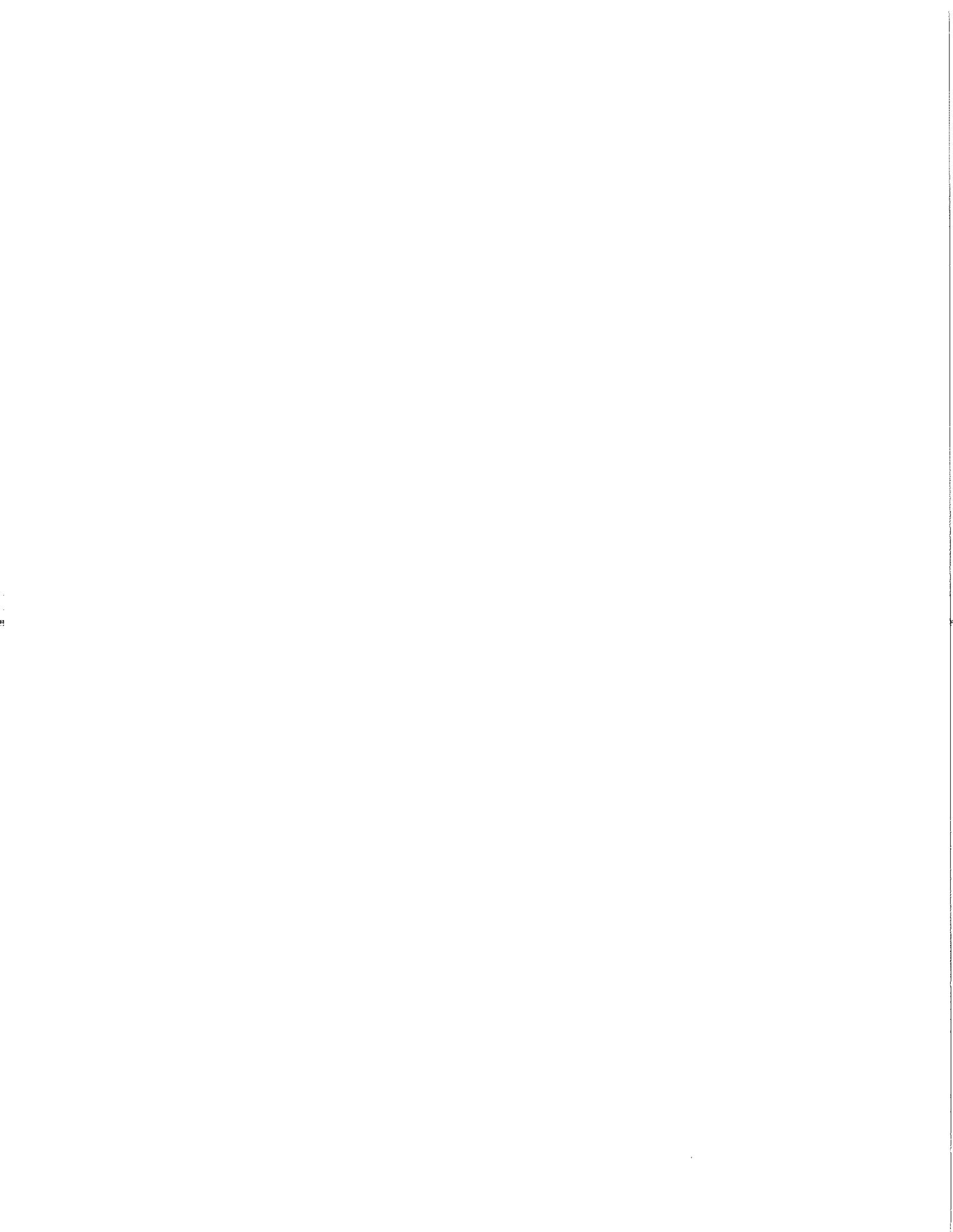


INTERNAL SERVICE FUNDS

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
2017 - 2018 BUDGET**

	Actual 2014 - 2015	Actual 2015 - 2016	Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
EXPENDITURES					
Personal Services	17,377.00	20,920.84	34,400.00	20,000.00	23,400.00
Supplies, Materials and Contractual Services	5,144,096.44	6,128,107.95	5,250,564.00	5,018,683.00	4,836,320.00
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	5,161,473.44	6,149,028.79	5,284,964.00	5,038,683.00	4,859,720.00
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	4,424,785.82	5,150,364.72	5,521,060.00	5,134,000.00	5,221,528.00
Intergovernmental - State Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	4,424,785.82	5,150,364.72	5,521,060.00	5,134,000.00	5,221,528.00
Beginning fund balance	1,255,306.38	518,618.76	(293,781.24)	(480,045.31)	(384,728.31)
Total cash available	5,680,092.20	5,668,983.48	5,227,278.76	4,653,954.69	4,836,799.69
Less total expenditures	5,161,473.44	6,149,028.79	5,284,964.00	5,038,683.00	4,859,720.00
Ending fund balance	518,618.76	(480,045.31)	(57,685.24)	(384,728.31)	(22,920.31)

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/08	1,122,530.52				
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	(480,045.31)	(998,664.07)			
09/30/17 (estimate)	(384,728.31)	95,317.00			
09/30/18 (budget)	(22,920.31)	361,808.00	400,000.00	0.00	-422,920.31

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 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
37000 Miscellaneous						
400037107	City & employee - health/dental	3,962,808.22	4,407,753.42	5,019,900.00	4,393,000.00	4,711,139.00
400037112	City & employee - life & LTD	0.00	0.00	0.00	65,000.00	84,000.00
400037180	Other (re-insurance)	421,915.08	705,058.46	468,000.00	650,000.00	400,000.00
400037203	Retired & COBRA contr.	40,062.52	37,552.84	33,160.00	26,000.00	26,389.00
	Category Total	4,424,785.82	5,150,364.72	5,521,060.00	5,134,000.00	5,221,528.00
		4,424,785.82	5,150,364.72	5,521,060.00	5,134,000.00	5,221,528.00

**CITY OF KEARNEY
HEALTH INSURANCE
2017-2018 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 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
41000 Personal Services						
400041160	Wellness program	17,377.00	20,920.84	34,400.00	20,000.00	23,400.00
	Category Total	17,377.00	20,920.84	34,400.00	20,000.00	23,400.00
42000 Supplies, Materials and Contractual Services						
400042105	Administrative	240,992.75	250,219.07	247,560.00	241,600.00	204,406.00
400042210	Claims, dental	196,071.07	187,510.29	200,004.00	200,000.00	210,000.00
400042215	Claims, medical	3,974,415.82	4,879,632.12	3,900,000.00	3,922,083.00	3,777,214.00
400042465	Insurance premiums - health reinsurance	732,616.80	810,746.47	903,000.00	590,000.00	560,700.00
400042466	Insurance premiums - life & LTD	0.00	0.00	0.00	65,000.00	84,000.00
	Category Total	5,144,096.44	6,128,107.95	5,250,564.00	5,018,683.00	4,836,320.00
	Total	5,161,473.44	6,149,028.79	5,284,964.00	5,038,683.00	4,859,720.00

**CITY OF KEARNEY
PROPERTY & CASUALTY INSURANCE FUND SUMMARY
2017 - 2018 BUDGET**

	Actual 2014 - 2015	Actual 2015 - 2016	Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
EXPENDITURES					
Personal Services	33,311.70	35,731.43	37,004.00	38,068.00	40,734.00
Supplies, Materials and Contractual Services	437,847.50	421,816.53	454,745.00	438,245.00	460,995.00
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	471,159.20	457,547.96	491,749.00	476,313.00	501,729.00

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	477,741.20	490,199.96	463,341.69	463,342.00	489,785.69
Intergovernmental - State Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	477,741.20	490,199.96	463,341.69	463,342.00	489,785.69
Beginning fund balance	161,285.46	167,867.46	200,519.46	200,519.46	187,548.46
Total cash available	639,026.66	658,067.42	663,861.15	663,861.46	677,334.15
Less total expenditures	471,159.20	457,547.96	491,749.00	476,313.00	501,729.00
Ending fund balance	167,867.46	200,519.46	172,112.15	187,548.46	175,605.15

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/08	220,986.61				
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	200,519.46	32,652.00			
09/30/17 (estimate)	187,548.46	(12,971.00)			
09/30/18 (budget)	175,605.15	(11,943.31)	175,605.15	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 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
37000 Miscellaneous						
410037111	Charges for internal services	477,741.20	490,199.96	463,341.69	463,342.00	489,785.69
	Category Total	477,741.20	490,199.96	463,341.69	463,342.00	489,785.69
		477,741.20	490,199.96	463,341.69	463,342.00	489,785.69

**CITY OF KEARNEY
PROPERTY & CASUALTY INSURANCE
2017-2018 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>2015-2016</i>	<i>2016-2017</i>	<i>2017-2018</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 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
41000 Personal Services						
410041100	Salaries and wages	22,019.23	23,616.32	24,325.00	24,325.00	25,051.00
410041110	FICA, City's share	1,446.41	1,558.76	1,861.00	1,861.00	1,916.00
410041125	Health & dental insurance	8,532.45	9,146.89	9,358.00	10,422.00	12,264.00
410041130	Pension	1,313.61	1,409.46	1,460.00	1,460.00	1,503.00
Category Total		33,311.70	35,731.43	37,004.00	38,068.00	40,734.00
42000 Supplies, Materials and Contractual Services						
410042465	Insurance, property & casualty	436,222.50	420,843.50	451,500.00	435,000.00	456,750.00
410042590	Other	0.00	0.00	0.00	0.00	1,000.00
410042620	Professional fees	380.00	487.03	2,000.00	2,000.00	1,000.00
410042860	Travel & training	1,245.00	486.00	1,245.00	1,245.00	2,245.00
Category Total		437,847.50	421,816.53	454,745.00	438,245.00	460,995.00
Total		471,159.20	457,547.96	491,749.00	476,313.00	501,729.00

**CITY OF KEARNEY
WORKERS COMPENSATION INSURANCE FUND SUMMARY
2017 - 2018 BUDGET**

	Actual 2014 - 2015	Actual 2015 - 2016	Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
EXPENDITURES					
Personal Services	33,310.79	35,730.19	37,004.00	38,068.00	40,734.00
Supplies, Materials and Contractual Services	300,639.24	386,843.79	401,550.00	379,191.00	397,821.00
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	333,950.03	422,573.98	438,554.00	417,259.00	438,555.00
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	480,508.03	308,606.98	555,485.16	555,485.00	417,260.51
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	480,508.03	308,606.98	555,485.16	555,485.00	417,260.51
Beginning fund balance	3,971.74	150,529.74	36,562.74	36,562.74	174,788.74
Total cash available	484,479.77	459,136.72	592,047.90	592,047.74	592,049.25
Less total expenditures	333,950.03	422,573.98	438,554.00	417,259.00	438,555.00
Ending fund balance	150,529.74	36,562.74	153,493.90	174,788.74	153,494.25

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/08	144,481.31				
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	36,562.74	(113,967.00)			
09/30/17 (estimate)	174,788.74	138,226.00			
09/30/18 (budget)	153,494.25	(21,294.49)	153,494.25	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	Estimated Actual 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
	37000 Miscellaneous					
420037111	Charges for internal services	480,508.03	308,606.98	555,485.16	555,485.00	417,260.51
420037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
	Category Total	480,508.03	308,606.98	555,485.16	555,485.00	417,260.51
	Total	480,508.03	308,606.98	555,485.16	555,485.00	417,260.51

**CITY OF KEARNEY
WORKERS COMPENSATION INSURANCE
2017-2018 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

	<i>2015-2016</i>	<i>2016-2017</i>	<i>2017-2018</i>
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 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
41000 Personal Services						
420041100	Salaries and wages	22,019.01	23,616.00	24,325.00	24,325.00	25,051.00
420041110	FICA, City's share	1,446.11	1,558.56	1,861.00	1,861.00	1,916.00
420041125	Health & dental insurance	8,532.07	9,146.17	9,358.00	10,422.00	12,264.00
420041130	Pension	1,313.60	1,409.46	1,460.00	1,460.00	1,503.00
Category Total		33,310.79	35,730.19	37,004.00	38,068.00	40,734.00
42000 Supplies, Materials and Contractual Services						
420042230	Clothing allowance	1,645.42	1,560.75	3,000.00	3,000.00	3,000.00
420042620	Professional fees	4,493.00	4,170.56	4,000.00	4,000.00	3,000.00
420042860	Travel & training	4,014.39	4,677.05	4,600.00	4,600.00	4,600.00
420042907	Uninsured loss	147,826.43	181,025.43	175,000.00	175,000.00	185,000.00
420042960	Workers comp. insurance	142,660.00	195,410.00	214,950.00	192,591.00	202,221.00
Category Total		300,639.24	386,843.79	401,550.00	379,191.00	397,821.00
Total		333,950.03	422,573.98	438,554.00	417,259.00	438,555.00

**CITY OF KEARNEY
CENTRAL STORES FUND SUMMARY
2017 - 2018 BUDGET**

	Actual 2014 - 2015	Actual 2015 - 2016	Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
EXPENDITURES					
Personal Services	57,779.56	59,762.70	62,798.00	57,582.00	55,266.00
Supplies, Materials and Contractual Services	817,645.42	763,595.53	1,275,734.00	1,275,734.00	1,044,726.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	100,000.00	10,000.00	125,000.00
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	875,424.98	823,358.23	1,438,532.00	1,343,316.00	1,224,992.00

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	875,424.98	877,135.13	1,386,838.75	1,381,622.75	1,133,107.00
Intergovernmental - State Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	875,424.98	877,135.13	1,386,838.75	1,381,622.75	1,133,107.00
Beginning fund balance	16,299.35	16,299.35	70,076.25	70,076.25	108,383.00
Total cash available	891,724.33	893,434.48	1,456,915.00	1,451,699.00	1,241,490.00
Less total expenditures	875,424.98	823,358.23	1,438,532.00	1,343,316.00	1,224,992.00
Ending fund balance	16,299.35	70,076.25	18,383.00	108,383.00	16,498.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/08	75,000.00				
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	70,076.25	53,776.90			
09/30/17 (estimate)	108,383.00	38,306.75			
09/30/18 (budget)	16,498.00	(91,885.00)	16,498.00	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 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
	37000 Miscellaneous					
450037220	Sale of shop supplies	873,167.98	874,502.13	1,384,838.75	1,379,622.75	1,131,107.00
450037225	Special fuels tax	2,257.00	2,633.00	2,000.00	2,000.00	2,000.00
	Category Total	875,424.98	877,135.13	1,386,838.75	1,381,622.75	1,133,107.00
	Total	875,424.98	877,135.13	1,386,838.75	1,381,622.75	1,133,107.00

**CITY OF KEARNEY
CENTRAL STORES
2017-2018 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

	2015-2016	2016-2017	2017-2018
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	450344157	\$70,000
2. Gas pump covers	450344157	\$55,000

**CENTRAL STORES
EXPENDITURES**

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

Account	Account Name	Actual 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
41000 Personal Services						
450341100	Salaries & wages	43,906.32	45,209.01	46,617.00	46,617.00	48,000.00
450341110	FICA, City's share	3,212.33	3,301.25	3,567.00	3,567.00	3,672.00
450341125	Health & dental insurance	7,963.56	8,510.94	9,716.00	4,500.00	636.00
450341130	Pension	2,607.28	2,685.54	2,797.00	2,797.00	2,880.00
450341170	Workers comp. insurance	90.07	55.96	101.00	101.00	78.00
	Category Total	57,779.56	59,762.70	62,798.00	57,582.00	55,266.00
42000 Supplies, Materials and Contractual Services						
450342175	Building repairs	350.00	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	550.15	449.31	1,400.00	1,400.00	1,400.00
450342420	Gas, oil & grease inventory	644,843.98	555,899.69	1,031,000.00	1,031,000.00	800,000.00
450342465	Insurance, property & casualt	872.17	857.49	734.00	734.00	726.00
450342535	Materials	0.00	509.78	500.00	500.00	500.00
450342575	Office supplies	256.30	294.05	500.00	500.00	500.00
450342710	Shop expense (parts inv)	168,049.43	203,314.51	234,000.00	234,000.00	234,000.00
450342830	Telephone service	1,127.69	1,153.88	1,300.00	1,300.00	1,300.00
450342860	Travel & training	0.00	0.00	300.00	300.00	300.00
450342910	Utilities	1,595.70	1,116.82	2,000.00	2,000.00	2,000.00
	Category Total	817,645.42	763,595.53	1,275,734.00	1,275,734.00	1,044,726.00
44000 Capital Outlay						
450344100	Improvements	0.00	0.00	0.00	0.00	0.00
450344157	Equipment	0.00	0.00	100,000.00	10,000.00	125,000.00
	Category Total	0.00	0.00	100,000.00	10,000.00	125,000.00
	Total	875,424.98	823,358.23	1,438,532.00	1,343,316.00	1,224,992.00

**CITY OF KEARNEY
VEHICLE MAINTENANCE FUND SUMMARY
2017 - 2018 BUDGET**

	Actual 2014 - 2015	Actual 2015 - 2016	Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
EXPENDITURES					
Personal Services	324,306.05	335,620.65	357,355.00	344,052.00	370,043.00
Supplies, Materials and Contractual Services	52,532.63	57,280.65	67,826.00	67,826.00	68,391.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	19,230.99	16,000.00	16,000.00	30,000.00
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	376,838.68	412,132.29	441,181.00	427,878.00	468,434.00

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	376,838.68	427,176.10	447,577.25	434,274.25	471,747.25
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	376,838.68	427,176.10	447,577.25	434,274.25	471,747.25
Beginning fund balance	84,855.19	84,855.19	99,899.00	99,899.00	106,295.25
Total cash available	461,693.87	512,031.29	547,476.25	534,173.25	578,042.50
Less total expenditures	376,838.68	412,132.29	441,181.00	427,878.00	468,434.00
Ending fund balance	84,855.19	99,899.00	106,295.25	106,295.25	109,608.50

FUND BALANCE ANALYSIS					
Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/08	25,000.00				
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	99,899.00	15,043.81			
09/30/17 (estimate)	106,295.25	6,396.25			
09/30/18 (budget)	109,608.50	3,313.25	109,608.50	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 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
	33000 Charges for Services					
460033215	Labor charges for service	376,838.68	427,176.10	447,577.25	434,274.25	471,747.25
	Category Total	376,838.68	427,176.10	447,577.25	434,274.25	471,747.25
	Total	376,838.68	427,176.10	447,577.25	434,274.25	471,747.25

**CITY OF KEARNEY
VEHICLE MAINTENANCE
2017-2018 BUDGET**

DESCRIPTION

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

PERSONNEL SCHEDULE

	2015-2016	2016-2017	2017-2018
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. Two additional truck hoist columns	460444157	\$30,000

**VEHICLE MAINTENANCE
EXPENDITURES**

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

Account	Account Name	Actual 2014 - 2015	Actual 2015 - 2016	Proposed Budget 2016 - 2017	Estimated Actual 2016 - 2017	Proposed Budget 2017 - 2018
41000 Personal Services						
460441100	Salaries & wages	224,329.86	231,766.98	238,484.00	238,484.00	245,151.00
460441110	FICA, City's share	15,724.18	16,207.68	18,244.00	18,244.00	18,754.00
460441125	Health & dental insurance	68,301.34	73,232.33	83,303.00	70,000.00	87,046.00
460441130	Pension	10,877.79	11,261.37	11,650.00	11,650.00	14,709.00
460441155	Unemployment	0.00	0.00	0.00	0.00	0.00
460441170	Workers comp. insurance	5,072.88	3,152.29	5,674.00	5,674.00	4,383.00
	Category Total	324,306.05	335,620.65	357,355.00	344,052.00	370,043.00
42000 Supplies, Materials and Contractual Services						
460442175	Building repairs	3,484.20	1,187.87	5,500.00	5,500.00	5,500.00
460442230	Clothing allowance	1,711.45	1,643.26	2,500.00	2,500.00	2,500.00
460442290	Consulting & engineering	5,550.74	6,167.29	6,500.00	6,500.00	6,500.00
460442370	Equipment repairs	6,627.84	8,104.34	7,500.00	7,500.00	7,500.00
460442415	Gas, oil and grease	608.21	550.75	700.00	700.00	700.00
460442465	Insurance, property & casualt	6,811.01	7,870.51	8,156.00	8,156.00	8,891.00
460442535	Materials	31.00	0.00	500.00	500.00	500.00
460442575	Office supplies	303.21	331.71	500.00	500.00	500.00
460442590	Other	0.00	0.00	1,000.00	1,000.00	1,000.00
460442715	Shop supplies	7,131.72	11,768.05	10,500.00	10,500.00	10,500.00
460442720	Shop tools	10,150.45	10,627.76	11,000.00	11,000.00	11,000.00
460442830	Telephone service	1,855.62	2,190.52	2,300.00	2,300.00	2,500.00
460442860	Travel & training	459.84	175.00	800.00	800.00	800.00
460442910	Utilities	7,807.34	6,663.59	10,370.00	10,370.00	10,000.00
	Category Total	52,532.63	57,280.65	67,826.00	67,826.00	68,391.00
44000 Capital Outlay						
460444100	Improvements	0.00	0.00	0.00	0.00	0.00
460444157	Equipment	0.00	19,230.99	16,000.00	16,000.00	30,000.00
	Category Total	0.00	19,230.99	16,000.00	16,000.00	30,000.00
	Total	376,838.68	412,132.29	441,181.00	427,878.00	468,434.00