

**CITY OF MERCED 2007-2008 BUDGET
CHART OF ACCOUNTS**

FUND TITLE	FUND NO.	DEPT./DIV. ACCOUNT TITLE	ACCT. NO.
GENERAL FUND	001	CITY COUNCIL	0101
	001	CITY MANAGER	0201
	001	CITY ATTORNEY	0301
	001	FINANCE/PURCHASING	0701-02
	001	FIRE	0901-10
	001	POLICE	1001-48
	001	PARKS MAINTENANCE	1120
	001	ECONOMIC DEVELOPMENT	2002
CASH BASIS FUND	002	CASH BASIS FUND	0701
FIRE STATION OPERATING RESERVE FUND	003	FIRE STATION OPERATING RESERVE	0701
DOWNTOWN PARKING FUND	005	DOWNTOWN PARKING FUND	2001
DOWNTOWN FUND	006	DOWNTOWN FUND	1801
LOCAL TRANSPORTATION FUND	007	LOCAL TRANSPORTATION FUND	0701
2105 GAS TAX FUND	009	2105 GAS TAX	0701
2106 GAS TAX FUND	010	2106 GAS TAX	0701
2107 GAS TAX FUND	011	2107 GAS TAX	0701
2107.5 GAS TAX FUND	012	2107.5 GAS TAX	0701
TRAFFIC SAFETY FUND	013	TRAFFIC SAFETY FUND	1002
TRAFFIC CONGESTION RELIEF FUND	016	TRAFFIC CONGESTION RELIEF FUND	0701
DEVELOPMENT SERVICES FUND	017	ENGINEERING PROJ./STANDARDS	0803
	017	PLANNING AND PERMITTING	0804
	017	INSPECTION SERVICES	0805
HOUSING ADMINISTRATION & OPERATIONS FUND	018	HOUSING PROGRAM	1301
STREET TREES FUND	021	STREET AND SUBDIVISION TREES	1122
STREET/STREETLIGHT FUND	022	STREET/STREETLIGHT MAINTENANCE	1104
RECREATION & PARKS PROGRAMS FUND	024	RECREATION & PARKS	1201
	024	ZOO	1205
	024	INDIVIDUAL PROGRAM TITLES	1206-08
	024	CODE ENFORCEMENT	1211
	024	INDIVIDUAL PROGRAM TITLES	1212-36
SURFACE TRANSPORTATION PROGRAM FUND	025	SURFACE TRANSPORTATION PROGRAM FUND	0701
PARKING ENFORCEMENT FUND	026	PARKING ENFORCEMENT	1007
PROPOSITION 172 FUND	027	PROPOSITION 172 FUND	0701
PUBLIC WORKS OPERATIONS ADMINISTRATION	029	PUBLIC WORKS OPERATIONS ADMINISTRATION	1102
HOUSING-UNRESTRICTED PROGRAM INCOME	031	HOUSING-UNRESTRICTED PROGRAM INCOME	1340
HOME GRANTS FUND	033	HOME FUNDS - PARTIC. JURISDICTION 1997	1349
BEGIN GRANT FUND	034	BEGIN PROGRAM	1346
POLICE -OTS GRANT FUND	035	POLICE -OTS GRANT PROGRAM	1016
CHILD DEVELOPMENT FUND	036	CHILD DEVELOPMENT	1210
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND	038	SUPPLEMENTAL LAW ENFORCEMENT SERVICES	1018
LOCAL LAW ENFORCEMENT BLOCK GRANT FUND	039	LOCAL LAW ENFORCEMENT BLOCK GRANT	1019
HOME FUNDS - STATE 1992	041	HOME FUNDS - STATE 1992	1343
HOME FUNDS - STATE 1993	042	HOME FUNDS - STATE 1993	1344
FACILITIES-ROADWAY FUND	044	INSPECTION SERVICES	0805
FACILITIES-TRAFFIC SIGNS FUND	045	INSPECTION SERVICES	0805
FACILITIES-FIRE FUND	046	INSPECTION SERVICES	0805
FACILITIES-POLICE FUND	047	INSPECTION SERVICES	0805
FACILITIES-PARKS FUND	048	INSPECTION SERVICES	0805
TEA EXCHANGE FUNDS FUND	049	TEA EXCHANGE FUNDS FUND	0701
JUSTICE ASSISTANCE GRANT FUND	050	JUSTICE ASSISTANCE PROGRAM	1025
FACILITIES-ROADWAY DEVELOPER FUND	054	INSPECTION SERVICES	0805
FACILITIES-TRAFFIC SIGNS DEVELOPER FUND	055	INSPECTION SERVICES	0805
FACILITIES-FIRE DEVELOPER FUND	056	INSPECTION SERVICES	0805
FACILITIES-POLICE DEVELOPER FUND	057	INSPECTION SERVICES	0805
FACILITIES-PARKS DEVELOPER FUND	058	INSPECTION SERVICES	0805
MEASURE "C" FUND	061	FIRE PROTECTION	0926
MEASURE "C" FUND	061	POLICE PROTECTION	1026
MEASURE "C" FUND	061	PUBLIC WORKS	1126
DEVELOPER CAPITAL FEE FUND	062	DEVELOPER CAPITAL FEE	0807
MAINTENANCE DISTRICT FUND	100-148 & 151&153	(INDIVIDUAL DISTRICTS)	1165
COMMUNITY FACILITIES DISTRICT(CFD) FORMATION FUND	150	COMMUNITY FACILITIES DISTRICT(CFD) FORMATION	1164
CFD ADMINISTRATION FUND	155	CFD ADMINISTRATION	1166
CFD PUBLIC SAFETY FIRE FUND	156	CFD PUBLIC SAFETY FIRE	0911
CFD PUBLIC SAFETY POLICE FUND	157	CFD PUBLIC SAFETY POLICE	1024
CFD PUBLIC WORKS PARKS MAINTENANCE FUND	158	CFD PUBLIC WORKS PARKS MAINTENANCE	1137
CFD STREET TREES FUND	159	CFD STREET TREES	1166
CFD STREET MAINTENANCE/LIGHTS FUND	160	CFD STREET MAINTENANCE/LIGHTS	1166
CFD DEVELOPMENT SERVICES FUND	161	CFD DEVELOPMENT SERVICES	1166
CFD PARKS & COMMUNITY SERVICES FUND	162	CFD PARKS & COMMUNITY SERVICES	1166
CFD AIRPORT FUND	163	CFD AIRPORT	1166
COMMUNITY FACILITIES DISTRICT MAINTENANCE FUND	164-190	(INDIVIDUAL AREAS)	1166

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FUND TITLE	FUND NO.	DEPT./DIV. ACCOUNT TITLE	ACCT. NO.
MAINTENANCE DISTRICT PUMP RPLCMT.FUND	299	MAINTENANCE DISTRICT PUMP RPLCMT.	1165
NO. MERCED SEWER REFUNDING	333	NO. MERCED SEWER REFUNDING	1130
LIBERTY PARK DEBT SERVICE	338	LIBERTY PARK	1104
16TH STREET ASSESSMENT DISTRICT	340	16TH STREET ASSESSMENT DISTRICT	1132
AIRPORT INDUSTRIAL PARK DEBT SERVICE FUND	341	AIRPORT INDUSTRIAL PARK DEBT SERVICE	2003
FAHRENS PARK DEBT SERVICE	342	FAHRENS PARK DEBT SERVICE	1193
BELLEVUE RANCH DEVELOPMENT	343	BELLEVUE RANCH DEVELOPMENT	0701
UNIVERSITY CAPITAL CHARGE FUND	344	UNIVERSITY CAPITAL CHARGE	0701
BELLEVUE RANCH WEST DEBT SERVICE FUND	345	BELLEVUE RANCH WEST DEBT SERVICE FUND	1140
MORAGA DEVELOPMENT CFD DEBT SERVICE FUND	346	MORAGA DEVELOPMENT CFD DEBT SERVICE FUND	1142
PARK RESERVE CAPITAL PROJECTS FUND	442	PARK RESERVE CAPITAL PROJECTS	1202
FAHRENS PARK CAPITAL PROJECTS FUND	443	FAHRENS PARK CAPITAL PROJECTS FUND	1193
AIRPORT INDUSTRIAL PARK PROJECT FUND	448	AIRPORT INDUSTRIAL PARK PROJECT	2003
FIRE STATION 51 CAPITAL PROJECT FUND	449	FIRE STATION 51 CAPITAL PROJECT	0901
STREETS/LIGHTING CAPITAL PROJECTS FUND	450	STREETS/LIGHTING CAPITAL PROJECTS	1104
POLICE MOBILE COMPUTER FUND	451	MOBILE COMPUTER PROJECT	1023
McCOMBS YOUTH CENTER CAPITAL PROJECT FUND	452	McCOMBS YOUTH CENTER CAPITAL PROJECT	2001
PCE REMEDIATION FUND	453	PCE REMEDIATION CAPITAL PROJECT	1106
FIRE STATION 55 CAPITAL PROJECT FUND	454	FIRE STATION 55 CAPITAL PROJECT	0901
2004 WATER REVENUE BOND CAPITAL PROJECT FUND	456	2004 WATER REVENUE BOND CAPITAL PROJECTS	1158
2004 SEWER REVENUE BOND CAPITAL PROJECT FUND	457	2004 SEWER REVENUE BOND CAPITAL PROJECTS	1159
BELLEVUE RANCH EAST CAPITAL PROJECT FUND	458	BELLEVUE RANCH EAST CAPITAL PROJECTS	1141
BELLEVUE RANCH WEST CAPITAL PROJECT FUND	459	BELLEVUE RANCH WEST CAPITAL PROJECTS	1143
MORAGA DEVELOPMENT CAPITAL PROJECT FUND	460	MORAGA DEVELOPMENT CAPITAL PROJECTS	1144
WASTEWATER TREATMENT LINES COMPONENT FUND	550	WASTEWATER TREATMENT LINES COMPONENT	1156
WASTEWATER TREATMENT PLAN COMPONENT FUND	551	WASTEWATER TREATMENT PLAN COMPONENT	1157
WASTEWATER REVOLVING FUND	552	WASTEWATER REVOLVING FUND	1110
WASTEWATER FUND	553	WASTEWATER/SEWERS	1107
	553	WASTEWATER TREATMENT PLANT	1108
	553	ENVIRONMENTAL CONTROL	1109
	553	LAND APPLICATION SYSTEM	1115
RESTRICTED WATER SYSTEM FUND	556	RESTRICTED WATER SYSTEM	1118
WATER SYSTEM FUND	557	WATER SYSTEM	1106
REFUSE FUND	558	REFUSE COLLECTION	1112
	558	STREET SWEEPING	1113
	558	STORM DRAINS	1114
	558	GREEN WASTE	1133
	558	CURBSIDE RECYCLING PROGRAM	1135
AIRPORT	561	AIRPORT	1303
REFUSE CAPITAL EQUIPMENT FUND	562	REFUSE CAPITAL EQUIPMENT	1116
RESTRICTED WATER MAINS FUND	566	RESTRICTED WATER MAINS	1118
WORKERS COMPENSATION FUND	666	WORKERS COMPENSATION	0410
LIABILITY INSURANCE FUND	667	LIABILITY INSURANCE	0411
UNEMPLOYMENT INSURANCE FUND	668	UNEMPLOYMENT INSURANCE	0412
EMPLOYEE BENEFITS FUND	669	EMPLOYEE BENEFITS	0413
FLEET MANAGEMENT FUND	670	FLEET OPERATIONS & MANAGEMENT	1103
FACILITIES MAINT. & OPERATIONS FUND	671	FACILITIES MAINT. & OPERATIONS	1119
SUPPORT SERVICES FUND	672	PERSONNEL	0402
	672	INFORMATION TECHNOLOGY-ADMINISTRATION	0403
	672	INFORMATION TECHNOLOGY-BUSINESS SYSTEM	0404
	672	INFORMATION TECHNOLOGY-NETWORKS	0405
	672	RECORDS	0407
	672	RISK MANAGEMENT ADMINISTRATION	0409
PC REPLACEMENT & MAINTENANCE	673	PC REPLACEMENT & MAINTENANCE	0403
FLEET REPLACEMENT FUND	674	FLEET REPLACEMENT	1103
MISSING CHILDREN MONUMENT TRUST FUND	771	MISSING CHILDREN MONUMENT TRUST	1902
REGIONAL TRANSPORTATION IMPROVEMENT TRUST FUND	772	REGIONAL TRANSPORTATION IMPROVEMENT TRUST F	0805
TRANSIT 13C BENEFITS TRUST FUND	775	TRANSIT 13C BENEFITS TRUST FUND	1302
McCOMBS TRUST FUND	777	McCOMBS TRUST	1248
YOUTH PROGRAMS ENDOWMENT	778	YOUTH PROGRAMS ENDOWMENT	1201
ASSET FORFEITURE TRUST FUND	779	ASSET FORFEITURE TRUST	0701
WAHNETA HALL TRUST FUND	795	WAHNETA HALL TRUST	1903
RDA PROJECT AREA 2 & GATEWAYS GENERAL FUND	802	REDEVELOPMENT AGENCY ADMIN.	2001
RDA PROJECT AREA 2 HOUSING	805	RDA PROJECT AREA 2 HOUSING	2001
RDA GATEWAYS PROJECT AREA HOUSING FUND	807	RDA GATEWAYS PROJECT AREA HOUSING	0701
RDA PROJECT AREA 2 DEBT SERVICE	832	RDA PROJECT AREA 2 DEBT SERVICE	0701
RDA GATEWAYS PROJECT AREA DEBT SERVICE	835	RDA GATEWAYS PROJECT AREA DEBT SERVICE	0701
RDA PROJECT AREA 2 CIP	843	RDA PROJECT AREA 2 CIP	2001
RDA PROJECT AREA 2 HOUSING CIP	844	RDA PROJECT AREA 2 HOUSING CIP	2001
RDA 16TH STREET CIP FUND	845	RDA 16TH STREET CIP	2001
RDA GATEWAYS PROJECT AREA CIP	853	RDA GATEWAYS PROJECT AREA CIP	2001
RDA GATEWAYS PROJECT AREA HOUSING CIP	854	RDA GATEWAYS PROJECT AREA HOUSING CIP	2001

GLOSSARY - EXPENSES

Included in this glossary are definitions for line item accounts with similar expenditure patterns regardless of the department or fund. To reduce the necessity of multiple identical explanations, these "standard" justifications will apply to all identified line items and will not be repeated in each budget unit. Explanations in each budget unit are to describe particular or unusual entries.

Personnel Services

- 5X1.01-00 Regular Salaries -- Wages paid biweekly exclusive of fringe benefits.
- 5X1.04-01 Regular Overtime -- Pay for hours worked in excess of normal work hours.
- 5X1.10-01 Holiday Pay -- The City designates 11 paid holidays per calendar year. Because many municipal employees work in positions that require manning 24 hours per day, 365 days a year, holiday pay must be budgeted.
- 5X1.10-02 Unused Sick Leave -- Employees are paid annually at their straight rate time for any accrued sick leave over an established maximum.
- 5X1.10-05 Retirement PERS -- The City contributes to the employee's contribution for regular City employees per the various bargaining unit MOU's.
- 5X1.10-06 Social Security/OASDI -- 6.2 percent of first \$94,200 for all employees.
- 5X1.10-07 Social Security Medicare --1.45 percent of salary for all employees.
- 5X1.10-08 Unemployment Insurance Fund is a self-insured fund to provide unemployment compensation for employees who have left the City service and qualify under applicable state law.
- 5X1.10-09 Short-Term/Long-Term Disability provides active employees income protection if they become totally disabled from a non-occupational sickness, accidental bodily injury, or pregnancy.
- 5X1.10-10 Group Health Insurance provides major medical coverage for eligible full-time employees, retirees, their spouses and dependents.
- 5X1.10-11 Group Life Insurance provides all eligible active employees with life insurance equal to their annual salary to a maximum of \$50,000.

GLOSSARY - EXPENSES (continued)

- 5X1.10-12 Worker's Compensation provides benefits to all active employees for any work-related accident or illness or death as defined by the California Labor Code.
- 5X1.10-14 Clothing Allowance -- The City provides uniforms for those employees who are required to wear them, pursuant to negotiated agreements.
- 5X1.10-15 Vision Plan -- A self-insured fund to provide vision benefits to active employees and some dependents per the various bargaining unit MOU's.
- 5X1.10-16 Dental Plan -- A self-insured fund to provide dental benefits to active employees and some dependents per the various bargaining unit MOU's.
- 5X1.10-17 Standby Pay -- Compensation to employees who are required to be available for possible callback work during their off-shift hours.
- 5X1.10-18 Management Physicals -- The City pays up to \$175 per calendar year for complete physical examinations for eligible employees.
- 5X1.10-20 Earned Benefits -- Accrues on January 1 and must be used by December 31 or used pursuant to appropriate agreements.
- 5X1.10-21 Bilingual Pay Program -- Compensation to employees who are eligible for compensation for translation services to departments as needed.
- 5X1.10-24 Allowance for use of personal vehicle based on Management Memorandum of Understanding.
- 5X1.10-27 PTS Plan FICA Alternative -- Specifically for part-time, temporary, or seasonal employees who wish to contribute to a Section 457 tax-qualified retirement plan in lieu of making contributions to Social Security.
- 5X1.10-31 Education Incentive Pay -- Employees who have completed a degree program are compensated at rates indicated in their respective MOU's.
- 5X1.10-32 Cash Back Bi-Weekly Allowance-- The amount paid to an employee when their health and welfare insurance coverage selections cost less than the employer provided Cafeteria Allowance.
- 5X1.10-33 Core Allowance--The City's contribution to the Cafeteria Allowance for each employee's health and welfare benefit insurance coverage costs.

GLOSSARY - EXPENSES (continued)

Materials, Supplies, and Services

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| 5X2.11-00 | Utilities – Electric, natural gas, water, sewer, and refuse service for department location(s). |
| 5X2.12-00 | Telephone -- Monthly service charges, Centrex charges, and long distance telephone expenses. |
| 5X2.13-00 | Postage -- General office postage and freight. |
| 5X2.15-00 | Office Supplies -- Expenses for letterhead, envelopes, folders, and other miscellaneous office and computer supplies. |
| 5X2.18-00 | Travel and Meetings -- Transportation costs, meals and lodging incurred for conferences, meetings and training, and costs of conducting meetings. |
| 5X2.19-00 | Mileage -- Mileage reimbursement for staff required to use personal vehicles for City business. |
| 5X2.20-00 | Registration fees, tuition, and costs of materials for training activities. All other costs are budgeted in Line 5X2.18-00. |
| 5X2.22-00 | Office Equipment O&M -- Maintenance of office equipment other than computers and related items. |
| 5X2.23-00 | Vehicle Operations/Maintenance -- Vehicle operation and maintenance charges based on vehicle(s) assigned to department. |
| 5X2.28-00 | Safety Supplies -- Special clothing and equipment, including fire extinguishers, flares, first aid supplies, etc., required for safe conduct of duties. |

GLOSSARY - EXPENSES (continued)

5X2.30-00 Department Share of Insurance -- Department's share of premium and reserve coverage for property, general liability, fidelity bond, and auto insurance. Each type of liability coverage is first assigned a portion of liability administration and reserve costs based on premium value. The combined total of premium, reserve, and administration is then distributed as described below:

General Liability and Fidelity -- Costs are distributed based on number of employees.

Property -- Costs are distributed first on the basis of value. Costs attributable to the Civic Center are further allocated based on square footage.

Auto -- Costs of auto insurance are distributed based on number of vehicles assigned to departments.

5X2.32-00 Vehicle Replacement -- Funds accumulated for vehicle replacement based on vehicle(s) assigned to department.

5X2.38-00 Support Services -- This line item is used to distribute the costs of services of the Personnel, Information Systems, Records, and Risk Management Administration. Total costs of each division are reduced by revenues, if any, from interdepartmental direct service charges. The remaining costs are then distributed by a weighted formula based on share of total employees, share of total operating budgets, and estimated percent of time expended by charging department. This line item (5X2.38-00) is also used to distribute cost associated with copy machines located in the Civic Center based on historical usage.

5X2.43 Machinery/Equipment -- Acquisitions, generally in excess of \$500. See detail list at Tab 13 for specific department acquisitions and vehicle replacement.

5X2.46 Computer Replacement Charge -- Funds accumulated for the replacement of the computers assigned to department.

5X2.45 Facilities Maintenance -- Individual components of the Facilities Operations and Maintenance operating budget are assigned to three bases for distribution. Some items are associated directly with a department/division. The remainder are allocated based on area and/or scheduled labor hours.

GLOSSARY - EXPENSES (continued)

- 5X4.91 Administrative Expense -- This line item is used to distribute the costs of services of the City Council, City Manager's office, City Attorney, Finance, and Purchasing. Total costs of each division are reduced by revenues, if any, from interdepartmental direct service charges. The remaining costs are then distributed by a weighted formula based on share of total employees, share of total operating budgets, and estimated percent of time expended by charging department.
- 5X5.92 Interdepartmental Direct Service Charges -- Charges for specific assistance provided by other City departments. Specific amounts are shown on Line Item Detail pages.
- 6X3.4X Capital -- Land, buildings, and improvements included in the Five-Year Capital Improvement Program (Tab 15). See detailed list at Tab 13 for summary of specific department capital projects.