

Budget Line Item Descriptions

SUPPLIES - Amounts paid for items that are consumed or deteriorated through use or that lose their identity through fabrication or incorporation into different or more complex units or substances.		
SUPPLIES		
2001	General Supplies	General Supplies, Office Supplies, Printing, Books, Batteries (Not vehicle batteries), Subscriptions(Magazines; Newspapers), Organizers & Sorters made of paper, Binders, shredder oil, picture frames, box cutters, Cardboard Storage Boxes
2002	Small Equipment	- purchases of minor equipment having a cost less than the County's capitalization policy. Handheld radios, calculators, chairs, desk, refrigerators, microwaves, file cabinets, keys, locks, cell phone chargers, Cell Phone Cases, Hand Stamp, Organizers, clipboards & Sorters made of metal or plastic, trash cans etc. Rented equipment should not be recorded here but recorded under Rentals and Leases, Plastic & Metal Storage Boxes
2003	Janitorial Supplies	Items used of cleaning and general custodial maintenance for buildings.
2004	Medicine and Drugs	Prescription and non-prescription supplies and drugs: bandages, aspirin, supplies to administer medication (Does not include general nurse's supplies)
2005	Food	Jurors, Jail and JDC Detainees' groceries and food prep supplies, plus water and coffee for public consumption
2006	Clothing and Uniforms	Uniforms for county employees or clothing for jail and juvenile detainees.
2007	Fuels, Oil, and Lubricants	Gasoline, diesel, oil grease used for maintenance of county vehicles and equipment.
2008	Tires and Tubes	Items used to repair, maintain, or replace tires on county vehicles and equipment.
2009	Computer IT Equipment under \$5,000	Hardware - ex: computer, monitor, keyboard, mouse, stylus, flash drives, mouse pads, etc.
2010	Children's Programming	County Library Code
2011	Detainee Supplies	Detainee's, Sheriff, Jail & JDC Use Code
2012	Bullet Proof Vests	Sheriff's Code
2013	Pet Food	Animal Shelter Use Code only
2014	Medical Equipment	Animal Shelter Use Code only
REPAIR AND MAINTENANCE SUPPLIES		
2020	Building Materials and Supplies	Supplies used in repairing and maintaining county buildings.
2021	Paints and Metals	Paint and painting supplies, metals and supplies
2022	Plumbing and Electrical	Supplies for plumbing and electrical maintenance.
2023	Parts and Repairs	Parts and supplies used in repairing and maintaining equipment, vehicles, machinery, car batteries, floor mats, vehicle decals etc.
2024	Maintenance and Service Contracts	Owned machines such as copiers, electronics file systems, elevators, etc.
2025	Asphalt	Asphalt, or materials used in manufacturing asphalt.
2026	Culvert and Pipe	Culverts, pipes, or materials used in manufacturing culverts and pipes.
2027	Gravel, Dirt, and Sand	Gravel, dirt, and sand.
2028	Lumber and Pilings	N/A
2029	Small Tools	- purchases of minor tools having a cost of less than the County's capitalization policy. Jacks, hammers, drills, saws, screw drivers, box knives, etc. Rented tools should not be recorded here but recorded under Rentals and Leases.
2030	Concrete	Concrete or supplies used in manufacturing concrete.
2031	Bridges and Steel	Supplies used in building, repairing, and maintaining county bridges.
2032	Explosives/Blasting/Drilling	Road Code
OTHER SERVICES AND CHARGES		
PROFESSIONAL SERVICES - services that by their nature can be performed only by persons or firms with specialized skills and knowledge		
Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.		
3001	Accounting and Auditing	Professionals hired by the county to do accounting consultation and internal audits not performed by the state Legislative Audit Division.
3002	Management Consulting	Professionals hired by the county to do administrative management consultations.
3003	Computer Services	Professional hired by the county to provide computer services outside county IT department.
3004	Engineering and Architectural	Professionals hired by the county to perform engineering and architectural services.
3005	Special Legal	Professionals and costs associated with lawsuits and/or legal consultations. Ex: legal and filing fees
3006	Medical, Dental, and Hospital	Expenses for medical and dental supplies and services, or hospitalization of inmates. Fees for pre-employment or other required employment medical exams of county employees. Also K-9's medical bills. Physicals that include drug test.
3007	Drug Testing	Court Code Only
3008	Property Reappraisal	Professionals hired by the county to conduct property reappraisal.
3009	Other Professional Services	Professionals hired by the county to provide a service other than specified above. Lawn Care Services, Vehicle Graphics, Vehicle Wash, Window Cleaning, Plumbing & Electrical Labor, Safety Deposit Box Rent, Awards of De Minimis Value for recognition of achievement or retirement
3010	Service Contract - Medical	
3011	Service Contract - Dental	
3012	Service Contract- Prescription	
3013	Act 833 Fire Protection	ONLY used to pay pass thru money to Fire Departments
COMMUNICATIONS		
3020	Telephone and Fax - Landline	Long distance and other telephone service charges, installation, and repair of telephone equipment and lines.

	3021 Postage	Postage, PO Box Rental, UPS, Federal Express and other charges for sending or receiving parcels and letters. Shipping and handling for JDC.
	3022 Cell Phones/Pagers/Radios	Cellular, pagers, and two-way radios services and costs. Ex: trunking charges
	3023 Internet Connection	Internet service charges.
	3024 Cable	TV Cable service charges
	TRANSPORTATION	
	3030 Travel	In-flight insurance, baggage fees, parking fees, extra charges not specified, fuel for vehicle rental, toll fees
	3031 Common Carrier	Planes, taxis, buses, car rental.
	3032 Mileage	GSA rate will be used. If county vehicle is available, the rate is less than 1/2 of regular rate.
	ADVERTISING AND PUBLICATIONS	
	3040 Advertising and Publications	- Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property.
	INSURANCE (OTHER THAN PERSONAL SERVICES - Expenditures for all types of insurance coverage, including property, liability and fidelity. Insurance for group health should not be recorded here, but recorded under Personal Services.	
	3050 Official and Deputy Bond	Expenses for bond to cover elected officials and their employees as required under Acts 4, 5, 13, 286 557 of 1985.
	3051 Boilers and Machinery Insurance	Insurance covering boilers and industrial machinery.
	3052 Fire and Extended Coverage	Insurance covering buildings and contents, valuable papers, computer equipment, furnishings, etc.
	3053 Fleet Liability	Insurance covering all county vehicles and heavy equipment.
	3054 Other Sundry Insurance	All other insurance not listed above; Ex: General liability, Notary Insurance (not notary fees- they should be 3090), Product Warranty.
	UTILITIES	
	3060 Utilities - Electricity	Expenses for electricity.
	3061 Utilities - Gas	Expenses for gas.
	3062 Utilities - Water	Expenses for water.
	3063 Utilities - Waste Disposal	Expenses for waste disposal.
	RENTALS AND LEASES (NOT LEASE PURCHASE) - Cost for renting or leasing land, buildings, equipment, and vehicles for both temporary and long range use. Lease Purchases should not be recorded here, but recorded under Debt Service.	
	3070 Rent - Land and Building	Rental of buildings, parking lots, office space, or storage space.
	3071 Rent - Machinery and Equipment	Rental of machinery, equipment, and vehicles, etc not related to trip travel.
	3072 Lease - Land and Buildings	Land and buildings leased with an option to buy.
	3073 Lease - Machinery and Equipment	Machinery and equipment leased with an option to buy. Ex: Copier Leases
	3074 Contract - Overage	Overage on Copiers
5	PUBLIC RECORDS	
	3080 Public Records	Books and paper that become a permanent public record to be kept on file in the county; Ex: Marriage license, land record books, etc.
	MISCELLANEOUS	
	3090 Dues and Membership	Membership fees for a person, department or county to belong to an organization, On-Line Subscriptions (including e-books), Licenses/Tags for vehicles, Notary Fees (not Notary Insurance -it should be 3054) On-line Memberships & Subscriptions that can only be viewed on-line.
	3091 Court Appointed Attorneys	Fees for defense attorneys who are appointed by the courts; Ex: Guardian Ad Litem
	3092 Jurors and Witnesses	Fees for jurors and reimbursements for witnesses. (Any expense for witnesses such as mileage, meals & lodging. Etc.)
	3093 Miscellaneous Law Enforcement	Payments to other law enforcement agencies or officials
	3094 Meals and Lodging	Reimbursement to county employees for meals and lodging incurred during county related travel following guidelines set in the county travel policy.
	3095 Paupers and Welfare	Burial expenses for paupers.
	3096 County Matching Funds	Counties portion of matching funds; grants
	3097 Tax Refunds	Tax refund made for previous year.
	3098 Judgments and Damages	Payments for court judgments and damages.
	3101 Training and Education	Class Dues, registration fees for seminars and conferences. (Does not include purchase of food & snacks for training & education.)
	3102 Computer Software, Support, and Maintenance Agreement	Purchase of software and maintenance on software
	3104 Miscellaneous Refunds	Road Bond Refunds, Animal Shelter Fees Refunds, various other reimbursements by the county
	3107 Municipal Library Funding	0602 Grant & Aid-Discuss in detail
	3018 Property Tax	Property tax for county owned/rented properties
	3109 Right-of-Way	Filing fees for easements, temporary right of way easements.
	3170 Health Insurance	N/A
	3171 Dental Insurance	N/A
	3172 Life Insurance	N/A
	3173 Prescriptions	N/A
	3174 Employee Assistance Program	N/A
	3175 Cancer Care	N/A
	3176 Accident Plus	N/A
	3177 Disability	N/A

	3178 Vision	N/A
	3179 FSA Medical	N/A
	3180 FSA Dependent Care	N/A
	3181 Cardiac Care	N/A
	3182 Group Term Life	N/A
	3183 Hospital Indemnity	N/A
	3184 Long Term Care	N/A
	3185 Critical Care	N/A
	3186 Critical Incident	N/A
CAPITAL OUTLAY		
	4001 Land	- Expenditures for the purchase of land including any costs such as legal fees and filing fees.
	4002 Buildings	- Permanent structures purchased or otherwise acquired and improvements thereon. Includes costs incurred in the acquisition of buildings (e.g., broker's fees).
	4003 Improvements Other than Buildings	- Permanent improvements, other than buildings, that add value to land (e.g., fences, landscaping, parking lots, and retaining, walls).
	4004 Machinery and Equipment	(Other Than Vehicles) - Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon (e.g., machinery, tools, and furnishings). This account includes costs incurred in the acquisition of machinery and equipment (e.g., transportation cost).
	4005 Vehicles	Expenditures for equipment used to transport persons or objects. Examples include automobiles, trucks, and buses.
	4006 Construction In Progress	- The cost of construction undertaken but not yet completed.
	4007 County Matching Advance	- Road Construction and Maintenance
	4008 Ark. Highway Dept. and Other Construction Projects	
	4009 Computer/Machinery Equipment	Computers, Servers, and related items costing \$5,000 or more.
DEBT SERVICE		
	5001 Bond Principal	Bond Principal
	5002 Bond Interest	Bond Interest
	5003 Note Principal	Note Principal
	5004 Note Issue	Note Issue
5	5005 Lease Purchase Principal	Lease Purchase Principal
3	5006 Lease Purchase Interest	Lease Purchase Interest
TRANSFERS OUT		
	9999 Transfer Out	- Used to account for interfund transfers that are not accounted for at a specific expenditure code level. These are generally lump sum transfers that are accounted for only at the fund level. These transfers should be budgeted and charged against an appropriation when they are made.