

**CITY OF MERCED  
2024-2025 CITY COUNCIL APPROVED BUDGET**

**TAB 3**

**REFERENCE MATERIALS**

Chart of Accounts

Glossary

**PAGE NO.**

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**CITY OF MERCED 2024-25 BUDGET  
CHART OF ACCOUNTS**

<b>FUND TITLE</b>	<b>FUND NUMBER</b>	<b>DEPARTMENT/DIVISION TITLE</b>	<b>DEPTS DIVISIONS</b>
GENERAL FUND	1000	CITY COUNCIL	0500
	1000	YOUTH COUNCIL	0510
	1000	CITY MANAGER	1000
	1000	CITY CLERK	1010
	1000	OFFICE OF NEIGHBORHOOD SAFETY	1020
	1000	CITY ATTORNEY	1500
	1000	FINANCE	2000
	1000	PURCHASING	2050
	1000	FIRE	3000-3010
	1000	POLICE	3500-3570
	1000	PARKS MAINTENANCE	6010
	1000	ECONOMIC DEVELOPMENT	2500
	1000	MERCED VISITOR'S SERVICES	2530
GENERAL FUND RESERVE	1001	ADMINISTRATION	8000
CASH BASIS FUND	1002	ADMINISTRATION	8000
REVENUE STABILIZATION FUND	1016	ADMINISTRATION	9000
ECONOMIC DEVELOPMENT OPPORTUNITY FUND	1017	ECONOMIC DEVELOPMENT	2500
PARKS & COMMUNITY SERVICES FUND	1018	PARKS & COMMUNITY SERVICE	4000
	1018	FACILITIES	4020
	1018	ZOO	4010
	1018	RECREATION	4030
	1018	YOUTH SPORT	4040
	1018	ADULT SPORT	4050
	1018	OUTDOOR RECREATION	4060
SUBSTANDARD HOUSING	1019	POLICE-CODE ENFORCEMENT	3550
AFFORDABLE HOUSING TRUST	1020	ADMINISTRATION	8000
DOWNTOWN FUND	2000	DOWNTOWN FUND	2540
MEASURE "C" FUND	2001	FIRE	3000
	2001	POLICE OPERATIONS	3510
	2001	STREETS & STREETLIGHT MAINTENANCE	6015
MEASURE "Y" POLICE FUND	2002	POLICE OPERATIONS	3510
MEASURE "Y" FIRE FUND	2003	FIRE	3000
MEASURE "Y" PARKS & RECREATION FUND	2004	PARKS MAINTENANCE	6010
	2004	PARKS & COMMUNITY SERVICE	4000
	2004	ZOO	4010
	2004	RECREATION	4030
	2004	YOUTH SPORT	4040
	2004	ADULT SPORT	4050
MEASURE "Y" DISCRETIONARY FUND	2005	CITY COUNCIL	8000
GAS TAX FUND	2006	GAS TAX	8000
MEASURE "V" ALTERNATIVE MODES FUND	2008	PUBLIC WORKS	6015
MEASURE "V" LOCAL TRANSPORTATION FUND	2009	PUBLIC WORKS	6015
VEHICLE ABATEMENT FUND	2010	POLICE-CODE ENFORCEMENT	3550
AMERICAN RESCUE PLAN ACT FUND	2011	CITY COUNCIL	0500
	2011	CITY MANAGER	1000
	2011	FINANCE	2000
	2011	WATER SYSTEM	6060
	2011	PARKS & COMMUNITY SERVICE	4000-4020
	2011	ZOO	4010
	2011	HOUSING	5500
CA SB2 HOUSING PLANNING GRANT FUND	2013	PLANNING AND PERMITTING	5020
CA LOCAL EARLY ACTION PLAN FUND	2014	PLANNING AND PERMITTING	5020
HCD HOMEKEY PROGRAM 12-13	2017	HOUSING	5500
PERMANENT LOCAL HOUSING	2018	HOUSING	5500
MEASURE "C" PUBLIC SAFETY FUND	2030	FIRE	3000
	2030	POLICE OPERATIONS	3510
MEASURE "C" ROADS FUND	2031	PUBLIC WORKS	6015
PROPOSITION 172 FUND	2099	PROPOSITION 172	8000
HOUSING ADMINISTRATION & OPERATIONS FUND	2500	HOUSING	5500
HOUSING SPECIAL REVENUE FUND	2501	HOUSING	5500
HOME GRANTS FUND	2502	HOUSING	5500
HOUSING - UNRESTRICTED PROGRAM INCOME FUND	2503	HOUSING	5500
BEGIN GRANT FUND	2504	HOUSING	5500
HOME FUNDS - STATE 1992 FUND	2505	HOUSING	5500
HOME FUNDS - STATE 1993 FUND	2506	HOUSING	5500
HOUSING - CAL HOME GRANT FUND	2507	HOUSING	5500
HOUSING - BEGIN GRANT FUND	2508	HOUSING	5500
NEIGHBORHOOD STABILIZATION FUND	2509	HOUSING	5500
NEIGHBORHOOD PROGRAM (NSP3) FUND	2510	HOUSING	5500
STABILIZATION RENTAL HOUSING FUND	2511	HOUSING	5500
HOUSING-CAL HOME 2012 GRANT FUND	2512	HOUSING	5500
LOW MODERATE INCOME HOUSING FUND	2513	HOUSING	5510
AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES GRANT	2514	HOUSING	5500
CALHOME 2021 GRANT	2515	HOUSING	5500
TRAFFIC SAFETY FUND	2700	POLICE OPERATIONS	3510
POLICE - OFFICE OF TRAFFIC SAFETY (OTS) GRANT FUND	2701	POLICE OPERATIONS	3510
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND	2702	COPS FUNDING	3955
JUSTICE ASSISTANCE GRANT FUND	2703	POLICE OPERATIONS	3510
AB109 FUND	2704	POLICE OPERATIONS	3510
DEVELOPMENT SERVICES FUND	3000	ENGINEERING	5000
	3000	PLANNING AND PERMITTING	5020

CITY OF MERCED 2024-25 BUDGET  
CHART OF ACCOUNTS

FUND TITLE	FUND NUMBER	DEPARTMENT/DIVISION TITLE	DEPTS DIVISIONS
STREET/STREETLIGHT FUND	3000	INSPECTION SERVICES	5010
BELL STATION FACILITY FUND	3001	STREETS & STREETLIGHT MAINTENANCE	6015
SB1188 CASP PROGRAM	3002	BELL STATION FACILITY	2520
PUBLIC EDUCATIONAL AND GOVERNMENTAL (PEG) ACCESS FEES FUND	3003	INSPECTION SERVICES	5010
DEVELOPER CAPITAL FEE FUND	3004	PUBLIC EDUCATIONAL AND GOVERNMENTAL (PEG) ACCESS FEES	4730
SURFACE TRANSPORTATION PROGRAM FUND	3005	PLANNING AND PERMITTING	5020
LOCAL TRANSPORTATION FUND	3006	ADMINISTRATION	8000
FACILITIES - ROADWAY FUND	3007	ADMINISTRATION	8000
FACILITIES - TRAFFIC SIGNS FUND	3500	INSPECTION SERVICES	5010
FACILITIES - FIRE FUND	3501	INSPECTION SERVICES	5010
FACILITIES - POLICE FUND	3502	INSPECTION SERVICES	5010
FACILITIES - PARKS FUND	3503	INSPECTION SERVICES	5010
FACILITIES - ROADWAY DEVELOPER FUND	3504	INSPECTION SERVICES	5010
FACILITIES - TRAFFIC SIGNS DEVELOPER FUND	3505	INSPECTION SERVICES	5010
FACILITIES - FIRE DEVELOPER FUND	3506	INSPECTION SERVICES	5010
FACILITIES - POLICE DEVELOPER FUND	3507	INSPECTION SERVICES	5010
FACILITIES - PARKS DEVELOPER FUND	3508	INSPECTION SERVICES	5010
FACILITIES - TRANSPORTATION FEE FUND	3509	INSPECTION SERVICES	5010
FACILITIES - TRANSPORTATION DEVELOPER FUND	3515	INSPECTION SERVICES	5010
FACILITIES - PUBLIC WORKS CORPORATE YARD FUND	3516	INSPECTION SERVICES	5010
FACILITIES - PUBLIC WORKS CORPORATE DEVELOPER FUND	3510	INSPECTION SERVICES	5010
FACILITIES - INFORMATION TECHNOLOGY FUND	3511	INSPECTION SERVICES	5010
FACILITIES - INFORMATION TECHNOLOGY DEVELOPER FUND	3512	INSPECTION SERVICES	5010
FACILITIES - ADMINISTRATIVE FEE FUND	3513	INSPECTION SERVICES	5010
FACILITIES - TRESPORTATION FEE DEVELOPER FUND	3514	INSPECTION SERVICES	5010
MAINTENANCE DISTRICT FUNDS	4000-4039	MAINTENANCE DISTRICTS (INDIVIDUAL DISTRICT)	6100
MAINTENANCE DISTRICT PUMP REPLACEMENT FUND	4499	MAINTENANCE DISTRICT PUMP REPLACEMENT	6100
COMMUNITY FACILITY DISTRICT FORMATION FUND	4500	PLANNING AND PERMITTING	5020
COMMUNITY FACILITY DISTRICT ADMINISTRATION FUND	4501	ADMINISTRATION	8000
COMMUNITY FACILITY DISTRICT PUBLIC SAFETY FIRE FUND	4502	FIRE	3000
COMMUNITY FACILITY DISTRICT PUBLIC SAFETY POLICE FUND	4503	POLICE OPERATIONS	3510
COMMUNITY FACILITY DISTRICT PUBLIC WORKS PARKS MAINTENANCE FUND	4504	PARKS MAINTENANCE	6010
COMMUNITY FACILITY DISTRICT STREET TREES FUND	4505	STREET TREES	6050
COMMUNITY FACILITY DISTRICT STREET MAINTENANCE/LIGHTS FUND	4506	STREETS & STREELIGHT MAINTENANCE	6015
COMMUNITY FACILITY DISTRICT DEVELOPMENT SERVICES FUND	4507	PLANNING AND PERMITTING	5020
COMMUNITY FACILITY DISTRICT PARKS & COMMUNITY SERVICES FUND	4508	PARKS & COMMUNITY SERVICES	4000
COMMUNITY FACILITY DISTRICT AIRPORT FUND	4509	AIRPORT	6500
COMMUNITY FACILITY DISTRICT MAINTENANCE FUNDS	4510-4559	INDIVIDUAL IMPROVEMENT AREAS	6105
PROPERTY BASED IMPROVEMENT DISTRICT DOWNTOWN FUND	4950	ECONOMIC DEVELOPMENT	2500
PARKS & COMMUNITY SERVICES CAPITAL PROJECTS FUND	5000	PARKS & COMMUNITY SERVICES	4000
PARK RESERVE CAPITAL PROJECTS FUND	5001	PARK RESERVE CAPITAL PROJECTS	4020
MEASURE V REGIONAL PROJECTS	5002	PUBLIC WORKS CAPITAL PROJECTS	6015
AIRPORT INDUSTRIAL PARK CAPITAL PROJECTS FUND	5003	AIRPORT INDUSTRIAL PARK CAPITAL PROJECTS	6510
PUBLIC SAFETY CAPITAL PROJECT FUND	5004	FIRE	3000
	5004	POLICE-ADMINISTRATION	3500
STREETS/LIGHTING CAPITAL PROJECTS FUND	5005	STREETS & LIGHTING CAPITAL PROJECTS	6015
AIRPORT CAPITAL PROJECTS FUND	5006	AIRPORT CAPITAL IMPROVEMENT PROJECTS	6500
PERCHLOROETHYLENE CLEAN UP WATER CAPITAL PROJECTS FUND	5007	PERCHLOROETHYLENE CLEAN UP WATER CAPITAL IMPROVEMENT PROJECTS	6000
METHYL TERTIARY BUTYL ETHER SETTLEMENT FUND	5008	METHYL TERTIARY BUTYL ETHER CAPITAL IMPROVEMENT PROJECTS	6000
LOW MODERATE INCOME HOUSING CAPITAL PROJECTS FUND	5009	LMI HOUSING	5510
WASTEWATER FUND	6000	SEWERS	6065
	6000	WASTEWATER TREATMENT PLANT	6070
	6000	ENVIRONMENTAL CONTROL	6075
	6000	STORM DRAINS	6080
	6000	LAND APPLICATION SYSTEM	6085
WATER SYSTEM FUND	6001	WATER SYSTEM	6080
REFUSE FUND	6002	REFUSE COLLECTION	6025
	6002	STREET SWEEPING	6045
	6002	STREET TREES	6050
	6002	GREEN WASTE	6035
	6002	CURBSIDE RECYCLING PROGRAM	6030
AIRPORT FUND	6003	AIRPORT	6500
WASTEWATER TREATMENT LINES COMPONENT FUND	6004	WASTEWATER TREATMENT LINES COMPONENT	6090
WASTEWATER TREATMENT PLANT COMPONENT FUND	6005	WASTEWATER TREATMENT PLANT COMPONENT	6095
WASTEWATER REVOLVING FUND	6006	PUBLIC WORKS ADMINISTRATION	6000
RESTRICTED WATER WELLS FUND	6007	RESTRICTED WATER WELLS	6055
RESTRICTED WATER MAINS FUND	6008	RESTRICTED WATER MAINS	6055
REFUSE CAPITAL EQUIPMENT FUND	6009	REFUSE CAPITAL EQUIPMENT	6000
PUBLIC WORKS OPERATIONS ADMINISTRATION FUND	7000	PUBLIC WORKS ADMINISTRATION	6000
LIABILITY INSURANCE FUND	7001	RISK MANAGEMENT	4520
WORKERS' COMPENSATION FUND	7002	RISK MANAGEMENT	4520
UNEMPLOYMENT INSURANCE FUND	7003	PERSONNEL	4500
EMPLOYEE BENEFITS FUND	7004	PERSONNEL	4500
FLEET MANAGEMENT FUND	7005	FLEET MANAGEMENT	6020
FLEET REPLACEMENT FUND	7006	FLEET REPLACEMENT	6020
FACILITIES MAINTENANCE & OPERATIONS FUND	7007	FACILITIES MAINTENANCE & OPERATIONS	6005
SUPPORT SERVICES FUND	7008	PERSONNEL	4500
	7008	RISK MANAGEMENT ADMINISTRATION	4520
	7008	INFORMATION TECHNOLOGY- ADMINISTRATION	4700
	7008	INFORMATION TECHNOLOGY- BUSINESS SYSTEMS	4710
	7008	INFORMATION TECHNOLOGY- NETWORKS	4720

**CITY OF MERCED 2024-25 BUDGET  
CHART OF ACCOUNTS**

<b>FUND TITLE</b>	<b>FUND NUMBER</b>	<b>DEPARTMENT/DIVISION TITLE</b>	<b>DEPTS DIVISIONS</b>
PERSONAL COMPUTER REPLACEMENT & MAINTENANCE FUND	7008	INFORMATION TECHNOLOGY- GIS	4740
NORTH MERCED SEWER REFUNDING DEBT SERVICE FUND	7009	INFORMATION TECHNOLOGY- ADMINISTRATION	4700
FAHRENS PARK DEBT SERVICE FUND	8000	PUBLIC WORKS ADMINISTRATION	6000
BELLEVUE RANCH EAST DEVELOPMENT DEBT SERVICE FUND	8003	PUBLIC WORKS ADMINISTRATION	6000
UNIVERSITY CAPITAL CHARGE DEBT SERVICE FUND	8004	BELLEVUE RANCH EAST DEVELOPMENT DEBT SERVICE	6115
BELLEVUE RANCH WEST DEVELOPMENT DEBT SERVICE FUND	8005	PUBLIC WORKS ADMINISTRATION	6000
MORAGA DEVELOPMENT DEBT SERVICE FUND	8006	BELLEVUE RANCH WEST DEVELOPMENT DEBT SERVICE	6120
16TH STREET ASSESSMENT DISTRICT DEBT SERVICE FUND	8007	MORAGA DEVELOPMENT DEBT SERVICE	6110
LIBERTY PARK DEBT SERVICE FUND	8008	PUBLIC WORKS ADMINISTRATION	6000
REDEVELOPMENT SUCCESSOR AGENCY	8099	ADMINISTRATION	8000
COMMUNITY FACILITY DISTRICT SERVICES DEPOSITS FUND	8100	ECONOMIC DEVELOPMENT	2500
SEC 115 TRUST PENSION FUND	8500	COMMUNITY FACILITY DISTRICTS	6105
ASSET FORFEITURE TRUST FUND	8501	ADMINISTRATION	8000
WAHNETA HALL TRUST FUND	8503	ASSET FORFEITURE TRUST	3850
PARKING AUTHORITY FUND	8504	PARKS AND COMMUNITY SERVICE	4000
	9100	PARKING AUTHORITY ADMIN	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

- 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.
- 501002 Extra Help – Hourly wages paid to temporary part time employees.
- 501003-4 Regular Overtime/Overtime Station Staffing - Pay for hours worked in excess of normal work hours.
- 501005 Regular Court Overtime - Pay for hours subpoenaed to appear in court outside of normal work hours.
- 501006 OES Contingency - Compensation to employees who are deployed or provide backfill to those who are deployed on mutual aid reimbursable incidents.
- 501007 Call Back Time Worked – Pay for eligible employees on standby who are called back to work as indicated in the respective MOU's.
- 501100 Acting Pay – Compensation to eligible employees who temporarily fill a higher paying position as indicated in the respective MOU's.
- 501101 Bilingual Pay Program - Compensation to employees who provide translation services.
- 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.
- 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.
- 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.
- 501105 Defensive Tactics Instructor Pay - Employees who conduct defensive tactics training are compensated an additional amount as indicated in the respective MOU's.
- 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.
- 501107 Education Incentive Pay -Employees who have completed a degree program are compensated at rates indicated in the respective MOU's.

## GLOSSARY - EXPENSES

- 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.
- 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.
- 501110 Investigative Pay –Employees who have been assigned to Investigative Duty are compensated an additional amount as indicated in the respective MOU's.
- 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.
- 501112 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.
- 501113 Standby Pay - Compensation to employees who are required to be available for possible callback work during their off-shift hours.
- 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.
- 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.
- 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.
- 501117 Drone Duty - Employees assigned to Drone Duty are compensated an additional amount as indicated in the respective MOU's.
- 501118 Tactical Dispatcher Duty - Employees assigned to Tactical Dispatcher Duty are compensated an additional amount as indicated in the respective MOU's.
- 501119 Senior Sgt. Differential Pay – Eligible employees at the top salary step receive additional pay as indicated in the respective MOU's.
- 501120 Range Master Duty - Employees assigned to Range Master Duty are compensated an additional amount as indicated in the respective MOU's.
- 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.
- 502002 Unused Sick Leave - Employees are paid annually 50 percent of any accrued sick leave over an established maximum at their straight time rate.
- 502003 Earned Benefits – Pay to regular full-time City employees for accruals pursuant to

## GLOSSARY - EXPENSES

appropriate agreements or upon separation from employment.

- 502004 Cash Back Bi-Weekly Allowance- The amount paid to an employee when their health and welfare insurance coverage has been waived.
- 503001 Clothing Allowance - The City provides uniforms for those employees who are required to wear them, pursuant to negotiated agreements.
- 503002 Allowance for use of personal vehicle as indicated in the respective MOU's.
- 504001 Social Security/OASDI – 6.2 percent of first \$160,200 for all employees.
- 504002 Social Security Medicare – 1.45 percent of salary for all employees.
- 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.
- 505001 Retirement PERS - The total contribution for regular full-time City employees under the 2.5 @ 55 and 3 @ 50 retirement plans.
- 505002 Retirement PERS - The total contribution for regular full-time City employees under the 2 @ 60 and 3 @ 55 retirement plans.
- 505003 Retirement PERS - The total contribution for regular full-time City employees under the 2 @ 62 and 2.7 @ 57 retirement plans.
- 506001 Unemployment Insurance Fund provides unemployment compensation for employees who have left the City service and qualify under applicable state law.
- 506101 Core Allowance-The City's contribution to the Cafeteria Allowance for each employee's health and welfare benefit insurance coverage costs.
- 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.
- 506110 Post Employment Benefits -The City's contribution for retiree's health benefit insurance coverage costs.

### Materials, Supplies, and Services

- 511001 Utilities - Electric, natural gas, water, sewer, and refuse service for department location(s).
- 511002 Telephone - Monthly service charges and long distance telephone expenses.
- 511003 Postage and Mailing – General office postage and freight.
- 511004 Printing - forms, business cards, newsletters, flyers, and other materials

## **GLOSSARY - EXPENSES**

- 511005 Office Supplies - Expenses for letterhead, envelopes, folders, and other miscellaneous office and computer supplies.
- 511007 Office Equipment Maintenance - Maintenance of office equipment other than computers and related items.
- 511008 Electronic, Tech & Other Equipment - Technology equipment costing less than \$5,000 such as laptops, desktop computers, tablets, monitors, hands-free devices, cell phones, charging cords, and protective equipment for them.
- 511009 Software - Software costing less than \$5,000, such as timekeeping software, Tvalue, Microsoft and Adobe licenses or software that is unique to your area
- 511010 Rents & Lease – Rents and leases costs for land, buildings, machinery, and equipment.
- 511011 Certificates, Memberships & Subscriptions – Membership dues to professional organizations, professional certifications required to perform assigned job, subscriptions in either print or on-line, books, reference materials, periodicals and other print or on-line medium.
- 511012 Professional Services- Expenses for contracted services.
- 511013 Operating Materials, Services, and Supplies - Materials, supplies and services used in the normal course of operations; includes plumbers, electricians, locksmith, uniform cleaning, uniform purchases, etc.
- 511014 Equipment Operations and Maintenance – Costs to operate or maintain city equipment and machinery.
- 511015 Vehicle Fuel – Gas and diel used for city operations.
- 511016 Vehicle Supplies and Maintenance – Costs to maintain city vehicles.
- 511017 Safety Supplies - Special clothing and equipment, including fire extinguishers, flares, first aid supplies, etc., required for safe conduct of duties.
- 511018 Small Tools and Equipment – Generally, handheld tools and tool boxes such as wrenches, screw drivers, saws, drills, etc.
- 511019 Mileage - Mileage reimbursement for staff required to use personal vehicles for City business.
- 511020 Training Expense - Registration fees, tuition, and costs of materials for training activities. All other costs are budgeted in Line 511021.
- 511021 Travel and Meetings - Transportation costs, meals and lodging incurred for conferences, meetings and training, and costs of conducting meetings.
- 511038 Community Support – Payments to program participants, or community organization, such as, mentees to incentivize them to continue participation in the program; include payments to citizens for generalized or specific support under various programs and contracted services through sub-recipient agreement



## **GLOSSARY - EXPENSES**

generally funded through state and federal gnats.

- 511040      Housing Acquis, Build & Rehab - Cost to acquire land or buildings for housing and rehabilitation costs.
- 511041      Chemicals – Cost to acquire chemicals.
- 511042      Outside Legal Services – payments to attorneys for legal fees.
- 511301      Non-operating Materials & Supplies – Cost to acquire items that are not in the normal course of business, such as, certificates, items of recognition, retro fees, Valley Coffee, and water/coffee service.
- 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.
- 547004      Vehicle Operations/Maintenance -- Vehicle operation and maintenance charges based on vehicle(s) assigned to department.
- 547005      Vehicle Replacement - Funds accumulated for vehicle replacement based on vehicle(s) assigned to department.
- 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.
- 547007      Computer Replacement Charge - Funds accumulated for the replacement of the computers assigned to department.
- 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.
- 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 other revenues and interdepartmental direct service charges. The remaining costs are then

## GLOSSARY - EXPENSES

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.

- 53XXXX Interdepartmental Direct Service Charges - Charges for specific assistance provided by other City departments. Specific amounts are shown On-Line Item Detail pages.
- 590XXX Machinery/Equipment - Acquisitions, generally in excess of \$5,000. See detail list in Tab 15 for specific department acquisitions.
- 591XXX Capital – Land, buildings, and improvements included in the Five-Year Capital Improvement Program and Vehicle Replacements and Acquisitions. See detailed list in Tab 15 for summary of specific department capital projects and vehicle replacement.