

## Expenditure Codes

Last Updated September 25, 2015

<i>Code</i>	<i>Name</i>	<i>Description</i>
1100	Career Service Employees	Salaries and wages for both full-time and part-time regular employees that receive health insurance and retirement benefits. These positions are authorized by the Personnel Office in its staffing plan and approved by the Commission. <b><u>Calculated from payroll information.</u></b>
1110	Overtime	Overtime pay as authorized by the Fair Labor Standards Act and in compliance with Utah County Personnel policies.
1120	On-Call	On-call pay as authorized by the department and in compliance with Utah County Personnel policies.
1200	Time-Limited Employees	Wages for time-limited employees. These positions are authorized by the Personnel Office.
1300	Benefits	Employer-paid benefits as calculated by the payroll system. <b><u>Calculated from payroll information.</u></b>
1400	Uniform Allowance	Uniform allowances <u>distributed through the payroll system</u> for purchases of uniforms authorized by County policy.
1500	Temporary Employees	Purchases of personnel services through vendors such as SOS Temporary Services, Manpower, etc. Per-hour charges are approved by the personnel services contract of the County.
2100	Books, Subscriptions & Memberships	Books used for office reference, book/magazine subscriptions, or professional memberships for government employees. All items purchased from this account must be applicable to services provided by the employee or department.
2200	Public Notices	Required public notices for items such as legal advertising for bids, hearings, and civil service positions. Also includes job fairs.
2310	Mileage & Transportation	Reimbursement for an employee using his or her personal vehicle on official County business. Other travel expenses not associated with a travel authorization number (such as parking fees and Motor Pool vehicle rentals) may also be paid from this account.

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2400	Office Supplies	Includes all items normally considered as office supplies, such as paper, pencils, pens, copying/printing services, etc. Does not include any equipment, electronics, or furniture over \$500.
2410	Postage	Mailing services and postage, including stamped envelopes, parcel post, metered mail contracts, post office box rentals, etc.
2490	Credit Card Service Charge	Fee charged by Wells Fargo for using its Merchant Services to process credit card transactions. Only departments accepting credit cards have this account.
2500	Equipment Supplies & Maintenance	Includes any amounts expended for (1) the upkeep or repair of equipment including service calls not covered under contract and (2) operating supplies for the equipment, such as repair parts, toner cartridges for copiers or printers, film, disks, CDs, computer memory sticks, batteries, keyboards, surge protectors, etc. For the Motor Pool internal service fund, operating supplies includes such items as automotive supplies, gasoline, oil, tires, and batteries.
2600	Building & Grounds	Includes expenditures for upkeep or repair of the buildings and grounds such as services of plumbers, electricians, painters, carpenters, nurserymen, etc. and repair and maintenance materials such as shrubs and plants, seeds, lawn fertilizers, lumber, hardware, paints, etc. (essentially anything that is fixed to a building). Also includes janitorial supplies.
2700	Utilities	Includes all expenses incurred from the use of utilities such as water, electricity, heating fuels, garbage pickup, and recycling services.
2800	Telephone & Communications	Telephone charges such as cellular phone service, wireless data line costs, pager fees, etc. Only used for monthly communication service charges paid to outside suppliers. Charges paid to Public Works should be entered in either the 5640 or 5650 account.

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3050	Contract Maintenance	All maintenance agreements for the upkeep or repair of any equipment. If the County pays up front for maintenance instead of separately paying each service call, then that is contract maintenance. If the County has an agreement for maintenance but still has to pay separately for service calls, then that is not contract maintenance but equipment maintenance and should be paid from the 2500 account. Maintenance contracts must be approved by the Commission and are for a specified period of time. <b><u>Itemized budget line items required.</u></b>
3100	Professional Services	Includes payments to persons or agencies under contract with the County who act in an advisory capacity or perform a service for any department, including legal fees, auditing fees, consultants' fees, inspection fees, and other professional fees. A professional service is defined as work rendered by an independent contractor who has a professed knowledge of some department of learning or science used by its practical application to the affairs of others or in the practice of an art founded on it, including but not limited to accounting and auditing, court reporters, X-ray technicians, legal, medical, nursing, education, engineering, actuarial, architecture, veterinarians, and research. The knowledge is founded upon prolonged and specialized intellectual training which enables a particular service to be rendered. The word "professional" implies professed attainments in special knowledge as distinguished from mere skills. For example, digging a fence post hole is not a professional service because anyone could dig the hole. <b><u>Itemized budget line items recommended.</u></b>
3300	Education	Includes expenses incurred to provide education and/or educational programs on a local basis (not requiring the employee to stay overnight). This includes fees paid for Internet-based trainings. Other costs associated with a local training are not to be paid from this expenditure code (for example, mileage should be 2310, gasoline should be 2500, etc). <b><u>Itemized budget line items required.</u></b>

<i>Code</i>	<i>Name</i>	<i>Description</i>
3400	Conventions & Travel	Travel in compliance with County policy. Expenditures in this category must be associated with a travel authorization number (“t-number”). <b><u>Itemized budget line items required.</u></b>
4800	Special Dept Supplies	Includes any supplies purchased by the department which are generally peculiar to that department. The materials and supplies in this category are required in the performance of the department’s operations. This account is also used for notary or other professional licensing, carrying cases/holsters, water cooler rentals, and breakroom supplies (e.g. plates, cups, utensils, Windex).
4800	Food & Meals	Food and meals purchased in compliance with the County’s Food and Meals Policy. Not for meals associated with overnight travel (those meals are paid from the 3400 account). Food and meals <b>MUST</b> be itemized as a separate line item within the 4800 account.
4850	Software	Includes any amounts expended for software purchases, maintenance, upgrades, and licensing including standard software (such as Microsoft or Adobe products).
4870	Building/Land Leases	Includes any amounts expended for the lease of non-County buildings or land.
5100	Insurance	Includes the premiums paid for all types of insurance including fire, public liability, officials’ bonds, etc.
5610	Intragov / Vehicle Lease	Annual Public Works billing amount for leased vehicles/equipment which includes depreciation, recapitalization, insurance, fuel, maintenance, etc. Also includes billings from the Motor Pool for car washes, upgrades, new acquisitions, any equipment attached to a vehicle, etc.
5630	Intragov / Building Rental	Annual Public Works billing amount for office space. Also includes billings for either supplies built or labor charges incurred by Buildings personnel such as for storage lockers or boxes, white boards, display cabinets, etc.
5640	Intragov / Phones	Annual Public Works billing amount for phone lines and long distance. Also includes billings from Public Works for new leases, equipment, or phone accessories.

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5650	Intragov / Communications	Annual Public Works billing amount for pager/radio service. Also includes billings from Public Works for new leases, equipment, or radio accessories.
5670	Intragov / Information Systems	Annual Information Systems charge for Internet access, help desk support, and programming services. Also includes billings from the Information Systems department for new computer hardware acquisitions (such as desktop computers, laptop computers, tablet computers, monitors, etc.) and internal computer upgrades (such as increased disk space, RAM, or video cards). Small systems equipment not meeting the description of a 7470 item (such as memory sticks and keyboards) shall be purchased from the 2500 account.
6200	Miscellaneous Services	Payments to individuals or agencies for services rendered to the County which have not been otherwise classified. This should not be used as a "catch-all" account. To the extent feasible each expenditure should be classified into one of the other object accounts.
7410	Capital Inventory \$5000 and Up	All operating equipment with a per-unit cost of \$5000 or more. <b><u>Itemized budget line items required.</u></b>
7420	Inventory Less than \$5000	All operating equipment with a per-unit cost under \$5000. Equipment should be (1) electronic or furniture, (2) inventory-able, and (3) last approximately one year or more. <b><u>Itemized budget line items required.</u></b>
7470	Systems Equipment	All non-networked printers and external hard drives. Desktop computers, laptop computers, tablet computers (such as iPads), monitors, etc. must be budgeted and purchased using the 5670 account. <b><u>Itemized budget line items required.</u></b>
9100	Operating Transfers	Operating transfers from one fund to another fund. Most departments will not have this expenditure code within their departmental budgets.
9500	Contributions to Other Governments	Contributions and donations made to other governmental agencies (federal, state, city, local districts, metropolitan planning organizations, non-profits, etc.).