

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 compensation
		42000 - 42999 Supplies, Materials and Contractual Services
42	100	Abstractor & appraisal
42	105	Administration
42	110	Advertising
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

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42	200	Chemicals
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

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42	430	Grave space purchases
42	435	Gravel & barrow
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	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

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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	680	Risk management
42	685	Road equipment repair (parts)
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

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42	860	Travel & training
42	870	Tree removal
42	875	Tree replacement
42	885	Trees & shrubs
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
		43000 - 43999 Equipment Rental
43	105	Land & building rental
43	130	Pan Am weather computer
43	180	V.O.R. operation
		44000 - 44999 Capital Outlay
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
		45000 - 45999 Debt Servicing
45	100	20 year lease/purchase interest
45	105	20 year lease/purchase principal

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45	110	Bond payments
45	125	Interest
45	130	Interest payments
45	135	Lease payment
45	140	Loan repayment - Sewer
45	145	Sewer assessments
45	150	Street/parking assessments
45	155	Water assessments
		49000 - 49999 Transfers
49	1xx	Transfers