PERSONNEL SERVICES

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

103 SALARIES – CDBG: Provides for compensation to employees specified under Community Development Block Grant provision for actual hours worked.

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.)

121 FRINGE BENEFITS: Provides for estimated compensation paid to permanent employees for insurance, retirement, worker's compensation and unemployment insurance and deferred compensation.

127 FRINGE BENEFITS - CDBG: Provides for estimated compensation paid to permanent employees for insurance, retirement, worker's compensation and unemployment insurance.

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.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>201</td>
<td>TRAVEL/PD</td>
<td>Provides for meetings or outside seminars, conferences or workshops. Examples are: per diem/meals, airfare and hotels.</td>
</tr>
<tr>
<td>202</td>
<td>LOCAL/REGIONAL EVENTS</td>
<td>Provides for local/regional conferences, meetings, training or workshops.</td>
</tr>
<tr>
<td>203</td>
<td>REIMBURSED MILEAGE</td>
<td>Provides for monthly automobile allowance and mileage reimbursement incurred in use of personal vehicle on City business.</td>
</tr>
<tr>
<td>204</td>
<td>WALK OF HONOR COSTS</td>
<td></td>
</tr>
<tr>
<td>205</td>
<td>CITY PROMOTION</td>
<td>Provides for community events and the publicity of the City.</td>
</tr>
<tr>
<td>206</td>
<td>PUBLICATIONS &amp; DUES</td>
<td>Provides for books, publications and membership dues in job-related organizations.</td>
</tr>
<tr>
<td>207</td>
<td>VEHICLE OPERATIONS</td>
<td>Provides for maintenance of City-owned vehicles.</td>
</tr>
<tr>
<td>208</td>
<td>SMALL TOOLS</td>
<td>Provides for tools valued under $5,000 for use by City employees. (Use object code 293 for Equipment &amp; Machinery.)</td>
</tr>
<tr>
<td>209</td>
<td>UNIFORMS</td>
<td>Provides for required clothing and protective gear for employees.</td>
</tr>
<tr>
<td>210</td>
<td>MAPS &amp; PUBLICATIONS</td>
<td>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 &quot;Sales of Maps and Publications&quot;.</td>
</tr>
<tr>
<td>211</td>
<td>POSTAGE</td>
<td>Provides for mailing expense incurred through use of the City postage meter.</td>
</tr>
<tr>
<td>212</td>
<td>POSTAGE - SPECIAL MAILING</td>
<td>Provides for mailing expenses - bulk mailing, UPS, Express Mail.</td>
</tr>
<tr>
<td>213</td>
<td>PROGRAM EXPENSES - CDBG</td>
<td>Provides for administration of the CDBG Program.</td>
</tr>
<tr>
<td>214</td>
<td>BULK VEHICLE MAINT. SUPPLIES</td>
<td>Provides for maintenance supplies for City-owned vehicles.</td>
</tr>
<tr>
<td>215</td>
<td>EQUIPMENT CHARGES</td>
<td>Provides for mainentenance of City-owned large equipment with EQ#s assigned. Generally utilized by the fleet services division</td>
</tr>
<tr>
<td>217</td>
<td>MHP RENT ARBITRATION</td>
<td>Provides for arbitration for mobile home park rent.</td>
</tr>
<tr>
<td>217</td>
<td>VEHICLE FUEL</td>
<td>Provides for fuel for City owned vehicles.</td>
</tr>
<tr>
<td>218</td>
<td>SPONSOR OFFSET</td>
<td>Provides for amounts collected from sponsors or donated to the City generally for special events. This will offset the expenditures for the special event.</td>
</tr>
</tbody>
</table>
221 SPECIAL EVENTS: Costs associated with special community events sponsored by the City.

222-227 SPECIAL EVENTS: Costs associated with individual events (222 4th of July, 223 Poppy Festival, 225 Recreation Sponsorship programs, 226 Street Fair, 227 Farmer’s Market)

230 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).

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

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

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

252 PHOTO FILM & PROCESSING

253 REPROGRAPHICS: Provides for outside printing or copying services.

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

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

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

257 PERFORMANCE COSTS: Provides for supplies for Parks, Recreation and Arts performers as well as Human Resources’ costs for organizational development to enhance performance

258 CONCESSION SUPPLIES

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

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

261 COMMUNITY AWARDS: Provides for plaques, proclamations, flowers and other presentation-type materials.
City of Lancaster

CITY OF LANCASTER OBJECT CODES

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

264 ELECTION EXPENSE

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

266 HORTICULTURAL - PRIVATE: Provides for herbicide and pesticide application services.

267 HORTICULTURAL - PRIVATE: Provides for tree trimming services.

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

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

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

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

272 THEATER PROGRAMS

280 LANDSCAPE MAINTENANCE: Provides for maintenance of landscape districts.

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

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

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

293 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.)

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.
<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>301</td>
<td>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.)</td>
</tr>
<tr>
<td>302</td>
<td>DATA PROCESSING: Provides for software costs including subscription, upgrades, licenses, etc. (Use Object Code 291 for computer hardware purchases.)</td>
</tr>
<tr>
<td>303</td>
<td>LEGAL SERVICES: Provides for legal services provided to the City.</td>
</tr>
<tr>
<td>304</td>
<td>AUDIT SERVICES: Provides for annual audit services and/or any special audits by outside auditing firm.</td>
</tr>
<tr>
<td>305</td>
<td>COURT COSTS: Provides for litigation.</td>
</tr>
<tr>
<td>306</td>
<td>GENERAL ADMINISTRATION</td>
</tr>
<tr>
<td>307</td>
<td>FEE REIMBURSEMENT: Provides for reimbursement of developer fees paid in prior fiscal year and parking citation services.</td>
</tr>
<tr>
<td>308</td>
<td>FISCAL AGENT FEES</td>
</tr>
<tr>
<td>309</td>
<td>HONORARIUMS</td>
</tr>
<tr>
<td>310</td>
<td>BUILDING &amp; SAFETY</td>
</tr>
<tr>
<td>311</td>
<td>GOVERNMENT FILING FEES: Provides for government permits, applications, etc.</td>
</tr>
<tr>
<td>312</td>
<td>CHAMBER ALLOCATION: Provides for funds for Lancaster Chamber of Commerce from revenues collected from the 1% Transient Occupancy Tax.</td>
</tr>
<tr>
<td>313</td>
<td>COMMUNITY ORGANIZATIONS: Provides for funds for non-profit organizations serving residents of the City of Lancaster.</td>
</tr>
<tr>
<td>314</td>
<td>EDC CONTRIBUTION: Provides for funds for Lancaster Economic Development Corporation through the City of Lancaster.</td>
</tr>
<tr>
<td>315</td>
<td>ERAF PAYMENTS</td>
</tr>
<tr>
<td>316</td>
<td>SPECIAL STUDIES: Provides for specific studies contracted for by the City.</td>
</tr>
<tr>
<td>317</td>
<td>GENERAL PLAN UPDATE: Provides for costs associated with the General Plan Update every 5 years</td>
</tr>
<tr>
<td>318</td>
<td>PERFORMER SERVICES</td>
</tr>
<tr>
<td>323</td>
<td>PASS THROUGH PAYMENTS</td>
</tr>
</tbody>
</table>
### CITY OF LANCASTER OBJECT CODES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>327</td>
<td>DOT DRUG SCREENING COSTS</td>
</tr>
<tr>
<td>330</td>
<td>ROYALTIES</td>
</tr>
<tr>
<td>331</td>
<td>LICENSING COSTS</td>
</tr>
<tr>
<td>350</td>
<td>EMERGENCY PREPAREDNESS: Provides for operation of the City's emergency preparedness program.</td>
</tr>
<tr>
<td>352</td>
<td>COMMUNITY SAFETY - REV SHARE: Provides for police services funded with revenue sharing funds.</td>
</tr>
<tr>
<td>353</td>
<td>COMMUNITY SAFETY - VEHICLE FINES: Provides for police services funded with vehicle code fine revenues.</td>
</tr>
<tr>
<td>354</td>
<td>COMMUNITY SAFETY - SHERIFF: Provides for police services funded with City general funds.</td>
</tr>
<tr>
<td>355</td>
<td>SPECIAL PROGRAMS</td>
</tr>
<tr>
<td>356-359</td>
<td>SHERIFF DEPT SPECIAL GRANT PROGRAM</td>
</tr>
<tr>
<td>360</td>
<td>CODIFICATION: Provides for costs associated with law or code requirements</td>
</tr>
<tr>
<td>361</td>
<td>RECORDATION FEES: Provides for recording of documents by the County Recorder or State of California.</td>
</tr>
<tr>
<td>363</td>
<td>ANIMAL CONTROL SERVICES - CONTRACT: Provides for animal control services.</td>
</tr>
<tr>
<td>370</td>
<td>STORM DAMAGE</td>
</tr>
<tr>
<td>401</td>
<td>MAINTENANCE SERVICE: Provides for maintenance costs for office equipment and public facilities.</td>
</tr>
<tr>
<td>402</td>
<td>MAINTENANCE SERVICE - PRIVATE: Provides for maintenance agreements and service costs for all small equipment and office equipment (see 405 for large equipment).</td>
</tr>
<tr>
<td>403</td>
<td>BUILDING MAINTENANCE: Provides for supplies and other expenses incurred for the maintenance of various City buildings and facilities by City staff.</td>
</tr>
<tr>
<td>404</td>
<td>GROUNDS MAINTENANCE: Provides for supplies and other expenses incurred for maintenance of public grounds by City staff.</td>
</tr>
<tr>
<td>405</td>
<td>MAINTENANCE SERVICE - PRIVATE: Provides for maintenance agreements and service costs for all large equipment (equipment with an EQ# assigned - see 402 for small equipment).</td>
</tr>
</tbody>
</table>
CITY OF LANCASTER OBJECT CODES

406 JANITORIAL SUPPLIES

407 ENERGY MANAGEMENT SYSTEM

408 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.

409 DRAINAGE CHANNELS MAINTENANCE: Provides for clearing and cleaning of drainage channels and box culverts.

410 STREET MATERIALS

411 DUMP CHARGES: Provides for payments made to the City for dumping of disposable materials.

412 COMMUNICATIONS MAINTENANCE

413 COMMUNICATION EQUIPMENT MAINTENANCE

416 PROPERTY TAX ON LAND

450 STREET SWEEPING CONTRACT

453 STREET MAINTENANCE - PUBLIC: Provides for street maintenance activities performed by other public agencies, such as: patching, slurry sealing, curb reconstruction, gutters and sealing.

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.

458 BRIDGE MAINTENANCE: Provides for maintenance of all bridges and appurtenant structures as performed by the County of Los Angeles.

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.
CITY OF LANCASTER OBJECT CODES

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.

462 TRAFFIC SIGNAL - ENERGY: Provides for energy charges related to operation of City owned signals within the City.

502 MOSQUITO ABATEMENT: Provides for the clearing of debris, spraying, and otherwise to abate potential mosquito breeding areas through the Mosquito Abatement District.

504 BUILDING REMEDIATION

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.
CITY OF LANCASTER OBJECT CODES

682  BRIERWOOD OPERATIONS:  Costs associated with the Brierwood Mobile Home property owned by the City

RESTRICTED RESERVES

701  COMMUNITY REWARD - RESTRICTED

702  COMMUNITY REWARD - RESTRICTED: Provides for funds specifically reserved for City offered rewards.

703  PUBLIC SERVICES FUND: Provides for liabilities from past years for building and engineering services.

704  HOUSING FUND - ACTIVITY: Provides for Redevelopment housing activities.

705  COLLEGE TRUST ACTIVITY: Provides for Redevelopment activities related to the Antelope Valley Community College.

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.
CITY OF LANCASTER OBJECT CODES

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.

762 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.

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

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

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

GRANTS

770 GRANT EXPENSES: Local costs associated with various grant programs.

771 GENERAL FUND OVERHEAD REIMBURSEMENT

779 TRANSFER TO CITY ADMINISTRATIVE COSTS

CAPITAL IMPROVEMENTS

901 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.

902 OPERATION OF ACQUIRED PROPERTY

908 SECTION 108 DEBT SERVICE PAYMENTS

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

910 GOVERNMENT FILING FEES

911 RIGHT-OF-WAY ACQUISITION: Procurement of right-of-way for the City and related expenses.
CITY OF LANCASTER OBJECT CODES

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

913 PROPERTY LEASE

914 CONDEMNATION EXPENSES: Costs associated with condemnation of private properties.

919 CONSTRUCTION MANAGEMENT PROFESSIONAL SERVICES

920 CONSTRUCTION - STREETS: Costs associated with construction of streets, highways, and alleys, including curbs, gutters, and sidewalks.

921 CONSTRUCTION - UTILITIES: Costs associated with construction of public utilities.

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

923 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.

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

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

930 EQUIPMENT: Purchase of major equipment associated with capital construction.

REHABILITATION

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

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

942 REDEVELOPMENT ACTIVITY: Costs associated with City Redevelopment efforts.

943 REDEVELOPMENT LOAN REPAYMENT

944 COLLEGE ACTIVITY: Costs associated with Agency college programs.

946 LOAN SUBSIDIES: Funds provided to write down interest payments for rehabilitations on private properties.
CITY OF LANCASTER OBJECT CODES

SPECIAL FUNDS

949   HANDICAP ACCESS PROGRAM

950   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.

982   DEBT SERVICE