

TOWN OF CANTON  
FINAL PROPOSED  
FISCAL YEAR 2010-2011 BUDGET

APPENDICES

STANDARD ACCOUNT DEFINITION AND EXPLANATION

March 8, 2010

**FISCAL YEAR 2010-2011: CAO PRELIMINARY DRAFT BUDGET**  
 Standard Account Definition and Explanation

<b>Account</b>	<b>Title</b>	<b>Definition and Explanation</b>
5100	Full Time	Current salaries of all non-union full time employees
5110	Supervisor Salaries	Current salaries of all supervisors
51200	Part Time	Covers part time employees. Stenographic work done for board and agencies is included in this category.
51300	Full Time – Affiliation	Salaries of all full time affiliated employees (NAGE, AFSCME, CILU).
51650	Longevity	Funds expenses related to longevity payments payable to union employees as required by collective bargaining agreements.
51660	Educational Incentive	Funds expenses related to payment of educational incentive to employees as mandated by collective bargaining agreement.
52100	Bonds	Funds expenses related to bonding of employees within Department.
53120	Computer Purchase	Funds expenses related to acquisition of computer equipment such as monitors, hard drives, printers, etc.
54200	Vehicle Fuel	Funds costs associated with fueling of all Town vehicles and/ or apparatus. Fuel is usually procured through a cooperative purchasing agreement with CRCOG.
55010	Vehicle Maintenance	Funds expenses related to the maintenance of Town vehicles and/ or apparatus in a safe and working manner.
55100	Maintenance/ Cleaning Supplies	Funds supplies related to cleaning/ maintenance of buildings and facilities including paper goods, cleansers, light bulbs, soaps, etc.
55200	Mileage	Funds expenses related to travel for work or Town purposes. Reimbursement is at IRS rate of .55 per mile.

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55300	Heating/ Cooling Repairs	Funds expenses related to repairs to HVAC systems that are not otherwise covered by a service contract.
55310	HVAC Maintenance Contract	Funds expenses related to maintenance contract for HVAC systems of Departmental or Town facilities.
55500	Light and Power	Funds costs associated with electricity for Departmental or Town facility.
55800	Department Equipment Maintenance/ Repair	Funds costs associated with repairs, maintenance and/ or replacement of Departmental equipment.
55810	Office Equipment Maintenance	Funds expenses related to service contracts and repairs to Departmental or Town office equipment.
55830	Software Support	Funds expenses related to maintenance and licensing fees for computer systems and software utilized by Town and/ or Department.
56100	Postage	Funds expenses related to mailing of information, agendas or documents in accordance with functions of Department and/ or programs.
56200	Telephone	Funds expenses for Town and/ or Departmental telephones, radio/ emergency phone circuits, pagers, etc.
56205	Cell Phone	Funds expenses related to Departmental cell phone use.
56340	Cable Television	Funds expenses related to cable television service for Town and/ or departmental needs.
56500	Fuel Oil/ Heat	Funds expenses related to costs of petroleum fuel or natural gas for purposes of heating a Town or Department facility. Heating fuels, petroleum and natural gas, are purchased cooperatively through.

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56750	Water	Funds costs associated with water use for Departmental or Town facility.
56760	Sewer	Funds expenses related to the annual sewer use charge for Department or Town facility. Increases in these areas are driven by metered charges rather than administrative adjustments made by previous administrations.
56910	References/ Texts	Funds expenses related to texts, publications and reports necessary and/ or beneficial to Departmental or Town functions.
56920	Consultant	Funds expenses related to retaining services of consultant for purposes of assisting in or performance of necessary functions related to Department or program function or Town business.
56950	Membership/ Dues	Funds expenses related to memberships and/ or dues to various professional, civic, community or governmental agencies, organizations or agencies necessary or beneficial to Town functions.
57100	Office Supplies	Funds expenses related to purchase of office supplies necessary to effectively operate Departments and/ or functions.
57200	Printing	Funds expenses related to printing and binding of documents, manuals and reports of respective departments.
57400	Equipment Purchases – Major	Funds expenses related to purchase of major equipment for Town or Departmental operation needs.
57500	Advertising	Funds expenses related to advertising for purchasing, personnel, or legal notice purposes.
57600	Computer Supplies	Funds expenses related supplies for computers and printers within the Department and/ or function.
59900	Miscellaneous	Funds expenses related to unforeseen expenses of Department.