

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 5	SECTION	PAGE
Chapter: EXPENDITURE ACCOUNTS Section: Chapter Contents	Date: April 2018		

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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.

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CODE

FUNCTION CLASSIFICATION

600-649

GENERAL GOVERNMENT

600

FINANCE AND ADMINISTRATION

- 601 County Board
- 602 County Clerk
- 603 County Treasurer
- 604 County Register of Deeds
- 605 County Assessor
- 606 County Superintendent of Schools
- 607 Election Commissioner
- 608 Planning & Zoning
- 609 Purchasing Agent
- 610 Data Processing Department
- 611 Administrative Division
- 612 Personnel Department
- 613 Employment Security (Unemployment) (Worker's Comp.)
- 614 Insurance
- 615 GIS Department
- 617 County Appraiser
- 618 Board of Equalization

620

JUDICIAL

- 621 County Clerk of the District Court
- 622 County Court System
- 623 Court -Other
- 624 District Judge
- 625 Public Defender
- 626 Coroner
- 627 Jury Commissioner
- 628 Judicial System
- 629 Legal Services
- 630 District Court
- 631 Clerk of District Court - Child Support Agreement
- 632 Clerk of District Court - Passport
- 633 Court Appointed Advocate
- 634 Drug Court

635

OTHER GENERAL GOVERNMENTAL SERVICES

- 636 Economic Development
- 637 Lottery
- 640 Vehicle Maintenance
- 641 Building and Grounds
- 642 Special Elections
- 643 Reappraisal
- 644 Airport Operations
- 645 Cooperative Extension Agent
- 646 Abandoned Cemetery
- 647 Employee Wellness
- 648 Microfilm/Copy Services
- 649 County Building - Annex

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CODE

FUNCTION CLASSIFICATION

650-699

PUBLIC SAFETY

650

LAW ENFORCEMENT

651 County Sheriff
652 County Attorney
653 Communication Center
654 Law Enforcement Programs
657 County Sheriff - Merit System Commission
658 County Sheriff - Vehicle Inspection Account
659 County Sheriff - Indian Account
660 Drug Law Enforcement
661 County Sheriff - Interlocal Agreements
662 County Attorney - Child Support Agreement
663 County Attorney – Other
664 Truancy Office
665 County Sheriff - Other
666 Diversion Program
667 Juvenile Diversion Program
668 Law Enforcement Grant

670

CORRECTIONS

671 County Jail
672 Adult Probation Officer
673 Juvenile Probation Officer
674 County Court Probation Officer
675 District Court Probation Officer
676 Juvenile Status Offender
677 Board of Prisoners
678 Juvenile Center
679 Jail - Indian Account
680 Juvenile Detention

685

EMERGENCY AND PROTECTIVE SERVICES

689 Flood Control
691 Ambulance and Rescue Operations
692 Building Inspector
693 Emergency Manager
694 Predatory Animal Control
695 Safety Committee
696 Emergency Equipment
697 911 Services
698 Homeland Security
699 Building Security

700-749

PUBLIC WORKS

700

HIGHWAYS AND ROADS

701 Highway Superintendent
702 County Surveyor
703 County Engineer
704 Bridge and Road Construction
705 Bridge and Road Maintenance
706 Road Buyback Program

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CODE FUNCTION CLASSIFICATION

730 SANITATION
731 Sanitary Landfill/Solid Waste Disposal
733 Noxious Weed Control

750-799 **PUBLIC HEALTH**

750 ADMINISTRATION
751 Health Department
752 County Physician
756 Mental Health Board

770 FACILITIES
771 Hospital Operations
775 Nursing Home Operations

800-849 **PUBLIC WELFARE**

801 County Relief & Assistance
802 Veteran's Aid
803 Veterans Service Officer
804 Veterans' Aid –Other County 1
805 Veterans' Aid –Other County 2
806 Veterans' Aid –Other County 3
822 Institutions
831 Day Care
835 Senior Citizen Handi-Bus
836 Handi-Man
837 Senior Citizen Programs
839 Victims Assistance Program

850-879 **CULTURE AND RECREATION**

850 Museum
852 Historical Society
855 Fair - County
860 Library & Bookmobile
870 Parks and Recreation
872 Culture and Recreation
875 Community Building
879 County Visitors Promotion

900-909 **DEBT SERVICE**
900 Debt Service

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<u>CODE</u>	<u>FUNCTION CLASSIFICATION</u>
<u>910-999</u>	<u>MISCELLANEOUS</u>
911	Grant #1
912	Grant #2
913	Grant #3
914	Grant #4
970	Miscellaneous – General
971	Miscellaneous - Other
980	Capital Acquisitions
982	Inheritance Tax
985	Equipment Acquisitions
990	Transfers of Funds

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CODE EXPENDITURE CLASSIFICATION

PERSONAL SERVICES - 1

- 1 0100 Officials Salary (Final digit may be used for further detail)

- 1 0200 Deputy's Salary
 - 1 0201 Chief Deputy's Salary
 - 1 0202 Other Deputies' Salary

- 1 0300 Regular Employee Salary
 - 1 0301 Administrative
 - 1 0302 IT Administrative
 - 1 0303 Maintenance
 - 1 0304 Construction
 - 1 0305 Clerical
 - 1 0306 Custodial
 - 1 0307 Medical/Health
 - 1 0309 Elections
 - 1 0312 Appraisers
 - 1 0313 Bailiff
 - 1 0314 Data Entry Operator
 - 1 0315 Correctional - Jailers Salaries
 - 1 0318 Communication
 - 1 0320 Technician
 - 1 0324 Inspector
 - 1 0327 Mental Health Board
 - 1 0329 Matron
 - 1 0330 Handi-Bus Driver
 - 1 0332 Legal Assistant
 - 1 0336 Recreation
 - 1 0342 Dispatcher
 - 1 0343 Investigator
 - 1 0344 Truancy Officer

- 1 0400 Part-Time Employee Salary
 - 1 0401 Administrative
 - 1 0402 IT Administrative
 - 1 0403 Maintenance
 - 1 0404 Construction
 - 1 0405 Clerical
 - 1 0406 Custodial
 - 1 0407 Medical/Health
 - 1 0409 Elections
 - 1 0410 Seasonal Employees
 - 1 0412 Appraisers
 - 1 0413 Bailiff
 - 1 0414 Data Entry Operator
 - 1 0415 Correctional - Jailer Salaries
 - 1 0417 Translator / Interpreter
 - 1 0418 Communication
 - 1 0420 Technician

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CODE EXPENDITURE CLASSIFICATION

1 0400 Part-Time Employee Salary, Continued

1 0422 Weed Driver

1 0424 Inspector

1 0426 Extension Office

1 0427 Mental Health Board

1 0430 Handi-Bus Driver

1 0431 Security

1 0432 Legal Assistant

1 0436 Recreation

1 0500 Overtime and Holiday Pay

1 0501 Overtime –Special

1 0502 Holiday Pay

1 0510 On-Call Pay

1 0520 Training Pay

1 0550 Back Pay

1 0600 Vacation Pay

1 0700 Sick Pay

1 0800 Insurance Premiums - County Share

1 0801 Workman's Compensation

1 0802 Health - Accident

1 0803 Group

1 0804 Life

1 0805 Disability

1 0806 Administration Fees

1 0807 Deductible Coverage

1 0808 Insurance Reimbursement

1 0809 Health Savings Account

1 0810 Health Reimbursement Account

1 0900 Retirement Contributions - County Share

1 0901 Retirement - Other

1 0903 Prior Service

1 1000 FICA - County Share

1 1100 Uniform Allowance

1 1200 Insurance Allowance

1 1300 Other Personal Services

1 1400 Miscellaneous Personal Services

1 1500 Unemployment Contributions

1 1600 COBRA Refund

OPERATING EXPENSES - 2

2 0100 Postal Service

2 0200 Telephone Service

2 0201 Teletype Service

2 0205 Internet Service

2 0206 Other Telephone Service

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<u>CODE</u>	<u>EXPENDITURE CLASSIFICATION</u>
2 0210	Cellular Phone
2 0211	Pager Service
2 0400	Rental Expenses
2 0500	Utilities
2 0501	Light
2 0502	Water
2 0503	Heating Fuels
2 0504	Sewer
2 0505	Garbage
2 0506	Boiler Maintenance
2 0507	Cable Service
2 0600	Insurance Premiums
2 0601	General Liability
2 0607	Umbrella Insurance
2 0610	Cyber Liability Insurance
2 0612	Insurance Adjustment
2 0614	Building/Contents Insurance
2 0615	Insurance Settlement
2 0616	Official & Employee Bonds
2 0620	Miscellaneous Insurance Costs
2 0700	Taxes
2 0710	Real Estate Tax
2 0720	Personal Property Tax
2 0730	Occupation Tax
2 0800	Board Costs
2 0810	Mental Health Board Costs
2 0820	Land Valuation Board Costs
2 1000	General Finance/Administrative Expense
2 1010	Record Preservation
2 1011	Forms Printing
2 1012	Printing and Publishing
2 1013	Certified Copies
2 1014	Notary Charges
2 1015	Advertising Costs
2 1016	Microfilming Costs
2 1017	Maps & Aerial Photos
2 1018	Translation Costs
2 1019	Bilingual Ballot Costs
2 1020	Credit Card / Bank Charges
2 1030	Initial Petty Cash
2 1050	License
2 1100	Data Processing Costs
2 1101	Computer Expense - General
2 1102	Computer Consultant
2 1103	Website Costs
2 1105	GPS Costs

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<u>CODE</u>	<u>EXPENDITURE CLASSIFICATION</u>
2 1107	Security Costs
2 1110	Timekeeping Service Costs
2 1130	Grant Writing Costs
2 1140	Inspections
2 1200	Maintenance and Repairs
2 1210	Office Equipment Repair
2 1300	Building & Grounds Repair
2 1302	Jail Building Repair
2 1304	Other Building Repair
2 1305	Road Building Repair
2 1306	Weed Building Repair
2 1307	Auxiliary Building Repair
2 1308	Building Repair #1
2 1309	Building Repair #2
2 1400	Road Equipment Repair
2 1500	Road Equipment Repair –Labor
2 1501	Road Equipment Repair -Mileage
2 1550	Radio Equipment Repair
2 1600	Other Equipment Repair
2 1610	Vehicle Equipment Repair
2 1630	Weed Equipment Repair
2 1700	Travel Expenses
2 1701	Meals
2 1702	Lodging
2 1703	Transportation - Commercial
2 1704	Mileage Allowance
2 1705	Vehicle Rental
2 1706	Parking/Tolls
2 1707	Taxi/Limousine
2 1708	Board Members Expenses
2 1750	Training
2 1751	Dues, Subscriptions, Registrations, Training, Fees
2 1760	Convention/Workshop Expense
2 1761	National Association Dues
2 1765	County Attorney - Continuing Educational Costs
2 1766	County Sheriff - Continuing Educational Costs
2 1767	Sheriff's Training School
2 1770	Assessor's Training School
2 1780	Emergency Management Training
2 1800	Sheriff Costs
2 1801	Sheriff Fees
2 1810	Uniform Cleaning - Service
2 1811	Car Wash - Service
2 1812	Vehicle Towing
2 1820	Breath Analysis Costs
2 1830	Extradition Costs
2 1835	Protective Custody Costs

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<u>CODE</u>	<u>EXPENDITURE CLASSIFICATION</u>
2 1840	Motorcycle Patrol Costs
2 1850	K-9 Costs
2 1851	DARE
2 1855	CANDO
2 1900	Board of Prisoners Costs
2 1901	Boarding Contracts
2 1902	Laundry
2 1903	Medical Treatment
2 1904	Clothing
2 1905	Medical Evaluation
2 1906	Food Service
2 1908	Commissary
2 1909	Commissary -Telephone Cards
2 2000	Juvenile Costs
2 2010	Juvenile Detention
2 2015	Juvenile Medical
2 2020	Juvenile Transport
2 2100	Probation Costs
2 2101	Adult Probation Officer
2 2102	Juvenile Court Probation Officer
2 2103	County Court Probation Officer
2 2104	District Court Probation Officer
2 2110	Incentive Payments
2 2200	Court Related Costs
2 2201	District Court Costs
2 2202	County Court Costs
2 2203	Juvenile Court Costs
2 2204	District Judge Costs
2 2205	County Judge Costs
2 2206	Juvenile Judge Costs
2 2207	Court Reporter Costs
2 2208	Juror Costs (Meals, Mileage)
2 2209	Miscellaneous Court Costs
2 2300	Juror Fees
2 2301	District Court Jury Fees
2 2302	County Court Jury Fees
2 2310	Witness Fees
2 2311	District Court Witness Fees
2 2312	County Court Witness Fees
2 2313	Law Library
2 2314	Criminal Investigation & Prosecution Costs
2 2400	Attorney Costs
2 2401	Court Appointed Counsel
2 2405	District Court Public Defender
2 2406	Special Attorney
2 2408	Discovery Costs

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<u>CODE</u>	<u>EXPENDITURE CLASSIFICATION</u>
2 2409	Deposition
2 2410	Interpreter
2 2411	District Court - Attorney Fees
2 2412	County Court - Attorney Fees
2 2418	Sheriff's Fees
2 2420	Transcripts
2 2423	Tax Foreclosure Costs
2 2450	Drug Enforcement Costs 1
2 2451	Drug Enforcement Costs 2
2 2452	Drug Enforcement Costs 3
2 2500	Contractual Services
2 2501	Consulting Fees
2 2502	Professional Fees
2 2503	Child Support Enforcement
2 2504	Child Support Enforcement Contract Expenses
2 2505	Cafeteria Plan Administration Fees
2 2506	Insurance Administration Fees
2 2507	IT Consultant Services
2 2508	Public Defender Costs
2 2510	Appraiser's Fees
2 2512	Extension Services
2 2515	Food Service
2 2520	Legal Fees
2 2530	Surveyor, Contracted Services
2 2533	Engineering Costs
2 2536	Zoning Administration
2 2540	Audit Costs
2 2543	Budget Preparation Costs
2 2544	Maintenance Agreements
2 2545	Miscellaneous Labor
2 2546	Janitorial Agreements
2 2547	Towel / Cleaning Agreements
2 2548	Lawn Maintenance Agreements
2 2549	Grief Counseling – By Others
2 2552	Security – By Others
2 2555	Public Safety – By Others
2 2557	Prisoner Transporting – By Others
2 2560	Road Maintenance - By Others
2 2561	Snow Removal - By Others
2 2562	Machine Hire - By Others
2-2563	Hauling Materials / Supplies – By Others
2-2564	Hauling Equipment – By Others
2 2570	Weed Control – By Others
2 2601	FEMA Grant Costs
2 2700	Public Assistance Costs
2 2710	Domestic Abuse
2 2800	Institutional Costs
2 2850	Veterans' Aid Costs

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<u>CODE</u>	<u>EXPENDITURE CLASSIFICATION</u>
2 2900	County Burials
2 2915	Juvenile Costs
2 2950	Public Assistance -Other
2 3000	Health Related Costs
2 3010	County Physician
2 3015	Medical Exams
2 3020	Coroner / Autopsy Costs
2 3030	Drug and Alcohol Test
2 3040	Mental Health Board Costs
2 3200	Animal Control
2 3400	Townships –Dissolved Costs
2 3500	Abandoned Cemetery Costs
2 3600	Ambulance Costs
2 3700	Fair Expenses
2 3750	Extension Office Costs
2 4000	Landfill - Refuse/Solid Waste
2 4001	Sanitary Landfill
2 4002	Garbage Disposal
2 4300	Economic Development
2 4301	Economic Development -Other
2 4302	Economic Development -Other
2 4303	Economic Development -Other
2 4304	Economic Development -Other
2 4400	Intergovernmental Payments – Payments to Other Governments
2 4402	Drainage
2 4403	Flood Control
2 4404	Natural Disaster
2 4405	Planning Costs
2 4406	Predatory Animal Control
2 4407	Airport
2 4408	Ambulance Costs
2 4409	Nursing Home Costs
2 4410	Hospital Costs
2 4411	Area Agency on Aging Costs
2 4412	Alcoholic Safety Action Program Costs
2 4413	Jail / Monitoring Costs
2 4415	Weed Control
2 4416	Road Improvements
2 4417	Drug Diversion
2 4418	Juvenile Diversion
2 4419	Child Advocacy Program
2 4420	Behavioral Health Act
2 4421	Mental Retardation Service Act
2 4422	Alcoholism Services Act

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<u>CODE</u>	<u>EXPENDITURE CLASSIFICATION</u>
2 4423	Victims Assistance Program
2 4424	Abuse Program
2 4425	Domestic Abuse Program
2 4426	Historical Society
2 4427	Museum
2 4428	Library
2 4429	Bookmobile
2 4430	Parks and Recreation
2 4431	Agricultural Society
2 4432	Handi-Bus
2 4434	Emergency Management
2 4436	Community Action Program
2 4435	211 Telephone Program
2 4439	Handi-Man
2 4441	Senior Citizen Program
2 4442	Communications Center
2 4444	Youth Service
2 4446	Humane Society
2 4447	Lottery Proceeds
2 4448	Public Transportation
2 4449	Regional Civil Defense
2 4450	Waste Disposal
2 4451	Drug Court
2 4452	Veterans Service Officer
2 4453	Bailiff Costs
2 4480	Reimbursement to County
2 4481	Reimbursement to County #1
2 4482	Reimbursement to County #2
2 4483	Reimbursement to County #3
2 4484	Reimbursement to County #4
2 4485	Reimbursement to County #5
2 4486	Reimbursement to County #6
2 4487	Reimbursement to County #7
2 5000	Hospital / Health Costs
2 5001	Nursing Administration
2 5002	Surgical Services
2 5003	Emergency Services
2 5004	Central Administration
2 5005	Hospital Care
2 5006	Wellness Center
2 5007	Health Department Contract
2 5008	Physical Therapy
2 5009	Pharmacy
2 5010	Clinic Services
2 5011	Plant Maintenance
2 5012	Plant Operation
2 5013	Other Operating Expenses
2 5014	Non-operating Expenses
2 5015	Housekeeping
2 5016	Child Care Services
2 5017	Assisted Living

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<u>CODE</u>	<u>EXPENDITURE CLASSIFICATION</u>
2 5018	Lab Expenses
2 5019	Laundry
2 5020	Dietary
2 6000	Visitor's Promotion
2 6030	Media - Advertising
2 6040	Tourism Promotion
2 6050	Travel Exhibit Expense
2 6071	Special Project 1
2 6072	Special Project 2
2 6073	Special Project 3
2 6081	Improvement Project 1
2 6082	Improvement Project 2
2 6100	Lottery Expenses
2 6110	Lottery Ticket Winners
2 7000	Judgments - Settlements
2 7001	Settlements out of Court
2 8000	Refunds
2 8065	Tax Refunded to Taxpayers
2 9000	Miscellaneous
2 9075	Prior Year Expenditure Adjustment
2 9100	Special Project #1
2 9900	Miscellaneous Expenses

SUPPLIES AND MATERIALS – 3

3 0100	Supplies
3 0101	Office
3 0102	Chemical
3 0103	Janitorial
3 0104	Building & Grounds Supplies
3 0105	Medical/Hospital
3 0106	Shop Supplies
3 0107	Building Supplies
3 0109	Shop Tools
3 0110	Small Tools, etc.
3 0111	Food and Beverage
3 0112	Law Enforcement
3 0113	Voting Supplies
3 0114	Library Books
3 0115	Ambulance Supplies
3 0116	Data Processing
3 0117	Microfilm
3 0118	Jail Supplies
3 0119	Investigative Supplies
3 0120	Program Supplies

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CODE EXPENDITURE CLASSIFICATION

3 0121 Recreation/Rehabilitation
3 0122 Emergency Supplies
3 0123 Safety Supplies
3 0126 Road Supplies
3 0130 Surveyor
3 0140 Grave Markers
3 0150 Miscellaneous Supplies

3 0200 Materials

3 0201 Asphalt
3 0202 Gravel & Rock
3 0203 Grader Blades
3 0204 Fences, etc.
3 0205 Concrete, etc.
3 0206 Culverts
3 0207 Steel Products
3 0208 Lumber
3 0209 Machinery and Equipment Fuel
3 0210 Machinery and Equipment Grease and Oil
3 0211 Machinery and Equipment Tires and Tire Repair
3 0214 Seed, Trees and Plantings
3 0215 Other Road & Bridge Materials
3 0216 Pilings
3 0217 Oxygen & Acetylene
3 0218 Chains
3 0219 Mower Blades

3 0300 Traffic Control

3 0301 Signs & Posts
3 0304 Guard Posts and Delineators
3 0305 Signals & Lighting
3 0306 Pavement Marking
3 0308 Flares, Flags, Barricades
3 0309 Pipes, Bolts, etc.

3 0400 Miscellaneous Supplies and Materials

EQUIPMENT RENTAL - 4

4 0100 Equipment Rental - Road

4 0101 Trucks & Tractors
4 0103 Loaders & Motor Graders
4 0107 Road Surfacing Equipment

4 0200 Equipment Rental - Office

4 0201 Data Processing
4 0202 Photo Copier
4 0203 Microfilm

4 0300 Equipment Rental - General Government

4 0301 Cars & Trucks

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CODE EXPENDITURE CLASSIFICATION

4 0303 Lawn Equipment
4 0304 Voting Equipment
4 0305 Spraying Equipment
4 0306 Other Equipment

4 0500 Building / Facilities Rental
4 0501 Office Space
4 0502 Voting Polls
4 0503 Equipment Storage Space
4 0504 Meeting Space

4 0600 Miscellaneous Rental Expense

CAPITAL OUTLAYS - 5

5 0100 Land
5 0101 Right-of-Way
5 0103 Purchase

5 0200 Buildings
5 0210 Hospital Building
5 0220 Courthouse Building
5 0230 Courthouse Remodeling
5 0250 Jail Remodeling
5 0260 Security Remodeling
5 0261 Plumbing Remodeling
5 0262 Electrical Remodeling
5 0263 Heating and Air Conditioning
5 0264 Other Buildings

5 0300 Machinery and Equipment
5 0301 Cars & Trucks
5 0302 Pickups
5 0303 Safety Equipment
5 0304 Emergency Management Equipment
5 0305 Ambulance
5 0306 Spraying Equipment
5 0307 Motor Graders & Loaders
5 0308 Snow Removing Equipment
5 0309 Mowers
5 0310 Road Surfacing Equipment
5 0311 Radio Equipment
5 0312 Lawn Equipment
5 0313 Janitorial Equipment
5 0314 Other Road Equipment
5 0315 Special Road Equipment
5 0375 Energy Grant Equipment

5 0500 Office Equipment
5 0501 Copy Equipment

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EXPENDITURE CLASSIFICATION

5 0502 Data Processing Equipment
5 0505 Furniture
5 0510 Geographical Information System Equipment
5 0550 Medical and Hospital Equipment
5 0555 E-911 Equipment
5 0556 E-911 Set Aside for Future Equipment
5 0557 Communications Equipment
5 0559 Correctional Facility Equipment
5 0900 Voting Equipment
5 1000 Food and Beverage Equipment
5 1100 Other Equipment

5 1200 Capital Outlay Contracts
5 1201 Armor Coating Contracts
5 1202 Grading Contracts
5 1205 Bituminous Surfacing Contracts
5 1206 Concrete Surfacing Contracts
5 1211 Bridge Contracts
5 1212 Miscellaneous Road Contracts
5 1215 Roadside Landscaping
5 1216 Gravel Surfacing
5 1250 Miscellaneous Contracts
5 1251 Miscellaneous Contracts 2

5 1500 Capitalized Fees
5 1501 Legal
5 1502 Engineering
5 1503 Architectural
5 1506 Consultant

5 2500 Other Capital Outlays
5 2501 Law Enforcement Dog
5 2510 Miscellaneous Capital Outlay

DEBT SERVICING - 6

6 0100 Principal Retirement
6 0200 Interest Payments

6 0300 Refunding Payments
6 0600 Interest on Registered Warrants
6 0700 Other Debt Payments
6 0701 Debt Payments

TRANSFERS - 7

7 0200 Inter-Fund Transfers
7 0300 Distribution Transfers

8 0000 Cash Reserve

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<u>CODE</u>	<u>DESCRIPTION</u>
1 0000	<u>PERSONAL SERVICES</u> Salary and wage payments for personal services rendered on behalf of the governmental unit by officer or employee, including amounts required to be deducted under provisions of any retirement act or tax law (Gross Salary).
1 0100	<u>OFFICIAL'S SALARY</u> Account for the recording of payroll claims for elected or appointed officials. Sub-object may be broken down (1 0101 - 1 0107) to reflect commissioner's, supervisor's or board member salaries by district and other officials individually.
1 0200	<u>DEPUTY'S SALARY</u> Account for the recording of payroll claims for deputies of elected or appointed officials. Sub-object may be broken down (1 0201 - 1 0202) to distinguish salaries of deputies.
1 0300	<u>REGULAR EMPLOYEE SALARY</u> Account for the recording of payroll claims for full-time employees other than official's and deputies.
1 0400	<u>PART-TIME EMPLOYEE SALARY</u> Account for the recording of payroll claims for those employees who work part-time.
1 0500	<u>OVERTIME AND HOLIDAY PAY</u> Account for the recording of payroll claims which effect payroll in terms of hourly differential and non-working hours where compensation is made.
1 0550	<u>BACK PAY</u> Account for the recording of payroll claims for past payroll periods.
1 0600	<u>VACATION PAY</u> Account for the recording of payroll claims for vacation pay which an employee earns and receives under established Personnel Policies.
1 0700	<u>SICK PAY</u> Account for the recording of payroll claims for sick leave which an employee has accrued and earned based on established personnel policies.
1 0800	<u>INSURANCE PREMIUMS - COUNTY SHARE</u> Account for the recording of the county obligations to the employee insurance program.
1 0900	<u>RETIREMENT CONTRIBUTIONS - COUNTY SHARE</u> Account for the recording of the county obligations to the employee retirement program.
1 1000	<u>FICA - COUNTY SHARE</u> Account for the recording of the county portion of FICA tax for county employees.
1 1100	<u>UNIFORM ALLOWANCE</u> Account for the recording of payments to employees for uniform allowance.
1 1300	<u>OTHER PERSONAL SERVICES</u> Account for those payments for which no other code is listed and should be categorized as a personal service expense.

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<u>CODE</u>	<u>DESCRIPTION</u>
1 1400	<u>MISCELLANEOUS PERSONAL SERVICES</u> Account for those payments for which no other code is listed and should be categorized as a personal service expense.
1 1500	<u>UNEMPLOYMENT CONTRIBUTIONS</u> Account for those payments in accordance with the Employment Security Act.
2 0000	<u>OPERATING EXPENSES</u> General category for those charges incurred for operating and maintaining government operations.
2 0100	<u>POSTAL SERVICES</u> Post office box rental, postage stamps, stamped postcards, postal insurance, metered postage, etc.
2 0200	<u>TELEPHONE SERVICES</u> Account for those payments for telephone services.
2 0500	<u>UTILITIES</u> Account for those payments for utilities such as electricity, heat, water, and sewer.
2 0600	<u>INSURANCE PREMIUMS</u> Account for those payments for the cost of insurance to cover the county risks.
2 0700	<u>TAXES</u> Account for those payments when the county is required to pay a tax.
2 0800	<u>BOARD COSTS</u> Account for those payments related to the county board.
2 1000	<u>GENERAL FINANCE / ADMINISTRATIVE EXPENSES</u> Account for those payments related to general finance and administration of county functions.
2 1200	<u>MAINTENANCE AND REPAIRS</u> Account for those payments related to maintenance and repairs to county property.
2 1700	<u>TRAVEL EXPENSES</u> Account for those payments related to county employees traveling.
2 1750	<u>TRAINING EXPENSES</u> Account for those payments related to training of county employees.
2 1800	<u>SHERIFF COSTS</u> Account for those payments related to operation of the sheriff's department.
2 1900	<u>BOARD OF PRISONERS</u> Account for those payments related to the boarding of prisoners.
2 2100	<u>PROBATION COSTS</u> Account for those payments related to probation officers.

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<u>CODE</u>	<u>DESCRIPTION</u>
2 2200	<u>COURT RELATED COSTS</u> Account for those payments related to court proceedings.
2 2400	<u>ATTORNEY COSTS</u> The fees and costs charged for the services of attorneys in court cases, legislation or suit settlements.
2 2500	<u>CONTRACTUAL SERVICES</u> Account for fees and costs associated with contracts.
2 2700	<u>PUBLIC ASSISTANCE COSTS</u> Account for those payments related to aiding the public with assistance.
2 3000	<u>HEALTH RELATED COSTS</u> Account for those payments related to public health.
2 3500	<u>ABANDONED CEMETERY COSTS</u> Account for the maintenance of a cemetery after it has been abandoned by a district or association.
2 3600	<u>AMBULANCE COSTS</u> Account for the payments and expenses related to a county ambulance.
2 3700	<u>FAIR EXPENSES</u> Account for the payments related to the operation of the county fair.
2 4000	<u>LANDFILL – REFUSE / SOLID WASTE</u> Account for the costs of dump fees, and sanitary disposal units for county owned and operated facilities.
2 4300	<u>ECONOMIC DEVELOPMENT</u> Account for the payments associated with economic development.
2 4400	<u>INTERGOVERNMENTAL PAYMENTS</u> Contributions for the operation of activities, or subsidies paid to other governmental entities or organizations for the performance of services the county has responsibility for providing. These services are not provided by county operations. County operations should be reflected under the expenditure classifications to reflect the nature of each item under the appropriate function (i.e., salaries, equipment, etc).
2 5000	<u>HOSPITAL / HEALTH COSTS</u> Account for costs associated with operation of a county owned hospital or nursing home.
2 6000	<u>VISITOR'S PROMOTION</u> Account for the costs associated with promoting visitors to the county.
2 6100	<u>LOTTERY EXPENSES</u> Account for the payments associated with operation of a county lottery.
2 7000	<u>JUDGMENTS - SETTLEMENTS</u> Account for the payments based on decisions against the county in the form of judgments or settlements.

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<u>CODE</u>	<u>DESCRIPTION</u>
2 8000	<u>REFUNDS</u> Account for the payment of refunds.
2 9000	<u>MISCELLANEOUS</u> Account for the payment of expenses and costs not listed separately.
3 0000	<u>SUPPLIES AND MATERIAL</u> Costs related to the purchase of supply and material items used in the day-to-day operations of offices and departments.
3 0100	<u>SUPPLIES</u> Account for the payments related to the purchase of supplies.
3 0200	<u>MATERIALS</u> Account for the payments related to the actual maintenance of roads and the surfacing and reinforcement of county road facilities.
3 0300	<u>TRAFFIC CONTROL</u> Account for supplies and materials used in the implementation of traffic control.
3 0400	<u>MISCELLANEOUS SUPPLIES AND MATERIALS</u> Account for the payments related to supplies and materials not listed separately.
4 0000	<u>EQUIPMENT RENTAL</u> Costs related to the reporting and recording of equipment rental. If equipment is being purchased on a rental or lease agreement basis, the cost should be shown in CAPITAL OUTLAYS with the applicable coding.
4 0100	<u>EQUIPMENT RENTAL-ROAD</u> Rental of equipment used in constructing and maintaining county roads.
4 0200	<u>EQUIPMENT RENTAL - OFFICE</u> Rental of equipment used in office operations.
4 0300	<u>EQUIPMENT RENTAL - GENERAL GOVERNMENT</u> Rental of equipment used in other county operations.
4 0500	<u>BUILDING / FACILITIES RENTAL</u> Account for the payment of building or facility rentals for county operations.
4 0600	<u>MISCELLANEOUS RENTAL EXPENSE</u> Account for the payments related to rentals not listed separately.
5 0000	<u>CAPITAL OUTLAYS</u> Acquisition or additions to fixed assets having a useful life of more than one year.
5 0100	<u>LAND</u> Account for the purchase, easement or condemnation of real estate. Cost will include purchase price and costs associated with the purchase.

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<u>CODE</u>	<u>DESCRIPTION</u>
5 0200	<u>BUILDINGS</u> Account for the purchase, construction, or remodeling of buildings.
5 0300	<u>MACHINERY AND EQUIPMENT</u> Payments for acquisition including transportation and installment cost for all machinery and equipment such as automobiles, light trucks, and heavy equipment.
5 1200	<u>CAPITAL OUTLAY CONTRACTS</u> Account for payments related to capital outlays in accordance with a contract. Includes payments to contractors for roads built under contract or agreement and should include the materials incorporated into the constructed roads.
5 1500	<u>CAPITALIZED FEES</u> Account for the payment of legal, engineering, architectural, surveys, advertisement for bids, assurance of bonds, etc.
5 2500	<u>OTHER CAPITAL OUTLAYS</u> Account for the payment of capital outlays not separately listed.
6 0000	<u>DEBT SERVICING</u> Costs representing outlays in the form of debt principal payment, periodic interest payments, and related service charges for benefits received in part in prior fiscal periods as well as in current and future fiscal periods.
6 0100	<u>PRINCIPAL RETIREMENT</u> Amount of principal debt redeemed during the fiscal year.
6 0200	<u>INTEREST PAYMENTS</u> Account for the payments of interest payments on debt servicing.
6 0600	<u>INTEREST ON REGISTERED WARRANTS</u> Account for the payments of interest payments on registered warrants.
7 0000	<u>TRANSFERS</u> Account for the transfer of funds.
7 0200	<u>INTERFUND TRANSFERS</u> Account for the transfer of money between funds, handled either by a board resolution or a warrant.
7 0300	<u>DISTRIBUTION TRANSFERS</u> Account for the transfer of money between a holding account and a county fund account.