

# OBJECT CODES BY CATEGORY

## **SALARIES**

5101 Salaries - Permanent  
 5102 Salaries - Non-Permanent  
 5103 Salaries - Overtime  
 5104 Salaries - Miscellaneous  
 5105 Salaries - Other Compensation  
 5106 Holiday Overtime  
 5107 Salaries - Interdepartmental  
 5108 Salaries - Reimbursement  
 5109 Retirement Credit  
 5110 Public Works Overhead  
 5111 Contract Overtime  
 5112 Mandatory Overtime  
 5113 PERS Cost Share  
 5114 Mandatory Time Off

## **BENEFITS**

5209 Medicare  
 5210 Unemployment Insurance  
 5211 Worker's Compensation Insurance  
 5212 Health Insurance  
 5213 Dental Insurance  
 5214 Life Insurance  
 5215 Disability Insurance  
 5216 Retirement  
 5217 Allocated Benefits  
 5218 Employee Benefits - Reimbursement  
 5219 Vision  
 5220 Physicals/Vacc/Misc Benefits  
 5221 Drug & Alcohol Training  
 5222 Employee Assistance Program  
 5223 PERS4thLevelSurvivorBenefits  
 5224 Retiree Health Benefit  
 5225 Social Security - Employer  
 5226 PEMHCA HealthPublicSafetyOnly

## **PROFESSIONAL SERVICES**

5320 Professional Services  
 5321 Other Outside Services

## **UTILITY BILLING SERVICES**

5325 Utility Billing Services

## **VEHICLE EXPENSES**

5324 E & R Maintenance Services  
 5330 Gasoline and Diesel Fuel  
 5331 Tires and Tubes  
 5336 E & R Replacement Services  
 5337 E & R Pool & Rental Services  
 5338 E & R Other Services

## **UTILITIES**

5333 Water/Sewer Service Charges  
 5334 Telephone  
 5363 Gas  
 5364 Electricity

## **PURCHASE OF WATER**

5335 Purchase of Water

## **OPERATIONAL SUPPLIES**

5332 Fire Non-Safety Uniforms  
 5339 Chemicals  
 5340 Supplies - Office  
 5341 Supplies - Operational  
 5342 Uniforms and Personal Equipment  
 5344 Small Tools  
 5352 Allocated Services & Supplies  
 5353 Services & Supplies Reimbursement

## **INFORMATION TECHNOLOGY**

5349 IT Annual Cost Recovery  
 5375 PC Replacement  
 5583 Data Processing

## **DEBT SERVICE**

5355 Principal  
 5356 Interest

## **LIABILITY/PROPERTY INSURANCE**

5350 Liability Insurance incl Auto  
 5351 Fire and Earthquake Insurance

## **OTHER MISCELLANEOUS**

5322 Rent - Other than Equipment  
 5323 Equipment Rental and Repair  
 5326 Advertising  
 5327 Interdepartment Charges  
 5328 Leases  
 5329 Vehicle Use Reimbursement  
 5343 Unclassified  
 5345 Dues  
 5346 Subscriptions  
 5347 Conferences and Training  
 5348 Meetings  
 5354 Print Services  
 5357 Taxes  
 5358 Agency Fees  
 5359 Fire Code Permit Fees  
 5361 Copier Services  
 5362 Bad Debt Expense  
 5376 SR Water Subsidy (H2O Help to Others)

## **LOAN ACTIVITY**

5373 Loan Activity

## **SUBRECIPIENT FUNDING**

5368 Subrecipient Funding

## **INDIRECT COSTS**

5471 Overhead  
 5472 Allocated Costs

## **CAPITAL OUTLAY**

5580 Land  
 5581 Fixed Assets Other Than Land  
 5582 Excess on Prior Capital  
 5584 Vehicles  
 5585 Communications Equipment

## **Rental Assistance**

5377 Rental Assistance