

ACCOUNT CODE DESCRIPTIONS

- 4101 FULL-TIME SALARIES:** Compensation to full-time benefited employees.
- 4102 PART-TIME SALARIES:** Compensation for part-time non-benefited or partially benefited employees.
- 4103 OVERTIME:** Compensation to employees for hours worked in excess of regular scheduled worked week.
- 4104 PERMANENT CONTRACT:** Compensation to Golf Course employees under contract with the City of El Segundo.
- 4105 HOLIDAY PAY:** Compensation to safety employees in lieu of holiday leave taken.
- 4107 FLSA OVERTIME:** Overtime as defined under the Federal Labor Standards Act (FLSA).
- 4108 VACATION/SICK LEAVE BUYBACK:** Buyback of a portion of an employee's vacation and sick leave balance as allowed under each bargaining units memorandum of understanding (M.O.U.).
- 4109 VACATION/SICK LEAVE TERMINATION:** Payout of an employee's vacation and sick leave balance allowed under the bargaining units memorandum of understanding at termination.
- 4110 LEAVE REPLACEMENT:** Compensation to Fire employees for hours worked to replace positions opened due to leave time (vacation/sick) off.
- 4201 PERS RETIREMENT:** Employee and employer contributions to the Public Employees Retirement System (PERS).
- 4202 FICA:** Employee and employer contributions to the federal social security system
- 4203 WORKERS' COMPENSATION:** Contributions to the City of El Segundo's Internal Service Workers' Compensation Fund.
- 4204 GROUP INSURANCE:** Payment for insurance premiums and dependent care expenses.
- 4205 UNIFORM ALLOWANCE:** Monthly allowance to employees who are required to purchase and maintain prescribed uniform clothing and personal equipment.
- 4209 PARS (PUBLIC AGENCY RETIREMENT SERVICES):** Supplementary retirement system to the California Public Employees Retirement System.
- 4210 OPEB (OTHER POST EMPLOYMENT BENEFITS):** GASB 45 liability to fund annual required contribution.
- 4901 INTEREST MATURITY:** Semi-annual interest payments on the Library Certificates of Participation and Assessment District #73 bonds.
- 4902 PRINCIPAL MATURITY:** Annual principal payments on the Library Certificates of Participation and Assessment District #73 bonds.
- 4903 INTEREST EXPENSE:** Amortization of bond discount on Golf Course Certificates of Participation.
- 4904 SEMI-ANNUAL INTEREST:** Semi-annual interest payments on the Golf Course Certificates of Participation.

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4905 AMORTIZATION OF DEFERRED CHARGES: Amortization of bond issuance costs on the Golf Course Certificates of Participation.

5203 REPAIR & MAINTENANCE SUPPLIES: Repair supplies and hardware items.

5204 OPERATING SUPPLIES: Business cards, law library books, blueprint paper, pre-printed forms, book covers, and other supplies necessary to support the ongoing operations.

5205 CLEANING & SANITATION: Pool maintenance and custodial supplies.

5206 COMPUTER SUPPLIES: Computer paper, diskettes, magnetic tapes, printer ribbons, software, and other computer related items.

5207 SMALL TOOLS & EQUIPMENT: Hammers, wrenches, screwdrivers, small hand and power tools.

5210 PAPER GOODS: Napkins, paper towels, cups, and other paper goods used at the Golf Course restaurant.

5211 PHOTO SUPPLIES: Film, flashbulbs, photo processing costs, and other miscellaneous photo supplies.

5212 PRISONER MEALS: Meals for in-custody prisoners and court commitment program participants.

5213 REPLACEMENT OF DAMAGED GOODS: Replacement of broken dishes, glasses, utensils and other items used at the Golf Course restaurant.

5215 VEHICLE GASOLINE CHARGE: Fuel charges separate from parts, labor and other vehicle operating charges.

5501 BOOKS/OTHER PRINTED MATERIALS: Books, pamphlets, periodicals, etc.

5502 AUDIO & VIDEO: Books on tape, cassettes, compact discs, and periodical microfiche.

5505 YOUNG PEOPLES BOOKS: Children's books, pamphlets, magazines, and kits.

5506 LITERACY PRINTED MATERIALS: Grade-level reading books, pamphlets, etc.

5507 SCHOOL LIBRARY MATERIALS: Books and other printed materials for the El Segundo Unified School District school libraries.

6101 GAS: Cost of natural gas used at City buildings, parks, and other public facilities.

6102 ELECTRICITY: Cost of electricity for City buildings, parks, and other public facilities.

6103 WATER: Cost of water used in City buildings, parks, and other public facilities.

6201 ADVERTISING/PUBLISHING: Public notices and job announcements, newsletters, flyers, and other informational or promotional materials distributed by the City.

6202 DEPRECIATION EXPENSE: Depreciation recorded in Enterprise Funds for water system equipment, vehicles, computer and communications equipment, and the replacement of lost or damaged golf balls.

6203 COPY MACHINE CHARGES: Charges for copy machine usage, maintenance, and supplies.

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6205 OTHER PRINTING & BINDING: Use of outside printers for forms, pamphlets, brochures, and other printing needs.

6206 CONTRACTUAL SERVICES: Contracts with vendors for engineering services, traffic studies, signal maintenance, refuse collection, street sweeping, janitorial services, pump maintenance, and other miscellaneous services.

6207 EQUIPMENT REPLACEMENT CHARGES: Charges to departments for accumulation of funds necessary to replace old, outdated, and unusable furniture, computers, office equipment, vehicles, and other capital items.

6208 DUES & SUBSCRIPTIONS: Dues for memberships in various professional organizations and subscriptions to trade journals, magazines, newspapers, etc.

6209 DUMP FEES: Costs to dump debris at local transfer stations.

6210 HAZARDOUS MATERIALS DISPOSAL FEES: Costs associated with the disposal of hazardous materials dropped on City streets.

6211 INSURANCE & BONDS: Property, liability, workers' compensation, and employee bond policies.

6212 LAUNDRY & CLEANING: Cleaning of uniforms, floor mats, jail linens, bedding, and towels.

6213 MEETINGS & TRAVEL: Attendance at professional meetings and luncheons, and travel costs to attend training seminars and conferences.

6214 PROFESSIONAL/TECHNICAL: Costs of professional services such as independent auditors, consultants, pre-employment physicals, and recreation class instructors.

6215 REPAIRS & MAINTENANCE: Repairs of buildings and facilities, and maintenance contracts for office equipment, computers, library circulation system, and print shop equipment.

6216 RENTAL CHARGES: Rental of investigative equipment and miscellaneous equipment for emergency repairs.

6217 SOFTWARE MAINTENANCE: Costs of maintaining the City's financial systems.

6218 HARDWARE MAINTENANCE: Costs associated with the maintaining the City of El Segundo's computer network system.

6219 NETWORK OPERATING CHARGE: A "per computer charge" to each department for costs associated with computer systems network operations.

6221 EDUCATIONAL INCENTIVES: Compensation to firefighters who complete approved academic courses.

6223 TRAINING & EDUCATION: Registration at educational seminars and conferences, and also for purchases of training materials.

6224 VEHICLE OPERATING CHARGES: Costs related to the operation, repair, and maintenance of the City's fleet of vehicles.

6228 P.O.S.T. TRAINING EDUCATION: Reimbursement to Police Officers for approved training and educational under the Police Officers Standards and Training (POST) program.

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- 6230 TOTAL QUALITY MANAGEMENT TRAINING:** Training for facilitators and employees in total quality management theory and practice.
- 6233 FLEXIBLE SPENDING:** Fees for the administration of the City's flexible benefits plan.
- 6235 ACCRUED VACATION & SICK LEAVE PAY:** Pay-offs of accrued vacation and sick leave.
- 6236 RIDESHARE PROGRAM:** Carpool, vanpool, walking, bicycling, and transit allowances.
- 6237 WATER CONSERVATION:** Water conservation bulletins and pamphlets, water-saving shower heads, etc.
- 6240 INSURANCE BENEFITS:** Cost associated with the payment of insurance premiums for retired employees.
- 6241 CONTINGENCIES:** Police Department emergency fund.
- 6244 GENERAL EXPENSE:** Budget and Financial Statements preparation.
- 6245 EMPLOYEE BANQUET:** Annual employee service awards banquet.
- 6246 CLAIMS EXPENSE:** Liability and workers' compensation claims, settlements, and expenses.
- 6247 UNEMPLOYMENT COMPENSATION:** Quarterly Unemployment Compensation payments.
- 6248 MINOR HOME REPAIR CONSTRUCTION COSTS:** Expenses of the Minor Home Repair program.
- 6249 FEES & LICENSES:** Fees and licenses necessary for the operation of "The Lakes at El Segundo" golf course.
- 6250 VOLUNTEER RECOGNITION:** Annual picnic for recognition of City volunteers.
- 6251 COMMUNICATION/MOBILE RADIO:** Maintenance and supplies for the Police and Fire Department mobile radios and pagers.
- 6253 POSTAGE:** Costs of mailing City correspondence, notices, water bills, etc.
- 6254 TELEPHONE:** Telephone and cellular communications.
- 6255 ESMC REPRODUCTION:** Updating and reproduction of the City's Municipal Code.
- 6256 PAVEMENT REHABILITATION:** Expenditures related to pavement repairs.
- 6257 PUBLIC EDUCATION:** Community service programs.
- 6259 BREATHING APPARATUS:** Service, maintenance, and repair of the Fire Department's self-contained breathing apparatus (SCBA).
- 6260 EQUIPMENT LEASING COSTS:** Leases of copiers and fax machines.
- 6262 TESTING/RECRUITMENT:** Employment testing, oral board raters, brochures, and flyers.

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- 6263 COMMISSIONERS EXPENSE:** Compensation for attendance at commission meetings and reimbursement of commissioner's expenses.
- 6266 TRAINING ALLOWANCE:** Special training materials for the golf course pros.
- 6267 ZONING TEXT AMENDMENT:** Costs related to amendments to the zoning codes.
- 6268 GENERAL PLAN UPDATE:** Costs of updating or amending the General Plan.
- 6270 COMMISSIONS:** Commissions earned by the golf course pros.
- 6271 ANIMAL REGULATION:** Contract with the SPCA and dog license tags.
- 6272 COURT COSTS:** Meals and auto expenses for off-duty officers attending court proceedings.
- 6273 IN-CUSTODY MEDICAL CHARGES:** Medical care and treatment of prisoners.
- 6274 INVESTIGATIONS EXPENSE:** Sheriff custodial charges, fingerprinting costs, blood alcohol and drug testing, and Municipal Code prosecutions.
- 6275 K-9 DOG CARE SERVICES:** Dog food, veterinary care, and training.
- 6276 POLICE RESERVE PROGRAM:** Plaques, certificates and training for Police Reserves.
- 6278 COMPUTER CHARGES:** County upgrades of in-house JDIC system and hardware and software maintenance.
- 6279 EXPLORER PROGRAM:** Field trips and monthly meetings for Police Explorers.
- 6280 CAL I.D.:** State/County computerized fingerprint system.
- 6282 EMERGENCY REPAIR:** Charges for repairs to vehicles damaged in accidents.
- 6285 WATER PURCHASES:** Cost of purchasing water from the West Basin Municipal Water District.
- 6286 GENERAL ADMINISTRATIVE CHARGES:** Administrative charges to the Water Fund for services provided by City departments.
- 6288 S.W.A.T. PROGRAM:** Training equipment, ammunition, and hostage negotiations costs.
- 6292 HYPERION ISSUES:** City's share of mitigation monitoring costs per contract with the City of Los Angeles.
- 6294 SPECIAL PROJECTS:** Funds set aside for special projects initiated by the City Council or City Manager.
- 6296 R.S.V.P. PROGRAM:** Costs of the Retired Senior Volunteer Program.
- 6301 LEGAL COUNSEL:** Monthly retainer of City Attorney.
- 6302 SPECIAL PLAINTIFF & DEFENSE LITIGATION & EXPERTS:** Costs associated with special plaintiff and defense litigation, and expert witnesses.

ACCOUNT CODE DESCRIPTIONS

6303 COMMERCIAL SPACE MARKETING: Marketing of vacant commercial space.

6401 COMMUNITY PROMOTION: Miscellaneous expenditures to promote community activities.

6402 NOISE ABATEMENT: Agenda and minute preparation for the Noise Abatement Committee and membership dues in the national organization.

6403 SISTER CITY: Program support and travel to Guaymas.

6405 ESUSD FUNDING AGREEMENT: Costs of five-year funding agreement with the El Segundo Unified School District.

8103 CAPITAL/OTHER IMPROVEMENTS: Capital improvements to City buildings and facilities.

8104 CAPITAL/EQUIPMENT: Capital equipment and furniture.

8105 CAPITAL/AUTOMOTIVE: Vehicles and motorized equipment.

8106 CAPITAL/COMMUNICATIONS: Communications equipment.

8108 CAPITAL/COMPUTER HARDWARE: Computer hardware and related equipment.

8109 CAPITAL/COMPUTER SOFTWARE: Computer software programs.

8928 HTP-MMIP VERIFICATION: Hyperion treatment plant mitigation monitoring program.

8960 CONSTRUCTION CONTRACTS: Construction contracts for soundproofing homes as part of the Residential Sound Insulation program.