

CITY OF FULLERTON
CHART OF ACCOUNTS
FY 2018 - 2019

CONTENTS

SECTION A
CHART OF ACCOUNTS

SECTION B
CAPITAL IMPROVEMENT PROJECTS

SECTION C
PROGRAMS/SUBPROGRAMS

SECTION A

CHART OF ACCOUNTS

CITY OF FULLERTON CHART OF ACCOUNTS

ACCOUNT STRUCTURE

1. Complete account number (long account code)

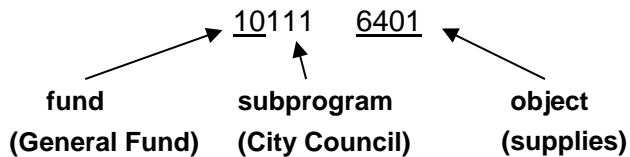
Fund XX	Program XXXX	Revenues / Expenditures Object XXXX	Subprogram (3 or 4 digits) / Project (5 digits)
<u>Example</u>			
10	2163	6401	193
44	2163	6401	193
74	3000	6319	44580

2. SunGard/ONES inputting key and object

Organization Key (Orgkey)	Object Code
<ul style="list-style-type: none"> (a) Fund+3 digit subprogram (b) Fund+4 digit subprogram+subprogram links to the program (for Grants and Reimbursable subprograms only) (c) Fund+project (d) Fund+project+subprogram links to the program (for salaries only) (e) Fund (for assets, liabilities and equity) 	<ul style="list-style-type: none"> Revenues (4XXX), Expenditures (5XXX to 9XXX), General Ledger (1XXX to 3XXX)

Our charge code -- "orgkey & object".

This is an example of an orgkey & object:



When the orgkey & object are entered in the SunGard/ONES system, they are converted into the full account number: 10-2111-6401-111.

Example (a) ORGKEY for regular subprogram

<i>Inputting keys</i>		<i>Account number</i>			
ORGKEY	OBJECT	FUND	PROG/DIV	OBJECT	SUBPROGRAM
10338	6319	10	2312	6319	338
40331	6319	40	2331	6319	331
65179	5101	65	2179	5101	179
89356	6360	89	2356	6360	356

Example (b) ORGKEY for Grant & reimbursable/deposit subprogram

<i>Inputting keys</i>		<i>Account number</i>			
ORGKEY	OBJECT	FUND	PROG/DIV	OBJECT	SUBPROGRAM
326191277	5104	32	2277	5104	6191
326191277	4529	32	2277	4529	6191
359694315	6721	35	2315	6721	9694
102872322	5101	10	2322	5101	2872
442878323	5101	44	2323	5101	2878

Example (c) & (d) ORGKEY for capital projects

<i>Inputting keys</i>		<i>Account number</i>			
ORGKEY	OBJECT	FUND	PROG/DIV	OBJECT	PROJECT
7441240	4529	74	3000	4529	41240
7444034	4830	74	3000	4830	44034
7449310	6319	74	3000	6319	49310
4049310	6319	40	3000	6319	49310
4049007324 <i>(time card only)</i>	5151	40	2324	5151	49007
7454240511 <i>(time card only)</i>	5101	74	2511	5101	54240

Example (e) ORGKEY for assets, liabilities and equity

<i>Inputting keys</i>		<i>Account number</i>			
ORGKEY	OBJECT	FUND	PROG/DIV	OBJECT	SUBPROGRAM
10	1110	10		1110	→ Accounts Receivable
10	1301	10		1301	→ Inventory-Supplies
10	2191	10		2191	→ Federal Withholding Tax
↻ 102872	2420	10		2420	2872
↻ Engineering Deposits for subprogram 2872 (336 E. Santa Fe/Fullerton Family)					

FUND CLASSIFICATIONS

	Governmental Fund Types
10-19	General Funds
20-39	Special Revenue Funds
58	Debt Service Funds
74	Capital Project Fund
	Proprietary Fund Types
40-50	Enterprise Funds
60-70	Internal Service Funds
	Account Groups Fund Types
57-59	Account Groups
	Fiduciary Fund Types (Redevelopment Successor Agency)
80	Special Revenue Funds
85	Debt Service Funds
84	Capital Project Funds
88,89	Successor Agency Trust Funds
	Fiduciary Fund Types
93-94	Special Assessment District
95	Trust & Agency Funds
96	Community Facilities District Fund
97	OPEB / PARS Fund

FUNDS & ACCOUNT GROUPS

GENERAL	GENERAL OPERATING FUNDS (10-19)
00	Pooled Cash
10	General Fund
13	Library Fund
15	Parks & Recreation Fund
SPECREV	SPECIAL REVENUE FUNDS (20-39)
22	Air Quality Improvement Fund (AB-2766)
23	Sanitation Fund
24	Measure M Turnback Fund (½% sales tax)
25	Measure M2 Fund
26	Housing Fund
29	Special Gas Tax SB1/RMRA (Road Maintenance and Rehabilitation) Fund
30	Gas Tax Fund
31	Bicycle & Pedestrian Fund (N/A for 2007-16)
32	Grant Fund
33	Supplemental Law Enforcement Services Fund
34	Asset Seizure Fund
35	Community Development Block Grant (CDBG) Fund
36	Drainage Capital Outlay Fund
37	Traffic Safety Fund
39	Park Dwelling Fund
CITYDS	DEBT SERVICE FUNDS
58	Debt Service Reserve Fund
CITYCIP	CAPITAL PROJECT FUNDS
74	Capital Projects Fund
ENTERPS	ENTERPRISE FUNDS (40-50)
40	Airport Fund
41	Compressed Natural Gas (CNG) Facility Fund
42	Brea Dam Recreational Area Fund
44	Water Fund
45	Plummer Parking Facilities Fund
46	Refuse Collection Fund
47	Sewer Enterprise Fund
INTERSVC	INTERNAL SERVICE FUNDS (60-70)
62	Liability Insurance Fund
64	Equipment Replacement Fund
65	Workers' Compensation Fund
66	Group Insurance Fund
67	Equipment Maintenance Fund
68	Information Technology Fund
69	Building Maintenance Services Fund
70	Facility Capital Repair Fund

FUNDS & ACCOUNT GROUPS (Continued)

ACCTGRPS	ACCOUNT GROUPS
57	General Fixed Assets Account Group
59	General Long-term Debt Account Group
RDASPREV	REDEVELOPMENT SUCCESSOR AGENCY SPECIAL REVENUE FUNDS
80	Successor Agency Low & Moderate Income Housing Fund
RDADS	REDEVELOPMENT SUCCESSOR AGENCY DEBT SERVICE FUNDS
85	Successor Agency Debt Service Fund
RDACIP	REDEVELOPMENT SUCCESSOR AGENCY CAPITAL PROJECT FUNDS
84	Successor Agency Project Fund
86	Unrestricted Redevelopment Fund
88	Redevelopment Obligation Retirement Fund
89	Successor Agency Trust Fund
TRUSTAGY	FIDUCIARY FUNDS
93	Special Assessment District #92-1 Fund
94	Special Assessment District #95-1 Fund
95	Agency Trust Fund
96	Community Facilities District (CFD)Fund
97	OPEB / PARS Fund

GENERAL LEDGER OBJECT NUMBERS

1XXX ASSETS

10XX Cash
11XX Current Receivable
12XX Advances
13XX Inventories
14XX Assets Held
16XX Property, Plant, & Equipment
17XX Other Debits

2XXX LIABILITIES

21XX Current Liabilities
23XX Deposits
25XX Contributions
27XX Long-term Liabilities

3XXX FUND EQUITIES

30XX Fund Balance/Retained Earnings
34XX Reserves
37XX Contributed Capital

Cash

1001 Claim on Cash
1010 Cash & Investments (Pooled Cash)
1020 Petty Cash
1021 Petty Cash - City Manager
1022 Petty Cash - Administrative Services
1023 Petty Cash - Fire Administration
1024 Petty Cash - Police
1025 Petty Cash - PD Crime Impact Unit
1026 Petty Cash - Maintenance Services
1027 Petty Cash - Parks & Recreation
1028 Petty Cash - Community Center
1029 Petty Cash - July 4th
1030 Change Money
1031 Change Money - Utility Services
1032 Change Money - Fire
1033 Change Money - Police
1034 Change Money - Engineering
1035 Change Money - Community Development
1036 Change Money - Library
1037 Change Money - Golf Course
1038 Change Money - Community Center
1039 Change Money - Parks & Recreation
1040 Cash with Fiscal Agent
1041 Cash with Fiscal Agent - Police
1042 Cash with Fiscal Agent - CDBG
1043 Cash with Fiscal Agent - Market
1044 Cash with Fiscal Agent - Deferred Comp. Admin. Allowance Account

1050 Changes to Market Value of Investments
1060 Restricted Cash

GENERAL LEDGER OBJECT NUMBERS - ASSETS (Continued)

Current Receivables

- 1101 Property Taxes Receivable - Current
- 1110 Accounts Receivable
- 1111 Accounts Receivable - Parks & Recreation
- 1112 Bank Return Items Receivable
- 1113 Foreclosure Receivable
- 1114 U.S. Dept. of the Treasury Receivable (Fund 65)
- 1120 Estimated Uncollected Accounts Receivable (credit)
- 1130 Unbilled Accounts Receivable
- 1140 Notes Receivable
- 1141 Notes Receivable - HOME Down Payment Assistance Program
- 1142 Notes Receivable - HOME Housing Rehabilitation Program
- 1143 Notes Receivable - NSP

- 1150 Loans Receivable
- 1160 Interest Receivable
- 1170 Due from Other Funds
- 1180 Water, Sanitation, Trash, & Paramedic Receivable
- 1190 Prepaid Expenses
- 1191 Prepaid PERS UAL

Advances

- 1201 Advances to Other Funds
- 1211 Due from other Government Agencies
- 1212 Advance to Coast to Coast (fund 34)

Inventories

- 1301 Inventory - Material & Supplies
- 1302 Inventory - Golf Merchandise
- 1303 Golf Course Inventory - Food
- 1304 Inventory - Taxable

- 1341 Inventory - Auto Parts
- 1381 Fuel Inventory - Police (unleaded)
- 1382 Fuel Inventory - Police (diesel)
- 1383 Fuel Inventory - Fire (unleaded)
- 1384 Fuel Inventory - Fire (diesel)
- 1385 Fuel Inventory - Basque Yard (diesel)
- 1386 Fuel Inventory - Basque Yard (propane)
- 1387 Fuel Inventory - Basque Yard (unleaded)
- 1388 Fuel Inventory - City Hall (diesel)

Assets Held

- 1401 Assets Held for Resale
- 1402 Assets Held for Lease

Infrastructure

- 1450 Streets and Highways Network
- 1451 Arterial Highways Pavement Subsystem
- 1452 Local Streets Pavement Subsystem
- 1453 Alleys Subsystem
- 1454 Arterial Highway and Local Streets Curb & Gutter Subsystem
- 1455 Arterial Highway and Local Streets Sidewalks Subsystem
- 1460 Allowance for Depreciation - Streets and Highways Network
- 1461 Allowance for Depreciation - Arterial Highways Pavement Subsystem
- 1462 Allowance for Depreciation - Local Streets Pavement Subsystem
- 1463 Allowance for Depreciation - Alleys Subsystem

GENERAL LEDGER OBJECT NUMBERS - ASSETS (Continued)

Infrastructure - Continued

1464 Allowance for Depreciation - Arterial Hwy. & Local Streets Curb & Gutter Subsystem
1465 Allowance for Depreciation - Arterial Hwy. & Local Streets Sidewalks Subsystem

1471 Storm Drain Systems Network
1481 Allowance for Depreciation - Storm Drain System Network
1491 Sewer System Network
1501 Allowance for Depreciation - Sewer System Network
1511 Traffic Signal System Network
1521 Allowance for Depreciation - Traffic Signal System Network
1531 Bridge System Network
1541 Allowance for Depreciation - Bridge System Network

Property, Plant, & Equipment

1600 Land
1610 Building
1620 Allowance for Depreciation - Buildings (credit)
1630 Improvements Other than Buildings
1631 Structures Other than Buildings
1632 Lines & Mains
1633 Connections/Hydrants
1640 Allowance for Depreciation - Improvements Other than Buildings (credit)
1641 Allowance for Depreciation - Structures Other than Buildings
1642 Allowance for Depreciation - Lines & Mains
1643 Allowance for Depreciation - Connections

1650 Equipment
1651 Vehicles
1652 Machinery & Equipment
1653 Meters
1654 Office Furniture & Equipment

1660 Allowance for Depreciation - Equipment (credit)
1661 Allowance for Depreciation - Vehicles
1662 Allowance for Depreciation - Machinery & Equipment
1663 Allowance for Depreciation - Meters
1664 Allowance for Depreciation - Office Furniture & Equipment

1670 Leasehold Interests
1680 Allowance for Depreciation - Leasehold Interests (credit)
1690 Construction in Progress

Other Debits

1700 Amount Available for Retirement of Serial Bonds
1710 Amount to be Provided for Retirement of Serial Bonds
1720 Amount Available for Retirement of Lease Obligations
1730 Amount to be Provided for Retirement of Lease Obligations
1740 Amount Available for Retirement of Long-term Debt
1750 Amount to be Provided for Retirement of Long-term Debt
1760 Amount to be Provided by Lease Receivable
1770 Amount to be Provided for Post Employment Benefit (OPEB) Plan
1771 Amount to be Provided for Net Pension Liability - GASB 68
1780 Discount on Bond
1781 Deferred Charge On Refunding
1782 Deferred Outflows - Pensions (GASB 68)

GENERAL LEDGER OBJECT NUMBERS - LIABILITIES

Current Liabilities

2101	Accounts Payable
2102	Accounts Payable - Parks & Recreation Refunds
2103	Accounts Payable - Sales & Use Tax
2104	Retention Payable
2105	Accounts Payable - Water Fund
2106	Accounts Payable - IMPAC Pro Card
2107	Accounts Payable - Water Refund
2110	Short-term Portion of Long-term Debt
2120	Due to Other Funds
2130	TRAN Notes Payable
2160	Accrued Expenses Payable
2161	Accrued Interest Payable
2162	Accrued Wages Payable
2163	Accrued Public Liability Insurance Claims Payable
2164	Accrued Workers' Compensation Insurance Claims Payable
2165	Deferred Compensation Payable
2166	Accrued Vacation & Sick Leave Payable
2170	Due to Fiscal Agent
2180	Deferred Revenue
2181	Deferred Revenue - SE Corner of Harbor & Commonwealth
2182	Deferred Revenue - HOME Down Payment Assistance Program
2183	Deferred Revenue - Parks & Recreation
2184	Deferred Revenue - HOME Housing Rehabilitation Program
2185	Deferred Revenue - HOME Notes Receivable
2186	Deferred Revenue - CDBG Notes Receivable
2187	Deferred Revenue - NSP Notes Receivable
2188	Unearned Revenue
2190	Payroll Withholding & Benefits
2191	Federal Withholding Taxes
2192	State Withholding Taxes
2193	Deferred Compensation (including part-timers, 3.75% of salary)
2194	Fullerton Municipal Employees' Federation
2195	Management Association
2196	Charitable Deductions
2197	PERS & PERS Payback
2198	Return Direct Deposit
2199	Police Benefit Fund
2200	Firemen's Employee Fund
2201	Group Insurance
2202	Survivor's Benefit
2203	Miscellaneous
2204	Medicare (1.45% of salary)
2205	Employee Professional Medical & Dependent Care (RAP) 2014
2206	Council Member & Executive Physical Exam
2207	Employee Professional Medical & Dependent Care (RAP) 2015
2208	Employee Professional Medical & Dependent Care (RAP) 2012
2209	Employee Professional Medical & Dependent Care (RAP) 2013
2210	Employee Professional Medical & Dependent Care (RAP) 2016
2211	Employee Professional Medical & Dependent Care (RAP) 2017
2212	Employee Professional Medical & Dependent Care (RAP) 2018
2213	Employee Professional Medical & Dependent Care (RAP) 2019
2214	Employee Professional Medical & Dependent Care (RAP) 2020

GENERAL LEDGER OBJECT NUMBERS - LIABILITIES (Continued)

2220 HSA Contribution (Retiree Health Savings Plan)

2250 Due to Other Government Agencies (short-term)

2251 HOME Funded DAP Loan Repayment

2252 HOME Funded Housing Loan Repayment

~~2253 CDBG Funded Unfound Workers (35 Fund)~~

Deposits & Contributions

2301 WL - HMS Amerige Court

2302 Spaghetti Factory Deposits

~~2303 Water Consumption Report Deposit~~

2304 Police Asset Seizure Unclaimed

2305 Prisoner Welfare

2306 Fingerprint

2307 RDA - JMI Properties Deposit

2308 Morgan Group Deposit

2309 PD Property Holding Account

2310 Hanson Settlement - Verona Slopes

2311 PD Retention (fund 10)

2312 County Recorder Deposits

2313 PD Pending Asset Forfeiture (fund 95)

2400 Community Development Services Deposits

2401 Sanitation District #2 - Single Family

2402 Sanitation District #2 - Other Buildings

2403 Sanitation District #3 - Single Family

2404 Sanitation District #3 - Other Buildings

2405 Seismic Permits

2406 Construction Deposits

~~2407 Fish & Game Fees~~

2408 Developer Deposits

2409 GIS Deposit, payable to Aerial Co.

2410 Environmental Impact

2411 Security Deposits

2412 SB1473 fees - Calif. Building Standards Commission (CBSC)

~~2413 Lordanescu Mobile Home Sales Proceeds~~

2414 Deferred Compensation Administration

2415 Building Permit Surcharge

2416 General Plan Update Fees

2417 Amerige Heights CFD #2 Deposit (Subprogram 7051)

2418 SB 1186 Education / AB 1379 Education

2419 SB 1186 State Mandate / SB 1379 State Mandate

2420 Engineering Deposits

2421 Traffic Mitigation Deposits

2422 Special Assessment District #92-01 - Redemption Fund

2423 Special Assessment District #92-01 - Reserves Fund

2424 Special Assessment District #92-01 - Administration Fund

2425 Special Assessment District #95-01 - Redemption Fund

2426 Special Assessment District #95-01 - Reserves Fund

2427 Special Assessment District #95-01 - Administration Fund

2428 CFD#1 Amerige Heights Deposit Fund

2429 CFD#1 Amerige Heights Reserve Fund

GENERAL LEDGER OBJECT NUMBERS - LIABILITIES (Continued)

2430 CFD#1 Amerige Heights Improvement Fund
2431 CFD#1 Amerige Heights Underwriters Discount
2432 CFD#1 Amerige Heights Administration
2433 CFD#1 Amerige Heights Redemption Fund (property tax & debt svc. pmt.)
~~2434 Multiseries Streetlight System Upgrade~~
~~2435 Mandated Cost from the State~~
2436 Bail Deposit / Trust Account #0931-19102
2437 Farmers Market Acct. # 0938-27560
2438 OCTD Bus Pass Deposits
2439 Centex Home Recreation Trail
2440 East Coyote Hills Trail - Unocal
2441 Hazardous Materials Training Fund
2442 Airport Security Unit Deposits
2443 Airport Hangar Deposits
2444 De Lage Landen Deposit - Ricoh
2445 Stale Dated Checks
2446 Bike Locker Deposit
2447 Facility Rental - CARE Ambulance
2448 Hunt Branch Lease Deposit
~~2449 Water Franchise Fee Rebate (Unclaimed) [fund 10] closed 8/31/17~~
2450 Parks & Recreation Deposits - Senior Citizen Programs
2451 Parks & Recreation Deposits - Golf Training Center
2452 Parks & Recreation Deposits - Tenant Users Liability Insurance Program (TULIP)
2453 Parks & Recreation Deposits - Other Deposits
2454 Parks & Recreation Deposits - Youth Program
2455 Parks & Recreation Deposits - Child Guidance Center
2456 CFD#2 Amerige Heights Redemption Fund (property tax & debt svc. pmt.) [fund 96]
2457 NOCCJPA (North Orange County Cities Joint Powers Authority)

2460 Water Meters
2461 Water Cash Bonds
2462 Water Customer Deposits
2463 Water Construction Deposits
2464 Water Holding Account (should be \$0)
2465 City Clerk - Election Deposits

2500 PD-Fullerton Hazmat Enforcement Program (fund 95)
2501 K-9 Donations
2502 Police Training Facility
2503 Police DARE Program
2504 Police Special Contributions
2505 Police RSVP, Retired Senior Volunteer Program
2506 Parks & Recreation Maple/Garnet Center Donations
2507 Parks & Recreation Operation Cleanup
2508 Senior Citizens Donations
2509 ~~Share Bear Program/Spark of Love~~ Fire Dept. Non-Profit Programs
~~2510 Tri-Centennial Donation for an Artwork~~
2511 Secret Pal
2512 Unrestricted Fire Department Donations
2513 Parks & Recreation Tiny Tots
2514 Parks & Recreation Tennis Center
2515 Outdoor Recreation

GENERAL LEDGER OBJECT NUMBERS - LIABILITIES (Continued)

2516 Memorial Bench and Tree Program
2517 Santa Ana College Training Program
2518 Dog Park Contributions
2519 FNWA Special Account (Fullerton Neighborhood Watch Association)
2520 Youth Program
2521 Child Safety Seat Education
2522 Police Adopt a Family
2523 Police Explorer Post
2524 Police Citizens' Academy
2525 Police Gym Equipment Contributions
~~2526 City Centennial Celebration~~
2527 Nutwood Ave. Intersection Improvements
2528 Community Emergency Respond Team (CERT)
2529 Library Staff Development
2530 Library Donations
2531 Accounts Receivables Paid in Advance
2532 Truslow Park Contributions
2533 Aquatics Facility Reserve
2534 Library Local History Room Contributions
2535 Police - Shop With a Cop
2536 Police RSVP Wellness Account

Long-Term Liabilities

2701 Public Liability Claim Payable

2710 Bonds Payable
2720 Advance from Other Funds
2730 Notes Payable
2740 Lease Obligations
2750 Due to Other Governmental Agencies
2760 Accrued Vacation & Sick Leave

2770 Post Employment Benefits (OPEB) Plan
2771 Net Pension Liability - GASB 68
2780 Premium on Bond
2781 Deferred Inflows - Pensions (GASB 68)

GENERAL LEDGER OBJECT NUMBERS - EQUITY

Fund Equity

3001	Fund Balance
3010	Retained Earnings
3011	Retained Earnings - AB939
3015	Authority & Other Entity's Retained Earnings
3020	Estimated Revenues
3030	Estimated Transfers from Other Funds
3040	Appropriations
3050	Estimated Transfers to Other Funds
3060	Estimated Fund Balance
3100	Revenues
3120	Transfers In
3121	Transfers From General Fund (10)
3122	Transfers From Air Quality Improvement Fund (22)
3123	Transfers From Sanitation Fund (23)
3124	Transfers From M Turnback Fund (24)
3125	Transfers From M2 Fund (25)
3126	Transfers From Gas Tax Fund (30)
3127	Transfers From HOME Fund (32)
3128	Transfers From Asset Seizure Fund (34)
3129	Transfers From Drainage Capital Outlay Fund (36)
3130	Transfers From Traffic Safety Fund (37)
3131	Transfers From Park Dwelling Fund (39)
3132	Transfers From Airport Fund (40)
3133	Transfers From Brea Dam Recreational Fund (42)
3134	Transfers From Water Fund (44)
3135	Transfers From Refuse Collection Fund (46)
3136	Transfers From Sewer Enterprise Fund (47)
3137	Transfers From Debt Service Fund (58)
3138	Transfers From Liability Insurance Fund (62)
3139	Transfers From Workers' Compensation Fund (65)
3140	Transfers From Equipment Maintenance Fund (67)
3141	Transfers From Facility Capital Repair Fund (70)
3142	Transfers From Capital Project Fund (74)
3143	Transfers From Successor Agency Low & Moderate Income Housing Fund (80)
3144	Contributions From Successor Agency Debt Service Fund (85)
3145	Transfers From CDBG Fund (35)
3146	Contributions From Liability Insurance Fund (62)
3147	Contributions From Redevelopment Obligation Retirement Fund (88)
3148	Contributions From Unrestricted Redevelopment Fund (86)
3149	Contributions From Successor Agency Project Fund (84)
3150	Contributions From Group Insurance Fund (66)
3151	Transfers From City Housing Fund (26)
3152	Transfers From SB1/RMRA Fund (29)
3160	Transfers Out
3161	Transfers To General Fund (10)
3162	Transfers To Library Fund (13)
3163	Transfers To Parks & Recreation Fund (15)
3164	Transfers To Water Fund (44)
3165	Transfers To Debt Service Fund (58)
3166	Transfers To Capital Project Fund (74)
3167	Transfers To Low & Moderate Income Housing Fund (80)
3168	Transfers To Liability Insurance Fund (62)
3169	Transfers To Housing Fund (26)

GENERAL LEDGER OBJECT NUMBERS - EQUITY (Continued)

3173 Contributions To Successor Agency Debt Service Fund (85)
3174 Contributions To Successor Housing Trust Fund (80)
3175 Contributions To Housing Fund (26)
3176 Contributions To Agency Trust Fund (95)
3177 Contributions To Successor Agency Trust Fund (89)

3180 Encumbrances

3190 Expenditures

Reserves

3401 Reserve for Encumbrances
3410 Reserve for Contractual Obligations

3420 Reserve for Financial Loss
3421 Water Operating and Maintenance (O & M) Reserve
3422 Water Repair, Renewal and Replacement (3R) Reserve

3430 Reserve for Advance to Other Funds

3432 Reserve for Advance to Airport Fund
3440 Bond Reserve
3450 Workers' Compensation Reserve
3460 Liability Insurance Reserve

3480 Reserve for Noncurrent Portion of Notes Receivable
3490 Reserve for Current Portion of Notes Receivable
3500 Reserve for Library Foundation (136xx-4871)
3501 Reserve for Friends of Library (136xx-4870)
3502 Reserve for 800 MHz Lease Payments
3510 Reserve for Prepaid Expenditures
3520 Reserve for Assets Held for Resale or Lease
3530 Reserve for Restricted Revenues
3531 Reserve for State (15% Set-aside)
3532 Reserve for Tennis Center Capital Improvement (Fund 42)
3533 Reserve for L.A. County (15% Set-aside)

3570 Reserve for Excess Surplus (Fund 26)

Contributed Capital

3701 Contributed Capital

Investment in General Fixed Assets

3900 Investment in General Fixed Assets
3911 General Fund Revenues
3912 Special Revenues
3913 Capital Projects
3914 Private Gifts
3915 Redevelopment Agency Tax Increments

3920 Allocation to Depreciation Expense

DEPARTMENTS/PROGRAMS

21xx ADMINISTRATIVE & SUPPORT SERVICES

2110 City Council

2111 City Council

2120 City Manager

2121 City Manager's Office

2125 City Clerk's Office

2160 Administrative Services

2161 Administration

2163 Fiscal Services

2164 Purchasing

2165 Revenue & Utility Services

2166 Information Technology

2167 Legal Services

2168 Refuse Collection

2170 Human Resources

2171 Personnel Services

2177 Risk Management - Liability

2178 Employee Group Insurance

2179 Risk Management - Workers' Compensation

2180 General Government

2182 General Government

22xx PUBLIC SAFETY SERVICES

2220 Fire

2221 Administration

2222 Operations

2223 Fire Prevention

2270 Police

2271 Administration

2272 Community Services Bureau

2274 Family Crimes Unit

2275 Crimes Persons Unit

2276 Narcotics/Vice Unit

2277 Patrol Bureau

2278 Traffic Bureau

2279 Professional Standards Bureau

2281 Communications Center

2282 Technical Services Bureau

2286 Jail

2289 Gang Unit - Target Task Force

2291 Crimes Property Unit

2292 Intelligence Unit

DEPARTMENTS/PROGRAMS (Continued)

23xx COMMUNITY DEVELOPMENT SERVICES

- 2310 **Community Development**
- 2311 Administration
- 2312 Planning
- 2313 Building & Safety
- 2315 Housing & Neighborhood Services
- 2319 Code Enforcement

- 2320 **Public Works-Engineering**
- ~~2321 Public Works Engineering Administration~~
- 2322 General Engineering
- 2323 Water System Management
- 2324 CIP Development & Administration
- 2325 Traffic Signal Operations
- 2326 Water Supply
- ~~2329 Construction Management~~
- 2331 Airport

235x SUCCESSOR AGENCY

- 2350 Successor Agency
- 2354 Successor Agency Affordable Housing
- 2355 Successor Agency Debt Service
- 2356 Successor Agency for RDA

24xx PUBLIC WORKS-MAINTENANCE SERVICES

- 2410 **Public Works-Maintenance Services**
- 2411 Public Works Administration
- 2413 Building & Facility Maintenance
- 2416 Equipment Maintenance (Fund 67)
- 2417 Equipment Replacement (Fund 64)
- 2419 Street Maintenance
- 2421 Street Cleaning (Fund 23)
- 2422 Facility Capital Repair (Fund 70)
- 2423 Landscape Maintenance
- 2424 Tree Maintenance (Fund 23)
- 2425 Water Transmission & Distribution
- 2426 Water Production & Storage
- 2427 Sewer Maintenance & Repair (Fund 47)
- 2428 Water Metering & Quality

25xx HUMAN & LEISURE SERVICES

- 2510 **Parks & Recreation**
- 2511 Administration & Community Center
- 2514 Recreation & Park Planning
- ~~2515 Family & Senior Services~~
- 2516 Cultural & family Services

- 2520 **Library**
- 2521 Library

- 3000 **CAPITAL IMPROVEMENTS & MAJOR EQUIPMENT**
- Capital Improvements

OBJECTS - REVENUES

PROPERTY TAXES

4010	Current Year Secured
4011	Prior Year Secured
4012	Prior Year Penalties/Delinquencies
4015	Supplemental Roll Taxes
4020	Current Year Taxes - Unsecured
4021	Property Tax Collection Fees (Contra Account)
4030	Homeowner Subvention Secured
4031	ERAF Subvention
4033	Property Tax In Lieu of Motor Vehicle In-Lieu Tax (VLF)
4060	Aircraft Taxes (fund 40, subprogram 331)
4065	Retirement Obligation Payment (ROP)
4066	RDA Residual Payment from County

OTHER TAXES

4110	Sales & Use Taxes
4111	Sales Tax Contribution
4112	Local Pub. Safety Protection & Imp. Act (Prop. 172, 1/2 cent sales tax)
4113	Property Tax In Lieu of Sales Tax
4130	Transient Occupancy Taxes
4150	Business Registration
4151	Oil Extraction Taxes
4170	Real Estate Transfer Tax
4190	Park Dwelling Fees (use object 4684)

LICENSES & PERMITS

4220	Development Permits
4221	Plumbing, Mechanical & Sewer Permits (use object 4220)
4222	Electrical Permits (use object 4220)
4223	Building Permit Surcharge (use object 4220)
4224	NPDES Permits (use object 4220)
4225	Deputy Inspector Certification Fee
4226	Parking Permits
4227	General Plan Update Fees
4228	Fireworks Permits
4251	Wastewater Discharge Permit (Fats, Oils & Grease)
4260	Public Works Permits
4261	Water System Modification & Upgrade Fees (use object 4672)
4262	Water Cross Connection Inspection Fees (use object 4673)
4270	Police Alarm Permits
4280	Other Licenses & Permits
4281	Temporary Water Permits
4282	Hazardous Materials Disclosures
4283	Underground Tank Permits
4284	Overload Permits
4285	Encroachment Permits (Subprogram 182)

OBJECTS - REVENUES (Continued)

FINES, FORFEITS, & PENALTIES

4310 Motor Vehicle Fines (Fund 37 - Subprogram 278)
4311
4330 Other Court Fines (Fund 10 - Subprogram 278)
4331 Other Court Fines Contra Account (Subprogram 278)

4350 Fines
4351 Interlibrary Loan Postage

4360 Administrative Citation (Subprogram 319, 251) & (36 Fund, Subprogram 322)

REVENUES FROM USE OF MONEY & PROPERTY

4410 Interest Income
4411 Interest Income - TRAN
4412 Unrealized Gain/Loss on Investment
4413 Supplemental Interest

4417 Property Lease
4418 Cell Tower Rent
4419 Park Property Lease
4420 Rents
4421 Parks & Recreation Facility Rent
4422 Commercial Recreation Lease (Meridian Sport Club) (15 Fund, Subprogram 511)
4424 Vista Park Restaurant Lease (Summit House) (15 Fund, Subprogram 511)
4425 Hunt Library Rent
4426 ~~Golf Revenues~~ (use 4686 per Julia 9/15/14)

4429 Fire Department Lease (Subprogram 245)
4430 Fixed-Base Operators/Airport Concessions
4431 Hangar Administrative Fee
4432 Hangar Rental
4433 Fuel Flowage Fee
4434 Tie-Downs

4436 Visitor Aircraft Parking

4438 Field Use Charges

4440 General Concessions
4441 Right-of-way Impact Fee

4445 Prisoners' Welfare (Funds transferred in from 10 fund 2305 object)

4451 ~~Plummer Parking Fees~~ (use object 4680)

4460 Franchise Fees
4461 ~~Franchise - Gas~~ (use object 4460)
4462 ~~Franchise - Video Service~~ (use object 4460)
4463 ~~Franchise - Water (including waste water)~~ (use object 4460)
4464 ~~Franchise - Cable TV~~ (use object 4460)
4466 Franchise - Cable PEG Support
4468 ~~Franchise - Refuse Collection~~ (use object 4460)
4469 ~~Franchise - Airport~~ (use object 4460)
4470

OBJECTS - REVENUES (Continued)

REVENUES FROM OTHER AGENCIES

- 4512 State Motor Vehicle In-Lieu Taxes (VLF)
- 4513 State Gasoline Taxes, Section 2106
- 4514 State Gasoline Taxes, Section 2103 (replace prop 42)
- 4515 Special Gas Tax, SB1/RMRA (Fund 29)
- 4517 Motor Vehicle Air Quality Fees (Fund 22)
- 4518 State Gasoline Taxes, Section 2107 & 2107.5
- 4519 ~~Deferred State Highway Users Tax (contra account)~~
- 4521 State Traffic Congestion Relief Fund / Proposition 42
- 4522 State Local Streets & Roads Improvement / Proposition 1B
- 4523 Special Gas Tax (SB-215)

- 4527 Police Officers Training Reimbursement
- 4528 State-Mandated Cost Reimbursement
- 4529 State Grants (including CUFFS, EOC, Caltrans)
- 4530 State DNA Database (Proposition 69)
- 4535 Section 2105 Gas Tax (Prop. 111 \$.10 surcharge/gallon of gasoline)
SCA-1 (State Constitutional Amendment 1)

- 4541 County Grant of State Gas Tax (AHFP)
- 4542 ~~Measure M Turnback (.5% of sales tax) (Fund 24)~~
- 4543 County Grants
- 4544 Orange County Uniform Transfer Trust Fund (OCUTT)
- 4545 Measure M Regional (including GMA) (Fund 74)
- 4546 Measure M2 (Fund 25)

- 4562 Community Development Block Grant (CDBG)
- 4563 Older Americans Act Grant
- 4567 Grant Program Income
- 4568 HOME Grant - (Fund 32, Subprogram 315, 316)
- 4569 Federal Grants (TEA-21, FAU, HBRR, Amtrak)
- 4570 Federal (Department of Justice) Asset Seizure Revenue (Subprogram 276)
- 4571 Federal (Department of Treasury) Asset Seizure Revenue (Subprogram 276)
- 4572 Asset Seizure Forfeiture Set-Aside (Subprogram 276)
- 4573 Federal ARRA/CDBG - R/HPRP Grant
- 4580 Other Agency (including cities & Santa Fe RR)
- 4581 Parks Maintenance - School District Reimbursement
- 4582 Emergency Management Reimbursement

CHARGES FOR CURRENT SERVICES

- 4600 Planning Fees
- 4601 ~~Development Projects - Major & Minor, Redevelopment Sign (use object 4600)~~
- 4602 ~~Site Plan Review - Major & Minor (use object 4600)~~
- 4603 ~~Subdivisions - Tentative Tracts, Parcel Maps (use object 4600)~~
- 4604 ~~General Plan Revision, Zone Changes (use object 4600)~~
- 4605 ~~Abandonment, Historical Landmark (use object 4600)~~
- 4606 Environmental Fees
- 4608 Seismic Fees
- 4609 Traffic Mitigation Fees
- 4610
- 4611 Imaging Fees
- 4612 Sale of Maps & Publications
- 4613 Miscellaneous Filing/Certification Fees
- 4614 Plan Check Fees: Community Development (Subprogram 345);
General Engineering Services (Subprogram 322);
Water Engineering (Subprogram 323); Fire (Subprogram 251)
- 4615 ~~Overload Permits (use object 4284)~~

OBJECTS - REVENUES (Continued)

CHARGES FOR CURRENT SERVICES (Continued)

- 4617 Weed & Lot Cleaning
- 4618 Refuse Collection Services
- 4619 CRV
- 4620 Sanitation Fees
- 4621 Sanitation District Connection Fees
- 4622 Sewer Connection
- 4623 Temporary Certificate of Occupancy
- 4624
- ~~4625 GIS Publications & Services (use object 4612)~~
- 4626 AB 939 Fees (Recycling Surcharges)
- 4627 SB1473 Collection Fees (CBSC)
- 4628 Plan Check Premium - In-House O/T (Subprogram 345)
- ~~4629 Zoning Plan Check Fees (use object 4614)~~
- ~~4630 Police User Fees, Investigation Fees, Jail Booking Fees (Subprogram 282) (use object 4730)~~
- 4631 Development Agreement Fees
- 4632 Inspection Premium - In-House O/T (Subprogram 345)
- 4633 Business License Review (Subprogram 338 & 165)
- ~~4634 Certificate of Compliance (78% to 338, 22% to 322) (use object 4600)~~
- ~~4635 Security Gate Review (29% to 338, 18% to 347, 53% to 322) (use object 4600)~~
- ~~4636 Landscape & Irrigation Plan Review (65% to 338, 35% to 322) (use object 4614)~~
- ~~4637 Preliminary Project Review Fees (use object 4600)~~
- 4638
- ~~4639 Fire Department Research & Records Request (use object 4640)~~
- 4640 Miscellaneous Fire Fees
- 4641 Paramedic Fees for Service
- ~~4642 Plan Check by Fire Department (including fire alarm, monitor, etc.) (use object 4614)~~
- 4643 Paramedic Subscription Fees - Residents
- 4644 Ambulance Billing
- 4645 Paramedic Subscription Fees - Business
- 4646 Cost Recovery - Fire Department Response
- 4647 Fire Department New Business Clearance Fees (Subprogram 251)
- 4648 Fire Bldg. Plan Check/Inspection (Subprogram 251)
- 4649 Advanced Life Support Transport Fee
- ~~4650 Waste Management Plan Review Fee (use object 4614)~~
- ~~4651 Fats, Oils & Grease Inspection Fees (use 4251)~~

- 4655 Library Fees
- ~~4656 Coin-Operated Copiers (use object 4830)~~
- 4657 Passport Execution Fee (Subprogram 608)
- 4658 Passport Photo Fee (Subprogram 608)
- 4659
- 4660 Water Sales
- 4661 Temporary Water Sales
- 4662 Municipal Water Sales (Water Sales to City's Depts.)
- 4664 Front Footage Charges
- 4665 Net Zero Water Impact Fee (FTC)
- 4666 Customer Service Charges
- 4667 Water Engineering Reimbursement
- 4668 Water Delinquent Charges
- 4670 Water System Reimb. - Development Project
- 4671 Construction Management Reimb. - Water System Inspection
- 4672 Water System Modification & Upgrade Fees (Subprogram 323)
- 4673 Water Cross-Connection Inspection Fees (Subprogram 323)
- 4674 CNG Sales
- ~~4675 Misc. Traffic Engineering Fees (Subprogram 325) (use object 4731)~~
- 4676 Vehicle Charging Station Fees

OBJECTS - REVENUES (Continued)

CHARGES FOR CURRENT SERVICES (Continued)

4677	Sewer Service Fee (Fund 47, Subprogram 427)
4680	Parking Fee
4681	Documentation Assistance Fees
4684	Park Dwelling Fees
4685	Parks & Recreation Fees
4686	Golf Fees
4694	Brea Dam Fees
4710	Miscellaneous Fees / Check Fees
4711	State Mandated Cost Reimbursement (use object 4528)
4712	Administrative Cost Reimbursement
4713	Other Agencies (use object 4580)
4714	Witness Fees
4718	Inspection Premium - Outside Services (offset exp. in 6705-345) (use object 4719)
4719	Plan Check Premium - Outside Services (offset exp. in 6705-345)
4720	Airport Fees
4721	Construction Management Reimbursement - Dev. Project Inspection 329
4722	General Engineering Services Reimbursement - Dev. Project 322 (use object 4731)
4723	Fire Fees (use object 4640)
4724	Parks Maintenance - School District Reimbursement (use object 4581)
4725	Community Development (use object 4600)
4726	Vehicle Abatement Reimbursement
4727	Abatement Reimbursements
4728	Medical Supplies Reimbursement (Subprogram 245)
4729	Police - Pay to Stay in Jail
4730	Miscellaneous Police Fees
4731	Public Works Fees
4732	Traffic Signal Reimbursement (use object 4737)
4733	Emergency Management Reimbursement (use object 4582)
4734	Water Maintenance Charges
4736	Traffic Engineering Services Reimbursement (Subprogram 325) (use object 4731)
4737	Damage Repair
4738	Jury Duty (use object 4835)
4739	Police Officers Training Reimbursement (use object 4527)
4740	Overhead
4741	Non-Sufficient Fund Check Fees (use object 4710)
4742	Credit Card Convenience Fee
4751	Interfund Motor Pool
4753	Interfund Print Shop Services
4754	Interfund Insurance Premiums
4755	Interfund Equipment Maintenance
4756	Interfund Equipment Replacement
4757	Interfund Information Technology
4758	Interfund Building Maintenance
4759	Interfund Facility Capital Repair
4760	Interfund Workers' Compensation
4799	Miscellaneous Charges for Services

OBJECTS - REVENUES (Continued)

OTHER REVENUES

4810	Sale of Real & Personal Property
4811	Special Prior Year Recoverable Cost
4812	Unrealized Gain/Loss on Investment (use object 4412)
4813	NSP - Program Income
4814	HOME DAP Repayment
4815	Donations
4816	Infrastructure Contributions
4820	Workers' Compensation Benefit Reimbursement
4821	Insurance Reimbursement
4822	Miscellaneous Reimbursements / Rebates
4823	Cigna Wellness Contributions
4830	Miscellaneous (including CIP - private parties)
4831	Museum Center Revenue (Subprogram 597)
4832	Over & (Short)
4833	Savings from PERS Prepayment
4834	Contributed Assets from Developer
4835	Jury Duty
4840	Bond Proceeds, Loan Proceeds
4842	Premium on Bond Sales
4843	Loan Repayment (including rehab./seismic)
4860	Non-Sufficient Fund Check Fees (use object 4710)
4870	Restricted Contributions - Friends of the Library
4871	Restricted Contributions - Library Foundation
4872	
4998	Allocated to Notes / Loans Receivable
4999	Allocated Revenues

OBJECTS - EXPENDITURES/EXPENSES

SALARIES & BENEFITS

5101	Salaries - Regular Misc.
5102	Wages - Nonregular
5103	Salaries - Regular Safety
5104	Overtime - Misc.
5105	Overtime - Safety
5106	Reimbursable Services
5107	Retirement & Termination - Payoff
5108	Sick Leave/Vacation Accrual
5109	PERS Rebate
5110	OPT-Out / SPIL
5120	Combined Benefits - Regular
5121	Health Insurance - Nonregular
5122	OPT-Out / SPIL (use 5110)
5123	Health Insurance
5124	Dental Insurance
5125	Vision Insurance
5126	Retiree Health Insurance
5127	OPEB Contribution
5128	HSA Contribution
5129	Other Insurance (Life, Disability & EAP insurance)
5130	Fringe Benefit Allocation
5131	Workers' Compensation
5133	PERS Safety - Employee Paid
5134	PERS Safety - Employer Paid
5135	Group Insurance Administration (not use in FY 15-16)
5136	PERS Misc. - Employee Paid
5137	PERS Misc. - Employer Paid
5138	Retirement (4th level death benefit) - Employer Contribution (To 5134 or 5137)
5139	Retirement - Nonregular
5140	Medicare (1.45% of salary for employees hired after 4-1-86)
5141	Uniform Allowance
5142	Bilingual Pay
5143	Auto Allowance

SALARIES - CAPITAL PROJECTS

Pay Code

5151	Project Design	3201
5152	Survey	3202
5153	Contract Administration	3203
5154	Plan Check	3204
5155	Inspection	3205
5156	Design Administration & Bidding	3206
5157	Right-of-Way Labor	3207
5158	Labor Overhead - Sick Leave/Vacation	
5159	Studies	3209
5160	Admin. Salary	3210
5162	Salaries - CIP	
5990	Payroll Contra Account	
5991	Pension Expense-GASB 68 Contra Account	

EMPLOYEE-RELATED EXPENSES

6201	Employee Awards
6202	Auto Expense
6205	Uniforms & Laundry
6206	Medical Exams
6207	Education Expense
6208	Medical Exams - Human Resources (HR)

OBJECTS - EXPENDITURES/EXPENSES (Continued)

6211 Dues & Subscriptions
6212 Meetings & Training
6213 PD - POST Training

PROFESSIONAL & CONTRACTUAL EXPENSES

6301 Legal Fees
6302 Special Litigation

6310
6311 Acquisition Fees
6312 Rehabilitation Fees
6313 Disposition Fee to MHC
6316 Non Tort
6319 Professional & Contractual Fees
6320 Election Expense
6322 Disposal Charges

6328 NPDES - National Pollutant Discharge Elimination System

6331 Water Quality Report
6332 Division of Drinking Water Fees
6333 Water Quality Testing
6334 Water Efficiency Fees
6335 MWD Conservation Rebate
6352 Refuse Collection
6354 CDBG Entitlement Loans & Grants
6355 Tenant Based Rental Assistance - Residential (TBRA - Residential)
~~6356 Computer Services Allocation (use 6809)~~
6357 Tenant Based Rental Assistance - Shelter (TBRA - Shelter)
6358 Tenant Based Rental Assistance - Mobile Home (TBRA - Mobile Home)
6359 Block Improvement Grant
6360 Community Programs
6361 Homeowners Share of Rehabilitation Program (Fund 32/35 only)
6362 Loans to Other Agencies
6363 Rehabilitation Programs
6364 Homebuyer Program
6365 Down Payment Assistance Program
6366 Residential Seismic Retrofit
6367 City Waste Disposal
~~6368 Abandoned Waste Disposal~~
6369 Lead Reduction Program

OTHER PROJECT EXPENDITURES - CAPITAL PROJECTS

(TO BE USED BY PUBLIC WORKS DEPT.)

6370 Consultant Services - Studies
6371 Consultant Services - Design
6372 Consultant Services - Construction
6373 Contract Testing
6374 Construction Contracts
6375 Land Acquisition Costs
6376 Relocation Assistance Payments
6377 Miscellaneous Right-of-Way Expenses
6378 Utility Relocation Expenses
6379 Miscellaneous Construction Costs
6380 Consultant Services - Traffic Engineering
6381 Consultant Services - Traffic Survey

OBJECTS - EXPENDITURES/EXPENSES (Continued)

6382 Consultant Services Studies (Grant)
6383 Consultant Services - Design (Grant)
6384 Consultant Services - Construction (Grant)
6385 Contract Testing (Grant)
6386 Construction Contracts (Grant)
6387 Miscellaneous Construction Costs (Grant)
6388 Geodetic Survey - In House
6389 Geodetic Survey - Consultant

Materials & Supplies

6401 Supplies
6402 Special Supplies
6403 Special Police Purchases
 For General Fund offset against 10286-4445.
 For Asset Seizure Seizure Fund, no matching revenues.
6404 Collection Development
6405 Passport Materials
6406 Library Materials - Fund Raising
6407 Medical Supplies
6408 Postage
6409 Library Electronic Resources

6423 Small Equipment/Furniture
6426 Fuel & Oil
6427 Water Meters
6428

6431 OPEB Expense
6432 Program Expense
6433 Parking Permits Expense

6442 Advertising & Promotion
6443 Printing, Binding, & Duplication

INSURANCE

(TO BE USED BY HUMAN RESOURCES DEPARTMENT)

6460 Vision Insurance Premiums
6461 Claim Expense
6462 Premiums
6463 Indemnity Health Premiums
6464 HMO Health Premiums
6465 Life Insurance Premiums
6466 Disability Insurance Premiums
6467 Dental Insurance Premiums
6468 Unemployment
6469 Other Insurance - Employee Assistance Plan
6470 PEMHCA Medical Premiums
6471 Structured Settlement - Watts / Homer Watts Claim Expense
6472 City Plan Medical Premiums

MAINTENANCE, REPAIRS, & RENTALS

6501 Maintenance & Repairs
~~6504 Vehicle Maintenance Allocation (use 6808)~~

6508 Water/Sewer Line Repair

OBJECTS - EXPENDITURES/EXPENSES (Continued)

MAINTENANCE, REPAIRS, & RENTALS (Continued)

6520 ~~Building Maintenance Services Allocation (use 6804)~~
6521 Custodial Services - Parks & Recreation
6522 ~~Facility Capital Repair Allocation (use 6806)~~

6530 City Services from Other Departments
6531

6551 Rentals
6552 Lease Payment
6553 ~~Vehicle Replacement Reserve (use 6807)~~
6554 Apparatus Replacement Reserve

UTILITIES

6601 Water
6603 Telecommunications Costs (ISDN Connections)
6604 Telephone
6605 Gas
6606 Electricity
6607 Water Pumping Power

MISCELLANEOUS EXPENDITURES

6701 Interest Payments
6702 Principal Payments
6703 Uncollectable Accounts
6704 Depreciation
6705 Reimbursable Services
6706 Overhead
6707 Contribution to Other Agencies
6708 ~~Franchise Fee~~
6709 Property Tax
6710 City Provided Services (Airport only)
6711 Wellness Program
6712 Loss on Disposition of Assets
6713 Pass-Through Payment to Taxing Agencies
6714 Credit Card Merchant Fee
6715 Bank Return Items
6716 Discount on Bond Sales
6717 Fees and Charges
6718 Public Street Right-Of-Way Impact
6719 Miscellaneous
6720 ~~Redevelopment Agency Sales Tax Reimbursements to Developers~~
6721 Contract Agencies
6722
6724 Payment to Refunding Bond Escrow Agent
6725 DDR Payment to County
6726 Loss on Investment
6727 Water Refund (use 10-2449)

OBJECTS - EXPENDITURES/EXPENSES (Continued)

INTERNAL SERVICE FUNDS ALLOCATION

6801 Insurance Allocation - Property
6802 Insurance Allocation - Public Liability Only
~~6803 Insurance Allocation - Liability, Engineering Non-CIP~~
6804 Building Maintenance Services Allocation
6805 Custodial Services Allocation
6806 Facility Capital Repair Allocation
6807 Vehicle Replacement Reserve
6808 Vehicle Maintenance Allocation
6809 IT Services Allocation
6810 Benefits Admin. Allocation

6899 Capitalized Fixed Assets (expensed in the Maint. and Support Accounts)
(Contra Account)

6999 Blanket PO Dummy Account

CAPITAL OUTLAY

7100 Land
7200 Buildings
7300 Other Structures
7400 Furniture, Equipment, & Machinery
7500 Vehicles
7600 Water Lines, Mains, Sewers, & Storm Drains

7850 Contribution of Land

7899 Capitalized Fixed Assets (Contra Account)

7900 Traffic Signals

ALLOCATED COSTS

8010 Group Insurance Allocation

8993 Notes / Loans Receivable Allocation
8994 Depreciation Contra Account
8995 Principal Allocation
8996 CIP Overhead Allocation
8997 CIP Costs Allocation
8998 City Services to Other Departments (See #6530)
8999 Allocated Costs

UNALLOCATED COSTS

9999 Unallocated Liability Claims

OTHER

9000 Year-end Appropriation Adjustment

SECTION B

CAPITAL IMPROVEMENT PROJECTS

CAPITAL PROJECT FUNDING SOURCES

All the CIP appropriations (not expenditures) are coded with funding sources.

The last two digits of the Capital Outlay objects indicate the funding source.

Example: 7451017-73**30** \$22,857.00 - Gas Tax funding

7451017-73**25** \$100,700.00 - M2 funding

- 10** General Fund
- 13** Library Fund
- 15** Parks & Recreation Fund
- 22** Air Quality Improvement Trust Fund
- 23** Sanitation Fund
- ~~**24** Measure M Turnback Fund~~
- 25** Measure M2 Fund

- ~~**27** Prop. 42 State Transportation Fund (Revenue object 4521)~~
- 28** Special Gas Tax, SB1/RMRA Fund (Revenue object 4515) Fund 29
- 29** CDBG Fund
- 30** Gas Tax Fund
- 31** Bicycle & Pedestrian Fund
- 32** Grant Administration Fund
- 34** Asset Seizure Fund
- 35** CDBG Fund
- 36** Drainage Capital Outlay Fund
- 39** Park Dwelling Fund
- 40** Airport Fund
- 42** Brea Dam Recreational Area Fund
- 44** Water Fund
- 46** Refuse Collection Fund
- 47** Sewer Enterprise Fund
- 58** Debt Service Reserve Fund
- 64** Equipment Replacement Fund
- 67** Equipment Maintenance Fund
- 68** Information Technology Fund
- 70** Facility Capital Repair Fund
- 74** Capital Projects Fund
- 75** Unrestricted Capital Projects Fund
- 76** Right-of-Way Impact Fees-General Fund

- 80** Successor Agency Low & Moderate Income Housing Fund
- 84** Successor Agency Project Fund (Fund Balance)

- ~~**86** Unrestricted Redevelopment Fund~~
- 87** State Grants (Revenue object 4529)
- 88** Federal Grants (Revenue object 4569)
- 89** County Grants

CAPITAL PROJECT FUNDING SOURCES (CONTINUED)

- 90** Other Cities Cost Sharing
- 91** Other Contributions (such as other agency, revenue 4580;
private parties & developers, revenue 4830)
- 92** Loan Proceeds (Revenue object 4840)
- 93** Bond Proceeds (Revenue object 4840)
- 94** Interest Income
- 95** TEA - 21
- 96** HOME Funds (Revenue object 4568)
- 97** Measure M Regional (Fund 74) (Revenue object 4545)
- 98** Traffic Mitigation Fees (Revenue object 4609)
- 99** Miscellaneous

LAND USE	
LAND USE (CITY)	40000 - 40990
Town-Gown Transit Loop Feasibility Plan & Implementation Study	40000
	40001
	40002
	40003
Maintenance Services Parking Addition	40020
LAND USE (REDEVELOPMENT PROJECT AREA #1)	41000 - 41990
Residential Property Acquisition	41000
Relocation and Demolition	41001
Building Demolition-455 W. West Avenue (subproject of 41001)	41002
Building Demolition-312 W. Valencia Drive (subproject of 41001)	41003
Building Demolition-366 W. Valencia Drive (subproject of 41001)	41004
Building Demolition-324 W. Valencia Drive (subproject of 41001)	41005
	41006
	41007
	41008
	41009
	41010
	41011
Housing Acquisition & Rehabilitation (Home Fund)	41240
Directional Signing Program	41250
Richman Properties/Habitat	41260
Neighborhood Housing Services (3810, 3830 Franklin Ave.)	41300
West Ave. Property Acquisition	41310
Richman/Valencia/West Neighborhood Property Acquisition (Phase III)	41320
HOME Apartments	41330
LAND USE (REDEVELOPMENT PROJECT AREA #2)	42000 - 42990
Downtown Specific Plan	42000
Commonwealth Avenue Street Tree Lights	42001
Transportation Center Pedestrian Overpass Elevators	42002
West Harbor Alley Improvements	42003
Fox Theatre	42004
Fox Block Temporary Parking Lot (82 Fund)	42005
Fullerton Transportation Center Parking Structure (Funded by 86)	42006
College Town Specific Plan EIR (subproject of 42000)	42007
	42008
	42009
Fullerton Multi-Service Senior Center Expansion & Remodeling	42010
New Boys & Girls Club	42020
Downtown Parking Study	42030
S.E. Harbor/Commonwealth	42250
Transportation Center Parking Expansion	42390
Street & Landscape Improvements in the Downtown Area	42740
Alley Improvements North of Santa Fe Avenue (SOCO District)	42780
Upgrade Sewer & Water Lines for the Fullerton Depot/Ph. II Restroom Rehab.	42820
Mc Donald's Relocation	42900

PROJECT TYPE/PROJECT TITLE	NEW PROJECT #
LAND USE (REDEVELOPMENT PROJECT AREA #2) (Continued)	42000 - 42990
Ellis Place Parking Structure	42910
Civic Center Master Plan	42920
Transportation Center Master Plan	42930
SOCO District Trash Enclosure	42940
Landscaping Improvements at Lemon Underpass Phase II	42950
Main Library Expansion & Remodel	42960
Transportation Center Parking Structure Elevator	42970
Transportation Center Bike Lockers	42980
3001 Pearl Drive Property Acquisition	42990
LAND USE (REDEVELOPMENT AREA #3)	43000 - 43990
Harbor Boulevard Beautification	43000
Chapman Avenue Beautification	43001
	43002
	43003
Basque Yard Remediation	43110
City Entry Monument Replacement Program	43160
CIRCULATION & TRANSPORTATION	
RECONSTRUCTION, REHABILITATION & REPAIR	44000 - 44990
Harbor Blvd. Reconstruction - Chapman to Berkeley (subproject of 44400)	44000
Orangethorpe Reconstruction - Basque to Citrus (subproject of 44400)	44001
Street Reconstruction - CDBG-R	44002
Commonwealth Ave Reconstruction-Magnolia to West City Limit (subproject of 44400)	44003
Euclid Street Reconstruction - Orangethorpe to 91 Freeway (subproject of 44400)	44004
Orangethorpe Ave Reconstruction - Harbor to Lemon (subproject of 44400)	44005
Commonwealth Ave Reconstruction - Highland to Short (subproject of 54240)	44006
Magnolia Reconstruction - Orangethorpe to Ash (subproject of 44400)	44007
Commonwealth Ave Reconstruction - Brookhurst to Basque (subproject of 44400)	44008
Rosecrans Reconstruction - Gilbert to Canyon (subproject of 44400)	44009
Chapman Ave. Reconstruction - Victoria to Acacia (subproject of 44400)	44010
Berkeley Reconstruction - Harbor to Lemon (subproject of 44400)	44011
Rosecrans Reconstruction - Canyon to Camino Centroloma (subproject of 44400)	44012
Placentia Ave. Reconstruction - Chapman to Ruby (subproject of 44400)	44013
Residential Street Chip Seal	44014
Orangethorpe Reconstruction - Magnolia to Auto Drive (subproject of 44400)	44015
Berkeley Reconstruction - East of Lemon to Chapman (subproject of 44400)	44016
Yorba Linda Reconstruction - Placentia Ave. to Bradford Ave. (subproject of 44400)	44017
Berkeley Reconstruction - Harbor to Valley View (subproject of 44400)	44018
Pomona Ave. Reconstruction - Santa Fe to Commonwealth (subproject of 44400)	44019
Gilbert Street Reconstruction – Rosecrans to Pioneer (sub-project of 44400)	44020
Valencia Drive Reconstruction – Euclid to Basque (sub-project of 44400)	44021
Commonwealth Ave. Reconstruction - Brookhurst to Vermont (subproject of 44400)	44022
Highland Ave. Reconstruction - Valencia to Baker Ave.(subproject of 44400)	44023
Orangethorpe Ave. Reconstruction - Harbor to Highland (subproject of 44400)	44024
Chapman Ave. Rehabilitation - Berkeley to Raymond (subproject of 44400)	44025
Harbor Blvd. Reconstruction - Imperial Highway to South of Las Palmas Drive	44026
Kraemer Blvd. Reconstruction - Lambert Road to Golden Avenue	44027
State College Reconstruction - Phase I and II	44028
Residential St Recon 14-15: Ponderosa, Sequoia, Sandalwood, Beechwood & Lime	44029
Patterson/Lawrence/Truslow Street Reconstruction (subproject of 44587)	44030

PROJECT TYPE/PROJECT TITLE	NEW PROJECT #
RECONSTRUCTION, REHABILITATION & REPAIR (Continued)	44000 - 44990
Nutwood Ave-Chapman Ave & 57 Fwy Undercrossing Pavement Rehabilitation (subproject of 44400)	44031
Valencia Drive Reconstruction – Gilbert to Brookhurst (sub-project of 44400)	44032
Valencia Drive Reconstruction – Brookhurst to S. Basque (sub-project of 44400)	44033
Harbor Blvd Reconstruction – N/O Imperial to Beckman Site (sub-project of 44400)	44034
Chapman Ave. Rehabilitation - Acacia Ave. to 57 Fwy	44035
Rolling Hills Area Infrastructure Improvement (sub-project of 44589)	44036
	44037
	44038
	44039
Harbor Blvd. Reconstruction - Orangefair to Orangethorpe (subproject of 44400)	44040
Orangethorpe Ave. Reconstruction - Brookhurst to Courtney (subproject of 44400)	44050
Bastanchury Road Reconstruction	44150
Placentia Ave. Reconstruction - Yorba Linda to Quartz	44170
Lemon St. Reconstruction - Orangefair to Freedom	44190
Lemon St. Reconstruction - Berkeley to Brea Blvd. (subproject of 44400)	44200
Magnolia Reconstruction - Commonwealth to Ash (subproject of 44400)	44210
Placentia Reconstruction - Quartz/Madison (subproject of 44400)	44220
Brookhurst Rd. Reconstruction- SR91 to Orangethorpe (subproject of 44400)	44230
Orangethorpe Ave. Reconstruction - Eadington Ave. to Basque Ave. (subproject of 44400)	44240
Orangethorpe Ave. Reconstruction - Euclid Street to Citrus Ave. (subproject of 44400)	44250
Commonwealth Ave. Reconstruction - Magnolia Ave. to Vermont Ave. (subproject of 44400)	44260
Richman Park Area Capital Improvements - Street Reconstruction	44380
Arterial St. Reconstruction, Rehab. & Repair	44400
Residential Street Program (new approp. 2007-08)	44570
Residential Street Program (new approp. 2008-09)	44580
Residential Street Program (new approp. 2009-10)	44581
Residential Street Program (new approp. 2010-11)	44582
Residential Street Program (new approp. 2011-12)	44583
Residential Street Program (new approp. 2012-13)	44584
Residential Street Program (new approp. 2013-14)	44585
Residential Street Program (new approp. 2014-15)	44586
Residential Street Program (new approp. 2015-16)	44587
Residential Street Program (new approp. 2016-17)	44588
Residential Street Program	44589
	44590
Slurry Seal (new approp. 2007-08)	44670
Slurry Seal (new approp. 2008-09)	44680
Slurry Seal (new approp. 2009-10)	44690
Slurry Seal (new approp. 2010-11)	44691
Slurry Seal (new approp. 2011-12)	44692
Slurry Seal (new approp. 2012-13)	44693
Residential Street Chip/ Slurry Seal (new approp. 2017-18)	44694
Residential Street Slurry Seal & Misc. Rehabilitation (new approp. 2018-19)	44695
Residential Street Slurry Seal & Misc. Rehabilitation (new approp. 2019-20)	44696
Curb/Gutter & Sidewalk Reconstruction (new approp. 2007-08)	44770
Curb/Gutter & Sidewalk Reconstruction (new approp. 2008-09)	44780
Curb/Gutter & Sidewalk Reconstruction (new approp. 2009-10)	44781
Curb/Gutter & Sidewalk Reconstruction (new approp. 2010-11)	44782

PROJECT TYPE/PROJECT TITLE	NEW PROJECT #
RECONSTRUCTION, REHABILITATION & REPAIR (Continued)	
44000 - 44990	
Curb/Gutter & Sidewalk Reconstruction (new approp. 2011-12)	44783
Curb/Gutter & Sidewalk Reconstruction (new approp. 2012-13)	44784
Curb/Gutter & Sidewalk Reconstruction (new approp. 2013-14)	44785
Curb/Gutter & Sidewalk Reconstruction (new approp. 2014-15)	44786
Curb/Gutter & Sidewalk Reconstruction (new approp. 2015-16)	44787
Curb/Gutter & Sidewalk Reconstruction (new approp. 2016-17)	44788
Curb/Gutter & Sidewalk Reconstruction (new approp. 2017-18)	44789
Curb/Gutter & Sidewalk Reconstruction (new approp. 2018-19)	44790
Curb/Gutter & Sidewalk Reconstruction (new approp. 2019-20)	44791
Alley Reconstruction (new approp. 2013-14)	44990
Alley Reconstruction (new approp. 2014-15)	44991
Alley Reconstruction (new approp. 2015-16)	44992
Alley Reconstruction	44993
Alley Reconstruction in CDBG Area	44994
STREETS & HIGHWAYS PROJECTS	
45000 - 45990	
Placentia Grade Separation	45000
Chapman at Harbor Right Turn Pocket	45001
	45002
	45003
	45004
	45005
	45006
	45007
	45008
	45009
	45010
Imperial Highway Smart Street	45250
Brookhurst/SR-91 Interchange	45480
State College Grade Separation	45660
Bastanchury Rd. Widening from Harbor Blvd. to Fairway Isles Dr.	45670
Harbor Blvd. at Lambert Rd. Right-Turn Lane	45720
Railroad Crossing Safety Improvements	45730
Lemon Street Reconstruction	45740
Nutwood Ave. Intersection Improvements	45770
Placentia Ave. Railroad Crossing	45780
Sidewalk Study	45790
North Harbor Blvd. Slope Stabilization	45800
Hiltscher Trail Improvemnets	45810
Raymond/SR-91 Interchange Improvements	45830
Harbor Blvd. Slope Improvements	45840
Arterial Street Beautification / Undergrounding of Overhead Facilities	45850
Chapman Avenue & Lemon Street Intersection Improvements	45860
Chapman Avenue & 57 Freeway Intersection Improvements	45870
Pioneer Avenue Sidewalk Improvements	45880
Raymond Avenue Grade Separation	45890
Chapman Avenue Sidewalk Improvements	45900
Arterial Street Beautification/Harbor Blvd. (subproject of 45850)	45910

PROJECT TYPE/PROJECT TITLE	NEW PROJECT #
TRAFFIC SIGNALS & SAFETY LIGHTING (continued)	
46000 - 46990	
Signal Interconnect, Video Detection, & Wireless Signal Coordination Project	46950
Yorba Linda Blvd. Signal Improvement & Coordination Program	46960
Euclid Street Signal Improvement & Coordination Program	46970
Traffic Signal at Euclid/Hiltscher Trail	46980
Traffic Signal at Yorba Linda/Almira Avenue	46990
STREET LIGHTING	
47000 - 47990	
Lemon/Truslow Street Light & Improvements	47000
W. Amerige Public Parking Lot Lighting	47001
Citywide Street Light Upgrades	47002
BICYCLE/PEDESTRIAN FACILITIES/BRIDGES	
48000 - 48990	
Bike Racks	48000
Bike/Pedestrian Bridge over 57 Freeway	48001
Bridge Preventative Maintenance Program (BPMP)	48002
East Wilshire Bicycle Boulevard Project (between Pomona & Acacia)	48003
East Fullerton Urban Circulator Alternatives Analysis and Environmental Review	48004
Fullerton 2015 Priority Bike Connection Plan	48005
Citywide Bicycle and Pedestrian Improvements Project	48006
	48007
	48008
	48009
	48010
	48011
Bastanchury/Valencia Mesa Bike Route	48120
Puente Street Connection	48150
AIRPORT	
49000 - 49990	
Relocate Wind Speed Indicator	49000
Slurry Seal Runway	49001
Security Fencing	49002
Rehabilitate Taxiways "A" & "B"	49003
Replace Taxiway Lights & Airport Beacon	49004
Remodel Terminal Building	49005
Fullerton Airport Room Additions	49006
Taxiway B Safety Area and Infield Improvement	49007
Airport Monument Sign	49008
Airport Terminal Rehabilitation Phase II	49009
Airfield Pavement Repairs and Restriping	49010
Airport Video Security System	49011
Airport Monitoring Wells - Wings Site	49200
Airport Master Plan	49240
Hangar & Wash Rack Construction	49310
Land Acquisition (Avigation Easements)	49320
FAA Wind Speed Instrument Relocation	49330
Runway Distance Remaining Signs	49340
Acquire Avigation Easements	49350

PROJECT TYPE/PROJECT TITLE

NEW PROJECT #

COMMUNITY HEALTH & SAFETY

FIRE PROTECTION SERVICE

50000 - 50990

Separate Gender Accommodations	50000
Safety Enhancement at Public Facilities	50001
Range Target Retrieval System	50002
Fire Station 5 Kitchen Repair	50003
Fire Station Painting	50004
Fire Station Asphalt Concrete Repair	50005
Fire Stations 5 Replacement	50006
Fire Station 4 Improvements	50007
Fire Station 4 Kitchen Remodel (to project 50007)	50008
Install Security Fencing & Yard Maintenance for Fire Station 4	50009
Separate Gender Accommodations Fire Station 2	50010
Fire Station 3 Apparatus Bay Extension	50011
Fire Station 1 Painting	50012
Replace Carpet at Fire Station 3 & 4	50013
	50014
	50015
	50016
	50017
	50018
	50019
	50020
	50021
	50022
	50023
	50024
Fire Station No. 6 Replacement	50250
Fire Station No. 2 Improvements	50270
Fire Station Upgrades, Station No. 4	50280

POLICE PROTECTION SERVICE

57000 - 57990

Transportation Center Video Surveillance System (VSS)	57001
	57002
	57003
	57004
	57005
	57006
	57007
	57008
	57009
	57010
Downtown Security Cameras	57170

PROJECT TYPE/PROJECT TITLE	NEW PROJECT #
RESOURCE MANAGEMENT (Continued)	
Independence Park Locker Room Renovation (a subproject of 5458)	54690
Lions Field Improvements	54720
Bastanchury Park/Greenbelt, and Community Center	54840
2000 Park Bond Improvements	54870
2002 Park Bond Improvements	54910
Laguna Lake & Trail Improvements	54940
Richman Park Renovation	54960
Downtown Plaza Safety Improvements & Renovation	54970
Tennis Center Pavilion Renovations	54980
MISCELLANEOUS CAPITAL ITEMS	
MAJOR MAINTENANCE ITEMS	
55000 - 55990	
Carport Solar Panels At Main Library - EECBG	55001
Compressed Natural Gas (CNG) Fueling Facility & CNG Vactor Truck	55002
Airport Sunroom (Flyer's Diner)	55003
Replace City Hall Roofing	55004
Replace Fob System at City Facilities	55005
Replace Independence Park HVAC	55006
Replace Flooring at Fire Station No. 1	55007
Replace Concrete at Independence Park	55008
Replace Automatic Door at Airport Terminal	55009
Refurbish Steel Stairway at Fullerton Depot (Fund 82)	55010
Replace Police Department HVAC	55011
Replace Roofing at Independence Park	55012
Replace Basque Yard Gates and Fences	55013
Replace Fire Station No. 1 HVAC	55014
Replaster Large Pool at Independence Park	55015
Fullerton Airport Tower Mold Remediation	55016
Fullerton Airport Roof Replacement	55017
Alternative Fuel and Security Improvement Project	55018
Replace Tactile Safety Tiles at Amtrak Platform	55019
Replace Flooring at Various Facilities	55020
Exterior Painting at Various Facilities	55021
Unanticipated Maintenance Cost	55022
Investigate Formation of Electrical Power (Study)	55023
Police CSI Lab & Office Remodel	55024
Replace Carpet at Police Department	55025
Replace Muckenthaler Center Roofing	55026
Refinish Community Center Basketball Floor	55027
Independence Park Gym Flooring Refinish	55028
City Hall Basement Storage Room	55029
Independence Park Large Pool Design & Replaster	55030
Muckenthaler Center Window Replacement	55031
Replace Workstations at Police Department	55032
CNG Yard Fence	55033
Electric Vehicle (EV) Charging Stations – Civic Center/SOCO Parking	55034
Electric Vehicle (EV) Charging Stations – Maintenance Services	55035
Paint Plummer Parking Structure	55036
Downtown Area New Trash Enclosures	55037
ADA Transition Plan Update	55038
Wilshire Parking Lot – ADA Accessible Parking Stalls	55039

PROJECT TYPE/PROJECT TITLE	NEW PROJECT #
MAJOR EQUIPMENT ITEMS (Continued)	56000 - 56990
Law Enforcement Communications System	56460
Public Works Communications System	56470
Business Registration Software	56780
Permit System Program	56810
Replacement of Computer Aided Dispatch(CAD) Records Management System(RMS)	56840
Meter Reading Equipment Upgrade/Replacement	56850
Study for Purchase of New Financial System	56860
WiFi System Upgrade & Expansion	56870
Public Access Hardware Upgrades (Library) (PAC HUG)	56880
Purchase of New Finance System	56890
Citywide Cashiering System Upgrade	56900
Institutional Network (INET)	56910
Upgrade Computerized Maintenance Management System	56920
Document Management System (City Clerk)	56930
Replace Air Conditioning Units in Information Technology	56940
Video Streaming of Council Meetings	56950

(See page 36 for project #57000 series)

SECTION C

PROGRAMS/SUBPROGRAMS

<u>FUND #</u>	<u>PROGRAM/PROGRAM #</u>	<u>SUBPROG. #</u>	<u>SUBPROGRAM DESCRIPTION</u>
10/44	City Council/2111	111	City Council
	City Manager		
10/23/44 47/89 40	City Manager's Office/2121	121	City Manager's Office
		352	Economic Development
10/44	City Clerk's Office/2125	125	City Clerk's Office
	Administrative Services		
10/44/68	Administration/2161	190	Administration
	Fiscal Services/2163		
10/23/44/47/66/89 10		193	General Accounting
		197	Alarm Permits
10/23/44/47	Purchasing/2164	164	Purchasing
10/89 44	Revenue & Utility Services/2165	165	Revenue
		198	Water Services
68	Information Technology/2166	166	Information Technology
46 32	Refuse Collection/2168	168	Refuse Collection
		168	State Recycling HHW Grant
	Human Resources		
10/23/44/47 66	Personnel Services/2171	171	Personnel Services
		173	Citywide Expenses - Personnel
62 89	Risk Mgt. - Liability/2177	186	Public Liability Insurance
		187	Risk Management Admin.
66	Employee Group Ins./2178	178	Employee Group Insurance
65	Risk Mgt.- Workers' Comp./2179	179	Workers' Compensation
10	General Government/2182	182	General Government
	Fire		
10	Administration/2221	240	Fire Admin.
10 10	Operations/2222	245	Emergency Operations
		247	Training
10 23 10	Fire Prevention/2223	251	Code Enforcement
		252	NPDES
		256	Environmental Protection

<u>FUND #</u>	<u>PROGRAM/PROGRAM #</u>	<u>SUBPROG. #</u>	<u>SUBPROGRAM DESCRIPTION</u>
	Police		
10/34	Administration/2271	271	Police Admin.
10	Community Services Bureau/2272	272	Community Services Bureau
10	Family Crimes Unit/2274	274	Family Crimes Unit
10	Crimes Persons Unit/2275	275	Crimes Persons Unit
10/34	Narcotics/Vice Unit/2276	276	Narcotics/Vice Unit
10/33	Patrol Bureau/2277	277	Patrol Bureau
10		287	Crime Laboratory
10/37	Traffic Bureau/2278	278	Traffic Bureau
10/34	Professional Standards Bureau/2279	279	Professional Standards Bureau
10	Communications Center/2281	281	Communications Center
10	Technical Svcs. Bureau/2282	282	Records Center
10	Jail/2286	286	Jail
10	Gang Unit - Target Task Force/2289	289	Gang Unit - Target Task Force
10	Crimes Property Unit/2291	291	Crimes Property Unit
10	Intelligence Unit/2292	292	Intelligence Unit
	Community Development		
10	Administration/2311	311	Community Development Admin.
10	Planning/2312	338	Planning
22		339	Air Quality Management
32		344	Waste Management (State Recycling)-to 509
10	Building & Safety/2313	345	Building Services
40		347	Development Services (to 345)

<u>FUND #</u>	<u>PROGRAM/PROGRAM #</u>	<u>SUBPROG. #</u>	<u>SUBPROGRAM DESCRIPTION</u>
	Community Development (Continued)		
26/32/35/80	Housing & Neighborhood Svcs/2315	315	HCR Admin.
32/35		316	Housing Rehabilitation
35	(Prog. #'s needed only if assigned by HCR personnel)	9673	Pathways of Hope-Bridge Housing Program
		9674	Pathways of Hope-Life Skills Training Program
		9675	Young Leaders of Orange County
35		9676	YMCA of Orange County
35		9677	Young Lives Redeemed
35		9678	Boys & Girls Club of Fullerton
		9679	Lutheran Social Services
		9680	StandUp for Kids Orange County
		9681	WTLC - Women's Trans. Liv. Ctr.
35		9682	Chrysalis
35		9683	Jamboree Housing
35		9684	Orange Co. Council on Aging
35		9685	Pathways of Hope-Regional Services Coordinator
35		9690	Meals on Wheels
35		9691	CARE Housing Services
		9692	Orangethorpe Learning Center
35		9693	Giving Children Hope
35		9694	Solidarity
35		9695	Hart Community Homes
35		9708	Radiant Health Centers
		9709	Mercy House Living Centers, Inc
35		9710	Fair Housing Foundation
35		9711	Community SeniorServ, Inc.
		9712	Illumination Foundation
10/35	Code Enforcement/2319	319	Community Preservation
	Public Works-Engineering		
10/23/25/30	General Engineering/2322		
36/44/47/74		322	General Engineering Svcs.
44/74	Water System Mgmt./2323	323	Water System Management
44		330	Water Supply Shortage Conservation Plan
10/36/44	CIP Development & Admin. /2324	324	Project Development & Design
47/74			
10/25/30	Traffic Signal Operations/2325	325	Traffic Signal Oper. & Maint.
44	Water Supply/2326	326	Water Supply
10/44/47/74	Construction Mgmt./2329	329	Construction Management (to 324)
40	Airport/2331	331	Airport

<u>FUND #</u>	<u>PROGRAM/PROGRAM #</u>	<u>SUBPROG. #</u>	<u>SUBPROGRAM DESCRIPTION</u>
	Redevelopment Successor Agency		
80	Successor Affordable Housing/2354	354	Successor Redev. Affordable Housing
80/85	Successor Agency Debt Service/2355	355	Successor Agency Debt Service
88/89	Successor Agency for RDA/2356	356	Successor Agency for RDA
	Public Works-Maintenance Services		
10/23/36/40 44/47/74	Administration/2411	411	Maintenance Svcs. Admin.
10/23/30/40/44 45/46/47/69	Building & Facility Maint./2413	413	Building & Facility Maintenance
10		414	Vehicle Charging Station
67	Equipment Maintenance/2416	416	Equipment Maint.
67		418	Carpool
64	Equipment Replacement/2417	417	Equipment Replacement
10/23/30/36/44/46	Street Maintenance/2419	419	Street Maintenance
40		420	Hazardous Waste
23	Street Cleaning/2421	421	Street Cleaning
70	Facility Capital Repair/2422	422	Facility Capital Repair
10/15/23/42 44/45	Landscape Maint./2423	423	Landscape Maintenance
23/39	Tree Maintenance/2424	424	Tree Maintenance
44	Water Trans. & Dist./2425	425	Water Trans. & Dist.
44	Water Prod. & Storage/2426	426	Water Prod. & Storage
23/44/47	Sewer Maint. & Repair/2427	427	Sewer Maintenance & Repair
44	Water Metering & Quality/2428	428	Water Metering & Quality

<u>FUND #</u>	<u>PROGRAM/PROGRAM #</u>	<u>SUBPROG. #</u>	<u>SUBPROGRAM DESCRIPTION</u>
	Parks & Recreation		
	Administration & Community Center/2511		
32		509	State Recycling Grant (to 326345423)
15		510	FAST Contract
15		511	Administration
		512	Park Services (to 529)
		513	Park Planning (to 521)
15		514	Muckenthaler Contract
15/42		515	Park Reservations & Rentals
15/25/32		516	Senior Programs
42		517	Brea Dam Administration
42		518	Fulleton Golf Course
15/44		519	Fullerton Community Center
15	Park Planning & Recreation/2514	521	Park Planning
15		522	Parks & Recreation Administration
15		523	Adult Sports
15/42		524	Contract Classes
15		525	Newsletter
15/42		526	Youth League Support
		527	Park Reservations & Rentals (to 515)
42		528	Tennis Center
15		529	Parks & Trails
		530	Laguna Lake (to 529)
		532	Lions Field (to 526)
15		534	Independence Park
		535	Tiny Tots (to 524)
15	Cultural & Family Services/2516	582	Richman Center
15		584	Maple Center
15/32		585	Youth Programs
		586	Farmers Market (to 534)
15		587	Fullerton Market
15/42		588	Park Events
15		589	First Night Fullerton
15		590	Cultural & Community Services Administration
		591	Muckenthaler Cultural Center (to 514)
15/32		592	Garnet Center
15		593	Downtown Plaza
15		595	Gilbert Center
15		597	Museum Center
15		599	July 4th Celebration

<u>FUND #</u>	<u>PROGRAM/PROGRAM #</u>	<u>SUBPROG. #</u>	<u>SUBPROGRAM DESCRIPTION</u>
	Library		
13	Library/2521	600	Administration
13		601	Reference Svcs.
13		602	Circulation
13		605	Technical Svcs.
13		606	Children's Svcs.
13		607	Hunt Branch
13		608	Passport Services

List of Special Subprograms in 6000-7000 Series

DESCRIPTION	SUBPROGRAM #
Amerige Court Legal Fees	6049
Gas Company Litigation	6050
Redev. Admin. Exp. in Orangefair Area	6051
Redev. Admin. Exp. in Central Fullerton Area	6052
Redev. Admin. Exp. in East Fullerton Area	6053
Redev. Admin. Exp. in Project Area 4	6054
93 C.O.P. Refunding / 2003 Refunding C. O. P.	6098
98 Rev. Bond	6099
99 Refunding Bond	6122
E. Coyote Hills Trail Maintenance	6127
Downtown Parking Permits	6128
LLEBG 2001, 2001-LBBX-3886	6131
CUFFS- School Resource Officer Salaries (10 fund) - La Sierra	6132
CUFFS-School Resource Officer Salaries-High School (10 fund)	6133
Bus Shelters and Benches	6135
Pearl Lane Pool Project	6138
Trash Enclosure Expansion	6139
Taste of Fullerton	6140
LLEBG 2002	6142
LLEBG 2003	6143
LLEBG 2004	6144
Justice Assistance Grant 2010 (JAG)	6145
Justice Assistance Grant 2006 (JAG)	6146
Justice Assistance Grant 2007 (JAG)	6147
Justice Assistance Grant 2008 (JAG)	6148
Justice Assistance Grant 2009 (JAG)	6149
St. Joseph Health TEFRA Hearing (St. Jude Medical Center)	6150
Police - DUI Checkpoints (32 fund)	6151
SAAV FUND EXPENDITURES	6152
PD - Seat Belt Grant (32 fund)	6153
9-1-1 System	6154
Computer Crime Grant - Technology grant from OJP, 2004	6155
2005 Technology grant from OJP	6156
Alcoholic Beverage Control Grant 2013-14 (326157277)	6157
Office of Traffic Safety (32278)	6158

List of Special Subprograms in 6000-7000 Series

DESCRIPTION	SUBPROGRAM #
Alcoholic Beverage Control Grant 2006-07	6159
"Click-it-or-Ticket" O.T.S. Seat Belt Grant (32 fund)	6160
COPS - 2008-09 (32 6161279)	6161
Sobriety Check Point Grant (32 fund)	6162
FBI - OCRCFL (Org Co Region Computer Forensics Lab) (32 fund)	6163
Justice Assistance Grant 2011 (JAG) [326164279]	6164
Selective Traffic Enforcement Program Grant [326165277]	6165
Justice Assistance Grant 2012 (JAG) [326166277]	6166
Wilson Phelps Foundation Grant [326167279]	6167
DRE Training (Drug Recognition Evaluation) [106168277]	6168
Post-release Community Supervision (PCS) Program [106169277]	6169
AB109 (2011 Relignment Legislation Addressing Public Safety) Program [106170277]	6170
Justice Assistance Grant 2013 (JAG) [326171277]	6171
Sobriety Check Point Grant (13-14) [326172278]	6172
Selective Traffic Enforcement Program Grant (STEP 13-14) [326173277]	6173
Alcoholic Beverage Control Grant 2014-15 (326174277)	6174
AB109 (Relignment Legislation Addressing Public Safety) Program (2014-15) [106175277]	6175
Homeless Liaison Officer (106176277)	6176
Selective Traffic Enforcement Program Grant (STEP 14-15) [326177277]	6177
Justice Assistance Grant 2014 (JAG) [326178279]	6178
15% State Set Aside Program (346179272)	6179
15% LA County Set Aside Program (346180272)	6180
Selective Traffic Enforcement Program Grant (STEP 15-16) [326181277]	6181
AB109 (Relignment Legislation Addressing Public Safety) Program (2015-16) [106182277]	6182
Justice Assistance Grant 2015 (JAG) [326183279]	6183
Alcoholic Beverage Control Grant 2015-16 (326184277)	6184
FBI – Organized Crime Drug Enforcement Task Forces (OCDETF) [106185276]	6185
AB109 (Relignment Legislation Addressing Public Safety) Program [106186277]	6186
Selective Traffic Enforcement Program Grant (STEP 16-17) [326187277]	6187
Justice Assistance Grant 2016 (JAG) [326188279]	6188
Selective Traffic Enforcement Program Grant (STEP 17-18) [326189277]	6189
North Orange County Public Safety Task Force FY 17-18 (NOCPSTF) [326190277]	6190
CA DOJ Tobacco Grant [326191277]	6191
North Orange County Public Safety Task Force FY 18-19 (NOCPSTF) [326192277]	6192
North Orange County Public Safety Task Force FY 19-20 (NOCPSTF) [326193277]	6193
North Orange County Public Safety Task Force FY 20-21 (NOCPSTF) [326194277]	6194

List of Special Subprograms in 6000-7000 Series

DESCRIPTION	SUBPROGRAM #
Street, Curb, and Water Permit	6260
Water System Modification and Upgrade	6261
Water Cross Connection Inspection	6262
Well 12A Treatment Cost (44 2426)	6263
Sale of Pioneer Property (44 fund)	6264
Sale of Property at Gilbert/Pioneer (Fire Station #6)	6266
Project Processing - nonregular	6267
Civic Center Phase II - Conceptual Planning	6268
County Recycling Grant (326270338) [326270168]	6270
446/466 W. Valencia Apartments (HOME fund)	6271
FEMA Local Hazard Mitigation Plan (32 fund)	6272
McDonald Relocation (89 fund)	6273
MWD Conservation Rebate	6274
Civic Center Area Plan	6275
Maintenance Yard Sewer Repair (47 fund)	6276
JAG Stimulus (32 fund)	6277
Economic Development Loans	6278
NSP (Neighborhood Stabilization Program) (32 fund)	6279
Fox Block	6280
Community Garden	6281
Fox Theatre Project (106282182)	6282
Union Bridge - Union / Pomona	6283
Contract Inspections - Placentia	6284
Hazmat Costs Recovery	6285
2310-2322 Robert Property [HOME fund] (32 6286315)	6286
Disasters Response	6287
O.C. Flyers (15 6288511)	6288
CALGRIP Grant (32 6289582)	6289
Outdoor Dining (10 6290322)	6290
Receivership (10 6291319)	6291
College Town Specific Plan (89 6292356)	6292
Vehicle Abatement (10 6293319) or (10 6293278)	6293
Recall 7-5-11 Event (10 6294125, 10 6294277, or XX 6294XXX)	6294
West Coyote Hills (10 6295338 or XX 6295XXX)	6295

List of Special Subprograms in 6000-7000 Series

DESCRIPTION	SUBPROGRAM #
AB939 Recycling Surcharges (46 6296XXX)	6296
Brea Shared Command Costs (106297240, 106297245, 106297247)	6297
UASI Grant (Urban Areas Security Initiative Grant) [326298279, 326298245]	6298
555 N. Commonwealth (106299345-5102, 106299-2408)	6299
Homeland Security (2277-5104)	6300
S.W.A.T.	6301
Hope University TEFRA Hearing	6302
Amerige Court/Vintage Square	6303
Chapman/Richman Accident	6305
324 West Valencia (266306315)	6306
455 West Avenue (266307315)	6307
336 West Valencia Drive (266308315)	6308
312 West Valencia Ave (266309315)	6309
Pathways of Hope Reimbursement (806310354) - Housing Bond	6310
York Case (106311311)	6311
TRG - The Alexander Project (806312354) - Housing Bond	6312
Amerige Heights CFD #2 (106313411, 106313324, 106313329 and 446313323)	6313
Phone System (686314166)	6314
Network System (686315166)	6315
Special Litigation Program (626316186)	6316
Labor Negotiations (106317171, 106317190)	6317
Cable PEG (106318182, 106318111, 106318121, 106318125)	6318
Fire EMPG Grant (326319247)	6319
LSTA Grant (Library Services & Technology Act) [136320600]	6320
CNG Facility (416321413, 416321419, [416321416 (FY18/19)])	6321
Public Street Right-Of-Way Impact [106322419],[106322324],[106322329],[106322322]	6322
CALGRIP Grant 2013 & 2014 (326323582)	6323
Successor Agency - Leases (896324356)	6324
Animal Control (106325319)	6325
Fireworks Overtime (106326277)	6326
Flood Damages [686327166], [106327125], [156327511], [xx6327xxx]	6327
Earthquake 2014	6328
2007 Oxford Avenue #3 (326329315)	6329
Founder's Day Parade (156330588)	6330
LA 500 Grant (Latino Americans: 500 Years of History) [136331600]	6331
Outdoor Advertising (106332338)	6332
Fox Theatre Complex Capital Fund (106333165)	6333
2015 Priority Bike Connection Plan (326334338, 226334338)	6334

List of Special Subprograms in 6000-7000 Series

DESCRIPTION	SUBPROGRAM #
SCLC Technology Improvemnt Grant (136335600)	6335
District Elections (106336125, 106336182)	6336
336 E. Santa Fe Avenue (806337354)	6337
FilmLA (106338193, 106338411, 106338271,106338277, 106338240,156338511)	6338
Richman Park-Jamboree (806339354)	6339
1220 East Orangethorpe Ave. (806340354)	6340
Tenant-Based Rental Assistance (326341315)	6341
Employee Activities Committee (666342173)	6342
Public Nuisance Abatement (106343319)	6343
NOCCJPA (North Orange County Cities Joint Powers Authority) [106344190]	6344
California Recycling Grant (326345423)	6345
Cigna Wellness Program (666346173)	6346
2005 Tax Allocation Revenue Bond	6400
Fire Station No. 5 Expansion Study (funded by 83 fund)	6401
Brea Dam - Admin. (Landscape Maint. 42 6517423)	6517
Parks & Rec. - Youth League (Landscape Maint. 15 fund)	6554
Brea Dam - Youth League (Landscape Maint. 42 6566423)	6566
Renick Cadillac Expansion	6572
Harbor/Houston Traffic Signal Study	6573
Brea Dam - Tennis Center (Landscape Maint. 42 6581423)	6581
General Plan Update	6582
Chevron- WCH (West Coyote Hills) [10 7001338]	7001
Bushala Development Agreement	7005
Stanpac E. Coyote Hills	7006

List of Special Subprograms in 6000-7000 Series

DESCRIPTION	SUBPROGRAM #
Grace Korean Church	7007
E. Coyote/Sorrento Hills Research	7010
St. Jude	7011
University Heights	7012
Sunrise Environmental Review Deposit (assoc. w/55-2410)	7013
Amerige Heights (EIR) Tract #15994	7015
Jacaranda - Senior Apartments / Morgan Group	7016
Sunrise Village Shopping Center - Mixed Use Project	7017
Fullerton Presbyterian Church	7019
E V Free Church	7020
Home Depot & Sams Club	7021
Providence Center	7022
1550 Kimberly Ave	7023
Metro at 345 E. Commonwealth	7025
1817 Ladera Vista Drive	7026
1712 Sunny Knoll	7027
La Mancha Shopping Center (1001 - 1235 N. Harbor Blvd.)	7028
St. Jude, Phase II	7029
765 Carhart Ave	7031
1600 W. Commonwealth Ave / Olson Company	7032
1601 Harbor Boulevard	7033
1200 S. State College Blvd	7034
Fullerton Hughes LLC	7036
1700 N. Arcadia Ave	7037
Amerige Court	7038
JPI Student Housing	7039
Eastside Christian Church	7040
130 Laguna Road	7041
1300 North Brookhurst Place	7042
Raymer Business Park (2003-2007 Raymer Ave)	7043
520 S. Euclid St. - Car Wash [Proj. 09-00350]	7044
1901 Raymer	7045
215 N. Pomona	7046
Valencia Grove at Amerige Heights (107047338)	7047
Citrus Park – Watt Communities (107048338)	7048
Amerige Heights Development Agreement Amendment (107049338)	7049
McDonalds/250 Imperial Hwy. (107050338)	7050
Amerige Heights CFD #2 (107051338)	7051

List of Special Subprograms in 6000-7000 Series

DESCRIPTION	SUBPROGRAM #
St Anton - SOCO Santa Fe Project (107052338)	7052
Richman Gardens (107053338)	7053
455 W. Bastanchury Road - PRJ12-00185 (107054338)	7054
655 W. Valencia - PRJ12-00198 (107055338)	7055
Brandywine Homes/PRJ12-00272 (107056338)	7056
117 West Valencia Ave - PRJ12-00286 (107057338)	7057
PLC Harbor Walk Apts - PRJ12-00300 (107058338)	7058
600 E. Chapman Ave. - PRJ12-00338 (107059338)	7059
1445 S. Lemon (Orangefair Mall) - PRJ13-0019 [107060338]	7060
4300 N. Harbor Blvd. (Bedcman Transit Village) - PRJ13-00171 [107061338]	7061
3750 Lakeview Dr. - PRJ13-00161 (107062338)	7062
250 W. Santa Fe - PRJ13-00141A (107063338)	7063
2656 Associated Road (Camden Apts.)/ PRJ13-00160 [107064338]	7064
620 S. Roosevelt - PRJ13-00258 (107065338)	7065
1001 Valencia Mesa Dr. - PRJ13-00283 (107066338)	7066
3125 Laurel/PRJ14-00037 (107067338)	7067
West Coyote Hills-VTTM-17609 (107068338)	7068
336 E. Santa Fe (Pacific Hawaiian) - PRJ14-00136 [107069338]	7069
516 W. Amerige - PRJ14-00137 (107070338)	7070
433-459 Bastanchury - PRJ14-272 (107071338)	7071
800 Morningside (PRJ14-00309)	7072
555 S. Euclid (PRJ14-00325)	7073
3401 N. Harbor (PRJ14-00345)	7074
1900 Ladera Vista (PRJ14-00255)	7075
520 S. Euclid St. (PRJ09-00350)	7076
336 E. Santa Fe (PRJ15-00121)	7077
4150 N. Palm Av (PRJ15-00301)	7078
4300 N. Harbor (PRJ15-00358) - Bedcman	7079
600 W. Commonwealth	7080
Grace Church (PRJ15-00250)	7081
128-138 E. Amerige (PRJ17-00224), Jones Law Building	7082