

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
2019 - 2020 BUDGET**

	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
EXPENDITURES					
Personal Services	12,660.84	10,017.50	23,400.00	20,000.00	23,400.00
Supplies, Materials and Contractual Services	4,883,943.84	4,557,247.60	4,666,104.00	4,651,000.00	4,839,015.00
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	4,896,604.68	4,567,265.10	4,689,504.00	4,671,000.00	4,862,415.00
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	5,333,580.48	4,521,895.72	4,796,494.00	4,642,500.00	5,077,313.00
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	5,333,580.48	4,521,895.72	4,796,494.00	4,642,500.00	5,077,313.00
Beginning fund balance	(480,045.31)	(43,069.51)	(98,406.51)	(88,438.89)	(116,938.89)
Total cash available	4,853,535.17	4,478,826.21	4,698,087.49	4,554,061.11	4,960,374.11
Less total expenditures	4,896,604.68	4,567,265.10	4,689,504.00	4,671,000.00	4,862,415.00
Ending fund balance	(43,069.51)	(88,438.89)	8,583.49	(116,938.89)	97,959.11

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required Operating	Capital	Surplus (Deficit)
09/30/10	764,933.39				
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	(88,438.89)	(45,369.38)			
09/30/19 (estimate)	(116,938.89)	(28,500.00)			
09/30/20 (budget)	97,959.11	214,898.00	400,000.00	0.00	-302,040.89

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 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
37000 Miscellaneous						
400037107	City & employee - health/dental	4,347,912.03	4,282,773.18	4,685,694.00	4,546,000.00	4,977,313.00
400037112	City & employee - life, LTD, eye	65,152.80	104,611.40	100,000.00	92,000.00	100,000.00
400037180	Other (re-insurance)	892,509.11	114,663.39	0.00	0.00	0.00
400037203	Retired & COBRA contr.	28,006.54	19,847.75	10,800.00	4,500.00	0.00
	Category Total	5,333,580.48	4,521,895.72	4,796,494.00	4,642,500.00	5,077,313.00
		5,333,580.48	4,521,895.72	4,796,494.00	4,642,500.00	5,077,313.00

**CITY OF KEARNEY
HEALTH INSURANCE
2019-2020 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 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
41000 Personal Services						
400041160	Wellness program	12,660.84	10,017.50	23,400.00	20,000.00	23,400.00
	Category Total	12,660.84	10,017.50	23,400.00	20,000.00	23,400.00
42000 Supplies, Materials and Contractual Services						
400042105	Administrative	242,024.18	212,322.77	211,104.00	214,000.00	206,615.00
400042210	Claims, dental	201,082.00	161,143.49	210,000.00	200,000.00	210,000.00
400042215	Claims, medical	3,791,925.21	3,523,744.23	3,500,000.00	3,500,000.00	3,600,000.00
400042465	Insurance premiums - health reinsurance	583,274.07	563,125.13	645,000.00	645,000.00	722,400.00
400042466	Insurance premiums - life, LTD, eye	65,638.38	96,911.98	100,000.00	92,000.00	100,000.00
	Category Total	4,883,943.84	4,557,247.60	4,666,104.00	4,651,000.00	4,839,015.00
	Total	4,896,604.68	4,567,265.10	4,689,504.00	4,671,000.00	4,862,415.00

**CITY OF KEARNEY
PROPERTY & CASUALTY INSURANCE FUND SUMMARY
2019 - 2020 BUDGET**

	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
EXPENDITURES					
Personal Services	37,781.39	39,734.37	40,801.00	41,660.00	43,758.00
Supplies, Materials and Contractual Services	429,313.00	436,239.73	451,920.00	459,670.00	484,870.00
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	467,094.39	475,974.10	492,721.00	501,330.00	528,628.00

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	454,123.39	496,526.10	407,800.79	407,801.00	546,213.54
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	454,123.39	496,526.10	407,800.79	407,801.00	546,213.54
Beginning fund balance	200,519.46	187,548.46	208,100.46	208,100.46	114,571.46
Total cash available	654,642.85	684,074.56	615,901.25	615,901.46	660,785.00
Less total expenditures	467,094.39	475,974.10	492,721.00	501,330.00	528,628.00
Ending fund balance	187,548.46	208,100.46	123,180.25	114,571.46	132,157.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/10	230,029.46				
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	208,100.46	20,552.00			
09/30/19 (estimate)	114,571.46	(93,529.00)			
09/30/20 (budget)	132,157.00	17,585.54	132,157.00	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 Property & Casualty Insurance Fund.

**PROPERTY & CASUALTY INSURANCE FUND
REVENUES**

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

Account	Account Name	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
37000 Miscellaneous						
410037111	Charges for internal services	454,123.39	496,526.10	407,800.79	407,801.00	546,213.54
	Category Total	454,123.39	496,526.10	407,800.79	407,801.00	546,213.54
		454,123.39	496,526.10	407,800.79	407,801.00	546,213.54

**CITY OF KEARNEY
PROPERTY & CASUALTY INSURANCE
2019-2020 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 its proportionate share of insurance costs to this fund.

PERSONNEL SCHEDULE

	<i>2017-2018</i>	<i>2018-2019</i>	<i>2019-2020</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 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
41000 Personal Services						
410041100	Salaries and wages	24,321.99	25,047.49	25,799.00	25,799.00	26,595.00
410041110	FICA, City's share	1,587.87	1,688.12	1,974.00	1,974.00	2,034.00
410041125	Health & dental insurance	10,419.69	11,503.26	11,480.00	12,339.00	13,533.00
410041130	Pension	1,451.84	1,495.50	1,548.00	1,548.00	1,596.00
Category Total		37,781.39	39,734.37	40,801.00	41,660.00	43,758.00
42000 Supplies, Materials and Contractual Services						
410042465	Insurance, property & casualty	427,829.00	422,070.00	446,250.00	455,000.00	477,750.00
410042590	Other	0.00	12,177.98	1,950.00	1,950.00	3,350.00
410042620	Professional fees	40.00	0.00	1,000.00	0.00	1,000.00
410042860	Travel & training	1,444.00	1,991.75	2,720.00	2,720.00	2,770.00
Category Total		429,313.00	436,239.73	451,920.00	459,670.00	484,870.00
Total		467,094.39	475,974.10	492,721.00	501,330.00	528,628.00

**CITY OF KEARNEY
WORKERS COMPENSATION INSURANCE FUND SUMMARY
2019 - 2020 BUDGET**

	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
EXPENDITURES					
Personal Services	37,779.73	39,732.61	40,801.00	41,660.00	43,758.00
Supplies, Materials and Contractual Services	389,576.32	500,950.55	496,218.00	412,407.00	474,695.00
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	427,356.05	540,683.16	537,019.00	454,067.00	518,453.00
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	565,582.05	400,185.16	636,983.01	636,983.00	430,859.51
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	565,582.05	400,185.16	636,983.01	636,983.00	430,859.51
Beginning fund balance	36,562.74	174,788.74	34,290.74	34,290.74	217,206.74
Total cash available	602,144.79	574,973.90	671,273.75	671,273.74	648,066.25
Less total expenditures	427,356.05	540,683.16	537,019.00	454,067.00	518,453.00
Ending fund balance	174,788.74	34,290.74	134,254.75	217,206.74	129,613.25

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/10	238,733.74				
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	34,290.74	(140,498.00)			
09/30/19 (estimate)	217,206.74	182,916.00			
09/30/20 (budget)	129,613.25	(87,593.49)	129,613.25	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 Workers Compensation Insurance Fund.

**WORKERS COMPENSATION INSURANCE FUND
REVENUES**

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

Account	Account Name	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
37000 Miscellaneous						
420037111	Charges for internal services	565,582.05	400,185.16	636,983.01	636,983.00	430,859.51
420037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
Category Total		565,582.05	400,185.16	636,983.01	636,983.00	430,859.51
Total		565,582.05	400,185.16	636,983.01	636,983.00	430,859.51

**CITY OF KEARNEY
WORKERS COMPENSATION INSURANCE
2019-2020 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

	<i>2017-2018</i>	<i>2018-2019</i>	<i>2019-2020</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 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
41000 Personal Services						
420041100	Salaries and wages	24,321.55	25,047.04	25,799.00	25,799.00	26,595.00
420041110	FICA, City's share	1,587.63	1,687.81	1,974.00	1,974.00	2,034.00
420041125	Health & dental insurance	10,418.71	11,502.50	11,480.00	12,339.00	13,533.00
420041130	Pension	1,451.84	1,495.26	1,548.00	1,548.00	1,596.00
Category Total		37,779.73	39,732.61	40,801.00	41,660.00	43,758.00
42000 Supplies, Materials and Contractual Services						
420042230	Clothing allowance	2,492.25	1,422.27	3,000.00	2,500.00	2,500.00
420042620	Professional fees	2,415.00	2,675.00	3,000.00	3,200.00	3,200.00
420042860	Travel & training	5,146.48	2,452.57	4,600.00	4,600.00	5,564.00
420042907	Uninsured loss	186,931.59	257,475.71	225,000.00	180,000.00	225,000.00
420042960	Workers comp. insurance	192,591.00	236,925.00	260,618.00	222,107.00	238,431.00
Category Total		389,576.32	500,950.55	496,218.00	412,407.00	474,695.00
Total		427,356.05	540,683.16	537,019.00	454,067.00	518,453.00

**CITY OF KEARNEY
CENTRAL STORES FUND SUMMARY
2019 - 2020 BUDGET**

	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
EXPENDITURES					
Personal Services	57,178.41	65,473.40	56,935.00	79.00	0.00
Supplies, Materials and Contractual Services	803,203.71	1,376,078.43	1,244,006.00	1,244,006.00	1,668,106.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	8,636.07	48,541.64	32,000.00	29,214.00	50,000.00
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	869,018.19	1,490,093.47	1,332,941.00	1,273,299.00	1,718,106.00
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	907,324.94	1,398,208.47	1,333,178.00	1,273,536.00	1,703,897.50
Intergovernmental - State Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	907,324.94	1,398,208.47	1,333,178.00	1,273,536.00	1,703,897.50
Beginning fund balance	70,076.25	108,383.00	16,498.00	16,498.00	16,735.00
Total cash available	977,401.19	1,506,591.47	1,349,676.00	1,290,034.00	1,720,632.50
Less total expenditures	869,018.19	1,490,093.47	1,332,941.00	1,273,299.00	1,718,106.00
Ending fund balance	108,383.00	16,498.00	16,735.00	16,735.00	2,526.50

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/10	75,347.65				
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	16,498.00	(91,885.00)			
09/30/19 (estimate)	16,735.00	237.00			
09/30/20 (budget)	2,526.50	(14,208.50)	2,526.50	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 Central Stores Fund.

**CENTRAL STORES FUND
REVENUES**

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

Account	Account Name	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
	37000 Miscellaneous					
450037220	Sale of shop supplies	905,188.94	1,395,616.47	1,331,178.00	1,271,036.00	1,701,397.50
450037225	Special fuels tax	2,136.00	2,592.00	2,000.00	2,500.00	2,500.00
	Category Total	907,324.94	1,398,208.47	1,333,178.00	1,273,536.00	1,703,897.50
	Total	907,324.94	1,398,208.47	1,333,178.00	1,273,536.00	1,703,897.50

**CITY OF KEARNEY
CENTRAL STORES
2019-2020 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

	2017-2018	2018-2019	2019-2020
Full Time			
Inventory Control Clerk	1	1	0

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Replace fuel control system	450344157	\$50,000

**CENTRAL STORES
EXPENDITURES**

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

Account	Account Name	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
41000 Personal Services						
450341100	Salaries & wages	46,600.65	57,115.71	49,424.00	0.00	0.00
450341110	FICA, City's share	3,487.47	4,364.37	3,781.00	0.00	0.00
450341125	Health & dental insurance	4,221.59	521.72	686.00	0.00	0.00
450341130	Pension	2,766.14	3,396.98	2,965.00	0.00	0.00
450341170	Workers comp. insurance	102.56	74.62	79.00	79.00	0.00
Category Total		57,178.41	65,473.40	56,935.00	79.00	0.00
42000 Supplies, Materials and Contractual Services						
450342175	Building repairs	0.00	1,126.08	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	457.93	1,147.78	1,000.00	1,000.00	1,000.00
450342420	Gas, oil & grease inventory	607,119.13	1,156,416.44	1,000,000.00	1,000,000.00	1,408,000.00
450342465	Insurance, property & casualt	718.92	735.99	606.00	606.00	706.00
450342535	Materials	0.00	0.00	500.00	500.00	500.00
450342575	Office supplies	237.70	694.68	500.00	500.00	500.00
450342710	Shop expense (parts inv)	192,339.03	213,996.83	234,000.00	234,000.00	250,000.00
450342830	Telephone service	1,173.63	708.69	1,300.00	1,300.00	1,300.00
450342860	Travel & training	0.00	0.00	300.00	300.00	300.00
450342910	Utilities	1,157.37	1,251.94	1,800.00	1,800.00	1,800.00
Category Total		803,203.71	1,376,078.43	1,244,006.00	1,244,006.00	1,668,106.00
44000 Capital Outlay						
450344100	Improvements	0.00	0.00	0.00	0.00	0.00
450344157	Equipment	8,636.07	48,541.64	32,000.00	29,214.00	50,000.00
Category Total		8,636.07	48,541.64	32,000.00	29,214.00	50,000.00
Total		869,018.19	1,490,093.47	1,332,941.00	1,273,299.00	1,718,106.00

**CITY OF KEARNEY
VEHICLE MAINTENANCE FUND SUMMARY
2019 - 2020 BUDGET**

	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
EXPENDITURES					
Personal Services	344,614.53	337,107.27	382,805.00	362,409.00	424,225.00
Supplies, Materials and Contractual Services	52,447.29	61,732.37	67,398.00	67,398.00	72,219.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	16,917.51	22,029.70	8,000.00	8,000.00	17,000.00
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	413,979.33	420,869.34	458,203.00	437,807.00	513,444.00
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	420,375.58	424,182.59	461,145.25	440,749.25	525,004.25
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
TOTAL REVENUES	420,375.58	424,182.59	461,145.25	440,749.25	525,004.25
Beginning fund balance	99,899.00	106,295.25	109,608.50	109,608.50	112,550.75
Total cash available	520,274.58	530,477.84	570,753.75	550,357.75	637,555.00
Less total expenditures	413,979.33	420,869.34	458,203.00	437,807.00	513,444.00
Ending fund balance	106,295.25	109,608.50	112,550.75	112,550.75	124,111.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/10	25,354.09				
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	109,608.50	3,313.25			
09/30/19 (estimate)	112,550.75	2,942.25			
09/30/20 (budget)	124,111.00	11,560.25	124,111.00	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 Vehicle Maintenance Fund.

**VEHICLE MAINTENANCE FUND
REVENUES**

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

Account	Account Name	Actual 2016 - 2017	Actual 2017 - 2018	Proposed Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
	33000 Charges for Services					
460033215	Labor charges for service	420,375.58	424,182.59	461,145.25	440,749.25	525,004.25
	Category Total	420,375.58	424,182.59	461,145.25	440,749.25	525,004.25
	Total	420,375.58	424,182.59	461,145.25	440,749.25	525,004.25

**CITY OF KEARNEY
VEHICLE MAINTENANCE
2019-2020 BUDGET**

DESCRIPTION

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

PERSONNEL SCHEDULE

	2017-2018	2018-2019	2019-2020
Full Time			
Equipment Mechanic, Senior	2	2	2
Fleet Electronics Technician	0	0	1
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. Replace shop used oil heater	460444157	\$10,000
2. Rack storage system for PD equipment	460444157	\$7,000

**VEHICLE MAINTENANCE
EXPENDITURES**

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

Account	Account Name	Actual 2016 - 2017	Actual 2017 - 2018	Budget 2018 - 2019	Estimated Actual 2018 - 2019	Proposed Budget 2019 - 2020
41000 Personal Services						
460441100	Salaries & wages	236,937.34	223,179.50	254,015.00	255,000.00	307,560.00
460441110	FICA, City's share	16,647.55	15,849.39	19,432.00	19,508.00	23,528.00
460441125	Health & dental insurance	71,427.08	80,577.37	87,457.00	66,000.00	69,391.00
460441130	Pension	13,825.45	13,297.81	15,241.00	15,241.00	18,454.00
460441155	Unemployment	0.00	0.00	0.00	0.00	0.00
460441170	Workers comp. insurance	5,777.11	4,203.20	6,660.00	6,660.00	5,292.00
	Category Total	344,614.53	337,107.27	382,805.00	362,409.00	424,225.00
42000 Supplies, Materials and Contractual Services						
460442175	Building repairs	3,468.63	4,826.20	5,500.00	5,500.00	5,500.00
460442230	Clothing allowance	1,700.38	1,631.00	2,500.00	2,500.00	2,625.00
460442290	Consulting & engineering	5,960.23	6,580.98	6,500.00	6,500.00	7,050.00
460442370	Equipment repairs	7,431.17	9,359.00	8,000.00	8,000.00	9,000.00
460442415	Gas, oil and grease	600.17	558.94	700.00	700.00	700.00
460442465	Insurance, property & casualt	7,993.30	9,013.21	7,898.00	7,898.00	10,944.00
460442535	Materials	0.00	0.00	500.00	500.00	500.00
460442575	Office supplies	281.67	312.24	500.00	500.00	500.00
460442590	Other	0.00	31.00	1,000.00	1,000.00	1,000.00
460442715	Shop supplies	7,529.25	10,640.68	10,500.00	10,500.00	10,500.00
460442720	Shop tools	8,493.30	8,342.25	11,000.00	11,000.00	11,000.00
460442830	Telephone service	2,169.97	1,992.90	2,000.00	2,000.00	2,000.00
460442860	Travel & training	0.00	0.00	800.00	800.00	900.00
460442910	Utilities	6,819.22	8,443.97	10,000.00	10,000.00	10,000.00
	Category Total	52,447.29	61,732.37	67,398.00	67,398.00	72,219.00
44000 Capital Outlay						
460444100	Improvements	0.00	0.00	0.00	0.00	0.00
460444157	Equipment	16,917.51	22,029.70	8,000.00	8,000.00	17,000.00
	Category Total	16,917.51	22,029.70	8,000.00	8,000.00	17,000.00
	Total	413,979.33	420,869.34	458,203.00	437,807.00	513,444.00