

## **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