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**Capital Budget:
Objects/Sub-Objects of Expenditure**

SCOPE

An object of expenditure is a group of like services or related articles for which payment must be rendered to fulfill performance of the program. Objects of expenditure are further subdivided into sub-objects.

DEFINITIONS

The following is a listing of standard objects and sub-objects of expenditure which apply to the Capital portion of the City's budget. A comprehensive listing may be found on a current City Chart of Accounts as provided by the Bureau of Accounting and Payroll Services.

	<i>OBJECTS OF EXPENDITURE</i>
1 Disposition Costs	All costs incurred with sale of real property.
2 Extra Work	Extra Work and Contingencies.
3 Design and Studies	The preliminary planning of a project prior to letting the contract and continues during its construction. Includes work done by City personnel as well as outside contractors.
4 Site	This includes purchase price and costs such as legal and administration fees, filling and excavation costs, and the like which are incurred to put the land in condition for its intended use. Includes survey and appraisal.
5 Inspection	Cost of City Inspection or outside contracts and includes all expenditures relative to the inspection such as salaries, transportation, meals and payments to outside inspectors.
6 Structures and Improvements	All costs of constructions of the capital project as specified in the applicable construction contract.
7 Utilities	The costs incurred when providing the capital project with such utilities as water, sewer, gas, electric and steam.
8 Furniture and Equipment	The cost of furniture and equipment required to convert the capital structure into a usable facility.
9 General	To be used only where none of the above apply.

	<i>SUB-OBJECTS OF EXPENDITURE</i>
1 Regular	Salaries to City officials and employees for services rendered on a continuing basis.
2 Temporary	Salaries to employees for services rendered on an intermittent or short term basis.
3 Part-time	Salaries to employees who work less than the schedules normal salary work week.
4 Shift Differential	Additional compensation to employees regularly assigned to night or shift work.
5 Overtime	Salaried employees – Overtime payment to salaried employees for services rendered beyond their regular work schedule.
6 Meal allowance	Allowance for meals to employees who are required to work more than three hours beyond their regular schedule.
8 Sick Leave Conversion	Payments to employees for unused sick leave. (Use 908)
9 Contract Salaries	Payments to employees for services rendered under terms of individual contract authorizations.
10 Major Medical (City)	
12 Prescription Plan	Payments for cost of premium for the City drug plan for employees other than educational.
13 Vision Care	Payments for cost of premiums of City optical plan for employees exclusive of M.A.P.S. and educational.
17 Vacation	Regular (Use 917)
18 Sick Leave	Regular (Use 918) (No S.S.)
19 Personal Leave	Regular (Use 919)
21 Social Security Regular	Employer's share of Social Security payments (FICA).
22 Employees' Retirement System	City Share of Retirement System Contributions.
23 Workmen's Compensation	Compensation payments to employees and State Accident Fund administrative costs.
24 Unemployment Compensation	Compensation payments to persons whose full-time employment was terminated as a result of abolishment of their position.
25 Medical and Hospital Insurance	City share of Medical and Hospital Insurance.
26 Physical Examination Plan	Payments to persons entitled to receive reimbursement for physical examination by Doctor (M.A.P.S. Physical Plan)

27 M.A.P.S. Optical Plan	
28 Survivor Benefits	
29 Deferred Comp Administrative Expense	
30 Architect	Plan results in biddable or constructible plans and specifications. It includes both preliminary plans and specifications and final plans and specifications as these are defined in Architectural Agreements. It does not include investigations producing information provided to Architects or Engineers by the City.
31 Preliminary Engineering	Design of improvements other than those requiring an architect. It does not include work done by City Personnel, unless such work is authorized by an Inter-departmental Work Order.
32 Consultants	Advisors to either the Architect or Engineer or acting independently in an advisory capacity for a specific project. It does not include City Personnel.
33 Survivor Benefits	Payments to legal heirs for certain entitlement granted as the result of the death of employees.
34 Accident Sick Leave (Non- Taxable)	
35 Accident Sick Leave (Taxable)	
36 Studies	Overall studies of a development where no specific project is planned.
37 Test Borings	Soil tests by an independent contractor are charged direct. Test borings by City personnel require an Inter-departmental Work Order.
38 Advertising	Payments for advertising.
39 Printing	Includes cost of plates, contracts, pamphlets, specifications, or any other printed matter relative to the project.
40 Purchase of Site or Right of Way	The purchase price and all other costs pertaining to the acquisition of the site. If the site has a structure or structures on it, and said structures are to be demolished include cost of structures under this Sub-Object. This includes easements and riparian rights.
41 Purchase of Structure	Where a structure is purchased with the intention of using the basic structure as is, or the renovation and improvement of the basic structure.
42 Surveys	Costs involved in surveys and legal description of project sites for condemnation, design or acquisition by negotiations.

43 Appraisal	Costs of appraisal of property by an independent contractor. This includes the appraisal of land, structures and equipment. If the appraised property is to be razed, charge to Sub-Project "Site". If the property is to be retained use the Sub-Project "Structures and Improvements".
44 Legal and Administration	Costs of legal and administrative expenses by an outside contractor or an Inter-Departmental Work Order if performed by City Personnel.
45 Demolition	The razing of a structure or partial demolition such as gutting. If the structure was acquired to be razed for site clearance or a Right of Way charge the Sub-Project "Site". If only a part of the existing structure is demolished for an addition or major renovation, the cost is a part of "Structures and Improvements".
46 Relocation	Includes supplementary payments and allowance to property owner.
47 Site-Improvements	Site improvements are improvements of a permanent nature, landscaping, fences, sidewalk, fountains, etc.
48 Protection, Management and Repairs	Payments to Housing Authority for boarding & management of buildings, emergency demolitions, etc.
49 Rent	
50 Local Mileage Reimbursement	Reimbursement for use of personal auto in the conduct of City Business at the prescribed mileage rate.
52 Meals	
53 Transportation	Rental of Motor Equipment and Vehicles – Payments for use of motor equipment and vehicles of CENTRAL AUTOMOTIVE GARAGE ONLY.
54 Transportation – Outside Rental of Motor Equipment and Vehicles	Payments for use of motor equipment and vehicles rented from outside concerns. Includes all other travel not covered by Sub-Object 53.
55 Tests	Materials tested prior to or during construction – Use inter-departmental work order if done by City forces.
56 Bond Expense	
57 Interdepartmental Charges (Accounting Operations)	
58 Removal Costs	Costs incurred in abandonment of Assets.
59 Administration Charges – Wage Commission	
61 Self-Insurance Fund Reimbursement	Cash received from self-insurance fund for losses.
63 Contract Cost	Monthly payments.
64 Contract Cost (Extra Work)	Payments due to Extra Work (Order)

65 Materials & Supplies	General Materials & Supplies – Items used in construction of Capital Improvements.
67 Art	Applicable to ordinance calling for 1% Art Work.
68 Negotiated Leave Time	
69 Severance Pay (Death– Negotiated Leave Benefit)	
70 Paving	Work done by Bureau of Highways for other City Agencies. This can be done by an Interdepartmental Work Order or charged direct to a City Agency by Highways, if the work was done by an outside Contractor.
71 Mechanical Electrical	*Conduit
72 Mechanical Electrical	*Lighting
73 Sanitary Sewers	*
74 Storm Water	*
75 Water	* <i>Sub-Objects 71 thru 75 are Utilities which are installed by one City Agency for another. USE INTERDEPARTMENTAL WORK ORDER.</i>
76 Rehabilitation Payments (HCD)	
77 Telephone	
78 Electric	*
79 Gas	*
80 Steam	* <i>* Sub-Objects 78 thru 80 are Utilities which are installed by the Gas & Electric Company or other Outside Contractors for a particular project such as schools, recreation centers, etc. This can be charged direct.</i>
81 Biological Specimens	Animals/Mammals for Aquarium
82 Administration Furniture	Includes: desks, chairs, files, tables, cabinets or any other like furniture used in an office.
83 Administration Equipment	Includes: adding machines, typewriters, calculators, copying machines, cameras, etc.
84 Operating Furniture	Furniture of a particular nature such as classroom furniture, lounge or waiting room furniture used in a hospital, etc.
85 Operating Equipment	Typewriters, adding machines used in a classroom, or X-ray machines, beds, operating tables, dental chairs, etc., or any specific equipment necessary for the department to function in its particular operation.
86 Outdoor Operating Equipment	Includes playground equipment, athletic field equipment, lawn mowers, small snow plows, etc.

87 Maintenance Equipment	Such as vacuum, floor polishers, etc.
88 Vocational Equipment – Furniture (Educational Use Only)	Encompasses all equipment and furniture that is reimbursable by the State Vocational Facilities Equipment Division of the State Department of Education.
89 Educational Equipment – Furniture (Educational Use Only)	Encompasses all equipment and furniture under the State School Construction Program approved for reimbursement.
90 Principal	
91 Interest	
98 Distributed Review (Interstate)	
99 Other	Where none of the above Sub-Objects apply.