.00	210,000.00
400042215	Claims, medical	4,879,632.12	3,791,925.21	3,777,214.00	3,500,000.00	3,500,000.00
400042465	Insurance premiums - health reinsurance	810,746.47	583,274.07	560,700.00	570,000.00	645,000.00
400042466	Insurance premiums - life, LTD, eye	0.00	65,638.38	84,000.00	100,000.00	100,000.00
	Category Total	6,128,107.95	4,883,943.84	4,836,320.00	4,591,000.00	4,666,104.00
	Total	6,149,028.79	4,896,604.68	4,859,720.00	4,611,000.00	4,689,504.00

**CITY OF KEARNEY
PROPERTY & CASUALTY INSURANCE 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	35,731.43	37,781.39	40,734.00	40,734.00	40,801.00
Supplies, Materials and Contractual Services	421,816.53	429,313.00	460,995.00	428,500.00	451,920.00
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	457,547.96	467,094.39	501,729.00	469,234.00	492,721.00
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	490,199.96	454,123.39	489,785.69	489,786.00	407,800.79
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	490,199.96	454,123.39	489,785.69	489,786.00	407,800.79
Beginning fund balance	167,867.46	200,519.46	187,548.46	187,548.46	208,100.46
Total cash available	658,067.42	654,642.85	677,334.15	677,334.46	615,901.25
Less total expenditures	457,547.96	467,094.39	501,729.00	469,234.00	492,721.00
Ending fund balance	200,519.46	187,548.46	175,605.15	208,100.46	123,180.25

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/09	227,179.46				
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	200,519.46	32,652.00			
09/30/17	187,548.46	(12,971.00)			
09/30/18 (estimate)	208,100.46	20,552.00			
09/30/19 (budget)	123,180.25	(84,920.21)	123,180.25	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 Property & Casualty Insurance Fund.

**PROPERTY & CASUALTY INSURANCE FUND
REVENUES**

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

Account	Account Name	Actual 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
37000 Miscellaneous						
410037111	Charges for internal services	490,199.96	454,123.39	489,785.69	489,786.00	407,800.79
	Category Total	490,199.96	454,123.39	489,785.69	489,786.00	407,800.79
		490,199.96	454,123.39	489,785.69	489,786.00	407,800.79

**CITY OF KEARNEY
PROPERTY & CASUALTY INSURANCE
2018-2019 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

	<i>2016-2017</i>	<i>2017-2018</i>	<i>2018-2019</i>
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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
41000 Personal Services						
410041100	Salaries and wages	23,616.32	24,321.99	25,051.00	25,051.00	25,799.00
410041110	FICA, City's share	1,558.76	1,587.87	1,916.00	1,916.00	1,974.00
410041125	Health & dental insurance	9,146.89	10,419.69	12,264.00	12,264.00	11,480.00
410041130	Pension	1,409.46	1,451.84	1,503.00	1,503.00	1,548.00
Category Total		35,731.43	37,781.39	40,734.00	40,734.00	40,801.00
42000 Supplies, Materials and Contractual Services						
410042465	Insurance, property & casualty	420,843.50	427,829.00	456,750.00	425,000.00	446,250.00
410042590	Other	0.00	0.00	1,000.00	1,000.00	1,950.00
410042620	Professional fees	487.03	40.00	1,000.00	500.00	1,000.00
410042860	Travel & training	486.00	1,444.00	2,245.00	2,000.00	2,720.00
Category Total		421,816.53	429,313.00	460,995.00	428,500.00	451,920.00
Total		457,547.96	467,094.39	501,729.00	469,234.00	492,721.00

**CITY OF KEARNEY
WORKERS COMPENSATION INSURANCE 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	35,730.19	37,779.73	40,734.00	40,734.00	40,801.00
Supplies, Materials and Contractual Services	386,843.79	389,576.32	397,821.00	517,025.00	496,218.00
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	422,573.98	427,356.05	438,555.00	557,759.00	537,019.00
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	308,606.98	565,582.05	417,260.51	417,261.00	636,983.01
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	308,606.98	565,582.05	417,260.51	417,261.00	636,983.01
Beginning fund balance	150,529.74	36,562.74	174,788.74	174,788.74	34,290.74
Total cash available	459,136.72	602,144.79	592,049.25	592,049.74	671,273.75
Less total expenditures	422,573.98	427,356.05	438,555.00	557,759.00	537,019.00
Ending fund balance	36,562.74	174,788.74	153,494.25	34,290.74	134,254.75

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/09	378,683.74				
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	36,562.74	(113,967.00)			
09/30/17	174,788.74	138,226.00			
09/30/18 (estimate)	34,290.74	(140,498.00)			
09/30/19 (budget)	134,254.75	99,964.01	134,254.75	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 Workers Compensation Insurance Fund.

**WORKERS COMPENSATION INSURANCE FUND
REVENUES**

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

Account	Account Name	Estimated Actual 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
37000 Miscellaneous						
420037111	Charges for internal services	308,606.98	565,582.05	417,260.51	417,261.00	636,983.01
420037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
Category Total		308,606.98	565,582.05	417,260.51	417,261.00	636,983.01
Total		308,606.98	565,582.05	417,260.51	417,261.00	636,983.01

**CITY OF KEARNEY
WORKERS COMPENSATION INSURANCE
2018-2019 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

	2016-2017	2017-2018	2018-2019
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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
41000 Personal Services						
420041100	Salaries and wages	23,616.00	24,321.55	25,051.00	25,051.00	25,799.00
420041110	FICA, City's share	1,558.56	1,587.63	1,916.00	1,916.00	1,974.00
420041125	Health & dental insurance	9,146.17	10,418.71	12,264.00	12,264.00	11,480.00
420041130	Pension	1,409.46	1,451.84	1,503.00	1,503.00	1,548.00
Category Total		35,730.19	37,779.73	40,734.00	40,734.00	40,801.00
42000 Supplies, Materials and Contractual Services						
420042230	Clothing allowance	1,560.75	2,492.25	3,000.00	2,500.00	3,000.00
420042620	Professional fees	4,170.56	2,415.00	3,000.00	3,000.00	3,000.00
420042860	Travel & training	4,677.05	5,146.48	4,600.00	4,600.00	4,600.00
420042907	Uninsured loss	181,025.43	186,931.59	185,000.00	270,000.00	225,000.00
420042960	Workers comp. insurance	195,410.00	192,591.00	202,221.00	236,925.00	260,618.00
Category Total		386,843.79	389,576.32	397,821.00	517,025.00	496,218.00
Total		422,573.98	427,356.05	438,555.00	557,759.00	537,019.00

**CITY OF KEARNEY
CENTRAL STORES 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	59,762.70	57,178.41	55,266.00	55,266.00	56,935.00
Supplies, Materials and Contractual Services	763,595.53	803,203.71	1,044,726.00	1,044,726.00	1,244,006.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	8,636.07	125,000.00	125,000.00	32,000.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	823,358.23	869,018.19	1,224,992.00	1,224,992.00	1,332,941.00
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	877,135.13	907,324.94	1,133,107.00	1,133,107.00	1,333,178.00
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	877,135.13	907,324.94	1,133,107.00	1,133,107.00	1,333,178.00
Beginning fund balance	16,299.35	70,076.25	108,383.00	108,383.00	16,498.00
Total cash available	893,434.48	977,401.19	1,241,490.00	1,241,490.00	1,349,676.00
Less total expenditures	823,358.23	869,018.19	1,224,992.00	1,224,992.00	1,332,941.00
Ending fund balance	70,076.25	108,383.00	16,498.00	16,498.00	16,735.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/09	150,000.00				
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	70,076.25	53,776.90			
09/30/17	108,383.00	38,306.75			
09/30/18 (estimate)	16,498.00	(91,885.00)			
09/30/19 (budget)	16,735.00	237.00	16,735.00	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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
	37000 Miscellaneous					
450037220	Sale of shop supplies	874,502.13	905,188.94	1,131,107.00	1,131,107.00	1,331,178.00
450037225	Special fuels tax	2,633.00	2,136.00	2,000.00	2,000.00	2,000.00
	Category Total	877,135.13	907,324.94	1,133,107.00	1,133,107.00	1,333,178.00
	Total	877,135.13	907,324.94	1,133,107.00	1,133,107.00	1,333,178.00

**CITY OF KEARNEY
CENTRAL STORES
2018-2019 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

	2016-2017	2017-2018	2018-2019
Full Time Inventory Control Clerk	1	1	1

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Replace 2008 fork lift	450344157	\$32,000

**CENTRAL STORES
EXPENDITURES**

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

Account	Account Name	Actual 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
41000 Personal Services						
450341100	Salaries & wages	45,209.01	46,600.65	48,000.00	48,000.00	49,424.00
450341110	FICA, City's share	3,301.25	3,487.47	3,672.00	3,672.00	3,781.00
450341125	Health & dental insurance	8,510.94	4,221.59	636.00	636.00	686.00
450341130	Pension	2,685.54	2,766.14	2,880.00	2,880.00	2,965.00
450341170	Workers comp. insurance	55.96	102.56	78.00	78.00	79.00
	Category Total	59,762.70	57,178.41	55,266.00	55,266.00	56,935.00
42000 Supplies, Materials and Contractual Services						
450342175	Building repairs	0.00	0.00	2,000.00	2,000.00	2,000.00
450342370	Equipment repairs	0.00	0.00	2,000.00	2,000.00	2,000.00
450342415	Gas, oil & grease	449.31	457.93	1,400.00	1,400.00	1,000.00
450342420	Gas, oil & grease inventory	555,899.69	607,119.13	800,000.00	800,000.00	1,000,000.00
450342465	Insurance, property & casualt	857.49	718.92	726.00	726.00	606.00
450342535	Materials	509.78	0.00	500.00	500.00	500.00
450342575	Office supplies	294.05	237.70	500.00	500.00	500.00
450342710	Shop expense (parts inv)	203,314.51	192,339.03	234,000.00	234,000.00	234,000.00
450342830	Telephone service	1,153.88	1,173.63	1,300.00	1,300.00	1,300.00
450342860	Travel & training	0.00	0.00	300.00	300.00	300.00
450342910	Utilities	1,116.82	1,157.37	2,000.00	2,000.00	1,800.00
	Category Total	763,595.53	803,203.71	1,044,726.00	1,044,726.00	1,244,006.00
44000 Capital Outlay						
450344100	Improvements	0.00	0.00	0.00	0.00	0.00
450344157	Equipment	0.00	8,636.07	125,000.00	125,000.00	32,000.00
	Category Total	0.00	8,636.07	125,000.00	125,000.00	32,000.00
	Total	823,358.23	869,018.19	1,224,992.00	1,224,992.00	1,332,941.00

**CITY OF KEARNEY
VEHICLE MAINTENANCE 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	335,620.65	344,614.53	370,043.00	370,043.00	382,805.00
Supplies, Materials and Contractual Services	57,280.65	52,447.29	68,391.00	68,391.00	67,398.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	19,230.99	16,917.51	30,000.00	30,000.00	8,000.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	412,132.29	413,979.33	468,434.00	468,434.00	458,203.00

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	427,176.10	420,375.58	471,747.25	471,747.25	461,145.25
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	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	427,176.10	420,375.58	471,747.25	471,747.25	461,145.25
Beginning fund balance	84,855.19	99,899.00	106,295.25	106,295.25	109,608.50
Total cash available	512,031.29	520,274.58	578,042.50	578,042.50	570,753.75
Less total expenditures	412,132.29	413,979.33	468,434.00	468,434.00	458,203.00
Ending fund balance	99,899.00	106,295.25	109,608.50	109,608.50	112,550.75

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/09	50,000.00				
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	99,899.00	15,043.81			
09/30/17	106,295.25	6,396.25			
09/30/18 (estimate)	109,608.50	3,313.25			
09/30/19 (budget)	112,550.75	2,942.25	112,550.75	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 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
	33000 Charges for Services					
460033215	Labor charges for service	427,176.10	420,375.58	471,747.25	471,747.25	461,145.25
	Category Total	427,176.10	420,375.58	471,747.25	471,747.25	461,145.25
	Total	427,176.10	420,375.58	471,747.25	471,747.25	461,145.25

**CITY OF KEARNEY
VEHICLE MAINTENANCE
2018-2019 BUDGET**

DESCRIPTION

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

PERSONNEL SCHEDULE

	2016-2017	2017-2018	2018-2019
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. Welder		460444157	\$8,000

**VEHICLE MAINTENANCE
EXPENDITURES**

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

Account	Account Name	Actual 2015 - 2016	Actual 2016 - 2017	Proposed Budget 2017 - 2018	Estimated Actual 2017 - 2018	Proposed Budget 2018 - 2019
41000 Personal Services						
460441100	Salaries & wages	231,766.98	236,937.34	245,151.00	245,151.00	254,015.00
460441110	FICA, City's share	16,207.68	16,647.55	18,754.00	18,754.00	19,432.00
460441125	Health & dental insurance	73,232.33	71,427.08	87,046.00	87,046.00	87,457.00
460441130	Pension	11,261.37	13,825.45	14,709.00	14,709.00	15,241.00
460441155	Unemployment	0.00	0.00	0.00	0.00	0.00
460441170	Workers comp. insurance	3,152.29	5,777.11	4,383.00	4,383.00	6,660.00
	Category Total	335,620.65	344,614.53	370,043.00	370,043.00	382,805.00
42000 Supplies, Materials and Contractual Services						
460442175	Building repairs	1,187.87	3,468.63	5,500.00	5,500.00	5,500.00
460442230	Clothing allowance	1,643.26	1,700.38	2,500.00	2,500.00	2,500.00
460442290	Consulting & engineering	6,167.29	5,960.23	6,500.00	6,500.00	6,500.00
460442370	Equipment repairs	8,104.34	7,431.17	7,500.00	7,500.00	8,000.00
460442415	Gas, oil and grease	550.75	600.17	700.00	700.00	700.00
460442465	Insurance, property & casualt	7,870.51	7,993.30	8,891.00	8,891.00	7,898.00
460442535	Materials	0.00	0.00	500.00	500.00	500.00
460442575	Office supplies	331.71	281.67	500.00	500.00	500.00
460442590	Other	0.00	0.00	1,000.00	1,000.00	1,000.00
460442715	Shop supplies	11,768.05	7,529.25	10,500.00	10,500.00	10,500.00
460442720	Shop tools	10,627.76	8,493.30	11,000.00	11,000.00	11,000.00
460442830	Telephone service	2,190.52	2,169.97	2,500.00	2,500.00	2,000.00
460442860	Travel & training	175.00	0.00	800.00	800.00	800.00
460442910	Utilities	6,663.59	6,819.22	10,000.00	10,000.00	10,000.00
	Category Total	57,280.65	52,447.29	68,391.00	68,391.00	67,398.00
44000 Capital Outlay						
460444100	Improvements	0.00	0.00	0.00	0.00	0.00
460444157	Equipment	19,230.99	16,917.51	30,000.00	30,000.00	8,000.00
	Category Total	19,230.99	16,917.51	30,000.00	30,000.00	8,000.00
	Total	412,132.29	413,979.33	468,434.00	468,434.00	458,203.00