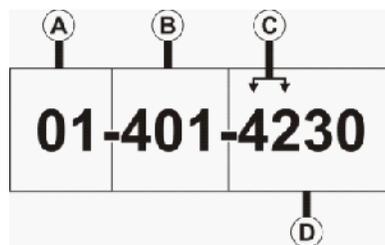




## BUDGET: FY 2010-2011 EXPENSE CLASSIFICATION MAJOR EXPENSE ACCOUNTS

List below is a breakdown of expenses, showing category and account levels of expenses with descriptions of what makes up the account. The first two digits of the account# are used to categorize expenses into salaries, benefits, maintenance, utility, service, sundry, debt, equip replacement, and capital categories. The remaining digits of the account number break the category into specific account breakdowns.



- A - Fund#
- B - Department#
- C - Expense Category
- D - Detailed Expense#

ACCT#	ACCOUNT NAME	ACCOUNT DESCRIPTION
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### 40. SALARIES

4010	SUPERVISION	Administrators, supervisors, department heads, and others exercising discretion and having supervisory responsibilities.
4020	OPERATIONAL	Includes all salaries other than supervision and part-time summer employees.
4021	PART-TIME SUMMER EMPLOYEES	Includes the salary of all summer employees (usually in the Parks Department).
4030	OVERTIME	This account was broken out this fiscal year. It includes all overtime earned.
4040	LONGEVITY	This account was broken out this fiscal year. It includes the payment of longevity.
4099	SALARY XFR	This account is used to transfer salaries from department to department, or fund to fund.



## BUDGET: FY 2010-2011 EXPENSE CLASSIFICATION MAJOR EXPENSE ACCOUNTS

### 41. BENEFITS

- 4130 FICA City's share of FICA is 7.65% (6.2% FICA & 1.45% Medicare) as required by the IRS
- 4140 WORKERS COMP Required by law.
- 4150 UNEMPLOYMENT INSURANCE Required by law. City is a reimbursing entity, not a reporting entity.
- 4160 HOSPITALIZATION Hospitalization, accident, and life insurance on employees of the City. Currently using Aetna as our medical insurance provider.
- 4165 DENTAL Dental/Vision insurance provide by the City to our employees. Currently using Assurant Dental.
- 4170 TMRS / RETIREMENT This account is used for the City portion of TMRS (Texas Municipal Retirement System) payments made as matching for the employee contribution. The City currently pay 10.45% of gross salary. The percentage will increase to 11.25% as of 01/01/11. This account also includes retirement payments for volunteer firefighters.
- 4180 UNIFORMS Includes all articles of clothing, such as: uniforms, slickers, raincoats, caps, badges, and leather goods worn as part of a uniform, protective clothing, etc., including uniform rental. This account also includes clothing allowances to police officer. This account will need to be broken out into uniform allowances and clothing. Cash payments in the form of a uniform allowance is considered taxable income, unless receipts are account for. Clothing expenses for employees are not considered taxable income.
- 4190 TRAINING Tuition, registration fees, and other expenses associated with training. Plan to merge the travel account with the training account in the new budget year.
- 4199 BENEFITS XFR This account is used to transfer benefits from department to department, or fund to fund.



## BUDGET: FY 2010-2011 EXPENSE CLASSIFICATION MAJOR EXPENSE ACCOUNTS

### 42. SUPPLIES

- 4210 OFFICE SUPPLIES  
Includes expendable supplies necessary for use in operation of the office, such as: adding machines and tape, paper, pens, pencils, blank books, blue prints, clips, envelopes, erasers, file folders, ink, maps, printing supplies, forms, and other office related expenses that do not qualify as a capital expenditure.
- 4220 MINOR TOOLS, ETC  
Includes instruments, tools and utensils liable to loss, theft and rapid deterioration, such as: axes, brushes, chains, chamois skins, cleaning tools, crowbars, mops, punches, rope, shovels, spray guns, spotlights, tire changers, tire rear kits, tubes, water cans, binders, welding torches, wrenches, staplers, and any other items that do not qualify as a capital expenditure or an office supply.
- 4230 GAS, OIL, & GREASE  
Includes gasoline, grease and lubricating oil (does not include repair parts). Gas, oil, and diesel are account for in the Service Center and then charged based on usage to each department monthly.
- 4240 EXPENDABLES  
Includes all small supplies other than office supplies that are used up, such as: Alcohol, cleaning preparations, deoderants, disinfectants, dog and cat food, first aid supplies, grease removers, ice, kerosene, laundry soap, oxygen, sprays, wax, weed killers, janatorial supplies, welding rods, etc.
- 4250 POSTAGE & SHIPPING  
Any expenditure postage related.
- 4260 JAIL FEES  
Any expenditure related related to maintenance of people in the jail. Meals, mattresses, suits, etc.
- 4270 CHEMICALS  
All chemical expenditures: chlorine, sodium, hexametaphosphate, and other chemicals used as cleaning agents, etc.



## BUDGET: FY 2010-2011 EXPENSE CLASSIFICATION MAJOR EXPENSE ACCOUNTS

### 43. MAINTENANCE

- 4310 MAINTENANCE - BLDG & GROUNDS All expenditures, either material contract, covering repairs, maintenance, parts and materials.
- 4320 EQUIPMENT REPAIRS Includes repairs and maintenance of equipment.
- 4330 REPAIRS & MAINTENANCE Other repairs and maintenance.
- 4350 SERVICE CENTER PRO-RATA Represents the pro-rata share of the cost of the Service Center according to vehicles operated by the respective departments and charged to that department.
- 4360 RADIO REPAIRS Radio equipment repairs.
- 4370 LINE MAINTENANCE

### 44. UTILITIES

- 4410 ELECTRIC Includes the electrical expenses excluding street lighting and traffic signals.
- 4420 CABLE / INTERNET Includes any cable or internet expenses.
- 4430 TELEPHONE Includes any telephone billing: land-line phones, cell phones, air cards, or repairs of such.

### 45. SERVICES

- 4530 BANK CARD FEES Includes any banking fees: service charges, stop payment or wire fees, and credit card discount fees.
  - 4570 CONTRACT SERVICES Includes all contractually related fees: Auditors, Industrial District, SPCA, SBCT, electricians, equipment rentals, engineers, appraisers, and other professionals.
  - 4571 CONTRACT LABOR Account is used for temporary workers used in Streets, and Sanitation.
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## BUDGET: FY 2010-2011 EXPENSE CLASSIFICATION MAJOR EXPENSE ACCOUNTS

### 46. SUNDRY

- 4610 DUES & SUBSCRIPTIONS Expenses for professional certifications, memberships, etc that are not charged to training.
- 4620 TRAVEL OPERATIONAL Will be merged with training the the budget year.
- 4630 INSURANCE - VEHICLES Self-Explanatory. Using TML (Texas Municipal League) as our current insurance carrier.
- 4640 INSURANCE - BUILDINGS Self-Explanatory. Using TML (Texas Municipal League) as our current insurance carrier.
- 4699 CONTINGENCY Used for unforeseen expenditures throughout the year. Spending must be approved by council, and amount is governed by Charter.

### 47. DEBT SVC / EMERG MGT

- 4700 DEBT SVC Expenditures related to debt such as interest and principal payments, paying agent fees, etc.
- 4705 EMERGENCY MANAGEMENT Expenditure directed to emergency management. Self-Explanatory.
- 47xx HURRICANE IKE Accounts were setup to specifically account for expenditures related to Hurricane Ike. No longer in use.

### 48. XFR EQUIP REPL

- 4850 EQUIP REPL XFR FROM GOVT FUNDS Money sent to the Equipment Replacment Fund to fund large capital item of a number of years.
- 4860 EQUIP REPL XFR TO GOVT FUNDS Money sent back from the Equipment Replacement Fund to purchase large capital items that have been funded over several years and are ready for purchase.



## BUDGET: FY 2010-2011 EXPENSE CLASSIFICATION MAJOR EXPENSE ACCOUNTS

### 49. CAPITAL

- 4910 CAPITAL - OFFICE EQUIPMENT  
Capital Items are any item or project that has a life of over 2 years and exceeds either individually or in the aggregate \$5,000.
- 4920 CAPITAL - MOTOR VEHICLES  
Capital Items are any item or project that has a life of over 2 years and exceeds either individually or in the aggregate \$5,000.
- 4930 CAPITAL - EQUIPMENT  
Capital Items are any item or project that has a life of over 2 years and exceeds either individually or in the aggregate \$5,000.
- 4940 CAPITAL - SPECIAL PROJECTS  
Capital Items are any item or project that has a life of over 2 years and exceeds either individually or in the aggregate \$5,000.
- 4970 CAPITAL - BLDG & GROUNDS  
Capital Items are any item or project that has a life of over 2 years and exceeds either individually or in the aggregate \$5,000.