

- 6100 PERSONNEL SERVICES** - This classification includes all expenditures made as compensation for services rendered by City employees and officials; and outside consultant services.
- 6111 Salaries & Wages Regular** - All regular compensation and employee portion of retirement paid City employees on the payroll.
 - 6112 Salaries & Wages Disability** - For Police and Fire Department payroll use only.
 - 6113 Salaries & Wages Retirement** - For Fire Department payroll use only.
 - 6131 Salaries & Wages Temporary** - Compensation paid temporary employees engaged for a specified time, or to replace regular employees on vacation.
 - 6141 Salaries & Wages Overtime** - Compensation paid for all overtime.
 - 6151 Retirement Plan Charges** - City's share for employee retirement. (Employer PERS Contribution)
 - 6161 Medicare Insurance Charges** - City's share for employee medicare insurance.
 - 6171 Employees Insurance Charges** - City's share for employee group health insurance.
 - 6172 Retired Medical Insurance (Fire)** - City's share for retired employees' medical insurance.
 - 6181 Compensation Insurance Charges** - City's share for employee worker's compensation.
 - 6191 Other Personnel Services** - All amounts paid to outside firms, consultants, or individuals for contract personnel services.
 - 6192 Audit Fees (Housing)** - Fees for external audit.
 - 6194 Preliminary Administration Fee (Housing)** - Administrative cost for the Housing Authority staff for time put into new projects.
- 6200 CONTRACTUAL SERVICES** - Includes all expenditures for utilities; communications; transportation; maintenance or services such as labor, materials and/or equipment; memberships; subscriptions; retirement administration; advertising; sewage, trash and garbage charges; auto allowances; freight; travel and subsistence.
- 6201 Utilities** - Expenditures for electrical and power services; gas and water services.
 - 6211 Communications** - Expenditures for telephone, toll and long distance, acquisition and monthly usage of cellular phones, telephones and headsets, telephone moves and changes, and telephone system maintenance, and paging services.
 - 6219 Conventions & Conferences** - Department head or designee travel and conference expenses.
 - 6221 Training and Transportation** - Seminar fees, allowances for travel and subsistence, parking fees.

- 6222 Transportation (JTPA)** - Purchase of bus passes for JTPA participants.
- Marketing Program Travel (EDC)** - Non-local business promotion and retention (see 223)
- Training/Tuition Reimbursement (Police)** - City tuition reimbursement to sworn Police officers approved by Human Resources relative to the Police Department Career Development Program.
- 6223 Business Promotions (EDC)** - Expenditures for local business promotion and retention, i.e. travel, meetings, meals, refreshments, local booths setup, trade expo participation.
- Transportation/Criminal Extradition (Police)** - Allowance for travel and subsistence and other related costs necessary to extradite a criminal.
- 6224 Travel Expense for Investigation (Police)**
- 6231 Advertising** - Media announcements and other related costs to disseminate information.
- 6241 Janitorial and Housekeeping** - Expenditures for contract janitorial and housekeeping services; laundry and dry cleaning; uniforms, badges and belt repairs.
- 6251 Other Agency Services** - Assessing and tax collecting; public health services; retirement and administration; technical personnel services; pound services; boarding prisoners; sewage treatment; garbage and trash services; subscription and membership for trade and professional journals; associations, etc.; library periodicals; all services performed for the City by state, county, local or other outside agency.
- 6261 M&R Buildings and Grounds** - Expenditures for contract maintenance and repair of structural building (including fixed accessories); grounds and parking areas.
- 6271 M&R Improvements** - Expenditures for contract maintenance and repair of signs and standards; pipe lines and appurtenances; fire alarm and signal apparatus; fire hydrants; streets and alleys; street lights and electrollers; traffic signals and controls; and fences.
- 6281 M&R Machinery & Equipment** - Expenditures for contract maintenance and repair of office equipment; service contracts; furniture and fixtures; mobile tools; automotive equipment; motorcycles.; fire fighting equipment; heavy mobile equipment; stationary mechanical equipment; recreation and playground equipment; surveying and drafting equipment; radio equipment; and laboratory equipment.
- 6291 Other Contractual Services** - Unusual and unclassified contractual expenditures, or service costs including rental, of land or equipment not otherwise classified; taxes; interest; water pump tax; refunds; service charges for microfilm and microfiche; software license.
- 6294 Lease Payments** - Rental of non-City-owned building or office space.
- 6300 COMMODITIES** - Expenditures for purchases of materials, supplies, parts and tools for operation, repair or replacement purposes.
- 6312 Postage (Central Services)** - For use by Central Services only. Postage related expenditures for all other programs should be charged to 391.

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- 6332 **Mechanic Tool Allowance (Fleet Maintenance)** - Expenditures for tools and gadgets for authorized personnel in Fleet Maintenance Division.
 - 6333 **Safety Shoes (JTPA)** - For participants in blue-collar job related training activities when required.
 - 6382 **Gasoline & Diesel Fuel (Equipment Maintenance Fund 75)** - For City-owned vehicles and equipment.
 - 6391 **Operating Materials & Supplies** - Expenditures for purchases of materials, supplies, parts and tools for operation, repair or replacement purposes; non-consumable items (chairs, bookcases, filing cabinets, etc.) which are less than \$5,000 each, and computer-related hardware/peripherals less than \$1,000.00; printing, binding and duplicating costs; and items that cannot be placed in one of the foregoing classifications.
 - 6392 **Animal Food (Zoo)**
 - 6393 **Education Supplies (Zoo)**

 - 6500 FIXED CHARGES** - Expenditures for purchases of materials, supplies, parts and tools for operation, repair or replacement purposes.
 - 6511 **Equipment Rental** - Rental for City-owned vehicles which includes operating costs and reserve for replacement.
 - 6521 **Insurance (Risk Management)** - Premiums for Liability and Property Insurance, employee Group Insurance and Workers Compensation Insurance.
 - 6522 **Losses Paid/Insurance Passthrough (Risk Management)** - Expenditures for the settlement of insurance claims.
 - 6523 **Unemployment Claims Paid (Risk Management)** - Settlement of unemployment claims.
 - 6525 **Benefit Payments** - Medical/Workers Compensation (Risk Management)
 - 6526 **Benefit Payments - Dental (Risk Management)**

 - 6534 **Computer Services** – Allocated charges for computer services rendered by the General Fund Computer Services Division to non-General Fund user departments.
 - 6535 **Customer Service (Water Utilities)** - Charges related to billings and collection including meter reading, computer services, mailing of bills, receipts and deposit of payments, investigation of complaints, and serving incoming and outgoing water users.
 - 6537 **IS Strategic Plan Implementation** – Allocated charges for I.S. related project services rendered by the Information Services Division.

 - 6571 **Building & Site Rental** - Allocated space rental for City-owned buildings and facilities maintenance, janitorial services and charges for utilities.
 - 6572 **City Yard Operations** - Charges to other departments for City yard space rental and use.
 - 6590 **Indirect Operating Expenses** - Charges for City general overhead expenses.
 - 6591 **Depreciation (Water Utility and Equipment Maintenance)** - Portion of the cost of a fixed asset charged as an expense.
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6600 **CAPITAL**

- 6611** **Land** - Expenditure for land acquisition or right-of-way for any purpose; costs of clearing land, appraisal; negotiation; condemnation and escrow.
- 6621** **Buildings** - Expenditure for acquisition and/or construction of buildings and attachments or components that are an integral part of the building.
- 6631** **Improvements Other Than Buildings** - Fire hydrants, fire alarms and signal equipment; traffic control and street name signs; street lights and electrollers; traffic signal and control equipment; sewer and water mains and appurtenances; water meters and fixtures; storm drains and ditches; parking meters; streets and alleys; curbs, gutters and sidewalks; fences, retaining walls; trees and landscaping; sprinkler systems; parking lot paving.
- 6632** **New Water Services/Pipes and Accessories (Water Utility)**
- 6633** **Water Mains & Appurtenances (Water Utility)**
- 6635** **Water Capital Projects (Water Utility)**
- 6641** **Machinery & Equipment** - Computers, office equipment, furniture and fixtures; surveying and drafting instruments; museum pieces; automobiles, trucks, motorcycles; construction and street maintenance equipment; fire fighting equipment; police equipment and firearms; laboratory and photographic equipment; athletic field equipment, recreation and playground equipment; shop equipment; mobile tools; radio equipment; sewer plant equipment; water plant equipment. ITEMS CHARGED TO THIS ACCOUNT MUST COST AT LEAST \$5,000 EACH (except computers and computer-related hardware equal to or greater than \$1,000.00).
- 6651** **Books, Records & Video** - All cloth bound publications (to distinguish from pamphlets, circulars and magazines), audio and video supplies.
- 6661** **Computer Software-purchase above \$1,000**
- 6661-1** **Computer Software-purchase below \$1,000**
- 6691** **Animals** - Expenditure for zoo and police animal purchases.

6700 **DEBT SERVICE**

- 6771** **Capitalized Lease Obligation** - Lease payments for property acquired by lease-purchase. Operating leases should be classified under Code 291.
- 6781** **Bond Principal** - Principal payments on bonds payable.
- 6782** **Principal** - Principal payments on notes and loans payable.
- 6791** **Bond Interest** - Interest payments on bonds payable.
- 6792** **Interest** - Interest payments on notes and loans payable.

6800 INTERFUND TRANSFERS**6900 MISCELLANEOUS**

- 6905 Commercial Rehabilitation Loans** - Expenditures for the rehabilitation of commercial buildings to encourage owners to upgrade properties in need of major remodeling or repair.
- 6906 Commercial Rehabilitation Rebates** - Expenditures for commercial rebates to encourage commercial building facade improvements.
- 6911 Reserve Appropriations** - Excess of anticipated revenues over appropriations, set aside for contingencies.
- 6913 Reserve for Claims** - (Risk Management)
- 6921 Reserve for Replacements - (Fleet Maintenance)**
- 6931 Payment to Subagents** - Payment to other governmental agencies such as the Orange County Water District, Sanitation District, and Santa Ana Unified School District.
- 6933 Payment to Subagents** - Contractual fees paid to organizations who carry out programs/projects on behalf of the City.
- 6951 Residential Rehabilitation Loans** - Loans for the rehabilitation of residential units to encourage owners to upgrade properties that need major remodeling or repair.
- 6953 Mortgage Assistance Loans** - Direct subsidies to eligible homebuyers under the City's Mortgage Assistance Program.
- 6991 Reserve for Depreciation** - Contra-account for depreciation.
- 6992 Housing Assistance Payment (Housing)** - HUD rental subsidy payments for low and moderate income residents.
- 6993 Damage Claims (Housing)** - Damage claims of landlords under the Housing Assistance Program.
- 6994 Vacancy Claims (Housing)** - Claims of landlords due to vacancy.
- 6999 Inventory Adjustments (Central Stores)** - Cost adjustments to physical count of inventory (overages or shortages).