



## *Budget Account Descriptions*

In order to provide a description of the line items identified in the Town's budget expenditure reports, below please find general definitions for several departmental account terms:

**Professional Services** - Services procured as independent professional assistance. Such services include, but are not limited to, legal, engineering, planning consultants, property management, architectural, lobbying, brokerage and appraisal.

**Other Contractual Services** - Services procured independently by contract or agreement with persons, firms, corporations or other type entities. Such services include, but are not limited to, IT support, landscape and roadway maintenance, Town sponsored events, permit and inspection services, and GIS consulting.

**Travel & Per Diem** - Includes the costs for travel, meals and lodging (when required) for attending Town sanctioned conferences and meetings. This category also includes the cost of the State of the Town event as well as the Town Council and Town Manager car/travel allowances.

**Communications and Freight** - Includes the costs of telecom and internet services, as well as postage and other courier costs. This category also includes the Town Council, Town Manager and Town Clerk cell phone costs.

**Repairs and Maintenance** - Includes the costs for the repair and maintenance of the Town's equipment and property that do not meet the threshold for capitalization under Generally Accepted Governmental Accounting Principles. This category also includes the costs of all maintenance and service contracts (for example, maintenance agreements related to the Town's phone system, postage meter, copiers and computer related systems).



**Other Current Charges** - Includes costs and current charges not otherwise classified in other accounting codes. This category includes, but is not limited to, property taxes on the Town Hall property, legal advertising, costs to process background checks, and bank and credit card processing fees.

**Operating Supplies** - Includes the cost of supplies consumed in the conduct of operations. This category includes items such as uniforms, cleaning supplies and chemicals, and miscellaneous other IT supplies and computer software.

**Dues and Subscriptions** - Includes the cost of membership and professional dues, professional publications, conference fees, and training and education.

**Capital Outlay** - Includes the acquisition or improvement of operating capital assets, defined by the Town as assets with an initial, individual cost of \$1,000 or more and an estimated useful life in excess of one year. This category includes, but is not limited to, machinery, furniture and equipment, computer related assets, and building/property improvements meeting the aforementioned threshold criteria.

**Contributions and Aid to Governmental Entities** - Includes the cost of resources provided to other governmental entities. As relates to the Town, this category includes the amounts paid to Miami-Dade Schools pursuant to the Town's school initiative Interlocal agreement.