

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
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	11,160.00	11,443.00	23,400.00	23,400.00	23,400.00
Supplies, Materials and Contractual Services	4,161,596.10	4,290,555.94	4,833,452.00	4,649,000.00	5,147,992.00
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	4,172,756.10	4,301,998.94	4,856,852.00	4,672,400.00	5,171,392.00
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	4,801,669.75	4,566,824.29	4,765,600.00	4,913,000.00	4,615,000.00
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	4,801,669.75	4,566,824.29	4,765,600.00	4,913,000.00	4,615,000.00
Beginning fund balance	705,406.49	1,334,320.14	1,414,920.14	1,599,145.49	1,839,745.49
Total cash available	5,507,076.24	5,901,144.43	6,180,520.14	6,512,145.49	6,454,745.49
Less total expenditures	4,172,756.10	4,301,998.94	4,856,852.00	4,672,400.00	5,171,392.00
Ending fund balance	1,334,320.14	1,599,145.49	1,323,668.14	1,839,745.49	1,283,353.49

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/13	1,066,985.22				
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	1,599,145.49	264,825.35			
09/30/22 (estimate)	1,839,745.49	240,600.00			
09/30/23 (budget)	1,283,353.49	(556,392.00)	1,283,353.49	0.00	0.00

**HEALTH INSURANCE FUND
REVENUES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
37000 Miscellaneous						
400037107	City & employee - health/dental	4,670,215.65	4,389,246.09	4,562,500.00	4,730,000.00	4,450,000.00
400037112	City & employee - life, LTD, eye	112,378.20	116,065.69	121,500.00	123,000.00	117,000.00
400037203	Retired & COBRA contr.	19,075.90	61,512.51	81,600.00	60,000.00	48,000.00
	Category Total	4,801,669.75	4,566,824.29	4,765,600.00	4,913,000.00	4,615,000.00
		4,801,669.75	4,566,824.29	4,765,600.00	4,913,000.00	4,615,000.00

**CITY OF KEARNEY
HEALTH INSURANCE
2022-2023 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 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
41000 Personal Services						
400041160	Wellness program	11,160.00	11,443.00	23,400.00	23,400.00	23,400.00
	Category Total	11,160.00	11,443.00	23,400.00	23,400.00	23,400.00
42000 Supplies, Materials and Contractual Services						
400042105	Administrative	212,996.44	229,096.69	240,852.00	244,000.00	244,392.00
400042210	Claims, dental	168,921.78	195,122.50	210,000.00	210,000.00	216,000.00
400042215	Claims, medical	2,963,150.78	3,042,202.77	3,500,000.00	3,500,000.00	4,000,000.00
400042465	Insurance premiums - health reinsurance	703,842.48	706,208.46	761,100.00	567,000.00	567,600.00
400042466	Insurance premiums - life, LTD, eye	112,684.62	117,925.52	121,500.00	128,000.00	120,000.00
	Category Total	4,161,596.10	4,290,555.94	4,833,452.00	4,649,000.00	5,147,992.00
	Total	4,172,756.10	4,301,998.94	4,856,852.00	4,672,400.00	5,171,392.00

**CITY OF KEARNEY
PROPERTY & CASUALTY INSURANCE FUND SUMMARY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	37,773.02	33,288.11	37,515.00	36,845.00	38,261.00
Supplies, Materials and Contractual Services	476,959.12	530,820.50	564,635.00	565,782.00	614,152.00
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	514,732.14	564,108.61	602,150.00	602,627.00	652,413.00
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	535,718.14	546,777.54	638,887.04	638,887.00	661,029.86
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	535,718.14	546,777.54	638,887.04	638,887.00	661,029.86
Beginning fund balance	114,571.46	135,557.46	113,800.46	118,226.39	154,486.39
Total cash available	650,289.60	682,335.00	752,687.50	757,113.39	815,516.25
Less total expenditures	514,732.14	564,108.61	602,150.00	602,627.00	652,413.00
Ending fund balance	135,557.46	118,226.39	150,537.50	154,486.39	163,103.25

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/13	141,057.46				
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	118,226.39	(17,331.07)			
09/30/22 (estimate)	154,486.39	36,260.00			
09/30/23 (budget)	163,103.25	8,616.86	163,103.25		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 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
37000 Miscellaneous						
410037111	Charges for internal services	535,718.14	546,777.54	638,887.04	638,887.00	661,029.86
	Category Total	535,718.14	546,777.54	638,887.04	638,887.00	661,029.86
		535,718.14	546,777.54	638,887.04	638,887.00	661,029.86

**CITY OF KEARNEY
PROPERTY & CASUALTY INSURANCE
2022-2023 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

	2020-2021	2021-2022	2022-2021
Full Time			
Risk Management Technician	.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 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
41000 Personal Services						
410041100	Salaries and wages	24,696.64	22,593.62	25,125.00	25,125.00	26,831.00
410041110	FICA, City's share	1,566.29	1,343.81	1,922.00	1,922.00	2,053.00
410041125	Health & dental insurance	10,037.29	7,995.10	8,960.00	8,290.00	7,767.00
410041130	Pension	1,472.80	1,355.58	1,508.00	1,508.00	1,610.00
	Category Total	37,773.02	33,288.11	37,515.00	36,845.00	38,261.00
42000 Supplies, Materials and Contractual Services						
410042465	Insurance, property & casualty	475,195.25	514,895.00	550,000.00	554,282.00	600,167.00
410042590	Other	57.92	1,753.50	3,600.00	2,500.00	2,950.00
410042620	Professional fees	0.00	13,500.00	5,000.00	4,000.00	5,000.00
410042860	Travel & training	1,705.95	672.00	6,035.00	5,000.00	6,035.00
	Category Total	476,959.12	530,820.50	564,635.00	565,782.00	614,152.00
	Total	514,732.14	564,108.61	602,150.00	602,627.00	652,413.00

**CITY OF KEARNEY
WORKERS COMPENSATION INSURANCE FUND SUMMARY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	37,773.39	33,286.70	37,515.00	36,845.00	38,261.00
Supplies, Materials and Contractual Services	389,445.25	499,998.71	533,543.00	491,698.00	516,470.00
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	427,218.64	533,285.41	571,058.00	528,543.00	554,731.00

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	422,505.64	571,321.26	499,171.76	499,172.00	472,255.16
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	422,505.64	571,321.26	499,171.76	499,172.00	472,255.16
Beginning fund balance	217,206.74	212,493.74	214,650.74	250,529.59	221,158.59
Total cash available	639,712.38	783,815.00	713,822.50	749,701.59	693,413.75
Less total expenditures	427,218.64	533,285.41	571,058.00	528,543.00	554,731.00
Ending fund balance	212,493.74	250,529.59	142,764.50	221,158.59	138,682.75

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/13	153,107.74				
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	250,529.59	38,035.85			
09/30/22 (estimate)	221,158.59	(29,371.00)			
09/30/23 (budget)	138,682.75	(82,475.84)	138,682.75	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	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
37000 Miscellaneous						
420037111	Charges for internal services	422,505.64	571,321.26	499,171.76	499,172.00	472,255.16
420037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
	Category Total	422,505.64	571,321.26	499,171.76	499,172.00	472,255.16
	Total	422,505.64	571,321.26	499,171.76	499,172.00	472,255.16

**CITY OF KEARNEY
WORKERS COMPENSATION INSURANCE
2022-2023 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>2019-2020</i>	<i>2020-2021</i>	<i>2021-2022</i>
Full Time			
Risk Management Technician	.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 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
41000 Personal Services						
420041100	Salaries and wages	24,697.52	22,593.24	25,126.00	25,126.00	26,831.00
420041110	FICA, City's share	1,566.20	1,343.62	1,922.00	1,922.00	2,053.00
420041125	Health & dental insurance	10,036.86	7,994.27	8,960.00	8,290.00	7,767.00
420041130	Pension	1,472.81	1,355.57	1,507.00	1,507.00	1,610.00
	Category Total	37,773.39	33,286.70	37,515.00	36,845.00	38,261.00
42000 Supplies, Materials and Contractual Services						
420042230	Clothing allowance	1,338.86	0.00	1,500.00	0.00	0.00
420042620	Professional fees	4,675.00	4,500.00	5,000.00	5,000.00	5,000.00
420042860	Travel & training	4,279.87	2,101.00	6,671.00	5,385.00	5,941.00
420042907	Uninsured loss	116,061.52	76,568.71	75,000.00	1,000.00	1,200.00
420042960	Workers comp. insurance	263,090.00	416,829.00	445,372.00	480,313.00	504,329.00
	Category Total	389,445.25	499,998.71	533,543.00	491,698.00	516,470.00
	Total	427,218.64	533,285.41	571,058.00	528,543.00	554,731.00

**CITY OF KEARNEY
CENTRAL STORES FUND SUMMARY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	1,190,937.41	1,406,024.81	1,706,283.00	1,706,283.00	2,121,273.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	62,000.00	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	1,190,937.41	1,406,024.81	1,706,283.00	1,768,283.00	2,151,273.00
REVENUES					
Taxes	0.00	0.00	0.00	0.00	0.00
Licenses and Permits	0.00	0.00	0.00	0.00	0.00
Charges for Services	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00
Special Assessments	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Miscellaneous	1,176,742.47	1,462,599.71	1,706,292.25	1,711,234.54	2,151,281.50
Intergovernmental - State	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,176,742.47	1,462,599.71	1,706,292.25	1,711,234.54	2,151,281.50
Beginning fund balance	16,735.00	2,540.06	2,061.50	59,114.96	2,066.50
Total cash available	1,193,477.47	1,465,139.77	1,708,353.75	1,770,349.50	2,153,348.00
Less total expenditures	1,190,937.41	1,406,024.81	1,706,283.00	1,768,283.00	2,151,273.00
Ending fund balance	2,540.06	59,114.96	2,070.75	2,066.50	2,075.00

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/13	16,299.35				
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	59,114.96	56,574.90			
09/30/22 (estimate)	2,066.50	(57,048.46)			
09/30/23 (budget)	2,075.00	8.50	2,075.00	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 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
	37000 Miscellaneous					
450037220	Sale of shop supplies	1,174,128.47	1,458,992.71	1,702,792.25	1,707,734.54	2,147,781.50
450037225	Special fuels tax	2,614.00	3,607.00	3,500.00	3,500.00	3,500.00
	Category Total	1,176,742.47	1,462,599.71	1,706,292.25	1,711,234.54	2,151,281.50
	Total	1,176,742.47	1,462,599.71	1,706,292.25	1,711,234.54	2,151,281.50

**CITY OF KEARNEY
CENTRAL STORES
2022-2023 BUDGET**

DESCRIPTION

The Central Stores Division provides a number of services and support for the City's Vehicle Maintenance and Transportation Divisions through the ordering, storing and issuing of parts and supplies. Central Stores orders and monitors fuel supplies that support all City departments, Buffalo County, KPS, UNK, ESU 10, Kearney Housing Agency, and Good Samaritan Hospital 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).

NOTABLE EXPENDITURES

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Oil distribution system	450344157	\$30,000

**CENTRAL STORES
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
41000 Personal Services						
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	0.00	0.00	0.00	0.00	0.00
Category Total		0.00	0.00	0.00	0.00	0.00
42000 Supplies, Materials and Contractual Services						
450342175	Building repairs	187.63	0.00	2,000.00	2,000.00	2,000.00
450342370	Equipment repairs	1,454.91	106.35	2,000.00	2,000.00	2,000.00
450342415	Gas, oil & grease	287.58	544.51	1,000.00	1,000.00	1,000.00
450342420	Gas, oil & grease inventory	916,891.68	1,093,480.91	1,408,000.00	1,408,000.00	1,803,000.00
450342465	Insurance, property & casualt	692.16	445.98	483.00	483.00	473.00
450342535	Materials	0.00	0.00	500.00	500.00	500.00
450342575	Office supplies	343.36	318.00	500.00	500.00	500.00
450342710	Shop expense (parts inv)	269,784.06	310,133.38	290,000.00	290,000.00	310,000.00
450342830	Telephone service	0.00	0.00	0.00	0.00	0.00
450342860	Travel & training	150.00	0.00	0.00	0.00	0.00
450342910	Utilities	1,146.03	995.68	1,800.00	1,800.00	1,800.00
Category Total		1,190,937.41	1,406,024.81	1,706,283.00	1,706,283.00	2,121,273.00
44000 Capital Outlay						
450344100	Improvements	0.00	0.00	0.00	0.00	0.00
450344157	Equipment	0.00	0.00	0.00	62,000.00	30,000.00
Category Total		0.00	0.00	0.00	62,000.00	30,000.00
Total		1,190,937.41	1,406,024.81	1,706,283.00	1,768,283.00	2,151,273.00

**CITY OF KEARNEY
VEHICLE MAINTENANCE FUND SUMMARY
2022 - 2023 BUDGET**

	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
EXPENDITURES					
Personal Services	398,481.21	440,567.65	438,273.00	448,646.00	448,664.00
Supplies, Materials and Contractual Services	59,311.73	52,016.38	76,253.00	77,053.00	79,105.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	16,562.00	13,030.00	15,000.00	15,000.00	14,500.00
Debt Servicing	0.00	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	474,354.94	505,614.03	529,526.00	540,699.00	542,269.00

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	486,360.87	514,215.00	538,516.25	536,172.85	545,579.75
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	486,360.87	514,215.00	538,516.25	536,172.85	545,579.75
Beginning fund balance	112,550.75	124,556.68	119,641.25	133,157.65	128,631.50
Total cash available	598,911.62	638,771.68	658,157.50	669,330.50	674,211.25
Less total expenditures	474,354.94	505,614.03	529,526.00	540,699.00	542,269.00
Ending fund balance	124,556.68	133,157.65	128,631.50	128,631.50	131,942.25

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/13	84,855.19				
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	133,157.65	8,600.97			
09/30/22 (estimate)	128,631.50	(4,526.15)			
09/30/23 (budget)	131,942.25	3,310.75	131,942.25	0.00	0.00

The City shall strive to maintain the fund balance at no less than 25% of the proposed operating budget expenditures for the Vehicle Maintenance Fund.

**VEHICLE MAINTENANCE FUND
REVENUES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Proposed Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
33000 Charges for Services						
460033215	Labor charges for service	486,360.87	514,215.00	538,516.25	536,172.85	545,579.75
	Category Total	486,360.87	514,215.00	538,516.25	536,172.85	545,579.75
	Total	486,360.87	514,215.00	538,516.25	536,172.85	545,579.75

**CITY OF KEARNEY
VEHICLE MAINTENANCE
2022-2023 BUDGET**

DESCRIPTION

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

PERSONNEL SCHEDULE

	2020-2021	2021-2022	2022-2023
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. 1234YF refrigerant machine	460444157	\$8,500
2. Transmission flush machine	460444157	\$6,000

**VEHICLE MAINTENANCE
EXPENDITURES**

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

Account	Account Name	Actual 2019 - 2020	Actual 2020 - 2021	Budget 2021 - 2022	Estimated Actual 2021 - 2022	Proposed Budget 2022 - 2023
41000 Personal Services						
460441100	Salaries & wages	307,557.79	335,447.66	324,632.00	324,632.00	331,237.00
460441110	FICA, City's share	22,730.66	24,544.25	24,835.00	24,835.00	25,340.00
460441125	Health & dental insurance	44,649.21	52,814.94	63,627.00	74,000.00	67,283.00
460441130	Pension	18,354.40	20,018.89	19,478.00	19,478.00	19,874.00
460441155	Unemployment	0.00	0.00	0.00	0.00	0.00
460441170	Workers comp. insurance	5,189.15	7,741.91	5,701.00	5,701.00	4,930.00
Category Total		398,481.21	440,567.65	438,273.00	448,646.00	448,664.00
42000 Supplies, Materials and Contractual Services						
460442175	Building repairs	6,939.27	331.23	5,500.00	5,500.00	5,500.00
460442230	Clothing allowance	2,551.31	3,017.76	3,550.00	3,550.00	3,850.00
460442290	Consulting & engineering	7,353.58	4,783.00	7,500.00	7,500.00	7,500.00
460442370	Equipment repairs	9,158.21	6,808.06	9,000.00	9,000.00	9,000.00
460442415	Gas, oil and grease	839.49	514.60	700.00	1,500.00	1,500.00
460442465	Insurance, property & casualty	10,733.75	11,063.76	13,503.00	13,503.00	15,255.00
460442535	Materials	0.00	0.00	500.00	500.00	500.00
460442575	Office supplies	386.73	488.23	600.00	600.00	600.00
460442590	Other	359.00	566.14	1,000.00	1,000.00	1,000.00
460442715	Shop supplies	4,469.31	5,643.43	10,500.00	10,500.00	10,500.00
460442720	Shop tools	7,490.92	9,453.18	11,000.00	11,000.00	11,000.00
460442830	Telephone service	1,600.16	1,565.08	2,000.00	2,000.00	2,000.00
460442860	Travel & training	0.00	19.00	900.00	900.00	900.00
460442910	Utilities	7,430.00	7,762.91	10,000.00	10,000.00	10,000.00
Category Total		59,311.73	52,016.38	76,253.00	77,053.00	79,105.00
44000 Capital Outlay						
460444100	Improvements	0.00	0.00	0.00	0.00	0.00
460444157	Equipment	16,562.00	13,030.00	15,000.00	15,000.00	14,500.00
Category Total		16,562.00	13,030.00	15,000.00	15,000.00	14,500.00
Total		474,354.94	505,614.03	529,526.00	540,699.00	542,269.00