

MARION COUNTY FY2011-12 BUDGET
APPENDIX C
EXPENDITURE ACCOUNT DEFINITION

Account	Account Name	Account Definition
Personal Services		
Salaries and Wages		
511020	COLA Budget Only	Budget only account used to account for salary increases due to a cost of living adjustment.
511110	Regular Wages	Expenditure for wages for regular employees during their normally scheduled work hours.
511120	Temporary Wages	Expenditure for wages for employees hired on a temporary basis.
511130	Vacation Pay	Expenditure for vacation hours paid.
511140	Sick Pay	Expenditure for sick leave hours paid.
511150	Holiday Pay	Expenditure for holiday leave hours paid.
511160	Comp Time Pay	Expenditure for accrued comp time hours paid.
511170	Standby Pay	Expenditure for wages paid for Standby Pay.
511180	Differential Pay	Expenditure for wages paid for Differential Pay.
511190	Longevity Pay	Expenditure for wages paid for flat rate Longevity Pay only. Used for Unit 5 (MCLEA) and Unit 7 (FOPPO).
511210	Compensation Credits	Expenditure for wages paid for compensation credit hours used or paid out as supplemental income.
511220	Pager Pay	Expenditure for wages paid for Pager Pay hours.
511240	Leave Payoff	Expenditure for pay out of eligible accrued leave when an employee leaves County employment.
511250	Training Pay	Expenditure for wages paid to employees while in training.
511260	Election Workers	Expenditures for wages paid to Election employees.
511270	Lead worker Pay	Expenditure for wages paid to certain classification of employees when they act in a lead role not part of their normal job.
511280	Cell Phone Pay	Expenditure for payment to employees who are required to carry a cell phone and are on call while in possession of the cell phone.
511290	Health Insurance Waiver Pay	Expenditure for payment to employees who opt out of County Health Insurance.
511390	Suspense	Unreconciled items account. Items are reviewed on a daily basis and moved to appropriate account.
511410	Straight Pay	Wages paid to employees working a 37.5 hour week at the employee's normal rate for hours worked between 37.5 and 40.
511420	Premium Pay	Expenditure for wages paid at a premium rate for overtime work.
511430	Court Time	Expenditure for wages paid to Sheriff's employees when they are required to attend court.
511450	Premium Pay Temps	Expenditure for wages for overtime pay for temporary employees.
511470	Extra Duty Contract Pay	Expenditure for wages paid for SO Sergeants & Corrections Supervisors performing contract work beyond normally scheduled work shift. Also used for contract rate adjustments to personnel costs to match actual to contracted rates.
511930	Clothing Allowance	Expenditure for amounts paid quarterly to employees to obtain clothing appropriate for job position.
511950	Shoe Allowance	Expenditure for reimbursements paid to employees who require protective shoes.
Fringe Benefits		
512010	Fringe Benefits Budget Only	Budget only account used to facilitate effect for fringe benefits on personnel accounts that do not have system generated fringe benefit calculations.
512110	PERS	Expenditure for employer portion of PERS contribution.
512120	401K	Expenditure for employer 401(k) contribution.
512130	PERS Debt Service	Charge to departments based on a calculated rate/wages to accumulate resources for payment of debt service on PERS bonds.
512200	FICA	Expenditure for employer paid portion of Social Security and Medicare taxes.
512310	Medical Insurance	Assessment for medical insurance premiums for employees.
512320	Dental Insurance	Assessment for dental insurance premiums for employees.
512330	Group Term Life Insurance	Assessment for life insurance premiums for employees.
512340	Long Term Disability Insurance	Assessment for disability insurance premiums for employees.
512400	Unemployment Insurance	Assessment for unemployment insurance.
512520	Workers Comp Insurance	Assessment for workers compensation insurance for employees.
512600	Wellness Program	Assessment for wellness program for employees.

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512610	Employee Assistance Program	Assessment for EAP program costs.
512700	County HSA Contributions	Expenditure for county contributions to employee HSA accounts.
519990	Vacancy Savings Budget Only	Budget only account used to facilitate effect of planned vacancy savings on department budgets.
Materials and Services		
Supplies		
521010	Office Supplies	Expenditure for general office supplies such as envelopes, pens, paper, tape, labels, manila file folders, binder clips, paper clips, ink and toner cartridges, locks, keys, etc.
521030	Field Supplies	Expenditure for non-office supplies used outside of the office, in the field of work. Examples include gloves, ammunition, survey supplies, paint, grass seed, etc.
521040	Institutional Supplies	Expenditure for supplies used in juvenile and jail institutions such as blankets, property bags, leg restraints, protection gowns, handcuff repair kits, hygiene kits.
521050	Janitorial Supplies	Expenditure for supplies used for cleaning and facilities upkeep - includes toilet paper, paper towels, soap, cleansers, etc.
521060	Electrical Supplies	Expenditure for supplies used for upkeep of county electrical infrastructure such as light bulbs and ballasts, pigtailed, fuses, circuits, adapters and wire.
521070	Departmental Supplies	Supplies that are unique to the operation of a specific department that do not fall into another supply category.
521080	Food Supplies	Food supplies for program and institutional use only. Food for meetings is accounted for in acct. 529210 and for training is acct. 529230.
521090	Uniforms and Clothing	Expenditure for uniforms such as sheriff's uniforms and clothing for facilities employees.
521100	Medical Supplies	Expenditure for supplies used to facilitate medical testing and treatment for clients.
521110	First Aid Supplies	Expenditure for supplies to stock and replenish first aid kits.
521120	Drugs	Expenditure for pharmaceutical drugs and associated supplies for clients.
521130	Contraceptives	Expenditure for contraceptives for health department clients.
521140	Vaccines	Expenditure for vaccination serum and supplies for employees and clients.
521170	Educational Supplies	Supplies used for education purposes in county programs for client services such as Juvenile GED program. Educational materials for employee related training programs are accounted for in acct. 529230.
521190	Publications	Expenditure for non-training related books, periodicals, and newspapers used in the course of county related business. Employee training related publications are accounted for in acct. 529230. Online subscription services are accounted for in acct. 525450.
521210	Gasoline	Expenditure for gasoline used in county vehicles and equipment such as lawnmowers, road equipment, etc.
521220	Diesel	Expenditure for diesel fuel used in county vehicles and equipment such as generators, etc.
521230	Propane	Expenditure for propane fuel used in equipment such as heating equipment units.
521240	Automotive Supplies	Expenditure for consumable automotive supplies such as oil and grease to maintain vehicles and equipment.
521290	Country Porch Sales	Cost of Goods Sold for items manufactured by Juvenile GAP Program and sold at Fresh Market.
521300	Safety Clothing	Expenditure for safety clothing used by county employees and inmate work crews, such as hard hats, gloves, & safety vests.
521310	Safety Equipment	Expenditure for safety equipment such as breathing and hearing apparatus, fire or traffic protection equipment.
Materials		
522010	Liquid Asphalt	Expenditure for liquid asphalt.
522020	Crushed Rock	Expenditure for crushed rock.

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522030	Pipe	Expenditure for piping used in county projects such as PVC pipe, culvert pipe, storm drain pipe, etc.
522050	Bridge Materials	Expenditure for materials used in the building and maintenance of bridges.
522060	Sign Materials	Expenditure for materials used for making and maintaining signs.
522070	Paint	Expenditure for paint and related supplies used to maintain county building infrastructure and used in road projects.
522080	Building Materials	Expenditure for building materials used on county projects such as lumber, sheetrock, fencing materials, concrete, etc.
522090	Chemical Sprays	Expenditure for chemical sprays used for vegetation control.
522100	Parts	Expenditure for parts used in the repair and maintenance of equipment.
522110	Batteries	Expenditure for batteries for equipment.
522120	Tires and Accessories	Expenditure for tires and associated accessories used for vehicles and equipment.
522140	Small Tools	Expenditure for tools under the capital limit.
522150	Small Office Equipment	Expenditure for general office equipment under the capital limit such as calculators, chairs, printers, fax machines, etc.
522160	Small Departmental Equipment	Expenditure for non-office equipment that is unique to a specific department and under the capital limit.
522170	Computers Non Capital	Expenditure for computer equipment (includes laptops and monitors) that is under the capital limit. Printers are included in acct. 522150.
522180	Software	Expenditure for the purchase of software and related license and user fees that is under the capital limit. The cost of software maintenance agreements is included in account 526021.
522190	Asphalt Concrete	Expenditure for asphalt concrete used in the maintenance of roads.
522240	Deicer	Expenditure for de-icing chemicals used to maintain county roads in winter conditions.
522500	Materials for Resale	Cost of materials sold to county departments or external customers during the course of conducting business.
Communications		
523010	Telephone Equipment	Expenditure for purchase of telephones, including cell phones, related installation costs, and any related equipment such as chargers, clips, batteries, etc. Monthly service fees are included in accounts 523020, 523060, 523090 and 611420 as appropriate.
523020	Phone and Communication Svcs	Expenditure for third party land line telephone services (such as Qwest) provided to Marion County programs. Also includes expenditure for non standard communication services, such as communications towers, microwave links, radio systems, etc. Cellular phone service should be charged to account 523060. Purchases of telephone equipment are charged to account 523010 if less than \$5,000, or account 531800 if \$5,000 or more.
523030	Fax	Account to be closed - do not use.
523040	Data Connections	Expenditure for services for providing electronic data transmissions including internet, air card, video, etc.
523050	Postage	Expenditure for postage, including USPS, UPS, FedEx, etc. Costs for third party mailing services (such as Garten) are included in account 525735.
523060	Cellular Phones	Expenditure for county cell phone services
523070	Pagers	Expenditure for pager services.
523080	Telecomm Charges	Account to be closed - do not use.
523090	Long Distance Charges	Expenditure for charges for long distance telephone calls.
523100	Radios and Accessories	Expenditure for radios and associated accessories.
Utilities		
524010	Electricity	Expenditure for electrical usage costs for county owned and leased facilities.
524020	Street Light Electricity	Expenditure for electrical usage costs to power street lights.
524030	Traffic Signal Electricity	Expenditure for electrical usage costs to power traffic signals.
524040	Natural Gas	Expenditure for natural gas usage costs for county owned and leased facilities.
524050	Water	Expenditure for water usage costs for county owned and leased facilities.

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524070	Sewer	Expenditure for sewer services for county owned and leased facilities.
524090	Garbage Disposal and Recycling	Expenditure for waste/garbage removal services at county owned and leased facilities and fees for recycling e-waste.
Contracted Services		
525110	Consulting Services	Expenditure for external consultant services used to provide expertise and management for county projects.
525150	Audit Services	Expenditure for external auditors to perform financial and performance audits.
525152	Accounting Services	Expenditure for external accounting and related services.
525153	Fiscal Agent Services	Expenditure for external financial management, paying agent fees, etc. and related services for Marion County.
525155	Credit Card Fees	Expenditure for bank service fees to process credit card transactions.
525156	Bank Services	Expenditure for charges from banks for services provided for all types of accounts.
525158	Armored Car Services	Expenditure for services to provide secure pick up and delivery of money between county departments and the county's primary bank.
525175	Temporary Staffing	Expenditure for contracts with outside providers for temporary staff.
525177	Employment Agencies	Expenditure for recruiting fees and related costs by external agencies assisting in recruitment of employees. Costs for temporary staff through third party contracts are accounted for in acct. 525175.
525210	Medical Services	Expenditure for medical staffing such as doctors, nurses, physician assistants, and other medical and health professionals.
525211	Psychiatric Services	Expenditure for psychiatrist and psychologist services for clients.
525215	Dental Services	Expenditure for dental services for clients.
525220	Hospital Services	Expenditures for hospital services for clients.
525225	Ambulance Services	Expenditure for ambulance services.
525230	Pharmacy Services	Expenditure for medications for clients and dispensing costs for pharmacies.
525235	Laboratory Services	Expenditure for 3rd party laboratory testing and related services.
525240	XRay Services	Expenditure for X-ray services for clients including jail inmates.
525245	Autopsy Services	Expenditure for autopsy services for the Medical Examiners Office.
525250	Foster Care Services	Expenditure for youth and adult foster care services.
525261	Social Services	Expenditure for MVBCN payments for peer delivered services and related projects.
525262	Outpatient Capitation Services	Expenditure for MVBCN payments to member counties for outpatient mental health services.
525263	Prevention Education Services	Expenditure for MVBCN payments for mental illness prevention and education services.
525264	Inpatient Services	Expenditure for MVBCN payments for hospital and non-outpatient mental health services.
525265	Outpatient Cap Supplement	Expenditure for MVBCN monthly Oregon Health Plan payments disbursed for outpatient mental health services.
525266	Hospital Medicaid Reimburse	Expenditure for MVBCN pass-through of additional Medicaid funds to Oregon hospitals by Oregon DHS via the OHP managed care plans.
525271	AMHI Residential Care Coord	Expenditure for MVBCN care coordination for residential adults.
525272	AMHI Residential Services	Expenditure for MVBCN residential services and supports.
525273	MV Wrap Care Coordination	Expenditure for MVBCN care coordination for foster children.
525274	MV Wrap Contracted Services	Expenditure for MVBCN WRAP services and supports.
525275	New Solutions Care Coord	Expenditure for MVBCN children's care coordination services.
525276	New Solutions Contracted Svcs	Expenditure for MVBCN New Solutions services and support.
525295	Health Contracts	Payments for client services, outreach and education activities through a contract with Marion County Health Department.
525310	Laundry Services	Expenditure for laundry services to clean client clothing, uniforms, bedding, etc.
525320	Food Services	Expenditure for food services provided by outside suppliers for institutional meals.
525330	Transportation Services	Expenditure for transportation services for clients.
525335	Housing Subsidies	Expenditure for subsidized housing for clients.
525340	Counseling and Mentoring Svcs	Expenditure for counseling and mentoring services for juvenile and health clients.

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525345	Youth Stipends	Expenditure for an allowance provided to youth participating in Juvenile Alternative Programs.
525350	Janitorial Services	Expenditure for facilities cleaning.
525355	Engineering Services	Expenditures for engineering analysis and related services.
525360	Public Works Services	Expenditure for services provided by the Public Works Department to other county departments and programs for which no other current GL account matches the services provided by Public Works. This account should be used infrequently as most PW services can be charged to an existing GL account - such as vehicle maintenance, engineering, etc.
525410	Dispatch Services	Expenditure for dispatch services such as 911. Account previously named Communication Services.
525415	Cable Access Services	Expenditure for contracted services used by Cable Regulatory Commission to provide cable access for public, educational, and governmental programming.
525420	Regional Area Info Network	Expenditure for RAIN (Regional Area Information Network) Law Enforcement Database access.
525430	Programming and Data Services	Expenditure for 3rd party services for computer programming, data recording, imaging, microfilming, microfiche, etc.
525440	Client Assistance	Expenditure for miscellaneous goods and services provided directly to clients such as gas cards, GED fees, sports fees, etc.
525450	Subscription Services	Expenditure for subscription services to online services such as: websites, periodicals, specialized data bases, etc.
525510	Legal Services	Expenditure for non-county attorneys, law clerks, and other legal and paralegal services used by county departments.
525515	Polygraph Services	Expenditure for polygraph services.
525540	Witnesses	Expenditure for expert and material witness fees, per diem, travel (airfare), lodging; medical record subpoenas, etc.
525541	Witness Mileage Reimbursement	Expenditure for reimbursement to witnesses for transportation costs, including mileage, bus fare and cab fares.
525550	Court Services	Expenditure for service fees connected with accessing court records; court transcripts provided by court reporters for the District Attorney's office.
525555	Security Services	Expenditure for security and alarm services.
525560	Victim Emergency Services	Expenditure for victim emergency services such as food, clothing, shelter, transportation.
525610	Insurance Adjustors	Expenditure for independent adjusters used for adjusting claims and investigation.
525620	Insurance Brokers	Expenditure for insurance agent/broker services used to purchase insurance policies and surety bonds.
525630	Insurance Admin Services	Expenditure for third party administrator to manage the County's flexible spending, COBRA and other insurance services.
525710	Printing Services	Expenditure for graphic services to produce signs, business cards, etc. and for third party services to print multiple copies of documents such as the annual budget book, reports, brochures, etc. Costs for printing public notices are included in acct. 525715.
525715	Advertising	Expenditure for advertising and published public notices in any media.
525725	Drafting Blueprints and Design	Expenditure for blue prints for planning, design, drafting, etc. that are not capitalizable as part of a construction project.
525735	Mail Services	Expenditure for third party (such as contract with Garten Services) mail handling, bulk mail and package delivery for the county. Non third party postage costs are accounted for in acct. 523050.
525740	Document Disposal Services	Expenditure for the lawful destruction of records through such means as shredding, burning, etc. Includes services provided by third parties or by the Marion County Clerk's Office.
525770	Interpreters	Expenditure for interpreter services for clients and interpretation of documents.
525810	Waste to Energy Contract	Expenditure for payments to Covanta at the Brooks Waste-to-Energy Facility
525820	Landfill Contracts	Expenditure for landfill operations and maintenance.

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525830	Transfer Station Contracts	Expenditure for waste hauling and management emanating from transfer stations.
525840	Solid Waste Hauling Services	Expenditure for bypass waste and leachate management.
525850	Litter Patrol Services	Expenditure for the pickup and disposal of litter.
525861	Ash Hauling Services	Expenditure to haul ash from Waste-to-Energy Facility to ash monofill site.
525862	Tire Hauling Services	Expenditure for collection, hauling, and disposal of junk tires.
525863	Metal Hauling Services	Expenditure for collection, hauling, and disposal of junk metal.
525864	Appliance Hauling Services	Expenditure for collection, hauling, and disposal of junk appliances.
525865	Metro Haulers	Expenditure for hauling of waste from the Metro area to the WTEF.
525870	Hazardous Waste Disposal	Expenditure for collection, hauling, and disposal of hazardous waste items.
525900	EAST Services	Expenditure for MVBCN payments specific to Early Assessment and Support Team (EAST) clinical services.
525910	Fair 4H Contract	Expenditure for 4-H participation in county fair.
525915	Fair FFA Contract	Expenditure for FFA participation in county fair
525920	Fair Open Class	Expenditure for Open Class competition costs for the county fair.
525925	Fair Entertainers	Expenditure for entertainers for fair events
525930	Fair Events and Activities	Expenditure for events and activities for county fair.
525935	Fair Sound and Lights	Expenditure for lighting and sound equipment for county fair.
525940	Fair Talent Show	Expenditure for talent show cost for county fair.
525945	Fair Clean Up	Expenditure for garbage removal, clean up of grounds for county fair.
525991	Match Payments	Expenditure for payments matched to state or federal grants for reporting purposes.
525999	Other Contracted Services	Expenditure for miscellaneous contracted services not defined by any other classification.
Repairs and Maintenance		
526010	Office Equipment Maintenance	Expenditure for preventative maintenance and repair of office equipment as defined by acct. 522150.
526011	Dept Equipment Maintenance	Expenditure for preventative maintenance and repair of non-office equipment that is not defined by another maintenance account.
526012	Vehicle Maintenance	Expenditure for preventative maintenance and repair of vehicles.
526013	Ferry Maintenance	Expenditure for preventative maintenance and repair of ferries.
526014	Radio Maintenance	Expenditure for preventative maintenance and repair of radio equipment.
526020	Computer Hardware Maintenance	Expenditure for preventative maintenance and repair of computer hardware.
526021	Computer Software Maintenance	Expenditure for required maintenance agreements for support and upgrades / releases to keep software up to date.
526022	Telephone Maintenance	Expenditure for preventative maintenance and repair of telephone equipment.
526030	Building Maintenance	Expenditure for preventative maintenance and repairs of county infrastructure, buildings and other county property.
526031	Elevator Maintenance	Expenditure for preventative maintenance and repair of elevators.
526032	Roof Maintenance	Expenditure for preventative maintenance and repair of roofs.
526040	Remodels and Site Improvements	Expenditure for minor building or site improvements, and low dollar remodel projects that are under the capital limit.
526050	Grounds Maintenance	Expenditure for lawn and grounds upkeep, minor landscaping and nursery service.
526055	Park Maintenance	Expenditure for maintenance of park areas and related facilities.
526060	Traffic Signal Maintenance	Expenditure for preventative maintenance and repair of traffic signals.
526061	Storm Drain Maintenance	Expenditure for preventative maintenance and repair of storm drains.
526062	Sewer Maintenance	Expenditure for preventative maintenance and repair of sewer facilities and sewer lines.
Rentals		
527100	Vehicle Rental	Expenditure for rental / lease of non-county owned vehicles used for county business.
527110	Fleet Leases	Expenditure for charge for leasing of vehicles from county's fleet.
527120	Motor Pool Mileage	Expenditure for charge for use of motor pool vehicles.

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527130	Parking	Expenditure for parking for meetings, travel, conferences, trainings, etc. Also includes expenditures by the county for non-county owned parking facilities (MaPS, Willamette, etc.)
527140	County Parking	Expenditure for department paid parking spaces in county parking facilities.
527200	Building Rental County	Rental of office space within a county owned building by another department, division, or program.
527210	Building Rental Private	Expenditure for rental / lease of space within a privately owned building for temporary or long term use.
527220	Moorage	Expenditure for moorage of marine patrol boats by Sheriff's Office.
527230	Fairgrounds Rental	Expenditure for rental of State Fairgrounds for the county fair.
527240	Condo Assn Assessments	Expenditure for assessments paid by Marion County to the CH2 condo association.
527300	Equipment Rental	Expenditure for the rental of equipment such as copier/printer equipment, concrete mixers, high-lifts, carpet cleaning equipment, etc.
527310	Fair Equipment Rentals	Expenditure for rental of equipment used at the Marion County Fair such as golf carts, wheel chairs, sanitation stalls and tents.
Insurance		
528110	Liability Insurance Premiums	Expenditure for premiums for insurance coverage to protect the county from liability claims.
528120	WC Insurance Premiums	Expenditure for workers compensation premiums for taxes and State Administration coverages.
528130	Property Insurance Premiums	Expenditure for premiums for insurance coverage on property owned or leased by the county.
528140	Malpractice Insurance Premiums	Expenditure for premiums for malpractice insurance coverage.
528150	Health Insurance Premiums	Expenditure for premiums for medical insurance coverage for county employees.
528160	Dental Insurance Premiums	Expenditure for premiums for dental insurance coverage for county employees.
528170	Life Insurance Premiums	Expenditure for premiums for life insurance coverage for county employees.
528180	Disability Insurance Premiums	Expenditure for premiums for long term disability coverage for county employees.
528190	County HSA Contributions	Expenditure for payment of county's contribution to employee HSA accounts from the self insurance fund.
528210	Public Official Bonds	Expenditure for security bonds to protect the county for crime & theft, and error and omissions coverage for public officials.
528220	Notary Bonds	Expenditure for bond fees for employees who notarize documents for county business.
528310	Excess Workers Comp Insurance	Expenditure for premiums for excess workers comp insurance above self insurance limits.
528320	Excess Liability Insurance	Expenditure for premiums for excess liability insurance above self insurance limits.
528410	Liability Claims	Expenditure associated with a liability claim against the county.
528430	Unemployment Claims	Expenditure associated with an unemployment claim.
528460	Long Term Disability Claims	Expenditure associated with a long term disability claim.
528510	Workers Comp Claims	Expenditure associated with a workers compensation claim.
Miscellaneous		
529110	Mileage Reimbursement	Expenditure for all mileage reimbursement for use of personal vehicles used for county business including while traveling for training or conference purposes.
529120	Commercial Travel	Expenditure for all air or ground travel costs (other than mileage reimbursement) for employees traveling on county business including while traveling for training or conference purposes.
529130	Meals	Expenditure for food (except as noted in acct # 529210 "Meetings", # 529220 "Conferences" and # 529230 "Training") for Marion County employees, whether at a conference, training, offsite meeting, traveling, etc., while on county business. There is no requirement to estimate and separate the cost of a meal that is part of an all-inclusive conference registration or training fee

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529140	Lodging	Expenditure for lodging costs while traveling on county business including while traveling for training or conference purposes.
529210	Meetings	Expenditure for food (provided by Marion County as part of a meeting - donuts, coffee, fruit, sandwiches, salads, etc.- in a Marion County owned, leased or rented facility) and supplies for non-training related county or departmental meetings. See acct. 529230 for all training related costs.
529220	Conferences	Expenditure for registration fees for attendance at conferences or accumulated costs to sponsor a conference. There is no requirement to estimate and separate the cost of a meal that is part of an all-inclusive conference registration or training fee.
529230	Training	Expenditure for all registration fees, food (provided by Marion County as part of a training -donuts, coffee, fruit, sandwiches, salads, etc.- in a Marion County owned, leased or rented facility), supplies and other training related materials for both county and non-county training events. Includes HR Training & Development programs. Training materials include such items as videos & DVD's, workbooks, specialty training books, publications, etc.
529250	Tuition Reimbursement	Expenditure to reimburse employees for approved course registration fees.
529300	Dues and Memberships	Expenditure for memberships or dues for professional organizations.
529430	Safety Incentives EAIP	Expenditure for safety incentive awards granted by Risk Management from EAIP funds collected from the State for Workers Compensation back-to-work program.
529440	Safety Grants	Expenditure for grants from Risk Management for safety and ergonomic purposes. Departments reimbursed up to 50% for authorized expenses.
529510	OSU Extension Services	Expenditure for payments to OSU Extension Services.
529540	Predatory Animals	Expenditure for payment to USDA for wildlife damage control activities in Marion County.
529550	Water Master	Expenditure for payment to State of Oregon Water Resources Department for the support of the Water Master Program.
529570	Public Safety Coord Council	Expenditures associated with the Public Safety Coordinating Council in the BOC office.
529590	Special Programs Other	Expenditures for special programs not specifically identified by another account, such as DEQ pass through grants, C&F Literacy programs, composters, etc.
529610	Homicide Investigations	Expenditure for costs related to investigation of homicides.
529620	Narcotics Investigations	Expenditure for costs related to investigate narcotic activities.
529630	Search and Rescue	Expenditure to organize and conduct search and rescue operations.
529640	Victim Restitution	Expenditure for court-ordered payments made to victims of criminal activity.
529650	Pre Employment Investigations	Expenditure for pre-employment investigations such as background screens, drug testing, etc.
529690	Other Investigations	Expenditures incurred to conduct investigation not specifically identified by another account, such as car towing, psychological evaluations, vice and gambling.
529740	Fairs and Shows	Expenses associated with county participation in fairs and/or shows such as exhibit materials, equipment or leased space rental. Not related to the Marion County annual Fair.
529810	Managed Care Provider Tax	Expenditure for MVBCN quarterly tax assessment paid to Oregon Dept of Human Services of Oregon Health Plan for taxable managed care premiums.
529820	Vehicle Registration	Expenditure for registration of county vehicles.
529830	Dog Licenses	Expenditure for dog licenses.
529840	Professional Licenses	Expenditure for professional licenses required to perform county business such as CPA, building inspector, architect, jail pharmacy, electrical supervisor, etc.
529850	Device Licenses	Expenditure for licenses for devices such as boilers, elevators, scale licenses, etc.

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529860	Permits	Expenditure for permits required to perform county business such as building permits, electrical permits, storage tanks and water quality permits.
529870	DEQ Tonnage Assessment	Expenditure with Department of Environmental Quality for solid waste disposal.
529880	Recording Charges	Expenditure for recording charges for county operations such as legal recordings, microfilm charges, property deeds, etc.
529910	Awards and Recognition	Expenditure for employee and volunteer awards and recognition.
529920	Auctions	Expenditure for costs incurred for county auction of real and personal property.
529998	Retroactive PERS Adjustments	Finance use only - PERS adjustments for prior years.
529999	Miscellaneous Expense	Expenditure for miscellaneous expenses that cannot be identified by another account. Should be minor amounts.
Capital Outlay		
Equipment		
531100	Office Equipment Capital	Expenditure for general office equipment (not including computer related equipment) over \$5,000, such as copy/fax machine, furniture, etc.
531300	Departmental Equipment Capital	Expenditure for non-office equipment over \$5,000 that is specific to a particular department. (x-ray machines, shop equip, etc.)
531350	Canines	Expenditure for canines and accessories over \$5,000.
531600	Computer Hardware Capital	Expenditure for computers and related hardware over \$5,000.
531700	Computer Software Capital	Expenditure for software over \$5,000.
531800	Telephone Systems	Expenditure for telephone system equipment over \$5,000.
Vehicles		
532100	Automobiles	Expenditure for automobiles and accessories, over \$5,000, necessary to place a vehicle in service.
532200	Pickups and Trucks	Expenditure for passenger pickup trucks and accessories, over \$5,000, necessary to place the vehicle in service
532400	Off Road Vehicles	Expenditure for off-road vehicles and accessories, over \$5,000. (tractors, ATV's, Boats)
532500	Road Maintenance Vehicles	Expenditure for vehicles and accessories, over \$5,000, used for road maintenance.
532600	Ferries	Expenditure for ferries and accessories over \$5,000.
Road and Bridge Construction		
533110	Road Resurfacing	Expenditure for resurfacing of county roads and property over \$5,000. (parking lots, driveways, etc.)
533170	Road Construction	Expenditure for construction of roads and other associated construction over \$5,000. (drainage ditches, reflective buttons, gravel roads, etc.)
533180	Safety Improvements	Expenditure for safety improvements to county roads or property over \$5,000.
533200	Traffic Signals	Expenditure for installation of new traffic signals over \$5,000.
533500	Bridge Construction	Expenditure for construction of bridges over \$5,000.
533600	Federal Highway Projects	Expenditure for Federal highway projects over \$5,000.
Building and Bldg Improvements		
534100	Building Construction	Expenditure for construction of buildings over \$5,000. (contracted services, trade services, and misc consulting services)
534150	Building Acquisitions	Expenditure for permanent structures purchased over \$5,000. This account includes costs incurred in the acquisition of buildings (e.g., broker's fees).
534300	Special Construction	Expenditure for remodeling projects with a cost over \$5,000.
534500	Sewer Systems	Expenditure for construction of sewer systems over \$5,000.
534600	Site Improvements	Expenditure for site improvements over \$5,000. (renovations, sidewalk construction, etc.)
Land and Land Improvements		
535110	Right of Way	Expenditure for purchase of right-of-way over \$5,000.
535200	Purchased Land	Expenditure for land over \$5,000.
Debt Service Principal		
541100	Principal Payments	Expenditure for principal payments on outstanding debt.
Debt Service Interest		
542100	Interest Payments	Expenditure for interest payments on outstanding debt.

MARION COUNTY FY2011-12 BUDGET
APPENDIX C
EXPENDITURE ACCOUNT DEFINITION

Account	Account Name	Account Definition
542900	Issuance Costs	Expenditure for costs associated with issuing debt.
542950	Bond Discounts	Finance use only - excess of face value of bonds over the amount received from their sale, excluding accrued interest and issuance cost.
Special Payments		
551100	Interfund Loan Disbursements	Disbursement of loan proceeds from one fund to another fund.
551200	Distributions to Schools	Distribution of federal money to County Schools.
551300	Distributions to Tax Districts	Distribution of property sale or foreclosure proceeds.
551400	Community Support	Special payments made by the County for community projects.
Transfers Out		
561100	Transfer to General Fund	Interfund transfer to General Fund.
561125	Transfer to Juvenile Grants	Interfund transfer to Juvenile Grants.
561130	Transfer to Public Works	Interfund transfer to Public Works.
561160	Xfer to Children and Families	Interfund transfer to Children & Families.
561180	Transfer to Comm Corrections	Interfund transfer to Community Corrections.
561190	Transfer to Health	Interfund transfer to Health.
561220	Transfer to Child Support	Interfund transfer to Child Support Fund.
561230	Transfer to Dog Control	Interfund transfer to Dog Control.
561250	Transfer to Sheriff Grants	Interfund transfer to Sheriff Grants.
561260	Transfer to Law Library	Interfund transfer to Law Library.
561270	Transfer to County Fair	Interfund transfer to County Fair.
561300	Transfer to DA Grants	Interfund transfer to DA Grants.
561305	Transfer to Land Use Planning	Interfund transfer to Land Use Planning.
561310	Transfer to Parks	Interfund transfer to Parks.
561410	Transfer to Debt Service	Interfund transfer to Debt Service.
561455	Xfer to Facility Renovation	Interfund transfer to Facilities Renovation.
561480	Transfer to Capital Projects	Interfund transfer to Capital Improvement Projects.
561510	Transfer to Environmental Svcs	Interfund transfer to Environmental Services.
561580	Transfer to Central Services	Interfund transfer to Central Services.
561595	Transfer to Fleet Acquisition	Interfund transfer to Fleet Management.
561999	Transfer to Other Funds	Interfund transfer to Other Funds.
Contingency		
571010	Contingency	Budget category used to appropriate an amount that can be reappropriated to another account or category as needed during the year through the appropriate budget process.
Reserves		
572010	Unappropriated Reserves	Budget category used in reserve funds only to show unappropriated amounts reserved for use in future years.
Ending Fund Balance		
573010	Unapprop Ending Fund Balance	Budgeted ending fund balance that is not reserved for any specific future use.
573020	Capital Improvement Reserves	Budgeted ending fund balance reserved for future capital improvements.
573030	Browns Island Landfill Reserve	Budgeted ending fund balance reserved for future closure and post closure costs of the Browns Island Landfill.
573040	North Marion Landfill Reserve	Budgeted ending fund balance reserved for future closure and post closure costs of North Marion Landfill.
Administrative Charges		
611100	County Admin Allocation	Allocation of cost of County Administration to departments.
611110	Governing Body Allocation	Closed Account - do not use.
611200	Business Services Allocation	Closed Account - do not use.
611210	Facilities Mgt Allocation	Allocation of cost of Facilities Management to departments.
611220	Custodial Allocation	Allocation of cost of Custodial operations to departments.
611230	Courier Allocation	Allocation of cost of Courier services to departments.
611240	Facilities Usage Allocation	Closed Account - do not use.
611250	Risk Management Allocation	Allocation of cost of Risk Management to departments.
611255	Benefits Allocation	Allocation of cost of Benefits operations to departments.
611260	Human Resources Allocation	Allocation of cost of Human Resource services to departments.
611300	Legal Services Allocation	Allocation of cost of Legal services to departments.
611400	Information Tech Allocation	Allocation of cost of central service operations to departments.
611410	Enterprise Allocation	Allocation of cost of Enterprise Application support (such as FIMS) to departments.
611420	Telecommunications Allocation	Allocation of cost of Telecommunications operations to departments.

MARION COUNTY FY2011-12 BUDGET
APPENDIX C
EXPENDITURE ACCOUNT DEFINITION

Account	Account Name	Account Definition
611430	Info Tech Direct Charges	Allocation of cost of IT Direct Charges to departments.
611500	Treasury Allocation	Closed Account - do not use.
611600	Finance Allocation	Allocation of cost of Central Finance operations to departments.
611700	Utilities Allocation	Allocation of cost of Utilities to departments.
611800	MCBEE Allocation	Allocation of cost MCBEE costs to departments.
614100	Liability Insurance Allocation	Allocation of cost of Liability Insurance to departments.
614200	WC Insurance Allocation	Allocation of cost of Workers Compensation Insurance to deparats.
650100	Program Chargebacks	Allocation of internal dept support charges to programs within dept.
650110	Billing Services Chargebacks	Allocation of internal dept support charges to programs within dept.
650120	Data Services Chargebacks	Allocation of internal dept support charges to programs within dept.
650130	Management Support Chargebacks	Allocation of internal dept support charges to programs within dept.
650140	Management Group Chargebacks	Allocation of internal dept support charges to programs within dept.
650150	Financial Services Chargebacks	Allocation of internal dept support charges to programs within dept.
650160	Clerical Supervision Chgbacks	Allocation of internal dept support charges to programs within dept.
650170	Contract Admin Chgbacks	Allocation of internal dept support charges to programs within dept.
650999	Other Department Chargebacks	Allocation of internal dept support charges to programs within dept.

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