

**CITY OF MERCED
2016-2017 CITY COUNCIL APPROVED BUDGET**

TAB 3

REFERENCE MATERIALS

Chart of Accounts

Glossary

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**CITY OF MERCED 2016-2017 BUDGET
CHART OF ACCOUNTS**

FUND TITLE	FUND NUMBER	DEPARTMENT/DIVISION TITLE	ACCOUNT NUMBER
GENERAL FUND	001	CITY COUNCIL	0101
	001	YOUTH COUNCIL	0103
	001	CITY MANAGER	0201
	001	CITY CLERK	0204
	001	CITY ATTORNEY	0301
	001	FINANCE/PURCHASING	0701-02
	001	FIRE	0901-11
	001	POLICE	1001-48
	001	PARKS MAINTENANCE	1120
	001	ECONOMIC DEVELOPMENT	2002
	001	MERCED VISITOR'S SERVICES	2006
CASH BASIS FUND	002	CASH BASIS	0701
DOWNTOWN FUND	006	DOWNTOWN	1801
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	1002
DEVELOPMENT SERVICES FUND	017	ENGINEERING	0803
	017	PLANNING AND PERMITTING	0804
	017	INSPECTION SERVICES	0805
HOUSING SPECIAL REVENUE FUND	018	HOUSING PROGRAM	1301
STREET/STREETLIGHT FUND	022	STREET/STREETLIGHT MAINTENANCE	1104
PARKS & COMMUNITY SERVICES FUND	024	PARKS & COMMUNITY SERVICE	1201
	024	ED-ZOO CATION CENTER	1204
	024	ZOO	1205
	024	INDIVIDUAL PROGRAM TITLES	1208-54
SURFACE TRANSPORTATION PROGRAM FUND	025	SURFACE TRANSPORTATION PROGRAM	0701
PROPOSITION 172 FUND	027	PROPOSITION 172	0701
PUBLIC WORKS OPERATIONS ADMINISTRATION FUND	029	PUBLIC WORKS OPERATIONS ADMINISTRATION	1102
HOUSING - UNRESTRICTED PROGRAM INCOME FUND	031	HOUSING - UNRESTRICTED PROGRAM INCOME	1340
HOME GRANTS FUND	033	HOME FUNDS - PARTICIPATING JURISDICTION 1997	1349
BEGIN GRANT FUND	034	BEGIN PROGRAM	1346
POLICE - OFFICE OF TRAFFIC SAFETY (OTS) GRANT FUND	035	POLICE - OFFICE OF TRAFFIC SAFETY (OTS) GRANT PROGRAM	1016
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND	038	SUPPLEMENTAL LAW ENFORCEMENT SERVICES	1018
HOME FUNDS - STATE 1992 FUND	041	HOME FUNDS - STATE 1992	1343
HOME FUNDS - STATE 1993 FUND	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
PUBLIC EDUCATIONAL AND GOVERNMENTAL (PEG) ACCESS FEES FUND	051	PUBLIC EDUCATIONAL AND GOVERNMENTAL (PEG) ACCESS FEES	0416
HOUSING - CAL HOME GRANT FUND	052	HOUSING - CAL HOME GRANT PROGRAM	1350
HOUSING - BEGIN GRANT FUND	053	HOUSING - BEGIN HOME GRANT	1351
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
NEIGHBORHOOD STABILIZATION FUND	059	NEIGHBORHOOD STABILIZATION	1352
MEASURE "C" FUND	061	FIRE PROTECTION	0926
	061	POLICE PROTECTION	1026
	061	PUBLIC WORKS	1126
DEVELOPER CAPITAL FEE FUND	062	DEVELOPER CAPITAL FEE	0807
BELL STATION FACILITY FUND	063	BELL STATION FACILITY	2005
2103 GAS TAX FUND	065	2103 GAS TAX	0701
NEIGHBORHOOD PROGRAM (NSP3) FUND	066	NEIGHBORHOOD STABILIZATION (NSP3)	1354
HOUSING ADMINISTRATION & OPERATIONS FUND	070	HOUSING PROGRAM	1301
LOW MODERATE INCOME HOUSING FUND	071	CITY HOUSING PROGRAM	1363
AB109 FUND	072	PUBLIC SAFETY REALIGNMENT	1002
REVENUE STABILIZATION FUND	073	REVENUE STABILIZATION	0701
ECONOMIC DEVELOPMENT OPPORTUNITY FUND	074	ECONOMIC DEVELOPMENT	2002
VEHICLE ABATEMENT FUND	080	ANIMAL CONTROL/CODE ENFORCEMENT	1005
MAINTENANCE DISTRICT FUNDS	100-148 & 151&153	(INDIVIDUAL DISTRICTS)	1165
COMMUNITY FACILITY DISTRICT FORMATION FUND	150	COMMUNITY FACILITY DISTRICT FORMATION	1164
COMMUNITY FACILITY DISTRICT ADMINISTRATION FUND	155	COMMUNITY FACILITY DISTRICT ADMINISTRATION	1160
COMMUNITY FACILITY DISTRICT PUBLIC SAFETY FIRE FUND	156	COMMUNITY FACILITY DISTRICT PUBLIC SAFETY FIRE	0911
COMMUNITY FACILITY DISTRICT PUBLIC SAFETY POLICE FUND	157	COMMUNITY FACILITY DISTRICT PUBLIC SAFETY POLICE	1024
COMMUNITY FACILITY DISTRICT PUBLIC WORKS PARKS MAINTENANCE FUND	158	COMMUNITY FACILITY DISTRICT PUBLIC WORKS PARKS MAINTENANCE	1137
COMMUNITY FACILITY DISTRICT STREET TREES FUND	159	COMMUNITY FACILITY DISTRICT STREET TREES	1138
COMMUNITY FACILITY DISTRICT STREET MAINTENANCE/LIGHTS FUND	160	COMMUNITY FACILITY DISTRICT STREET MAINTENANCE/LIGHTS	1139
COMMUNITY FACILITY DISTRICT DEVELOPMENT SERVICES FUND	161	COMMUNITY FACILITY DISTRICT DEVELOPMENT SERVICES	0806
COMMUNITY FACILITY DISTRICT PARKS & COMMUNITY SERVICES FUND	162	COMMUNITY FACILITY DISTRICT PARKS & COMMUNITY SERVICES	1249
COMMUNITY FACILITY DISTRICT AIRPORT FUND	163	COMMUNITY FACILITY DISTRICT AIRPORT	1306
COMMUNITY FACILITY DISTRICT MAINTENANCE FUNDS	164-195	(INDIVIDUAL IMPROVEMENT AREAS)	1166

**CITY OF MERCED 2016-2017 BUDGET
CHART OF ACCOUNTS**

FUND TITLE	FUND NUMBER	DEPARTMENT/DIVISION TITLE	ACCOUNT NUMBER
MAINTENANCE DISTRICT PUMP REPLACEMENT FUND	299	MAINTENANCE DISTRICT PUMP REPLACEMENT	1165
NORTH MERCED SEWER REFUNDING DEBT SERVICE FUND	333	NORTH MERCED SEWER REFUNDING DEBT SERVICE	1130
LIBERTY PARK DEBT SERVICE FUND	338	LIBERTY PARK DEBT SERVICE	1104
16TH STREET ASSESSMENT DISTRICT DEBT SERVICE FUND	340	16TH STREET ASSESSMENT DISTRICT DEBT SERVICE	1132
FAHRENS PARK DEBT SERVICE FUND	342	FAHRENS PARK DEBT SERVICE	1193
BELLEVUE RANCH EAST DEVELOPMENT DEBT SERVICE FUND	343	BELLEVUE RANCH EAST DEVELOPMENT DEBT SERVICE	1134
UNIVERSITY CAPITAL CHARGE DEBT SERVICE FUND	344	UNIVERSITY CAPITAL CHARGE DEBT SERVICE	1136
BELLEVUE RANCH WEST DEVELOPMENT DEBT SERVICE FUND	345	BELLEVUE RANCH WEST DEVELOPMENT DEBT SERVICE	1140
MORAGA DEVELOPMENT DEBT SERVICE FUND	346	MORAGA DEVELOPMENT DEBT SERVICE	1142
AIRPORT DEBT SERVICE FUND	361	AIRPORT DEBT SERVICE	1303
HOUSING - DEBT SERVICE FUND	380	HOUSING DEBT SERVICE	0701
PARKS & COMMUNITY SERVICES CAPITAL PROJECTS FUND	424	PARKS & COMMUNITY SERVICES CAPITAL PROJECTS	1201
PARK RESERVE CAPITAL PROJECTS FUND	442	PARK RESERVE CAPITAL PROJECTS	1202
AIRPORT INDUSTRIAL PARK CAPITAL PROJECTS FUND	448	AIRPORT INDUSTRIAL PARK CAPITAL PROJECTS	2003
PUBLIC SAFETY CAPITAL PROJECT FUND	449	FIRE STATION CAPITAL PROJECT	0901
	449	POLICE STATION CAPITAL PROJECT	1001
STREETS/LIGHTING CAPITAL PROJECTS FUND	450	STREETS/LIGHTING CAPITAL PROJECTS	1104
AIRPORT CAPITAL PROJECTS FUND	461	AIRPORT CAPITAL IMPROVEMENT PROJECTS	1303
PERCHLOROETHYLENE CLEAN UP WATER CAPITAL PROJECTS FUND	463	PERCHLOROETHYLENE CLEAN UP WATER CAPITAL IMPROVEMENT PROJECTS	1154
METHYL TERTIARY BUTYL ETHER SETTLEMENT FUND	464	METHYL TERTIARY BUTYL ETHER CAPITAL IMPROVEMENT PROJECTS	1153
LOW MODERATE INCOME HOUSING CAPITAL PROJECTS FUND	471	CITY HOUSING PROGRAM	1363
WASTEWATER TREATMENT LINES COMPONENT FUND	550	WASTEWATER TREATMENT LINES COMPONENT	1156
WASTEWATER TREATMENT PLANT COMPONENT FUND	551	WASTEWATER TREATMENT PLANT COMPONENT	1157
WASTEWATER REVOLVING FUND	552	WASTEWATER REVOLVING	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
	557	STORM DRAINS	1114
REFUSE FUND	558	REFUSE COLLECTION	1112
	558	STREET SWEEPING	1113
	558	STREET AND SUBDIVISION TREES	1122
	558	GREEN WASTE	1133
	558	CURBSIDE RECYCLING PROGRAM	1135
AIRPORT FUND	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 MAINTENANCE & OPERATIONS FUND	671	FACILITIES MAINTENANCE & OPERATIONS	1119
SUPPORT SERVICES FUND	672	PERSONNEL	0402
	672	INFORMATION TECHNOLOGY- ADMINISTRATION	0403
	672	INFORMATION TECHNOLOGY- BUSINESS SYSTEMS	0404
	672	INFORMATION TECHNOLOGY- NETWORKS	0405
	672	RISK MANAGEMENT ADMINISTRATION	0409
PERSONAL COMPUTER REPLACEMENT & MAINTENANCE FUND	673	PERSONAL COMPUTER REPLACEMENT & MAINTENANCE	0403
FLEET REPLACEMENT FUND	674	FLEET REPLACEMENT	1103
COMMUNITY FACILITY DISTRICT SERVICES DEPOSITS FUND	770	COMMUNITY FACILITY DISTRICT DEPOSITS	1166
YOUTH PROGRAMS ENDOWMENT FUND	778	YOUTH PROGRAMS ENDOWMENT	1201
ASSET FORFEITURE TRUST FUND	779	ASSET FORFEITURE TRUST	1901
WAHNETA HALL TRUST FUND	795	WAHNETA HALL TRUST	1903
PARKING AUTHORITY FUND	930	PARKING AUTHORITY GENERAL FUND	2500

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. Compensation for employees who have received Post Certification, and shift differential pay for employees who are regularly scheduled to work outside of normal business hours is paid in addition to regular salaries.
- 5X1.04-01 Regular Overtime - Pay for hours worked in excess of normal work hours.
- 5X1.04-02 Regular Court Overtime - Pay for hours subpoenaed to appear in court outside of normal work hours.
- 5X1.04-03 OES Contingency - Compensation to employees who are deployed or provide backfill to those who are deployed on mutual aid reimbursable incidents.
- 5X1.10-01 Holiday Pay – Pay for working on City designated holidays. The City designates 11 paid holidays per calendar year. Many municipal employees work in positions that require manning 24 hours per day, 365 days a year.
- 5X1.10-02 Unused Sick Leave - Employees are paid annually 50 percent of any accrued sick leave over an established maximum at their straight time rate.
- 5X1.10-04 Investigative Pay –Employees who have been assigned to investigative duty are compensated an additional amount per month as indicated in the respective Memorandum of Understanding (MOU).
- 5X1.10-05 Retirement PERS - The total contribution for regular full-time City employees under the 2.5 @ 55 and 3 @ 50 retirement plans.
- 5X1.10-06 Social Security/OASDI – 6.2 percent of first \$118,500 for all employees.
- 5X1.10-07 Social Security Medicare – 1.45 percent of salary for all employees.
- 5X1.10-08 Unemployment Insurance Fund provides unemployment compensation for employees who have left the City service and qualify under applicable state law.
- 5X1.10-09 Retirement PERS - The total contribution for regular full-time City employees under the 2 @ 60 and 3 @ 55 retirement plans.
- 5X1.10-10 Retirement PERS - The total contribution for regular full-time City employees under the 2 @ 62 and 2.7 @ 57 retirement plans.
- 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.

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- 5X1.10-14 Clothing Allowance - The City provides uniforms for those employees who are required to wear them, pursuant to negotiated agreements.
- 5X1.10-17 Standby Pay - Compensation to employees who are required to be available for possible callback work during their off-shift hours.
- 5X1.10-20 Earned Benefits – Pay to regular full-time City employees for accruals pursuant to appropriate agreements or upon separation from employment.
- 5X1.10-21 Bilingual Pay Program - Compensation to employees who provide translation services.
- 5X1.10-22 Field Training Officer Pay –Employees who have been assigned to Field Training Officer duty are compensated an additional amount per month as indicated in the respective MOU's.
- 5X1.10-24 Allowance for use of personal vehicle as indicated in the respective MOU.
- 5X1.10-25 SWAT Duty and Bomb Unit Pay - Employees who have been assigned to SWAT duty or to the Bomb Unit are compensated an additional amount per month as indicated in the respective MOU.
- 5X1.10-27 PTS Plan FICA Alternative - Specifically for part-time, temporary, or seasonal employees who are required to contribute to a Section 457 tax-qualified retirement plan in lieu of making contributions to Social Security.
- 5X1.10-28 Defensive Tactics Instructor Pay - Employees who conduct defensive tactics training are compensated an additional amount per month as indicated in the respective MOU's.
- 5X1.10-29 Canine Handlers Pay - Employees who are assigned canine responsibilities for time spent off duty are compensated an additional amount per month as indicated in the respective MOU's.
- 5X1.10-30 Crime Scene Response Team Assignment - Employees who are assigned to the Core Crime Scene Response Team are compensated an additional amount per month as indicated in the respective MOU's.
- 5X1.10-31 Education Incentive Pay -Employees who have completed a degree program are compensated at rates indicated in the 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.

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- 5X1.10-35 Post Employment Benefits -The City's contribution for retiree's health benefit insurance coverage costs.
- 5X1.10-36 D.A R T. Assignment - Employees who are assigned to the Disruptive Area Response Team are compensated an additional amount per month as indicated in the respective MOU's.
- 5X1.10-37 G.V.S.U. Assignment - Employees who are assigned to the Gang Violence Suppression Unit are compensated an additional amount per month as indicated in the respective MOU's.
- 5X1.10-38 M.M.N.T.F. Assignment - Employees who are assigned to the Merced/Mariposa Narcotics Task Force are compensated an additional amount per month as indicated in the respective MOU's.
- 5X1.10-39 M.J.G.T.F. Assignment - Employees who are assigned to the Multi-Jurisdictional Gang Task Force are compensated an additional amount per month as indicated in the respective MOU's.
- 5X1.10-40 Dispatcher Training Pay - Employees who are assigned by the Police Chief or designee to train a newly hired probationary Dispatcher are compensated an additional amount per month as indicated in the respective MOU's.

Materials, Supplies, and Services

- 5X2.11-00 Utilities - Electric, natural gas, water, sewer, and refuse service for department location(s).
- 5X2.12-00 Telephone - Monthly service 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.
- 5X2.17-00 Professional Services- Expenses for contracted services.
- 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.

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- 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.
- 5X2.30-01 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, and Risk Management Administration. Total costs of each division are reduced by revenues, including 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.
- 5X2.43-00 Machinery/Equipment - Acquisitions, generally in excess of \$5,000. See detail list at Tab 15 for specific department acquisitions and vehicle replacement.
- 5X2.45-00 Facilities Maintenance – Charge calculations of the Facilities Operations and Maintenance operating budget are distributed by square footage of facilities where service is provided, labor cost based on number of hours service is provided, and direct costs associated with specific department/divisions.
- 5X2.46-00 Computer Replacement Charge - Funds accumulated for the replacement of the computers assigned to department.
- 5X4.91-XX Administrative Expense – This line item is used to distribute the costs of services of the City Council, City Manager's office, City Attorney, Finance, Purchasing, Police, and Public Works Administration. Total costs of each division are reduced by PERS revenues and interdepartmental direct service charges. The remaining costs are then distributed by a weighted formula

GLOSSARY - EXPENSES

based on share of total employees, share of total operating budgets, and estimated percent of time expended by charging department. This line item (5X4.91-00) is also used to distribute cost associated with copy machines located in the Civic Center based on historical usage.

- 5X5.92-XX Interdepartmental Direct Service Charges - Charges for specific assistance provided by other City departments. Specific amounts are shown on Line Item Detail pages.
- 6XX.65-XX Capital – Land, buildings, and improvements included in the Five-Year Capital Improvement Program (Tab 15). See detailed list at Tab 15 for summary of specific department capital projects.