

**SECTION VIII--COUNTY HIGHWAY DEPARTMENT**

**APPENDIX B  
EXPENDITURE CLASSIFICATION BY OBJECT**

- 100 PERSONAL SERVICES  
Amounts paid to or for account of county highway officers and employees will be classified as personal services.
  - 110 Regular Pay
    - 112 Highway director and county highway engineer
    - 114 Employees - not on hourly basis (excluding 112 above)
    - 116 Employees on hourly basis
  - 120 Other pay (straight time)
    - 121 Overtime pay (premium)
    - 123 Vacation leave
    - 124 Sick leave
    - 125 Holiday leave
    - 126 Jury leave
    - 127 Military leave
    - 133 Compensation insurance
    - 136 Retirement benefit and pension fund costs
    - 137 Federal insurance contributions (employer's portion)
- 200 CONTRACTUAL SERVICES (Excluding Capital Outlay):  
Payments for services rendered other than by county highway employees under either an expressed or implied contract are considered contractual services.
  - 210 Communications and transportation of commodities:
    - 211 Postage (exclusive of post office box rent)
    - 213 Telephone and telegraph
    - 215 Communication charges not classified above
    - 217 Freight and express
  - 220 Printing and advertising done by persons outside the highway department
    - 221 Printing
    - 223 Binding
    - 225 Duplication and reproduction
    - 226 Advertising
    - 227 Publicity and public information
    - 229 Printing and advertising not classified above
  - 230 Rents and utilities
    - 231 Heat
    - 232 Electricity
    - 233 Water
    - 239 Utilities not classified above

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- 241 Rent of buildings
- 242 Rent of construction and maintenance equipment
- 243 Rent of land other than right-of-way
- 244 Rent of right-of-way
- 245 Rent of office equipment
- 249 Rents not classified above
  
- 250 Repairing and servicing by persons outside the highway department
  - 251 Repairing and servicing highways and bridges
  - 255 Repairing and servicing buildings and grounds
  - 259 Repairing and servicing machinery and road equipment
  - 260 Repairing and servicing passenger cars
  - 261 Repairing and servicing office furniture and equipment
  - 262 Repairing and servicing engineering equipment
  - 263 Repairing and servicing shop equipment
  - 264 Repairing and servicing miscellaneous equipment
  - 269 Repairing and servicing not classified above
  
- 270 Travel and subsistence
  - 271 Private car mileage
  - 273 Hire of passenger cars and airplanes
  - 275 Railroad, airplane, bus and taxi fares
  - 276 Subsistence, meals and lodging
  - 279 Travel and subsistence not classified above (including nontravel)
  
- 280 Fees, professional and other services (other than salaries and wages)
  - 281 Professional fees - engineering
  - 282 Professional fees - accounting
  - 283 Professional fees - legal
  - 286 Recording fees, court costs, and notary fees
  - 287 Laboratory fees
  - 288 Appraisers and witness fees
  - 289 Fees not classified above
  
- 290 Other contractual services
  - 291 Dues and subscriptions
  - 293 Laundry, dry cleaning and towel service
  - 295 Insurance and bonds
  - 296 Salvage, demolition and removal services
  - 299 Contractual services not classified above
  
- 300 & 400 **COMMODITIES**

This category includes the costs of all materials and supplies which are consumed by use in any function including items having a short life such as tools, etc.

  - 310 Maintenance and construction materials and supplies
    - 311 Materials and supplies for construction and maintenance of buildings
    - 321 Lumber (posts, pilings, etc.)
  
    - 331 Signs, markers, paints and preservatives

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- purchased
    - 341 Asphalt, road oil, joint fillers
    - 351 Aggregate - material, sand, chat, stone, soil
    - 371 Steel and other metals, hardware, nails, bolts, wire and pipe, etc.
    - 381 Culverts
    - 387 Fencing
    - 391 Maintenance and construction materials and supplies not classified above
  - 410 Equipment repair parts, supplies and accessories
    - 411 Fuel for operation of motors and motor vehicles
    - 415 Lubricating oils
    - 421 Greases and transmission oils
    - 425 Tires and tubes
    - 427 Washing, waxing supplies, etc.
    - 428 Accessories, chains, etc.
    - 431 Expendable repair and replacement parts
    - 439 Nonexpendable repair parts and accessories not included above
  - 440 Professional and scientific supplies and materials
    - 441 Laboratory supplies
    - 445 Engineering supplies
    - 451 Medical supplies
    - 453 Photographic and reproduction supplies
    - 455 Maps, technical and educational films and slides
    - 459 Professional and scientific supplies and materials not classified above
  - 460 Stationery - office supplies
    - 461 Stationery and supplies (letterheads, envelopes, forms, office supplies, etc.)
  - 480 Other supplies and materials
    - 481 Janitor supplies
    - 485 Shop supplies
    - 489 Small tools (perishable)
    - 491 Fuel and solvents for heating or cleaning purposes
    - 493 Clothing - uniforms, work clothes, gloves, helmets, etc.
    - 499 Supplies and materials not classified above
- 500 OTHER GENERAL EXPENSES  
Under this category will be charged all other items which are not appropriately chargeable to other categories.