

**DESCRIPTION
OF
EXPENSE BUDGET
CATEGORIES**

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 6	SECTION C	PAGE 1
Chapter: EXPENDITURE ACCOUNTS Section: Code Definitions	Date: June 2009		

<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.

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 6	SECTION C	PAGE 2
Chapter: EXPENDITURE ACCOUNTS Section: Code Definitions	Date: June 2009		

<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.

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 6	SECTION C	PAGE 3
Chapter: EXPENDITURE ACCOUNTS Section: Code Definitions	Date: June 2009		

<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.

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 6	SECTION C	PAGE 4
Chapter: EXPENDITURE ACCOUNTS Section: Code Definitions	Date: June 2009		

<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.

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 6	SECTION C	PAGE 5
Chapter: EXPENDITURE ACCOUNTS Section: Code Definitions	Date: June 2009		

<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 1300	<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.

PERSONAL SERVICES

1

BUDGET EXPENSE CODES

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 5	SECTION B	PAGE 1
Chapter: EXPENDITURE ACCOUNTS Section: Expenditure Object Codes	Date: June 2009		

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

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 5	SECTION B	PAGE 2
Chapter: EXPENDITURE ACCOUNTS Section: Expenditure Object Codes	Date: June 2009		

CODE EXPENDITURE CLASSIFICATION

PERSONAL SERVICES - 1

1 0500	Overtime and Holiday Pay
1 0501	Overtime -Special
1 0502	Holiday 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 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

OPERATING EXPENSES

2

BUDGET EXPENSE CODES

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 5	SECTION B	PAGE 2
Chapter: EXPENDITURE ACCOUNTS Section: Expenditure Object Codes	Date: June 2009		

CODE EXPENDITURE CLASSIFICATION

OPERATING EXPENSES - 2

2 0100	Postal Service
2 0200	Telephone Service
2 0201	Teletype Service
2 0205	Internet Service
2 0206	Other Telephone Service
2 0210	Cellular Phone
2 0211	Pager Service
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

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 5	SECTION B	PAGE 3
Chapter: EXPENDITURE ACCOUNTS Section: Expenditure Object Codes	Date: June 2009		

CODE EXPENITURE CLASSIFICATION

OPERATING EXPENSES - 2

- 2 0600 Insurance Premiums
 - 2 0601 General Liability
 - 2 0607 Umbrella Insurance
 - 2 0612 Insurance Adjustment
 - 2 0614 Building/Contents Insurance
 - 2 0615 Insurance Settlement
 - 2 0616 Official & Employee Bonds

- 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 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 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 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 1400 Road Equipment Repair
 - 2 1500 Road Equipment Repair -Labor
 - 2 1550 Radio Equipment Repair
 - 2 1600 Other Equipment Repair
 - 2 1610 Vehicle Equipment Repair
 - 2 1630 Weed Equipment Repair

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 5	SECTION B	PAGE 4
Chapter: EXPENDITURE ACCOUNTS Section: Expenditure Object Codes	Date: June 2009		

CODE EXPENITURE CLASSIFICATION

OPERATING EXPENSES - 2

- 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 1810 Uniform Cleaning - Service
- 2 1811 Car Wash - Service
- 2 1820 Breath Analysis Costs
- 2 1830 Extradition Costs
- 2 1835 Protective Custody Costs
- 2 1850 K-9 Costs
- 2 1851 DARE

- 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 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

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER	SECTION	PAGE
	5	B	5
Chapter: EXPENDITURE ACCOUNTS Section: Expenditure Object Codes	Date: June 2009		

CODE EXPENDITURE CLASSIFICATION

OPERATING EXPENSES - 2

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 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 2510 Appraiser's Fees
2 2515 Food Service
2 2520 Legal Fees
2 2530 Surveyor, Contracted Services
2 2533 Engineering Costs
2 2540 Audit Costs
2 2543 Budget Preparation Costs
2 2544 Maintenance Agreements

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER	SECTION	PAGE
Chapter: EXPENDITURE ACCOUNTS Section: Expenditure Object Codes	5	B	6
	Date: June 2009		

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 2555	Public Safety – 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
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 3200	Animal Control
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

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 5	SECTION B	PAGE 7
Chapter: EXPENDITURE ACCOUNTS Section: Expenditure Object Codes	Date: June 2009		

CODE EXPENDITURE CLASSIFICATION

OPERATING EXPENSES - 2

- 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 4420 Behavioral Health Act
- 2 4421 Mental Retardation Service Act
- 2 4422 Alcoholism Services Act
- 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 Civil Defense
- 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 Handicapped Services
- 2 4448 Public Transportation
- 2 4449 Regional Civil Defense
- 2 4450 Waste Disposal

- 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

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 5	SECTION B	PAGE 8
Chapter: EXPENDITURE ACCOUNTS Section: Expenditure Object Codes	Date: June 2009		

CODE EXPENDITURE CLASSIFICATION

OPERATING EXPENSES - 2

	Hospital / Health Costs, Continued
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 6000	Visitor's Promotion
2 6030	Media - Advertising
2 6040	Tourism Promotion
2 6050	Travel Exhibit Expense
2 6070	Special Projects
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

BUDGET EXPENSE CODES

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 5	SECTION B	PAGE 8
Chapter: EXPENDITURE ACCOUNTS Section: Expenditure Object Codes	Date: June 2009		

CODE EXPENDITURE CLASSIFICATION

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

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 5	SECTION B	PAGE 9
Chapter: EXPENDITURE ACCOUNTS Section: Expenditure Object Codes	Date: June 2009		

CODE EXPENDITURE CLASSIFICATION

SUPPLIES AND MATERIALS - 3

- Supplies, continued
- 3 0116 Data Processing
- 3 0117 Microfilm
- 3 0118 Jail Supplies
- 3 0119 Investigative Supplies
- 3 0120 Program Supplies
- 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 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

BUDGET EXPENSE CODES

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 5	SECTION B	PAGE 10
Chapter: EXPENDITURE ACCOUNTS Section: Expenditure Object Codes	Date: June 2009		

CODE EXPENDITURE CLASSIFICATION

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 Copy
- 4 0203 Microfilm

- 4 0300 Equipment Rental - General Government
- 4 0301 Cars & Trucks
- 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

BUDGET EXPENSE CODES

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 5	SECTION B	PAGE 10
Chapter: EXPENDITURE ACCOUNTS Section: Expenditure Object Codes	Date: June 2009		

CODE EXPENDITURE CLASSIFICATION

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 0261	Plumbing Remodeling
5 0262	Electrical Remodeling
5 0263	Heating and Air Conditioning
5 0264	Other Buildings

DEBT SERVICING

6

AND

TRANSFERS

7

BUDGET EXPENSE CODES

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 5	SECTION B	PAGE 12
Chapter: EXPENDITURE ACCOUNTS Section: Expenditure Object Codes	Date: June 2009		

DEBT SERVICING - 6

- 6 0100 Principal Retirement
- 6 0200 Interest Payments
- 6 0600 Interest on Registered Warrants
- 6 0700 Other Debt Payments

TRANSFERS - 7

- 7 0200 Inter-Fund Transfers
- 7 0300 Distribution Transfers

- 8 0000 Cash Reserve