

ACCOUNTING SUMMARY

CITY OF KEARNEY

FUND CODES AND ORGANIZATION CODES

FUND TYPE	FUND CODE	FUND NAME	ORGANIZATION CODE	ORGANIZATION NAME
<u>GOVERNMENTAL FUNDS</u>				
General	10	General	01	Administrative Services
			02	Finance
			05	Information Technology
			10	Police - Services
			11	Police - Records
			12	Police - Data Processing
			13	Police - Evidence
			14	Police - Building
			15	Fire
			16	Emergency Management
			17	Development Services
			23	P.W. - Facilities Maintenance
			40	Cemetery
			47	SportsPlex
			48	Tennis Center
			49	Peterson Senior Activity Center
			50	Library
			51	Park & Rec. - Administration
			52	Recreation
			53	Park
			54	Aquatics
			55	Cottonmill
			59	Forestry
Special Revenue	20	Transportation	20	Transportation – Streets
			25	Transportation – Signals/Lights
Special Revenue	21	Economic Development Grant	00	Economic Development Grant
Special Revenue	22	Lottery Trust	00	Lottery Trust
Special Revenue	23	Lottery Reserve	00	Lottery Reserve
Special Revenue	24	Natural Disaster	00	Natural Disaster
Special Revenue	25	Offstreet Parking District No. 1	00	Offstreet Parking District No. 1
Capital Project	60	Police Reserve	18	Police Reserve
Capital Project	61	Fire Reserve	19	Fire Reserve
Capital Project	62	Cemetery Reserve	41	Cemetery Reserve

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FUND TYPE	FUND CODE	FUND NAME	ORGANIZATION CODE	ORGANIZATION NAME
Capital Project	63	Park & Recreation Development	58	Park & Rec. Development
Capital Project	64	Street Improvement	24	Street Improvement
Capital Project	65	Special Sales Tax	00	Special Sales Tax
Capital Project	66	Restaurant Occupation Tax Project	00	Restaurant Occ. Tax Project
Debt Service	71	Public Safety TAB's	00	Bond Payment
Debt Service	72	Various Purpose Bonds	00	Bond Payment
<u>PROPRIETARY FUNDS</u>				
Enterprise	30	Golf	56 57	Maintenance Services
Enterprise	31	Sanitation	30	Collection
Enterprise	32	SWDF Operation & Maintenance	31	Operation & Maintenance
Enterprise	33	SWDF Retained Revenues	32	Retained Revenues
Enterprise	34	Sanitary Sewer Operation & Maintenance	60 61 62	Treatment Collection Administration
Enterprise	35	Sanitary Sewer Retained Revenues	63	Retained Revenues
Enterprise	77	Sanitary Sewer Revenue Bonds	00	Bond Payment
Enterprise	79	Sanitary Sewer Bond Reserve	00	Debt Service Reserve
Enterprise	36	Water Operation & Maintenance	65 66	Operations Administration
Enterprise	37	Water Retained Revenues	67	Retained Revenues
Enterprise	78	Water Revenue Bonds	00	Bond Payment
Enterprise	80	Water Bond Reserve	00	Debt Service Reserve
Enterprise	38	Storm Water Utility	68	Storm Water Utility
Enterprise	39	Kearney Municipal Airport Corporation	69	Operations

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FUND TYPE	FUND CODE	FUND NAME	ORGANIZATION CODE	ORGANIZATION NAME
			70	FBO
Internal Service	40	Health Insurance	00	Health Insurance
Internal Service	41	Property & Casualty Insurance	00	Property & Casualty Insurance
Internal Service	42	Workers Compensation Insurance	00	Workers Comp Insurance
Internal Service	45	Central Stores	03	Central Stores
Internal Service	46	Vehicle Maintenance	04	Vehicle Maintenance
<u>FIDUCIARY FUNDS</u>				
Pension Trust	50	Police Pension	00	Police Pension
Agency	52	Sales & Use Tax	00	Sales & Use Tax

CITY OF KEARNEY

CLASSIFICATION OF REVENUES BY SOURCE CODE, CLASSIFICATION CODE AND EXPLANATION

SOURCE CODE	CLASSIFICATION CODE	EXPLANATION
		31000 - 31999 Taxes
31	105	Beer & Liquor Occupation
31	110	Bingo Occupation
31	115	Cable TV Occupation
31	118	Hotel Occupation
31	120	In Lieu of Tax
31	125	Misc. Occupation Tax
31	127	Motor Vehicle Tax
31	128	Natural Gas Company Occupation Tax
31	130	Property Tax
31	133	Restaurant Occupation Tax
31	135	Sales Tax
31	140	Telephone Company Occupation Tax
31	149	General Business Occ Tax (GBOT 1)
31	150	General Business Occ Tax (GBOT 2)
		32000 - 32999 Licenses and Permits
32	100	Beer & Liquor Licenses
32	105	Bingo Licenses
32	110	BOA fees
32	115	Building Permits
32	125	Electricians Licenses
32	130	Food Handlers Licenses
32	135	Manufactured Home Court Licenses
32	140	Plumbers Licenses
32	145	Special Use & Zoning Permits
32	150	Tobacco Licenses
		33000 - 33999 Charges for Services
33	100	Admissions, Centennial Pool
33	102	Activation/Transfer Fee
33	105	Admissions, Drop-In
33	110	Admissions, Harmon Pool
33	112	Adult Softball
33	113	Aeronautical Fees
33	115	Agriculture Lands & Leases
33	116	County – Animal Shelter
33	118	Aquatic Development
33	119	Park Development
33	120	Athletic Receipts
33	125	Burials
33	130	Cart Rental
33	135	Code Books

CITY OF KEARNEY
CLASSIFICATION OF REVENUES BY SOURCE CODE,
CLASSIFICATION CODE AND EXPLANATION

SOURCE CODE	CLASSIFICATION CODE	EXPLANATION
33	140	Collections
33	145	Commercial Charges
33	149	Concessions, Yanney Pavilion
33	150	Concessions, Golf
33	151	Concessions, Centennial Pool
33	152	Concessions, Cottonmill
33	153	Concessions, Tennis Center
33	155	Concessions, Activity Center
33	160	Concessions, Harmon Pool
33	161	Concessions, Patriot Park
33	162	Concessions, Senior Center
33	163	Concessions, Yanney
33	164	Concessions, Harvey Park
33	165	Connection Fees
33	170	Container Sales
33	175	County
33	177	County – Bookmobile
33	178	Convenience Fee
33	180	County - Building
33	183	County - Emergency Management
33	184	County - Cottonmill
33	185	County - Data Processing
33	190	County – Evidence
33	191	County – IT
33	193	County – Shooting Range
33	194	County – Crime Analyst
33	195	County – Records
33	196	County – Senior Center
33	197	Delinquency Fees
33	198	Drag Strip Lease
33	199	Dumpster Fee
33	200	Electrical Distribution System
33	201	Electric Vehicle Charging Station
33	202	Events
33	203	Fuel Fees
33	204	Fuel Sales
33	205	Golf Lessons
33	210	Greens Fees
33	212	Hangar Lease - FBO
33	213	Hangar Leases
33	214	Industrial Land Leases
33	215	Labor Charges for Services
33	217	Kiosk

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CLASSIFICATION OF REVENUES BY SOURCE CODE, CLASSIFICATION CODE AND EXPLANATION

SOURCE CODE	CLASSIFICATION CODE	EXPLANATION
33	218	Landing Fees
33	219	Concessions, Cottonmill Marina
33	220	Meter Collection
33	221	Makerspace
33	225	Multi-Family Charges
33	226	Overnight Fees - FBO
33	227	Overtime Reimbursement
33	230	Photocopies
33	235	Practice Range
33	240	Pro Shop
33	243	Ramp Leases
33	244	Ramp Usage Fee
33	245	Program Registration, Recreation
33	246	Rentals, Tennis Center
33	247	Program Registration, Senior Center
33	248	Rentals, Cottonmill Buildings
33	249	Rentals, Harmon Activity Center
33	250	Rentals, Park
33	251	Rentals, Yannev Marina
33	252	Reconnection Fees
33	254	Residential Special Pick-up Fee
33	255	Residential Charges
33	256	Roll-Off Boxes
33	257	Rural Fire District
33	258	Tax Exempt Charges
33	259	School, Services
33	260	T-Hangar Leases
33	261	Sponsorships
33	262	Terminal Building
33	264	The Arch, Services
33	265	Tipping Fee - Kearney
33	270	Tipping Fee - Others
33	275	Tow-In Storage
33	280	UNK - Tennis Center
33	293	Yard Waste
33	296	Warehouse Leases
		34000 - 34999 Fines
34	100	Costs
34	105	Fines - Library
34	107	Fines - Police
34	110	Redemption Fee
34	115	Returned Check Charge

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CLASSIFICATION OF REVENUES BY SOURCE CODE, CLASSIFICATION CODE AND EXPLANATION

SOURCE CODE	CLASSIFICATION CODE	EXPLANATION
		35000 - 35999 Special Assessments
35	100	Assessment Interest
35	105	Developer Deposits
35	108	Developer Donations
35	110	Special Assessments
		36000 - 36999 Interest
36	100	Interest
		37000-37999 Miscellaneous
37	103	Administration Fee - Utilities
37	105	Bond Issuances
37	106	City Contributions
37	107	City & Employee Health/Dental
37	108	Capital Leases
37	109	CRA Contribution
37	110	Damages
37	111	Charges – Internal Services
37	112	City & Employee – Life & LTD
37	113	Discount on G.O. Debt
37	115	Donations - Cottonmill
37	120	Donations - Nature Barn
37	122	Donations – Yanney Park
37	123	Equitable Sharing (Federal)
37	125	FAA & NDA Proceeds
37	130	Farm Income
37	133	Federal Grants
37	135	Federal Grants – Emergency Mgmt
37	140	Forfeitures
37	145	Foundation Work
37	146	Gain on Sale of Capital Asset
37	147	Grant Proceeds – Library
37	148	G.O. Bonds Issued
37	150	Gross Handle
37	153	Insurance Proceeds
37	155	Insurance Proceeds
37	157	Lease/Purchase Proceeds
37	160	Loan Proceeds
37	170	Lottery Trust Fund
37	180	Miscellaneous
37	181	Miscellaneous - FBO
37	185	Miscellaneous – Park

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CLASSIFICATION OF REVENUES BY SOURCE CODE, CLASSIFICATION CODE AND EXPLANATION

SOURCE CODE	CLASSIFICATION CODE	EXPLANATION
37	190	Miscellaneous - Recreation
37	192	Northwestern Energy
37	194	Officer Contrib. - Rifle Buyback Pgm
37	195	Office Sales
37	196	Premium on G.O Debt
37	197	Pay-Ref Bond Escrow Agent
37	198	Passenger Facility Charges
37	199	Refunding Bonds Issued
37	200	Rotary
37	201	Rent - Cemetery
37	202	Rent - Cottonmill
37	203	Retired & COBRA Contributions
37	204	Sale of Columbarium Space
37	205	Sale of Inventory
37	206	Utility "Round-up"
37	207	Sale of Lots - Cemetery
37	210	Sale of Real Estate
37	213	Sale of Recyclables
37	215	Sale of Scrap
37	220	Sale of Shop Supplies
37	225	Special Fuels Tax
37	230	State & City Sales Tax
37	235	T.I.F. Receipts
37	250	Tower Lease
38000 - 38999 Intergov - State		
38	100	Community Development Grants
38	103	COPS Hiring Grant
38	105	Grant - Victim / Witness
38	108	Highway Bridge Buyback Program
38	109	Highway Street Buyback Program
38	110	Highway Use Fee
38	115	Homestead Exemption
38	120	Insurance Tax
38	125	M.I.R.F.
38	127	Motor Vehicle Fee
38	130	State Aid
38	135	State Allocations - Emergency Mgmt
38	137	State Allocations - Library
38	140	State Allocations - Pro Rata
38	143	State Assistance - Turnback Tax
38	145	State Grants
38	150	State Highway, Urban Maintenance

**CITY OF KEARNEY
CLASSIFICATION OF REVENUES BY SOURCE CODE,
CLASSIFICATION CODE AND EXPLANATION**

SOURCE CODE	CLASSIFICATION CODE	EXPLANATION
38	155	State Incentive Payments
38	160	State Reimbursement
39	1xx	39000 - 39999 Transfers Transfers

CITY OF KEARNEY

CLASSIFICATION OF EXPENDITURES BY OBJECT CODE, CLASSIFICATION CODE AND EXPLANATION

OBJECT CODE	CLASSIFICATION CODE	EXPLANATION
41000 - 41999 Personal		
41	100	Salaries & Wages
41	105	Salaries & Wages, Seasonal
41	110	FICA, City's Share
41	115	FICA, City's Share, Seasonal
41	120	Recruitment & Retention
41	125	Health & Dental Insurance
41	127	Life Insurance
41	130	Pension
41	135	Pension Payments
41	140	Physical/Drug Test
41	145	Police Retirement
41	150	Social Security Fees
41	155	Unemployment
41	160	Wellness Program
41	170	Workers Comp Insurance
42000 - 42999 Supplies, Materials and Contractual Services		
42	100	Abstractor & Appraisal
42	105	Administration
42	110	Advertising
42	112	Adult Softball
42	113	Agriculture Lands and Leases
42	115	Marketing
42	116	Airline Subsidy
42	120	Animal Care
42	127	ARFF Training
42	130	Arts & Crafts Supplies
42	135	Asphaltic
42	136	Athletic Supplies & Equipment
42	140	Audit Fee
42	142	Baler Maintenance
42	143	Baling Wire
42	145	Barricades & Flares
42	150	Bindery Expense
42	155	Bookmobile Expense
42	160	Books - Bookmobile
42	165	Books - Library
42	167	Bridge Inspections/Repairs
42	170	Building Maintenance
42	175	Building Repairs

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CLASSIFICATION OF EXPENDITURES BY OBJECT CODE, CLASSIFICATION CODE AND EXPLANATION

OBJECT CODE	CLASSIFICATION CODE	EXPLANATION
42	180	Building Repairs, Rec.
42	190	CANDO Match
42	195	Cart Paths
42	197	Catering
42	199	CDL Incentive
42	200	Chemicals
42	201	City Manager Contingency
42	202	City of Kearney
42	205	Civil Service Expenses
42	210	Claims - Dental
42	215	Claims - Health
42	220	Cleaning Services
42	225	Closure & Post-closure Care
42	230	Clothing Allowance
42	233	Cost of Goods Sold
42	235	Pro shop Inventory
42	240	Coaching Certificates
42	250	Communications
42	255	Communications - County
42	260	Community Betterment
42	265	Composting & Grinding
42	270	Community Planning
42	275	Computer Support
42	280	Concession Inventory
42	285	Concrete, Etc.
42	290	Consulting & Engineering
42	295	Containers
42	298	Contracted Services
42	300	Convention
42	303	CRA - GBOT 1
42	304	CRA - GBOT 2
42	305	Credit Card Service Charges
42	310	Crime Prevention Materials
42	325	Rescue
42	330	Dues & Publications
42	335	Economic Development
42	340	Election Expense
42	345	Electric Power
42	350	Engineering
42	355	Entertainment
42	357	Entertainment-Reimbursed
42	360	Environmental Monitoring
42	365	Equipment Maintenance

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CLASSIFICATION OF EXPENDITURES BY OBJECT CODE,
CLASSIFICATION CODE AND EXPLANATION

OBJECT CODE	CLASSIFICATION CODE	EXPLANATION
42	370	Equipment Repairs
42	380	Equipment Repairs, Rec.
42	382	Equitable Sharing (Federal)
42	383	ESU (SWAT)
42	384	EV Charger Repairs
42	385	Facility Repairs
42	387	Fees
42	395	Fencing
42	400	Film & Film Developing
42	403	Fuel Flowage Fee
42	405	Landscaping
42	406	Food Service Contract Shortfall
42	410	Forestry
42	415	Gas, Oil & Grease
42	420	Gas, Oil & Grease Inventory
42	425	Grader Blades
42	430	Grave Purchases
42	435	Gravel & Barrow
42	440	Ground Maintenance
42	445	Highway Light Repair
42	450	Hired Contractors
42	453	HHW Disposal
42	455	In Lieu of Tax
42	460	Insecticides & Chemicals
42	465	Insurance Premiums
42	466	Insurance Premiums – Life & LTD
42	470	Inventory
42	475	Irrigation
42	485	Lab, Fingerprint
42	490	Laboratory Work
42	495	Landfill Maintenance
42	500	Leachate Treatment
42	503	Lease Payments
42	504	LEC West - County
42	505	Legal
42	510	Legal Printing
42	515	Lesson Commission
42	517	LSL Supplies & Misc Expenses
42	520	Maintenance
42	525	Maintenance Agreements
42	530	Maintenance of Grounds
42	535	Materials
42	545	Memberships

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CLASSIFICATION OF EXPENDITURES BY OBJECT CODE, CLASSIFICATION CODE AND EXPLANATION

OBJECT CODE	CLASSIFICATION CODE	EXPLANATION
42	550	Meter Replacement Program
42	555	Records Management
42	560	Nature Barn
42	562	NPDES
42	563	NPPD Lease Rebate
42	565	Office Equipment Repair
42	570	Office Expense
42	575	Office Supplies
42	580	Operating
42	590	Other
42	593	Pavement Management Program
42	595	Pavement Marking
42	605	Postage
42	608	Public Education & Safety
42	610	Printing
42	620	Professional Fees
42	621	Complimentary Snacks & Bev - Airport
42	630	Publicity, Economic Development
42	635	Radio Repair & Maintenance
42	640	Range, Firearms
42	645	Road Maintenance
42	650	Recreation Funding
42	655	Recyclable Shipping
42	660	Refunds
42	665	Remitted to School
42	670	Repairs & Maintenance
42	675	Restroom Supplies
42	676	Rifle Buyback
42	680	Risk Management
42	685	Road Equipment Repair (parts)
42	687	Runway De-icer
42	688	Runway Paint
42	690	Suburban Fire
42	695	Sales Tax Remitted
42	700	Sales & Use Tax
42	710	Shop Expense (parts inventory)
42	715	Shop Supplies
42	720	Shop Tools
42	725	Sign Posts
42	730	Signals
42	735	Signs
42	738	Sinking Fund - Insurance
42	740	Siren Maintenance

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CLASSIFICATION OF EXPENDITURES BY OBJECT CODE, CLASSIFICATION CODE AND EXPLANATION

OBJECT CODE	CLASSIFICATION CODE	EXPLANATION
42	743	Sister Cities
42	745	Small Tools
42	750	Snow Removal
42	755	Special Event Supplies
42	765	State Disposal Fee
42	770	State Taxes
42	775	Storage & Collection
42	780	Storm Sewer Maintenance
42	785	Supplemental Rent Cost
42	790	Supplies
42	795	Supplies & Equipment
42	800	Sweeper Brooms
42	810	Tapes & Disks
42	820	Technical Service Fees
42	830	Telephone Service
42	835	Tennis Courts
42	837	Terminal Supplies & Maint
42	840	Tipping Fee
42	843	Tire Disposal
42	845	Tow-In
42	850	Trail Maintenance
42	855	Training & School
42	860	Travel & Training
42	870	Tree Removal
42	875	Tree Replacement
42	885	Trees & Shrubs
42	895	Turf
42	900	T-shirts, Awards & Prizes
42	905	Uncollected Accounts
42	907	Uninsured Loss
42	908	Unsold Solar Shares
42	910	Utilities
42	915	Vehicle Repair
42	920	Victim/Witness
42	925	Water Samples
42	950	Weather Observations
42	960	Workers Compensation Insurance
		43000 - 43999 Equipment Rental
43	102	Equipment Rentals
43	105	Land & Building Rental
43	130	Pan Am Weather Computer
43	180	V.O.R. Operation

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CLASSIFICATION OF EXPENDITURES BY OBJECT CODE, CLASSIFICATION CODE AND EXPLANATION

OBJECT CODE	CLASSIFICATION CODE	EXPLANATION
		44000 - 44999 Capital Outlay
44	050	Aquatic Development
44	060	Park Development
44	100	Capital Improvements
44	105	Construction Costs
44	106	Construction Costs – STP Funded
44	110	Construction in Process
44	112	Depreciation
44	115	Equipment
44	120	Grant Outlay
44	125	Highway Roads & Street Construction
44	140	Landfill Sinking Fund
44	142	Loss on Sale of Capital Assets
44	145	Miscellaneous Park
44	150	Non-Mechanical Equipment
44	155	Office Equipment
44	157	Capital Equipment
44	160	Park Development
44	165	Recycling Building/Equip
44	170	Sinking Fund
44	173	T.I.F. Payments
44	175	Warrant Payments
		45000 - 45999 Debt Servicing
45	100	20-Year Lease/Purchase Interest
45	105	20-Year Lease/Purchase Principal
45	106	Amortization
45	108	Bond Issuance Costs
45	110	Bond Payments
45	111	Bond Payments – STP Funded
45	115	Discount on G.O. Debt
45	125	Interest
45	130	Interest Payments
45	131	Interest Payments – STP Funded
45	135	Lease Payment
45	140	Loan Repayment
45	145	Sewer Assessments
45	150	Street/Parking Assessments
45	155	Water Assessments
		49000 - 49999 Transfers
49	1xx	Transfers

CITY OF KEARNEY ACCOUNT NUMBER STRUCTURE

