

CITY OF POWAY

EXPENSE ACCOUNT DEFINITIONS

PERSONNEL SERVICES

Salaries, wages, benefits and fees for personnel services not involving the furnishing of materials.

1100 Salaries

- 1110 Regular. Compensation paid to regularly employed personnel on the City's payroll, assigned payroll number and subject to normal payroll deductions, such compensation includes stand-by (call-out) pay, paramedic pay, shift differential, etc.).
- 1112 Shift Differential. Additional per-hour wages paid for working special shifts.
- 1114 Stand-by Pay. Additional pay for being on-call outside of normal work shifts.
- 1120 Salaries - Special. Salaries paid to Councilmembers and any others not subject to the majority of the normal payroll deductions.
- 1130 Salaries - Part-Time. Wages paid to employees who are classified as part-time employees.
- 1140 Salaries - Overtime. Portion of the salary subject to premium pay.
- 1150 FLSA Overtime. Overtime paid in accordance with the Fair Labor Standards Act.
- 1151 Fire Overtime – Mutual Aid. Overtime paid while on a response under the regional emergency mutual aid agreement.
- 1160 Paramedic Proficiency Pay. Supplementary wages for employees assigned as paramedics.
- 1197 Labor Expense Redistribution. Expense or expense offset for staff time in support of a function outside of the positions' home cost center.
- 1198 Worker's Comp Reimbursement. Expense offset for worker's comp reimbursements.
- 1199 Vacation & S/L Adjustment. Expense for accrual of unused vacation and sick leave benefits.

1300 Employee Benefits

- 1310a Health Insurance. City-paid portion of Preferred Provider Plan (PPO).
- 1310b Health Insurance. City-paid portion of Health Maintenance Plan (HMO).
- 1320a Dental Insurance. City-paid portion Preferred Provider Plan (PPO).
- 1320b Dental Insurance. City-paid Health Maintenance Plan (HMO).

- 1340 PARS Retirement System. Part-time employee retirement system
- 1341 PARS .7 Supplemental Retirement. Employee retirement system
- 1342 PARS Supplemental Retirement Admn. Administration fee for PARS Supplement Retirement.
- 1350 PERS Retirement. Employee retirement system
- 1360 Workers Comp. Benefits. City-paid workers compensation benefits.
- 1361 Unemployment Self Insurance. City-paid statutory state unemployment insurance.
- 1370 Deferred Comp. City-paid deferred compensation benefits.
- 1380 FICA Medicare. City-paid FICA Medicare benefits.
- 1390 Vision Care. City-paid eye-care medical plan.
- 1393 Uniform. City-paid uniform allowances.
- 1394 Firefighter's Meals. City contribution towards on-duty meals.
- 1395 LTD. City-paid long term disability insurance.
- 1396 Life Insurance. City-paid Life Insurance benefits.

1500 Services

- 1510 Temporary Services. Cost of outside temporary personnel hired on an "as needed" basis.
- 1520 Volunteer Service. Volunteer workers, such as volunteer firefighters on call for fire suppression.

1700 Fees

- 1702a City Attorney Fees. Compensation paid to the City Attorney.
- 1702b Other Attorney Fees. Compensation paid to lawyers other than the City Attorney for legal advice.
- 1702c Litigation - City Attorney. Compensation paid to the City Attorney to represent the City in court appearances
- 1702d Litigation - Other Attorney. Compensation paid to lawyers other than the City Attorney to

represent the City in court appearances.

1704 Audit Service. Compensation paid to certified public accountants and other outside accountants engaged by Council.

1706 Building Inspection. Contract building inspection services.

1707 Building Inspection - Other. Contract inspection for mobile homes and other structures.

1708 Chemical Analysis. Compensation paid to chemists and other scientists for analytical work.

1709 Building Inspection - Roofing. Contract inspection for roofing.

1711 Building Inspection - City Projects. Contract inspection for City projects.

1712 Data Processing Consultant. Compensation paid to data processing consultants.

1714 Engineering Services. Compensation paid to engineers for land development analysis including right-of-way engineering.

A	Land Development	E	Construction Engineering
B	Water Project Engineering	F	No in Use
C	Sewer Project Engineering	G	General Engineering
D	Traffic Engineering		

1726 Special Studies. Cost of special studies and analysis performed by outside consultants and other professionals for specific programs, e.g., personnel study, needs assessment study, etc.

1799 Other Professional Fees. Other services not otherwise classified, such as election fees, codification, surveying, etc.

2000 UTILITIES, TRANSPORTATION AND COMMUNICATIONS SERVICES

Utilities, allowances in lieu of City cars, City fleet costs, travel and subsistence allowances, advertising, recruitment and postage.

2110 Gas and Electricity. Payment for electricity and gas used for general purpose activities, not otherwise classified, to provide lighting, heating and power.

2120 Signal Power. Cost of electricity used for traffic signals.

2130 Street Safety Light and Power. Cost of electricity to provide safety lighting on City streets.

- 2140 Pumping Power -. Utility charges for pumping water through this pump station location to serve the utility consumers. These costs are passed on to the consumers as a pumping charge on the utility bill and returned to the City as revenue.
- 2200 Other Utilities. Minor utility charges for gas, electricity, telephone, alarm, water trash removal etc. where specific identification of service type is not necessary.
- 2310 Telemetry. Telephone line lease charges and electricity cost for signal transmission involving measurement and control of water and sewer pump stations.

2700 Water

- 2710 Raw Water. Cost of buying untreated water for resale.
- 2720 Water Storage Adjustment. Account used by Finance annually to adjust water inventory to the actual level.
- 2730 Treated Water. Reimbursable cost of treated water used landscape maintenance districts, mobile home parks, etc.
- 2740 Reclaimed Water. Purchase of reclaimed water.
- 2810 M&O - Metro System. Same as 2840.
- 2820 M&O - Bernardo System. Same as 2840.
- 2830 Capacity - Metro System. Annual capacity service charges paid to the City of San Diego.
- 2840 M&O - Penasquitos System. Maintenance and operations charges paid to the City of San Diego for effluent through this system.
- 2900 Trash Removal. Cost of contract to remove trash.
- 2910 Hazardous Waste. Cost of disposal of hazardous waste.

3000 TRANSPORTATION AND COMMUNICATION

- 3110 Reimbursed Mileage. Reimbursement paid to City staff and others for use of their own vehicles on a time basis or mileage basis,.
- 3110b Mileage Allowance. Allowance paid to designated employees in lieu of an assigned City vehicle.
- 3120 Vehicle Operations. Cost of fuel purchased by Vehicle Maintenance division.
- 3130 Vehicle Maintenance. Labor, materials, parts and other costs associated with maintenance of

City-owned vehicles. These costs are normally in-house charges by the City's Vehicle and Equipment Maintenance Division to other City departments/divisions. This account is also used by the Vehicle and Equipment Maintenance Division to acquire parts and materials to provide these services.

- 3140 Travel and Meetings. Costs of attending meetings, seminars, conferences or workshops. Such charges include meals, transportation, lodging, registration fees, etc.

3300 Communications

- 3310 Telephone. Cost of land line telephone charges for service, installation, local and long distance calls, and cost of sending telegrams.
- 3311 Cell Phone & Pagers. Monthly service charges for cell phones and pagers, as well as approved cell phone allowances.
- 3320 Postage. Mailing expense including parcel post.

4000 SERVICES, REPAIRS, MAINTENANCE, MATERIALS & SUPPLIES

4100 Contractual Services

Labor, services and materials contracted for outside the division.

- 4102 Animal Regulation. Contractual agreement for removal of dead animals, animal regulation, and animal control.
- 4104 Community Safety. Contract costs with the County Sheriff's Department for police protection. Also includes other costs associated with police protection.
- 4106 Dispatch Contract - Fire. Contract cost with the City of San Diego's Fire Department for dispatch service.
- 4108 Dispatch Contract - Sheriff. Costs paid to San Diego County Sheriff's Department for contracted dispatcher's services. Service discontinued after Fiscal year 2006-07.
- 4109 School Crossing Guard Contract. Costs paid to Poway Unified School District for school crossing guard services.
- 4110 Environmental Impact Review-Plans. Contract costs for review of plans for consideration. This expense is offset by revenue for environmental impact plan fees.
- 4112a Safety Services Building Inspection. Compensation paid for providing building fire inspection service.
- 4112b Engineering Inspection. Special engineering inspections on contracted private or public improvements.

- 4112c Landscape Inspection. Compensation paid for providing Landscape Inspection services.
- 4114 Janitorial Services. Payments to outside firms for providing Janitorial Services.
- 4116 Contract Landscape Maintenance Cost of contractual maintenance.
- 4118 Leisure Contracts. Costs paid to outside recreation leaders for programs. These expenses are offset by revenue generated by these programs.
- 4120 Other Contractual Services. Any contractual service not assigned to one of the foregoing designations.
- 4121 Construction Management. Contractual services related to the management of City or Agency capital improvement projects.
- 4122 Plan Check/Map Processing. Contract engineering costs for checking and processing plans and specifications to determine conformance with City requirements and specifications.
- 4126 Telecommunications Contracts. Costs paid to link City's computer or other equipment with information provider's computer or other equipment through various telecommunication equipment.
- 4128 Relocation Assistance. Expenses incurred to help relocate businesses and residents when moved to accommodate an improvement project.

4300 Repairs and Maintenance

- 4302 R&M Air Conditioning. Costs associated with the repair and maintenance of the City's air conditioning, heating, and ventilation units.
- 4304 R&M Building. Costs associated with repair and maintenance of the City's buildings and structures.
- 4306 R&M Elevator. Costs associated with the repair and maintenance of the City's elevator.
- 4308 R&M Equipment. Costs associated with the repair and maintenance of City equipment not otherwise classified. This account includes the cost of service/maintenance agreements.
- 4310 R&M Fire Hydrants. Costs associated with repair and maintenance of City fire hydrants.
- 4312 R&M Outside Vehicle Repair. Repair of vehicles and equipment performed by outside shops for the Vehicle and Equipment Maintenance Division.
- 4314 Pavement Evaluation. Engineering study of roadway condition for priority of repair.

- 4316 R&M Playground Equipment. Costs associated with the repair and maintenance of playground equipment.
- 4318 R&M Radios. Costs of contract to repair and maintain radios and associated radio equipment. Also includes related materials and supplies.
- 4320 R&M Roadway. Roadway repairs and maintenance – not included in 4320a or 4320b.
- 4320a R&M Roadway - Public Services. Roadway repairs and maintenance materials used by City workforce.
- 4320b R&M Roadway - Contract. Contract for patching, repairing and surfacing roadways. This also includes major repair and maintenance of the roadways not otherwise classified.
- 4324 R&M Sidewalks and Barricades. Trim and/or tree removal, repair and/or replace concrete sidewalks and curbs, repair and/or replace roadside guardrails.
- 4326 R&M Signals. Contract services with private firm for City traffic signals and associated flashers. Service includes, but is not limited to, repair and maintenance of signals, safety lights, street lights and knock-down repair.
- 4327 Street Lights - Repair & Maintenance. Repair and maintenance for City street lights.
- 4330 R&M Street Striping. Contract service for striping roadway traffic lanes, islands, and bike lanes.
- 4332 Street Sweeping. Contract cost for providing street sweeping service.

4500 Materials

Expendable items used by City departments having a monetary value of less than \$1,000.00 or which are entirely consumed or are fastened to a structure or real property to become part of such item.

- 4502 Chemicals. Cost of acquiring chemicals. This account is primarily used by Public Services for water or sewage treatment.
- 4504 Culvert Cleaning. Materials and supplies used to clean and repair culverts, storm drains and other waterways.
- 4506 Employee Awards. Awards presented to employees in recognition of their services and other special awards.
- 4508 Misc. Construction Materials. Construction materials not otherwise classified.

- 4510 Fish Stock. Purchase of fish to stock Lake Poway.
- 4512 Oversizing Agreement. Materials and supplies used to enlarge lines beyond normal parameters.
- 4514 Sign Maintenance. Materials and supplies used for signs and billboards resurfacing and construction.
- 4516 Small Tools. Hand tools, measuring tools, and other tools and instruments valued at less than \$1,000.00 and often portable.
- 4518 Storm Repair & Cleanup. Materials used to repair damages caused by storms.
- 4520 Street Repair Materials. Materials and supplies used to repair and maintain roadways, sidewalks, curbs, and center medians, etc.
- 4522a Trout Stock. Cost of stocking trout in Lake Poway.
- 4522b Other Fish Stock. Cost of stocking all other fish except trout in the Lake Poway.

4700 Supplies.

Consumable items used by City departments having a monetary value of less than \$1,000.00 or which are entirely consumed or are fastened to a structure or real property to become part of such item.

- 4710 Office & Stationery Supplies. Consumable items used in an office, such as paper, pens, ribbons, note pads, etc.
- 4720 Janitorial Supplies. Those items used for cleaning such as rags, mops, brooms, soap, cleaners, etc. Also, consumable items such as paper towels, soap, etc.
- 4730 Photographic/Copy Supplies. Consumable items used for photography and photocopy processing.
- 4740 Medical Supplies. Consumable items such as bandages, oxygen and other first aid items. This account is used primarily by the Paramedics.
- 4750 Safety Supplies. Supplies used in safety programs.
- 4760 Operating Supplies. Supplies used for maintenance and operations of City-owned property, including items that are unique to each activity.
- 4770 Landscaping Supplies. Landscape and planting materials and supplies.
- 4780 Other Supplies and Materials. Costs of equipment, books, and services for the library.
- 4795 Computer Software. Software and software licensing under \$1,000 (software assets over \$1,000 use account 6122C).

4799 Other Supplies and Materials. Materials and supplies not otherwise properly classified above.

4800 Equipment (non-asset, value under \$1,000)

Non-consumable equipment having a monetary value of less than \$1,000.00.

4822A Office Equipment Office machines and equipment excepting computers or computer related equipment. Such items include desks, chairs, tables, file cabinets, audio visual equipment and like items.

4822B Computer Hardware Computer hardware, including upgrades.

4822C Computer Software Cost of licenses and documentation for computer software and software upgrades.

4823 Non-Office Furniture Chairs, tables and other non-office furniture at City facilities

4826 Park Equipment Park benches, picnic tables, and barbecues.

4827 Pool Equipment Equipment used for operation of the pool, including filters, pumps, and like items.

4828 Photographic Equipment Equipment used to produce or display pictures, images, or videos. Includes cameras, camcorders, projectors, and like items.

4830 Shop Tools Includes power and hand tools.

4836 Telecommunications Equipment Equipment used to send or receive data. Includes radios, transceivers, modems, antennae, fax machines and telephone equipment

4899 Other Equipment All other equipment not properly classified in a foregoing classification.

4900 Other Costs

4902 Cal-ID System Safely Services. Cost paid to implement a system of State-wide fingerprint identification network and database.

4904 Community Relations. Costs of decorative and promotional materials used to promote the City, including such things as plaques, proclamations, flowers, school safety patrol, etc.

4908 Education and Training Used for training at local colleges, for guest lectures and educational films where overnight travel is not included.

4910 Election Services. To pay for election-related expenses.

- 4914 Joint Use Agreement Contribution-PUSD. Cost paid to PUSD for joint use facilities.
- 4916 Medical Exams. Costs for periodic physical examinations required by the City for City employees and for prospective employees.
- 4918 Nuisance Abatement. Cost of soil sterilization and/or weed abatement and/or vehicle abatement at off-street locations deemed to be a public nuisance.
- 4919 Vehicle Regulation. Costs for processing parking citations.
- 4920 Outside Emergency Assistance. Used by Safety Services for costs that are paid to other agencies for their assistance at a fire or chemical spills such as costs including meals, support, etc.
- 4922 Printing. Costs paid to outside firms for printing, binding, and duplicating.
- 4924 Publications and Dues. Payments for subscriptions to journals, newspapers and purchase of books and other pamphlets to promote the interchange of ideas, membership fees and associated costs for officials and key employees to attend various municipal organizations to promote the interchange of ideas. Also used for the City's membership in the same type of organizations.
- 4926 Tuition Reimbursement. Cost of reimbursing City staff for fees paid to educational institutions. This account is used only in the Personnel Division and administered in accordance with the City's tuition reimbursement policy.
- 4927 Wellness Program. Costs of program to promote health and wellness of employees.
- 4928 Uniforms and Laundry. Costs to purchase uniforms; laundry and dry cleaning of fabrics including uniforms, draperies, cleaning rags, etc.
- 4930 Vehicle Regulation. Costs associated with traffic violation processing, bicycle licensing program, and towing program.
- 4932 Advertising. Advertising expense for public notices.
- 4934 Recruitment. Expenses associated with hiring and promoting employees, such as fingerprinting, advertising, testing and costs associated with interview boards.
- 4936 Equipment Rental. Payment to rent machinery and equipment including such items as trenchers, backhoe, etc.
- 4938 Rent-Buildings and Grounds. Payment to rent facilities buildings and grounds including storage facilities.

5000 TRANSFER, DEBT, AND INTERGOVERNMENTAL COSTS

Rents, insurance, bond charges and fees, uncollectibles, transfers and other expenses not otherwise classified.

- 5102 Bond Issuance Cost. Payment of bond issuance cost on bond issue; i.e., cost of printing.
- 5104 Bond Refunding Cost. Payment of bond refunding expense on bond issues, notes and other debts.
- 5106 Expense Credits. To record transfers and expense reallocations not otherwise classified.
- 5108 Insurance Expense. Premiums for insurance and bonds other than fringe benefit insurance programs.
- 5110 Interest Expense. Payment of interest on bond issue, note and other debt.
- 5112 Lease Expense. Lease payments, including 1991 COP payment on Royal Mobile Home Park.
- 5116 Other Fees. Includes fiscal agent fees associated with bond issues, or bond processing, taxes or other fixed costs.
- 5118 Principal Expense. Payment of principal on bonds payable, notes and other debts.
- 5120 Tax Sharing Agreements. Payments made to other taxing agencies pursuant to tax sharing agreements.
- 5121 Owner Participation Agreements. Payments made to developers pursuant to owner participation agreements.
- 5130 Tax Shift. Required payments to the Educational Revenue Augmentation Fund (ERAF).
- 5310 Reallocation of Expenses. Account used to distribute expenses between funds per the Cost Allocation plan.
- 5320 Transfer of Funds-in. Flow of assets into a fund without a requirement for repayment.
- 5330 Transfer of Funds-out. Flow of assets out of a fund without a requirement for repayment.
- 5340 CIP Transfers. Balancing account to record movement funding of capital improvement and program budgets by their source fund.
- 5350 Interfund Loans. Amounts provided between funds that have a requirement for repayment.
- 5355 Neighborhood Loans. Council approved loans for improvements (street, water, sewer) that will be repaid via property tax assessment on the benefitting parcels.

5500 Capital Outlay Rental

- 5510 Capital Outlay Rental - Vehicle. Rate paid to recover the anticipated replacement cost of City-owned vehicles as determined by the Administrative Services Department
- 5520 Capital Outlay Rental - Other Equipment. Rate paid to recover the anticipated replacement cost of City-owned equipment other than office equipment as determined by the Administrative Services Department
- 5530 Capital Outlay Rental - Office. Rate paid to recover the anticipated replacement cost of City-owned office equipment. As determined by the Administrative Services Department.
- 5540 Capital Outlay Rental - Facilities. Rate paid to set aside funds for repair and maintenance of City facilities.

5700 Intergovernmental Costs

- 5710 Administrative Cost. An account used to accumulate internal administrative overhead costs.
- 5720 Cash Over/Under. Account used by cashiers unable to balance till.
- 5730 Intergovernmental Fees. Regulatory fees to the State of California, County of San Diego or other governmental agencies.
- 5740 Refund. Reimbursement of overpayment due to error, mistake or omission.
- 5750 Uncollectibles. Bad debt write-off.
- 5760 Uninsured Claims. Payment of the City's cost for claims.
- 5770 Rental Subsidy. Housing Authority rental subsidy program

5900 Deposit Accounts

Costs for deposit accounts collected for engineering and inspection by Public Services Department.

- 5910 Grading Plan Check. Covers all City charges for grading plan review (including consultants).
- 5915 Landscape Plan Check. Covers all City charges for landscape plan review (including consultants).
- 5920 Grading Inspection. All City charges for grading inspection (including consultants).
- 5930 Final Map Checking. All City charges for checking maps, processing required forms, etc. (including consultants).

- 5940 Improvement Plan Checking. All City charges for improvement plan review (including consultants).
- 5950 Improvement Inspection. All City charges for inspection of improvements (including consultants).
- 5960 Boundary Adjustment Review. All City charges for review of Boundary Adjustment, Certificates of Compliance, Certificate of Compliance for Parcel Map Waiver, Merger without parcel map.
- 5970 Misc. Engineering Requests. All City costs for stay application request; street or easement vacation; special tentative map processing (BSI costs); temporary sewer and water applications.
- 5980 Security Deposits (Cash) . Cash deposits to secure construction of required improvements (may be total security or in combination with bond, letter of credit).
- 5985 Sewer Annexation Deposits. Includes City charges for processing sewer district annexations as well as annexation fees remit to the State of California.
- 5991 Reimbursement Agreements. Payments related to reimbursement agreements.

6000 CAPITAL OUTLAY & FIXED ASSETS

Equipment, land, buildings and other assets valued at over \$1,000.00 and with an anticipated useful life of more than one (1) year.

- 6102 Athletic Equipment. Line markers, signal guns for games, hurdles, backstops and other similar items when portable or mobile.
- 6104 Autos and Trucks. Automobiles, trucks, trailers, motorcycles and all automotive equipment not listed, elsewhere.
- 6106 Const./Street Maint. Equip. Tractors, power shovels, cranes, mobile hoists, air compressors, and similar machines, including the vehicle carrying or supporting such items; street cleaning equipment.
- 6108 Drainage Structures. Ditches, culverts and underground pipes for movement of storm waters.
- 6110 Fire Fighting Apparatus. Fire trucks, rescue vehicles, salvage trucks, fire extinguishers, special vehicles or other items not listed elsewhere that are procured for the primary purpose of extinguishing fires, including vehicles for movement of fire fighting personnel and their equipment.
- 6112 Fire Hoses. Fire hose of all sizes when in the hands of the Fire Department. When used for other purposes, such as flushing streets, should be in 6106 account.

- 6114 Laboratory Equipment. Scientific instruments.
- 6116 Lease Purchase. Payments made to use and obtain equipment per a contract.
- 6118 Mains and Appurtenances. Water and Sewer utility mains, manholes, covers, structures, and appurtenances.
- 6120 Mobile Tools. Equipment mounted on wheels for ease of movement, but not including those in other categories above (623). Wood chippers, rotary tiller, lawn mowers, trimmers, etc., would come under this heading.
- 6122A Office Equipment. Office machines and equipment excepting computers or computer related equipment. Such items include desks, chairs, tables, file cabinets, audio visual equipment and like items.
- 6122B Computer Hardware. Computer hardware, including upgrades.
- 6122C Computer Software. Cost of licenses and documentation for computer software and software upgrades.
- 6124 Paramedic Equipment. Includes biomedical equipment used by the City's paramedics.
- 6126 Park Equipment. Park benches, picnic tables, and barbecues.
- 6128 Photographic Equipment. Equipment used to produce or display pictures, images, or videos. Includes cameras, camcorders, projectors, and like items.
- 6130 Shop Tools. Includes power and hand tools.
- 6132 Street Light Other. Other street equipment.
- 6134 Street Light Replacement. Street lights, their standards, arms, lamps, starters, ballasts, and other parts, used for street and walk illumination when placed between property lines in City-owned streets; when behind property lines, these are part of such property.
- 6136 Telecommunications Equipment. Equipment used to send or receive data. Includes radios, transceivers, modems, antennae, fax machines and telephone equipment.
- 6138 Traffic Controls. Signs and signals used for directional or speed control of vehicles; includes parking limitation signs, including attached lights and lamps and traffic signals and blinkers.
- 6199 Other Tools and Equipment. Tools and equipment not properly classified in a foregoing classification. Scales for commercial vehicle enforcement, tools, and appropriate trailer.

6400 Fixed Assets

- 6402 Buildings. A structure of three or more walls and a roof, capable of housing personnel, equipment or machinery, value of more than \$500.00.
- 6406 Depreciation. The portion of the cost of a fixed asset charged as an expense.
- 6408 Housing Revitalization. Project expenditures related to Housing Authority improvement projects.
- 6410 Land. Payment for all land purchases.
- 6411 Easements. Payment for City easements.
- 6412 Miscellaneous Structures. A special category for reservoirs, bridges, swimming pools, and parking lots.
- 6413 Structural Improvements. A special category for reservoirs, bridges, swimming pools, and parking lots.
- 6414 Non-Structural Improvements. Fences, their gates and parts, walls not supporting roofs.
- 6418 Public Transit Fixtures. Bus benches and shelters.
- 6420 Streets, Sidewalks, Trails. Land procured and improvements thereon for the movement of people on foot or in vehicles, including bike lanes and related drainage, utility use, includes all portions dedicated to public use.
- 6422 Trees and Landscaping. Trees, shrubs, plants, etc. that are part of a total project for beautification of grounds, either alone or at building.
- 6424 Water and Sewer Lines. Construction of new or replacement ~~sewer~~ transmission lines.
- 6490 Other Assets. Those not properly classified in a foregoing classification.