CITY OF LANCASTER
GLOSSARY OF TERMS – OBJECT CODES

PERSONNEL SERVICES

101  SALARIES – PERMANENT: Provides for compensation for full-time, regular employees.

104  SALARIES – OVERTIME: Provides for compensation for overtime at one and one-half times the regular salary.

105  SALARIES – OVERTIME (REIMB): Provides for compensation for employees to be reimbursed by developers for expedited service.

111  SALARIES – SPECIAL: Provides for compensation paid to Councilmembers, Commissioners, City Treasurer or other positions as designated by City Council.

112  SALARIES – TEMPORARY: Provides for compensation for temporary employees.

113  CONTRACT LABOR: Provides for cost for individuals hired on a contract basis, usually through an agency. (Contracting a firm or company for contract labor is listed under professional services – 301.)

114  RENTAL LABOR: Provides for cost of billable rental labor.

121  OTHER FRINGE BENEFITS: Provides for long-term disability, Medicare, unemployment and other miscellaneous payroll liabilities.

122  PERS: Provides for retirement benefits for regular employees.

124  HEALTH INSURANCE: Provides for health insurance for all regular employees.

125  WORKER’S COMPENSATION: Provides for Worker’s Compensation insurance coverage.

129  DEFERRED COMPENSATION: Provides employer-paid contributions.

134  PARS: Provides supplemental retirement benefits.

191  SALARY OFFSET – CAPITAL PROJECTS: Provides for charge-back to Capital Project of full-time, regular employees salaries for actual hours worked on projects.

192  OVERTIME SALARY OFFSET – CIP: Provides for charge-back to Capital Project of full-time, regular employees overtime salaries for actual hours worked on projects.

193  TEMPORARY SALARY OFFSET – CIP: Provides for charge-back to Capital Project of temporary salaries for actual hours worked on projects.

194  FRINGE OFFSET-CIP: Provides for charge-back to Capital Project of fringe benefits for actual hours worked on projects.
OPERATING EXPENSES - SUPPLIES & SERVICES

200 REGISTRATION: Provides for registration expenses incurred in meetings or outside seminars, conferences or workshops.

201 TRAVEL & EXPENSES: Provides for meetings or outside seminars, conferences or workshops. Examples are: per diem/meals, airfare and hotels.

202 LOCAL & REGIONAL EVENTS: Provides for local/regional conferences, meetings, training or workshops.

203 REIMBURSED MILEAGE: Provides for monthly automobile allowance and mileage reimbursement incurred in use of personal vehicle on City business.

205 CITY PROMOTION & ADVERTISING: Provides for community events and the publicity of the City.

206 PUBLICATIONS & DUES: Provides for books, publications and membership dues in job-related organizations.

207 VEHICLE OPERATIONS: Provides for maintenance of City-owned vehicles.

208 SMALL TOOLS: Provides for tools valued under $5,000 for use by City employees. (Use object code 293 for Equipment & Machinery.)

209 UNIFORMS: Provides for required clothing and protective gear for employees.

210 MAPS & PUBLICATIONS: Provides for maps, plans, specifications, publications and other printed material provided to contractors, other technical or professional groups and citizens. This is partially offset by the revenue account "Sales of Maps and Publications".

211 POSTAGE: Provides for mailing expense incurred through use of the City postage meter.

212 POSTAGE – SPECIAL MAILING: Provides for mailing expenses - bulk mailing, UPS, Express Mail.

213 PROGRAM EXPENSES – CDBG: Provides for administration of the CDBG Program.

214 BULK VEHICLE MAINT. SUPPLIES: Provides for maintenance supplies for City-owned vehicles.

215 EQUIPMENT CHARGES: Provides for mainenance of City-owned large equipment with EQ#s assigned. Generally utilized by the fleet services division.

216 MHP RENT ARBITRATION: Provides for arbitration for mobile home park rent.

217 VEHICLE FUEL: Provides for fuel for City owned vehicles.
SPONSOR OFFSET: Provides for amounts collected from sponsors or donated to the City generally for special events. This will offset the expenditures for the special event.

SPONSORSHIP: Costs associated with other organization’s special community events sponsored by the City.

SPECIAL EVENTS: Costs associated with individual events.

SMALL EQUIPMENT OPERATIONS: Provides for equipment maintenance and repair under $5,000 including office equipment and small field equipment. (Use object code 215 for large equipment operations).

CREDIT CARD CHARGES: Provides for credit card payments collected by the City.

ORGANIZATIONAL DEVELOPMENT: Provides for Human Resource’s costs for organizational development to enhance performance.

GENERAL CITY OFFICE SUPPLIES: Provides for office supplies purchased for all Departments use.

SPECIAL ACTIVITY SUPPLIES: Provides for special purpose supplies usually unique to the program wherein budgeted.

PHOTO FILM & PROCESSING

REPROGRAPHICS: Provides for outside printing or copying services.

PHOTOCOPY MACHINE COSTS: Provides for chargebacks to each division for the use of City-owned copiers. Meter readings are taken and associated costs are charged monthly according to usage.

RECRUITMENT EXPENSE: Provides for expenses occurred in hiring employees, such as newspaper ads, pre-employment physicals, fingerprinting, relocation expenses.

STAFF DEVELOPMENT: Provides for development of employees through job-oriented training, seminars, educational classes, etc.

PERFORMANCE COSTS: Provides for supplies for Parks, Recreation and Arts performers.

CONCESSION SUPPLIES

OFFICE SUPPLIES: Provides for general office supplies for individual divisions not including the purchase or maintenance of office equipment.

INSURANCE EXPENSE: Provides for premiums paid for tangible and intangible property insurance including bonds for employees.

COMMUNITY AWARDS: Provides for plaques, proclamations, flowers and other presentation-type materials.
ELECTION EXPENSE

LEGAL ADVERTISING: Provides for advertising handled through the City Clerk's Office for public hearing notices, and other advertising as required by law.

LANDSCAPE MAINTENANCE

TREE & PLANT MATERIAL: Provides for new or replacement trees and materials purchased for parks, parkways, residential and commercial areas throughout the City.

HORTICULTURAL – HERBICIDE & PESTICIDE: Provides for herbicide and pesticide application services.

HORTICULTURAL – TREE TRIMMING: Provides for tree trimming services.

HORTICULTURAL: Provides for all horticulture services for the Sierra Highway Bikepath.

HORTICULTURAL: Provides for all horticulture services for the freeway entrances.

RECREATION SERVICES: Provides for facilities and programs for sports and cultural programs.

RECREATION BUS SERVICES - PROP A: Provides for bus services for recreation programs, funded by Prop A funds.

THEATER PROGRAMS

IN-HOUSE PRODUCTION COSTS

LANDSCAPE MAINTENANCE: Provides for maintenance of landscape districts.

CASH VARIANCE: Provides for amount of variance between amount of payments collected and the amount owed or reported (cash is either short or over).

TUITION REIMBURSEMENT: Provides for reimbursement of educational expenses to employees. Generally requested by employee and taken on own time.

FURNITURE & OFFICE EQUIPMENT: Provides for furniture & Office Equipment, including computer hardware, purchased for under $5,000. (Use Object Code 690 for leased office equipment and 751 for purchases over $5,000.)

SPECIAL EQUIPMENT – OFFICE: Provides for special office equipment purchased for under $5,000. (Use Object Code 690 for leased office equipment and 753 for purchases over $5,000.)
294 OUTDOOR FURNITURE & EQUIPMENT: Provides for outdoor furniture & equipment purchased for under $5,000. (Use Object Code 754 for purchases over $5,000.)

295 SPECIALIZED EQUIPMENT: Provides for specialized equipment purchased for under $5,000. (Use Object Code 690 for leased office equipment and 755 for purchases over $5,000.)

300 LEGAL CLAIMS: Provides for legal claims filed with the City Clerk’s Office.

301 PROFESSIONAL SERVICES: Provides for contracting with a firm or company for outside professional services. Whenever this account is used, a complete description must be included. (Use Object Code 113 for contracting for individuals, usually through an agency.)

302 COMPUTER SOFTWARE & SUPPORT: Provides for software costs including subscription, upgrades, licenses, etc.

303 LEGAL SERVICES: Provides for legal services provided to the City.

304 AUDIT SERVICES: Provides for annual audit services and/or any special audits by outside auditing firm.

305 COURT COSTS: Provides for litigation.

306 GENERAL ADMINISTRATION

307 FEE REIMBURSEMENT: Provides for reimbursement of developer fees paid in prior fiscal year.

309 HONORARIUMS

311 GOVERNMENT FEES & LICENSES: Provides for government permits, applications, etc.

313 COMMUNITY ORGANIZATIONS: Provides for funds for non-profit organizations serving residents of the City of Lancaster.

316 SPECIAL STUDIES: Provides for specific studies contracted for by the City.

317 GENERAL PLAN UPDATE: Provides for costs associated with the General Plan Update every 5 years.

318 PERFORMER SERVICES

323 PASS-THROUGH PAYMENTS

327 DOT DRUG SCREENING COSTS

328 ASSESSMENT DISTRICT PAYMENTS
EMERGENCY PREPAREDNESS: Provides for operation of the City's emergency preparedness program.

COMMUNITY SAFETY – SHERIFF: Provides for police services funded with City general funds.

SPECIAL PROGRAMS

SHERIFF DEPT SPECIAL GRANT PROGRAM

CODIFICATION: Provides for costs associated with law or code requirements.

RECORDING & CREDIT FEES: Provides for recording of documents by the County Recorder or State of California.

ANIMAL CONTROL SERVICES - CONTRACT: Provides for animal control services.

CONTRACT LIABILITY

STORM DAMAGE

MAINTENANCE SERVICE – PRIVATE: Provides for maintenance agreements and service costs for all small equipment and office equipment (see 405 for large equipment).

BUILDING MAINTENANCE: Provides for supplies and other expenses incurred for the maintenance of various City buildings and facilities by City staff.

GROUNDS MAINTENANCE: Provides for supplies and other expenses incurred for maintenance of public grounds by City staff.

MAINTENANCE SERVICE – PRIVATE: Provides for maintenance agreements and service costs for all large equipment (equipment with an EQ# assigned - see 402 for small equipment).

JANITORIAL SUPPLIES

ENERGY MANAGEMENT SYSTEM

SOIL STERILE & WEED CONTROL: Provides for sterilization and/or weed abatement of areas off streets which are deemed to be a public nuisance and require City action.

DRAINAGE CHANNELS MAINTENANCE: Provides for clearing and cleaning of drainage channels and box culverts.
410 STREET MATERIALS
412 COMMUNICATIONS MAINTENANCE
416 PROPERTY TAX ON LAND
450 STREET SWEEPING CONTRACT
454 MARKING & STRIPING: Provides for painting of traffic control markings on street pavement surfaces.
455 TRAFFIC & REGULATORY SIGNS: Provides for installation and maintenance of all regulatory, informative and directional signs.
456 STREET NAME SIGN MAINTENANCE: Provides for maintenance of all street name signs.
457 ROADSIDE MAINTENANCE: Provides for maintenance activities for improvements normally located within the parkway; i.e., inside public right-of-way but outside the normal riding surface. This would include maintenance of such things as grading of shoulders, drainage ditches, AC sidewalks and installation of traffic barricades.
459 TRAFFIC SIGNAL – STATE & COUNTY: Provides for City's share of the maintenance of traffic signals under the jurisdiction of the State of California and/or County of Los Angeles and performed by the entity.
460 TRAFFIC SIGNAL – DAMAGE REPAIR
461 TRAFFIC SIGNAL – CITY: Provides for maintenance of traffic signals within the City limits performed by the City or by contract.
502 GRAFFITI REMOVAL: Provides for removal of graffiti on public or private property.
503 MOSQUITO ABATEMENT: Provides for the clearing of debris, spraying, and otherwise to abate potential mosquito breeding areas through the Mosquito Abatement District.
601 RENT – OFFICE EQUIPMENT: Provides for rental costs of office equipment not owned by the City.
602 RENT – OTHER EQUIPMENT: Provides for rental costs for equipment needed on a temporary basis, other than office equipment.
603 RENT – BUILDINGS & GROUNDS: Provides for rental costs of office or storage trailers and/or buildings and land.
605 RENT – MOTOR VEHICLES: Provides for rental cost for City vehicles.
651 TELEPHONE: Provides for telephone expenses.
652 ELECTRICITY: Provides for electricity used by City facilities.

654 WATER: Provides for water used by City facilities.

655 GAS: Provides for gas used by City facilities.

657 HAZARDOUS WASTE HANDLING

660 STREET LIGHTS – MAINTENANCE & POWER: Provides for private maintenance and power necessary to operate all City owned street lights.

661 PARKING LOT MAINTENANCE: Provides for maintenance of City owned parking lots.

665 STREET LIGHT FIXTURES: Provides for maintenance of street light fixtures.

670 AQUATIC MAINTENANCE: Provides for expenses relating to the maintenance, repairs, and chemicals for City pools.

REPLACEMENT FUND

750 CAPITAL REPLACEMENT FUND: Provides for cost set-aside for future replacement of capital items. This is a depreciation account to be used by Finance only.

CAPITAL OUTLAY (Purchases of items costing $5,000 or more)
(See 291 – 295 for purchases of items costing less than $5,000)

751 FURNITURE & OFFICE EQUIPMENT: Office furniture and normal office equipment purchased for over $5,000.

752 MOTOR VEHICLES: Trucks, cars, tractors, other motor vehicles, purchased for over $5,000, that are capable of self-propelled travel on any City streets.

753 EQUIPMENT & MACHINERY: Various capital equipment items, purchased for over $5,000, that are normally associated with field work.

754 OUTDOOR FURNITURE & EQUIPMENT: Various outdoor furniture and equipment used at public facilities, purchased for over $5,000.

755 SPECIALIZED EQUIPMENT: Special equipment for City photography and audio visual equipment, purchased for over $5,000.

CAPITAL REPLACEMENT (Purchases of items costing $5,000 or more)
(See 291 – 295 for purchases of items costing less than $5,000)

761 REPLACEMENT – FURNITURE & OFFICE EQUIPMENT: To replace Office furniture and normal office equipment purchased for over $5,000.
REPLACEMENT – MOTOR VEHICLES: To replace trucks, cars, tractors, other motor vehicles, purchased for over $5,000, that are capable of self-propelled travel on any City streets.

REPLACEMENT – EQUIPMENT & MACHINERY: To replace various capital equipment items, purchased for over $5,000, that are normally associated with field work.

REPLACEMENT – OUTDOOR FURNITURE & EQUIPMENT: To replace various outdoor furniture and equipment used at public facilities, purchased for over $5,000.

REPLACEMENT – SPECIALIZED EQUIPMENT: To replace special equipment for City photography and audio visual equipment, purchased for over $5,000.

GRANTS

GRANT EXPENSES: Local costs associated with various grant programs.

GENERAL FUND OVERHEAD REIMBURSEMENT

TRANSFER TO CITY ADMINISTRATIVE COSTS

CAPITAL IMPROVEMENTS

DESIGN & ENGINEERING: Costs associated with preparing detail plans for capital projects other than buildings. Includes both internal costs and outside services contract preparation, bid advertising, award and inspection.

OPERATION OF ACQUIRED PROPERTY

SECTION 108 DEBT SERVICE PAYMENTS

CITY LOAN PRINCIPAL REDUCTION: Repayment of principal on loans made by the City.

GOVERNMENT FILING FEES

RIGHT-OF-WAY ACQUISITION: Procurement of right-of-way for the City and related expenses.

PROPERTY ACQUISITION: Purchase of real property holdings by public/private agencies.

PROPERTY LEASE

CONDEMNATION EXPENSES: Costs associated with condemnation of private properties.

CONSTRUCTION MANAGEMENT PROFESSIONAL SERVICES

City of Lancaster
CONSTRUCTION – STREETS: Costs associated with construction of streets, highways, and alleys, including curbs, gutters, and sidewalks.

CONSTRUCTION – UTILITIES: Costs associated with construction of public utilities.

CONSTRUCTION – DRAINAGE: Costs associated with construction of water channeling improvements.

CONSTRUCTION – BUILDINGS: Costs associated with acquisition or construction of building and trailers. Includes major additions or improvements to existing structures, and furnishings and equipment related to new constructions.

CONSTRUCTION – IMPROVEMENTS: Costs such as excavation, grading, land preparation, landscaping and internal roads, parking, sidewalks, etc.

CONSTRUCTION – SIGNALS: Costs related to construction and installation of traffic signals.

EQUIPMENT: Purchase of major equipment associated with capital construction.

REHABILITATION

CODE/DEMOLITION ACTIVITY: Costs associated with repairs required for code enforcement or demolition of properties.

GRANTS: Funds provided through the City for property rehabilitation, either direct or as rebates.

REDEVELOPMENT ACTIVITY: Costs associated with City Redevelopment efforts.

REDEVELOPMENT LOAN REPAYMENT

COLLEGE ACTIVITY: Costs associated with Agency college programs.

LOAN SUBSIDIES: Funds provided to write-down interest payments for rehabilitations on private properties.

SPECIAL FUNDS

HANDICAP ACCESS PROGRAM

ADMINISTRATIVE COSTS – REIMBURSEMENT TO CITY
**BOND PAYMENTS**

960  **TA NOTE PAYMENTS**: Costs associated with retirement of tax allocation notes.

961  **BOND INCIDENTALS/COI**: Costs associated with the preparation and sale of bond issues.

962  **FISCAL AGENT FEES**

982  **DEBT SERVICE**

990  **TRANSFERS BETWEEN FUNDS**