

**DEFINITIONS OF EXPENDITURE AND OTHER FINANCING USE CODES,  
BY CHARACTER AND OBJECT**

- 410        **Personal Services**
- 411        **Salaries and Wages** - all full-time and part-time salaries and wages paid to employees, except wages paid for vacation and/or sick leave upon termination.
- 412.1      Social Security - employer's share of Social Security on employees' salaries and wages.
- 412.2      **Medicare** - Employer's share of medicare on employees' salaries and wages.
- 413        **Retirement** - employer's share of retirement premiums for employees.
- 414        **Workmen's Compensation** - premium paid for workmen's compensation insurance.
- 415        **Group Insurance** - employer's share of hospital and life insurance for employees.
- 416        **Unemployment Compensation** - employer's contribution to provide employees with unemployment insurance benefits.
- 417        **Compensated Absence Salaries** - salaries paid to employees for accumulated annual and/or sick leave upon termination.
- 419        **Other Personal Services** – other personal services not listed above.
- 420        **Other Current Expense**
- 421        **Insurance** - all insurance premiums paid by the municipality which are not classified elsewhere should be included here.
- 422        **Services and Fees** - accounting and auditing services; management consulting services; engineering and architectural services; special legal services; medical, dental and hospital services; and other services including DENR fees.
- 423        **Publishing** - newspaper publication costs.
- 424        **Rentals** - land, buildings, machinery and equipment.
- 425        **Repairs and Maintenance** - repair and maintenance of buildings, structures and equipment performed by a party outside the municipal department. The outside party might be an individual, a company or another department of the municipality.
- 426        **Supplies and Materials**
- 426.1      **Supplies** - articles or commodities which were consumed or materially altered when used such as office stationery, forms, cleaning supplies, gas, oil, minor equipment, etc.

- 426.2     **Materials** - the cost of items which were purchased and resold through an enterprise operation such as liquor, water, etc.
  - 426.21   **On-Sale Liquor**
  - 426.22   **Off-Sale Liquor**
  - 426.23   **On-Sale Wine**
  - 426.24   **Off-Sale Wine**
  - 426.25   **On-Sale Beer**
  - 426.26   **Off-Sale Beer**
  - 426.27   **Lottery Tickets**
  - 426.29   **Other Materials for Resale**
  
- 427       **Travel and Conference** - meals, lodging, registration fees and mileage or fares.
  
- 428       **Utilities** - telephone, telegraph, gas, electricity, heat, water and waste disposal services.
  
- 429       **Other** - all other current expenses not otherwise **classified including dues and subscriptions.**
  
- 430       **Capital Assets**
  
- 431       **Land** - all costs involved in land purchases.
  
- 432       **Buildings** - new buildings and major improvements to buildings.
  
- 433       **Improvements Other Than Buildings** - new structures or improvements which add value to land.
  
- 434       **Machinery and Equipment** - cars, trucks, patrols, construction equipment and other major machinery, desks, equipment and furniture.
  - 434.1     **Computer Software** - expenditure for computer programming.
  - 434.2     **Books** - library books and office reference books to be used longer than one year.
  - 434.3     **Animals** - animals purchased for zoos or other city purposes.
  
- 440       **Debt Service**
  
- 441       **Principal** - bond or note principal.
  
- 442       **Interest** - interest on indebtedness.
  
- 449       **Other** - debt handling and other related costs.
  
- 450       **Other Expenditures**
  
- 453       **Amortization** – amounts charged to reflect the current period cost of depreciable intangible assets.
  
- 454       **Grants to Other Entities** – grants to other local governments or to other organizations.

- 455      **Pensions and Pension Refunds** - payments to pension recipients and terminating personnel.
- 456      **Subsidies** - payments to subsidize operations of public service organizations.
- 457      **Depreciation** - allocation of **capital** asset cost chargeable to the current period.
- 458      **Depletion** - allocation of wasting asset cost (i.e., gravel pit) chargeable to the current period.
- 459      **Loss on Disposition of Capital Assets**