

Expenditure Structure For Budgeting

1100 **Personal Services**

Salaries, Wages, Benefits

1200 **Contractual Services**

Postage, Shipping, Media, Printing, Telecommunications Services, Training and Conferences, Legal and Accounting Fees, Repair and Maintenance Services, Architectural and Engineering Services, Skilled and Manual Labor Services, Hardware and Software Maintenance

1280 **Travel**

Moving and Relocation, Mileage, Meals, Lodging, Public Carrier Travel

1300 **Supplies and Materials**

Office Supplies, Manufacturing Supplies, Packaging and Shipping Supplies, Building and Mechanical Repair Materials, Agricultural Supplies, Engineering Supplies, Educational Supplies

1400 **Transfer Payments**

Scholarships, Honorariums, Incentives, Payments to Substate Entities, Grants to Intergovernmental and Nongovernmental Organizations, Indirect Cost Recoveries

1500 **Continuous Charges**

Insurance, Capital Lease Payments (equipment, building, land), Operating Lease Payments, Rentals, Water/Sewer/Electrical Service Charges, Installment Purchases

2100 **Property and Improvements**

Property and Improvements Acquisition, Site Development and Improvements,

2200 **Equipment**

Computer, Educational, and Electronic Equipment, Telephones, Agricultural and Construction Equipment, Office Furniture, Manufacturing Equipment, Fixtures

2300 **Plant and Improvements**

Building Acquisition, Construction

3100 **Bond or Loan Obligations**

Bond Financing Costs, Debt Service Payments