

**CITY OF MERCED  
2020-2021 CITY COUNCIL APPROVED BUDGET**

**TAB 3**

**REFERENCE MATERIALS**

Chart of Accounts

Glossary

**PAGE NO.**

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**CITY OF MERCED 2020-21 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   | 1001-52        |
|  | 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 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   | 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           |
| 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           |
| 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-CAL HOME 2012 GRANT FUND                               | 069               | HOUSING - CAL HOME 2012 GRANT PROGRAM                      | 1357           |
| 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           |
| MEASURE "V" ALTERNATIVE MODES FUND                             | 075               | PUBLIC WORKS   | 1145           |
| 2030 GAS TAX FUND  | 076               | 2030 GAS TAX FUND  | 0701           |
| SUBSTANDARD HOUSING  | 077               | CODE ENFORCEMENT   | 1005           |
| MEASURE "V" LOCAL TRANSPORTATION FUND                          | 078               | PUBLIC WORKS   | 1145           |
| VEHICLE ABATEMENT FUND   | 080               | ANIMAL CONTROL/CODE ENFORCEMENT                            | 1005           |
| SB1186 CASP PROGRAM  | 082               | INSPECTION SERVICES  | 0805           |
| MEASURE "Y" POLICE FUND  | 083               | POLICE PROTECTION  | 1055           |
| MEASURE "Y" FIRE FUND  | 084               | FIRE PROTECTION  | 0955           |
| MEASURE "Y" PARKS & RECREATION FUND                            | 085               | COMMUNITY SERVICE  | 1255           |
| MEASURE "Y" DISCRETIONARY FUND                                 | 086               | CITY COUNCIL   | 0755           |
| 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 FUN | 158               | COMMUNITY FACILITY DISTRICT PUBLIC WORKS PARKS MAINTENANCE | 1137           |

**CITY OF MERCED 2020-21 BUDGET  
CHART OF ACCOUNTS**

| FUND TITLE  | FUND NUMBER | DEPARTMENT/DIVISION TITLE                                     | ACCOUNT NUMBER |
|---|-------------|---|----------------|
| 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               | 164-198     | (INDIVIDUAL IMPROVEMENT AREAS)                                | 1166           |
| 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           |
| 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         | STORM DRAINS  | 1114           |
|   | 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         | 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           |
| SEC 115 TRUST PENSION FUND                                  | 773         | FINANCE   | 0701           |
| 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           |
| PUBLIC FINANCING AUTHORITY-DEBT SERVICE FUND                | 936         | FINANCE   | 0701           |

## 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 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 \$137,700 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.

## **GLOSSARY - EXPENSES**

- 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 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 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 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 has been waived.
- 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**

- 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 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 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 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 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 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.

## **GLOSSARY - EXPENSES**

- 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.