

DEFINITIONS OF EXPENDITURE ACCOUNTS

EXPENDITURE TYPE CODE

DEFINITION

PERSONNEL SERVICES

02-01	<u>SALARIES- PERMANENT</u> - Gross regular earnings of all full time and part time permanent employees. Includes only individuals paid by payroll checks. DOES NOT include temporary wages.
02-02	<u>SALARIES-TEMPORARY</u> - Gross regular earnings of all temporary employees. Includes only individuals paid by payroll checks.
03-00	<u>OVERTIME/HOLIDAY</u> - Overtime earnings of all employees, permanent and temporary. Holiday pay is also included in the overtime account.
04-01	<u>FICA</u> - Social Security Tax paid by the Town for each permanent and temporary employee.
05-01	<u>HEALTH INSURANCE - EMPLOYEE</u> - The Town's portion of group health insurance expense for employees. (Will be allocated to departments at end of fiscal year.)
05-04	<u>UNEMPLOYMENT INSURANCE</u> - Unemployment insurance premium paid to Employment Security Commission. (For Human Resource Department use only.)
05-05	<u>WORKER'S COMPENSATION</u> - Worker's Compensation Insurance for all Town employees. (For Human Resource Department use only.)
05-07	<u>LIFE INSURANCE</u> - The Town's contribution to life insurance for permanent employees. (For Human Resource Department use only.)
06-01	<u>N.C. RETIREMENT</u> - The Town's contribution to North Carolina Retirement System for permanent employees.
06-02	<u>DEFERRED COMPENSATION PLAN</u> -401-K plan for all permanent employees.
06-03	<u>POLICE SEPARATION ALLOWANCE</u> - Mandated separation allowance for uniformed officers in the Police Department.
07-02	<u>EMPLOYEE RELATIONS PROGRAMS</u> - Special programs for employee relations.
07-03	<u>PRESCRIPTIONS</u> - Reimbursement to employees for the cost of certain prescribed medications. (For Human Resource Department use only.)

EXPENDITURE TYPE CODE**DEFINITION****OPERATIONS AND
MAINTENANCE (O&M)**

10-01	<u>EMPLOYEE TRAINING/TRAVEL</u> - Schools, seminars, workshops, or other training for Town employees. Includes professional association meetings and conferences; also, tests for certifications by professional associations. Includes all approved personal travel, food and lodging costs associated with training and business travel. DOES NOT include manuals, subscriptions etc. not directly associated with a specific activity above or any training devices such as VCRs, movie projectors, tape recorders, and accessories. DOES NOT include food or other items to facilitate group meetings.
10-02	<u>STAFF DEVELOPMENT/TRAINING</u> - Organization-wide in-house training programs. (For Human Resource Department use only.)
10-03	<u>TUITION REIMBURSEMENT</u> - Reimbursement for courses taken on employee's own time to enhance job skills. (For Human Resources Department use only.)
11-00	<u>TELEPHONE</u> - All telephone services for all Town departments. Includes charges for basic and long distance telephone service; data, fax and special control circuits; installation and equipment charges; cellular phone bills; voice mail service. Covers pro-rata share of special data lines provided by other governmental agencies.
12-00	<u>POSTAGE</u> - All postage charges: metered, bulk or registered mail; UPS, Federal Express, etc; post office box rent; special U.S. Postal permits.
13-00	<u>UTILITIES</u> - Costs of all electricity, heating oil, natural gas, and propane used for Town buildings and any other Town property. (Will be allocated to departments at end of fiscal year.)
15-04	<u>MAINTENANCE AND REPAIR- VEHICLES / FUEL</u> - Supplies, parts, motor oils, greases, and services for the maintenance and repair of vehicles, whether provided by Fleet Maintenance or by outside businesses. Also includes fuel billed by Fleet Maintenance for Town vehicles and equipment. Includes any other <u>improvements</u> which <u>DO NOT</u> significantly extend the life or increase the value of the vehicle. Covers vehicle maintenance and repair work done by outside contractors including annual maintenance and service contracts. Does NOT include fuel purchased from outside vendors (use O&M Fuel account 31-00 for fuel purchased anywhere besides Town pumps at the Operations Center).
21-00	<u>BUILDING AND EQUIPMENT RENTAL</u> - Rentals and leases of buildings, office space, automobiles, trucks, construction and office equipment, etc.
23-00	<u>COMPUTER SOFTWARE</u> - Purchase and/or rental of computer software. (Used by Technology Services department only.)
26-00	<u>ADVERTISING</u> - Public notices such as advertisements of employment opportunities, bond referendums, bid openings, sales of surplus property, public hearings, etc., in newspapers, magazines, periodicals, radio, and other media.

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27-00	<u>FEES, LICENSES</u> - Fees for recording property deeds, annexation petitions, maps, etc., with Wake County. Also licenses, permits, certificates and qualifying tests for licenses, permits, and certificates for Town and employees issued by or required by governmental agencies. Includes NC Commercial Driver's licenses. Covers fees for inspection of certain underground storage tanks.
31-00	<u>MOTOR FUELS</u> - Cost of gasoline and diesel motor fuels purchased directly from outside vendors by a department. (i.e., fuel from anywhere besides Town pumps at the Operations Center)
30-00	<u>PRINTING</u> - Forms, notices, or handouts, which must be specially printed by outside vendors, such as water bills, longevity certificates, leaf pickup schedules, brochures, etc. Only those forms and materials <u>NOT</u> available from Purchasing/Central Stores may be purchased from outside vendors.
33-00	<u>SUPPLIES</u> - All supplies and materials directly related to the mission of the department normally and routinely required for the operation of the department. Includes office supplies, paper, furniture, office furnishings, desk accessories, calculators, tape players, VCR's, projectors and such that <u>cost less than \$1,000.00</u> . The account includes the supplies and services for the maintenance and repair of buildings, landscaping and equipment. In addition, the purchase of subscriptions, reference materials and audio and visual tapes is included. This account does NOT include vehicle repairs.
33-05	<u>WATER METERS/SUPPLIES</u> - New water meters, meter boxes and related supplies. (For Fire and PW/UT Department use only.)
33-60	<u>CHEMICALS</u> - Chemicals used as process supplies of wastewater and water plants, i.e.: MgOH, CL ₂ , FeSO ₄ . (For PW/UT Department use only.)
35-00	<u>UNIFORMS</u> - Purchase of uniforms or other wearing apparel or personal gear required to be worn by employees including gloves, safety shoes, safety vests, hard hats, eye protection, ear plugs etc. Also covers uniform rentals and laundry services.
42-00	<u>WASTE DISPOSAL</u> - Solid waste tipping fees at landfill. (For PW/UT Department use only.)

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45-00	<u>CONTRACTED SERVICES</u> - Includes all services formerly covered in the Professional (45-00) and Non-Professional (46-00) Services line accounts: Expenses paid to outside professionals for services, i.e., Auditors, Engineers, Land Appraisals, Architects, Lawyers, Consultants. Also medical and psychological testing services. Includes chemical lab fees, instructor and umpire fees, charges for tax billing, and pager services. Includes trash removal services, porta johns, and security services. Covers temporary employment agencies, software support services, and pagers. Includes services of outside contractors used to fulfill a departmental operations mission that does not fit into any other line item. <u>DOES NOT</u> include services involved in maintenance and repair of buildings, landscaping, equipment, or vehicles.
49-00	<u>WATER PURCHASES</u> - Water purchased from cities of Raleigh and Durham. (For PW/UT Department use only.)
53-01	<u>DUES AND MEMBERSHIPS</u> - Memberships in professional associations for the Town or its employees.
54-00	<u>INSURANCE AND BONDS</u> - Liability insurance on employees and any other insurance or bonds paid directly by the department. Also for other types of insurance managed by Purchasing. (Will be allocated to departments at end of fiscal year.)
56-01	<u>ACTUAL COST - WORK IN PROGRESS</u> - Services and non-inventoried parts from outside vendors to be used in fleet maintenance work in progress. (For Fleet Management use only.)
57-00	<u>MISCELLANEOUS EXPENSES</u> - (For Town Council use only.)
57-06	<u>EMPLOYEE RECOGNITION</u> - Expenses related to recognition of Town Employees (equal to \$25 per FTE).
61-01	<u>PRINCIPAL ON BONDS</u> -Principal payments on outstanding bonds. (For Finance Department use only.)
61-02	<u>INTEREST ON BONDS</u> - Interest payment on outstanding bonds. (For Finance Department use only.)
63-00	<u>BOND ISSUANCE FEES</u> - Fees associated with the sale of bonds by the Town. (For Finance Department use only.)
64-00	<u>PAYING AGENT COMMISSIONS AND FEES</u> - Payments to financial institutions which handle disbursements made to bond holders. (Finance Department use only)
<u>CAPITAL OUTLAY</u>	
74-00	<u>EQUIPMENT</u> - Equipment with an expected life of over one year and costing \$1,000 or more, or <u>improvements</u> to equipment to extend life over one year or increase value over \$1,000. <u>DOES NOT</u> include vehicles.
74-50	<u>FURNITURE</u> - Furniture items such as desks and tables with an expected life of over one year and a cost of \$1,000 or more.

Expenditure Type Code**Definition**

74-75	<u>VEHICLES</u> - Cars, trucks, scooters or other vehicles that have as one of their primary functions transportation from one place to another. Generally vehicles titled by NCDMV. Includes license tags and road use taxes. Also <u>improvements</u> to vehicles that extend life over one year or increase value to more than \$1,000. <u>DOES NOT</u> include accessories that are likely to be removed when the vehicle is disposed of.
75-10	<u>CONSTRUCTION/GENERAL</u> - Building construction covered by a capital project expended on a single prime contract award or that portion expended on the general contract of a multiprime building contract award. Also, horizontal construction contracts covered by a capital project. Includes raw materials purchased for construction projects by Town forces such as concrete, stone, castings, lumber, etc.
75-20	<u>CONSTRUCTION/PLUMBING</u> - The portion of a capital project for the construction of a building expended on the plumbing contract of a multiprime building contract award only.
75-30	<u>CONSTRUCTION/HVAC</u> - The portion of a capital project for the construction of a building expended on the heating, ventilating and air conditioning contract of a multiprime building contract award only.
75-40	<u>CONSTRUCTION/ELECTRICAL</u> - The portion of a capital project for the construction of a building expended on the electrical contract of a multiprime building contract award only.
71-00	<u>LAND/SITE ACQUISITION</u> - Cost of acquisition of land or easements.
71-02	<u>LAND/SITE ACQUISITION SEVERANCE DAMAGES</u> - Cost of damages paid to homeowners for devaluation of property as a result of Town road improvements.
78-00	<u>BUILDINGS</u> - Includes all costs involved in purchasing buildings.