

## **ACCOUNTING SUMMARY**



# CITY OF KEARNEY

## FUND CODES AND ORGANIZATION CODES

| FUND TYPE                        | FUND CODE | FUND NAME                        | ORGANIZATION CODE | ORGANIZATION NAME                |
|----------------------------------|-----------|----------------------------------|-------------------|----------------------------------|
| <b><u>GOVERNMENTAL FUNDS</u></b> |           |                                  |                   |                                  |
| 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             |
|                                  |           |                                  | 21                | P.W. – Admin./Eng. Support       |
|                                  |           |                                  | 23                | P.W. - Facilities Maintenance    |
|                                  |           |                                  | 40                | Cemetery                         |
|                                  |           |                                  | 49                | Peterson Senior Activity Center  |
|                                  |           |                                  | 50                | Library                          |
|                                  |           |                                  | 51                | Park & Rec. - Administration     |
|                                  |           |                                  | 52                | Recreation                       |
|                                  |           |                                  | 53                | Park                             |
|                                  |           |                                  | 54                | Aquatics                         |
|                                  |           |                                  | 55                | Cottonmill                       |
| Special Revenue                  | 20        | Transportation                   | 20                | Transportation                   |
| 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                 |
| Capital Project                  | 63        | Park & Recreation Development    | 58                | Park & Rec. Development          |
| Capital Project                  | 64        | Street Improvement               | 24                | Street Improvement               |

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| FUND TYPE                       | FUND CODE | FUND NAME                              | ORGANIZATION CODE | ORGANIZATION NAME                            |
|---------------------------------|-----------|----------------------------------------|-------------------|----------------------------------------------|
| 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                                 |
| <b><u>PROPRIETARY FUNDS</u></b> |           |                                        |                   |                                              |
| Enterprise                      | 30        | Golf                                   | 56<br>57          | Maintenance<br>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<br>61<br>62    | Treatment<br>Collection<br>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          | 64<br>65<br>66    | Production<br>Distribution<br>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                      | 39        | Kearney Municipal Airport Corporation  | 69                | Airport                                      |
| Internal Service                | 40        | Health Insurance                       | 00                | Health Insurance                             |

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| FUND<br>TYPE                  | FUND<br>CODE | FUND<br>NAME                   | ORGANIZATION<br>CODE | ORGANIZATION<br>NAME          |
|-------------------------------|--------------|--------------------------------|----------------------|-------------------------------|
| 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           |
| <b><u>FIDUCIARY FUNDS</u></b> |              |                                |                      |                               |
| 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<br>CODE | CLASSIFICATION<br>CODE | EXPLANATION                               |
|----------------|------------------------|-------------------------------------------|
|                |                        | <b>31000 - 31999 Taxes</b>                |
| 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 Co. occ. tax                  |
| 31             | 130                    | Property tax                              |
| 31             | 135                    | Sales tax                                 |
| 31             | 140                    | Telephone Co. occ. tax                    |
|                |                        | <b>32000 - 32999 Licenses and Permits</b> |
| 32             | 100                    | Beer & liquor taxes                       |
| 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                          |
|                |                        | <b>33000 - 33999 Charges for Services</b> |
| 33             | 100                    | Admissions, Centennial Pool               |
| 33             | 105                    | Admissions, drop-in                       |
| 33             | 110                    | Admissions, Harmon Pool                   |
| 33             | 112                    | Adult softball                            |
| 33             | 113                    | Aeronautical fees                         |
| 33             | 115                    | Agriculture lands & leases                |
| 33             | 119                    | Park development                          |
| 33             | 120                    | Athletic receipts                         |
| 33             | 125                    | Burials                                   |
| 33             | 130                    | Cart rental                               |
| 33             | 135                    | Code books                                |
| 33             | 140                    | Collections                               |
| 33             | 145                    | Commercial charges                        |
| 33             | 150                    | Concessions, Centennial Pool              |
| 33             | 152                    | Concessions, Cottonmill                   |
| 33             | 155                    | Concessions, Activity Center              |
| 33             | 160                    | Concessions, Harmon Pool                  |

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## CLASSIFICATION OF REVENUES BY SOURCE CODE, CLASSIFICATION CODE AND EXPLANATION

| SOURCE<br>CODE | CLASSIFICATION<br>CODE | EXPLANATION                         |
|----------------|------------------------|-------------------------------------|
| 33             | 162                    | Concessions, Senior Center          |
| 33             | 163                    | Concessions, Yanney                 |
| 33             | 165                    | Connection fees                     |
| 33             | 170                    | Container sales                     |
| 33             | 175                    | County                              |
| 33             | 177                    | County – Bookmobile                 |
| 33             | 178                    | Convenience fee                     |
| 33             | 180                    | Aquatic development                 |
| 33             | 180                    | County - building                   |
| 33             | 183                    | County - Emergency Management       |
| 33             | 184                    | County - Cottonmill                 |
| 33             | 185                    | County - data processing            |
| 33             | 190                    | County - evidence                   |
| 33             | 195                    | County – records                    |
| 33             | 197                    | Delinquency fee                     |
| 33             | 198                    | Drag strip lease                    |
| 33             | 199                    | Dumpster fee                        |
| 33             | 200                    | Electrical distribution system      |
| 33             | 203                    | Fuel fees                           |
| 33             | 205                    | Golf lessons                        |
| 33             | 210                    | Greens fees                         |
| 33             | 213                    | Hangar leases                       |
| 33             | 214                    | Industrial land leases              |
| 33             | 215                    | Labor charges for services          |
| 33             | 218                    | Landing fees                        |
| 33             | 219                    | Marina, Cottonmill                  |
| 33             | 220                    | Meter collection                    |
| 33             | 225                    | Multi family charges                |
| 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             | 247                    | Program registration, Senior Center |
| 33             | 248                    | Rentals, Cottonmill                 |
| 33             | 249                    | Rentals, Harmon Activity Center     |
| 33             | 250                    | Rentals, Park                       |
| 33             | 255                    | Residential charges                 |
| 33             | 257                    | Rural Fire District                 |
| 33             | 258                    | Tax exempt charges                  |
| 33             | 259                    | School, services                    |

**CITY OF KEARNEY**  
**CLASSIFICATION OF REVENUES BY SOURCE CODE,**  
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| <b>SOURCE<br/>CODE</b>                   | <b>CLASSIFICATION<br/>CODE</b> | <b>EXPLANATION</b>             |
|------------------------------------------|--------------------------------|--------------------------------|
| 33                                       | 260                            | T-hangar leases                |
| 33                                       | 262                            | Terminal building              |
| 33                                       | 265                            | Tipping fee - Kearney          |
| 33                                       | 270                            | Tipping fee - others           |
| 33                                       | 275                            | Tow-in storage                 |
| 33                                       | 280                            | Trout fishery                  |
| 33                                       | 285                            | Use of equipment               |
| 33                                       | 293                            | Yard waste                     |
| 33                                       | 296                            | Warehouse leases               |
| 33                                       | 300                            | Weed cutting                   |
| <b>34000 - 34999 Fines</b>               |                                |                                |
| 34                                       | 100                            | Costs                          |
| 34                                       | 105                            | Fines - Library                |
| 34                                       | 107                            | Fines - Police                 |
| 34                                       | 110                            | Redemption fee                 |
| 34                                       | 115                            | Returned check charge          |
| <b>35000 - 35999 Special Assessments</b> |                                |                                |
| 35                                       | 100                            | Assessment interest            |
| 35                                       | 105                            | Developer deposits             |
| 35                                       | 110                            | Special assessments            |
| <b>36000 - 36999 Interest</b>            |                                |                                |
| 36                                       | 100                            | Interest                       |
| <b>37000-37999 Miscellaneous</b>         |                                |                                |
| 37                                       | 100                            | Airport contribution           |
| 37                                       | 103                            | Administration fee - Utilities |
| 37                                       | 105                            | Bond proceeds                  |
| 37                                       | 106                            | City contributions             |
| 37                                       | 107                            | City & employee contributions  |
| 37                                       | 108                            | Charges for internal services  |
| 37                                       | 109                            | CRA contribution               |
| 37                                       | 110                            | Damages                        |
| 37                                       | 115                            | Donations - Cottonmill         |
| 37                                       | 120                            | Donations - Nature Barn        |
| 37                                       | 123                            | Employee contributions         |
| 37                                       | 125                            | FAA & NDA proceeds             |
| 37                                       | 130                            | Farm income                    |
| 37                                       | 133                            | Federal grants                 |
| 37                                       | 135                            | Federal grants - Emergency     |
| Management                               |                                |                                |

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| SOURCE<br>CODE    | CLASSIFICATION<br>CODE | EXPLANATION                              |
|-------------------|------------------------|------------------------------------------|
| 37                | 140                    | Forfeitures                              |
| 37                | 145                    | Foundation work                          |
| 37                | 147                    | Grant proceeds - Library                 |
| 37                | 150                    | Gross handle                             |
| 37                | 155                    | Lease/purchase proceeds                  |
| 37                | 160                    | Loan proceeds                            |
| 37                | 165                    | Loan repayment, Sanitation               |
| 37                | 170                    | Lottery Trust Fund                       |
| 37                | 180                    | Miscellaneous                            |
| 37                | 185                    | Miscellaneous – Park                     |
| 37                | 192                    | Northwestern Public Service              |
| 37                | 195                    | Office sales                             |
| 37                | 198                    | Passenger facility charges               |
| 37                | 200                    | Rotary                                   |
| 37                | 201                    | Rent - Cemetery                          |
| 37                | 202                    | Rent - Cottonmill                        |
| 37                | 203                    | Retired & COBRA contributions            |
| 37                | 204                    | Sale of columbarium spaces               |
| 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 scrape                           |
| 37                | 217                    | Kiosk                                    |
| 37                | 220                    | Sale of shop supplies                    |
| 37                | 225                    | Special fuels tax                        |
| 37                | 230                    | State & City sales tax                   |
| 37                | 250                    | Tower lease                              |
|                   |                        | <b>38000 - 38999 Intergovernmental -</b> |
| <b>State</b>      |                        |                                          |
| 38                | 100                    | Community development grants             |
| 38                | 103                    | COPS Hiring Grant                        |
| 38                | 105                    | Grant - Victim/Witness                   |
| 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            |
| <b>Management</b> |                        |                                          |

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| <b>SOURCE<br/>CODE</b> | <b>CLASSIFICATION<br/>CODE</b> | <b>EXPLANATION</b>               |
|------------------------|--------------------------------|----------------------------------|
| 38                     | 137                            | State allocations - Library      |
| 38                     | 140                            | State allocations - pro rata     |
| 38                     | 145                            | State grants                     |
| 38                     | 150                            | State highway, urban maintenance |
| 38                     | 155                            | State incentive payments         |
| 38                     | 160                            | State reimbursement              |
|                        |                                | <b>39000 - 39999 Transfers</b>   |
| 39                     | 1xx                            | Transfers                        |

**CITY OF KEARNEY**  
**CLASSIFICATION OF EXPENDITURES BY OBJECT CODE,**  
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| <b>OBJECT<br/>CODE</b> | <b>CLASSIFICATION<br/>CODE</b> | <b>EXPLANATION</b>                                                    |
|------------------------|--------------------------------|-----------------------------------------------------------------------|
|                        |                                | <b>41000 - 41999 Personal</b>                                         |
| 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 compensation                                                  |
|                        |                                | <b>42000 - 42999 Supplies, Materials and<br/>Contractual Services</b> |
| 42                     | 100                            | Abstractor & appraisal                                                |
| 42                     | 105                            | Administration                                                        |
| 42                     | 110                            | Advertising                                                           |
| 42                     | 112                            | Adult softball                                                        |
| 42                     | 113                            | Agriculture lands and leases                                          |
| 42                     | 115                            | Marketing                                                             |
| 42                     | 120                            | Animal care                                                           |
| 42                     | 127                            | ARFF training                                                         |
| 42                     | 130                            | Arts & crafts supplies                                                |
| 42                     | 135                            | Asphaltic                                                             |
| 42                     | 140                            | Audit fee                                                             |
| 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                                                      |
| 42                     | 180                            | Building repairs, Rec.                                                |
| 42                     | 190                            | CANDO match                                                           |
| 42                     | 195                            | Cart paths                                                            |
| 42                     | 200                            | Chemicals                                                             |

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| <b>OBJECT<br/>CODE</b> | <b>CLASSIFICATION<br/>CODE</b> | <b>EXPLANATION</b>          |
|------------------------|--------------------------------|-----------------------------|
| 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 & postclosure care  |
| 42                     | 230                            | Clothing allowance          |
| 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                     | 300                            | Convention                  |
| 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                     | 360                            | Environmental monitoring    |
| 42                     | 365                            | Equipment maintenance       |
| 42                     | 370                            | Equipment repairs           |
| 42                     | 380                            | Equipment repairs, Rec.     |
| 42                     | 385                            | Facility repairs            |
| 42                     | 395                            | Fencing                     |
| 42                     | 400                            | Film & film developing      |
| 42                     | 405                            | Flowers                     |
| 42                     | 410                            | Forestry                    |
| 42                     | 415                            | Gas, oil & grease           |
| 42                     | 420                            | Gas, oil & grease inventory |
| 42                     | 425                            | Grader blades               |
| 42                     | 430                            | Grave space purchases       |
| 42                     | 435                            | Gravel & barrow             |

# CITY OF KEARNEY

## CLASSIFICATION OF EXPENDITURES BY OBJECT CODE, CLASSIFICATION CODE AND EXPLANATION

| OBJECT<br>CODE | CLASSIFICATION<br>CODE | EXPLANATION                     |
|----------------|------------------------|---------------------------------|
| 42             | 440                    | Ground maintenance              |
| 42             | 445                    | Highway light repair            |
| 42             | 450                    | Hired contractors               |
| 42             | 455                    | In lieu of tax                  |
| 42             | 460                    | Insecticides & chemicals        |
| 42             | 465                    | Insurance premiums              |
| 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             | 505                    | Legal                           |
| 42             | 510                    | Legal printing                  |
| 42             | 515                    | Lesson commission               |
| 42             | 520                    | Maintenance                     |
| 42             | 525                    | Maintenance agreements          |
| 42             | 530                    | Maintenance of grounds          |
| 42             | 535                    | Materials                       |
| 42             | 540                    | Mayors Art Commission           |
| 42             | 545                    | Memberships                     |
| 42             | 550                    | Meter replacement program       |
| 42             | 555                    | Records management              |
| 42             | 560                    | Nature barn                     |
| 42             | 562                    | NPDES                           |
| 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             | 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             |

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| <b>OBJECT<br/>CODE</b> | <b>CLASSIFICATION<br/>CODE</b> | <b>EXPLANATION</b>             |
|------------------------|--------------------------------|--------------------------------|
| 42                     | 660                            | Refunds                        |
| 42                     | 665                            | Remitted to school             |
| 42                     | 670                            | Repairs & maintenance          |
| 42                     | 675                            | Restroom supplies              |
| 42                     | 680                            | Risk management                |
| 42                     | 685                            | Road equipment repair (parts)  |
| 42                     | 687                            | Runway deicer                  |
| 42                     | 690                            | Suburban fire                  |
| 42                     | 695                            | Sales tax remitted             |
| 42                     | 700                            | Sales & use tax                |
| 42                     | 705                            | Savings bonds purchased        |
| 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                     | 740                            | Siren maintenance              |
| 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                 |

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| <b>OBJECT<br/>CODE</b>                | <b>CLASSIFICATION<br/>CODE</b> | <b>EXPLANATION</b>                  |
|---------------------------------------|--------------------------------|-------------------------------------|
| 42                                    | 890                            | Trout fishery                       |
| 42                                    | 895                            | Turf                                |
| 42                                    | 900                            | T-shirts, awards & prizes           |
| 42                                    | 905                            | Uninsured loss                      |
| 42                                    | 910                            | Utilities                           |
| 42                                    | 915                            | Vehicle repair                      |
| 42                                    | 920                            | Victim/Witness                      |
| 42                                    | 925                            | Water supplies                      |
| 42                                    | 950                            | Weather observations                |
| 42                                    | 960                            | Workers compensation                |
| <b>43000 - 43999 Equipment Rental</b> |                                |                                     |
| 43                                    | 105                            | Land & building rental              |
| 43                                    | 130                            | Pan Am weather computer             |
| 43                                    | 180                            | V.O.R. operation                    |
| <b>44000 - 44999 Capital Outlay</b>   |                                |                                     |
| 44                                    | 050                            | Aquatic development                 |
| 44                                    | 060                            | Park development                    |
| 44                                    | 100                            | Capital improvements                |
| 44                                    | 105                            | Construction costs                  |
| 44                                    | 110                            | Construction in process             |
| 44                                    | 115                            | Equipment                           |
| 44                                    | 120                            | Grant outlay                        |
| 44                                    | 125                            | Highway roads & street construction |
| 44                                    | 140                            | Landfill sinking fund               |
| 44                                    | 145                            | Miscellaneous park                  |
| 44                                    | 150                            | Non mechanical equipment            |
| 44                                    | 155                            | Office equipment                    |
| 44                                    | 157                            | Other capital outlay                |
| 44                                    | 160                            | Park development                    |
| 44                                    | 170                            | Sinking fund                        |
| 44                                    | 175                            | Warrant payments                    |
| <b>45000 - 45999 Debt Servicing</b>   |                                |                                     |
| 45                                    | 100                            | 20 year lease/purchase interest     |
| 45                                    | 105                            | 20 year lease/purchase principal    |
| 45                                    | 110                            | Bond payments                       |
| 45                                    | 125                            | Interest                            |
| 45                                    | 130                            | Interest payments                   |
| 45                                    | 135                            | Lease payment                       |
| 45                                    | 140                            | Loan repayment - Sewer              |
| 45                                    | 145                            | Sewer assessments                   |

**CITY OF KEARNEY**  
**CLASSIFICATION OF EXPENDITURES BY OBJECT CODE,**  
**CLASSIFICATION CODE AND EXPLANATION**

| <b>OBJECT<br/>CODE</b> | <b>CLASSIFICATION<br/>CODE</b> | <b>EXPLANATION</b>                          |
|------------------------|--------------------------------|---------------------------------------------|
| 45                     | 150                            | Street/parking assessments                  |
| 45                     | 155                            | Water assessments                           |
| 49                     | 1xx                            | <b>49000 - 49999 Transfers</b><br>Transfers |

# CITY OF KEARNEY ACCOUNT NUMBER STRUCTURE

