

## **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  
2021 - 2022 BUDGET**

	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
<b>EXPENDITURES</b>					
Personal Services	12,565.30	11,160.00	23,400.00	23,400.00	23,400.00
Supplies, Materials and Contractual Services	3,805,447.14	4,161,596.10	4,805,021.00	4,452,000.00	4,833,452.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>3,818,012.44</b>	<b>4,172,756.10</b>	<b>4,828,421.00</b>	<b>4,475,400.00</b>	<b>4,856,852.00</b>

<b>REVENUES</b>					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	4,611,857.82	4,801,669.75	4,890,173.00	4,556,000.00	4,765,600.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>4,611,857.82</b>	<b>4,801,669.75</b>	<b>4,890,173.00</b>	<b>4,556,000.00</b>	<b>4,765,600.00</b>
Beginning fund balance	(88,438.89)	705,406.49	1,032,391.49	1,334,320.14	1,414,920.14
Total cash available	4,523,418.93	5,507,076.24	5,922,564.49	5,890,320.14	6,180,520.14
Less total expenditures	3,818,012.44	4,172,756.10	4,828,421.00	4,475,400.00	4,856,852.00
Ending fund balance	705,406.49	1,334,320.14	1,094,143.49	1,414,920.14	1,323,668.14

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/12	670,280.28				
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	705,406.49	793,845.38			
09/30/20	1,334,320.14	628,913.65			
09/30/21 (estimate)	1,414,920.14	80,600.00			
09/30/22 (budget)	1,323,668.14	(91,252.00)	400,000.00	0.00	923,668.14

**HEALTH INSURANCE FUND  
REVENUES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
<b>37000 Miscellaneous</b>						
400037107	City & employee - health/dental	4,512,087.32	4,670,215.65	4,747,691.00	4,380,000.00	4,562,500.00
400037112	City & employee - life, LTD, eye	94,884.46	112,378.20	120,000.00	116,000.00	121,500.00
400037203	Retired & COBRA contr.	4,886.04	19,075.90	22,482.00	60,000.00	81,600.00
	<b>Category Total</b>	<b>4,611,857.82</b>	<b>4,801,669.75</b>	<b>4,890,173.00</b>	<b>4,556,000.00</b>	<b>4,765,600.00</b>
		4,611,857.82	4,801,669.75	4,890,173.00	4,556,000.00	4,765,600.00

**CITY OF KEARNEY  
HEALTH INSURANCE  
2021-2022 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 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
<b>41000 Personal Services</b>						
400041160	Wellness program	12,565.30	11,160.00	23,400.00	23,400.00	23,400.00
	Category Total	12,565.30	11,160.00	23,400.00	23,400.00	23,400.00
<b>42000 Supplies, Materials and Contractual Services</b>						
400042105	Administrative	208,648.38	212,996.44	201,021.00	231,000.00	240,852.00
400042210	Claims, dental	232,497.96	168,921.78	210,000.00	200,000.00	210,000.00
400042215	Claims, medical	2,622,797.99	2,963,150.78	3,500,000.00	3,200,000.00	3,500,000.00
400042465	Insurance premiums - health reinsurance	639,810.18	703,842.48	774,000.00	705,000.00	761,100.00
400042466	Insurance premiums - life, LTD, eye	101,692.63	112,684.62	120,000.00	116,000.00	121,500.00
	Category Total	3,805,447.14	4,161,596.10	4,805,021.00	4,452,000.00	4,833,452.00
	Total	3,818,012.44	4,172,756.10	4,828,421.00	4,475,400.00	4,856,852.00

**CITY OF KEARNEY  
PROPERTY & CASUALTY INSURANCE FUND SUMMARY  
2021 - 2022 BUDGET**

	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
<b>EXPENDITURES</b>					
Personal Services	41,411.84	37,773.02	33,743.00	33,685.00	37,515.00
Supplies, Materials and Contractual Services	455,053.34	476,959.12	512,125.00	534,850.00	564,635.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>496,465.18</b>	<b>514,732.14</b>	<b>545,868.00</b>	<b>568,535.00</b>	<b>602,150.00</b>

<b>REVENUES</b>					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	402,936.18	535,718.14	546,777.54	546,778.00	638,887.04
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>402,936.18</b>	<b>535,718.14</b>	<b>546,777.54</b>	<b>546,778.00</b>	<b>638,887.04</b>
Beginning fund balance	208,100.46	114,571.46	135,557.46	135,557.46	113,800.46
Total cash available	611,036.64	650,289.60	682,335.00	682,335.46	752,687.50
Less total expenditures	496,465.18	514,732.14	545,868.00	568,535.00	602,150.00
<b>Ending fund balance</b>	<b>114,571.46</b>	<b>135,557.46</b>	<b>136,467.00</b>	<b>113,800.46</b>	<b>150,537.50</b>

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/12	185,357.46				
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	114,571.46	(93,529.00)			
09/30/20	135,557.46	20,986.00			
09/30/21 (estimate)	113,800.46	(21,757.00)			
09/30/22 (budget)	150,537.50	36,737.04	150,537.50		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 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
<b>37000 Miscellaneous</b>						
410037111	Charges for internal services	402,936.18	535,718.14	546,777.54	546,778.00	638,887.04
	Category Total	402,936.18	535,718.14	546,777.54	546,778.00	638,887.04
		402,936.18	535,718.14	546,777.54	546,778.00	638,887.04

**CITY OF KEARNEY  
PROPERTY & CASUALTY INSURANCE  
2021-2022 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><b>2019-2020</b></i>	<i><b>2020-2021</b></i>	<i><b>2021-2020</b></i>
Full Time Risk Manager	.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 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
<b>41000 Personal Services</b>						
410041100	Salaries and wages	25,820.02	24,696.64	22,100.00	22,600.00	25,125.00
410041110	FICA, City's share	1,714.99	1,566.29	1,691.00	1,729.00	1,922.00
410041125	Health & dental insurance	12,336.59	10,037.29	8,626.00	8,000.00	8,960.00
410041130	Pension	1,540.24	1,472.80	1,326.00	1,356.00	1,508.00
	Category Total	41,411.84	37,773.02	33,743.00	33,685.00	37,515.00
<b>42000 Supplies, Materials and Contractual Services</b>						
410042465	Insurance, property & casualty	451,762.75	475,195.25	504,000.00	515,000.00	550,000.00
410042590	Other	1,411.59	57.92	3,350.00	2,500.00	3,600.00
410042620	Professional fees	0.00	0.00	1,000.00	15,000.00	5,000.00
410042860	Travel & training	1,879.00	1,705.95	3,775.00	2,350.00	6,035.00
	Category Total	455,053.34	476,959.12	512,125.00	534,850.00	564,635.00
	Total	496,465.18	514,732.14	545,868.00	568,535.00	602,150.00

**CITY OF KEARNEY  
WORKERS COMPENSATION INSURANCE FUND SUMMARY  
2021 - 2022 BUDGET**

	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
<b>EXPENDITURES</b>					
Personal Services	41,410.33	37,773.39	33,743.00	33,685.00	37,515.00
Supplies, Materials and Contractual Services	354,579.92	389,445.25	513,309.00	535,479.00	533,543.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>395,990.25</b>	<b>427,218.64</b>	<b>547,052.00</b>	<b>569,164.00</b>	<b>571,058.00</b>

<b>REVENUES</b>					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	578,906.25	422,505.64	571,321.26	571,321.00	499,171.76
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>578,906.25</b>	<b>422,505.64</b>	<b>571,321.26</b>	<b>571,321.00</b>	<b>499,171.76</b>
Beginning fund balance	34,290.74	217,206.74	112,493.74	212,493.74	214,650.74
Total cash available	613,196.99	639,712.38	683,815.00	783,814.74	713,822.50
Less total expenditures	395,990.25	427,218.64	547,052.00	569,164.00	571,058.00
Ending fund balance	217,206.74	212,493.74	136,763.00	214,650.74	142,764.50

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/12	161,207.74				
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	36,562.74	0.00			
09/30/18	34,290.74	(2,272.00)			
09/30/19	217,206.74	182,916.00			
09/30/20	212,493.74	(4,713.00)			
09/30/21 (estimate)	214,650.74	2,157.00			
09/30/22 (budget)	142,764.50	(71,886.24)	142,764.50	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 Workers Compensation Insurance Fund.

**WORKERS COMPENSATION INSURANCE FUND  
REVENUES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
<b>37000 Miscellaneous</b>						
420037111	Charges for internal services	578,906.25	422,505.64	571,321.26	571,321.00	499,171.76
420037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
	Category Total	578,906.25	422,505.64	571,321.26	571,321.00	499,171.76
	Total	578,906.25	422,505.64	571,321.26	571,321.00	499,171.76

**CITY OF KEARNEY  
WORKERS COMPENSATION INSURANCE  
2021-2022 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

	<b><i>2019-2020</i></b>	<b><i>2020-2021</i></b>	<b><i>2021-2022</i></b>
Full Time Risk Manager	.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 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
<b>41000 Personal Services</b>						
420041100	Salaries and wages	25,819.66	24,697.52	22,100.00	22,600.00	25,126.00
420041110	FICA, City's share	1,714.79	1,566.20	1,691.00	1,729.00	1,922.00
420041125	Health & dental insurance	12,335.64	10,036.86	8,626.00	8,000.00	8,960.00
420041130	Pension	1,540.24	1,472.81	1,326.00	1,356.00	1,507.00
Category Total		41,410.33	37,773.39	33,743.00	33,685.00	37,515.00
<b>42000 Supplies, Materials and Contractual Services</b>						
420042230	Clothing allowance	3,084.01	1,338.86	1,500.00	1,500.00	1,500.00
420042620	Professional fees	3,141.67	4,675.00	5,000.00	4,500.00	5,000.00
420042860	Travel & training	3,254.94	4,279.87	5,564.00	3,000.00	6,671.00
420042907	Uninsured loss	122,992.30	116,061.52	225,000.00	110,000.00	75,000.00
420042960	Workers comp. insurance	222,107.00	263,090.00	276,245.00	416,479.00	445,372.00
Category Total		354,579.92	389,445.25	513,309.00	535,479.00	533,543.00
Total		395,990.25	427,218.64	547,052.00	569,164.00	571,058.00

**CITY OF KEARNEY  
CENTRAL STORES FUND SUMMARY  
2021 - 2022 BUDGET**

	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
<b>EXPENDITURES</b>					
Personal Services	72.22	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	1,500,516.03	1,190,937.41	1,686,246.00	1,686,246.00	1,706,283.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	29,214.25	0.00	75,000.00	75,000.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>1,529,802.50</b>	<b>1,190,937.41</b>	<b>1,761,246.00</b>	<b>1,761,246.00</b>	<b>1,706,283.00</b>

<b>REVENUES</b>					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	1,530,039.50	1,176,742.47	1,760,781.00	1,760,767.44	1,706,292.25
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>1,530,039.50</b>	<b>1,176,742.47</b>	<b>1,760,781.00</b>	<b>1,760,767.44</b>	<b>1,706,292.25</b>
Beginning fund balance	16,498.00	16,735.00	2,526.50	2,540.06	2,061.50
Total cash available	1,546,537.50	1,193,477.47	1,763,307.50	1,763,307.50	1,708,353.75
Less total expenditures	1,529,802.50	1,190,937.41	1,761,246.00	1,761,246.00	1,706,283.00
Ending fund balance	16,735.00	2,540.06	2,061.50	2,061.50	2,070.75

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/12	17,799.35				
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	16,735.00	237.00			
09/30/20	2,540.06	(14,194.94)			
09/30/21 (estimate)	2,061.50	(478.56)			
09/30/22 (budget)	2,070.75	9.25	2,070.75	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 Central Stores Fund.

**CENTRAL STORES FUND  
REVENUES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
<b>37000 Miscellaneous</b>						
450037220	Sale of shop supplies	1,526,574.50	1,174,128.47	1,757,281.00	1,757,267.44	1,702,792.25
450037225	Special fuels tax	3,465.00	2,614.00	3,500.00	3,500.00	3,500.00
	Category Total	1,530,039.50	1,176,742.47	1,760,781.00	1,760,767.44	1,706,292.25
	Total	1,530,039.50	1,176,742.47	1,760,781.00	1,760,767.44	1,706,292.25

**CITY OF KEARNEY  
CENTRAL STORES  
2021-2022 BUDGET**

**DESCRIPTION**

The Central Stores Division provides a number of services and support for the City's Vehicle Maintenance and Transportation Division's through the ordering, storing and issuing of parts and supplies. Central Stores orders and monitors fuel supplies that supports all City departments, Buffalo County, KPS, UNK, ESU 10, Kearney Housing Agency, and Good Sam EMS. The Central Stores Division utilizes computer software to record data for vehicle maintenance and to record inventory transactions (receiving and issuing of all warehouse stock).

**PERSONNEL SCHEDULE**

	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
Full Time Inventory Control Clerk	1	0	0

**NOTABLE EXPENDITURES**

None.

**CENTRAL STORES  
EXPENDITURES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
<b>41000 Personal Services</b>						
450341100	Salaries & wages	0.00	0.00	0.00	0.00	0.00
450341110	FICA, City's share	0.00	0.00	0.00	0.00	0.00
450341125	Health & dental insurance	0.00	0.00	0.00	0.00	0.00
450341130	Pension	0.00	0.00	0.00	0.00	0.00
450341170	Workers comp. insurance	72.22	0.00	0.00	0.00	0.00
Category Total		72.22	0.00	0.00	0.00	0.00
<b>42000 Supplies, Materials and Contractual Services</b>						
450342175	Building repairs	1,327.51	187.63	2,000.00	2,000.00	2,000.00
450342370	Equipment repairs	228.77	1,454.91	2,000.00	2,000.00	2,000.00
450342415	Gas, oil & grease	203.86	287.58	1,000.00	1,000.00	1,000.00
450342420	Gas, oil & grease inventory	1,186,712.09	916,891.68	1,408,000.00	1,408,000.00	1,408,000.00
450342465	Insurance, property & casualt	598.40	692.16	446.00	446.00	483.00
450342535	Materials	0.00	0.00	500.00	500.00	500.00
450342575	Office supplies	387.92	343.36	500.00	500.00	500.00
450342710	Shop expense (parts inv)	309,890.57	269,784.06	270,000.00	270,000.00	290,000.00
450342830	Telephone service	0.00	0.00	0.00	0.00	0.00
450342860	Travel & training	0.00	150.00	0.00	0.00	0.00
450342910	Utilities	1,166.91	1,146.03	1,800.00	1,800.00	1,800.00
Category Total		1,500,516.03	1,190,937.41	1,686,246.00	1,686,246.00	1,706,283.00
<b>44000 Capital Outlay</b>						
450344100	Improvements	0.00	0.00	0.00	0.00	0.00
450344157	Equipment	29,214.25	0.00	75,000.00	75,000.00	0.00
Category Total		29,214.25	0.00	75,000.00	75,000.00	0.00
Total		1,529,802.50	1,190,937.41	1,761,246.00	1,761,246.00	1,706,283.00

**CITY OF KEARNEY  
VEHICLE MAINTENANCE FUND SUMMARY  
2021 - 2022 BUDGET**

	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
<b>EXPENDITURES</b>					
Personal Services	383,171.93	398,481.21	405,231.00	442,298.00	438,273.00
Supplies, Materials and Contractual Services	64,047.86	59,311.73	73,334.00	73,334.00	76,253.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	5,164.45	16,562.00	35,000.00	35,000.00	15,000.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>452,384.24</b>	<b>474,354.94</b>	<b>513,565.00</b>	<b>550,632.00</b>	<b>529,526.00</b>
<b>REVENUES</b>					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	455,326.49	486,360.87	509,095.25	545,716.57	538,516.25
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
<b>TOTAL REVENUES</b>	<b>455,326.49</b>	<b>486,360.87</b>	<b>509,095.25</b>	<b>545,716.57</b>	<b>538,516.25</b>
Beginning fund balance	109,608.50	112,550.75	124,111.00	124,556.68	119,641.25
Total cash available	564,934.99	598,911.62	633,206.25	670,273.25	658,157.50
Less total expenditures	452,384.24	474,354.94	513,565.00	550,632.00	529,526.00
<b>Ending fund balance</b>	<b>112,550.75</b>	<b>124,556.68</b>	<b>119,641.25</b>	<b>119,641.25</b>	<b>128,631.50</b>

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/12	92,050.19				
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	112,550.75	2,942.25			
09/30/20	124,556.68	12,005.93			
09/30/21 (estimate)	119,641.25	(4,915.43)			
09/30/22 (budget)	128,631.50	8,990.25	128,631.50	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 2018 - 2019	Actual 2019 - 2020	Proposed Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
<b>33000 Charges for Services</b>						
460033215	Labor charges for service	455,326.49	486,360.87	509,095.25	545,716.57	538,516.25
	Category Total	455,326.49	486,360.87	509,095.25	545,716.57	538,516.25
	Total	455,326.49	486,360.87	509,095.25	545,716.57	538,516.25

**CITY OF KEARNEY  
VEHICLE MAINTENANCE  
2021-2022 BUDGET**

**DESCRIPTION**

The Vehicle Maintenance Division is responsible for major and minor repairs on approximately 612 pieces of equipment.

**PERSONNEL SCHEDULE**

	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>
Full Time			
Equipment Mechanic, Senior	2	2	2
Fleet Electronics Technician	1	1	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 car hoist	460444157	\$15,000

**VEHICLE MAINTENANCE  
EXPENDITURES**

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

Account	Account Name	Actual 2018 - 2019	Actual 2019 - 2020	Budget 2020 - 2021	Estimated Actual 2020 - 2021	Proposed Budget 2021 - 2022
<b>41000 Personal Services</b>						
460441100	Salaries & wages	276,797.02	307,557.79	310,510.00	336,000.00	324,632.00
460441110	FICA, City's share	20,136.38	22,730.66	23,752.00	25,704.00	24,835.00
460441125	Health & dental insurance	63,677.05	44,649.21	44,598.00	52,834.00	63,627.00
460441130	Pension	16,508.77	18,354.40	18,629.00	20,018.00	19,478.00
460441155	Unemployment	0.00	0.00	0.00	0.00	0.00
460441170	Workers comp. insurance	6,052.71	5,189.15	7,742.00	7,742.00	5,701.00
<b>Category Total</b>		<b>383,171.93</b>	<b>398,481.21</b>	<b>405,231.00</b>	<b>442,298.00</b>	<b>438,273.00</b>
<b>42000 Supplies, Materials and Contractual Services</b>						
460442175	Building repairs	2,112.47	6,939.27	5,500.00	5,500.00	5,500.00
460442230	Clothing allowance	2,156.28	2,551.31	3,350.00	3,350.00	3,550.00
460442290	Consulting & engineering	6,918.29	7,353.58	7,220.00	7,220.00	7,500.00
460442370	Equipment repairs	13,260.53	9,158.21	9,000.00	9,000.00	9,000.00
460442415	Gas, oil and grease	1,150.59	839.49	700.00	700.00	700.00
460442465	Insurance, property & casualt	7,803.88	10,733.75	11,064.00	11,064.00	13,503.00
460442535	Materials	31.00	0.00	500.00	500.00	500.00
460442575	Office supplies	531.57	386.73	600.00	600.00	600.00
460442590	Other	304.65	359.00	1,000.00	1,000.00	1,000.00
460442715	Shop supplies	7,891.85	4,469.31	10,500.00	10,500.00	10,500.00
460442720	Shop tools	11,481.21	7,490.92	11,000.00	11,000.00	11,000.00
460442830	Telephone service	1,571.25	1,600.16	2,000.00	2,000.00	2,000.00
460442860	Travel & training	60.00	0.00	900.00	900.00	900.00
460442910	Utilities	8,774.29	7,430.00	10,000.00	10,000.00	10,000.00
<b>Category Total</b>		<b>64,047.86</b>	<b>59,311.73</b>	<b>73,334.00</b>	<b>73,334.00</b>	<b>76,253.00</b>
<b>44000 Capital Outlay</b>						
460444100	Improvements	0.00	0.00	0.00	0.00	0.00
460444157	Equipment	5,164.45	16,562.00	35,000.00	35,000.00	15,000.00
<b>Category Total</b>		<b>5,164.45</b>	<b>16,562.00</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>15,000.00</b>
<b>Total</b>		<b>452,384.24</b>	<b>474,354.94</b>	<b>513,565.00</b>	<b>550,632.00</b>	<b>529,526.00</b>