

ACCOUNTING CODE DEFINITIONS

100 – PERSONAL SERVICES

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| 101 - SALARIES | Payroll charges for regular earnings of employees paid on a salary basis. |
| 102 - WAGES | Payroll charges for regular earnings of employees paid on an hourly basis. |
| 103 - OVERTIME | Payroll charges for overtime earnings of hourly employees. |
| 104 – SEASONAL WAGES | Payroll charges for seasonal regular earnings of employees paid on an hourly basis. |
| 105 - HOSPITALIZATION INSURANCE | City cost of employee hospitalization insurance. |
| 106 - UNIFORM ALLOWANCE | City cost for purchase and maintenance of uniforms. |
| 107 - PERA COST | Payroll charges for city share of PERA. |
| 108 - FICA COST | Payroll charges for city share of FICA. |
| 109 - WORKERS COMPENSATION INSURANCE | Payroll charges for workers compensation insurance. |
| 110 - VACATION LEAVE | Self-explanatory. Would be budgeted under 101 or 102 above. |
| 111 - SICK LEAVE | Self-explanatory. Would be budgeted under 101 or 102 above. |
| 112 - HOLIDAY LEAVE | Self-explanatory. Would be budgeted under 101 or 102 above. |

200 - SUPPLIES

201 - OFFICE SUPPLIES

All charges made for supplies necessary in the operation of an office. This would include paper, forms, pencils, binders, folders, and small items of equipment, such as, staplers and calculators.

202 - OPERATING SUPPLIES

All charges for supplies necessary in the operation of your department. This would include books, agricultural supplies, chemicals, gravel, concrete, laboratory supplies, film, and cleaning supplies.

203 - BUILDING REPAIR AND MAINTENANCE SUPPLIES

All charges necessary in the operation and maintenance of buildings, which include building materials and supplies.

204 - MOTOR VEHICLE REPAIR AND MAINTENANCE SUPPLIES

Any charges necessary in the operation of your department that would involve repairs done by City employees to any type of motor driven equipment. This would include tractors, lawn mowers, pumps, blowers, etc. Supplies would include fuel, oil, parts, and other items necessary to keep such equipment operable.

205 - SMALL TOOLS AND MINOR EQUIPMENT

This account is fairly self-explanatory. It would include purchases of tools that are not large enough to be classified as Capital Outlay.

300 - OTHER SERVICES AND CHARGES

301 - PROFESSIONAL SERVICES

Items to be charged here are services by professional persons necessary in the operation of your department. This would include services for auditing, consulting, medical, laundry, landscaping, photo processing, tree trimming, etc.

302 - COMMUNICATIONS

This will include services for telephone, postage, and other communication costs.

303 - TRANSPORTATION

This will include services for transportation of goods. Items included herein will be equipment rental rates, freight and express charges, etc.

304 - ADVERTISING

This item is self-explanatory.

305 - PRINTING AND BINDING

Items to be charged to this account are the printing of forms such as stationery, envelopes, invoices and any other printed material necessary in the operation of your department. Binding would include charges for binding of books or other materials into permanent bound copies.

306 - INSURANCE

Items charged here are all insurance premiums other than that related to personal services. This would include fire, wind, theft, liability, employee bonds, etc.

307 - PUBLIC UTILITIES SERVICES

Included under this account will be services of natural gas, electricity, refuse disposal services, water, and sanitary sewer services.

308 - REPAIRS AND MAINTENANCE

Charges here will include repairs and maintenance to buildings, structures, improvements and equipment, which are contracted for or done by persons other than City employees.

300 - OTHER SERVICES AND CHARGES (continued)

309 - RENTALS

Items to be charged herein are the cost of the department to rent land, buildings, and equipment from other contracting services. This would include hired equipment for snow removal, stockpiling, and sewer cleaning.

311 - TRAINING/TRAVEL

Charges here will include expenses incurred in attending conferences, training sessions, conventions, etc. Costs to include registration, lodging, meals, mileage, airfare and other expenses in connection with attendance at these meetings.

312 - MISCELLANEOUS

This is the catchall which includes charges for court costs and investigations, judgments and damages, dues, subscriptions, memberships, information and credit services, taxes, and other contracted services not otherwise classified.

400 - CAPITAL OUTLAY

401 - LAND

402 - BUILDINGS

403 - IMPROVEMENTS OTHER THAN BUILDINGS

404 - MACHINERY AND EQUIPMENT

405 - LIBRARY BOOKS AND AUDIOVISUALS

Capital Outlay pertains only to those assets which are purchased, not those constructed or fabricated by City forces. Cost elements of the latter should be charged to other classifications such as: wages to Personal Services, materials to Supplies, contractors to Other Services and Charges, etc.