



Office of the Clerk/Auditor
Division of Financial Services

**UTAH COUNTY GOVERNMENT
CHART OF ACCOUNTS**

Utah County’s account number is the combination of three items: (1) the general ledger account number, (2) the department cost center, and (3) the budget line item.

GENERAL LEDGER ACCOUNT NUMBER

The general ledger account number has the following format:

FFF-DDDDD-AAAA

where FFF is the three-digit fund, DDDDD is the five-digit department number, and AAAA is the four-digit object code (sometimes referred to as the account code or expenditure code).

Fund

Utah County has the following funds:

Fund No.	Fund Name	Fund Type	Description
100	General	General	General operating fund of the County.
220	Municipal Building Authority (MBA)	Special Revenue (Nonprofit Corporation, Integral Part of Primary Govt.)	Although the MBA is included as a special revenue fund of Utah County, it is a legally separate entity. The budget is approved by the governing board of the MBA, which is the County Commission.
230	Health Department	Special Revenue	Operating budget for the Health Department, including Senior Services.

Fund No.	Fund Name	Fund Type	Description
241	Special Service Area 6	Special Revenue (Municipal Services, Blended Component Unit)	Special Service Area created for taxing purposes for Sheriff services in the unincorporated area. For the most part, no expenditures are made from this fund. An annual transfer is made from this fund to the General Fund (Fund 100) to subsidize the Sheriff's Office. The budget is approved by the governing board of the service area, which is the County Commission.
242	Special Service Area 7	Special Revenue (Municipal Services, Blended Component Unit)	Special Service Area created for taxing purposes for fighting structure fires in the unincorporated area (high density areas). This fund is for the County Fire Marshal. The Public Works Director is fiscally responsible for this fund. The budget is approved by the governing board of the service area, which is the County Commission.
243	Special Service Area 8	Special Revenue (Municipal Services, Blended Component Unit)	Special Service Area created for taxing purposes for Community Development (Planning) purposes in the unincorporated area. For the most part, no expenditures are made from this fund. An annual transfer is made from this fund to the general fund (Fund 100) for planning expenditures not reimbursed by fees and other revenues. The budget is approved by the governing board of the service area, which is the County Commission.
244	Special Service Area 9	Special Revenue (Municipal Services, Blended Component Unit)	Special Service Area created for taxing purposes for fighting structure fires in the unincorporated area (low density areas). For the most part, no expenditures are made from this fund. An annual transfer is made from this fund to the Special Service Area 7 Fund (Fund 242). The budget is approved by the governing board of the service area, which is the County Commission.

Fund No.	Fund Name	Fund Type	Description
245	Utah Valley Road Special Service District	Special Service District (Blended Component Unit)	Special Service District created for roads in the unincorporated area. The funding sources for this fund are Secure Rural Schools (SRS) funds and mineral lease monies. The budget is approved by the governing board of the district, which is a Utah County Commissioner, the Utah County Treasurer, and a third member approved by the Board (this third member cannot be a County Commissioner).
246	Soldier Summit Special Service District	Special Service District (Blended Component Unit)	Special Service District created for water distribution for houses located at Soldier Summit. Expenditures are approved by the Board, which is composed of a Commissioner from Utah County, a Council member from Wasatch County, and a resident of the district.
247	Transportation Projects	Special Revenue	Operating budget for transportation projects approved in the regional plan. Current funding sources for these projects are bond proceeds, Section 2216 sales tax, Section 2218 sales tax, a quarter-cent sales tax enacted April 2019, and a motor vehicle registration fee. Also includes road projects funded by "B" road monies provided by the Utah Department of Transportation
248	Grants / Outside Projects	Special Revenue	Operating budget for grants and other outside projects administered by County departments but funded by outside agencies, including the Community Development Block Grant (CDBG) program administered by Mountainland Association of Governments.
250	Children's Justice Center	Special Revenue	Operating budget for the Children's Justice Center.
273	Inmate Benefit	Special Revenue	Operating budget for expenditures for the benefit of Jail inmates (administered by the Programs division of the Jail).
274	Law Enforcement Contract Cities	Special Revenue	Operating budget for law enforcement services provided by the Sheriff to contract cities.

Fund No.	Fund Name	Fund Type	Description
280	Transient Room Tax (TRT)	Special Revenue	Operating budget for Convention & Visitors Bureau expenditures. The main revenue source is Transient Room Tax collections (taxes on lodging stays lasting less than 30 consecutive days).
281	Tourism, Recreation, Convention, and Cultural Facilities (TRCC) Tax	Special Revenue	Operating budget for recreation and culture projects. The main revenue source is restaurant tax.
290	Assessing & Collecting Fund	Special Revenue	Operating budget for assessing and collecting tax revenues that are restricted in usage. The State Auditor's Office mandates that the funds be restricted in a separate fund.
390	General Obligation Debt Service Fund	Debt Service	Fund to pay the general obligation bonds of the County. The main revenue source is property taxes. The County currently has no outstanding general obligation debt.
391	Revenue Bond Debt Service Fund	Debt Service	Fund to pay the revenues bonds of the County.
400	Capital Projects Fund	Capital Projects	Operating budget for capital projects. Public Works maintains a five-year capital projects plan.
610	Motor Pool	Internal Service	Operating budget for the Motor Pool division of Public Works. The main revenue source is vehicle leases charged to the County departments who have vehicles.
620	Kitchen	Internal Service	Operating budget for the Jail Kitchen. The main revenue source is meals charged to the Jail and Foothill Treatment Center.
630	Building Maintenance	Internal Service	Operating budget for the Building Maintenance division of Public Works. The main revenue source is rent charged to County departments.
640	Telephone	Internal Service	Operating budget for the Telephone division of Public Works. The main revenue source is telephone leases (for the phone and the service) charged to County departments.

Fund No.	Fund Name	Fund Type	Description
650	Radio	Internal Service	Operating budget for the Radio division of Public Works. The main revenue source is pager and radio leases charged to County departments.
670	Information Systems	Internal Service	Operating budget for Information Systems support and programming services. The main revenue source is computer leases and programming costs charged to County departments.
680	Administrative Services / Equipment Replacement	Internal Service	Operating budget for departments in the County that exist to provide services to other departments (for example, human resources, records management, budget/finance, civil attorneys, GIS, Commission). Also includes capital budget for capital equipment not already accounted for in other internal service funds (for example, large copiers, fingerprint scanners, metal detectors, etc.). The main revenue source is overhead allocations and depreciation charged to County departments.

Please note that there are also trust/agency funds not included on this list as they are not budgeted. Trust/agency funds begin with a '7'. Trust funds are still audited by the external auditor.

Department

The first digit of the department number (“DDDDD” in the example) indicates whether the account is an asset, liability/equity, expense, or revenue account:

First Digit	Type of Account
1	Asset
2	Liability & Equity
3	Revenue
4	Expenditure

Each fund may have one or more of the following assets:

Dept. No.	Asset Account
11xxx	Cash
13xxx	Accounts Receivable
14xxx	Amounts Due from Other Funds
15xxx	Inventory & Prepaid Expenses
16xxx	Fixed Assets

Each fund may have one or more of the following liabilities:

Dept. No.	Liability Account
21xxx	Accounts Payable
22xxx	Payroll Accrual
23xxx	Deferred Revenue
24xxx	Amounts Due to Other Funds
29xxx	Equity

Except trust funds, each fund may have one or more of the following revenues:

Dept. No.	Revenue Account
31xxx	Taxes
32xxx	Licenses & Permits
33xxx	Intergovernmental Revenue (mainly grant revenues)
34xxx	Charges for Services
35xxx	Fines & Forfeitures
36xxx	Miscellaneous Revenue
381xx	Transfers from Other Funds
389xx	Transfer from Fund Balance
39xxx	Intragovernmental Revenue (revenue from County departments)

Department codes for expenditures model the department codes originally suggested by the Utah Uniform Accounting Manual:

Fund No.	Dept. No.	Department	Budget Responsibility	Responsibility as of 11/1/2021
100 GENERAL	41220	Justice Court	Court Administrator	Cathy Davies
	41412	Clerk	Clerk-Auditor Chief Deputy	Josh Daniels Taylor Williams
	41450	Attorney - Administration	Attorney Financial Assistant	David Leavitt Haley Christensen
	41451	Attorney - Prosecution	Attorney Financial Assistant	David Leavitt Haley Christensen
	41453	Attorney - Investigations	Attorney Financial Assistant	David Leavitt Haley Christensen
	41500	Non-Departmental	Commission Chair	Comm. Bill Lee
	41550	Interagency	Commission Chair	Comm. Bill Lee
	41700	Elections	Clerk-Auditor Chief Deputy	Josh Daniels Taylor Williams

Fund No.	Dept. No.	Department	Budget Responsibility	Responsibility as of 11/1/2021
	42100	Sheriff Enforcement - Administration	Sheriff Undersheriff Chief Deputy Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton David Oliver Dalene Higgins Trevor Van Ginkel
	42110	Sheriff Enforcement - Patrol	Sheriff Undersheriff Chief Deputy Lieutenant(s) Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton David Oliver Lt. Tom Hodgson Lt. Wayne Keith Dalene Higgins Trevor Van Ginkel
	42120	Sheriff Enforcement - Investigations	Sheriff Undersheriff Chief Deputy Lieutenant(s) Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton David Oliver Lt. Jason Randall Dalene Higgins Trevor Van Ginkel
	42130	Sheriff Enforcement - Judicial Services	Sheriff Undersheriff Chief Deputy Lieutenant(s) Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton Shawn Chipman Lt. Yvette Rice Lt. Eldon Packer Dalene Higgins Trevor Van Ginkel
	42140	Sheriff Enforcement - Emergency Services	Sheriff Undersheriff Chief Deputy Lieutenant(s) Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton Shawn Chipman Lt. Erik Knutzen Dalene Higgins Trevor Van Ginkel
	42160	Sheriff Enforcement - Administrative Support	Sheriff Undersheriff Chief Deputy Lieutenant(s) Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton David Oliver Lt. Rhett Williams Dalene Higgins Trevor Van Ginkel

Fund No.	Dept. No.	Department	Budget Responsibility	Responsibility as of 11/1/2021
	42180	Sheriff Enforcement – Special Victims Unit (SVU)	Sheriff Undersheriff Chief Deputy Lieutenant(s) Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton David Oliver Lt. Jason Randall Dalene Higgins Trevor Van Ginkel
	42200	In-County Crew	Sheriff Undersheriff Chief Deputy Fire Chief Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton David Oliver Patrick Carlson Dalene Higgins Trevor Van Ginkel
	42202	State Fire Mitigation	Sheriff Undersheriff Chief Deputy Fire Chief Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton David Oliver Patrick Carlson Dalene Higgins Trevor Van Ginkel
	42300	Sheriff Corrections - Booking	Sheriff Undersheriff Chief Deputy Lieutenant(s) Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton Matt Higley Lt. Jon Kantor Dalene Higgins Trevor Van Ginkel
	42310	Sheriff Corrections - Jail Industries	Sheriff Undersheriff Chief Deputy Sergeant Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton Matt Higley Sgt. James Baldwin Dalene Higgins Trevor Van Ginkel
	42320	Sheriff Corrections - Support Services	Sheriff Undersheriff Chief Deputy Lieutenant(s) Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton Matt Higley Lt. John Luke Dalene Higgins Trevor Van Ginkel

Fund No.	Dept. No.	Department	Budget Responsibility	Responsibility as of 11/1/2021
	42330	Sheriff Corrections - Housing	Sheriff Undersheriff Chief Deputy Lieutenant(s) Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton Matt Higley Lt. Regan Clark Dalene Higgins Trevor Van Ginkel
	42350	Sheriff Corrections - Programs	Sheriff Undersheriff Chief Deputy Lieutenant(s) Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton Matt Higley Lt. Nancy Killian Dalene Higgins Trevor Van Ginkel
	42530	Sheriff Enforcement - Animal Enforcement	Sheriff Undersheriff Chief Deputy Lieutenant(s) Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton David Oliver Lt. Tom Hodgson Lt. Wayne Keith Dalene Higgins Trevor Van Ginkel
	43140	Mosquito Abatement	Health Director Health Deputy Division Head Finance Manager	Eric Edwards Tyler Plewe Robert Mower Rustin Sweat
	43900	Public Aid (for indigent burials)	Health Director Health Deputy Finance Manager	Eric Edwards Tyler Plewe Rustin Sweat
	44110	Public Works - Administration	PW Director PW Assoc. Director Finance Manager	Richard Nielson Glen Tanner Gina Tanner
	44500	Public Works - Engineering	PW Director PW Assoc. Director Division Manager Finance Manager	Richard Nielson Glen Tanner Logan Gurr Gina Tanner
	44550	Public Works - Surveying	Surveyor Finance Manager	Anthony Canto Gina Tanner
	45920	Agriculture	Commission Chair	Comm. Bill Lee
	48300	Transfers	Commission Chair	Comm. Bill Lee

Fund No.	Dept. No.	Department	Budget Responsibility	Responsibility as of 11/1/2021
	48300	Appropriation for Other Expenditures	Commission Chair	Comm. Bill Lee
220 MBA	49251	MBA	MBA Chair	Comm. Bill Lee
230 HEALTH	43100	Administration	Health Director Health Deputy Finance Manager	Eric Edwards Tyler Plewe Rustin Sweat
	43110	Environmental	Health Director Health Deputy Division Director Finance Manager	Eric Edwards Tyler Plewe Jason Garrett Rustin Sweat
	43120	Nursing	Health Director Health Deputy Nursing Director Finance Manager	Eric Edwards Tyler Plewe Lori Barber Rustin Sweat
	43130	Promotion	Health Director Health Deputy Division Head Finance Manager	Eric Edwards Tyler Plewe Patricia Cross Rustin Sweat
	43150	W.I.C.	Health Director Health Deputy W.I.C. Director Finance Manager	Eric Edwards Tyler Plewe Jillian Porto Rustin Sweat
	45810	Foster Grandparents (FGP)	Health Director Health Deputy FGP Program Director Finance Manager	Eric Edwards Tyler Plewe Cheri Christensen Rustin Sweat
	45820	Senior Companions (SCP)	Health Director Health Deputy SCP Program Director Finance Manager	Eric Edwards Tyler Plewe Victoria Royeton Rustin Sweat
241 SERVICE AREA 6	421XX	Sheriff Costs	Sheriff Undersheriff Chief Deputy Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton David Oliver Dalene Higgins Trevor Van Ginkel

Fund No.	Dept. No.	Department	Budget Responsibility	Responsibility as of 11/1/2021
	49201	Administration	Board Chair	Comm. Bill Lee <i>*budget created by Budget Manager in past</i>
242 SERVICE AREA 7	49211	Fire Marshal	PW Director Associate Director Fire Marshal Finance Manager	Richard Nielson Bryce Armstrong Kirk Bertelsen Gina Tanner
243 SERVICE AREA 8	41800	Planning	PW Director Associate Director Finance Manager	Richard Nielson Bryce Armstrong Gina Tanner
	41810	Community Development Administration	PW Director Associate Director Finance Manager	Richard Nielson Bryce Armstrong Gina Tanner
	41820	Building Inspection	PW Director Associate Director Finance Manager	Richard Nielson Bryce Armstrong Gina Tanner
	49221	Service Area Administration	Board Chair	Comm. Bill Lee <i>*budget created by Budget Manager in past</i>
244 SERVICE AREA 9	49231	Administration	Board Chair	Comm. Bill Lee <i>*budget created by Budget Manager in past</i>
245 UTAH VALLEY ROAD SPECIAL SERVICE DISTRICT	49241	Administration	UVRSSD Chair	<i>*budget created by Budget Manager in past (Public Works may help)</i>
246 SOLDIER SUMMIT SPECIAL SERVICE DISTRICT	49251	Administration	SSSSD Chair	<i>*budget created by Controller (District pays County for accounting services)</i>
247 TRANSPORTATION PROJECTS	44130	Public Works - "B" Roads	PW Director PW Assoc. Director Finance Manager	Richard Nielson Glen Tanner Gina Tanner
	44160	Section 2216 Sales Tax Expenditures	Commission Chair	Comm. Bill Lee <i>*budget created by Budget Manager in past</i>
	44161	Section 2218 Sales Tax Expenditures	Commission Chair	Comm. Bill Lee <i>*budget created by Budget Manager in past (Public Works may help)</i>

Fund No.	Dept. No.	Department	Budget Responsibility	Responsibility as of 11/1/2021
	44162	Registration Fee Expenditures	Commission Chair	Comm. Bill Lee <i>*budget created by Budget Manager in past (Public Works may help)</i>
	44163	Sales Tax Bond Expenditures	<not applicable>	<not applicable>
	44164	Registration Fee Bond Expenditures	<not applicable>	<not applicable>
	44165	Section 2219 Sales Tax Expenditures	Commission Chair PW Director PW Assoc. Director Finance Manager	Comm. Bill Lee Richard Nielson Glen Tanner Gina Tanner
	44166	Section 2208 Sales Tax Pass-Thru to UTA	Budget Manager	Rudy Livingston <i>*pass-thru account</i>
248 GRANTS / OUTSIDE PROJECTS <i>(Fund also utilizes dept nos. that exist in other funds.)</i>	41120	Community Development Block Grant Expenditures	Commission Chair	Comm. Bill Lee
	41121	Coronavirus Relief Funds (CRF)	Commission Chair Finance Manager	Comm. Bill Lee Peter Brown
	41122	FEMA Public Assistance Grant	Commission Chair Sergeant Finance	Comm. Bill Lee Sgt. Peter Quittner Gayla Quittner
	41123	Emergency Rental Assistance 1	Commission Chair Finance Manager	Comm. Bill Lee Peter Brown
	41124	Emergency Rental Assistance 2	Commission Chair Finance Manager	Comm. Bill Lee Peter Brown
	41125	American Rescue Plan Act (ARPA)	Commission Chair Finance Manager	Comm. Bill Lee Peter Brown
	42201	Revenue-Generating Crew	Sheriff Undersheriff Chief Deputy Fire Chief Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton David Oliver Patrick Carlson Dalene Higgins Trevor Van Ginkel

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Fund No.	Dept. No.	Department	Budget Responsibility	Responsibility as of 11/1/2021
	44131	Public Works Grants / Outside Projects	PW Director PW Assoc. Director Finance Manager	Richard Nielson Glen Tanner Gina Tanner
250 CHILD JUSTICE	42250	Children’s Justice Center (CJC)	CJC Director	Rebecca Martell
273 INMATE BENEFIT	42730	Inmate Benefit	Sheriff Undersheriff Chief Deputy Programs Lt.(s) Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton Matt Higley Lt. Nancy Killian Dalene Higgins Trevor Van Ginkel
274 LAW ENFORCEMENT CONTRACT CITIES	42111	Sheriff Enforcement - Patrol	Sheriff Undersheriff Chief Deputy Lieutenant(s) Sergeant (Vineyard) Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton Eric McDowell Lt. Tom Hodgson Lt. Wayne Keith Sgt. Holden Rockwell Dalene Higgins Trevor Van Ginkel
	42121	Sheriff Enforcement - Investigations	Sheriff Undersheriff Chief Deputy Lieutenant(s) Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton Eric McDowell Lt. Jason Randall Dalene Higgins Trevor Van Ginkel
	42181	Sheriff Enforcement – Special Victims Unit (SVU)	Sheriff Undersheriff Chief Deputy Lieutenant(s) Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton Eric McDowell Lt. Jason Randall Dalene Higgins Trevor Van Ginkel
	42531	Sheriff Enforcement - Animal Enforcement	Sheriff Undersheriff Chief Deputy Lieutenant(s) Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton Eric McDowell Lt. Tom Hodgson Lt. Wayne Keith Dalene Higgins Trevor Van Ginkel

Fund No.	Dept. No.	Department	Budget Responsibility	Responsibility as of 11/1/2021
280 TRT	45601	Transient Room Tax Expenditures	Commission Chair	Comm. Bill Lee
281 TRCC	45100	Public Works - Parks	PW Director PW Assoc. Director Finance Manager	Richard Nielson Glen Tanner Gina Tanner
	45620	Tourism, Recreational, Convention, and Cultural Facilities Expenditures	Commission Chair	Comm. Bill Lee
	45622	Utah County Fair	Commission Chair	Comm. Bill Lee
290 ASSESSING & COLLECTING	41411	Tax Administration	Clerk-Auditor	<unfilled>
	41430	Treasurer	Treasurer	Kim Jackson
	41440	Recorder	Recorder	Andrea Allan
	41460	Assessor	Assessor	Kris Poulson
	41510	Non- Departmental	MV: Treasurer Budget Manager	Kim Jackson Rudy Livingston
390 DEBT SERVICE	47120	General Obligation Debt Service	Controller	Danene Jackson
391 DEBT SERVICE	47121	Revenue Bond Debt Service	Controller	Danene Jackson
400 CAPITAL PROJECTS	44700	Capital Projects	Commission Chair	Comm. Bill Lee
610 MOTOR POOL	44610	Operations	PW Director PW Assoc. Director Finance Manager	Richard Nielson Glen Tanner Gina Tanner
	44611	Department Requests	PW Director PW Assoc. Director Finance Manager	Richard Nielson Glen Tanner Gina Tanner
620 JAIL KITCHEN	42620	Jail Kitchen	Sheriff Undersheriff Chief Deputy Administrator Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton Matt Higley <unfilled> Dalene Higgins Trevor Van Ginkel

Fund No.	Dept. No.	Department	Budget Responsibility	Responsibility as of 11/1/2021
	42621	Meals on Wheels	Sheriff Undersheriff Chief Deputy Administrator Finance Manager Accountant	Sheriff Mike Smith Shaun Bufton Matt Higley <unfilled> Dalene Higgins Trevor Van Ginkel
630 BUILDING MAINTENANCE	44630	Operations	PW Director PW Assoc. Director Finance Manager	Richard Nielson Glen Tanner Gina Tanner
	44631	Department Requests	PW Director PW Assoc. Director Finance Manager	Richard Nielson Glen Tanner Gina Tanner
640 TELEPHONE	44640	Operations	PW Director PW Assoc. Director Finance Manager	Richard Nielson Glen Tanner Gina Tanner
	44641	Department Requests	PW Director PW Assoc. Director Finance Manager	Richard Nielson Glen Tanner Gina Tanner
650 RADIO	44650	Operations	PW Director PW Assoc. Director Finance Manager	Richard Nielson Glen Tanner Gina Tanner
	44651	Department Requests	PW Director PW Assoc. Director Finance Manager	Richard Nielson Glen Tanner Gina Tanner
670 INFORMATION SYSTEMS	41670	Support	Info. Sys. Director	Patrick Wawro
	41671	Development (Programming)	Info. Sys. Director	Patrick Wawro
	41672	Department Requests	Info. Sys. Director	Patrick Wawro
680 ADMINISTRATIVE SERVICES / EQUIPMENT REPLACEMENT	41110	Commission	Commission Chair	Comm. Bill Lee
	41340	Human Resources	HR Director	Ralf Barnes
	41362	GIS	Info. Sys. Director	Patrick Wawro
	41370	Clerk Services (Commission Meetings) / Records Management	Clerk-Auditor Chief Deputy Records Supervisor	Josh Daniels Taylor Williams Halene Inoke

Fund No.	Dept. No.	Department	Budget Responsibility	Responsibility as of 11/1/2021
	41410	Auditor	Clerk-Auditor Chief Deputy	Josh Daniels Taylor Williams
	41452	Attorney - Civil	Attorney	David Leavitt
	41520	Non-Departmental	Commission Chair Asset Purchases: Budget Manager	Comm. Bill Lee Rudy Livingston

Object Code (also known as Expenditure Code or Account Number)

The object code is only relevant for expenditures. For all other types of accounts, the object code is arbitrarily set (usually zero). Object codes model the expenditure codes suggested by an older version of the Utah Uniform Accounting Manual*:

**Note: In 2013, the Utah State Auditor released a new Uniform Accounting Manual for reporting to the State’s transparency website. The State Auditor allowed local governments to retain their existing account numbers but map them to the new account numbers for reporting only. The County chose to proceed in this manner rather than spending the many hours required to change all the account numbering. This methodology was also preferred by departments who did not want to learn new general ledger account numbers.*

Last Updated: June 25, 2021

Object No.	Object/Account Name	Object/Account Description
1100	Permanent Employees	Salaries and wages for both full-time and part-time benefitted elected officials and employees who receive health insurance and retirement benefits. These positions are part of the staffing plan maintained by Human Resources and approved by the Board of County Commissioners. <u>Calculated from payroll information.</u> No purchase orders entered against this object code.
1110	Overtime	Overtime pay as authorized by the Fair Labor Standards Act and in compliance with Utah County Human Resources policies. No purchase orders entered against this object code.
1120	On-Call	On-call pay as authorized by the department and in compliance with Utah County Human Resources policies. No purchase orders entered against this object code.
1200	Time-Limited Employee Wages	Wages for time-limited employees. These positions are authorized by Human Resources. No purchase orders entered against this object code.
1300	Employee Benefits	Employer-paid benefits as calculated by the payroll system (approximately 35-50 percent of salaries for permanent employees and 1-2 percent of salaries for time-limited employees). <u>Calculated from payroll information.</u> No purchase orders entered against this object code.
1310	Retired Employee Insurance	Employer-paid health insurance for retired employees. No purchase orders entered against this object code.
1311	GASB 68 Pension Expense	URS pension expense recorded in internal service funds. Information supplied in annual report prepared by Utah Retirement Systems. No purchase orders entered against this object code.

Last Updated: June 25, 2021

Object No.	Object/Account Name	Object/Account Description
1312	GASB 68 Benefit Expense	URS benefit expense recorded in internal service funds. Information supplied in annual report prepared by Utah Retirement Systems. No purchase orders entered against this object code.
1320	Compensated Absences	Expense for year-end accrual in internal service funds of paid leave time, including vacation leave, accumulated compensatory time hours, and sick leave for retirement-qualified employees. Expensed one time annually. No purchase orders entered against this object code.
1400	Uniform Allowance	Uniform allowances <u>distributed through the payroll system</u> for purchases of uniforms authorized by County policy. No purchase orders entered against this object code.
1410	Bonuses	Payment to employees for bonus pay <u>distributed through the payroll system</u> . No purchase orders entered against this object code.
1420	Insurance Waiver	Payment to employees who waive County's health insurance. No purchase orders entered against this object code.
1500	Temporary Employees	Payments for temporary personnel services not paid through the payroll system. After the implementation of the Affordable Care Act was enacted, purchase orders for these services were substantially diminished as most temporary employees are hired through the payroll system to monitor hours worked for compliance with the Affordable Care Act (employees who work more than a certain number of hours would be eligible for health insurance paid by 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.

Last Updated: June 25, 2021

Object No.	Object/Account Name	Object/Account Description
2310	Mileage & Transportation	Reimbursement for an employee using his or her personal vehicle on official County business. Mileage reimbursed at current IRS reimbursement rate per resolution adopted by the Board of County Commissioners each year. Other travel expenses not associated with a travel authorization number (such as parking fees, transit passes, and vehicle rentals) may also be paid from this account.
2400	Office Supplies & Printing	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 with unit cost over \$500.
2410	Postage	Mailing services and postage, including stamped envelopes, parcel post, metered mail contracts, post office box rentals, etc. Shipping/handling charges (S&H) associated with purchases are not charged to this account. S&H charges should be coded to the same object number as the item being purchased.
2490	Credit Card Service Charge	Fee charged by merchant services for process credit card/ACH transactions. Only departments accepting credit cards/ACH payments 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, computer memory sticks, batteries, keyboards, surge protectors, etc. For the Motor Pool internal service fund, operating supplies include such items as automotive supplies, gasoline, oil, tires, and batteries. For the Information Systems internal service fund, operating supplies includes such items as mice, keyboards, and surge protectors. Does not include the acquisition or replacement of equipment.

Last Updated: June 25, 2021

Object No.	Object/Account Name	Object/Account Description
2600	Building & Grounds	Includes expenditures for upkeep or repair of the buildings and grounds such as services of plumbers, electricians, painters, carpenters, etc. and building repair and maintenance materials such as windows, carpet, shrubs and plants, seeds, lawn fertilizers, sprinkler systems, paint, plumbing supplies, etc. (essentially anything that is fixed to a building). Also includes janitorial supplies. Does not include the acquisition or replacement of equipment.
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. Telephone charges paid to Public Works should be entered in the 5640 account.
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 must pay separately for service calls, then the service calls are not contract maintenance but equipment maintenance and should be paid from the 2500 account. Maintenance contracts must be approved by the Board of County Commissioners and are for a specified period. <u>Itemized budget line items required.</u>

Last Updated: June 25, 2021

Object No.	Object/Account Name	Object/Account Description
3100	Professional Services	Includes payments to persons or agencies under contract with the County who act in an advisory capacity or perform a professional service for a department, including legal fees, auditing fees, consultants' fees, inspection fees, etc. 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 accountants/auditors, court reporters, interpreters, attorneys, medical/nursing services, engineers, actuaries, architects, veterinarians, and expert witnesses. 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, a background check is not a professional service because it does not require a special degree or certification to run the check. <u>Itemized budget line items required.</u>
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.). <u>Itemized budget line items required.</u>
3400	Conventions & Travel	Overnight or out-of-state travel in compliance with County policy. Expenditures in this category must be associated with an approved request from the travel system. No purchase orders entered directly to this object code; instead, purchase orders are generated from the travel system. <u>Itemized budget line items required.</u>
4200	Capitalized Improvements	<u>For Public Works Only:</u> Improvements for roads and parks that need to be added to the County's list of capitalized improvements. Does not include standard maintenance.
4510	Medical Supplies	Supplies needed for medical clinics such as syringes, bandages, prescriptions, vaccines, etc.

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Object No.	Object/Account Name	Object/Account Description
4520	Hospital Services	For Sheriff Corrections Bureau Only: Medical services provided to inmates by licensed professionals such as doctors, dentists, and therapists.
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 certifications, professional licenses, notaries, carrying cases/holsters, water cooler rentals, and breakroom supplies (e.g. plates, cups, utensils, Windex). Includes gifts, incentives, and employee/retirement recognition.
4800	Food & Meals	Food and meals purchased in compliance with the County's Food Policy. Not for meals associated with travel requests (those meals are paid from the 3400 account). Food and meals MUST be itemized as a separate line item within the 4800 account
4820	Stipends	Account to record expenditures for Foster Grandparents and Senior Companion programs. No purchase orders entered against this object code.
4830	WIC In-kind Coupons (Non-Cash)	Account to record food vouchers issued to WIC clients. No purchase orders entered against this object code.
4850	Software	Includes any amounts expended for software purchase, maintenance, upgrades, and licensing.
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	Public Works billing amount for fleet vehicles/equipment which includes depreciation, recapitalization, insurance, fuel, maintenance, etc. Also includes billings from the Motor Pool for car rentals, car washes, upgrades, new acquisitions, any equipment attached to a vehicle, etc. No purchase orders against the budget line labeled 'Motor Pool Lease' in this object code.
5620	Intragov / Food Services	Sheriff billing amount for food provided to jail inmates. No purchase orders entered against this object code.

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Object No.	Object/Account Name	Object/Account Description
5630	Intragov / Building Rental	Public Works billing amount for occupied space in County-owned buildings. Also includes billings for new building-related maintenance requests from departments including remodels, cubicles, storage lockers or boxes, white boards, display cabinets, etc. No purchase orders entered against the budget line labeled 'Building Rental' in this object code.
5640	Intragov / Phones	Public Works billing amount for phone lines. Also includes billings from Public Works for new support charges, equipment, or phone accessories. No purchase orders entered against the budget line labeled 'Telephone Lease' in this object code.
5650	Intragov / Communications	Public Works billing amount for radio service. Also includes billings from Public Works for new support charges, equipment, or radio accessories. No purchase orders entered against the budget line labeled 'Radio/Pager Lease' in this object code.
5670	Intragov / Information Systems	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 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 external hard drives, flash drives, keyboards, etc.) shall be purchased from the 2500 account. No purchase orders entered against the budget lines labeled 'Information Systems Lease' and 'Programming charge' in this object code.
5680	Intragov / Admin Services	Charge for administrative services and equipment replacement. No purchase orders entered against the budget lines labeled 'Administrative Charge' and 'Equipment Replacement' in this object code.
6200	Non-Professional Services	Payments to individuals or agencies for non-professional services rendered to the County which have not been otherwise classified. This should not be used as a "catch-all" account. Includes background checks, uniform cleaning (or other cleaning service), elections poll workers, towing services, tailoring services, medication dispensing services, medical waste pickup, overhead charges, board member stipends, security services, etc.

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Object No.	Object/Account Name	Object/Account Description
7100	Land	Includes expenditures for the acquisition of land. Expenditures for right-of-way are also classified as land.
7310	Building Improvements	Capitalized (non-maintenance) building improvements that add value to a building.
7410	Capital Inventory \$5000 and Up / Capitalized Expenses	All capitalized expenses, including operating equipment with a per-unit cost of \$5000 or more. <u>Itemized budget line items required.</u>
7420	Inventory Less than \$5000	Major operating equipment costing under \$5000. Equipment should be (1) electronic or furniture, (2) inventory-able, and (3) last approximately one year or more. <u>Itemized budget line items required.</u>
7440	Vehicles	Purchase of trucks, cars, and motorcycles. Account only exists in the Motor Pool internal service fund. <u>Itemized budget line items required.</u>
7450	Heavy Motorized Equipment	Purchase of construction-type equipment such as bulldozers, tanker trucks, backhoes, etc. Account only exists in the Motor Pool internal service fund. <u>Itemized budget line items required.</u>
7470	Computer Equipment	Includes all systems equipment that (1) is either standard computer equipment (such as any type of monitor or printer) or any equipment that must be plugged into a CPU to be functional, (2) is inventory-able, and (3) has a useful life of approximately one year or more. Includes mostly monitors and non-networked printers. Desktop computers, laptops, and networked tablets must be budgeted and purchased using the 5670 account. <u>Itemized budget line items required.</u>
7500-7999	Capital Projects	Categorization for capital project expenditures as approved by the Board of Commissioners in the County's Capital Improvement Plan (CIP).
8100	Principal	Principal payments for County bonds.
8200	Interest	Interest payments for County bonds.
8300	Fiscal Agent Fees	Fiscal agent (trustee) fees for County bonds.

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Object No.	Object/Account Name	Object/Account Description
9100	Operating Transfers	Operating transfers from one fund to another fund. Most departments will not have this expenditure code within their departmental budgets. No purchase orders entered against this object code.
9200	Restricted Appropriations	Account for budgeting contributions to fund balance or for appropriations that are restricted based on criteria set by the Board of County Commissioners. No purchase orders entered against this object code.
9500	Contributions to Other Governments	Contributions and donations made to other governmental agencies (federal, state, city, local districts, metropolitan planning organizations, non-profits, etc.).
9800	Depreciation	Depreciation expense for capital assets. Only internal service funds have this object code. No purchase orders entered against this object code.

COST CENTER

The cost center has the following format:

CC-YY-DD-PPP

where CC is the two-digit department number, YY is a two-digit number representing the year (for example, 21 for 2021), DD is the division, and PPP is the cost center or program.

In certain circumstances, the cost center is used only to track projects. For example, the Health Department may want to know how much money was spent on immunizations or Public Works may want to know how much money was spent on a certain road, building, or park.

Other cost centers are balanced between revenues and expenditures. For these cost centers, a report or search by cost center will easily identify whether the cost center is balanced. The following cost centers should be balanced between revenues and expenditures (after the budget is adopted, the Budget Manager should also ensure that budget transfers involving these cost centers keep the cost centers balanced):

- Commission (Expenses in 1-YY-11-100, 1-YY-12-100, and 1-YY-13-100 should be equal)
- WIC (23-YY-15-PPP should balance when aggregated)
- Foster Grandparents (23-YY-81-PPP should balance individually by PPP)

Senior Companions (23-YY-82-PPP should balance individually by PPP)

All cost centers within Fund 247 (80-YY-13-PPP should balance when aggregated, 88-YY-10-PPP should balance individually by PPP)

All cost centers within Fund 248 should balance individually.

All cost centers within Fund 250 should balance individually.

Many smaller departments do not require specialized tracking. As a result, management of those smaller departments may not know their cost center.

The following table shows the cost center department and division numbers for ongoing budgetary accounts:

Cost Center Dept. No. (CC)	Div. No. (DD)	Division Name
1 COMMISSION	10	Administration
	11	Commissioner A
	12	Commissioner B
	13	Commissioner C
2 NON-DEPARTMENTAL	10	General
	11	Assessing & Collecting
3 JUSTICE COURT	10	<general>
5 CLERK/AUDITOR	10	Clerk: Commission Meetings and Records Management
6 CLERK/AUDITOR	10	Auditor: Finance and Internal Audit
	11	Auditor: Tax Administration
	12	Clerk: Marriage Licenses and Passports
	70	Elections
7 TREASURER	10	<general>
8 RECORDER	10	<general>
9 ATTORNEY	10	Administration
	11	Prosecution / Criminal
	12	Civil
	13	Investigations

Cost Center Dept. No. (CC)	Div. No. (DD)	Division Name
10 ASSESSOR	10	<general>
11 HUMAN RESOURCES	10	<general>
12 AGRICULTURE	10	<general>
15 GIS	12	<general>
16 SURVEYOR	10	<general>
22 MUNICIPAL BUILDING AUTHORITY	10	<general>
23 HEALTH DEPARTMENT	10	Administration
	11	Environmental Health
	12	Nursing
	13	Promotion
	14	Mosquito Abatement
	15	WIC
	81	Foster Grandparents
	82	Senior Companions
24 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)	10	<general>
25 CHILDREN’S JUSTICE CENTER	10	<general>
28 TRANSIENT ROOM TAX	10	<general>
29 ASSESSING & COLLECTING (A&C)	10	Restricted A&C
30 SHERIFF – CORRECTIONS BUREAU	30	Booking
	31	Jail Industries
	32	Support Services
	33	Housing
	35	Programs
34 INMATE BENEFIT	10	<general>
36 TRCC TAXES	10	<general>

Cost Center Dept. No. (CC)	Div. No. (DD)	Division Name
39 DEBT SERVICE	10	General Obligation
	11	Revenue
40 CAPITAL PROJECTS	10	<general>
44 UTAH VALLEY ROAD SPECIAL SERVICE DISTRICT	10	<general>
45 SERVICE AREA 6	10	Administration
	11	Patrol
	12	Investigations
	18	Special Victims Unit
46 SERVICE AREA 7	10	Administration
47 SERVICE AREA 8	10	Planning SA8 Administration
	11	Community Development Administration
	12	Building Inspection
48 SERVICE AREA 9	10	<general>
49 SOLDIER SUMMIT SPECIAL SERVICE DISTRICT	10	<general>
50 SHERIFF – ENFORCEMENT BUREAU	10	Administration
	11	Patrol
	12	Investigations
	13	Judicial
	14	Emergency Services
	16	Administrative Services
	18	Special Victims Unit
	53	Animal Enforcement
	74	Contract Cities
57 SHERIFF – WILDLAND FIRE	10	<general>
61 PUBLIC WORKS – MOTOR POOL	10	<general>
62 SHERIFF – JAIL KITCHEN	10	<general>

Cost Center Dept. No. (CC)	Div. No. (DD)	Division Name
63 PUBLIC WORKS – BUILDING MAINTENANCE	10	<general>
64 PUBLIC WORKS – TELEPHONE	10	<general>
65 PUBLIC WORKS – RADIO	10	<general>
66 WELLNESS PROGRAM	10	<general>
67 INFORMATION SYSTEMS	10	Support
	11	Programming / Development
80 PUBLIC WORKS	10	Administration
	13	Roads
	45	Parks
	50	Engineering
88 TRANSPORTATION PROJECTS	10	<general>

BUDGET LINE ITEM

The budget line item is the number assigned by the budget system.