

**CITY OF MERCED
2023-2024 CITY COUNCIL APPROVED BUDGET**

TAB 3

REFERENCE MATERIALS

Chart of Accounts

Glossary

PAGE NO.

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CITY OF MERCED 2023-24 BUDGET
CHART OF ACCOUNTS

| FUND TITLE | FUND NUMBER | DEPARTMENT/DIVISION TITLE | DEPTS DIVISIONS |
|--|-------------|---|-------------------|
| GENERAL FUND | 001/1000 | CITY COUNCIL | 0101/500 |
| | 001/1000 | YOUTH COUNCIL | 0103/510 |
| | 001/1000 | CITY MANAGER | 0201/1000 |
| | 001/1000 | CITY CLERK | 0204/1010 |
| | 001/1000 | CITY ATTORNEY | 0301/1500 |
| | 001/1000 | FINANCE/PURCHASING | 0701/2000-02/2050 |
| | 001/1000 | FIRE | 0901/3000-13/3001 |
| | 001/1000 | POLICE | 1001/3500-52/3510 |
| | 001/1000 | PARKS MAINTENANCE | 1120/6010 |
| | 001/1000 | ECONOMIC DEVELOPMENT | 2002/2500 |
| | 001/1000 | MERCED VISITOR'S SERVICES | 2006/2530 |
| CASH BASIS FUND | 002/1002 | CASH BASIS | 0701/8000 |
| GENERAL FUND RESERVE | 004/1001 | FINANCE | 0701/2000 |
| DOWNTOWN FUND | 006/2000 | DOWNTOWN | 1801 |
| LOCAL TRANSPORTATION FUND | 007/3007 | LOCAL TRANSPORTATION FUND | 0701/8000 |
| 2105 GAS TAX FUND | 009/2006 | 2105 GAS TAX | 0701/8000 |
| 2106 GAS TAX FUND | 010/2006 | 2106 GAS TAX | 0701/8000 |
| 2107 GAS TAX FUND | 011/2006 | 2107 GAS TAX | 0701/8000 |
| 2107.5 GAS TAX FUND | 012/2006 | 2107.5 GAS TAX | 0701/8000 |
| TRAFFIC SAFETY FUND | 013/2700 | TRAFFIC SAFETY | 1002/3510 |
| DEVELOPMENT SERVICES FUND | 017/3000 | ENGINEERING | 0803/5000 |
| | 017/3000 | PLANNING AND PERMITTING | 0804/5020 |
| | 017/3000 | INSPECTION SERVICES | 0805/5010 |
| HOUSING SPECIAL REVENUE FUND | 018/2501 | HOUSING PROGRAM | 1301/5500 |
| STREET/STREETLIGHT FUND | 022/3001 | STREET/STREETLIGHT MAINTENANCE | 1104/6015 |
| PARKS & COMMUNITY SERVICES FUND | 024/1018 | PARKS & COMMUNITY SERVICE | 1201/4000 |
| | 024/1018 | ED-ZOO CATION CENTER | 1204/4020 |
| | 024/1018 | ZOO | 1205/4010 |
| | 024/1018 | INDIVIDUAL PROGRAM TITLES | 1208-56/4000-4050 |
| | 024/1018 | PROPOSITION 64 GRANT | 1257/4060 |
| SURFACE TRANSPORTATION PROGRAM FUND | 025/3006 | SURFACE TRANSPORTATION PROGRAM | 0701/8000 |
| PROPOSITION 172 FUND | 027/2099 | PROPOSITION 172 | 0701/8000 |
| PUBLIC WORKS OPERATIONS ADMINISTRATION FUND | 029/7000 | PUBLIC WORKS OPERATIONS ADMINISTRATION | 1102/6000 |
| HOUSING - UNRESTRICTED PROGRAM INCOME FUND | 031/2503 | HOUSING - UNRESTRICTED PROGRAM INCOME | 1340/5500 |
| HOME GRANTS FUND | 033/2502 | HOME FUNDS - PARTICIPATING JURISDICTION 1997 | 1349/5500 |
| BEGIN GRANT FUND | 034/2504 | BEGIN PROGRAM | 1346/5500 |
| POLICE - OFFICE OF TRAFFIC SAFETY (OTS) GRANT FUND | 035/2701 | POLICE - OFFICE OF TRAFFIC SAFETY (OTS) GRANT PROGRAM | 1016/3510 |
| SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND | 038/2702 | SUPPLEMENTAL LAW ENFORCEMENT SERVICES | 1018/3955 |
| HOME FUNDS - STATE 1992 FUND | 041/2505 | HOME FUNDS - STATE 1992 | 1343/5500 |
| HOME FUNDS - STATE 1993 FUND | 042/2506 | HOME FUNDS - STATE 1993 | 1344/5500 |
| FACILITIES - ROADWAY FUND | 044/3500 | INSPECTION SERVICES | 0805/5010 |
| FACILITIES - TRAFFIC SIGNS FUND | 045/3501 | INSPECTION SERVICES | 0805/5010 |
| FACILITIES - FIRE FUND | 046/3502 | INSPECTION SERVICES | 0805/5010 |
| FACILITIES - POLICE FUND | 047/3503 | INSPECTION SERVICES | 0805/5010 |
| FACILITIES - PARKS FUND | 048/3504 | INSPECTION SERVICES | 0805/5010 |
| FACILITIES - TRANSPORTATION FEE FUND | 049/3515 | INSPECTION SERVICES | 0805/5010 |
| JUSTICE ASSISTANCE GRANT FUND | 050/2703 | JUSTICE ASSISTANCE PROGRAM | 1025/3510 |
| PUBLIC EDUCATIONAL AND GOVERNMENTAL (PEG) ACCESS FEES FUND | 051/3004 | PUBLIC EDUCATIONAL AND GOVERNMENTAL (PEG) ACCESS FEES | 0416/4730 |
| HOUSING - CAL HOME GRANT FUND | 052/2507 | HOUSING - CAL HOME GRANT PROGRAM | 1350/3500 |
| HOUSING - BEGIN GRANT FUND | 053/2508 | HOUSING - BEGIN HOME GRANT | 1351/3510 |
| FACILITIES - ROADWAY DEVELOPER FUND | 054/3505 | INSPECTION SERVICES | 0805/5010 |
| FACILITIES - TRAFFIC SIGNS DEVELOPER FUND | 055/3506 | INSPECTION SERVICES | 0805/5010 |
| FACILITIES - FIRE DEVELOPER FUND | 056/3507 | INSPECTION SERVICES | 0805/5010 |
| FACILITIES - POLICE DEVELOPER FUND | 057/3508 | INSPECTION SERVICES | 0805/5010 |
| FACILITIES - PARKS DEVELOPER FUND | 058/3509 | INSPECTION SERVICES | 0805/5010 |
| NEIGHBORHOOD STABILIZATION FUND | 059/2509 | NEIGHBORHOOD STABILIZATION | 1352/5500 |

CITY OF MERCED 2023-24 BUDGET
CHART OF ACCOUNTS

| FUND TITLE | FUND NUMBER | DEPARTMENT/DIVISION TITLE | DEPTS DIVISIONS |
|--|---------------------------|--|-------------------|
| FACILITIES - TRANSPORTATION DEVELOPER FUND | 060/3516 | INSPECTION SERVICES | 0805/5010 |
| MEASURE "C" FUND | 061/2001 | FIRE PROTECTION | 0926/3000 |
| | 061/2001 | POLICE PROTECTION | 1026/3510 |
| | 061/2001 | PUBLIC WORKS | 1126/6015 |
| DEVELOPER CAPITAL FEE FUND | 062/3005 | DEVELOPER CAPITAL FEE | 0807/5020 |
| BELL STATION FACILITY FUND | 063/3002 | BELL STATION FACILITY | 2005/2520 |
| 2103 GAS TAX FUND | 065/2006 | 2103 GAS TAX | 0701/8000 |
| NEIGHBORHOOD PROGRAM (NSP3) FUND | 066/2510 | NEIGHBORHOOD STABILIZATION (NSP3) | 1354/5500 |
| STABILIZATION RENTAL HOUSING FUND | 068/2511 | NEIGHBORHOOD STABILIZATION (NSP) RENTAL HOUSING | 1356/5500 |
| HOUSING-CAL HOME 2012 GRANT FUND | 069/2512 | HOUSING - CAL HOME 2012 GRANT PROGRAM | 1357/5500 |
| HOUSING ADMINISTRATION & OPERATIONS FUND | 070/2500 | HOUSING PROGRAM | 1301/5500 |
| LOW MODERATE INCOME HOUSING FUND | 071/2513 | CITY HOUSING PROGRAM | 1363/5510 |
| AB109 FUND | 072/2704 | PUBLIC SAFETY REALIGNMENT | 1002/3510 |
| REVENUE STABILIZATION FUND | 073/1016 | REVENUE STABILIZATION | 0701/8000 |
| ECONOMIC DEVELOPMENT OPPORTUNITY FUND | 074/1017 | ECONOMIC DEVELOPMENT | 2002/2500 |
| MEASURE "V" ALTERNATIVE MODES FUND | 075/2008 | PUBLIC WORKS | 1145/6015 |
| 2030 GAS TAX FUND | 076/2007 | 2030 GAS TAX FUND | 0701/8000 |
| SUBSTANDARD HOUSING | 077/1019 | CODE ENFORCEMENT | 1005/3550 |
| MEASURE "V" LOCAL TRANSPORTATION FUND | 078/2009 | PUBLIC WORKS | 1145/6015 |
| AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES GRANT | 079/2514 | HOUSING | 1301/5500 |
| VEHICLE ABATEMENT FUND | 080/2010 | ANIMAL CONTROL/CODE ENFORCEMENT | 1005/3550 |
| SB1186 CASP PROGRAM | 082/3003 | INSPECTION SERVICES | 0805/5010 |
| MEASURE "Y" POLICE FUND | 083/2002 | POLICE PROTECTION | 1055/3510 |
| MEASURE "Y" FIRE FUND | 084/2003 | FIRE PROTECTION | 0955/3000 |
| MEASURE "Y" PARKS & RECREATION FUND | 085/2004 | PARKS MAINTENANCE | 1120/6010 |
| | 085/2004 | PARKS & COMMUNITY SERVICE | 1201/4000 |
| | 085/2004 | ZOO | 1205/4010 |
| | 085/2004 | INDIVIDUAL PROGRAM TITLES | 1208-56/4000-4040 |
| MEASURE "Y" DISCRETIONARY FUND | 086/2005 | CITY COUNCIL | 0755/8000 |
| AMERICAN RESCUE PLAN ACT FUND | 087/2011 | CITY COUNCIL | 0101/0500 |
| | 087/2011 | CITY MANAGER | 0201/1000 |
| | 087/2011 | FINANCE | 0701/8000 |
| | 087/2011 | WATER SYSTEM | 1106/6060 |
| | 087/2011 | PARKS & COMMUNITY SERVICE | 1201-02/4000-4020 |
| | 087/2011 | ZOO | 1205/4010 |
| | 087/2011 | HOUSING | 1301/5500 |
| AFFORDABLE HOUSING TRUST | 088/1020 | HOUSING | 0701/8000 |
| CALHOME 2021 GRANT | 089/2505 | HOUSING | 1301/5500 |
| CA SB2 HOUSING PLANNING GRANT FUND | 090/2013 | PLANNING AND PERMITTING | 0804/5020 |
| CA LOCAL EARLY ACTION PLAN FUND | 091/2014 | PLANNING AND PERMITTING | 0804/5020 |
| FACILITIES - PUBLIC WORKS CORPORATE YARD FUND | 092/3510 | INSPECTION SERVICES | 0805/5010 |
| FACILITIES - PUBLIC WORKS CORPORATE DEVELOPER FUND | 093/3511 | INSPECTION SERVICES | 0805/5010 |
| FACILITIES - INFORMATION TECHNOLOGY FUND | 094/3512 | INSPECTION SERVICES | 0805/5010 |
| FACILITIES - INFORMATION TECHNOLOGY DEVELOPER FUND | 095/3513 | INSPECTION SERVICES | 0805/5010 |
| FACILITIES - ADMINISTRATIVE FEE FUND | 096/3514 | INSPECTION SERVICES | 0805/5010 |
| HCD HOMEKEY PROGRAM CC915 | 097/3516 | HOUSING | 1301/5500 |
| HCD HOMEKEY PROGRAM 12-13 | 098/2017 | HOUSING | 1301/5500 |
| PERMANENT LOCAL HOUSING | 099/2018 | HOUSING | 1301/5500 |
| MAINTENANCE DISTRICT FUNDS | 100-148&151&153/4000-4039 | (INDIVIDUAL DISTRICTS) | 1165/6100 |
| COMMUNITY FACILITY DISTRICT FORMATION FUND | 150/4500 | COMMUNITY FACILITY DISTRICT FORMATION | 1164/5020 |
| COMMUNITY FACILITY DISTRICT ADMINISTRATION FUND | 155/4501 | COMMUNITY FACILITY DISTRICT ADMINISTRATION | 1160/8000 |
| COMMUNITY FACILITY DISTRICT PUBLIC SAFETY FIRE FUND | 156/4502 | COMMUNITY FACILITY DISTRICT PUBLIC SAFETY FIRE | 0911/3000 |
| COMMUNITY FACILITY DISTRICT PUBLIC SAFETY POLICE FUND | 157/4503 | COMMUNITY FACILITY DISTRICT PUBLIC SAFETY POLICE | 1024/3510 |
| COMMUNITY FACILITY DISTRICT PUBLIC WORKS PARKS MAINTENANCE F | 158/4504 | COMMUNITY FACILITY DISTRICT PUBLIC WORKS PARKS MAINTENANCE | 1137/3500 |

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| FUND TITLE | FUND NUMBER | DEPARTMENT/DIVISION TITLE | DEPTS DIVISIONS |
|---|-------------------|---|-----------------|
| COMMUNITY FACILITY DISTRICT STREET TREES FUND | 1594505 | COMMUNITY FACILITY DISTRICT STREET TREES | 1138/6050 |
| COMMUNITY FACILITY DISTRICT STREET MAINTENANCE/LIGHTS FUND | 160/4506 | COMMUNITY FACILITY DISTRICT STREET MAINTENANCE/LIGHTS | 1139/6015 |
| COMMUNITY FACILITY DISTRICT DEVELOPMENT SERVICES FUND | 161/4507 | COMMUNITY FACILITY DISTRICT DEVELOPMENT SERVICES | 0806/5020 |
| COMMUNITY FACILITY DISTRICT PARKS & COMMUNITY SERVICES FUND | 162/4508 | COMMUNITY FACILITY DISTRICT PARKS & COMMUNITY SERVICES | 1249/4000 |
| COMMUNITY FACILITY DISTRICT AIRPORT FUND | 163/4509 | COMMUNITY FACILITY DISTRICT AIRPORT | 1306/6500 |
| COMMUNITY FACILITY DISTRICT MAINTENANCE FUNDS | 164-212/4510-4557 | (INDIVIDUAL IMPROVEMENT AREAS) | 1166/6105 |
| MAINTENANCE DISTRICT PUMP REPLACEMENT FUND | 299/4499 | MAINTENANCE DISTRICT PUMP REPLACEMENT | 1165/6100 |
| NORTH MERCED SEWER REFUNDING DEBT SERVICE FUND | 333/8000 | NORTH MERCED SEWER REFUNDING DEBT SERVICE | 1130/6000 |
| LIBERTY PARK DEBT SERVICE FUND | 338/6099 | LIBERTY PARK DEBT SERVICE | 1104/6015 |
| 16TH STREET ASSESSMENT DISTRICT DEBT SERVICE FUND | 340/8098 | 16TH STREET ASSESSMENT DISTRICT DEBT SERVICE | 1132/6000 |
| FAHRENS PARK DEBT SERVICE FUND | 342/8003 | FAHRENS PARK DEBT SERVICE | 1193/6000 |
| BELLEVUE RANCH EAST DEVELOPMENT DEBT SERVICE FUND | 343/8004 | BELLEVUE RANCH EAST DEVELOPMENT DEBT SERVICE | 1134/6115 |
| UNIVERSITY CAPITAL CHARGE DEBT SERVICE FUND | 344/8005 | UNIVERSITY CAPITAL CHARGE DEBT SERVICE | 1136/6000 |
| BELLEVUE RANCH WEST DEVELOPMENT DEBT SERVICE FUND | 345/8006 | BELLEVUE RANCH WEST DEVELOPMENT DEBT SERVICE | 1140/6120 |
| MORAGA DEVELOPMENT DEBT SERVICE FUND | 346/8007 | MORAGA DEVELOPMENT DEBT SERVICE | 1142/6110 |
| AIRPORT DEBT SERVICE FUND | 361/8097 | AIRPORT DEBT SERVICE | 1303/6500 |
| HOUSING - DEBT SERVICE FUND | 380/8008 | HOUSING DEBT SERVICE | 0701/8000 |
| PARKS & COMMUNITY SERVICES CAPITAL PROJECTS FUND | 424/5000 | PARKS & COMMUNITY SERVICES CAPITAL PROJECTS | 1201/4000 |
| PARK RESERVE CAPITAL PROJECTS FUND | 442/5001 | PARK RESERVE CAPITAL PROJECTS | 1202/4020 |
| MEASURE V REGIONAL PROJECTS | 445/5002 | PUBLIC WORKS CAPITAL PROJECTS | 1145/6015 |
| AIRPORT INDUSTRIAL PARK CAPITAL PROJECTS FUND | 448/5003 | AIRPORT INDUSTRIAL PARK CAPITAL PROJECTS | 2003/6510 |
| PUBLIC SAFETY CAPITAL PROJECT FUND | 449/5004 | FIRE STATION CAPITAL PROJECTS | 0901/3000 |
| | 449/5004 | POLICE STATION CAPITAL PROJECTS | 1001/3500 |
| STREETS/LIGHTING CAPITAL PROJECTS FUND | 450/5005 | STREETS/LIGHTING CAPITAL PROJECTS | 1104/6015 |
| AIRPORT CAPITAL PROJECTS FUND | 461/5006 | AIRPORT CAPITAL IMPROVEMENT PROJECTS | 1303/6500 |
| PERCHLOROETHYLENE CLEAN UP WATER CAPITAL PROJECTS FUND | 463/5007 | PERCHLOROETHYLENE CLEAN UP WATER CAPITAL IMPROVEMENT PROJECTS | 1154/6000 |
| METHYL TERTIARY BUTYL ETHER SETTLEMENT FUND | 464/5008 | METHYL TERTIARY BUTYL ETHER CAPITAL IMPROVEMENT PROJECTS | 1153/6000 |
| LOW MODERATE INCOME HOUSING CAPITAL PROJECTS FUND | 471/5009 | CITY HOUSING PROGRAM | 1363/5510 |
| WASTEWATER TREATMENT LINES COMPONENT FUND | 550/6004 | WASTEWATER TREATMENT LINES COMPONENT | 1156/6090 |
| WASTEWATER TREATMENT PLANT COMPONENT FUND | 551/6005 | WASTEWATER TREATMENT PLANT COMPONENT | 1157/6095 |
| WASTEWATER REVOLVING FUND | 552/6006 | WASTEWATER REVOLVING | 1110/6000 |
| WASTEWATER FUND | 553/6000 | WASTEWATER/SEWERS | 1107/6065 |
| | 553/6000 | WASTEWATER TREATMENT PLANT | 1108/6070 |
| | 553/6000 | ENVIRONMENTAL CONTROL | 1109/6075 |
| | 553/6000 | STORM DRAINS | 1114/6080 |
| | 553/6000 | LAND APPLICATION SYSTEM | 1115/6085 |
| RESTRICTED WATER SYSTEM FUND | 556/6007 | RESTRICTED WATER SYSTEM | 1118/6055 |
| WATER SYSTEM FUND | 557/6001 | WATER SYSTEM | 1106/6060 |
| REFUSE FUND | 558/6002 | REFUSE COLLECTION | 1112/6025 |
| | 558/6002 | STREET SWEEPING | 1113/6045 |
| | 558/6002 | STREET AND SUBDIVISION TREES | 1122/6050 |
| | 558/6002 | GREEN WASTE | 1133/6035 |
| | 558/6002 | CURBSIDE RECYCLING PROGRAM | 1135/6030 |
| AIRPORT FUND | 561/6003 | AIRPORT | 1303/6500 |
| REFUSE CAPITAL EQUIPMENT FUND | 562/6009 | REFUSE CAPITAL EQUIPMENT | 1116/6000 |
| RESTRICTED WATER MAINS FUND | 566/6008 | RESTRICTED WATER MAINS | 1118/6055 |
| WORKERS' COMPENSATION FUND | 666/7002 | WORKERS' COMPENSATION | 0410/4520 |
| LIABILITY INSURANCE FUND | 667/7001 | LIABILITY INSURANCE | 0411/4520 |
| UNEMPLOYMENT INSURANCE FUND | 668/7003 | UNEMPLOYMENT INSURANCE | 0412/4500 |
| EMPLOYEE BENEFITS FUND | 669/7004 | EMPLOYEE BENEFITS | 0413/4500 |
| FLEET MANAGEMENT FUND | 670/7005 | FLEET OPERATIONS & MANAGEMENT | 1103/6020 |
| FACILITIES MAINTENANCE & OPERATIONS FUND | 671/7007 | FACILITIES MAINTENANCE & OPERATIONS | 1119/6005 |
| SUPPORT SERVICES FUND | 672/7008 | PERSONNEL | 0402/4500 |
| | 672/7008 | INFORMATION TECHNOLOGY- ADMINISTRATION | 0403/4700 |
| | 672/7008 | INFORMATION TECHNOLOGY- BUSINESS SYSTEMS | 0404/4710 |
| | 672/7008 | INFORMATION TECHNOLOGY- NETWORKS | 0405/4720 |
| | 672/7008 | INFORMATION TECHNOLOGY- GIS | 0406/4740 |
| | 672/7008 | RISK MANAGEMENT ADMINISTRATION | 0409/4520 |
| PERSONAL COMPUTER REPLACEMENT & MAINTENANCE FUND | 673/7009 | PERSONAL COMPUTER REPLACEMENT & MAINTENANCE | 0403/4700 |
| FLEET REPLACEMENT FUND | 674/7006 | FLEET REPLACEMENT | 1103/6020 |
| COMMUNITY FACILITY DISTRICT SERVICES DEPOSITS FUND | 770/8500 | COMMUNITY FACILITY DISTRICT DEPOSITS | 1166/6105 |
| REGIONAL TRANSPORTATION IMPACTS | 772/9754 | INSPECTION SERVICES | 805/6010 |
| SEC 115 TRUST PENSION FUND | 773/8501 | FINANCE | 0701/8000 |
| YOUTH PROGRAMS ENDOWMENT FUND | 778/8502 | YOUTH PROGRAMS ENDOWMENT | 1201/4000 |
| ASSET FORFEITURE TRUST FUND | 779/8503 | ASSET FORFEITURE TRUST | 1901/3950 |
| WAHNETA HALL TRUST FUND | 795/8504 | WAHNETA HALL TRUST | 1903/4000 |
| PARKING AUTHORITY FUND | 930/9100 | PARKING AUTHORITY GENERAL FUND | 2500/2505 |

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

- 5X1.01-00/501001 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.
- 5X1.03-00/501002 Extra Help – Hourly wages paid to temporary part time employees.
- 5X1.04-01/501003 Regular Overtime - Pay for hours worked in excess of normal work hours.
- 5X1.04-02/501005 Regular Court Overtime - Pay for hours subpoenaed to appear in court outside of normal work hours.
- 5X1.04-03/501006 OES Contingency - Compensation to employees who are deployed or provide backfill to those who are deployed on mutual aid reimbursable incidents.
- 5X1.04-04/501007 Call Back Time Worked – Pay for eligible employees on standby who are called back to work as indicated in the respective MOU's.
- 5X1.10-01/502001 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.
- 5X1.10-02/502002 Unused Sick Leave - Employees are paid annually 50 percent of any accrued sick leave over an established maximum at their straight time rate.
- 5X1.10-04/501110 Investigative Pay –Employees who have been assigned to Investigative Duty are compensated an additional amount as indicated in the respective MOU's.
- 5X1.10-05/505001 Retirement PERS - The total contribution for regular full-time City employees under the 2.5 @ 55 and 3 @ 50 retirement plans.
- 5X1.10-06/504001 Social Security/OASDI – 6.2 percent of first \$160,200 for all employees.
- 5X1.10-07/504002 Social Security Medicare – 1.45 percent of salary for all employees.
- 5X1.10-08/506001 Unemployment Insurance Fund provides unemployment compensation for employees who have left the City service and qualify under applicable state law.
- 5X1.10-09/505002 Retirement PERS - The total contribution for regular full-time City employees under the 2 @ 60 and 3 @ 55 retirement plans.
- 5X1.10-10/505003 Retirement PERS - The total contribution for regular full-time City employees under the 2 @ 62 and 2.7 @ 57 retirement plans.

GLOSSARY - EXPENSES

- 5X1.10-12/506102 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.
- 5X1.10-14/503001 Clothing Allowance - The City provides uniforms for those employees who are required to wear them, pursuant to negotiated agreements.
- 5X1.10-17/501113 Standby Pay - Compensation to employees who are required to be available for possible callback work during their off-shift hours.
- 5X1.10-19/501100 Acting Pay – Compensation to eligible employees who temporarily fill a higher paying position as indicated in the respective MOU's.
- 5X1.10-20/502003 Earned Benefits – Pay to regular full-time City employees for accruals pursuant to appropriate agreements or upon separation from employment.
- 5X1.10-21/501101 Bilingual Pay Program - Compensation to employees who provide translation services.
- 5X1.10-22/501108 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.
- 5X1.10-23/511013 Cleaning costs for employer provided uniforms.
- 5X1.10-24/503002 Allowance for use of personal vehicle as indicated in the respective MOU's.
- 5X1.10-25/501114 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's.
- 5X1.10-27/504003 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.
- 5X1.10-28/501105 Defensive Tactics Instructor Pay - Employees who conduct defensive tactics training are compensated an additional amount as indicated in the respective MOU's.
- 5X1.10-29/501102 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.
- 5X1.10-30/501103 Crime Scene Response Team Assignment - Employees who are assigned to the Crime Scene Response Team are compensated an additional amount as indicated in the respective MOU's.
- 5X1.10-31/501107 Education Incentive Pay -Employees who have completed a degree program are compensated at rates indicated in the respective MOU's.
- 5X1.10-32/502004 Cash Back Bi-Weekly Allowance- The amount paid to an employee when their health and welfare insurance coverage has been waived.
- 5X1.10-33/506101 Core Allowance-The City's contribution to the Cafeteria Allowance for each employee's health and welfare benefit insurance coverage costs.

GLOSSARY - EXPENSES

- 5X1.10-35/506110 Post Employment Benefits -The City's contribution for retiree's health benefit insurance coverage costs.
- 5X1.10-36/501104 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.
- 5X1.10-37/501109 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.
- 5X1.10-38/501105 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.
- 5X1.10-39/501111 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.
- 5X1.10-40/501106 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.
- 5X1.10-41/501115 Hostage Negotiation Team – Employees who are assigned to the Hostage Negotiation Team are compensated an additional amount as indicated in the respective MOU's.
- 5X1.10-42/501116 A.R.C.O.N. Duty – Employees assigned to A.R.C.O.N. Duty are compensated an additional amount as indicated in the respective MOU's.
- 5X1.10-43/501120 Range Master Duty - Employees assigned to Range Master Duty are compensated an additional amount as indicated in the respective MOU's.
- 5X1.10-44/501117 Drone Duty - Employees assigned to Drone Duty are compensated an additional amount as indicated in the respective MOU's.
- 5X1.10-45/501118 Tactical Dispatcher Duty - Employees assigned to Tactical Dispatcher Duty are compensated an additional amount as indicated in the respective MOU's.
- 5X1.10-46/501119 Senior Sgt. Differential Pay – Eligible employees at the top salary step receive additional pay as indicated in the respective MOU's.

Materials, Supplies, and Services

- 5X2.11-00/511001 Utilities - Electric, natural gas, water, sewer, and refuse service for department location(s).
- 5X2.12-00/511002 Telephone - Monthly service charges and long distance telephone expenses.
- 5X2.13-00/511003 Postage – General office postage and freight.
- 5X2.15-00/511005 Office Supplies - Expenses for letterhead, envelopes, folders, and other miscellaneous office and computer supplies.
- 5X2.17-00/511012 Professional Services- Expenses for contracted services.

GLOSSARY - EXPENSES

- 5X2.18-00/511021 Travel and Meetings - Transportation costs, meals and lodging incurred for conferences, meetings and training, and costs of conducting meetings.
- 5X2.19-00/511019 Mileage - Mileage reimbursement for staff required to use personal vehicles for City business.
- 5X2.20-00/511020 Registration fees, tuition, and costs of materials for training activities. All other costs are budgeted in Line 5X2.18-00.
- 5X2.22-00/511007 Office Equipment O&M - Maintenance of office equipment other than computers and related items.
- 5X2.23-00/547004 Vehicle Operations/Maintenance -- Vehicle operation and maintenance charges based on vehicle(s) assigned to department.
- 5X2.28-00/511017 Safety Supplies - Special clothing and equipment, including fire extinguishers, flares, first aid supplies, etc., required for safe conduct of duties.
- 5X2.30-01/547001 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.
- 5X2.32-00/547005 Vehicle Replacement - Funds accumulated for vehicle replacement based on vehicle(s) assigned to department.
- 5X2.38-00/547009 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.
- 5X2.43-00/590002 Machinery/Equipment - Acquisitions, generally in excess of \$5,000. See detail list at Tab 15 for specific department acquisitions and vehicle replacement.
- 5X2.45-00/547006 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.

GLOSSARY - EXPENSES

- 5X2.46-00/547007 Computer Replacement Charge - Funds accumulated for the replacement of the computers assigned to department.
- 5X4.91-XX/52XXXX 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 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/53XXXX 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/591XXX 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.