

**COUNTY OF OCEAN
OBJECT CLASSES**

FOR USE IN BUDGET YEAR 2014

The following list of object classes is composed of seven (7) major categories. A general definition of each of these categories follows:

1XXX Salaries and Wages: All costs incurred in paying County personnel.

2XXX Materials and Supplies: All materials and supplies needed by County departments to perform their respective tasks. Automotive parts and supplies are excluded from this category and are listed under Transportation. This category does include food and postage.

3XXX Utilities: All payments to utilities for resources by the County.

4XXX New Equipment: The cost of purchasing various types of new equipment for use by the County.

5XXX Transportation: The cost of supplies, parts, maintenance and repairs of County vehicles.

6XXX Special Services: The expenses incurred by having non-County personnel perform various services for the County.

7XXX Unclassified: Major costs not covered in the preceding categories.

**COUNTY OF OCEAN
OBJECT CLASSES**

1XXX SALARIES AND WAGES

1000 SALARIES (BASE/LONGEVITY)

Base salary and wage paid to all County personnel who are full time or permanent part-time. Base salary and wage includes longevity and promotions.

1002 SALARIES (HOURLY EMPLOYEES)

Base salary and wage paid to hourly employees who are T-120, Seasonal, Intermittent or Interim. This category excludes permanent part-time employees, who are charged to object #1000.

1005 EDUCATION INCENTIVES/REIMBURSEMENTS

Education incentives are additional salary paid to County personnel for college degrees as outlines by their particular union contract. Also, approved educational costs covered by County Policy #ER701-86.

1010 OUT OF TITLE PAY

Salary paid to employees assigned to perform work in a job classification higher than his or her regular title. Actual rate of compensation is outlined by union contract of the individual.

1015 MEAL ALLOWANCE

Allowance paid to personnel who are called in to work prior to the beginning of their work shift or are required to remain at work beyond the conclusion of his or her shift. Meal allowance is paid based on employee union contract.

1020 STAND BY PAY

Additional salary paid to employees for stand by or pager duty pay. The actual compensation for the above is described in their union contract.

1025 EXTRA PAY FOR JAIL DUTY

Pay provided to employees who may be assigned to the County Corrections facilities. Actual compensation is outlined in employees' union contract.

1030 OVERTIME PAY

Salary or wage paid to personnel that work authorized additional hours over their regular hours or shift. Rate of pay is described within their union contract or, in case of non-union employees, the County Personnel Handbook. Call in pay should be included within this object class. See union contract for applicable rate.

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1035 HOLIDAY PAY - REGULAR

Pay provided to personnel working on any holiday as outlined by the County Personnel Handbook. Rate of pay is outlined by union contract.

1040 HOLIDAY OVERTIME PAY

Salary or wage paid to employees who work authorized additional hours over their regular hours or shift on a holiday. Rate of pay is described within their union contract.

1045 UNIFORM MAINTENANCE

Monies paid to County employees directly for clothing allowance and uniform maintenance, as set forth by union contract.

1050 SHIFT DIFFERENTIAL

Personnel assigned to work a shift starting subsequently to 3:30 p.m. The rate of compensation is designed by union contract.

**COUNTY OF OCEAN
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2XXX MATERIALS AND SUPPLIES

2100 **NOT IN USE**

2200 **NOT IN USE**

2300 **INMATE FOOD**
Corrections and Juvenile Services only

2400 **NOT IN USE**

2500 **MATERIALS AND SUPPLIES**
Materials needed for departments' daily operations.

EXAMPLES: Office supplies, Plumbing Supplies, First Aid, Badges, Food, Books, Magazine Subscriptions, Video and Audio Tapes, oxygen tank fills, rags, Police supplies, Program Animals, communication supplies, training materials, flags, drill bits

2600 **POSTAGE**

2700 **CLOTHING**
Purchase of uniforms, protective clothing, shoes, boots, and rain gear. County issues Purchase Order to vendor. This category excludes items meant for resale and maintenance and allowance costs paid to employees in connection with collective bargaining agreements.

EXAMPLES: Tee Shirts, Caps, Safety Vests, Jackets

2750 **INMATE CLOTHING**
Corrections and Juvenile Services only.

2800 **ROAD SUPPLIES**
Materials needed to repair, alter, and maintain roads.

EXAMPLES: Tar, Cones, Glass Beads, Gravel, Traffic Signal Upgrades

2860 **SNOW REMOVAL**
All costs associated with removing snow.

EXAMPLES: Salt, Sand, Plows, Rental of Snow Clearing Equipment

2900 **NOT IN USE**

Revised 11/2013

**COUNTY OF OCEAN
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3XXX UTILITIES

3000 UTILITIES

Payments to public utilities for the use of services. Specific budget account numbers are established for each utility.

EXAMPLES: Data Transmission, Electric, Gas (Natural), Heating Oil, Sewer, Telephone, Water, Garbage and Trash, Street Lighting.

**COUNTY OF OCEAN
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4XXX NEW EQUIPMENT

4000 AUTOMOBILES

Passenger vehicles.

EXAMPLES: Automobiles, Vans, Golf Carts, Security Scooters, *Police Light Bar purchased with a passenger vehicle*

4100 COMMUNICATION EQUIPMENT

Communication equipment, including radios, fax machines, and other transmission needs.

EXAMPLES: Bluetooth, Security Cameras

4500 EQUIPMENT, MACHINERY AND FURNISHINGS

Equipment, machinery, and furnishings needed for departments' operations.

EXAMPLES: Fork Lift, Straddle Truck, Furniture, Appliances, Art, Sculptures, Sports Equipment, Garden Equipment, Truck Accessories, Trailers, Police equipment, Transcriber, Typewriters, GPS, Cameras, Tools (with accessories if purchased together), Gun Lockers, Shredders, Fire Extinguishers, Docking Station, guns, smoker outposts, *portable AC units, shelving*

4600 TRUCKS AND ACCESSORIES

Trucks and heavy-duty vehicles. Accessories are included if purchased with the vehicle.

EXAMPLES: Sweepers, Fire Trucks, Tandem Rollers, Tow Trucks, and add-ons, *Police Light Bar purchased with a truck*

4700 DATA PROCESSING EQUIPMENT

All computer equipment and accessories. Purchases must be approved by the Director of Data Processing.

EXAMPLES: Software, Software Licenses, Personal Computers, All Printers, Scanners, *Multipurpose Copy/Fax/Scan/Printer Machines*

NOTE: SUPPLIES AND REPAIRS ARE NOT INCLUDED

4800 NOT IN USE

4900 OTHER

All other equipment not mentioned in the above list.

EXAMPLES: Boats, Dredging Vessels

**COUNTY OF OCEAN
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5XXX TRANSPORTATION

5000 VEHICLE AND MACHINERY, PARTS AND SUPPLIES

All parts and supplies needed for the maintenance and repair of County vehicles and machinery.

EXAMPLES: Car Wash, Spark Plugs, Filters, Motors, Oil, Parts for Mowers & Lawn Maintenance, *Police Light Bars and Police Kits for vehicles*

5200 GASOLINE/PROPANE

Expense of purchasing fuel for County vehicles and machinery.

EXAMPLES: Gasoline and Propane

5300 VEHICLE REPAIRS

All repairs performed by outside vendors. Repairs to equipment that is a part of the vehicles.

EXAMPLES: Repairs to transmissions, starters, carburetors, *Police Light Bars installed by vendor*

5400 NOT IN USE

5500 NOT IN USE

5900 OTHER

All other transportation expenses not mentioned in the above list.

EXAMPLES: Towing, E-Z Pass, Tolls purchased by the Department for Petty Cash reimbursement, NJ DOT Inspections, DMV Fines

**COUNTY OF OCEAN
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6XXX SPECIAL SERVICES

6000 ADVERTISING

Communication of County business to the general public through newspapers, magazines or other media.

EXAMPLES: Employment Announcements, Legal Notices, Newsletters

6100 BUILDING RENTAL

Rental payments for office, garage or storage facilities leased by the County.

EXAMPLES: Garage Rental, Office Rental

6200 BUILDING REPAIRS AND MAINTENANCE

Costs involved in the structural repairs, alterations, and maintenance of County facilities.

EXAMPLES: Building Service Contracts, Asbestos Removal, Air Conditioning Repairs, Furnace Repairs, Carpeting, Window Treatments, Landscaping, Doors, Sinks, Toilets, Fence

6300 MACHINERY AND EQUIPMENT RENTAL, REPAIRS & MAINTENANCE

Rental payments, repairs and maintenance for machinery and equipment. Includes all maintenance agreements.

EXAMPLES: Car Leasing, Voting Machine Rental, Trailer Rental, and Tent Rental, Camera Repairs, Maintenance Agreements for Vehicles, Machinery and Equipment, Copier Repairs, Typewriter Repairs, Tool Repair, Water Cooler Rental, Pager rental, Maintenance of County owned boats, renewal of software maintenance

6400 NOT IN USE

6450 REFUNDS – MISCELLANEOUS

Non-employee refunds

EXAMPLES: Parks refunds, Medicare refunds, Road Opening Permits, Tax Board filing fees.

6500 ATTORNEYS' FEES

Fees paid to Attorneys only. Excludes monies paid to attorneys for “in trust for purchase of land”

6600 PROFESSIONAL FEES AND SERVICES

Fees and other expenses paid to professionals for performing specialized work for the County.

EXAMPLES: Consultant, Permit Fees, Certification from State Agencies, Architects, Veterinarians, Household Hazardous Waste Disposal, Appraisals (Physicians are now in 6650)

6650 MEDICAL AND HEALTHCARE PAYMENTS

Payments made to physicians or other suppliers or providers of medical or healthcare services.

EXAMPLES: Lab work, DNA, Vaccinations by the Health Department, Autopsies

6750 “IN TRUST” FUNDS FOR LAND PURCHASE OR PROFESSIONAL SERVICE

Includes monies paid to attorneys for “in trust for purchase of land”. Usage of this object class is restricted to capital ordinances.

EXAMPLES: Right-of-Way Acquisitions

6800 CONSTRUCTION, RECONSTRUCTION OR RENOVATION OF LAND, BUILDING, ROADS AND BRIDGES

Costs of construction, reconstruction or renovation of County owned lands, buildings, roads and bridges. Including the acquisition of land and existing buildings for County occupancy. Usage of this object class is restricted to capital ordinances. Includes County emblems mounted on buildings.

6900 OTHER

All other outside services not mentioned in the above list.

EXAMPLES: Map reproduction, Delivery Service (i.e. UPS, FedEx), Film Processing, Termite Inspections, Taxidermy, Removal of Waste Oil, Air Quality Studies, Building Storage for Microfilm, Numbering, Boat Slip Rental, Booth Rentals, Instructors, Translators, Notary Fees, Internet Service, Licenses, Honorariums, Port-a-Johns, Web-Site design, Contracted Transportation Services, Window Tinting, Webinar or in-house conference, vehicle painting, Pump-out boat service & maintenance, boat painting, GED testing, removal of recycled materials, NJ One Call fees for utility mark-outs, use of firing range, *Alterations, Shorthand reporting, Vehicle lettering*

6950 POLL WORKERS

Payments made to Poll Workers by voucher

6970 Fishing Loans

Payments made to fishing loan recipients.

**COUNTY OF OCEAN
OBJECT CLASSES**

7XXX UNCLASSIFIED

7000 **NOT IN USE**

7100 **NOT IN USE**

7200 **TRAVEL, CONFERENCES, EDUCATION, AND PROFESSIONAL TRAINING**

All expenses incurred by County personnel covered by the Travel and Conference Policies and Procedures when attending an approved conference meeting or seminar.

*****ALL EXPENSES BY PURCHASE ORDER ONLY*****

This category is also aimed at maintaining education and training levels for County systems. This includes, but is not limited to, computer systems, State mandated training and other required training or classes. (A TRAVEL AUTHORIZATION MAY BE REQUIRED)

EXAMPLES: Travel Expenses paid by the County **directly** to outside vendors (i.e. Fees, Meals, Tolls, and Gratuities associated with conferences and training **only**)

7300 **NOT IN USE**

7400 **EXTRADITION AND RELATED INVESTIGATIONS**

All expenses incurred by County personnel extraditing alleged criminals to Ocean County. These expenses would include travel for investigations, meals, lodging, special fees and transportation.

7500 **EMPLOYEE REIMBURSABLE EXPENSES**

Reimbursement for expenses incurred by County employees for authorized County business.

EXAMPLES: Tolls, Gratuities, Personal Vehicle Mileage, Travel Expenses paid by employee directly.

7600 **MEMBERSHIP DUES**

Dues paid for membership in professional or civic organizations for County Employees.

EXAMPLES: Police Officers' Associations, Government Related Associations, Professional Engineering License, Land Surveyor License, CMFO/CCFO License and Pesticide License

7700 **NOT IN USE**

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7800 **NOT IN USE**

7900 **OTHER**

All other expenses not mentioned in the above list.

EXAMPLES: Training Film Rental, Contributions