

Line Item Definitions



ROUND ROCK, TEXAS

PURPOSE. PASSION. PROSPERITY.

Line Item Definitions

The purpose of this document is to provide consistent definitions for line items. Please use these definitions when creating your departmental budgets for the FY **2011-12 budget**.

- Changes to the line items will not go into effect until October 1, 2011.
- Eliminated line items can still be used until September 30, 2011.
- Eliminated Line numbers are noted in the description and highlighted in yellow.

If a line item has been eliminated, combine the budget amounts to obtain the total budget amount:

Example of eliminated line item:

Supplies 5315 has been eliminated, the future budget will need to be combined with 5316:

Acct No	Account Title	Div	2003-2004 Actual	2004-2005 Revised Budget	2005-2006 Proposed Budget	Variance 04-05 Rev 05-06 Pro	Percentage 04-05 Rev 05-06 Pro	2006-2007 Projected Budget	Detailed Explanation of Line Items 05-06
Materials & Supplies									
5305	Office Furniture		2,131	3,000	2,131	(869)	-28.96%	2,131	
5315	Supplies/Materials - Other		29,744	32,490	29,744	(2,656)	-8.20%	29,744	
5316	Supplies		12,685	14,507	42,429	27,942	190.87%	42,429	
5317	Supplies - Data Processing		2,406	2,100	2,100	0	0.00%	2,100	Brian Finger X450. Estimated cost.
5319	Equipment - Miscellaneous		7,422	5,000	7,422	2,422	48.44%	7,422	
5329	R&M Office Equipment		65	0	65	65	0.00%	65	
5334	Uniforms		0	1,200	1,200	0	0.00%	1,200	Randy Barker x295. Estimated cost
Total Materials & Supplies			54,454	58,287	85,092	26,805	45.99%	85,092	

Supplies 5316 have been combined with 5315.

Combined value remains same

Acct No	Account Title	Div	2003-2004 Actual	2004-2005 Revised Budget	2005-2006 Proposed Budget	Variance 04-05 Rev 05-06 Pro	Percentage 04-05 Rev 05-06 Pro	2006-2007 Projected Budget	Detailed Explanation of Line Items 05-06
Materials & Supplies									
5305	Office Furniture		2,131	3,000	2,131	(869)	-28.96%	2,131	
5315	Supplies/Materials - Other		29,744	32,490	0	(32,490)	0.00%	0	Eliminated
5316	Supplies		12,685	14,507	72,173	57,586	394.78%	72,173	
5317	Supplies - Data Processing		2,406	2,100	2,100	0	0.00%	2,100	Brian Finger X450. Estimated cost.
5319	Equipment - Miscellaneous		7,422	5,000	7,422	2,422	48.44%	7,422	
5329	R&M Office Equipment		65	0	65	65	0.00%	65	
5334	Uniforms		0	1,200	1,200	0	0.00%	1,200	Randy Barker x295. Estimated cost
Total Materials & Supplies			54,454	58,287	85,091	26,804	45.99%	85,091	

5316 Supplies now combined with eliminated account.

5315 has zero budget

Line Item Definitions

5200 Contractual Services are services performed by an internal services activity, an outside individual or agency, or a private business, and include such expenses as are legally obligatory upon the City as a municipal contract.

<u>Account Number</u>	<u>Account Title and Explanation</u>
5201	<u>Maintenance Agreements</u> <i>Scheduled line item.</i> Costs related to the maintenance, elevators, generators and other equipment not included elsewhere. Maintenance costs for copiers and printers should be charged to 5239-Maintenance Contract-Office Equipment. Maintenance costs for Computer Software should be charged to 5240-Maintenance Contract-Computer. Maintenance for security or alarm systems should be charged to 5217-Building Security.
5202	<u>Water Costs - Austin</u> Expenses related to purchase of water. Used by Water Treatment Plant (41000) only.
5204	<u>Raw Water Costs</u> Expense associated with raw water costs. Used by Water Treatment Plant (41000) only.
5205	<u>Reserve Water - Stillhouse</u> Expenses associated with purchase of reserve water costs at Lake Stillhouse. Used by Water Treatment Plant (41000) only.
5206	<u>Reserve Water-BRA/LCRA</u> Expenses associated purchase of with reserve water at BRA/LCRA. Used by Water Treatment Plant (41000) only.
5209	<u>Telephone - Wireless</u> <i>Scheduled line item.</i> Cost of all wireless services (pagers, aircards, cell phones and Nextel devices).

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<u>Account Number</u>	<u>Account Title and Explanation</u>
5210	<u>Printing, Binding & Reproduction</u> Cost of printing and reproductions including photocopying and/or binding of books, pamphlets, newsletters, and other reading material and forms. Also includes printing of blueprints and printing of advertisements for upcoming events (i.e. flyers). Costs related to printing of Utility bills. Does not include cost of forms, legal notices or employment ads. Also does not include costs of toner, paper, etc., used to operate copy machines, the cost of such items should be charged to 5316-Supplies.
5211	<u>Telephone - Landline</u> <i>Scheduled line item.</i> Cost of telephone and fax machine services.
5212	<u>Legal Notices & Classified Ads</u> Cost of fees paid for publications of public notices, ordinances, bid invitations, employment postings, and related items.
5213	<u>Equipment Rental</u> Includes cost of one-time equipment rentals, i.e. heavy equipment. Does not include monthly rentals for copier, security camera or mailing equipment.
5214	<u>Power Light & Gas</u> <i>Scheduled line item.</i> Includes the costs for gas and electric charges to maintain buildings and traffic signals.
5216	<u>Professional Services</u> Cost of specialized services such as consulting services. Does not include engineering or surveying (charge to 5296-Surveying & Engineering), janitorial or contractual labor costs.
5217	<u>Building Security</u> <i>Scheduled line item.</i> Includes cost of security cameras and security maintenance contracts.

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<u>Account Number</u>	<u>Account Title and Explanation</u>
5220	<u>Hazardous Waste Cleanup</u> Includes costs related to Hazardous Waste Cleanup. Used by Environmental Services (64000) only.
5221	<u>Sludge Disposal</u> Includes costs related to disposal of sludge. Used by Water Treatment Plant Department (41000) only.
5223	<u>Psychological/Drug Screening</u> Costs associated with drug testing and criminal histories for potential and current city employees.
5224	<u>Wellness Program Expenditure</u> Costs related to the Wellness program.
5225	<u>Psychological/Drug Testing - Non-employee</u> Costs related to psychological exams and/or drug testing for non-City employees . Used by Police department only.
5226	<u>Seal Coat Contract</u> Costs related to seal coat contract. Used by Public Works Department only.
5228	<u>Striping Contract</u> Costs related to striping of city streets. Used by Public Works Department only.
5229	<u>Communication Access Service</u> Costs which include Internet service (excluding Road Runner service), video cable access and web hosting providers. Includes Police (21000) data banks.
5230	<u>Road Runner Access Services</u> <i>Scheduled line item.</i> Costs associated with Road Runner access services.

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<u>Account Number</u>	<u>Account Title and Explanation</u>
5232	<u>Employee Assistance Program</u> Costs associated with Employee Assistance Program. Used by Human Resource Department (24000) only.
5235	<u>Lease Contract</u> <i>Scheduled line item.</i> Costs which include property or equipment lease. Example: Copier lease or lease of building. Includes portable buildings.
5238	<u>Maintenance Contract - Other</u> Includes contract items other than office equipment. Example: Welding supplies, gas bottle agreements.
5239	<u>Maintenance Contract - Office Equipment</u> Costs of maintenance contracts on office equipment including copiers, office machines and library machines.
5240	<u>Maintenance Contract - Computer</u> <i>Scheduled line item.</i> Costs of computer hardware/software maintenance and support. Includes scheduled line items for GIS & Cartegraph costs.
5244	<u>Election Expenses</u> Expenses related to City elections. Used by Administration (12000) only.
5246	<u>Maintenance Contract - Radios</u> <i>Scheduled line item.</i> Costs associated with maintenance of 800-MHz radio equipment – (CWICS)
5248	<u>S. W. Interceptor - Capital Charges</u> Costs related to S.W. Interceptor per agreement schedule. Used by Waste Water Treatment Plant Department (61000) only.

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<u>Account Number</u>	<u>Account Title and Explanation</u>
5250	<u>Legal Fees</u> Contracted Attorney fees. Used by Legal Department (13000) only.
5251	<u>Litigation Expense</u> Costs related to a lawsuit or claim. Used by Legal Department (13000) only.
5252	<u>Contracted Rec. Staff</u> Contractual labor for Parks & Rec. classes. Used by Parks Department (23000) only.
5253	<u>Sports League Officials</u> Contractual labor for officiating at sports leagues events. Used by Parks Department (23000) only.
5272	<u>Street Lighting</u> <i>Scheduled line item.</i> Expenditures related to the cost for electricity to maintain street lights. Used by Public Works Department only.
5274	<u>District Tax</u> Costs related to District Taxes from Williamson County Appraisal District. Used by General Services (19000) only.
5275	<u>Tax Collection Expense</u> Expenditure related to tax collection contractual services. Used by General Services (19000) only.
5276	<u>Traffic Signals - electricity</u> Expenditure related to electrical use of Traffic Signal separately from Street Light charges.
5277	<u>Bank Service Fees</u> <i>Scheduled line item.</i> Includes MasterCard/Visa fees and supplies such as deposit bags and deposit slips.

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<u>Account Number</u>	<u>Account Title and Explanation</u>
5278	<u>Traffic Signal Light Maintenance</u> Costs related to the maintenance contract for traffic lights. Used by Public Works Department only.
5280	<u>Armored Car Service</u> <i>Scheduled line item.</i> Includes costs for armored car service.
5283	<u>Contract Labor</u> Includes costs utilizing individuals on a temporary repetitive basis with or without using an agency.
5284	<u>Communications/Media Service</u> Expenses related to city-wide communications.
5285	<u>Street Sweeping Services</u> Expenses related to street sweeping costs. Used by Public Works Department only.
5286	<u>Janitorial Services</u> <i>Scheduled line item.</i> Cost of janitorial services contract.
5287	<u>Refuse & Waste Disposal</u> Includes costs related to the hauling and disposal of spoils from department dumpsters, job sites and recycle center.
5290	<u>Sewage Services-Operations</u> LCRA flow charges. Used by Wastewater Treatment Plant (61000) only.
5291	<u>Sewage Services-Capital</u> LCRA capital charges based on budget. Used by Wastewater Treatment Plant (61000) only.
5292	<u>O&M - Lake Stillhouse</u> Operations and maintenance charges for Stillhouse pump station.

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<u>Account Number</u>	<u>Account Title and Explanation</u>
5294	<u>ROW Maintenance</u> Right of way maintenance related expenditures. Used by Public Works Department only.
5295	<u>O&M-Vista Oaks</u> Operations and maintenance charges for Vista Oaks. Used by Wastewater Systems Support (62000) only.
5296	<u>Surveying and Engineering</u> Surveying and engineering costs for City projects that are NOT related to a CIP Project.

Line Item Definitions

5300 Material & Supplies are items which, after use, are consumed or show a material change in their physical condition, which are generally of limited value and are characterized by rapid depreciation.

<u>Account Number</u>	<u>Account Title and Explanation</u>
5305	<u>Office Furniture</u> Includes cabinets, chairs and other furniture items under \$5,000.
5307	<u>Vending & Food Services</u> Tracking cost for all beverage service, food purchases, serving supplies (cups, plates, flatware, etc.) purchased for city use
5308	<u>Medical Supplies</u> Medical supplies used by the Fire Department for City-wide use. Used by Fire Department (22000) only.
5310	<u>Street Maintenance Materials</u> Materials used by the Street Department for the repair and maintenance of streets (hot mix, cold mix, superflex base). Used by Public Works Department only.
5312	<u>Chemicals</u> Chemicals used for swimming pools, water treatment plant chemicals, pest control, vegetation control and sludge.
5314	<u>Fuel & Lubricants</u> <i>Scheduled line item.</i> Includes expenditures for gasoline, diesel fuel, oil and other fuel, and lubricants and fluids for cars, trucks and equipment.
5316	<u>Supplies - Office</u> Includes all supplies necessary for the operation of an office, such as paper, toner, letterhead, printed forms, and small office equipment such as staplers, letter trays and other items ordered in supply quantities. Also includes costs for drafting supplies, rubber mats for office, ice, office decorations, and flowers.
5317	<u>R & M- Computer</u> <i>Scheduled line item.</i> Includes expenses for minor computer replacement parts.

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<u>Account Number</u>	<u>Account Title and Explanation</u>
5318	<u>Postage</u> Includes the cost of postage, postcards, pre-stamped envelopes and postage due.
5319	<u>Supplies - Council</u> Includes supply costs for City Council only. Used by Administration Department (12000) only.
5320	<u>Supplies-Training</u> Includes cost of supplies used for internal training and education programs such as training videos, props & refreshments.
5321	<u>Supplies-Janitorial</u> <i>Scheduled line item.</i> Includes all cleaning supplies such as soap, disinfectants, deodorizers, floor wax, paper towels, toilet tissue, rags, etc.
5322	<u>Supplies-Investigation</u> Includes materials for investigative purposes such as film and developing, mail and express services, autopsy and forensic services and crime scene supplies. Used by the Police Department (21000) only.
5324	<u>R & M-Building</u> <i>Scheduled line item.</i> Cost of materials and supplies used in the maintenance and repair of buildings and structures and include lighting fixtures, hot water heaters, plumbing, heating and air conditioning systems.
5325	<u>R & M-Pool</u> Cost of materials and supplies used in the maintenance and repair of swimming pools. Used by Parks Department (23000) only.

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<u>Account Number</u>	<u>Account Title and Explanation</u>
5326	<u>Supplies- Sports, Rec & Forestry</u> Cost of materials and supplies used for recreation programs pools, sports leagues, park facilities and forestry supplies (does not include chemicals). Used by Parks (23000). Also includes supplies for Police Vehicles. Used by Police (21000).
5328	<u>R & M - Equipment</u> <i>Scheduled line item.</i> Cost of materials and supplies used in the maintenance and repair of machinery and equipment. Does NOT include motor vehicles, office equipment, traffic signs and street lights and radio or communication equipment.
5329	<u>R & M - Office Equipment</u> Cost of materials and supplies used in the maintenance and repair of office equipment such as copiers and printers.
5330	<u>R & M - Motor Vehicles</u> Cost of materials and supplies used in the maintenance and repair of autos and trucks.
5331	<u>R&M - Meters</u> All costs for purchase and repair of meters. Used by Wastewater Systems Support only (43000)
5333	<u>Supplies - Special Unit</u> Cost of materials and supplies used by special units of the Police Department (21000).
5334	<u>Uniforms</u> <i>Scheduled line item.</i> Includes costs for uniform purchase or rental and the costs associated with uniform services such as cleaning and repairs of garments.

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<u>Account Number</u>	<u>Account Title and Explanation</u>
5335	<u>Supplies K-9 Unit</u> Includes cost for materials and supplies used specifically for the Police Department's K-9 Unit, such as food and boarding.
5336	<u>Equipment-Tools</u> Includes costs for small tools and equipment whose value is less than \$5,000.
5337	<u>Supplies – Other</u> Supplies to support City Council activities.
5339	<u>DARE Program</u> Costs for DARE program. Used by Police department only.
5340	<u>R & M - Lift Station</u> Costs related to repair and maintenance of the lift station. Used by Water Systems Support Department (62000) only.
5341	<u>R & M - Communications</u> <i>Scheduled line item.</i> Repair and maintenance for radio communications. (CWICS & Motorola).
5342	<u>R & M - Plant & Equipment</u> Repair and maintenance for plant and equipment for Water Treatment Plant (41000) only. Also includes telemetry costs.
5343	<u>R & M - Car Wash-Shop</u> Repair & maintenance for City owned car wash. Used by Shop (28000) only.
5344	<u>R & M - Lines</u> Repair & maintenance for Water/Wastewater lines. Includes purchase of fire hydrants. Used by Utility departments only.

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<u>Account Number</u>	<u>Account Title and Explanation</u>
5346	<u>R&M – Wells & Boosters</u> Costs associated with repair of wells & boosters. Used by Water Systems Support (42000) only.
5354	<u>Supplies- Emergency Management</u> Supplies needed for Emergency Operations Center. Used by Fire & Police only.
5355	<u>Supplies – SMT</u> Expenditures for the purchase of special supplies used by Police Department (21000) only.
5356	<u>Traffic Signs & Street Lighting</u> Costs for traffic signs and street lighting. Used by Street (26000) only.
5357	<u>R & M - Traffic Signals</u> Repair and maintenance of traffic signals. Used by Street (26000) only.
5358	<u>Barricades</u> Costs associated with barricades. Used by Street and Utility only.
5360	<u>Fire Protective Gear</u> Expenditures for the purchase of fire protective equipment and gear. Use by Fire (22000) and Water Treatment Plant (41000) Departments.
5361	<u>Supplies- Concrete</u> Costs for concrete. Used by Street (26000) only.
5365	<u>Fiction Books and Materials</u> Purchase of fiction books or materials under \$5,000 (used by Library Department only).

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<u>Account Number</u>	<u>Account Title and Explanation</u>
5366	<u>Non-fiction/Reference books and Materials</u> Purchase of non-fiction, reference books or materials under \$5,000 (used by Library Department only).
5367	<u>Audio/Visual Materials</u> Costs related to purchases of audio visual materials under \$5,000 (used by Library Department only).
5368	<u>Technology - Hardware</u> Purchase of computers, servers, printers, scanners, plotters, communication equipment (ex. Radios) and Audio/Visual equipment under \$5,000.
5369	<u>Technology - Software</u> Purchase of software programs or licenses under \$5,000.
5370	<u>Journals</u> Purchase of journals under \$5,000 (used by Library Department only).
5371	<u>Law Library – non-capital</u> Purchase of Law library updates under \$5,000. If a law library is purchased as a whole and is over \$5,000, use the capital account 6125.
5374	<u>Chemicals Analysis</u> Costs associated with contracted chemical analysis. Used by Environmental Services (64000) only.
5375	<u>Lab Expenses</u> Costs related to lab expenses. Used by Environmental Services (64000) only.
5388	<u>Grounds Maintenance</u> Includes costs related to maintenance for grounds keeping for City facilities and parks. Also includes seed, fertilizer and irrigation costs.

Line Item Definitions

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Account Number

Account Title and Explanation

5390

Athletic Facility Maintenance

Costs related to the purchase of Parks athletic facility maintenance. Example: turf, paint, and fertilizers.

Line Item Definitions

5400 Other Services/Charges include miscellaneous expenditures that cannot be properly classified under other categories.

<u>Account Number</u>	<u>Account Title and Explanation</u>
5402	<u>Advertising</u> Used by CVB only.
5410	<u>Fireman's Fund</u> Costs related to volunteer pension fire program. Used by Fire Department (22000) only.
5414	<u>Subscriptions & Publications</u> All costs of subscriptions, periodicals and publications from which the City will derive benefit. Costs for licenses and certification should be charged to 5421 -Licenses, Certifications & Dues.
5416	<u>Insurance - General Liability</u> <i>Scheduled line item.</i> Costs related to general liability insurance costs. Used by Finance department only.
5420	<u>Beat the Peak Program</u> Special program used by the Utility Billing Department (81000) only.
5421	<u>Licenses, Certifications & Dues</u> Costs for memberships in professional organizations, professional license certifications, renewals and dues. Examples: electricians licenses, engineer licenses, CPA licenses.
5422	<u>Water Conservation Program</u> Costs associated with water conservation program including rebates, irrigation system evaluations and educational efforts.
5424	<u>Special Events Programs</u> Costs associated with programs to benefit and enhance the community. Examples: 4 th July, Summer series. Used by PARD, Admin & CVB departments only.
5430	<u>Volunteer Fire Services</u> Costs related to general liability insurance for Volunteer Fire department. Used by Fire Department (22000) only.

Line Item Definitions

5400 Other Services/Charges include miscellaneous expenditures that cannot be properly classified under other categories.

<u>Account Number</u>	<u>Account Title and Explanation</u>
5431	<u>Fire Prevention</u> Costs related to fire prevention programs. Used by Fire Department (22000) only.
5432	<u>Economic Development</u> Costs related to Economic Development for City of Round Rock. Used by Finance & Administration departments only.
5433	<u>Education Assistance Program</u> Costs for tuition and education related expenses. Managed and used by Human Resource department. Excludes books, parking fees, & tutors.
5434	<u>Training & Education</u> Registration fees, expenses for seminars, classes, training & conferences for City staff (non-college credit courses). Also includes travel costs related to sales expenses for CVB.
5435	<u>Training & Transport- Council</u> Expenses for seminars, classes, training & conferences for Council only.
5436	<u>Travel Expenses</u> Costs related to training and transportation of city staff. Includes lodging, meals, mileage and vehicle rentals.
5438	<u>Book Binding</u> Costs used for book binding related items. Used by Library department only.
5439	<u>Training - Management</u> Expenses for seminars, classes, training & conferences for Management only.
5440	<u>Economic Develop - DPT Inc.</u> Costs related to economic develop studies. Used by General Services (19000) only.

Line Item Definitions

5400 Other Services/Charges include miscellaneous expenditures that cannot be properly classified under other categories.

<u>Account Number</u>	<u>Account Title and Explanation</u>
5441	<u>Round Rock Clean Up Day</u> Costs associated with Round Rock clean-up day. Used by General Services (19000) only.
5442	<u>Sister City Program</u> Costs associated with Sister City program. Used by General Services (19000) only.
5443	<u>Misc. Revenue Sharing (Property Tax)</u> Costs related to revenue sharing property tax. Used by General Services (19000) only.
5446	<u>Dell Revenue Sharing ST</u> Costs related to Dell revenue sharing sales tax agreement. Used by General Services (19000) only.
5447	<u>Sears Revenue Sharing ST</u> Costs related to Sears revenue sharing sales tax agreement. Used by General Services (19000) only.
5448	<u>Ikea Revenue Sharing ST</u> Costs related to Ikea revenue sharing sales tax agreement. Used by General Services (19000) only.
5451	<u>Safety Program</u> Cost related to safety program related expenses. Used by Public Works Departments only.
5452	<u>Filing Fees/Code Enforcement</u> Cost related for filing of liens. Used by Code Enforcement (14002) only.
5453	<u>Capital Area Planning Council</u> Costs related to CAPCO expenses. Used by General Services (19000) only.
5454	<u>National League of Cities</u> Dues for National League of Cities. Used by General Services (19000) only.

Line Item Definitions

5400 Other Services/Charges include miscellaneous expenditures that cannot be properly classified under other categories.

<u>Account Number</u>	<u>Account Title and Explanation</u>
5455	<u>Animal Boarding and Control</u> Costs related to animal boarding costs. Used by Police Department (21000) only.
5456	<u>Recruiting</u> Costs associated with recruiting of future staff. This does not include any travel costs. Use 5436 for all travel expenses. This is used by Police & Fire only.
5457	<u>Texas Municipal League</u> Dues for TML. Used by General Services (19000) only.
5458	<u>Contingency</u> Do not use.
5460	<u>Car Wash</u> Costs related to washing of vehicles.
5461	<u>Court Costs</u> Costs related to payment for jury selection and court mandated expenditures. Used by Municipal Court (29000) only.
5462	<u>Officer Weapons Qualification</u> Cost related to officer weapons qualification. Used by Police Department (21000) only.
5465	<u>Comprehensive Plan Review</u> Costs related for general plan. Used by Planning Department (14000) only.
5470	<u>Grant</u> Expenditures related to grants received. Used by the CDBG & Planning Department (14000) at this time.
5471	<u>Bad Debt Expense</u> Costs related to bad debt expenses. Used by Utility Billing (81000) only.

Line Item Definitions

5400 Other Services/Charges include miscellaneous expenditures that cannot be properly classified under other categories.

<u>Account Number</u>	<u>Account Title and Explanation</u>
5477	<u>Leased Library Materials</u> Costs related to leasing of library materials. Used by Library Department (20000) only.
5480	<u>CARTS Transport Contribution</u> Expenditure related to CARTS services. Used by General Services (19000) only.
5482	<u>Neighborhood Watch Program</u> Costs related to the Neighborhood Watch Program. Used by Police Department (21000) only.
5483	<u>Youth Services</u> Costs related to youth services program. Used by Police Department (21000) only.
5485	<u>Critical Incident Counseling</u> Costs related to critical incident counseling. Used by Police Department (21000) only.
5486	<u>C.A.M.P.O.</u> Expenses in association with the C.A.M.P.O.
5487	<u>Clean Air Force</u> Costs related to Clean Air Force funding. Used by General Services (19000) only.
5489	<u>Explorer Post</u> Costs related to Explorer Post program. Used by Police (21000) only.
5639	<u>Chamber of Commerce</u> Costs related to Chamber of Commerce agreements. Used by General Services (19000) only.

Line Item Definitions

6100 Capital Outlay includes the costs of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment and costs incidental to the acquisition or placing in use of same are chargeable to this category

<u>Account Number</u>	<u>Account Title and Explanation</u>
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Subjective criteria are used to determine if expenditure is chargeable here (also known as capitalization) are as follows:

1. Must have an estimated useful life of over one year.
2. Belong to one of the classes of fixed assets common in governmental accounting.
3. **Equipment purchased must cost at least \$5,000 and/or need a license plate.**

6110	<u>Furniture/Office Equipment</u> Includes desks, cabinets, chairs and bookcases needed to furnish an office. Items under the \$5,000 should be charged to 5305-Office Furniture.
6112	<u>Equipment and Machinery</u> Includes the purchase of equipment and machinery items such as: Mowers, trailers, pumps, etc. Items under \$5,000 should be charged to 5336 – Equipment - Tools
6113	<u>Communications Equipment</u> Includes the purchase of communications equipment such as radios. Items under \$5,000 should be charged to 5368 – Technology - Hardware
6114	<u>Mobile Equipment/Vehicles</u> Includes the purchase of equipment designed to travel upon streets and highways. Examples: Vehicles dump trucks, backhoes, etc.

Line Item Definitions

6100 Capital Outlay includes the costs of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment and costs incidental to the acquisition or placing in use of same are chargeable to this category

<u>Account Number</u>	<u>Account Title and Explanation</u>
6115	<u>Audio/Visual Equipment</u> Includes the purchase of audio/visual equipment for City purposes only. Includes purchase of televisions, DVD's, or production equipment. Items under \$5,000 should be charged to 5368 – Technology - Hardware
6116	<u>Computer Equipment</u> Includes the purchase of desktop computers, server, printers and various computer components. Items under \$5,000 should be charged to 5368 – Technology - Hardware
6117	<u>Traffic Signals</u> Includes cost related to the purchase of traffic signal equipment.
6121	<u>Buildings & Improvements</u> Includes building and/or improvement costs for construction or major repairs.
6122	<u>Fiction Books and Materials</u> Costs related to purchase of fiction books and materials. Used by Library department only. Items under \$5,000 should be charged to 5365 Fiction books and Materials
6123	<u>Journals/Subscriptions</u> Costs related to purchase of journals/subscriptions. Used by Library department only. Items under \$5,000 should be charged to 5414 – Subscriptions & Publications.
6124	<u>Audio/Visual Material</u> Costs related to purchase of audio / visual materials. Used by Library department only. Items under \$5,000 should be charged to 5367 – Audio Visual Materials.
6125	<u>Law Library</u> Includes costs for the purchase of law library materials over the \$5,000 total amount. Updates under \$5,000 should be charged to 5371 – Law Library.

Line Item Definitions

6100 Capital Outlay includes the costs of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment and costs incidental to the acquisition or placing in use of same are chargeable to this category

<u>Account Number</u>	<u>Account Title and Explanation</u>
6127	<u>Computer Software</u> Includes the purchase for computer software programs. Items under \$5,000 should be charged to 5369 – Technology - Software
6130	<u>PARD Improvements</u> Includes costs related to the improvement of City parks and recreation facilities.
6131	<u>Grant Improvements</u> Includes costs related to Grant funds.
6132	<u>Non-Fiction Books Materials</u> Costs related to purchase of non-fiction books and materials. Items under \$5,000 should be charged to 5366 - Non-Fiction/Reference Books and Materials (Used by Library department only)
6133	<u>Reference Books Materials</u> Costs related to purchase reference books and materials. Items under \$5,000 should be charged to 5366 - Non- Fiction/Reference Books and Materials (Used by Library department only)