

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
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	9,520.00	8,704.00	10,000.00	4,575.00	10,000.00
Supplies, Materials and Contractual Services	4,771,786.38	5,283,801.29	5,618,035.00	6,108,250.45	6,440,718.00
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	4,781,306.38	5,292,505.29	5,628,035.00	6,112,825.45	6,450,718.00

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	4,964,893.19	4,880,441.32	5,012,600.00	5,152,307.00	5,630,674.00
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	4,964,893.19	4,880,441.32	5,012,600.00	5,152,307.00	5,630,674.00
Beginning fund balance	1,599,145.49	1,782,732.30	1,052,732.30	1,370,668.33	410,149.88
Total cash available	6,564,038.68	6,663,173.62	6,065,332.30	6,522,975.33	6,040,823.88
Less total expenditures	4,781,306.38	5,292,505.29	5,628,035.00	6,112,825.45	6,450,718.00
Ending fund balance	1,782,732.30	1,370,668.33	437,297.30	410,149.88	(409,894.12)

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	518,618.76				
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	705,406.49	0.00			
09/30/21	1,599,145.49	893,739.00			
09/30/22	1,782,732.30	183,586.81			
09/30/23	1,370,668.33	(412,063.97)			
09/30/24 (estimate)	410,149.88	(960,518.45)			
09/30/25 (budget)	(409,894.12)	(820,044.00)	0.00	0.00	-409,894.12

**HEALTH INSURANCE FUND
REVENUES**

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

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
37000 Miscellaneous						
400037107	City & employee - health/dental	4,781,848.79	4,704,648.36	4,841,600.00	4,972,483.00	5,443,174.00
400037112	City & employee - life, LTD, eye	124,659.44	138,356.50	133,000.00	135,557.00	136,000.00
400037203	Miscellaneous	0.00	1.00	0.00	0.00	0.00
400037203	Retired & COBRA contr.	58,384.96	37,435.46	38,000.00	44,267.00	51,500.00
Category Total		4,964,893.19	4,880,441.32	5,012,600.00	5,152,307.00	5,630,674.00
		4,964,893.19	4,880,441.32	5,012,600.00	5,152,307.00	5,630,674.00

**CITY OF KEARNEY
HEALTH INSURANCE
2024-2025 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 of the City of Kearney and their dependents. 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 also 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 annually by the City Council 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 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
400041160	Wellness program	9,520.00	8,704.00	10,000.00	4,575.00	10,000.00
	Category Total	9,520.00	8,704.00	10,000.00	4,575.00	10,000.00
42000 Supplies, Materials and Contractual Services						
400042105	Administrative	245,814.31	245,923.87	250,008.00	255,671.00	261,118.00
400042210	Claims, dental	202,215.20	204,640.22	240,000.00	216,000.00	220,000.00
400042215	Claims, medical	3,633,088.60	4,063,677.51	4,300,000.00	4,615,000.00	4,615,000.00
400042465	Insurance premiums - health reinsurance	566,504.48	616,700.85	673,227.00	889,579.45	1,200,000.00
400042466	Insurance premiums - life, LTD, eye	124,163.79	152,858.84	154,800.00	132,000.00	144,600.00
	Category Total	4,771,786.38	5,283,801.29	5,618,035.00	6,108,250.45	6,440,718.00
	Total	4,781,306.38	5,292,505.29	5,628,035.00	6,112,825.45	6,450,718.00

**CITY OF KEARNEY
PROPERTY & CASUALTY INSURANCE FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	36,871.40	37,692.83	38,069.00	38,486.00	40,578.00
Supplies, Materials and Contractual Services	546,779.91	725,023.70	787,319.00	777,899.00	982,675.00
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	583,651.31	762,716.53	825,388.00	816,385.00	1,023,253.00

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	619,911.31	652,017.53	987,947.61	1,287,947.60	1,063,716.26
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	619,911.31	652,017.53	987,947.61	1,287,947.60	1,063,716.26
Beginning fund balance	118,226.39	154,486.39	43,787.39	43,787.39	515,349.99
Total cash available	738,137.70	806,503.92	1,031,735.00	1,331,734.99	1,579,066.25
Less total expenditures	583,651.31	762,716.53	825,388.00	816,385.00	1,023,253.00
Ending fund balance	154,486.39	43,787.39	206,347.00	515,349.99	555,813.25

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	167,867.46				
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	43,787.39	(110,699.00)			
09/30/24 (estimate)	515,349.99	471,562.60			
09/30/25 (budget)	555,813.25	40,463.26	255,813.25		300,000.00

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 INSURNACE
ACCOUNT 00 - PROPERTY & CASUALTY INSURANCE**

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
37000 Miscellaneous						
410037111	Charges for internal services	619,911.31	652,017.53	987,947.61	987,947.60	1,063,716.26
410037180	Miscellaneous	0.00	0.00	0.00	300,000.00	0.00
	Category Total	619,911.31	652,017.53	987,947.61	1,287,947.60	1,063,716.26

**CITY OF KEARNEY
PROPERTY & CASUALTY INSURANCE
2024-2025 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

	2022-2023	2023-2024	2024-2025
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 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
410041100	Salaries and wages	25,486.93	28,914.90	29,244.00	29,661.00	31,067.00
410041110	FICA, City's share	1,553.34	2,127.17	2,237.00	2,269.00	2,377.00
410041125	Health & dental insurance	8,301.85	4,915.74	4,834.00	4,778.00	5,270.00
410041130	Pension	1,529.28	1,735.02	1,754.00	1,778.00	1,864.00
Category Total		36,871.40	37,692.83	38,069.00	38,486.00	40,578.00
42000 Supplies, Materials and Contractual Services						
410042465	Insurance, property & casualty	541,951.40	720,200.71	772,049.00	771,099.00	921,477.00
410042590	Other	2,047.05	2,837.99	5,850.00	3,800.00	1,778.00
410042620	Professional fees	0.00	0.00	3,000.00	1,000.00	3,000.00
410042738	Sinking fund - wind/hail insurance	0.00	0.00	0.00	0.00	50,000.00
410042860	Travel & training	2,781.46	1,985.00	6,420.00	2,000.00	6,420.00
Category Total		546,779.91	725,023.70	787,319.00	777,899.00	982,675.00
Total		583,651.31	762,716.53	825,388.00	816,385.00	1,023,253.00

**CITY OF KEARNEY
WORKERS COMPENSATION INSURANCE FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	36,870.61	37,691.81	38,069.00	38,486.00	40,578.00
Supplies, Materials and Contractual Services	485,303.82	503,406.53	536,050.00	535,894.00	593,933.00
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	522,174.43	541,098.34	574,119.00	574,380.00	634,511.00

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	492,803.43	464,658.34	572,930.16	572,930.17	649,869.99
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	492,803.43	464,658.34	572,930.16	572,930.17	649,869.99
Beginning fund balance	250,529.59	221,158.59	144,718.59	144,718.59	143,268.76
Total cash available	743,333.02	685,816.93	717,648.75	717,648.76	793,138.75
Less total expenditures	522,174.43	541,098.34	574,119.00	574,380.00	634,511.00
Ending fund balance	221,158.59	144,718.59	143,529.75	143,268.76	158,627.75

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	150,529.74				
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	144,718.59	(76,440.00)			
09/30/24 (estimate)	143,268.76	(1,449.83)			
09/30/25 (budget)	158,627.75	15,358.99	158,627.75	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 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
37000 Miscellaneous						
420037111	Charges for internal services	492,803.43	464,658.34	572,930.16	572,930.17	649,869.99
420037180	Miscellaneous	0.00	0.00	0.00	0.00	0.00
Category Total		492,803.43	464,658.34	572,930.16	572,930.17	649,869.99
Total		492,803.43	464,658.34	572,930.16	572,930.17	649,869.99

**CITY OF KEARNEY
WORKERS COMPENSATION INSURANCE
2024-2025 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

	2022-2023	2023-2024	2024-2025
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 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
420041100	Salaries and wages	25,486.61	28,914.74	29,244.00	29,661.00	31,067.00
420041110	FICA, City's share	1,553.18	2,126.93	2,237.00	2,269.00	2,377.00
420041125	Health & dental insurance	8,301.63	4,915.39	4,834.00	4,778.00	5,270.00
420041130	Pension	1,529.19	1,734.75	1,754.00	1,778.00	1,864.00
	Category Total	36,870.61	37,691.81	38,069.00	38,486.00	40,578.00
42000 Supplies, Materials and Contractual Services						
420042590	Other	0.00	350.00	0.00	0.00	0.00
420042620	Professional fees	1,500.00	1,500.00	5,000.00	2,000.00	4,000.00
420042860	Travel & training	1,893.00	1,816.00	5,664.00	2,800.00	5,280.00
420042907	Uninsured loss	1,597.82	324.53	1,000.00	500.00	1,000.00
420042960	Workers comp. insurance	480,313.00	499,416.00	524,386.00	530,594.00	583,653.00
	Category Total	485,303.82	503,406.53	536,050.00	535,894.00	593,933.00
	Total	522,174.43	541,098.34	574,119.00	574,380.00	634,511.00

**CITY OF KEARNEY
CENTRAL STORES FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	0.00	0.00	0.00	0.00	0.00
Supplies, Materials and Contractual Services	2,116,033.33	2,033,792.88	2,173,738.00	2,173,738.00	2,263,795.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	60,237.29	30,322.00	16,000.00	16,000.00	10,000.00
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	2,176,270.62	2,064,114.88	2,189,738.00	2,189,738.00	2,273,795.00

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	2,119,236.50	2,064,109.04	2,189,847.50	2,189,847.50	2,273,809.25
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	2,119,236.50	2,064,109.04	2,189,847.50	2,189,847.50	2,273,809.25
Beginning fund balance	59,114.96	2,080.84	2,075.00	2,075.00	2,184.50
Total cash available	2,178,351.46	2,066,189.88	2,191,922.50	2,191,922.50	2,275,993.75
Less total expenditures	2,176,270.62	2,064,114.88	2,189,738.00	2,189,738.00	2,273,795.00
Ending fund balance	2,080.84	2,075.00	2,184.50	2,184.50	2,198.75

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	16,299.35				
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	2,075.00	(5.84)			
09/30/24 (estimate)	2,184.50	109.50			
09/30/25 (budget)	2,198.75	14.25	2,198.75	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 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
	37000 Miscellaneous					
450037220	Sale of shop supplies	2,116,782.50	2,060,879.04	2,185,847.50	2,185,847.50	2,269,809.25
450037225	Special fuels tax	2,454.00	3,230.00	4,000.00	4,000.00	4,000.00
	Category Total	2,119,236.50	2,064,109.04	2,189,847.50	2,189,847.50	2,273,809.25
	Total	2,119,236.50	2,064,109.04	2,189,847.50	2,189,847.50	2,273,809.25

**CITY OF KEARNEY
CENTRAL STORES
2024-2025 BUDGET**

DESCRIPTION

Central Stores 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 also 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, the 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. Replace Overhead Door	450344100	\$10,000

**CENTRAL STORES
EXPENDITURES**

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

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
42000 Supplies, Materials and Contractual Services						
450342175	Building repairs	0.00	1,764.28	2,000.00	2,000.00	2,000.00
450342370	Equipment repairs	79.80	267.48	2,000.00	2,000.00	2,000.00
450342415	Gas, oil & grease	365.21	357.69	1,000.00	1,000.00	1,000.00
450342420	Gas, oil & grease inventory	1,688,074.82	1,712,926.47	1,835,000.00	1,835,000.00	1,915,000.00
450342465	Insurance, property & casualty	468.48	466.51	538.00	538.00	595.00
450342535	Materials	0.00	0.00	500.00	500.00	500.00
450342575	Office supplies	322.76	445.38	500.00	500.00	500.00
450342710	Shop expense (parts inv)	425,441.03	316,148.97	330,000.00	330,000.00	340,000.00
450342910	Utilities	1,281.23	1,416.10	2,200.00	2,200.00	2,200.00
	Category Total	2,116,033.33	2,033,792.88	2,173,738.00	2,173,738.00	2,263,795.00
44000 Capital Outlay						
450344100	Improvements	0.00	0.00	0.00	0.00	10,000.00
450344157	Equipment	60,237.29	30,322.00	16,000.00	16,000.00	0.00
	Category Total	60,237.29	30,322.00	16,000.00	16,000.00	10,000.00
	Total	2,176,270.62	2,064,114.88	2,189,738.00	2,189,738.00	2,273,795.00

**CITY OF KEARNEY
VEHICLE MAINTENANCE FUND SUMMARY
2024 - 2025 BUDGET**

	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
EXPENDITURES					
Personal Services	444,044.97	450,403.45	469,647.00	469,671.00	497,664.00
Supplies, Materials and Contractual Services	61,016.97	74,895.68	97,490.00	98,790.00	89,115.00
Equipment Rental	0.00	0.00	0.00	0.00	0.00
Capital Outlay	22,711.89	13,034.00	15,000.00	15,000.00	40,000.00
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	527,773.83	538,333.13	582,137.00	583,461.00	626,779.00

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	523,722.48	541,206.21	591,979.00	593,265.87	631,689.50
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	523,722.48	541,206.21	591,979.00	593,265.87	631,689.50
Beginning fund balance	133,157.65	129,106.30	131,942.25	131,979.38	141,784.25
Total cash available	656,880.13	670,312.51	723,921.25	725,245.25	773,473.75
Less total expenditures	527,773.83	538,333.13	582,137.00	583,461.00	626,779.00
Ending fund balance	129,106.30	131,979.38	141,784.25	141,784.25	146,694.75

FUND BALANCE ANALYSIS

Year Ending:	Balance	Annual Change	Required		Surplus (Deficit)
			Operating	Capital	
09/30/15	84,855.19				
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	131,979.38	2,873.08			
09/30/24 (estimate)	141,784.25	9,804.87			
09/30/25 (budget)	146,694.75	4,910.50	146,694.75	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.

**VEHICLE MAINTENANCE FUND
REVENUES**

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

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
33000 Charges for Services						
460033215	Labor charges for service	523,722.48	541,206.21	591,979.00	593,265.87	631,689.50
	Category Total	523,722.48	541,206.21	591,979.00	593,265.87	631,689.50
	Total	523,722.48	541,206.21	591,979.00	593,265.87	631,689.50

**CITY OF KEARNEY
VEHICLE MAINTENANCE
2024-2025 BUDGET**

DESCRIPTION

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

PERSONNEL SCHEDULE

	2022-2023	2023-2024	2024-2025
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 Overhead Door	460444100	\$20,000
2. Replace Car Hoist	460444157	\$20,000

**VEHICLE MAINTENANCE
EXPENDITURES**

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

Account	Account Name	Actual 2021 - 2022	Actual 2022 - 2023	Budget 2023 - 2024	Estimated Actual 2023 - 2024	Proposed Budget 2024 - 2025
41000 Personal Services						
460441100	Salaries & wages	323,881.71	334,126.98	345,961.00	346,648.00	364,365.00
460441110	FICA, City's share	23,328.15	24,137.39	26,466.00	26,519.00	27,874.00
460441125	Health & dental insurance	71,842.74	67,372.29	70,511.00	69,895.00	76,881.00
460441130	Pension	19,363.92	19,918.76	20,758.00	20,658.00	21,863.00
460441155	Unemployment	0.00	0.00	0.00	0.00	0.00
460441170	Workers comp. insurance	5,628.45	4,848.03	5,951.00	5,951.00	6,681.00
	Category Total	444,044.97	450,403.45	469,647.00	469,671.00	497,664.00
42000 Supplies, Materials and Contractual Services						
460442175	Building repairs	2,035.18	11,066.29	5,500.00	5,500.00	6,500.00
460442199	CDL Incentive	0.00	0.00	0.00	800.00	800.00
460442230	Clothing allowance	3,368.31	3,831.02	4,250.00	4,250.00	4,650.00
460442290	Consulting & engineering	6,513.16	6,695.58	7,500.00	7,500.00	8,250.00
460442370	Equipment repairs	5,697.13	6,857.20	9,000.00	9,000.00	9,000.00
460442415	Gas, oil and grease	998.09	675.91	1,500.00	1,500.00	1,500.00
460442465	Insurance, property & casualty	13,101.73	15,041.51	27,640.00	27,640.00	15,615.00
460442535	Materials	0.00	0.00	500.00	500.00	500.00
460442575	Office supplies	526.66	445.38	600.00	600.00	600.00
460442590	Other	0.00	62.00	1,000.00	1,000.00	1,000.00
460442715	Shop supplies	9,083.80	5,064.26	10,500.00	10,500.00	10,500.00
460442720	Shop tools	7,271.21	7,361.86	11,500.00	12,000.00	12,000.00
460442830	Telephone service	1,445.55	2,216.66	2,000.00	2,000.00	2,200.00
460442860	Travel & training	85.00	300.00	1,000.00	1,000.00	1,000.00
460442910	Utilities	10,891.15	15,278.01	15,000.00	15,000.00	15,000.00
	Category Total	61,016.97	74,895.68	97,490.00	98,790.00	89,115.00
44000 Capital Outlay						
460444100	Improvements	0.00	0.00	0.00	0.00	20,000.00
460444157	Equipment	22,711.89	13,034.00	15,000.00	15,000.00	20,000.00
	Category Total	22,711.89	13,034.00	15,000.00	15,000.00	40,000.00
	Total	527,773.83	538,333.13	582,137.00	583,461.00	626,779.00