

CLASSIFICATION OF ACCOUNT CODES - 2017

CITY OF FORT SMITH, ARKANSAS

100 SALARIES AND BENEFITS

101 Regular Salaries

Includes salaries and wages of all regularly employed personnel, both full and part time; includes salaries paid to the Mayor and Board of Directors.

102 Overtime

All payments to employees for time worked in excess of a specified work period in accordance with the Fair Labor Standards Act (FLSA).

103 Retirement

Includes City cost for employee participation in the respective pension plans, defined contribution plan or deferred compensation plan.

104 Social Security

Employer share of cost for employee participation in the Federal Insurance Contributions Act (FICA) and Medicare match.

105 Insurance

Employer participation for life and disability insurance, health insurance and dental insurance premiums.

106 Longevity

Additional compensation given to employees for accepted periods of tenure at specific time periods.

107 Medical Expenses

Doctor's fees, laboratory and x-ray fees, drugs and other costs incurred in the medical treatment of employees injured in the line of duty and annual physicals as required.

108 Other

Includes such items as fee based compensation such as backstage work or temporary judgeship; includes car allowance benefits.

109 Employee Allowances

Reimbursement for authorized employee allowances such as: clothing, field training (SWAT), language interpretation, etc.

111 Workers' Compensation

Contribution to the City's Workers' Compensation Fund for payment of claims.

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200 SUPPLIES AND SERVICES

Expenditures/expenses for materials, supplies and services which are obtained by express or implied contract or materials, supplies, and services which are of such nature that they normally would be obtained by such a contract.

201 Office Supplies

Includes all supplies necessary for the operation of an office, e.g. toner, copy paper, staples, letter trays, etc., blank diskettes/CD's, USB flash drives, stationery, books used for office reference (Ex. Polk/City Directories, computer/software manuals, etc.), batteries, picture and certificate frames, name plaques, plaque awards; standard forms which do not require special printing services (ex. "While you were out" etc.). This classification does not include postage or pre-stamped envelopes.

202 Small Equipment

The small equipment account includes items with a unit value of \$5,000 or less. Items in this classifications include personal computers, printers, display units, camera equipment, weapons, ammunition, bullet proof vests, hand tools, calculators, typewriters, electric staplers, surge protectors, playground equipment, survey equipment, microfiche viewers, office furniture, fax machines, small copiers, and packaged software. Laboratory equipment, etc.

203 Fuel, Oil, Lube (Bulk)

Includes bulk purchases of gasoline, diesel fuel and other fuel for vehicles and equipment. Includes kerosene, heating oil, coal, propane, butane, etc. used for heating or flares. Also includes all oils and lubricants utilized for City equipment or machinery. Oil & lube changes should be charged to account 207.

204 Clothing

Includes all items of clothing and linen supplies such as uniforms, badges, belts, boots, hats, shoes, slickers, holsters, handcuffs, gloves, etc. Includes linen service, towel service, laundry, and embroidery.

205 Custodial Equipment & Supplies

Food consumed by an employee during work hours or on official duty (Ex. lunch provided for disaster/emergency relief); retirement cake (only if reception is advertised and open to the general public and a media release is issued inviting citizens prior to the reception.); includes ice and bottled water; coffee, sugar, creamer and supplies (please note that flavored coffee, flavored creamers, hot chocolate, tea, and Keurig cups of any kind are not allowable expenses). This also includes utensils, paper plates, foam/plastic/paper cups, etc. Any item purchased for consumption by animals. Includes drugs utilized in the treatment of disease and all first aid supplies. Includes all cleaning supplies such as soap, solvents, disinfectants, deodorizers, floor oils, wax, paper towels, etc. Includes cleaning equipment such as brooms, brushes, mops, etc.

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206 Materials

Includes all materials required in the maintenance and repair of streets, sidewalks, street lights, park lights, etc., i.e., asphalt, cement, sand gravel, etc. However, any improvements that substantially increase the value of the project should be charged to capital outlay or capital improvements (300 account). Includes pool chemicals, chemicals and drugs used in the laboratory, water and sewage treatment plants and pest control. Includes fertilizers, bulbs, seeds, trees, plants and plant spray, top soil, etc. used in parks and public grounds. Also includes recharging of fire extinguishers. Does not include photographic processing.

207 Repair of Equipment

Includes all services and materials required in the maintenance and repair of all machinery and equipment including automobiles (oil & lube, and filter change), trucks, tractors, draglines, ditching machines, sweepers, shop and plant equipment, traffic signals, instruments of all types, window air conditioners, office equipment such as typewriters, adding machines, calculators, desks, chairs, etc.; all such services required in the maintenance and repair of minor apparatus and tools. Does not include services applicable to the maintenance of buildings and improvements.

208 Repair of Buildings

Includes all services and materials required in the maintenance and repair of real property such as land, buildings, structures of all types, swimming pools, elevators, boilers, heating and air conditioning systems (HVAC), etc. Also includes security services. However, any replacements or improvements that substantially increase the value of the building or facility should be charged to capital outlay.

209 Merchandise

Items purchased to be resold to other departments or to the public such as inspection code books.

210 Communications

Includes telephone equipment services such as monthly leases and repair charges, telephone and radio line services, internet access and replacement telephones.

211 Utilities

All gas and electrical services furnished by franchised operators.

212 Bonds, Insurance, Licenses

Includes all automotive insurance premiums, building and product liability facilities insurance premiums, performance and surety insurance premiums, all fees for licensing, safety inspections, easements, and titles and any expenditures/expenses for bonding an employee. Also, includes licenses for software packages.

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213 Postage

Cost of mailing items including stamps, post cards, pre-stamped envelopes, postage due, insurance, registered letter fees and express mail.

214 Advertising, Printing, Photo

Includes cost of advertising, posters, publication of public notices, ordinances, bid invitation, and other such items. All service performed by an outside vendor for printing, reproduction and binding for pamphlets, newsletters and other reading material and all in-house copying charges; includes disposable cameras and film development.

215 Travel

Includes transportation, meals, and lodging expenditures/expenses of employees incurred in the performance of official duties (outside city limits). Includes registration fees relative to travel, e.g., conference/seminar/workshop registration fees. Any travel reimbursement/expense charged to 215 should be submitted on a Travel Expense Reimbursement Report.

216 Education, Memberships, Subscriptions

Course materials/books purchased through outside vendors utilized for in-house training and education. Includes registration fees and all relevant expenditures for conferences (within city limits). Tuition fees associated with continuing education at approved local or regional schools or colleges. Includes memberships in professional organizations and subscriptions to periodicals and publications from within the City will derive benefit.

217 Lease, Rent, Taxes

Includes rentals or leasing of land or structures, post office boxes, and equipment such as office machines and heavy equipment. Property taxes due to entities outside our local jurisdiction should be designated for payment from this account.

218 Claims

Includes settlements of judgments and claims. Includes such items as filing fees and court costs in connection with liens and right-of-way fees. Includes expenses incurred for services rendered in collecting bad debts.

219 Other

Includes expenditures/expenses such as courthouse custodial costs, care of prisoners, state mandated fees, and such services provided by outside vendors in connection with data processing service bureau, consulting firms, engineering fees not related to a specific construction fund, recodification of ordinances, grant match funds, and veterinary services. Use of this code for other purposes besides the outlined costs should be cleared in Finance prior to execution.

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220 Examinations

Expenses incurred due to Police and Fire qualification and standards of personnel.

300 CAPITAL OUTLAY

Capital outlay includes the purchase of all real property such as land, buildings, and other improvements and the purchase of items of personal property which will meet the following requirements:

1. Must have an estimated useful life of three years or more.
2. Must be capable of being permanently identified as an individual unit.
3. Must belong to one of the general classes of property which are commonly considered as fixed assets in accordance with generally accepted accounting principles. Fixed assets are defined as items of more or less permanent property necessary to the operation of an enterprise. As a general rule, an item which meets the first two requirements and has a unit cost of \$5,000 or more should be classed as capital outlay, while items should be classified under small equipment costing less than \$5,000.

ITEMS NOT COVERED BY CITY FUNDS

- Artificial sweetener
- Birthday cakes
- Candy
- Cocoa/Hot Chocolate
- Flavored coffees (Keurig or any kind)
- Flavored Creamer
- Commemorative memorials & tributes
- Flowers/plants
- Greeting/Sympathy/Thank You Cards
- Pastries/donuts
- Retirement cake (*See Account 205*)
- Tea