CLASSIFICATION OF BUDGETARY ACCOUNTS

PERSONNEL

1010 FULL TIME SALARIES

1020 PART TIME SALARIES

1030 OVERTIME

1050 FICA

1110 NON-UNIFORM RETIREMENT

1140 UNEMPLOYMENT INSURANCE

1170 MEDICARE

1200 INSURANCE BENEFITS (MEDICAL, DENTAL, OPTICAL, LIFE,)

1250 WORKER'S COMPENSATION INSURANCE

ADMINISTRATION

The total for all Administration line items cannot exceed 20% of the total budget.

Supplies are articles of such a nature that when consumed or used, show a material change in their physical condition. These articles depreciate and/or deteriorate, and generally last less than one year.

2010 OFFICE SUPPLIES:
To include supplies necessary for the operation of any office; e.g.:

Adding Machine Tape	**Erasers**	**Rubber Bands**
Binders	**File Folders**	**Rubber Stamps**
Blank Cassette Tapes	**Ink Pad**	**Rulers**
Bond Paper	**Labels**	**Scissors**
Books	**Manifold Paper**	**Scotch Tape**
Clips	**Pads**	**Sponges**
Correction Fluid	**Paper Clips**	**Stapler**
Desk Calendar	**Paper Clip Holder**	**Staples**
Desk Pads	**Paste**	**Staple Remover**
Dictionaries	**Pens**	**Type Cleaner**

Envelops **Pencils** **Typewriter Ribbon**

2040 POSTAGE:

Postage meters **Stamps** **UPS/Federal Express**

2090 CLEANING & JANITORIAL SUPPLIES; e.g.

Baking Soda	**Metal Polish**	**Squeegees**
Brooms/mops	**Paper products**	**Sanitizers**
Rags	**Waxes, (Furniture/floor)**	**Floor oils**
Kerosene Soap		

2101 PHOTO SUPPLIES & PROCESSING:

Batteries for Camera **Film** **Photo Finishing**
Other Photo Expenses Flashcubes (Bulbs)

2130 PRINTING, DUPLICATION & FORMS:

Business Cards	**Photocopier Supplies**	**Labels**
Computer Forms	**Toner, Paper**	**Letterhead Paper**
Flyers	**Pre-Printed Envelope**	**Tee Shirts**

2141 MEETING-COSTS

5141 MEETINGS-COSTS

5180 INDIRECT

This category includes expense items that are necessary to the daily operation but does not have a current appropriate budget category.

6010 TELEPHONE

(03) Long distance (05) Cellular Phone (06) Pagers (99) Other Telephone Charges

6053 BUSINESS TRAVEL/TRAINING (CERTIFICATION)

(01) Air Fare	**(05) Miscellaneous Charges**
(02) Automobile Mileage	**(07) License/Certification**
(03) Lodging	**(08) Training for Certification**
(04) Registration	**(99) other travel Costs (meals, etc.)**

Routine operational mileage does not fall under this category. Only mileage related to the attendance of a conference or training session is included in this line item.

6080 RENTALS AND LEASES

(01) Copier Rentals **(02) Parking Lot** **(03) Office Equipment**
(99) Other/Office Space

6100 ELECTRIC

6110 GAS

6120 WATER

2160 (01) COMPUTER HARDWARE/SOFTWARE (LESS THAN $1,000)
(02) OFFICE MACHINES, FURNITURE & FIXTURES (LESS THAN $1,000)

2161 (01) COMPUTER HARDWARE/SOFTWARE (GREATER THAN $1,000)
(02) OFFICE MACHINES, FURNITURE & FIXTURES (GREATER THAN $1,000)

PROGRAM SERVICES

5140 MEALS & REFRESHMENTS

6033 (99) OTHER INSURANCE

6060 (02) CAR ALLOWANCE & MILEAGE REIMBURSEMENT:
Remuneration for use of private vehicles for non-training purposes.
Provider owned vehicles can be reimbursed at 50% on an actual cost bases; or mileage.
Personally owned vehicles can only be reimbursed on a mileage basis.

6080 CONTRACTS: Contracts that cannot be classified into other direct codes.
Audits; Consultants Charges; Tutors; Other Contracts

6210 (01) SPECIAL PROGRAMS

6210 (02) OTHER PROGRAM SUPPLIES

Baseballs Supplies	**Basketball Supplies**	**Football Supplies**
Easels	**Board Games**	**Arts/Crafts Supplies/Smocks**

6210 (03) OTHER SERVICES

Group Trips	**Group Meals**	**Trophies**
Commemorative Awards		

Reimbursement for group trips and meals will require the submission of an Activity Expenditure Report Form. The completed Report will provide a description of the activity, a list of participants and will have a copy of the receipt attached.