

HOWEY BUDGET GUIDE for Object Codes
(taken from the Uniform Accounting System Manual)

FUND 001 [GENERAL FUND]
ACCOUNT 571 [LIBRARY]
OBJECT CODE 510 [OFFICE SUPPLIES] (incl. sub-object codes if last digit is non-zero)

10 PERSONNEL SERVICES (Includes 11 through 29)

Expense for salaries, wages and related employee benefits provided for all persons employed by the reporting entity whether on full-time, part-time, temporary, or seasonal basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, terminal pay, and similar direct benefits as well as other costs such as Other Post Employment Benefits (OPEB) expense accrual, Worker's Compensation and Unemployment Compensation Insurance.

11 EXECUTIVE SALARIES

Includes salaries for elected and constitutional officials, and top-level management, and if earned, qualification salary for elected officials and constitutional officers.

12 REGULAR SALARIES AND WAGES

Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.

13 OTHER SALARIES AND WAGES (Police – Reserve Salaries)

Employees who are not or will not be members of a retirement system as a condition of their employment. Includes all full-time and part-time employees who are not part of the regular work force.

14 OVERTIME

Payments in addition to regular salaries and wages for services performed in excess of the regular work hour requirement. This includes all overtime for official court reporters and electronic recorder operator transcribers.

15 SPECIAL PAY (Police – Incentive Pay)

Includes incentive pay for sheriffs, law enforcement officers and firefighters along with certification pay for employees in the Clerk, Tax Collector, Property Appraiser and Supervisor of Elections offices.

21 FICA TAXES

Social Security matching/Medicare matching.
211 Medicare

22 RETIREMENT CONTRIBUTIONS

Amounts contributed to a retirement fund.
225 ICMA Retirement Contribution (457(b))

23 LIFE AND HEALTH INSURANCE

Includes life and health insurance premiums and benefits paid for employees.

24 WORKERS' COMPENSATION

Premiums and benefits paid for Workers' Compensation insurance.

25 UNEMPLOYMENT COMPENSATION (Unemployment Expense)

Amounts contributed to the unemployment compensation fund.

30 OPERATING EXPENDITURE/EXPENSES (Includes 31 through 59)

Includes expenditures for goods and services, which primarily benefit the current period, and are not defined as Personnel services or capital outlays.

31 PROFESSIONAL SERVICES (Legal Fees)

Legal, medical, dental, engineering, architectural, appraisal, technological, and other services procured by the local unit as independent professional assistance even if the service can be procured by a contract. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

316 Town Engineering

318 Town Planning

32 ACCOUNTING AND AUDITING

Generally, includes all services received from independent certified public accountants.

321 Bank Fees

34 OTHER (Contractual) SERVICES

Custodial, janitorial and other services procured independently by contract or agreement with persons, firms, corporations or other governmental units. Does not include contracts or services, which are defined under object codes 31, 32, 33, 46, or 47.

341 Contractor (Building Inspector)

342 Software & Annual Maintenance

343 Special Events

346 Temp Help Labor

347 Codification

35 INVESTIGATIONS (Pre-Employment Screening)

Cost incurred for confidential matters handled pursuant to criminal investigations.

40 TRAVEL AND PER DIEM

This includes the costs of public transportation, motor pool charges, and reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

41 (Telephone &) COMMUNICATION SERVICES, DEVICES AND ACCESSORIES

Use for internet services, communication devices and communication accessories as well as for service plans for long distance and local service. Similarly, this code should

include charges to maintain the phone systems within the facility and any other electronic signal.

Examples: Telephone, internet, cellular telephone, phone charger, telegraph

42 FREIGHT & POSTAGE SERVICES

Use for freight and express charges along with drayage, postage, and messenger service

43 UTILITY SERVICES

Electricity, gas, water, waste disposal, landfill, and other public and/or private utility services.

431 Street Lighting

44 RENTALS AND LEASES

Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.

45 INSURANCE

Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.

451 Insurance

46 REPAIR AND MAINTENANCE SERVICES

This account code should include costs incurred for the repair and maintenance of buildings, vehicles, and equipment including all maintenance and service contracts as well as non-capital renovation. Do not include custodial or janitorial services, which are recorded under object code 34. Do not include communications maintenance (phone systems, etc.), which are recorded under object code 41.

460 R & M - Equipment

461 R & M – Computer Maintenance

- 462 R & M - Building
- 463 R & M – Vehicles
- 466 R & M – Water
- 467 R & M – Nature Trail
- 468 R & M – Recreation Equipment
- 469 Software, Computer Maintenance

47 PRINTING AND BINDING

Cost of printing, binding, and other reproduction services, which are contracted for or purchased from outside vendors. Also, includes charges for printing, etc., which is performed by an in-house print shop.

- 472 Printing – Boat Ramp Expenditures

48 PROMOTIONAL ACTIVITIES

Includes any type of promotional advertising on behalf of the local unit.

49 OTHER CURRENT CHARGES AND OBLIGATIONS (Miscellaneous Expenses)

Includes current charges and obligations not otherwise classified.

- 492 Advertising
- 493 Employee Appreciation
- 497 Compassion Flowers

51 OFFICE SUPPLIES

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

52 OPERATING SUPPLIES

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges. [Town includes computers under 520, as they last ~3 years.]

- 522 Gas & Oil
- 523 Uniforms
- 524 Safety Equipment
- 525 Weapons/Ammo

53 ROAD MATERIALS AND SUPPLIES

Those materials and supplies used exclusively in the repair and reconstruction of roads and bridges.

54 BOOKS, PUBLICATIONS, SUBSCRIPTIONS, AND MEMBERSHIPS

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay when the purchases exceed the capitalization threshold. This object also includes subscriptions, memberships, and professional data costs.

55 TRAINING

Includes training and educational costs

- 571 Principal – Loan payments
- 572 Interest – Loan payments

59 DEPRECIATION (Expense)

Depreciation of general fixed assets should not be recorded in the accounts of governmental funds.

Depreciation of general fixed assets may be recorded in cost accounting systems or calculated for cost finding analyses; and accumulated depreciation may be recorded in the general fixed assets account group. Depreciation of fixed assets accounted for in a proprietary fund should be recorded in the accounts of that fund. Depreciation is also recognized in those trust funds where expenses, net income, and/or capital maintenance are measured.

60 CAPITAL OUTLAY (Includes 61 through 68)

Outlays for the acquisition of or addition to fixed assets.

- 610 Cap Outlay – Land
- 612 Cap Outlay – CUP
- 613 Cap Outlay – Wetland Mon.
- 615 Parks Expansion
- 620 Cap Outlay - Buildings
- 630 Cap Outlay – Improvements (non-building structures and facilities)
- 633 Cap Outlay – Water Expansion
- 640 Cap Outlay – Equipment (includes furniture)
- 650 Cap Outlay – Vehicles
- 660 Cap Outlay – Books & Publications
- 662 Cap Outlay – Books/Publications (digital)
- 680 Cap Outlay – Comp & Software

70 DEBT SERVICE (Includes 71 through 73)

71 PRINCIPAL

72 INTEREST

73 OTHER DEBT SERVICE COSTS

80 GRANTS AND AIDS (Includes 81 through 83)

Grants and Aids include all grants, subsidies, and contributions to other government entities/reporting units and private organizations. All Constitutional Fee Officers are considered part of the county government for AFR reporting purposes. [See the figure below] Therefore, any exchanges between officers are considered transfers and should not be categorized as grants, subsidies, or contributions. Transfers should be placed in the 91 object code series.

804 PD Vest Grant – 09/10

81 AIDS TO GOVERNMENT AGENCIES

Include all grants, subsidies and contributions to other governmental entities/reporting units. Exclude transfers to agencies within the same governmental entity like Constitutional Fee Officer transfers.

82 AIDS TO PRIVATE ORGANIZATIONS (Contributions/Donations)

Include all grants, subsidies and contributions to private organizations.

90 OTHER USES (Includes 91 through 99)

91 INTRAGOVERNMENTAL TRANSFERS

All monies exchanged within the same governmental entity (also called AFR reporting unit) should be classified as intra governmental transfers.

950 Other Non Operating Uses (funds not otherwise budgeted to be used this fiscal year)