

<b>ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES</b>	<b>CHAPTER</b> 3	<b>SECTION</b>	<b>PAGE</b>
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NOTE 1: In order to maintain uniformity in the Numerical Codes, please contact the Auditor of Public Accounts office for assignment of new account numbers.

NOTE 2: The Numerical Code for Trust and Agency Funds are to be assigned by each county to meet their particular needs to identify individual districts. (i.e. School District No. 23 could be coded 6123 for the General Fund and number 6223 for the Bond Fund, etc.)

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CODE                      TITLE

**0100**                      **COUNTY GENERAL FUND**

**0200-2999**                      **SPECIAL REVENUE FUNDS**

0200	Road
0300	Road/Bridge
0301	Road Equipment
0302	Hard Surface Road
0303	Road Escrow
0400	Rural Mail Routes
0500	Emergency Bridge
0600	Federal Aid - Roads
0650	Road / Bridge Buyback Program
0700	Special Road
0800	Road/Bridge Construction
0801	Road/Bridge Sinking
0802	Road/Bridge Improvement
0900	Other Special Revenue Fund
0901	Equipment Reserve
0903	Building/Land Improvement
0920	Chromatograph
0940	Communication Equipment Sinking
0942	Communication Tower
0945	Geographical Information System
0947	Information Technology
0950	Equipment Sinking
0960	Planning and Zoning
0970	Public Works Fund
0980	Child Support Agreement - Clerk of District Court
0985	Child Support Agreement - County Attorney
0990	Visitor's Promotion Fund
0995	Visitor's Improvement Fund
1000	Fair Operating Fund
1025	Fair Sinking Fund
1050	Extension Office
1100	Reappraisal
1150	Register Deeds Preservation and Modernization Fund
1200	Employment Security Act Fund
1225	Retirement Fund
1275	Insurance Fund
1280	Liability Claim Reserve
1285	Sick / Vacation Claim Reserve
1300	Property Tax Reimbursement

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**0200-2999**

**SPECIAL REVENUE FUNDS, CONTINUED**

1500	Relief/Medical Fund
1700	Institutions Fund
1800	Horse Arena
1900	Veteran's Aid Fund
2000	Library Fund 1
2001	Library Fund 2
2050	Bookmobile
2100	Culture and Recreation
2200	Handi-Bus Fund
2201	Intercity Bus
2250	Senior Citizen Service Center
2255	Senior Citizen Services Savings
2300	Alcoholic Safety Action Program (ASAP)
2330	Juvenile Diversion
2340	Court Appointed Special Advocate (CASA)
2350	Alcohol Diversion
2355	Diversion Program
2356	STOP Program
2360	Drug Law Enforcement and Education Fund
2375	Drug Testing Fund
2380	Multi-County Drug Enforcement
2390	Drug Court
2410	Federal Drug Law Enforcement
2411	Federal Drug Law Enforcement 2
2415	Immigration and Customs Enforcement (ICE)
2420	DARE
2430	Canine (K-9)
2500	Federal Grants
2501	Federal Grant Fund #1
2502	Federal Grant Fund #2
2503	Federal Grant Fund #3
2504	Federal Grant Fund #4
2512	Victim's Assistance Programs (Federal Grants and Others)
2516	Crime Against Child Grant
2605	Community Development Grant
2606	Community Development Block Grant #2
2607	Community Development Block Grant #3
2608	Community Development Block Grant #4
2650	Recovery Zone Rebate Fund
2680	Employee Recognition Fund
2700	Inheritance Tax Fund
2750	Sinking Fund

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CODE                      TITLE

**0200-2999**                      **SPECIAL REVENUE FUNDS, CONCLUDED**

2800                      Lottery Fund  
2850                      Keno Lottery  
2860                      Keno Reserve  
  
2900                      Health Department Fund  
2910                      911 Emergency Management  
2913                      911 Wireless Service Fund  
2914                      911 Wireless Service Holding Fund  
2915                      Emergency Management  
2920                      Water Control Fund  
2930                      Law Enforcement Range  
2940                      Law Enforcement Center  
2960                      Law Enforcement - Operating  
2970                      Juvenile Facility – Operations  
2980                      Predatory Animal Control  
2985                      Prairie Dog Control

**3000-3999**                      **DEBT SERVICE FUNDS**

3000                      Courthouse Bond  
3100                      Hospital Bond  
3200                      Nursing Home Bond #1  
3201                      Nursing Home Bond #2  
  
3300                      Jail Bond  
3400                      Other Debt Service Funds  
3700                      Highway Bonds

**4000-4999**                      **CAPITAL PROJECTS FUNDS**

4000                      Courthouse Building  
4003                      City/County Building  
4010                      Handicapped Accessibility Fund  
4020                      Infrastructure Damage/Disaster  
4025                      Fair Building Fund  
4050                      County Buildings  
  
4100                      Hospital Building Fund  
4200                      Jail/Correctional Complex Fund  
4210                      Justice Center Fund  
4300                      Nursing Home Building Fund  
4400                      Museum Building Fund  
  
4600                      Other Capital Projects Funds  
4700                      Flood Control  
4800                      Airport

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<u>CODE</u>	<u>TITLE</u>
<b><u>5000-5599</u></b>	<b><u>ENTERPRISE FUNDS</u></b>
5000	Hospital Operating and Maintenance
5001	Hospital Special
5100	Nursing Home Operating and Maintenance
5101	Nursing Home Special
5200	Sanitary Landfill
5250	Waste Disposal
5300	Airport Operating
5400	Noxious Weed Control
5401	Noxious Weed Other
5500	Other Enterprise Funds
5501	Historical Society / Museum Operating
5502	Ambulance Service
5503	Ambulance Sinking
5510	Park and Recreation Operating
<b><u>5900-5999</u></b>	<b><u>INTERNAL SERVICE FUNDS</u></b>
5900	Internal Service Fund
5905	Central Communications
<b><u>6000-9799</u></b>	<b><u>TRUST AND AGENCY FUNDS</u></b>
<b><u>6000-6099</u></b>	<b><u>STATE</u></b>
6001	State General
6003	Overload Fines
6005	State Highway Trust – M.V. Registrations
6006	State Driver's License and I.D. Cards
6007	State Recreation Road
6009	State Sales Tax
6010	Snowmobile Trail
6013	Grain Hauling/Carnival Permits
6014	Boat Registration Fees
6016	County Sales Tax
6017	State License Plate Fee
6019	City Sales Tax
6020	Snowmobile - State General
6021	New Tire Fee
6022	Retail / Miscellaneous Sales Tax
6024	Message / Prestige Plates
6026	Boat Sales Tax
6028	Spirit Plate Fee
6029	Motor Vehicle Fees
6030	Motor Vehicle Titles
6033	Motor Vehicle Emergency Medical System
6034	DMV Spirit Plate

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**6000-9799**

**TRUST AND AGENCY FUNDS, CONTINUED**

6040 Organ Tissue Donor  
6047 DMV Security Surcharge  
6048 Ignition Interlock Device  
6049 DMV Drivers License Cash Fund  
6050 DMV Registration Cash Fund  
6051 DMV Insurance Database  
6052 Consumer Protection Fund  
6053 State Patrol Cash Fund  
6054 Motor Vehicle Industry Licensing Fund  
6055 DMV Title Fund  
6056 DMV Gold Star  
6057 Veteran Cemetery Fund  
6058 Highway Trust Specialty Fund  
6059 DMV Organization Plate Fund  
6060 DMV Special Interest Fund

**6100-6899**

**SCHOOLS**

6100 School General  
6200 School Bond  
6300 School Building  
6400 School Property Tax Reimbursement  
6500 Fines and Licenses  
6600 Qualified Capital Purpose Undertaking  
6800 Hazardous Material Abatement/Handicapped Accessibility

**6900-7099**

**EDUCATIONAL SERVICE UNITS**

6900 General  
7000 Bond

**7100-7299**

**TECHNICAL COMMUNITY COLLEGES**

7100 General  
7200 Bond  
7250 Capital Improvement  
7260 ADA

**7300-7499**

**NATURAL RESOURCES DISTRICTS**

7300 General  
7400 Bond  
7450 Occupation Tax

**7600-7699**

**CEMETERY DISTRICTS**

7600 General

**7700-7899**

**FIRE DISTRICTS**

7700 General  
7800 Sinking  
7820 Bond  
7880 MFO Mutual Finance Organization

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**6000-9799**

**TRUST AND AGENCY FUNDS, CONTINUED**

7900-8099

SANITARY IMPROVEMENT DISTRICTS

7900

General

8000

Bond

8100-8299

HOSPITAL / HEALTH DISTRICTS

8100

General

8200

Bond

8300-8399

RECLAMATION DISTRICTS

8300

General

8350

Bond

8400-8499

WATER DISTRICTS

8400

Irrigation Districts

8450

Drainage Districts

8500-8599

RAILROAD TRANSPORTATION SAFETY DISTRICT

8500

General

8550

Bond

8600-8799

MUNICIPALITIES

8600

General

8650

County Road Levy

8675

Township Road Levy

8700

Bond

8710

Municipal Ambulance

8711

Rural Ambulance

8800-9199

TOWNSHIPS

8800

General

8900

Bond

9000

Library

9100

Cemetery

9200-9299

AGRICULTURAL SOCIETY

9200

General

9201

Capital Outlay (Building)

9300-9399

HISTORICAL SOCIETY / MUSEUM

9300

General

9350

Bond

9400-9499

MISCELLANEOUS GOVERNMENTAL SUBDIVISIONS

9450

Airport Authority - General

9455

Airport Authority - Special

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CODE                      TITLE

**6000-9799**                      **TRUST AND AGENCY FUNDS, CONCLUDED**

<u>9500-9599</u>	<u>HOLDING FUNDS</u>
9501	Redemption
9502	Partial Payments
9503	Homestead Allocation
9504	Property Tax Relief
9505	Carline Tax
9506	Pro-Rate Motor Vehicle Tax
9507	In Lieu of Tax - Housing Authority
9508	In Lieu of Tax - 5% Gross
9509	In Lieu of Tax - Regular (1957)
9510	Nameplate Capacity Tax
9511	Tentative Inheritance Tax
9512	Estray
9513	Abandoned Motor Vehicle
9514	U.S. Entitlement Funds - (PL94-565, Sec. 3)
9515	Undistributed Tax
9517	Tax Abatement Fund
9518	Refunds
9522	Insurance Fund
9523	Advertising
9524	Sales Tax Fund
9540	Petty Cash Fund
9550	Unclaimed Property
9560	Clearinghouse Fund



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CODE      TITLE

**GENERAL FUND: To account for all revenues and expenditures not allocated to another fund, financing the principle services of the county.**

0100      GENERAL FUND

One of the budgetary funds which may expend revenues only for purposes authorized by appropriation. The major sources of revenue usually are the general property tax, allocations from state shared revenues, licenses, permits, and fees of county officials.

**SPECIAL REVENUE FUNDS: To account for the proceeds of specific revenue sources or to finance specified activities as required by law. (Exception: Enterprise revenues and activities)**

0200      ROAD FUND

Statutory Citation: Section 39-1904.

Purpose: To account for taxes levied and collected, and other resources, and expenditures of such moneys for the establishment, improvement, maintenance, and abandonment of public roads of the county in accordance with Chapter 39, Articles 14-20.

(Note: taxes levied under the above citation must be shared with cities and villages in the county)

0300      ROAD / BRIDGE FUND

Purpose: To account for the revenue and expenditure of such moneys for necessary road and bridge maintenance, construction and improvements.

(Note: Taxes should not be levied under this code)

0500      EMERGENCY BRIDGE FUND

Statutory Citation: Section 39-802.

Purpose: To account for taxes levied and collected and the expenditure of such funds as directed by the county boards for the emergency construction or repair of bridges.

0990      VISITORS PROMOTION FUND

Statutory Citation: Sections 81-3702, 81-3716 and 81-3717.

Purpose: To account for taxes collected and expenditure of such monies to promote, encourage and attract visitors to come to the county and use the travel and tourism facilities.

0995      VISITORS IMPROVEMENT FUND

Statutory Citation: Sections 81-3702, 81-3716 and 81-3717.

Purpose: To account for taxes collected and expenditure of such monies to improve the visitor attractions and facilities.

1000      FAIR OPERATING FUND

Statutory Citation: Section 2-229.

Purpose: To account for taxes levied and collected and expenditure of such funds for the support and management of the county fair.

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<u>CODE</u>	<u>TITLE</u>
1200	<u>EMPLOYMENT SECURITY ACT FUND</u> <u>Purpose:</u> To account for moneys allocated for the purpose of providing employment security (unemployment compensation) in lieu of contributing to the State Unemployment Fund - if the county has elected to be self-insured for this liability.
1500	<u>RELIEF/MEDICAL FUND</u> <u>Purpose:</u> To account for moneys allocated for the purpose of paying medical assistance and for the relief of unemployed and indigent persons of the county.
1700	<u>INSTITUTIONS FUND</u> <u>Statutory Citation:</u> Section 83-376. <u>Purpose:</u> To account for moneys allocated for the county's share of the cost for patient care at state institutions for residents of the county.
1900	<u>VETERAN'S AID FUND</u> <u>Statutory Citation:</u> Section 80-409. <u>Purpose:</u> To account for taxes levied and collected to provide food, shelter, fuel, wearing apparel, medical and surgical aid, or in bearing funeral expenses for veterans and their families.
2000	<u>LIBRARY FUND</u> <u>Statutory Citation:</u> Section 51-201. <u>Purpose:</u> To account for taxes levied and collected and expenditure of such funds for the purpose of purchasing property, establishing and maintaining a county library.
2200	<u>HANDI-BUS FUND</u> <u>Purpose:</u> To account for money received and expended to improve, initiate or continue public transportation service in non-urbanized areas.
2360	<u>DRUG LAW ENFORCEMENT AND EDUCATION FUND</u> <u>Statutory Citation:</u> 28-1439.02. <u>Purpose:</u> To account for money forfeited from drug seizures and expenditures for drug law enforcement and education.
2410	<u>FEDERAL DRUG LAW ENFORCEMENT FUND</u> <u>Purpose:</u> To account for monies received from the Federal government arising from the sale of confiscated property involved in Federal prosecutions and expenditures for drug enforcement.
2500	<u>FEDERAL GRANT FUND</u> <u>Purpose:</u> To account for funds received and activities of a project as established in the grant award.

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CODE      TITLE

2700      INHERITANCE TAX FUND

Statutory Citation: Section 77-2032.

Purpose: To account for money received and expended from inheritance tax collections.

2800      LOTTERY FUND

Statutory Citation: Section 9-650.

Purpose: To account for lottery proceeds collected and expended.

2900      HEALTH DEPARTMENT FUND

Statutory Citation: Sections 71-1629, and 71-1629.01.

Purpose: To account for taxes levied and collected and the expenditure of such funds for the establishment and maintenance of a health department.

2910      911 EMERGENCY MANAGEMENT

Statutory Citation: Section 86-1007.

Purpose: To account for revenues and expenditures for the operation of a 911 emergency communication system.

**DEBT SERVICE FUNDS: To account for the payment of interest and principle on long term debt other than Enterprise Revenue Bonds.**

3000      COURTHOUSE BOND FUND

Statutory Citation: Section 23-120.

Purpose: To account for the accumulation of funds necessary to pay interest and redemption of bonds issued for the purpose of erecting and/or improving courthouse facilities.

3100      HOSPITAL BOND FUND

Statutory Citation: Sections 23-3501 and 23-3508.

Purpose: To account for the accumulation of funds necessary to pay interest and redemption of bonds issued for the purpose of constructing or acquiring county hospital facilities and equipment.

3200      NURSING HOME BOND FUND

Statutory Citation: Sections 23-3501 and 23-3508.

Purpose: To account for the accumulation of funds necessary to pay interest and redemption of bonds issued for the purpose of constructing or acquiring nursing home facilities and equipment.

3300      JAIL BOND FUND

Statutory Citation: Sections 23-120 and 47-304.

Purpose: To account for the accumulation of funds necessary to pay interest and redemption of bonds issued for the purpose of constructing or acquiring jail facilities and equipment.

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CODE      TITLE

**CAPITAL PROJECT FUNDS: To account for the receipt and disbursement of moneys used for the acquisition of capital facilities other than those financed by Enterprise Funds.**

- 4000      COURTHOUSE BUILDING FUND  
Statutory Citation: Sections 23-501 and 23-505.  
Purpose: To account for taxes levied and collected and the proceeds of bond issues and the expenditure of such funds for the purpose of acquiring or repairing courthouse facilities.
- 4010      HANDICAPPED ACCESSIBILITY FUND  
Purpose: To account money allocated and expenditures for accessibility barrier elimination projects.
- 4025      FAIR BUILDING FUND  
Statutory Citation: Section 2-223.  
Purpose: To account for bond money or a special tax and expenditures for the purchase and improvement of real estate for county fair purposes in like manner as for the building of a courthouse.
- 4100      HOSPITAL BUILDING FUND  
Statutory Citation: Section 23-3501.  
Purpose: To account for bond proceeds and expenditures for the purpose of constructing or otherwise acquiring hospital facilities. This fund is used strictly for the construction or acquisition of a hospital facility. Once established, all activities, additions, improvements and revenue bond issuances and repayments are handled through the enterprise fund code 5000.
- 4200      JAIL / CORRECTIONAL COMPLEX BUILDING FUND  
Statutory Citation: Sections 47-304.  
Purpose: To account for taxes levied and collected, proceeds of bond issues, and the expenditures of such funds for the purpose of acquiring or repairing jail facilities. This fund is used strictly for the construction or acquisition of a jail facility.
- 4300      NURSING HOME BUILDING FUND  
Statutory Citation: Section 23-3501.  
Purpose: To account for bond proceeds and expenditures for the purpose of constructing or otherwise acquiring nursing facilities. This fund is used strictly for constructing or acquisition of nursing home facilities. Once established all activities, additions, improvements and revenue bond issuances and repayments are handled through the enterprise fund code 5100.
- 4400      MUSEUM BUILDING FUND  
Statutory Citation: Sections 51-501 and 51-513.  
Purpose: To account for taxes levied and collected, proceeds of bond issues, and necessary expenditures of such funds for establishing a county museum. This fund is used strictly for the establishment of a museum. Once established, all activities, additions, improvements and bond issuances and repayments are handled through the enterprise fund code 5501.

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CODE      TITLE

4800      AIRPORT PROJECT FUND

Statutory Citation: Section 3-605.

Purpose: To account for taxes levied and collected, proceeds of a bond issue, and necessary expenditures of such funds to acquire by lease, purchase, condemnation or otherwise, the necessary land for the purpose of establishing an aviation field and for the purpose of adapting the field to the use of aerial traffic. This fund is used strictly for acquisition and construction of an aviation field. Once established, all activities, additions, improvements, and revenue bond issuances and repayments are handled through the enterprise fund code 5300.

**ENTERPRISE FUNDS: To account for the financing of services to the general public where all or most of the costs involved are paid in the form of user charges for such services.**

5000      HOSPITAL OPERATING AND MAINTENANCE FUND

Statutory Citation: Section 23-3501.

Purpose: To account for revenues received and expenditures authorized by the Board of Trustees for the operation of a county owned and operated hospital. The hospital should use a chart of accounts as prescribed by the American Hospital Association. Moneys for the operations of this fund are supplied by taxes and revenues received from services rendered. Bonds issued that require repayment primarily out of hospital revenues will be accounted for in this fund.

5100      NURSING HOME OPERATING AND MAINTENANCE FUND

Statutory Citation: Section 23-3501.

Purpose: To account for revenues received and expenditures authorized by the Board of Trustees for the operation of a county owned and operated nursing home. The nursing home should use a chart of accounts prescribed by the American Hospital Association. Moneys for the operations of this fund are supplied by taxes and revenues received from services rendered. Bonds issued that require repayment primarily out of nursing home revenues will be accounted for in this fund.

5200      SANITARY LANDFILL FUND

Statutory Citation: Sections 23-381.

Purpose: To account for revenues received and expenditures authorized for the establishment and operations of a county garbage disposal plant, or a solid waste disposal area.

5300      AIRPORT OPERATING FUND

Statutory Citation: Section 3-613.

Purpose: To account for the revenues received and expenditures made for the operation of a county airport. Moneys for the operations of this fund are supplied by taxes, hangar rentals and landing use fees. Bonds issued that require repayment primarily out of airport revenue will be accounted for in this fund.

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CODE TITLE

5400 NOXIOUS WEED CONTROL FUND

Statutory Citation: Section 2-958.

Purpose: To account for revenues received and expenditures made for the control operations for noxious weeds. Monies for the operations of this fund are supplied by taxes and fees for service.

5501 HISTORICAL SOCIETY / MUSEUM OPERATING FUND

Statutory Citation: Sections 51-501 and 51-507.

Purpose: To account for revenues received and expenditures made for the operations of a county museum. Bonds issued that require repayment out of admission charges and other non-tax revenues will be accounted for in this fund.

5502 AMBULANCE SERVICE FUND

Statutory Citation: Section 13-303.

Purpose: To account for service charges, taxes levied and collected, and other revenue sources, and the expenditure of such funds to provide ambulance service to the county.

**INTERNAL SERVICE FUNDS: To account for the financing of services performed by one government office or agency for another government office or agency within the same governmental jurisdiction.**

**TRUST AND AGENCY FUNDS: To account for assets held by a governmental unit as a trustee or agent for other governmental units.**

6000-6099 STATE TRUST AND AGENCY FUNDS

Purpose: To account for all revenues collected for the state treasurer's accounts to be remitted to the state treasurer or other state agencies.

6100-9499 LOCAL SUBDIVISION TRUST AND AGENCY FUNDS

Purpose: To account for taxes certified, collected and remitted for each governmental subdivision within the county.

9500-9599 HOLDING TRUST AND AGENCY FUNDS

Purpose: To account for revenues collected but not yet allocated or distributed to their appropriate fund or governmental subdivisions.