

## **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  
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
<b>EXPENDITURES</b>					
Personal Services	11,443.00	9,520.00	23,400.00	10,000.00	10,000.00
Supplies, Materials and Contractual Services	4,290,555.94	4,771,786.38	5,147,992.00	5,521,000.00	5,618,035.00
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>4,301,998.94</b>	<b>4,781,306.38</b>	<b>5,171,392.00</b>	<b>5,531,000.00</b>	<b>5,628,035.00</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	4,566,824.29	4,964,893.19	4,615,000.00	4,801,000.00	5,012,600.00
Intergovernmental - State Transfers	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>4,566,824.29</b>	<b>4,964,893.19</b>	<b>4,615,000.00</b>	<b>4,801,000.00</b>	<b>5,012,600.00</b>
Beginning fund balance	1,334,320.14	1,599,145.49	1,839,745.49	1,782,732.30	1,052,732.30
Total cash available	5,901,144.43	6,564,038.68	6,454,745.49	6,583,732.30	6,065,332.30
Less total expenditures	4,301,998.94	4,781,306.38	5,171,392.00	5,531,000.00	5,628,035.00
Ending fund balance	1,599,145.49	1,782,732.30	1,283,353.49	1,052,732.30	437,297.30

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/14	1,255,306.38				
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	1,782,732.30	183,586.81			
09/30/23 (estimate)	1,052,732.30	(730,000.00)			
09/30/24 (budget)	437,297.30	(615,435.00)	437,297.30	0.00	0.00

**HEALTH INSURANCE FUND  
REVENUES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
<b>37000 Miscellaneous</b>						
400037107	City & employee - health/dental	4,389,246.09	4,781,848.79	4,450,000.00	4,630,000.00	4,841,600.00
400037112	City & employee - life, LTD, eye	116,065.69	124,659.44	117,000.00	133,000.00	133,000.00
400037203	Retired & COBRA contr.	61,512.51	58,384.96	48,000.00	38,000.00	38,000.00
	Category Total	4,566,824.29	4,964,893.19	4,615,000.00	4,801,000.00	5,012,600.00
		4,566,824.29	4,964,893.19	4,615,000.00	4,801,000.00	5,012,600.00

**CITY OF KEARNEY  
HEALTH INSURANCE  
2023-2024 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. The 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; and
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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
<b>41000 Personal Services</b>						
400041160	Wellness program	11,443.00	9,520.00	23,400.00	10,000.00	10,000.00
	Category Total	11,443.00	9,520.00	23,400.00	10,000.00	10,000.00
<b>42000 Supplies, Materials and Contractual Services</b>						
400042105	Administrative	229,096.69	245,814.31	244,392.00	247,000.00	250,008.00
400042210	Claims, dental	195,122.50	202,215.20	216,000.00	235,000.00	240,000.00
400042215	Claims, medical	3,042,202.77	3,633,088.60	4,000,000.00	4,300,000.00	4,300,000.00
400042465	Insurance premiums - health reinsurance	706,208.46	566,504.48	567,600.00	605,000.00	673,227.00
400042466	Insurance premiums - life, LTD, eye	117,925.52	124,163.79	120,000.00	134,000.00	154,800.00
	Category Total	4,290,555.94	4,771,786.38	5,147,992.00	5,521,000.00	5,618,035.00
	Total	4,301,998.94	4,781,306.38	5,171,392.00	5,531,000.00	5,628,035.00

**CITY OF KEARNEY  
PROPERTY & CASUALTY INSURANCE FUND SUMMARY  
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
<b>EXPENDITURES</b>					
Personal Services	33,288.11	36,871.40	38,261.00	37,779.00	38,069.00
Supplies, Materials and Contractual Services	530,820.50	546,779.91	614,152.00	733,950.00	787,319.00
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>564,108.61</b>	<b>583,651.31</b>	<b>652,413.00</b>	<b>771,729.00</b>	<b>825,388.00</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	546,777.54	619,911.31	661,029.86	661,030.00	987,947.61
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>546,777.54</b>	<b>619,911.31</b>	<b>661,029.86</b>	<b>661,030.00</b>	<b>987,947.61</b>
Beginning fund balance	135,557.46	118,226.39	154,486.39	154,486.39	43,787.39
Total cash available	682,335.00	738,137.70	815,516.25	815,516.39	1,031,735.00
Less total expenditures	564,108.61	583,651.31	652,413.00	771,729.00	825,388.00
Ending fund balance	118,226.39	154,486.39	163,103.25	43,787.39	206,347.00

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/14	161,285.46				
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	154,486.39	36,260.00			
09/30/23 (estimate)	43,787.39	(110,699.00)			
09/30/24 (budget)	206,347.00	162,559.61	206,347.00		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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
<b>37000 Miscellaneous</b>						
410037111	Charges for internal services	546,777.54	619,911.31	661,029.86	661,030.00	987,947.61
	Category Total	546,777.54	619,911.31	661,029.86	661,030.00	987,947.61
		546,777.54	619,911.31	661,029.86	661,030.00	987,947.61

**CITY OF KEARNEY  
PROPERTY & CASUALTY INSURANCE  
2023-2024 BUDGET**

**DESCRIPTION**

The Property and Casualty Insurance Fund provides centralized accounting for the City's property, liability, automobile, and inland marine insurance and risk management expenses.

The City has a comprehensive risk management plan, whereby potential risk exposures 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 is continuously reviewed.

Each department contributes a proportional share of insurance costs to this fund.

**PERSONNEL SCHEDULE**

	<b><i>2021-2022</i></b>	<b><i>2022-2023</i></b>	<b><i>2023-2024</i></b>
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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
<b>41000 Personal Services</b>						
410041100	Salaries and wages	22,593.62	25,486.93	26,831.00	28,915.00	29,244.00
410041110	FICA, City's share	1,343.81	1,553.34	2,053.00	2,212.00	2,237.00
410041125	Health & dental insurance	7,995.10	8,301.85	7,767.00	4,917.00	4,834.00
410041130	Pension	1,355.58	1,529.28	1,610.00	1,735.00	1,754.00
<b>Category Total</b>		<b>33,288.11</b>	<b>36,871.40</b>	<b>38,261.00</b>	<b>37,779.00</b>	<b>38,069.00</b>
<b>42000 Supplies, Materials and Contractual Services</b>						
410042465	Insurance, property & casualty	514,895.00	541,951.40	600,167.00	724,000.00	772,049.00
410042590	Other	1,753.50	2,047.05	2,950.00	2,950.00	5,850.00
410042620	Professional fees	13,500.00	0.00	5,000.00	1,000.00	3,000.00
410042860	Travel & training	672.00	2,781.46	6,035.00	6,000.00	6,420.00
<b>Category Total</b>		<b>530,820.50</b>	<b>546,779.91</b>	<b>614,152.00</b>	<b>733,950.00</b>	<b>787,319.00</b>
<b>Total</b>		<b>564,108.61</b>	<b>583,651.31</b>	<b>652,413.00</b>	<b>771,729.00</b>	<b>825,388.00</b>

**CITY OF KEARNEY  
WORKERS COMPENSATION INSURANCE FUND SUMMARY  
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
<b>EXPENDITURES</b>					
Personal Services	33,286.70	36,870.61	38,261.00	37,779.00	38,069.00
Supplies, Materials and Contractual Services	499,998.71	485,303.82	516,470.00	510,916.00	536,050.00
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>533,285.41</b>	<b>522,174.43</b>	<b>554,731.00</b>	<b>548,695.00</b>	<b>574,119.00</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	571,321.26	492,803.43	472,255.16	472,255.00	572,930.16
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>571,321.26</b>	<b>492,803.43</b>	<b>472,255.16</b>	<b>472,255.00</b>	<b>572,930.16</b>
Beginning fund balance	212,493.74	250,529.59	221,158.59	221,158.59	144,718.59
Total cash available	783,815.00	743,333.02	693,413.75	693,413.59	717,648.75
Less total expenditures	533,285.41	522,174.43	554,731.00	548,695.00	574,119.00
Ending fund balance	250,529.59	221,158.59	138,682.75	144,718.59	143,529.75

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/14	3,971.74				
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	221,158.59	(29,371.00)			
09/30/23 (estimate)	144,718.59	(76,440.00)			
09/30/24 (budget)	143,529.75	(1,188.84)	143,529.75	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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
<b>37000 Miscellaneous</b>						
420037111	Charges for internal services	571,321.26	492,803.43	472,255.16	472,255.00	572,930.16
420037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
Category Total		571,321.26	492,803.43	472,255.16	472,255.00	572,930.16
Total		571,321.26	492,803.43	472,255.16	472,255.00	572,930.16

**CITY OF KEARNEY  
WORKERS COMPENSATION INSURANCE  
2023-2024 BUDGET**

**DESCRIPTION**

The Worker's Compensation Insurance Fund provides centralized accounting for the City's workers compensation insurance and risk management expenses.

The City has a comprehensive risk management plan, whereby potential risk exposures 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 is continuously reviewed.

Each department contributes a proportional share of insurance costs to this fund.

**PERSONNEL SCHEDULE**

	<i>2021-2022</i>	<i>2022-2023</i>	<i>2023-2024</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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
<b>41000 Personal Services</b>						
420041100	Salaries and wages	22,593.24	25,486.61	26,831.00	28,915.00	29,244.00
420041110	FICA, City's share	1,343.62	1,553.18	2,053.00	2,212.00	2,237.00
420041125	Health & dental insurance	7,994.27	8,301.63	7,767.00	4,917.00	4,834.00
420041130	Pension	1,355.57	1,529.19	1,610.00	1,735.00	1,754.00
Category Total		33,286.70	36,870.61	38,261.00	37,779.00	38,069.00
<b>42000 Supplies, Materials and Contractual Services</b>						
420042230	Clothing allowance	0.00	0.00	0.00	0.00	0.00
420042620	Professional fees	4,500.00	1,500.00	5,000.00	5,000.00	5,000.00
420042860	Travel & training	2,101.00	1,893.00	5,941.00	5,500.00	5,664.00
420042907	Uninsured loss	76,568.71	1,597.82	1,200.00	1,000.00	1,000.00
420042960	Workers comp. insurance	416,829.00	480,313.00	504,329.00	499,416.00	524,386.00
Category Total		499,998.71	485,303.82	516,470.00	510,916.00	536,050.00
Total		533,285.41	522,174.43	554,731.00	548,695.00	574,119.00

**CITY OF KEARNEY  
CENTRAL STORES FUND SUMMARY  
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
<b>EXPENDITURES</b>					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	1,406,024.81	2,116,033.33	2,121,273.00	2,121,273.00	2,173,738.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	60,237.29	30,000.00	30,000.00	16,000.00
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>1,406,024.81</b>	<b>2,176,270.62</b>	<b>2,151,273.00</b>	<b>2,151,273.00</b>	<b>2,189,738.00</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	1,462,599.71	2,119,236.50	2,151,281.50	2,151,267.16	2,189,847.50
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>1,462,599.71</b>	<b>2,119,236.50</b>	<b>2,151,281.50</b>	<b>2,151,267.16</b>	<b>2,189,847.50</b>
Beginning fund balance	2,540.06	59,114.96	2,066.50	2,080.84	2,075.00
Total cash available	1,465,139.77	2,178,351.46	2,153,348.00	2,153,348.00	2,191,922.50
Less total expenditures	1,406,024.81	2,176,270.62	2,151,273.00	2,151,273.00	2,189,738.00
Ending fund balance	59,114.96	2,080.84	2,075.00	2,075.00	2,184.50

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/14	16,299.35				
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	2,080.84	(57,034.12)			
09/30/23 (estimate)	2,075.00	(5.84)			
09/30/24 (budget)	2,184.50	109.50	2,184.50	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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
	<b>37000 Miscellaneous</b>					
450037220	Sale of shop supplies	1,458,992.71	2,116,782.50	2,147,781.50	2,147,267.16	2,185,847.50
450037225	Special fuels tax	3,607.00	2,454.00	3,500.00	4,000.00	4,000.00
	Category Total	1,462,599.71	2,119,236.50	2,151,281.50	2,151,267.16	2,189,847.50
	Total	1,462,599.71	2,119,236.50	2,151,281.50	2,151,267.16	2,189,847.50

**CITY OF KEARNEY  
CENTRAL STORES  
2023-2024 BUDGET**

**DESCRIPTION**

The Central Stores Division provides a number of services and support for the City's Vehicle Maintenance and Transportation Divisions through the order, storage and issuance of parts and supplies. Central Stores orders and monitors a fuel supply that supports all City departments, Buffalo County, Kearney Public Schools, the University of Nebraska at Kearney, Educational Service Unit 10, Kearney Housing Agency, and Good Samaritan Hospital Emergency Management Services. Central Stores uses computer software to record data for vehicle maintenance and to record inventory transactions (the receipt and issuance of all warehouse stock).

**NOTABLE EXPENDITURES**

<u>Item</u>	<u>Account Number</u>	<u>Cost</u>
1. Shelving storage system	450344157	\$16,000

**CENTRAL STORES  
EXPENDITURES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
<b>42000 Supplies, Materials and Contractual Services</b>						
450342175	Building repairs	0.00	0.00	2,000.00	2,000.00	2,000.00
450342370	Equipment repairs	106.35	79.80	2,000.00	2,000.00	2,000.00
450342415	Gas, oil & grease	544.51	365.21	1,000.00	1,000.00	1,000.00
450342420	Gas, oil & grease inventory	1,093,480.91	1,688,074.82	1,803,000.00	1,803,000.00	1,835,000.00
450342465	Insurance, property & casualty	445.98	468.48	473.00	473.00	538.00
450342535	Materials	0.00	0.00	500.00	500.00	500.00
450342575	Office supplies	318.00	322.76	500.00	500.00	500.00
450342710	Shop expense (parts inv)	310,133.38	425,441.03	310,000.00	310,000.00	330,000.00
450342910	Utilities	995.68	1,281.23	1,800.00	1,800.00	2,200.00
	<b>Category Total</b>	<b>1,406,024.81</b>	<b>2,116,033.33</b>	<b>2,121,273.00</b>	<b>2,121,273.00</b>	<b>2,173,738.00</b>
<b>44000 Capital Outlay</b>						
450344100	Improvements	0.00	0.00	0.00	0.00	0.00
450344157	Equipment	0.00	60,237.29	30,000.00	30,000.00	16,000.00
	<b>Category Total</b>	<b>0.00</b>	<b>60,237.29</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>16,000.00</b>
	<b>Total</b>	<b>1,406,024.81</b>	<b>2,176,270.62</b>	<b>2,151,273.00</b>	<b>2,151,273.00</b>	<b>2,189,738.00</b>

**CITY OF KEARNEY  
VEHICLE MAINTENANCE FUND SUMMARY  
2023 - 2024 BUDGET**

	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
<b>EXPENDITURES</b>					
Personal Services	440,567.65	444,044.97	448,664.00	451,928.00	469,647.00
Supplies, Materials and Contractual Services	52,016.38	61,016.97	79,105.00	88,605.00	97,490.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	13,030.00	22,711.89	14,500.00	14,500.00	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>505,614.03</b>	<b>527,773.83</b>	<b>542,269.00</b>	<b>555,033.00</b>	<b>582,137.00</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	514,215.00	523,722.48	545,579.75	557,868.95	591,979.00
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	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>514,215.00</b>	<b>523,722.48</b>	<b>545,579.75</b>	<b>557,868.95</b>	<b>591,979.00</b>
Beginning fund balance	124,556.68	133,157.65	128,631.50	129,106.30	131,942.25
Total cash available	638,771.68	656,880.13	674,211.25	686,975.25	723,921.25
Less total expenditures	505,614.03	527,773.83	542,269.00	555,033.00	582,137.00
Ending fund balance	133,157.65	129,106.30	131,942.25	131,942.25	141,784.25

**FUND BALANCE ANALYSIS**

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/14	84,855.19				
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	129,106.30	(4,051.35)			
09/30/23 (estimate)	131,942.25	2,835.95			
09/30/24 (budget)	141,784.25	9,842.00	141,784.25	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 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
<b>33000 Charges for Services</b>						
460033215	Labor charges for service	514,215.00	523,722.48	545,579.75	557,868.95	591,979.00
	Category Total	514,215.00	523,722.48	545,579.75	557,868.95	591,979.00
	Total	514,215.00	523,722.48	545,579.75	557,868.95	591,979.00

**CITY OF KEARNEY  
VEHICLE MAINTENANCE  
2023-2024 BUDGET**

**DESCRIPTION**

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

**PERSONNEL SCHEDULE**

	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</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 pressure washer	460444157	\$15,000

**VEHICLE MAINTENANCE  
EXPENDITURES**

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

Account	Account Name	Actual 2020 - 2021	Actual 2021 - 2022	Budget 2022 - 2023	Estimated Actual 2022 - 2023	Proposed Budget 2023 - 2024
<b>41000 Personal Services</b>						
460441100	Salaries & wages	335,447.66	323,881.71	331,237.00	334,127.00	345,961.00
460441110	FICA, City's share	24,544.25	23,328.15	25,340.00	25,561.00	26,466.00
460441125	Health & dental insurance	52,814.94	71,842.74	67,283.00	67,391.00	70,511.00
460441130	Pension	20,018.89	19,363.92	19,874.00	19,919.00	20,758.00
460441155	Unemployment	0.00	0.00	0.00	0.00	0.00
460441170	Workers comp. insurance	7,741.91	5,628.45	4,930.00	4,930.00	5,951.00
	Category Total	440,567.65	444,044.97	448,664.00	451,928.00	469,647.00
<b>42000 Supplies, Materials and Contractual Services</b>						
460442175	Building repairs	331.23	2,035.18	5,500.00	10,000.00	5,500.00
460442230	Clothing allowance	3,017.76	3,368.31	3,850.00	3,850.00	4,250.00
460442290	Consulting & engineering	4,783.00	6,513.16	7,500.00	7,500.00	7,500.00
460442370	Equipment repairs	6,808.06	5,697.13	9,000.00	9,000.00	9,000.00
460442415	Gas, oil and grease	514.60	998.09	1,500.00	1,500.00	1,500.00
460442465	Insurance, property & casualty	11,063.76	13,101.73	15,255.00	15,255.00	27,640.00
460442535	Materials	0.00	0.00	500.00	500.00	500.00
460442575	Office supplies	488.23	526.66	600.00	600.00	600.00
460442590	Other	566.14	0.00	1,000.00	1,000.00	1,000.00
460442715	Shop supplies	5,643.43	9,083.80	10,500.00	10,500.00	10,500.00
460442720	Shop tools	9,453.18	7,271.21	11,000.00	11,000.00	11,500.00
460442830	Telephone service	1,565.08	1,445.55	2,000.00	2,000.00	2,000.00
460442860	Travel & training	19.00	85.00	900.00	900.00	1,000.00
460442910	Utilities	7,762.91	10,891.15	10,000.00	15,000.00	15,000.00
	Category Total	52,016.38	61,016.97	79,105.00	88,605.00	97,490.00
<b>44000 Capital Outlay</b>						
460444100	Improvements	0.00	0.00	0.00	0.00	0.00
460444157	Equipment	13,030.00	22,711.89	14,500.00	14,500.00	15,000.00
	Category Total	13,030.00	22,711.89	14,500.00	14,500.00	15,000.00
	<b>Total</b>	<b>505,614.03</b>	<b>527,773.83</b>	<b>542,269.00</b>	<b>555,033.00</b>	<b>582,137.00</b>