

**CITY OF MERCED
2012-2013 PRELIMINARY BUDGET**

TAB 3

REFERENCE MATERIALS

Chart of Accounts

Glossary

PAGE NO.

3-1

3-3

**CITY OF MERCED 2012-2013 BUDGET
CHART OF ACCOUNTS**

FUND TITLE	FUND NUMBER	DEPARTMENT/DIVISION ACCOUNT TITLE	ACCOUNT NUMBER
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	1001-07
	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
LOCAL TRANSPORTATION FUND	007	LOCAL TRANSPORTATION	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	1002
DEVELOPMENT SERVICES FUND	017	ENGINEERING	0803
	017	PLANNING AND PERMITTING	0804
	017	INSPECTION SERVICES	0805
	017	CODE ENFORCEMENT	0811
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
PARKS & COMMUNITY SERVICES FUND	024	PARKS & COMMUNITY SERVICE	1201
	024	ED-ZOO CATION CENTER	1204
	024	ZOO	1205
	024	INDIVIDUAL PROGRAM TITLES	1212-36
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
JUSTICE ASSISTANCE GRANT FUND	050	JUSTICE ASSISTANCE PROGRAM	1025
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
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
DEVELOPER CAPITAL FEE FUND	062	DEVELOPER CAPITAL FEE	0807
BELL STATION FACILITY FUND	063	BELL STATION FACILITY	2005
PROPOSITION 1B FUND	064	PROPOSITION 1B	0701
2103 GAS TAX FUND	065	2103 GAS TAX	0701
NEIGHBORHOOD PROGRAM (NSP3) FUND	066	NEIGHBORHOOD STABILIZATION (NSP3)	1354
CITY HOUSING FUND	071	CITY HOUSING PROGRAM	1363
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 2012-2013 BUDGET
CHART OF ACCOUNTS**

FUND TITLE	FUND NUMBER	DEPARTMENT/DIVISION ACCOUNT 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	0701
UNIVERSITY CAPITAL CHARGE DEBT SERVICE FUND	344	UNIVERSITY CAPITAL CHARGE DEBT SERVICE	0701
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
CITY HOUSING DEBT SERVICE FUND	371	CITY HOUSING PROGRAM 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
FIRE STATION 51 CAPITAL PROJECT FUND	449	FIRE STATION 51 CAPITAL PROJECT	0901
STREETS/LIGHTING CAPITAL PROJECTS FUND	450	STREETS/LIGHTING CAPITAL PROJECTS	1104
2004 WATER REVENUE BOND CAPITAL PROJECTS FUND	456	2004 WATER REVENUE BOND CAPITAL PROJECTS	1158
2004 SEWER REVENUE BOND CAPITAL PROJECTS FUND	457	2004 SEWER REVENUE BOND CAPITAL PROJECTS	1159
AIRPORT CAPITAL PROJECTS FUND	461	AIRPORT CAPITAL IMPROVEMENT PROJECTS	1303
MERCED THEATRE RESTORATION CAPITAL PROJECT FUND	462	MERCED THEATRE RESTORATION CAPITAL IMPROVEMENT PROJECT	2007
PERCHLOROETHYLENE CLEAN UP WATER CAPITAL PROJECTS FUND	463	PERCHLOROETHYLENE CLEAN UP WATER CAPITAL IMPROVEMENT PROJECT	1154
CITY 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 PLAN 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
REFUSE FUND	558	REFUSE COLLECTION	1112
	558	STREET SWEEPING	1113
	558	STORM DRAINS	1114
	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	RECORDS	0407
	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
MISSING CHILDREN MONUMENT TRUST FUND	771	MISSING CHILDREN MONUMENT TRUST	1248
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
PFEDA GENERAL FUND	902	PFEDA ADMINISTRATION	2401
PFEDA PROJECT AREA 2 CIP FUND	910	PFEDA PROJECT AREA 2 CIP	2406
PFEDA GATEWAYS CIP FUND	912	PFEDA GATEWAYS CIP	2408
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.
- 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 full-time City employees per the various bargaining unit MOU's.
- 5X1.10-06 Social Security/OASDI – 6.2 percent of first \$110,100 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.
- 5X1.10-12 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.
- 5X1.10-17 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 - 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.

GLOSSARY - EXPENSES

- 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 are required 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.
- 5X1.10-35 Post Employment Benefits -The City's contribution for future retiree's health benefit insurance coverage costs.

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, 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.

GLOSSARY - EXPENSES

- 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, 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.
- 5X2.43-00 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 - 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.
- 5X2.46-00 Computer Replacement Charge - Funds accumulated for the replacement of the computers assigned to department.

GLOSSARY - EXPENSES

- 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, 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-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.