

## **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
			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
			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
Capital Project	63	Park & Recreation Development	58	Park & Rec. Development

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FUND TYPE	FUND CODE	FUND NAME	ORGANIZATION CODE	ORGANIZATION NAME
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
<b><u>PROPRIETARY FUNDS</u></b>				
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 70	Operations FBO

## CITY OF KEARNEY FUND CODES AND ORGANIZATION CODES

FUND TYPE	FUND CODE	FUND NAME	ORGANIZATION CODE	ORGANIZATION NAME
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
<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 CODE	CLASSIFICATION 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