

CHART OF ACCOUNTS

OVERVIEW

This section provides a description of the City's accounting and budgeting structure. This structure also applies to the Redevelopment Agency of the City of Suisun City and the Suisun Housing Authority. In this section, the term "organization" refers to any combination of these three entities. The Chart of Accounts is the reference tool used to describe the organization's accounting and budgeting structure.

Accounting classifications are designed to describe the organization's financial transactions through the use of a series of line items. The line item titles, numbers, and definitions are presented later in this section. The organization has five broad categories of financial transactions as follows:

Balance Sheet Accounts

Assets
Liabilities
Equity

Income/Expense Accounts

Revenues
Expenditures

Balance Sheet Account transactions are generally used only by the Administrative Services Department and the organization's outside auditor. They are used to create the organization's financial statements and Comprehensive Annual Financial Report (CAFR).

Income/Expense Account transactions are used to account for the organization's Annual Budget, and are described in detail in this section.

ACCOUNTING CLASSIFICATION SUMMARY

The organization's Chart of Accounts is based on a 12-digit account number. It is summarized as indicated below:

FFF-AAAAA-DDDD

FFF The first segment is the three-digit **Fund** field, which designates the funding source of the transaction.

AAAAA The second segment is the five-digit **Account** field, which designates assets, liabilities, equities, revenues, and expenditures.

DDDD The third segment is the four-digit **Department** field, which designates the Departments, Divisions, Programs, and Projects.

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Nbr. Fund Title/Description

010 General Fund

This is the largest City fund with the fewest restrictions on the uses of those resources. With few exceptions, all local taxes are deposited in the General Fund. Police, Fire, Parks & Recreation and other essential municipal services are provided from the General Fund.

025 Asset Forfeiture Fund

Assets may be seized by law enforcement as part of any arrest and conviction relating to certain drug offenses. A portion of those assets are returned to the department and can be used for law enforcement purposes. This fund accounts for those assets.

026 Police Donations Fund

This fund accounts for donations received by the Police Department, including DARE program donations. Currently, it is used to track donations and expenses relating to the department's K-9 program, but may also be used to purchase police equipment.

050 Fourth of July Celebration Fund

The fund is set up for the Fourth of July Festivities.

051 Christmas Event Fund

This fund is set up for Winter holiday celebration festivities.

052 Other Events Fund

This fund is set up for other events such as movies in the park.

053 Fireworks Sales Enforcement Fund

This fund is set up for safety, education, and enforcement activities associated with the sale of fireworks.

105 Gas Tax Fund

This fund accounts for all Gas Tax revenues received from the State which may be spent on street improvements, maintenance and repairs (exclusive of improvements within subdivisions), as well as streetlights and traffic signals. Most of the money is used to pay for ongoing Street Maintenance.

106 Traffic Congestion Relief Fund

This fund is for special funding and grants related to street improvements, such as the Traffic Congestion Relief, Prop. 42, etc.

115 Transportation Capital Projects Fund

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Nbr. Fund Title/Description

This fund tracks all capital projects related to infrastructure sponsored by State and Federal Grant monies, as well as local sources, such as OSSIP and Gas Tax.

116 SSWA Street Repair Fund

This funds accounts for street repairs funded by SSWA.

120 Off-Site Street Improvement Program Fund

Capital improvement fees generated by new development are accounted for in this fund and expended on street improvements Citywide.

125 Traffic Safety Fund

Pursuant to CGC Section 42200, all Traffic Violation revenues received by the City must be deposited in this fund. The proceeds may be used for Traffic Safety programs, Traffic Intersections, Crossing Guards, or Road Projects, but not for traffic enforcement.

130 AB 939 Solid Waste Diversion Fund

This fund contains the fees collected under California Integrated Waste Management Act of 1989 (AB 939). This fund can be used for limited purposes related to solid waste and

132 Recycling Containers Grant Fund

This fund is used to support the recycling container program sponsored by the State of California.

134 Used Oil Recycling Grant Fund

This fund is used to support the used oil recycling program sponsored by the State of

135 Energy Efficiency Block Grant Fund

This fund is used to account from Federal Grant money to encourage energy efficiency. Potential uses include upgrades to the City's HVAC system, Solar Panels on roofs, or Streetlights/Traffic Signals.

136 CEC/Energy Conservation Loans Fund

This fund is to account for a grant to help set up a program to help property owners identify and/or finance improvements to conserve energy and/or generate alternate energy. Water Conservation is also an option.

139 Household Hazardous Waste Program Fund

This fund is used to support the household hazardous waste program, funded by Fairfield-Suisun Sewer District.

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142 Boating Safety Grant Fund

This fund accounts for grant funds received from the Boating and Waterways Commission to provide for Police Services along the Suisun Slough and within the Harbor area.

144 GREAT Anti-Gang Grant Fund

This fund accounts for grant proceeds relating to the anti-gang GREAT program.

147 Traffic Towing Fund

This fund accounts for local receipts from towing cars that have been used in illegal activities or parked illegally. This fund will subsidize the Traffic Safety Fund once the OTS Grant is fully utilized.

150 BJA Safety Equipment Grant Fund

This fund accounts for the grant received from the Bureau of Justice Affairs to purchase bullet-proof safety vests. The City provides a fifty percent match.

152 School Resource Officer Grant Fund

This fund was created to account for law enforcement (sworn and non-sworn) services at local Suisun City schools, paid for with contributions from the School District, grants or other funding sources.

153 Supplemental Law Enf. Services Grant Fund

This grant from the State of California is designated for front-line police services. It is allocated towards the cost of patrol officers.

156 Selective Traffic Enforcement Program Grant Fund

This fund accounts for an Office of Traffic Safety Grant from the State.

158 Alcohol Tobacco & Other Drugs Grant Fund

The ATOD grant revenue comes from the tax on tobacco and alcohol and is used to support education efforts including after-school programs.

159 OTS Traffic Safety Grant (AL0462) Fund

This grant sponsors an education and enforcement program promoting traffic safety which includes conducting DUI checkpoints. This fund was closed out in FY 2006-07 and is shown for historical purposes only.

160 OTS Education Grant Fund

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Nbr. Fund Title/Description

This grant sponsors an education and enforcement program promoting traffic safety which includes conducting DUI checkpoints. Each specific fund is used to account for a specific allocation program. This fund will be closed out at the end of FY 2007-08.

161 Firefighter Assistance Grant Fund

This fund accounts for any grants received by the Fire Department to pay for specified operating supplies and equipment. If the grant is not received, no expenditures will occur.

162 Click It or Ticket Grant Fund

This is a one-time grant from the State to reimburse the Police Department for extra enforcement of the Seat Belt law. It is primarily reimbursement of Police Officer Overtime.

163 OTS Traffic Safety Grant (PT0805) Fund

This is a two-year Traffic Safety Grant from the Office of Traffic Safety. It will fund a Police Sergeant and Police Officer to form a Traffic Enforcement Program.

164 Community Emergency Response Team Fund

This is a special fund to receive grant money and/or donations to offset the Community Emergency Response Team (CERT) program that is run by the Fire Department.

165 OTS Traffic Safety Grant (AL1082) Fund

This is a special grant fund to receive money and make disbursements relating to Office of Traffic Safety Grant AL1082, to fund a part-time Police Sgt.

166 CHRP Police Grant Fund

This is a grant fund under the CHRP program to pay for a police officer for three years, provided the City pays the fourth year.

169 CDBG/Senior Housing Feasibility Study Fund

This is a one-time grant from the State to study the feasibility of Senior housing in the downtown area.

170 2006 Workforce Housing Rewards Grant Fund

The State Department of Housing and Community Development provides grants to communities that further the development of affordable housing. Some Projects required multiple funding sources, which were transferred into this Fund.

171 Prop. 49 After-School Program Grant Fund

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Nbr. Fund Title/Description

This fund was created to account for State Proposition 49 monies to be used for After-School programs. It is administered by the Recreation & Community Services Department.

172 2007 Workforce Housing Rewards Grant Fund

This is the second year of special funding from the State to recognize cities that have done a fine job of providing affordable housing. The monies may be used to enhance the City's infrastructure and quality of life.

175 Police Grants Fund

This is a fund to account for a DOJ Gang Suppression Grant received by the Police

176 Safe Routes to School Grant Fund

This is a special revenue fund to receive grant payments and make expenditures relative to the Safe Route To School program. In particular, funds can be used to pay for a School Safety Training Officer, managed through the Police Department.

177 Justice Assistance Grant Fund

Federal Grant; proceeds of which are limited to certain law enforcement purposes. The fund also includes a Grant Administration program, reflecting the fact that the City is administering the grant for Solano County.

178 Justice Assistance Grant No. 2 Fund

A second Federal Grant to pay for law enforcement equipment. The fund also includes a Grant Administration component, similar to the initial JAG grant (Fund 177).

179 Justice Assistance Grant No. 3 Fund

A third Federal Grant to pay for law enforcement equipment, along with an administrative component.

180 Nuisance Abatement Fund

A fund established to account for costs and reimbursements for various types of public nuisance abatement, such as weed abatement, bank foreclosure maintenance, and other types of nuisance abatement. The General Fund provided "seed" to start this fund in FY 2009-10, but over time, assessments should recover the full costs.

181 Neighborhood Stabilization Program Grant Fund

A fund established to account for costs and reimbursements for the Neighborhood Stabilization Program, a federal grant to rehabilitate and sell homes after they have been

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185 Sewer Maintenance Fund

This fund accounts for assessments levied against properties located within the Fairfield-Suisun Sewer District Boundary, and expended for maintenance of the City's sewer system.

190 Storm Drain & Flood Channel Maint. Fund

This fund accounts for assessments levied against properties located within the Fairfield-Suisun Sewer District Boundary, and expended for street sweeping and maintenance of storm channels and pipes within Suisun City.

201 YMCA Debt Service Fund

This fund accounts for the lease payments received from the YMCA to pay for improvements to the old City Recreation Center. The original 1994 lease was re-financed in 2002 at a lower interest rate.

210 North Bay Aqueduct Debt Service Fund

This fund accounts for the North Bay Aqueduct Agreement dated October 22, 1985, with the Solano County Flood Control and Water Conservation District. The City is entitled to receive up to 1,300 acre feet per annum.

211 Vehicle Acquisition Debt Service Fund

This fund accounts for all vehicle Lease Purchases. Currently, there is one lease outstanding, for a Street Sweeper. Future equipment lease/purchases may be accounted for within this

221 Victorian Harbor I Debt Service Fund

No Longer In Use.

222 Victorian Harbor II Debt Service Fund

This fund accounts for Special Assessment Bonds issued on June 12, 2003, to refinance the September 2, 1994 bond issue for public improvements to the Victorian Harbor Development. This bond matures in September 2019.

225 Civic Center Debt Service Fund

This fund accounts for monies that are used to pay the COPs issued on June 1993, and refinanced in April 2004. The COP's paid for the construction of the Suisun City Hall on the waterfront.

231 Highway 12 Debt Service Fund

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This fund accounts for the receipt of Tax Assessments and payment of voter-approved general obligation bonds issued on November 1986 for the widening of Highway 12. The bonds mature annually in February through the year 2019.

234 Fire Ladder Truck Acquisition Fund

This fund accounts for a Capital Lease to pay for a ladder truck for the Fire Department. Payment is primarily from new development.

300 Park Development Fund

This fund accounts for funds generated from Development Impact Fees and expended for construction and improvements of the City parks system.

301 YMCA Capital Maintenance Fund

This fund was created to account for the loan proceeds and contributions for the improvements to the YMCA Recreation Center.

302 Parks & Facilities Capital Projects Fund

This Fund was used to account for park and municipal facilities improvement projects funded with impact fees. Effective July 1, 2009, this fund will be closed out and projects will be accounted for in either Fund 300 (Park Development) or 320 (Municipal Facilities).

320 Municipal Facilities Improvement Fund

This fund accounts for receipts generated from Municipal Facilities (Development Impact) Fees. These monies may be used for the construction and/or payment of debt service for the City Hall Expansion, or other civic facilities.

326 Corp Yard Construction Fund

No Longer In Use.

328 Senior Center Improvements Fund

This is a Capital Grant Fund to account for CDBG monies received to upgrade the Senior Center, including new roof, kitchen remodel and other interior/exterior improvements.

330 Highway 12 Construction Fund

This fund was established to account for the Highway 12 Expansion project through the City. It was closed out in FY 2004-05. Appropriations budgeted in FY 2006-07 were in error.

337 Walmart Mitigation Projects Fund

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This funds was established to carry out capital projects associated with the development of the Walmart at Walters Road.

420 Lawler Ranch MAD Fund

The fund accounts for property tax assessments collected and expended for three parks within the district; the Grizzly Island Wildlife Center; and public streetlighting, median island and curbside landscaping through the Landscaping and Lighting Act of 1972.

422 Marina Village Dredging MAD Fund

This fund accounts for property tax assessments collected and expended for maintaining dredging of the channel that serves the adjacent property owners through the Municipal Improvement Act of 1913.

425 Blossom Meadows MAD Fund

This fund accounts for property tax assessments collected and expended for streetlighting, median island and curbside landscaping maintenance at Blossom pursuant to the Landscaping and Lighting Act of 1972.

430 Heritage Park MAD Fund

This fund accounts for property tax assessments collected and expended for streetlighting, median island and curbside landscaping maintenance at Heritage Park pursuant to the Landscaping and Lighting Act of 1972.

435 Montebello Vista MAD Fund

This fund accounts for property tax assessments collected and expended for streetlighting, median island and curbside landscaping maintenance at Montebello Vista pursuant to the Landscaping and Lighting Act of 1972.

445 Peterson Ranch MAD Fund

This fund accounts for property tax assessments collected and expended for streetlighting, median island and curbside landscaping maintenance at Peterson Ranch pursuant to the Landscaping and Lighting Act of 1972.

446 Peterson Ranch CFD No. 1 Fund

This fund accounts for property tax assessments collected and expended for public safety services at Peterson Ranch pursuant to Mello-Roos Community Facilities Act of 1982.

448 Railroad Avenue MAD Fund

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Nbr. Fund Title/Description

This fund accounts for property tax assessments collected and expended for streetlighting, median island and curbside landscaping maintenance at Railroad Avenue pursuant to the Landscaping and Lighting Act of 1972.

449 Victorian Harbor Dredging MAD Fund

This fund accounts for property tax assessments collected and expended for channel dredging through the Municipal Improvement Act of 1913.

453 Victorian Harbor MAD Zone A Fund

This fund accounts for property tax assessments collected and expended for maintaining alleys, right of way, street and lighting, through the Municipal Improvement Act of 1913 for the residential area of Victorian Harbor Zone A.

454 Victorian Harbor MAD Zone B Fund

This fund accounts for property tax assessments collected and expended for maintaining alleys, right of way, street and lighting, through the Municipal Improvement Act of 1913 for the residential area of Victorian Harbor Zone B.

455 Victorian Harbor MAD Zones C & D Fund

This fund accounts for the Victorian Harbor Zone C and (since FY 2009-10) Zone D. The General Fund contributes 75% to cover the public portions of the District's operations.

458 Victorian Harbor MAD Zone E Fund

This fund accounts for property tax assessments collected and expended for maintaining alleys, right of way, street and lighting, through the Municipal Improvement Act of 1913 for the residential area of Victorian Harbor Zone E.

459 Victorian Harbor MAD Zone F Fund

This fund accounts for property tax assessments collected and expended for maintaining alleys, right of way, street and lighting, through the Municipal Improvement Act of 1913 for the residential area of Victorian Harbor Zone F.

460 Highway 12 Landscape Contract Fund

The fund accounts for the receipt and expenditure of funds as per the contractual agreement with CalTrans. The balance of revenues are transferred in from the General Fund.

461 Suisun City CFD No. 2 Fund

CHART OF ACCOUNTS

Nbr. Fund Title/Description

This fund accounts for property tax assessments collected and expended for the cost of providing citywide services including police, fire, storm drain maintenance and landscape services, pursuant to the Mello-Roos Community Facilities Act of 1982.

462 CFD No. 2 Tax Zone 2 (McCoy Creek) Fund

This fund accounts for property tax assessments collected and expended to provide maintenance for project storm drain maintenance pursuant to the Mello-Roos Community Facilities Act of 1982.

464 McCoy Creek Parking Assessment District Fund

This fund accounts for property tax assessments collected and expended for the construction, operation, maintenance and servicing of parking facilities at McCoy Creek Area, pursuant to the Benefit Assessment Act of 1982.

465 CFD No. 2 Tax Zone 1 (Amberwood) Fund

This fund accounts for property tax assessments collected and expended to provide maintenance for project landscaping, irrigation and storm drain maintenance, pursuant to the Mello-Roos Community Facilities Act of 1982.

466 CFD No. 2 Tax Zone 3 (Peterson Ranch) Fund

This fund accounts for property tax assessments collected and expended to provide maintenance for project storm drain maintenance, pursuant to the Mello-Roos Community Facilities Act of 1982.

467 CFD No. 2 Tax Zone 5 (Summerwood) Fund

This fund accounts for property tax assessments collected and expended to provide maintenance for facilities within the district.

705 Vehicle Maintenance Fund

This fund accounts for the revenues and expenditures for the maintenance of motor vehicles provided as service to various City Departments, except Police (handled by the County) and Fire (handled by the Fire Department directly).

706 Vehicle Acquisition Fund

This fund accounts for the revenues and expenditures for the purchase of motor vehicles provided as service to various City Departments (except for the Police Department which leases its vehicles from the County).

710 Computer Network Maintenance Fund

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Nbr. Fund Title/Description

This fund accounts for revenues transferred from other funds to finance the network/server maintenance needs of the City. Capital projects relating to the Information Technology needs of the City are also budgeted in this Fund.

713 Public Works Maintenance Fund

Beginning in FY 2002-03, the Public Works staff has been funded from this Internal Service Fund, and charged back where service is provided, including the MADs, Streets, Sewer, Fleet, etc.

715 Liability Self-Insurance Fund

This fund accounts for the City's self-insurance fund for General Liability Insurance. In addition, any costs to repair damage to public property that will be reimbursed to the City is accounted for in this Fund, along with the proceeds from such reimbursements.

721 Recreation Trust Fund

This fund accounts for money raised which helps families participate in after-school

750 Workers' Comp. Self-Insurance Fund

This fund accounts for the revenues and expenditures of the City's self-insurance funds for Worker's Compensation Insurance.

765 Unemployment Self-Insurance Fund

This fund accounts for the revenues and expenditures of the City's self-insurance for unemployment.

900 RDA Administration Fund

This fund accounts for all general administrative costs associated with operating the Redevelopment Agency professional and technical support for redevelopment activities, and specified City activities, such as Code Enforcement and Special Events.

901 SA Administration Fund

This fund accounts for the limited amount of funding allowed to assist in "winding down" the former Redevelopment Agency, which was dissolved by State action on June 28, 2011.

902 SA Recognized Obligations Fund

This fund accounts for remaining debt service and other "recognized obligations" of the former Redevelopment Agency. The County gives the Successor Agency (SA) tax increment to pay for these limited expenses.

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Nbr. Fund Title/Description

903 SA Housing Fund

This fund accounts for the use of housing assets from the former Redevelopment Agency.

905 RDA Housing Set-Aside Fund

This fund used to account for the 20% "Set Aside" of Tax Increment to be used for Low and Moderate Housing.

907 HA Almond Gardens Fund

This fund accounts for all of the revenues and expenditures associated with the operation of the Almond Gardens affordable housing apartments, including major repairs and renovations.

908 Asset Management Fund

This fund used to account for all of the revenues and expenditures associated with the ownership of RDA properties. Now only those properties that are a City obligation are maintained in this fund. The Lawler House and Rail Station are two specific buildings

909 Marina Operations Fund

This fund accounts for the revenues and expenditures associated with the operation and maintenance of the Suisun City Marina.

912 RDA Acquisition & Disposition Fund

This fund used to account for the revenues and expenditures associated with the purchase and sale of RDA properties. Loan repayments of principal are recorded directly to the asset account. It was closed out in FY2011/12 with the demise of RDA.

919 Marina Fuel Fund

This fund accounts for the revenues and expenditures associated with the purchase and sale of gasoline at the Suisun City Marina.

920 RDA Capital Projects Fund

This fund accounted for the Tax Increment proceeds used to sponsor eligible capital projects.

932 HA Section 8 Operating Fund

The HUD Choice Voucher program subsidizes the difference between the Contract Rent in the lease and the tenants applicable portion, usually this amount is 30% of the monthly adjusted family income.

935 CDBG Grant Fund

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Nbr. Fund Title/Description

This fund accounts for the repayment of loans sponsored by a Community Development Block Grant and expended per the reuse program. Currently, all funds have been loaned out and no program income has been received.

936 CDBG 87/88 Grant Program Fund

No Longer In Use.

937 HA HOME Rehabilitation Loan Fund

This fund accounts for the HOME Loan & Grant funds used to provide assistance to low-income owners to make safety and code improvements on homes located in Suisun City.

938 Rental Rehab Program Fund

No Longer In Use.

939 CDBG Transit-Oriented Dev. Grant Fund

This fund accounts for a one-time CDBG Grant to study Transit-Oriented Development opportunities in Suisun City.

945 HA Administration Fund

In FY 2008-09, this fund was redefined to account for the administrative costs of running the Housing Authority's Section 8 "Choice Voucher" program. It receives funds directly from HUD, as well as from external accounts and fraud recovery.

947 HA Affordable Housing Fund

Effective 2-1-12, this fund is used to provide affordable housing, relying on any remaining assets of the former RDA Housing Set-Aside fund. It is administered by the Housing

950 RDA Tax Increment Fund

This fund used to account for the property tax increment received by the RDA, based on growth in Assessed Valuation from the 1989 Base Year. Pass-through payments to other jurisdictions and most RDA-related debt service were accounted for in this fund.

951 RDA 1998 Bond Fund

This fund accounts for the 1998 Bond proceeds used to sponsor various eligible capital projects in the RDA area.

953 RDA 2003-A Bond Fund

This fund accounts for the 2003 Series A Bond Funds used to sponsor various eligible capital projects in the RDA area.

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Nbr. Fund Title/Description

966 RDA Housing Set-Aside Projects Fund

This fund accounts for low- and moderate-income housing projects sponsored by the Housing Set-Aside Fund.

974 RDA Harbor Theater Fund

This fund accounts for the revenues and expenditures associated with the maintenance of the Harbor Theatre. The City collects a ticket surcharge from the Community College. It also receives support from Fund 908 (RDA Property Asset Management).

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<u>Department</u>	<u>Division</u>	<u>Program Nbr./Name</u>	
Elected Officials	City Council Division	1010 City Council	
	City Clerk Division	1020 City Clerk's Office	
		1025 Elections	
		City Treasurer Division	
		1030 City Treasurer's Office	
	City Manager	City Manager Division	1710 City Manager's Office
		Administrative Services	Administrative Services Admin. Division
			1770 Liability Self-Insurance Admin.
			1772 Risk Mitigation
			1780 Workers' Compensation Admin.
	1790 Unemployment Self Ins. Admin.		
	1810 Finance Administration		
Accounting Division			
	1815 Investments		
	1820 Accounting		
Utility Billing & Collection Division			
	1830 Utility Billing & Collection		
Police	Police Administration Division		2310 Police Chief's Office
	Police Support Services Division		
		2320 Police Support Services	
		2323 Code Enforcement (GF)	
	Police Operations Division		
		2123 Click or Ticket Grant-2010	
		2350 Police Operations	
		2365 Asset Forfeitures	
		2367 K-9	
		2368 Police Equipment/Donations	
		2370 Traffic Safety	
		2400 Police Grants	

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<u>Department</u>	<u>Division</u>	<u>Program Nbr./Name</u>			
Police	Police Operations Division	2404 Boating Safety/Equipment			
		2405 Boating Safety			
		2406 Traffic Towing			
		2407 BJA-Vest Grant			
		2408 School Resource Officer			
		2409 SLESF (COPS) Grant			
		2415 OTS Traffic Safety Grant 2007-9			
		2416 DOJ-Gang Suppression Grant			
		2417 Safe Routes to School Grant			
		2418 JAG Grant - Safety Equipment			
		2419 JAG Grant - Grant Administraton			
		2420 E-911 Grant			
		2421 JAG No. 2 - Safety Equipment			
		2422 JAG No. 2 - Grant Administration			
		2423 OTS Part-Time Sgt. Grant			
		2424 CHRP Police Officer Grant			
		2425 GREAT Program			
		2426 OTS Grant - FY 13			
		2445 DDHVED OTS Grant			
		2446 Sobriety Checkpoint Grant			
			CIP Projects	9910 Surveillance Cameras Hi Crime Areas	
		Fire	Fire Operations Division	2610 Fire Operations	
				Emergency Preparedness Division	2620 Emergency Preparedness
					2621 Citizen Emergency Response Team
2622 Hazard Mitigation Planning Grant					
2625 Fire Equipment Acquisition					
CIP Projects	9934 Fire Ladder Truck Acquisition				
Building & Public Works	Building & Public Works Admin. Division			6005 Building & Public Works Admin.	
				6007 SSWA Support	
				6030 Solid Waste Diversion	

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Building & Public Works	Building & Public Worl	6032 Recycling	
		6034 Used Oil Recycling	
		6038 Household Hazardous Waste	
		Building Inspection Division	
			3310 Building & Safety
		Engineering Division	
			6010 Engineering Services
		Public Works Maintenance Division	
			6310 Sewer Maintenance
			6315 Storm Drain & Flood Maintenance
			6320 Street Maintenance
			6322 Traffic Congestion Relief
			6326 Highway 12 Maintenance
			6330 Landscape Maintenance
			6337 Community Garden Maintenance
			6340 Weed Abatement
			6345 Foreclosure Maintenance
			6380 Vehicle & Equipment Maintenance
			6385 Vehicle & Equipment Acquisition
			6395 Public Works Crew Costs
			6423 Marina Village Dredging MAD
			6425 Lawler Ranch MAD
			6430 Blossom Meadow MAD
			6435 Heritage Park MAD
			6440 Montebello Vista MAD
			6445 Peterson Ranch MAD
			6446 Peterson Ranch CFD No. 1
			6449 Victorian Harbor Dredging MAD
			6453 Victorian Harbor MAD Zone A
		6454 Victorian Harbor MAD Zone B	
		6455 Victorian Harbor MAD Zone C & D	
		6456 Railroad Ave MAD	
		6457 Victorian Harbor MAD Zone D	
		6458 Victorian Harbor MAD Zone E	
		6459 Victorian Harbor MAD Zone F	
		6461 Suisun City CFD No. 2	
		6462 McCoy Creek Tax Zone 2	
		6464 McCoy Creek PAD	
		6465 Amberwood Tax Zone 1	

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Building & Public Works	Public Works Maintena	6466 Peterson Ranch Tax Zone 3	
		6467 Summerwood Tax Zone 5	
		8732 Library Maintenance	
		Public Facilities Maintenance Division	
			1811 YMCA Abandonment
			3350 Building Maintenance
			3361 Rail Station Maintenance
			3362 Lawler House Maintenance
			3365 Harbor Theater Maintenance
		Information Technology Division	
			3320 Computer Services
		CIP/Impact Fees Division	
			6510 Municipal Facilities Improvement
			6511 County Animal Shelter
			6515 OSSIP/Transportation
			6520 Park Development
		CIP Projects	
			9212 ADA Compliance
			9847 Bikelane Striping
			9876 Railroad & Sunset Intersection-West
			9888 Railroad & Olive Road Improvements
			9889 Elec Veh Charging
			9890 Central County Bikeway Gap Closure
			9891 St. Improvements & Slurry Seal
			9894 Railroad Ave. Imps. - Middle Section
			9895 Joint Trench (Fund 953)
			9897 Joint Trench (Fund 951)
		9899 Revitalize Neighborhoods	
		9905 PW/SSWA Street Work	
		9906 Annual Street Repair Program	
		9913 City Hall Emergency Generator	
		9914 File Retrieval System	
		9920 McCoy Creek Bikeway	
		9921 Petersen Road Widening	
		9922 Waterfront Railings & Rip Rap Rep	
		9923 Street Sign Replacements	
		9924 Storm Channel Maintenance	
		9925 Computer Network Maintenance	
		9927 Harbor Center Road Extension	
		9929 Renovate Lawler House	

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<u>Department</u>	<u>Division</u>	<u>Program Nbr./Name</u>
Building & Public Works	CIP Projects	9930 Traffic Control: Kellogg & Solano
		9932 Gadwall Drive Improvements
		9933 Motorized Roll-up Doors
		9935 Heritage Park Parking Lot Lights
		9945 Sanitary Sewer Master Plan
		9946 Storm Drainage Master Plan
		9947 Lawler Ranch Storm Drain Repair
		9949 Main Street Road Rehab - Phase I
		9950 Chryl Way Sewer/Water/Road Rehab
		9951 Sunset Avenue Road Rehabilitation
		9956 Lawler Ranch Falls Park Repair
		9957 Grizzly Island Trail
		9961 Radar Speed Signs - SR2S Grant
		9963 Railroad Ave. Ext. (Marina to Main)
		9964 Fed. Rd. Rehab. (Pintail & Walters)
		9965 Energy Efficiency HVAC & Lighting
		9966 Interim Downtown Parking Areas
		9967 Vet's Hall Storm Drain Project
		9968 Senior Center Upgrades/CDBG
		9969 Corp Yard Improvements 2011
		9970 Hall Park Improvements/Waterline
		9971 Amberwood CIP projects
		9972 Annual Sewer Line Repairs
		9973 Sidewalk/Trip Hazard Replacement
		9974 Petersen Road Fence
		9975 Traffic Signal Pintail/Walters
		9976 Train Station Improvements
		9977 Left Turn Walters
		9978 Walters/Pintail
		9980 Lawler Park 2
Community Development	Planning Division	3410 Current & Advanced Planning
		3420 General Plan Update
		3440 Workforce Housing Grant 2007
		3442 Workforce Housing Grant 2008
		3466 Transit-Oriented Development Grant
		3470 Senior Hsg. Study/Waterfront Dist.
		3471 CEC Grant (AB 811 Energy Prog.)

CITY OF SUISUN CITY FY 2013-14 ANNUAL BUDGET

CHART OF ACCOUNTS

<u>Department</u>	<u>Division</u>	<u>Program Nbr./Name</u>
Community Development	Planning Division	3472 BAYREN
	Housing Division	3450 HA Section 8 Incoming
		3455 HA Housing Choice Vouchers
		3464 HOME - 2002 Rehabilitation
		3480 Almond Gardens
		3481 NSP Grant Program
		3482 Bay Homes Corporation
		3490 HA Housing Authority Administration
		3492 HA Affordable Housing Programs
		3495 HA Housing Trust Fund
		3570 Bay Homes Corp (See CD 3482)
		CIP Projects
		9918 Southern Waterfront Area
	Recreation & Com. Svcs.	Recreation Division
		8611 Recreation Trust
		8614 Crystal AM
		8615 Dan O. Root II After-School
		8616 After School Public Safety Academy
		8650 Proposition 49 After-School
		8652 Alcohol Tobacco & Other Drugs
		8670 Golf Center
		8680 Softball
		Special Events Division
		8810 Citywide Events Program
		8811 Citywide Events Program (GF)
		8815 Fourth of July Festivities
		8816 Christmas Celebration
		8817 Other Special Events & Programs
		8818 4th of July Odd Year
		8819 4th of July Safety
		Community Center Division
		8750 Community Center Operations
	Senior Center Division	
	8760 Senior Center Operations	
	Marina Division	

CITY OF SUISUN CITY FY 2013-14 ANNUAL BUDGET

CHART OF ACCOUNTS

<u>Department</u>	<u>Division</u>	<u>Program Nbr./Name</u>	
Recreation & Com. Svcs.	Marina Division	8910 Marina Operations	
		8920 Marina Fuel	
		CIP Projects	
			9911 Geopp Park Improvements
			9912 Pierce Island Imp. & Dredging
			9928 Renovate Waterfront Restrooms
			9931 Senior Center Upgrades
			9936 Harbor Master Building Roof Repair
			9937 Marina Fishing Pier Renovation
			9944 "Fuelman" Replacement
			9948 Misc. Minor Park CIP Projects
			9953 Community Garden
			9954 Co. Bikeway Gap Closure Landscape
			9955 Batting Cage Removal & Imp. Phase I
			9958 Marina Pump-Out Station
Economic Development	Economic Development Admin. Division	3500 RDA/Tax Increment	
		3505 Economic Development Activities (GF)	
		3510 Economic Development Administration	
		RDA Property Management Division	
			3516 Property Management (GF)
		CIP Projects	
			9662 Replacement Housing
			9807 Main Street Streetscape
			9885 Downtown Blight Removal
			9886 Gateway Signage/Way-Finding System
			9901 Façade Improvements Program
			9902 Crystal School Site Acquisition
			9916 Main Street Design
			9926 Main Sreet West Courtyard Project
			9938 RDA Marketing & Branding
		9939 RDA Business Loan Program	
		9940 First-Time Buyer/Foreclosure	
		9941 First-Time Buyer/Waterfront Housing	
		9942 Continental Apartments Rehab Project	

CITY OF SUISUN CITY FY 2013-14 ANNUAL BUDGET

CHART OF ACCOUNTS

<u>Department</u>	<u>Division</u>	<u>Program Nbr./Name</u>		
Economic Development	CIP Projects	9943 Almd. Gard./Hump. Pl. Rehab/Resale		
		9952 Neighborhood Stabilization Program		
		9959 Housing Land Acquisition		
		9960 Hoffman Land Acquisition		
		9962 Land Acquisition at 707 Main St.		
Non-Departmental	Non-Departmental	1910 Non-Departmental		
		Contingencies & Reserves	1990 General Contingency	
			1995 Emergency Reserve	
			CIP Projects	9979 Animal Shelter Capital Cost
		City Debt Service Division		7400 YMCA Debt Service
				7420 NBA Water Debt Service
				7422 Victorian Harbor - B Debt Service
			7424 Highway 12 North Debt Service	
			7425 Sunset & Railroad Debt Service	
			7427 Highway 12 North II Debt Service	
7431 Highway 12 Debt Service				
7470 Civic Center Debt Service				
Capital Leases Division	7614 2001 Dump Truck Lease Purchase			
	7615 2008 Platform Fire Truck Lease Purch			
	7620 Sheldon Oil Acquisition			
Successor Agency Debt Division				
Debt Service				

CITY OF SUISUN CITY FY 2013-14 ANNUAL BUDGET

CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
Beginning Balance	
70101	Beginning Balance A non-accounting transaction; the beginning cash position of a fund.
70201	PY Encumbrances Appropriations left over from a prior year and re-appropriated to the current fiscal year.
70310	PY Adj (Revenues) Revenue adjustment from a prior year; determined too late after the end of the fiscal year the t
70320	PY Adj (Expenses) Expense adjustment from a prior year; determined too late after the end of the fiscal year the t
Local Taxes	
71110	Current Secured Prop. Tax City's share of property tax based on real property, such as land or buildings (versus unsecured
71111	Property Tax Increment The RDA's share of Property Tax, which is based on the amount above the "frozen base" estat
71112	Property Tax/Pass-Thru City's share of property tax that is "passed through" from the Redevelopment Agency.
71115	Supp. Secured Prop. Tax One-time property taxes received as a result of a transfer of ownership of real property.
71120	Unsecured Prop. Tax City's share of property tax based on unsecured property, such as equipment (versus real propo
71125	Supp. Unsec. Prop. Tax One-time property taxes received as a result of a transfer of ownership of unsecured property.
71130	Prior Year Prop. Tax Misc. property taxes owed to the City and not otherwise covered under the County's Teeter Pla
71140	Homeowners Exemption The share of property tax exempted by the State and paid to the City from the State.
71150	RDA Residual Taxes The ongoing General Fund Property Tax revenue generated as a result of abolishing Redevelo
71210	Sales Tax-General Use The City's share of retail sales and use taxes originating inside the City limits.
71220	In Lieu Sales Tax Revenues received as part of the State's "Triple Flip".
71230	Public Safety Sales Tx Portion of the Sales Tax established under Prop. 172 and earmarked for public safety.
71310	Garbage Franchise A fee paid to the City in exchange for the Garbage Company's right to use the City's right-of-v

CITY OF SUISUN CITY FY 2013-14 ANNUAL BUDGET

CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
71320	Cable Franchise A fee paid to the City in exchange for the Cable TV Company's right to use the City's public ri
71322	AT&T Franchise A fee paid to the City in exchange for AT&T's right to use the City's public right-of-way (simi
71330	Gas Franchise The gas portion of PG&E's franchise fee, generally 2% of total gas sales within the City.
71335	Pipeline Franchise A franchise fee based on the amount of PG&E gas pipelines in the City.
71340	Electric Franchise The electricity portion of PG&E's franchise fee.
71410	Transient Occup. Tax A tax levied on anyone spending the night at a Hotel within the City limits.
71510	Prop Transfer Tax A one-time tax paid when a piece of real property changes ownership. The City gets half and
71610	Other Taxes Misc. taxes.
Spec. Assess.	
72110	MAD/PAD/CFD Special Assessments based on Maintenance Assessment Districts (or Parking AD) or Commu
72115	Dredging Assessments Special Assessment specifically for periodically dredging the Marina.
72210	Other Assessments Misc. assessments.
Licenses & Permits	
73110	Business License A tax levied on anyone conducting business in the City.
73120	Bus License/App. A one-time fee charged to initially review and set up a business license.
73210	Bldg Permit Fee A fee to cover the cost of inspecting the construction of new buildings and facilities.
73220	Encroachment Permit A fee to cover the cost of giving someone access to a portion of the City's public right-of-way.
73310	Bicycle Licenses A license to permit someone to ride a bike; primarily used to ensure a database exists of bike c
73320	Animal Licenses A llicense to permit someone to own a pet; primarily used to ensure a database exists of pet ov
Fines/Forfeits	
74110	Veh Code Fines Fines associated with various traffic violations.

CITY OF SUISUN CITY FY 2013-14 ANNUAL BUDGET

CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
74120	Parking Fines Fees charged when motorists fail to follow parking regulations in the City.
74130	Abandoned Veh Fee Monies received from the State to offset the cost of removing abandoned vehicles from City st
74210	Admin. Citations Administrative fines associated with violations of City codes.
74220	False Alarm Fines Fines associated with False Burglary Alarms.
74310	Asset Forfeitures Assets seized as part of a drug enforcement action; to be used to further drug enforcement efft
74410	Late Fees Late fees charged for failure to pay in a timely manner. For general purposes (versus late fees
74415	Key Deposit/Forfeit Deposits that are forfeited due to the failure to return a key to a city facility.
74420	Bus Lic/Late Fees Late fees charged for businesses that fail to pay their tax on time.
74430	Util. Bills/Late Fees Late fees charged when customers fail to pay their water bills on time.
Use of Money	
75110	Interest Earnings Interest earned on the investment of City cash.
75310	Sale of Assets Proceeds from the sale of a city asset or property. Could be a lump sum payment or installme
75311	Sale of YMCA Building Proceeds from the sale of the old Community Center, formerly known as the YMCA Building
75312	Sale of Twin Sisters Property Proceeds from the sale of City owned property. Final installment payment in FY 2010-11.
75410	Program Income Interest earned on CDBG grants or other payments.
Intergovernmental	
76110	Prop Tx/VLF Part of the State's "Triple Flip"; property taxes paid in lieu of City's share of Vehicle License I
76115	VLF Fee Remaining portion of the City's share of Vehicle License Fees (VLF).
76120	Gas Tax/2105 City's allocation from the volume-based State tax on gasoline.
76122	Gas Tax/2106 City's allocation from the volume-based State tax on gasoline.

CITY OF SUISUN CITY FY 2013-14 ANNUAL BUDGET

CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
76124	Gas Tax/2107 City's allocation from the volume-based State tax on gasoline.
76126	Gas Tax/2107.5 City's allocation from the volume-based State tax on gasoline.
76128	Gas Tax/2103 New Gas Tax Re-allocation (Use of Excise Tax in lieu of Prop. 42 Transit funds)
76130	Off-Hwy Motor Veh City's share of the State's Off-hwy Motor Vehicle fee
76140	SB90-State Mandates Reimbursement for State Mandates.
76145	POST Reimbursements Reimbursement for Police Training costs.
76150	Booking Fee Reimb. State reimbursement for the County's cost of booking arrestees.
76190	Other St. Subventions Misc. State subventions
76210	Traffic Grant Various Traffic Grants.
76220	Safety Vests Grant State grant to pay for one-half of the cost of police safety vests.
76223	CHP Traffic Grant State grant to pay for supplemental traffic enforcement, generally in high accident zones, or on
76225	FBI Task Force Grant Various grants from the Department of Justice.
76227	CERT Grant Proceeds from Community Emergency Response Team Grant
76230	Boating Safety Grant Ongoing grant to reimburse the City for some of its costs associated with patrolling the marina
76235	JAG Grant/Police Revenues from the Justice Administration Grant Program, to be used for Law Enforcement pu
76236	E911 Grant/Police Grant proceeds to upgrade our Police Dispatch for enhance 911 services.
76237	Safe Route 2 School Grant/PD Grant to cover the cost of a School Training Officer, and related costs.
76239	GREAT Grant Grant to assist in reducing gang-related activities.
76300	Grants/ComDev Various Community Development-related grants.
76310	CDBG/Housing Grants Monies from Community Development Block Grants, to be used for Housing programs.
76320	Wkforce Hsg Gr-07 Special grant to reward the City's efforts to provide housing, during 2006/07.

CITY OF SUISUN CITY FY 2013-14 ANNUAL BUDGET

CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
76321	Wkforce Hsg Gr-08 Special grant to reward the City's efforts to provide housing, during 2007/08.
76325	Fed. Stimulus Dollars Monies received from the Federal Government in order to stimulate the economy; often used
76328	Fed. Road Rehab. Funds Monies received from the Federal Government for roadway improvements. Eligible Streets r
76330	Neighborhood Stabilization/NSP Monies administered by Dept of Housing & Urban Development (HUD), used to acquire, reh
76410	HUD/Sec 8 Vouchers Do Not Use - See Account 76411
76411	HAP Payments Housing Assistance Payments (HAP) for eligible residents under the City's Section 8 program
76415	HAP/Reimbursements Do Not Use - See Account 76416
76416	HAP Reimburse Housing Assistance Payments (HAP) from other jurisdictions that are "ported-in" to Suisun C
76420	HUD/Repayments Do Not Use - See Account 76430
76421	HUD/Admin Fees Revenues from HUD to cover the cost of administering the Section 8 program in Suisun City.
76425	ADM/Repayments Do Not Use - See Account 76430
76426	Port-In Adm Fee Other jurisdictions' HUD Admin Fees paid to Suisun City as a result of "ported-in" clients.
76430	HUD/Repayments Proceeds from HUD Repayment Agreements; half goes to the Housing Authority Admin Func
76490	HUD/Other Revenue Any other HUD-based revenues that do not fit any other category.
76500	Grants/Public Safety Various grants associated with public safety.
76510	TEA 21 Federal grant program to assist with road improvements.
76512	TEA21/CMAQ Federal grant program to assist with road improvements.
76514	STIP State Transportation Improvement Plan.
76516	STIP-02 State Transportation Improvement Plan.
76518	TLC Grant program to use transportation improvements to enhance a community.

CITY OF SUISUN CITY FY 2013-14 ANNUAL BUDGET

CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
76520	TDA-Art 3 Transportation Development Act/Bike and Pedestrian component.
76522	TDA-Art 8 Transportation Development Act/Public Transit component.
76524	Traffic Gr/TFCA Transportation For Clean Air Grant
76526	St Traffic Grant Various State grants relating to traffic improvements.
76528	St. Prop. 1B/Roads Proceeds from Prop. 1B, Cities' allocation for Road Maintenance.
76530	Prop. 42 Transportation Funds Proceeds from Prop. 42, which earmarks the State's share of Gasoline-related Sales Tax to citi
76532	RAC Chip Seal Grant Rubberized Asphalt-Contcrete Chip Seal Grant awarded by CA Integrated Waste Mgmt Board
76599	Other Transportation Funds Misc. transportation-related funds.
76600	Grants/Recreation Grants relating to recreation
76610	State Parks Grant State level grant to provide parks and related improvements.
76615	Prop. 49 Grant State grant to pay for recreational programs.
76710	FEMA Grant/Storm Channels Special grant from FEMA to offset losses from flooding New Year's Day, 2006.
76720	FF/SS Sewer District Pymt. Payments from the Fairfield/Suisun Sewer District, as contributions towards joint projects.
76725	Payments from SSWA Payments from the Suisun/Solano Water Authority (SSWA) for services rendered.
76800	Intergov'tal Rev/Other Other Intergovernmental revenues.
76802	RPTTF Payment/ACA Payments from the Redevelopment Property Tax Trust Fund, administered by the County, afte
76803	RPTTF Payment Payments from the Redevelopment Property Tax Trust Fund, administered by the County, afte
76810	FFSUSD Payments Payments from Fairfield/Suisun Unified School District.
76812	Payments from Fairfield Payments from the City of Fairfield
76890	Other Gov't Payments Misc. payments from governmental agencies.
76910	HHW Grant Household Hazardous Waste Grant.
76915	Other Recycling Grants Various recycling-related grants.
76950	Grants/Other

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CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
	Misc. grants not otherwise covered elsewhere.
76952	ABAG Grants Money from ABAG, usually based on the likelihood that the funds would reduce the City's Ri.
Service Charges	
75210	Rents/Royalties Any rent or royalties paid to the City, other than from City buildings.
75220	Room Rentals/Rec Any rent paid to use City facilities, such as the Joe Nelson Center.
75221	Overnight Berth Rentals Rent paid to use Marina slips on a short term basis.
75225	Park Concessions Payments made for use of park facilities, such as a snack bar. Payments are usually based on .
75230	Other Rentals Rental Revenue that does not fit any other description.
77110	Admin. Fee Portion of development fees to cover the administrative costs of development.
77120	Sale of Maps/Doc's Sale of maps, and other documents, including copies.
77130	Document Fees A Building-related fee.
77140	Expense Recovery Expense recovery
77199	Other Admin Fee/Chg Other administrative fees/charges
77210	Police Dept Fee Special police-related fees for service.
77215	Towing Fees Fees charged when a vehicle is towed.
77220	Alarm Fees Fees charged when a business/residence is in violation of City's False Alarm ordinance.
77225	Nuisance Abatement Fees charged to recover the costs of enforcing code enforcement programs.
77250	Fire Dept. Fee Special fire-related fees/charges.
77255	Fire Inspection Fees Fees for fire-related building inspections.
77305	Plng Service Fees Service fees related to Planning.
77310	Plng/Zoning Fee Fees for re-zoning
77315	Plan Ck Fee Fee to review development plans.
77320	Safety Insp. Fee Development-related fee.
77325	Security Fee

CITY OF SUISUN CITY FY 2013-14 ANNUAL BUDGET

CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
	Development-related fee.
77350	Engineering Fees Fees to review plans by engineering.
77410	Dev Impact Fee Fees to pay for development's share of new facilities due to growth.
77420	Plng Impact Fee Fees associated with new development, generally to offset the cost of updating the City's Gene
77430	Capacity Fee Impact Fee relating to water capacity.
77510	Rec Program Fees Various fees for recreational programs and classes.
77520	Tournament Fees Fees associated with recreational sports programs.
77525	Event Tickets Fee for attendance at special events.
77527	Ticket Surcharge Surcharge on Theater tickets to pay for maintenance of the Theater.
77591	Parking Fees/Rec Parking fees paid at the Marina to help pay for the parking lot maintenance.
77593	Gas Sales/Marina Fuel sales at the City's marina.
77610	Water Sales Sale of water to utility customers.
77615	Other Water Sales Misc. charges and fees, other than water sales.
77620	Hydrant Install Fee associated with inspection of a water hydrant installation.
77625	Meter Install Fee Fee associated with inspection of a water meter installation.
77640	Oth Wtr Fees/Chg Misc. water service charges and fees.
77650	Suisun V Maint. Reimbursements for maintenance of the Suisun Valley Water system.
77690	Sewer Collection Fees Service charges for wastewater collection and treatment.
77710	PW Service Chgs Public Works Maintenance crew labor allocations.
77715	Landscaping Srvc Fees Recreation Landscaping crew labor allocations.
77720	(blank) (blank)
77750	AB 939 Fees Fees paid to assist in enhanced recycling programs.
77999	Other Service Fees Misc. service fees and charges.

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CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
Intragovernmental	
78110	Finance Support ID Charge to offset the cost of Financial Support Services to other departments. NOT CURRENTLY
78120	HR Support ID Charge to offset the cost of HR Support Services to other departments. NOT CURRENTLY
78130	Risk Mgmt Support ID Charge to offset the cost of Risk Mgmt. Services to other departments.
78140	IT Support ID Charge to offset the cost of Computer and Info Tech Services to other departments.
78210	Veh/Equip Maint ID Charge to offset the cost of Fleet and Equipment maintenance services to other department
78220	Veh/Equip. Replace ID Charge to offset the cost of Replacing Vehicles and other Equipment for other departments
78230	Veh/Equip. New ID Charge to offset the cost of Purchasing Vehicles and other Equipment for other department
78310	Facility Maint. ID Charge to offset the cost of building maintenance services to other departments.
78320	Bldg Rehab Support ID Charge to offset the cost of Major Facility Renovation/Replacement for other departments.
78410	PW Crew Support ID Charge to offset the ongoing cost of PW Crews charged to other departments, and updated
78420	PW Special Projects ID Charge for special projects performed by Public Works Crews and charged separately.
78910	Cost Alloc. Plan ID Charge to allocate overhead costs to field departments.
Misc. Revenues	
79100	Donations Donations and contributions raised by outside groups/individuals and given to the city.
79200	Dev. Contributions Contributions (generally infrastructure) from developers and transferred to the City.
79250	Loan Repayments Payments to the City for monies advanced or loaned to an outside company or agency (such as

CITY OF SUISUN CITY FY 2013-14 ANNUAL BUDGET

CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
79310	Proceeds/Bonds Proceeds from the sale of a long-term bond.
79315	Proceeds/Lease Proceeds from a capital lease.
79320	Proceeds/Other Other proceeds.
79410	Other Misc. Rev. Misc. revenues.
79415	Subrogation Proceeds Reimbursements from others that have damaged city property, or payments to the City by its own insurance provider, beyond the City's deductible.
79420	Proceeds/Legal Settlement One-time proceeds from litigation in which the City receives payment. This is in contrast to Subrogation Proceeds, in which liability is not as contested.
79490	Extra Gain/Loss One-time extraordinary gain, due to a significant transaction or event.
79499	Over/Short Minor amounts of cash that cannot be reconciled during the daily cash reconciliation and are "written off."
Transfers In	
81000	Transfers In Generic account for money transferred into a fund from another funds.
81010	From General Fund Money transferred into the specified fund from any other fund within the City.
81015	From Stabilization Fund Money transferred into the specified fund from any other fund within the City.
81025	From Asset Forfeiture Money transferred into the specified fund from any other fund within the City.
81026	From Police Donations Money transferred into the specified fund from any other fund within the City.
81050	From Events Money transferred into the specified fund from any other fund within the City.
81105	From Gas Tax Fund Money transferred into the specified fund from any other fund within the City.
81106	From Traffic Cong. Relief Money transferred into the specified fund from any other fund within the City.
81115	From Transportation CIP Money transferred into the specified fund from any other fund within the City.
81120	From OSSIP Fund Money transferred into the specified fund from any other fund within the City.
81125	From Traffic Safety Fund Money transferred into the specified fund from any other fund within the City.
81130	From S/W Diversion Money transferred into the specified fund from any other fund within the City.

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CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
81132	From Recycled Container Money transferred into the specified fund from any other fund within the City.
81134	From Used Oil Recycling Money transferred into the specified fund from any other fund within the City.
81139	From H/H Waste Prg. Money transferred into the specified fund from any other fund within the City.
81142	From PD-Boating Safety Money transferred into the specified fund from any other fund within the City.
81147	From Traffic Towing Money transferred into the specified fund from any other fund within the City.
81150	From BJA Safety Equip. Money transferred into the specified fund from any other fund within the City.
81152	From SRO Grant Money transferred into the specified fund from any other fund within the City.
81153	From COPS Funding Money transferred into the specified fund from any other fund within the City.
81156	From OTS Grant/Old Money transferred into the specified fund from any other fund within the City.
81158	From ATOD Grant Money transferred into the specified fund from any other fund within the City.
81159	From OTS Gr-AL0462 Money transferred into the specified fund from any other fund within the City.
81160	From OTS Traffic Ed. Gr. Money transferred into the specified fund from any other fund within the City.
81161	From Fire Assistance Gr. Money transferred into the specified fund from any other fund within the City.
81162	From Click-it/Ticket Gr. Money transferred into the specified fund from any other fund within the City.
81170	From WFH Gr/2007 Money transferred into the specified fund from any other fund within the City.
81171	From After School/P 49 Money transferred into the specified fund from any other fund within the City.
81172	From WFH Gr/2008 Money transferred into the specified fund from any other fund within the City.
81176	From SR2School Money transferred into the specified fund from any other fund within the City.
81185	From Sewer Maint. Money transferred into the specified fund from any other fund within the City.
81190	From Storm Drain/Flood Money transferred into the specified fund from any other fund within the City.
81201	From YMCA Lease Money transferred into the specified fund from any other fund within the City.
81210	From NBA Debt Srvc Money transferred into the specified fund from any other fund within the City.

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CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
81211	From Vehicle Lease D/S Money transferred into the specified fund from any other fund within the City.
81221	From Vic. Harbor DS I Money transferred into the specified fund from any other fund within the City.
81222	From Vic. Harbor DS II Money transferred into the specified fund from any other fund within the City.
81225	From Civic Center DS Money transferred into the specified fund from any other fund within the City.
81231	From Hwy. 12 D/S Money transferred into the specified fund from any other fund within the City.
81300	From Park Development Money transferred into the specified fund from any other fund within the City.
81301	From YMCA Cap Maint. Money transferred into the specified fund from any other fund within the City.
81302	From Park CIP Projects Money transferred into the specified fund from any other fund within the City.
81315	From YMCA Rep/Demo Money transferred into the specified fund from any other fund within the City.
81320	From Facilities Imp. Fee Money transferred into the specified fund from any other fund within the City.
81326	From Corp Yd Const. Money transferred into the specified fund from any other fund within the City.
81330	From Hwy 12 Const. Money transferred into the specified fund from any other fund within the City.
81420	From Lawler Ranch MAD Money transferred into the specified fund from any other fund within the City.
81422	From M/Vill Dredge MAD Money transferred into the specified fund from any other fund within the City.
81425	From Blossom MAD Money transferred into the specified fund from any other fund within the City.
81430	From Heritage MAD Money transferred into the specified fund from any other fund within the City.
81435	From M/B Vista MAD Money transferred into the specified fund from any other fund within the City.
81445	From Peterson MAD Money transferred into the specified fund from any other fund within the City.
81446	From Peterson CFD#1 Money transferred into the specified fund from any other fund within the City.
81448	From Railroad MAD Money transferred into the specified fund from any other fund within the City.
81449	From V/H Dredge MAD Money transferred into the specified fund from any other fund within the City.
81453	From V/H MAD-Zone A Money transferred into the specified fund from any other fund within the City.

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CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
81454	From V/H MAD-Zone B Money transferred into the specified fund from any other fund within the City.
81455	From V/H MAD-Zone C Money transferred into the specified fund from any other fund within the City.
81457	From V/H MAD-Zone D Money transferred into the specified fund from any other fund within the City.
81458	From V/H MAD-Zone E Money transferred into the specified fund from any other fund within the City.
81459	From V/H MAD-Zone F Money transferred into the specified fund from any other fund within the City.
81460	From Hwy. 12 Landscape Money transferred into the specified fund from any other fund within the City.
81461	From Suisun City CFD#2 Money transferred into the specified fund from any other fund within the City.
81462	From McCoy Cr. TZ2 Money transferred into the specified fund from any other fund within the City.
81464	From McCoy Cr. PAD Money transferred into the specified fund from any other fund within the City.
81465	From A'wood TZ1/CFD2 Money transferred into the specified fund from any other fund within the City.
81466	From Peterson TZ3/U 6 Money transferred into the specified fund from any other fund within the City.
81467	From Summerwood TZ5 Money transferred into the specified fund from any other fund within the City.
81501	From SSWA-93 Trustee Money transferred into the specified fund from any other fund within the City.
81502	From SSWA-78 B/Refund Money transferred into the specified fund from any other fund within the City.
81505	From SSWA-93 Rate Res. Money transferred into the specified fund from any other fund within the City.
81506	From SSWA Capacity Fee Money transferred into the specified fund from any other fund within the City.
81507	From SSWA-Operations Money transferred into the specified fund from any other fund within the City.
81508	From SSWA Expansion Money transferred into the specified fund from any other fund within the City.
81509	From SSWA-Deposits Money transferred into the specified fund from any other fund within the City.
81510	From SSWA Deprec. Money transferred into the specified fund from any other fund within the City.
81610	From Water Craft Rental Money transferred into the specified fund from any other fund within the City.
81612	From Lambrecht Complex Money transferred into the specified fund from any other fund within the City.

CITY OF SUISUN CITY FY 2013-14 ANNUAL BUDGET

CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
81705	From Motor Veh Maint Money transferred into the specified fund from any other fund within the City.
81706	From Motor Veh Replc Money transferred into the specified fund from any other fund within the City.
81708	From Equip Maint Money transferred into the specified fund from any other fund within the City.
81709	From Equip Replc Money transferred into the specified fund from any other fund within the City.
81710	From Computer Maint. Money transferred into the specified fund from any other fund within the City.
81713	From PW Maint Money transferred into the specified fund from any other fund within the City.
81715	From Risk/Liability Money transferred into the specified fund from any other fund within the City.
81721	From Rec Trust Money transferred into the specified fund from any other fund within the City.
81750	From Risk/Wkr Comp Money transferred into the specified fund from any other fund within the City.
81765	From Risk/Unemp. Ins. Money transferred into the specified fund from any other fund within the City.
81900	From RDA Admin Money transferred into the specified fund from any other fund within the City.
81902	From SA ROPS Money transferred into the specified fund from any other fund within the City.
81903	From SA Hsg Money transferred into the specified fund from any other fund within the City.
81905	From RDA/Hsg S/A Money transferred into the specified fund from any other fund within the City.
81907	From RDA/Almond Gard. Money transferred into the specified fund from any other fund within the City.
81908	From RDA/Asset Mgmt Money transferred into the specified fund from any other fund within the City.
81909	From Marina Ops Money transferred into the specified fund from any other fund within the City.
81912	From RDA/Acq & Dispo Money transferred into the specified fund from any other fund within the City.
81919	From Marina Fuel Money transferred into the specified fund from any other fund within the City.
81920	From RDA/Cap Projects Money transferred into the specified fund from any other fund within the City.
81932	From Hsg Auth/Sec 8 Money transferred into the specified fund from any other fund within the City.
81935	From CDBG Grant Money transferred into the specified fund from any other fund within the City.

CITY OF SUISUN CITY FY 2013-14 ANNUAL BUDGET

CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
81936	From CDBG 87/88 Gr. Money transferred into the specified fund from any other fund within the City.
81937	From HOME Prog. Money transferred into the specified fund from any other fund within the City.
81938	From Rental Rehab Prog. Money transferred into the specified fund from any other fund within the City.
81945	From Hsg. Auth. Admin. Money transferred into the specified fund from any other fund within the City.
81950	From RDA/Debt Srvc Money transferred into the specified fund from any other fund within the City.
81951	From RDA/98 Bond Money transferred into the specified fund from any other fund within the City.
81953	From RDA/03 Bond Money transferred into the specified fund from any other fund within the City.
81966	From RDA/Hsg Projects Money transferred into the specified fund from any other fund within the City.
81974	From RDA/Theater Money transferred into the specified fund from any other fund within the City.
81980	From Bay Homes Money transferred into the specified fund from any other fund within the City.
Reimbursements In	
82000	Reimbursements In/Other Generic account for money transferred out to another Agency.
82010	From General Fund Money transferred into the specified fund from any other Agency, such as the RDA or SSWA.
82105	From Gas Tax Fund Money transferred into the specified fund from any other Agency, such as the RDA or SSWA.
82115	From Transportation CIP Money transferred into the specified fund from any other Agency, such as the RDA or SSWA.
82142	From PD-Boating Safety Money transferred into the specified fund from any other Agency, such as the RDA or SSWA.
82170	From WFH Gr/2007 Money transferred into the specified fund from any other Agency, such as the RDA or SSWA.
82225	From Civic Center DS Money transferred into the specified fund from any other Agency, such as the RDA or SSWA.
82302	From Parks/Facilities CIP Money transferred into the specified fund from any other Agency, such as the RDA or SSWA.
82950	From RDA Tax Increment Money transferred into the specified fund from any other Agency, such as the RDA or SSWA.
Other Revenue	
79900	Audit Adj/Revenues Accounting journal entries recommended by the City's outside auditors.
79910	Bad Debt Allowance Allowance for potential bad debts, generally from water customers.
Personnel Services	

CITY OF SUISUN CITY FY 2013-14 ANNUAL BUDGET

CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
90110	Regular Salary Salary paid for hours actually worked. Includes Incentive Pay, FTO Pay, Retro-pay, Out-of-Class pay, etc.
90120	Temporary Wages Hourly wages paid to employees hired on a part-time or limited basis.
90125	Temp Agency One-time fees paid to an outside agency for temporary employment.
90130	Wkr Comp/4850 PD Pay Payments associated with policer officers on worker's comp.
90160	Salary Transfers Any type of salary transfer between funds, such as PW crews, Rec Landscaping, or the ATOD program.
90200	Overtime Pay for hours worked beyond the employee's regular schedule.
90220	Standby Pay Pay for an employee to be available to return to work on short notice.
90310	PERS Retirement Retirement program costs, including Survivor Benefit program.
90320	Health Benefits Payment for health insurance premium, including medical, dental, vision and life insurance.
90322	Retiree Health Benefits The City's portion of Health Insurance premiums for Retirees, approximately \$101/month per Retiree in 2009.
90324	Vol. Firefighter Benefits Costs associated with Voluntary Firefighters, such as Life Insurance premiums or Memberships required to be eligible for such benefits.
90325	Med Cash Back Cash paid to the employee in lieu of using the city provided Health Insurance programs.
90330	Uniform Allow. Reimbursement for purchase and care of required uniforms, maintained by the employee.
90335	Veh. Allowance Reimbursement for an employee's vehicle, in lieu of use of a city vehicle or mileage reimburse
90340	Deferred Comp. City's contribution towards the Deferred Compensation retirement program.
90350	Other Employee Benefits Tuition Reimbursement; Health Club Reimb. Hiring Bonus, etc.
90410	Medicare The City's share of the medicare program (1.45% of wages).
90415	FICA/Soc Security The City's share of the Social Security charge (6.2% of wages)
90416	PARS Retirement

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CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
	The City's share of the PARS retirement program.
90420	Unemployment Ins Allocated cost of City's self-insured program to pay for unemployment benefits.
90425	SDI Reimbursement Reimbursement for Employee's share of State Disability Insurance.
90430	Worker's Comp. Allocated cost of City's self-insured program to pay for work-related injuries and illnesses.
90440	Other P/R Taxes Other payroll taxes or charges, such as IRS penalties.
90999	Payroll Contingencies Appropriations that may be needed for payroll purposes, generally because labor negotiations have not been concluded.
Services/Supplies	
91110	Legal Services Legal expenses for ongoing legal advice. Distinguished from Litigation Services, in which a lawsuit is involved.
91120	Engineering Services Professional contract engineering services.
91130	Financial Auditors Professional contract auditing or accounting services.
91140	Other Prof. Services Other professional contract services.
91210	LAFCO Expense City's share of LAFCO.
91211	Animal Control City's share of Animal Shelter.
91220	Reimb/Other County City's cost for services provided by the county.
91225	Reimb/Other Cities City's cost for services provided by another city.
91229	Reimb/Co Sheriff City's cost for services provided by the County Sheriff's Office.
91230	Reimb/Other Govt. City's cost for services provided by a governmental entity other than the County or other City.
91232	Reimb/HUD Payments to HUD
91240	Transit Services Payments for Public Transit services.
91280	P/T-Solano Co. NO LONGER IN USE - SEE ACCOUNT NUMBERS 87100 THROUGH 87199.
91282	P/T-FSUSD NO LONGER IN USE - SEE ACCOUNT NUMBERS 87100 THROUGH 87199.

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CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
91284	P/T-Community College NO LONGER IN USE - SEE ACCOUNT NUMBERS 87100 THROUGH 87199.
91286	P/T-County Schools NO LONGER IN USE - SEE ACCOUNT NUMBERS 87100 THROUGH 87199.
91288	P/T-Suisun City NO LONGER IN USE - SEE ACCOUNT NUMBERS 87100 THROUGH 87199.
91290	P/T-Boating Safety NO LONGER IN USE - SEE ACCOUNT NUMBERS 87100 THROUGH 87199.
91292	P/T-ERAF NO LONGER IN USE - SEE ACCOUNT NUMBERS 87100 THROUGH 87199.
91300	Office Supplies Office supplies, including paper, pens, and misc. computer supplies. Also, inexpensive office equipment, such as paper cutters or bookshelves.
91302	Minor Office Equip. NO LONGER IN USE - SEE ACCOUNT NUMBERS 93110 OR 93111.
91304	Ofc. Equip. Maint. The cost of maintaining office equipment, either through a service agreement or done in-house
91305	Software/Srvc Agreements The ongoing service agreement (or specific charges as needed) to maintain/troubleshoot softw
91307	Computer Equip Lease Pmt The ongoing costs associated with leased computer equipment
91310	Phone Service/Internet The cost of phones, cellular phones, internet charges, either ongoing or one-time service changes. The purchase of phones would be covered under Minor Office Equipment (or
91320	Postage Cost of stamps, postage equipment, express mail, special deliveries, etc.
91325	Printing/Copier Exp. Cost of copying documents, including the lease/purchase of the copier, toner, drums, and ongoing service maintenance agreements.
91330	Advertising Advertising costs, including legal notices.
91335	Board/Comm. Exp. Stipend to Board members and Commissioners for attendance at meetings. Could also cover incidental expenses.
91345	Insurance Expense Insurance premiums; ABAG PLAN Annual Dues; or payments to a JPA for the same thing. Expenses associated with individual claims should be charged to A/C No. 91925.
91350	Bank Fees/Chgs. Service charges and late fees relating to the City's banking services.
91355	Admin Fee Administrative fees paid.
91357	Property Tax Admin. Fee Charge assessed by the County for the cost of levying and collecting property taxes on behalf of the City and any associated entities.

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CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
91360	Permit/License Fees Permit and Licensing fees paid by the City. Includes other governmental charges paid by the City not covered elsewhere, such as Property Taxes.
91365	Mileage Reimb. Reimbursement to employees for the use of their personal vehicles, as well as toll charges.
91370	Moving Exp Reimb. One-time reimbursement for the cost of relocating an employee to the City.
91375	Empl Service Awards Charges for the annual Employee Recognition Dinner. Can also be used to pay for condolences sent to employees or other dignataries.
91395	Misc. Office Expense Misc. expenses not otherwise covered.
91410	Contract Srvc/Infrastuc. Contract services associated with road, pipeline and other infrastructure repair/maintenance.
91415	Contract Srvc/Bldg. Contract services associated with building maintenance, other than grounds or custodial.
91420	Contract Srvc/Grounds Contract services associated with grounds maintenance and landscaping.
91425	Contract Srvc/Janitorial Contract services associated with janitorial and custodial services.
91430	Contract Srvc/Equip Contract services associated with maintaining/repairing equipment.
91431	Contract Srvc/Other Other misc. contract services, if not covered above.
91432	Radio Maintenance &Supplies Costs associated with communications radios for departments, such as Police, Fire or Public Works. Includes parts or contract services.
91435	Field Supplies Generic account to cover various field services and supplies.
91440	Auto Parts/Supplies The purchase of auto parts and supplies to be used for in-house equipement maintenance.
91445	Gas/Diesel/Oil Cost of gasoline, diesel, motor oil.
91450	Grafitti/Vandalism Exp Costs associated with removal of grafitti or other vandalism costs.
91455	Uniform/Clothing/Safety Cost for uniforms provided by the City to employees; safety clothing such as boots, goggles, etc. Safety equipment and first aid supplies.
91460	Volunteer Support Stipend or other reimbursements for volunteer firefighters, police officer reserves, or others that volunteer their time on behalf of the City.
91465	Lease/Rental Charges Charges for the rental of field equipment, or space rental.
91470	Water Purchases Purchase of water from an outside agency, such as the State's North Bay Aqueduct (NBA).

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CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
91475	Traffic Data Analysis Costs associated with the analysis of traffic, and traffic-related supplies/services.
91495	Property Taxes/Assessments Any taxes or assessments paid by the City/Agency for land owned by the City/Agency.
91510	PG&E/Gas & Electric PGE charges for buildings and grounds, other than Street lights & Traffic signals.
91515	PG&E/StLites & Signals PGE charges for Street Lights and Traffic Signals.
91520	Garbage Fees Garbage fees paid by the City.
91525	Water/Sewer Chg. Water and sewer charges paid by the city.
91530	Cable Fees Cable TV fees paid by the city.
91910	Hsg Assist. Pyt. Payments made by the City on behalf of Section 8 candidates; such expenses are reimbursed to the City by HUD.
91915	Utility Assist. Pyt. Payments made to cover some of the costs associated with household utilities; reimbursed by
91920	Pynt. to Oth./Grants & Loans Payments to others as part of a city program, such as the Neighborhood Reinvestment program
91925	Self-Ins Claims Paid Payments made by the city if it is responsible for property damage or liability exposure.
Interdept'al Charges	
92100	Admin Support Chg. ID Charge to cover general overhead costs/NOT CURRENTLY IN USE.
92110	Finance ID Chg. ID Charge to cover financial support costs/NOT CURRENTLY IN USE.
92120	HR ID Chg. ID Charge to cover HR support costs/NOT CURRENTLY IN USE.
92130	Risk Mgmt ID Chg. ID Charge to cover a department's share of property damage and liability exposure.
92140	Info Tech ID Chg. ID Charge to cover computer support services, including computer equipment replacement.
92210	Cost Alloc ID Chg ID Charge to recover overhead costs associated with the Cost Allocation Plan.
92310	Veh Maint. ID Chg ID Charge to cover vehicle and equipment maintenance costs.
92315	Veh Repl. ID Chg ID Charge to cover the replacement costs for vehicles and other equipment.
92320	New Veh. Acq/ID Chg

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CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
	One-time ID Charge to pay for the initial cost of a new vehicle or piece of equipment.
92410	Bldg. Maint. ID Chg ID Charge to cover the cost of maintaining buildings, including a reserve for replacement or major renovation/NOT CURRENTLY IN USE.
92420	PW Crew Support/Fixed ID Charge to cover the cost of the Public Works Crews. This applies to ongoing, fixed charges, updated annually.
92421	PW Crews/Special Projects Charge to reimburse the cost of special projects requiring Public Works Crew support. Charged as used.
Non-Recurring Charges	
93110	Ofc Furnishings Under \$5k Office equipment purchases that are not enough to be recorded on the City's Asset Inventory.
93111	Ofc Furnishings Over \$5k Office equipment purchases that are large enough to be recorded on the City's Asset Inventory
93120	Field Equipment Under \$5k Field equipment purchases not large enough to be recorded on the City's Asset Inventory.
93121	Field Equipment Over \$5k Field equipment purchases large enough to be recorded on the City's Asset Inventory.
93130	Computer Equip/Software Computer equipment large enough to be recorded on the City's Asset Inventory; and the purchase price for work-related software.
93140	Major Fac. Repairs Major renovations to a city building or facility, such as a new roof or Heating/Cooling system.
93199	Other Minor Cap Minor capital purchases not otherwise covered.
93210	Travel & Training Costs associated with travel or training, including transportation, meals, lodging and registrati
93215	POST Training Travel and training that is eligible for POST reimbursement.
93220	Membership/Dues Annual membership dues to professional organizations, such as the League of California Citie
93230	Books & Pub's Reference materials or magazine subscriptions, either in book form or electronic.
93310	Prof. Studies/Other Professional studies other than rate/fee studies.
93320	Rate & Fee Studies Rate and fee computation studies.
93330	Mktg & Promotions

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CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
93410	Marketing studies, promotional materials and "give-away" items. Oper. Contingency the City Manager. Distinct from the General Contingency, which can only be used by Council action.
93420	Special Operating Contingency Special operating reserve for appropriations "on hold" per the City Manager, and can only be used with prior City Mgr. approval.
93510	Litigation Expense Onetime charges (but see also #93905)
93515	Extra Gain/Loss Extraordinary Loss, usually due to a significant one-time event or transaction.
93905	Non-recurring Legal Services Costs associated with a lawsuit initiated by the City or in response to one. Could also be used for one-time legal services.
93910	Other Non-Recurr. Other one-time costs not otherwise covered.
Debt Service	
94110	Principal Payment Portion of the debt service associated with reducing the principal owed.
94120	RO Civic Ctr. Debt With RDA gone, the Successor Agency pays Recognized Obligations (RO). This accounts for paying back the City for the former RDA's share of the Civic Center COP Debt.
94125	RO SERAF Loan With RDA gone, the Successor Agency pays Recognized Obligations (RO). This accounts for paying back the Housing Authority's SERAF Loan to the former Agency.
94130	RO Harbor Rd. Ext. With RDA gone, the Successor Agency pays Recognized Obligations (RO). This accounts for paying back the City for the former RDA's share of the Harbor Road Extension.
94135	RO 333 Sunset Lease With RDA gone, the Successor Agency pays Recognized Obligations (RO). This accounts for paying back the City for lease payments owed by the former Agency.
94140	RO PERS Pension With RDA gone, the Successor Agency pays Recognized Obligations (RO). This accounts for paying back the City for the former RDA's share of PERS pension obligations.
94149	RO Other Obligations With RDA gone, the Successor Agency pays Recognized Obligations (RO). This accounts for any recognized obligations that do not fit any other area.
94190	Reimbursement Agreement Principal associated with former RDA's Civic Center COP reimbursement.
94210	Interest Exp/Debt Portion of the debt service associated with the interest expense.
94310	Debt Fees & Chg's Ongoing administrative expenses associated with debt service, such as arbitrage calculations, trustee fees, etc.

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<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
94315	Issuance Costs One-time costs associated with issuing the long-term bonds.
Major Capital	
96110	CIP/Land Acq. Capital Costs: acquisition of land or right-of-way.
96210	Capital Design Capital Costs: engineering, design and planning. Includes enviromental review costs
96310	CIP Construction Capital Costs: actual construction costs, including bid packages and tabulations.
96315	CIP/In-house Lbr Chg Capital Costs: any in-house labor that worked on the project, at any stage of the project.
96320	CIP/Construction Mgmt. Capital Costs: Construction Management, including outside inspectors, materials testing and other costs of overseeing the project.
96410	CIP Furnishings Capital Costs: Major equipment costs, such as a generator or Fire Apparatus, other than vehic Ve
96415	h/E Purchase of vehicles and other equipment.
96510	CIP/Other Expenses Misc. expense associated with a CIP project that doesn't fit any other CIP category. Rather than use operating accounts, such as office supplies or advertising, charge this account.
96520	CIP/Legal Costs Legal costs associated with a capital project that does not fit elsewhere, such as litigation exp
96900	CIP Contingency Budgeted Contingency for a capital project, to cover unanticipated costs or upgrades.
Reserves	
98100	General Contingency Appropriations that can only be used by action of the City Council.
98105	Bridging Reserve Appropriations that are set aside in order to provide a "bridge" from the current operating deficit to an improved fiscal condition, based upon a known economic development
98110	YMCA Contingency Money set aside to cover direct costs associated with the abandonment of the Community Center run by the San Francisco YMCA. The amount is expected to be recovered from the
98115	General Plan Update Money set aside to cover the cost of a major revision to the City's General Plan, including environmental review.
98120	TSA Contingency Money set aside to cover the costs associated with The Salvation Army (TSA) re-using the YMCA Community Center facility. Primarily used to retire the existing Lease Agreement
98125	Debt Service Reserve Reserves for future debt service. Used in lieu of receiving an ongoing annual transfer of fund
98130	Capital Replacement Reserve

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<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
	Reserves for Internal Service Funds that set aside money for the future acquisition of replacement vehicles and other large equipment.
98132	Capital Project Reserve Reserves set aside for future capital projects, either as the actual funding or for matching purposes, in the case of grants or impact fees.
98135	W/C Incurred Claims Reserve The amount of money that needs to be set aside to cover the cost of all known worker's compensation claims, up to the City's Self Insured Retention (SIR). Can be transferred out
98140	Reserve for State Fiscal Raids Money set aside in case the State "borrows" money from the City.
98145	Reserve for Business Loans Money set aside to loan to local businesses, subject to review and approval by the City Council.
98150	Almond Gardens Replacement Reserve Money set aside from Almond Gardens rental revenue for capital replacement projects (i.e. major roof or HVAC repairs, replacement of FF&E, etc)
98155	Organizational Contingency Operational contingency (City Manager approval required).
98200	Emergency Reserve Cash reserves that can only be used by Council action and should only be used in extreme cases, such as a prolonged economic downturn or a major disaster.
Reimbursements Out	
86000	Reimbursements Out/Other Generic account for money transferred in from another Agency.
86010	To General Fund Money transferred from the specified fund to any other Agency, such as the RDA or SSWA.
86105	To Gas Tax Fund Money transferred from the specified fund to any other Agency, such as the RDA or SSWA.
86115	To Transportation CIP Money transferred from the specified fund to any other Agency, such as the RDA or SSWA.
86142	To PD-Boating Safety Money transferred from the specified fund to any other Agency, such as the RDA or SSWA.
86170	To WFH Gr/2007 Money transferred from the specified fund to any other Agency, such as the RDA or SSWA.
86225	To Civic Center DS Money transferred from the specified fund to any other Agency, such as the RDA or SSWA.
86302	To Parks/Facilities CIP Money transferred from the specified fund to any other Agency, such as the RDA or SSWA.
Transfers Out	
85000	Transfers Out/Other Generic account for money transferred out to another fund.
85010	To General Fund Money transferred from the specified fund to any other fund within the City.
85025	To Asset Forfeiture Money transferred from the specified fund to any other fund within the City.
85026	To Police Donations

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<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
	Money transferred from the specified fund to any other fund within the City.
85050	To Events
	Money transferred from the specified fund to any other fund within the City.
85105	To Gas Tax Fund
	Money transferred from the specified fund to any other fund within the City.
85106	To Traffic Cong. Relief
	Money transferred from the specified fund to any other fund within the City.
85115	To Transportation CIP
	Money transferred from the specified fund to any other fund within the City.
85116	To Transportation CIP
	Money transferred from the specified fund to any other fund within the City.
85120	To OSSIP Fund
	Money transferred from the specified fund to any other fund within the City.
85125	To Traffic Safety Fund
	Money transferred from the specified fund to any other fund within the City.
85130	To S/W Diversion
	Money transferred from the specified fund to any other fund within the City.
85132	To Recycled Container
	Money transferred from the specified fund to any other fund within the City.
85134	To Used Oil Recycling
	Money transferred from the specified fund to any other fund within the City.
85139	To H/H Waste Prg.
	Money transferred from the specified fund to any other fund within the City.
85142	To PD-Boating Safety
	Money transferred from the specified fund to any other fund within the City.
85144	To GREAT Grant Fund
	Money transferred from the specified fund to any other fund within the City.
85147	To Traffic Towing
	Money transferred from the specified fund to any other fund within the City.
85150	To BJA Safety Equip.
	Money transferred from the specified fund to any other fund within the City.
85152	To SRO Grant
	Money transferred from the specified fund to any other fund within the City.
85153	To COPS Funding
	Money transferred from the specified fund to any other fund within the City.
85156	To OTS Grant/Old
	Money transferred from the specified fund to any other fund within the City.
85158	To ATOD Grant
	Money transferred from the specified fund to any other fund within the City.
85159	To OTS Gr-AL0462
	Money transferred from the specified fund to any other fund within the City.
85160	To OTS Traffic Ed. Gr.
	Money transferred from the specified fund to any other fund within the City.
85161	To Fire Assistance Gr.
	Money transferred from the specified fund to any other fund within the City.

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<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
85162	To Click-it/Ticket Gr. Money transferred from the specified fund to any other fund within the City.
85163	To OTS-PT0805 Grant Money transferred from the specified fund to any other fund within the City.

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<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
85164	To CERT Program Money transferred from the specified fund to any other fund within the City.
85169	To CDBG/Sr. Hsg Feasibility Grant Money transferred from the specified fund to any other fund within the City.
85170	To WFH Gr/2007 Money transferred from the specified fund to any other fund within the City.
85171	To After School/P 49 Money transferred from the specified fund to any other fund within the City.
85172	To WFH Gr/2008 Money transferred from the specified fund to any other fund within the City.
85180	To Nuisance Abatement/180 Money transferred from the specified fund to any other fund within the City.
85185	To Sewer Maint. Money transferred from the specified fund to any other fund within the City.
85190	To Storm Drain/Flood Money transferred from the specified fund to any other fund within the City.
85201	To YMCA Lease Money transferred from the specified fund to any other fund within the City.
85210	To NBA Debt Srvc Money transferred from the specified fund to any other fund within the City.
85211	To Vehicle Lease D/S Money transferred from the specified fund to any other fund within the City.
85221	To Vic. Harbor DS I Money transferred from the specified fund to any other fund within the City.
85222	To Vic. Harbor DS II Money transferred from the specified fund to any other fund within the City.
85225	To Civic Center DS Money transferred from the specified fund to any other fund within the City.
85231	To Hwy. 12 D/S Money transferred from the specified fund to any other fund within the City.
85234	To Ladder Truck/Fire Money transferred from the specified fund to any other fund within the City.
85300	To Park Development Money transferred from the specified fund to any other fund within the City.
85301	To YMCA Cap Maint. Money transferred from the specified fund to any other fund within the City.
85302	To Parks/Facilities CIP Money transferred from the specified fund to any other fund within the City.
85315	To YMCA Rep/Demo Money transferred from the specified fund to any other fund within the City.
85320	To Facilities Imp. Fee Money transferred from the specified fund to any other fund within the City.
85326	To Corp Yd Const. Money transferred from the specified fund to any other fund within the City.

CITY OF SUISUN CITY FY 2013-14 ANNUAL BUDGET

CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
85328	To Sr. Center Imprv Grant Money transferred from the specified fund to any other fund within the City.
85330	To Hwy 12 Const. Money transferred from the specified fund to any other fund within the City.
85337	To Walmart Mitigation Money transferred from the specified fund to any other fund within the City.
85420	To Lawler Ranch MAD Money transferred from the specified fund to any other fund within the City.
85422	To M/Vill Dredge MAD Money transferred from the specified fund to any other fund within the City.
85425	To Blossom MAD Money transferred from the specified fund to any other fund within the City.
85430	To Heritage MAD Money transferred from the specified fund to any other fund within the City.
85435	To M/B Vista MAD Money transferred from the specified fund to any other fund within the City.
85445	To Peterson MAD Money transferred from the specified fund to any other fund within the City.
85446	To Peterson CFD#1 Money transferred from the specified fund to any other fund within the City.
85448	To Railroad MAD Money transferred from the specified fund to any other fund within the City.
85449	To V/H Dredge MAD Money transferred from the specified fund to any other fund within the City.
85453	To V/H MAD-Zone A Money transferred from the specified fund to any other fund within the City.
85454	To V/H MAD-Zone B Money transferred from the specified fund to any other fund within the City.
85455	To V/H MAD-Zone C Money transferred from the specified fund to any other fund within the City.
85457	To V/H MAD-Zone D Money transferred from the specified fund to any other fund within the City.
85458	To V/H MAD-Zone E Money transferred from the specified fund to any other fund within the City.
85459	To V/H MAD-Zone F Money transferred from the specified fund to any other fund within the City.
85460	To Hwy. 12 Landscape Money transferred from the specified fund to any other fund within the City.
85461	To Suisun City CFD#2 Money transferred from the specified fund to any other fund within the City.
85462	To McCoy Cr. TZ2 Money transferred from the specified fund to any other fund within the City.
85464	To McCoy Cr. PAD Money transferred from the specified fund to any other fund within the City.

CITY OF SUISUN CITY FY 2013-14 ANNUAL BUDGET

CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
85465	To A'wood TZ1/CFD2 Money transferred from the specified fund to any other fund within the City.
85466	To Peterson TZ3/U 6 Money transferred from the specified fund to any other fund within the City.
85501	To SSWA-93 Trustee Money transferred from the specified fund to any other fund within the City.
85502	To SSWA-78 B/Refund Money transferred from the specified fund to any other fund within the City.
85505	To SSWA-93 Rate Res. Money transferred from the specified fund to any other fund within the City.
85506	To SSWA Capacity Fee Money transferred from the specified fund to any other fund within the City.
85507	To SSWA-Operations Money transferred from the specified fund to any other fund within the City.
85508	To SSWA Expansion Money transferred from the specified fund to any other fund within the City.
85509	To SSWA-Deposits Money transferred from the specified fund to any other fund within the City.
85510	To SSWA Deprec. Money transferred from the specified fund to any other fund within the City.
85610	To Water Craft Rental Money transferred from the specified fund to any other fund within the City.
85612	To Lambrecht Complex Money transferred from the specified fund to any other fund within the City.
85705	To Motor Veh Maint Money transferred from the specified fund to any other fund within the City.
85706	To Motor Veh Replc Money transferred from the specified fund to any other fund within the City.
85708	To Equip Maint Money transferred from the specified fund to any other fund within the City.
85709	To Equip Replc Money transferred from the specified fund to any other fund within the City.
85710	To Computer Maint. Money transferred from the specified fund to any other fund within the City.
85713	To PW Maint Money transferred from the specified fund to any other fund within the City.
85715	To Risk/Liability Money transferred from the specified fund to any other fund within the City.
85721	To Rec Trust Money transferred from the specified fund to any other fund within the City.
85750	To Risk/Wkr Comp Money transferred from the specified fund to any other fund within the City.
85765	To Risk/Unemp. Ins. Money transferred from the specified fund to any other fund within the City.

CITY OF SUISUN CITY FY 2013-14 ANNUAL BUDGET

CHART OF ACCOUNTS

<u>Object/Acct. Nbr.</u>	<u>Account Name/Account Description</u>
85900	To RDA Admin Money transferred from the specified fund to any other fund within the City.
85901	To SA/Admin Fund Money transferred from the specified fund to any other fund within the City.
85902	To SA/ROPS Fund Money transferred from the specified fund to any other fund within the City.
85903	To SA/Housing Money transferred from the specified fund to any other fund within the City.
85905	To RDA/Hsg S/A Money transferred from the specified fund to any other fund within the City.
85907	To RDA/Almond Gard. Money transferred from the specified fund to any other fund within the City.
85908	To RDA/Asset Mgmt Money transferred from the specified fund to any other fund within the City.
85909	To Marina Ops Money transferred from the specified fund to any other fund within the City.
85912	To RDA/Acq & Dispo Money transferred from the specified fund to any other fund within the City.
85919	To Marina Fuel Money transferred from the specified fund to any other fund within the City.
85920	To RDA/Cap Projects Money transferred from the specified fund to any other fund within the City.
85932	To Hsg Auth/Sec 8 Money transferred from the specified fund to any other fund within the City.
85935	To CDBG Grant Money transferred from the specified fund to any other fund within the City.
85936	To CDBG 87/88 Gr. Money transferred from the specified fund to any other fund within the City.
85937	To HOME Prog. Money transferred from the specified fund to any other fund within the City.
85938	To Rental Rehab Prog. Money transferred from the specified fund to any other fund within the City.
85945	To Hsg. Auth. Admin.

CHART OF ACCOUNTS

NOTES