# CITY OF MERCED 2022-2023 CITY COUNCIL APPROVED BUDGET

## TAB 3

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# CITY OF MERCED 2021-22 BUDGET CHART OF ACCOUNTS

PAUCE   101-16   10	FUND TITLE	FUND NUMBER	DEPARTMENT/DIVISION TITLE	ACCOUNT NUMBER
OST	GENERAL FUND	001	CITY COUNCIL	0101
OCT   CERT		001		
DEPTITE				
DESCRIPTION				
PRINCE   CONTROL   CONTR				
POLICE   101-54   1				0901-13
COMMITTOR LAND RESERVE   200				1001-52
MERCED VISITOR'S SERVICES   2006   264   265				
CASH BASS FUND   CODE   CASH BASS   COTO   CODE				
CONTROL PLANS DESERVE   CONTROL PLANS DESERVE   CONTROL PLANS DESCRIPTION FUND   100	CASH BASIS FUND			
DOWNTOWN FUND				
2105 GAS TAX PLINO 101 2106 GAS TAX PLINO 101 2106 GAS TAX PLINO 101 2107 GAS TAX PLINO 101				
2106 GAS TAX FUND	LOCAL TRANSPORTATION FUND	007	LOCAL TRANSPORTATION FUND	0701
2107 GAS TXA FUND				
2107 5 GAS TAX FUND				
TRAFFIC SAFETY FUND				
DEVISIONEMENT SERVICES FUND				
HOUSING SPECIAL REVENUE FUND				
HOUSING SPECIAL REVENUE FUND  PARKS & COMMUNITY SERVICES FUND  22 PARKS & COMMUNITY SERVICES FUND  23 PARKS & COMMUNITY SERVICES FUND  24 PARKS & COMMUNITY SERVICE  25 PARKS & COMMUNITY SERVICES FUND  26 PARKS & COMMUNITY SERVICE  27 PARKS & COMMUNITY SERVICES  28 PARKS & COMMUNITY SERVICES  29 PARKS & COMMUNITY SERVICES  20 PARKS & COMMUN		017	PLANNING AND PERMITTING	0804
STREETSTREETUGHT FUND  224 PARKS & COMMUNITY SERVICES FUND  224 PARKS & COMMUNITY SERVICES FUND  224 PARKS & COMMUNITY SERVICES FUND  225 PARKS & COMMUNITY SERVICES FUND  226 PARKS & COMMUNITY SERVICES  227 PROPOSITION & GRANT  228 PROPOSITION & GRANT  229 PROPOSITION & GRANT  227 PROPOSITION & GRANT  227 PROPOSITION & GRANT  227 PROPOSITION & GRANT  228 PROPOSITION & GRANT  229 PROPOSITION & GRANT  220 PROPOSITION & GRANT  227 PROPOSITION & GRANT  227 PROPOSITION & GRANT  228 PROPOSITION & GRANT  229 PROPOSITION & GRANT  220 PROPOSITION & GRANT  220 PROPOSITION & GRANT  220 PROPOSITION & GRANT  221 PROPOSITION & GRANT  222 PROPOSITION & GRANT  223 PROPOSITION & GRANT  224 PROPOSITION & GRANT  225 PROPOSITION & GRANT  226 PROPOSITION & GRANT  227 PROPOSITION & GRANT  228 PROPOSITION & GRANT  229 PROPOSITION & GRANT  229 PROPOSITION & GRANT  229 PROPOSITION & GRANT  220 PROPOSITION & GRANT  220 PROPOSITION & GRANT  220 PROPOSITION & GRANT  221 PROPOSITION & GRANT  222 PROPOSITION & GRANT  223 PROPOSITION & GRANT  224 PROPOSITION & GRANT  225 PROPOSITION & GRANT  226 PROPOSITION & GRANT  227 PROPOSITION & GRANT  227 PROPOSITION & GRANT  227 PROPOSITION & GRANT  228 PROPOSITION & GRANT  229 PROPOSITION &				
PARKS & COMMUNITY SERVICES FUND				
024   CAPOO CATION CENTER   1205				
124   200   1205   12	PARKS & COMMONITY SERVICES FOND			
1,000   24   MONDIOUAL PROCRAM TUTLES   1,200   1,20				
SUBFACE TRANSPORTATION PROGRAM FUND   025   SUBFACE TRANSPORTATION PROGRAM   0701   PROPOSITION TZ FUND   026   PROPOSITION TZ FUND   027   PUBLIC WORKS OPERATIONS ADMINISTRATION FUND   028   PROPOSITION TZ FUND   031   PUBLIC WORKS OPERATIONS ADMINISTRATION FUND   038   PUBLIC WORKS OPERATIONS ADMINISTRATION TO 1102   PUBLIC WORKS OPERATIONS ADMINISTRATION FUND   038   PUBLIC WORKS OPERATIONS ADMINISTRATION TO 139   PUBLIC - OFFICE OF TRAFFIC SAFETY (OTS) GRANT PROGRAM   1016   PUBLIC - OFFICE OF TRAFFIC SAFETY (OTS) GRANT PROGRAM   1016   PUBLIC - OFFICE OF TRAFFIC SAFETY (OTS) GRANT PROGRAM   1016   PUBLIC - OFFICE OF TRAFFIC SAFETY (OTS) GRANT PROGRAM   1016   PUBLIC - OFFICE OF TRAFFIC SAFETY (OTS) GRANT PROGRAM   1016   PUBLIC - OFFICE OF TRAFFIC SAFETY (OTS) GRANT PROGRAM   1016   PUBLIC - OFFICE OF TRAFFIC SAFETY (OTS) GRANT PROGRAM   1016   PUBLIC - OFFICE OF TRAFFIC SAFETY (OTS) GRANT PROGRAM   1016   PUBLIC - OFFICE OF TRAFFIC SAFETY (OTS) GRANT PROGRAM   1016   PUBLIC - OFFICE OF TRAFFIC SAFETY (OTS) GRANT PROGRAM   1016   PUBLIC - OFFICE OF TRAFFIC SAFETY (OTS) GRANT PROGRAM   1016   PUBLIC - OFFICE OF TRAFFIC SAFETY PROGRAM   1016   PUBLIC - OFFICE OFFICE OFFICE PROGRAM   1016   PUBLIC - OFFICE PROGRAM   1016   P				1208-56
PROPOSITION 172 FUND				
PUBLIC WORKS OPERATIONS ADMINISTRATION FUND				
HOME GRANTS FUND				
BEGIN GRANT FUND         034         BEGIN PROGRAM         1348           POUGE - OFFICE OF TRAFFIC SAFETY (OTS) GRANT FROGRAM         1016         SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND         041         HOME FUNDS - STATE 1992         1343           HOME FUNDS - STATE 1992 FUND         042         HOME FUNDS - STATE 1992         1343           HOME FUNDS - STATE 1993 FUND         044         HOME FUNDS - STATE 1992         1344           HOLLINGS - ROADWAY FUND         045         HOME FUNDS - STATE 1992         1344           FACILITIES - ROADWAY FUND         045         INSPECTION SERVICES         0805           FACILITIES - FOLICE FUND         047         INSPECTION SERVICES         0805           FACILITIES - POLICE FUND         047         INSPECTION SERVICES         0805           FACILITIES - POLICE FUND         049         INSPECTION SERVICES         0805           FACILITIES - POLICE FUND         059         JUSTICE ASSISTANCE GRANT FUND         060         INSPECTION SERVICES         0805           PUBLIC EDUCATIONAL AND OVERNMENTAL (PEG) ACCESS FEES FUND         059         PUBLIC EDUCATIONAL AND OVERNMENTAL (PEG) ACCESS FEES FUND         059         PUBLIC EDUCATIONAL AND OVERNMENTAL (PEG) ACCESS FEES FUND         050         PUBLIC EDUCATIONAL AND OVERNMENTAL (PEG) ACCESS FEES FUND         050         PUBLIC EDUCATIONAL AND OVERNMENTAL (PEG)				
POLICE - OFFICE OF TRAFFIC SARETY (OTS) GRANT FENDS   1018   SUPPLEMENTAL LAW EMPROREMENT SERVICES FUND   034   SUPPLEMENTAL LAW EMPROREMENT SERVICES FUND   041   HOME FUNDS - STATE 1993   1343   HOME FUNDS - STATE 1993   1343   1344   FACILITIES - ROADWAY FUND   044   MOME FUNDS - STATE 1993   1343   1344   FACILITIES - ROADWAY FUND   044   MISPECTION SERVICES   0805   0805   ROADWAY FUND   046   MISPECTION SERVICES   0805				
HOME FUNDS - STATE 1992 FUND				
HOME FUNDS - STATE 1993 FUND	SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND	038	SUPPLEMENTAL LAW ENFORCEMENT SERVICES	1018
FACILITIES - RADAWAY FUND				
FACILITIES - TRAFFIC SIGNS FUND				
FACILITIES - PIRCE FUND				
FACILITIES - POLICE FUND				
FACILITIES - PARKS FUND				
JUSTICE ASSISTANCE GRANT FUND				
PUBLIC EDUCATIONAL AND GOVERNMENTAL (PEG) ACCESS FEES FUND				
HOUSING - BEGIN GRANT FUND FACILITIES - ROADWAY DEVELOPER FUND FACILITIES - FIRE DEVELOPER FUND FACILITIES - POLICE DEVELOPER FUND FACILITIES - PARKS RECERATION FUND FACILITIES - PARKS RECERATION FUND FACILITIES - PARKS RECERATION FUND FACILITIES - PARKS DEVELOPER FUND FACILITIES - PARKS RECERATION FUND FACILITIES - PARKS RECREATION FUND FACILITIES - PARKS RECREATIO	PUBLIC EDUCATIONAL AND GOVERNMENTAL (PEG) ACCESS FEES FUND	051		
FACILITIES - ROADWAY DEVELOPER FUND		052	HOUSING - CAL HOME GRANT PROGRAM	1350
FACILITIES - TRAFFIC SIGNS DEVELOPER FUND				
FACILITIES - PRICE DEVELOPER FUND				
FACILITIES - POLICE DEVELOPER FUND				
FACILITIES - PARKS DEVELOPER FUND				
NEIGHBORHOOD STABILIZATION FUND         699         NEIGHBORHOOD STABILIZATION         1352           MEASURE "C" FUND         061         FIRE PROTECTION         0926           DEVELOPER CAPITAL FEE FUND         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           HOUSING-CAL HOME 2012 GRANT FUND         066         NEIGHBORHOOD STABILIZATION (NSP3)         1354           HOUSING-CAL HOME 2012 GRANT FUND         069         HOUSING -CAL HOME 2012 GRANT PROGRAM         1351           HOUSING ADMINISTRATION & OPERATIONS FUND         070         HOUSING PROGRAM         1363           AB109 FUND         071         CITY HOUSING PROGRAM         1363           AB109 FUND         072         PUBLIC SAFETY REALIGNMENT         1002           EVENUE STABILIZATION FUND         073         REVENUE STABILIZATION         0701           ECONOMIC DEVELOPMENT OPPORTUNITY FUND         074         ECONOMIC DEVELOPMENT         2002           MEASURE "Y" LOCAL TRANSPORTATION FUND         075         PUBLIC WORKS         1145				
MEASURE "C" FUND         061 POLICE PROTECTION         0926 POLICE PROTECTION         0926 POLICE PROTECTION         1026 POLICE PROTECTION				
DEVELOPER CAPITAL FEE FUND				
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      <				
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         1303           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           AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES GRANT         079         HOUSING         ANIMAL CONTROL/CO		061	PUBLIC WORKS	1126
2103 GAS TAX FUND		062	DEVELOPER CAPITAL FEE	0807
NEIGHBORHOOD PROGRAM (NSP3) FUND				
HOUSING-CAL HOME 2012 GRANT FUND   069				
HOUSING ADMINISTRATION & OPERATIONS FUND   100				
CITY HOUSING PROGRAM   1363   AB 109 FUND   CITY HOUSING PROGRAM   1363   AB 109 FUND   CONOMIC DEVELOPMENT OPPORTUNITY FUND   074   ECONOMIC DEVELOPMENT OPPORTUNITY 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   AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES GRANT   079   HOUSING   1301   VEHICLE ABATEMENT FUND   080   ANIMAL CONTROL/CODE ENFORCEMENT   1005   SB1186 CASP PROGRAM   082   INSPECTION SERVICES   0805   MEASURE "Y" POLICE FUND   084   FIRE PROTECTION   0955   MEASURE "Y" PARKS & RECREATION FUND   085   PARKS & MAINTENANCE   1120   MEASURE "Y" PARKS & RECREATION FUND   085   PARKS & COMMUNITY SERVICE   1201   MEASURE "Y" PARKS & RECREATION FUND   085   PARKS & MINITENANCE   1205   MEASURE "Y" PARKS & RECREATION FUND   085   PARKS & COMMUNITY SERVICE   1205   MEASURE "Y" PARKS & RECREATION FUND   085   PARKS & MINITENANCE   1205   MEASURE "Y" PARKS & RECREATION FUND   085   PARKS & MINITENANCE   1205   MEASURE "Y" PARKS & RECREATION FUND   085   PARKS & MINITENANCE   1205   MEASURE "Y" PARKS & RECREATION FUND   085   PARKS & MINITENANCE   1205   MEASURE "Y" DATA SHAPP OF THE PROTECTION   1005   MEASURE "Y" PARKS & RECREATION FUND   085   PARKS & MAINTENANCE   1205   MEASURE "Y" PARKS & RECREATION FUND   085   PARKS & MAINTENANCE   1205   MEASURE "Y" DATA SHAPP OF THE PROTECTION   1205   MEASURE "Y" DATA SHAPP OF THE PROTECTION   1205   MEASURE "Y" DATA SHAPP OF THE PROTECTION   1205   MEASURE "Y" PARKS & RECREATION FUND   085   PARKS & MAINTENANCE   1205   MEASURE "Y" PARKS & RECREATION FUND   085   PARKS & MAINTENANCE   1205   MEASURE "Y" DATA SHAPP OF THE PROTECTION   1205   MEASURE "Y" DATA SHAPP OF THE PROTECTION   1205   MEASURE "Y" PARKS & RECREATION FUND   12				
AB109 FUND REVENUE STABILIZATION FUND REVENUE STABILIZATION FUND CONOMIC DEVELOPMENT OPPORTUNITY FUND O74 ECONOMIC DEVELOPMENT OPPORTUNITY FUND O75 MEASURE "V" ALTERNATIVE MODES FUND O76 SUBSTANDARD HOUSING MEASURE "V" LOCAL TRANSPORTATION FUND O77 MEASURE "V" LOCAL TRANSPORTATION FUND O78 MEASURE "V" LOCAL TRANSPORTATION FUND MEASURE "V" LOCAL TRANSPORTATION FUND MEASURE TV" POLICE FUND MEASURE TV" PARKS & RECREATION FUND MEASURE TV" PARKS & COMMUNITY SERVICE MEASURE TV TO PARKS & COMMUNITY SERVICE MEASURE T				
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           AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES GRANT         079         HOUSING         1301           VEHICLE ABATEMENT FUND         080         ANIMAL CONTROL/CODE ENFORCEMENT         1005           SB1186 CASP PROGRAM         082         INSPECTION SERVICES         0805           MEASURE "Y" POLICE FUND         083         POLICE PROTECTION         0955           MEASURE "Y" FIRE FUND         084         FIRE PROTECTION         0955           MEASURE "Y" PARKS & RECREATION FUND         085         PARKS MAINTENANCE         1120           085         PARKS & COMMUNITY SERVICE         1201           085         PARKS & COMMUNITY SERVICE         1201           085         PARKS & COMMUNITY SERVICE         1208				
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           AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES GRANT         079         HOUSING         1301           VEHICLE ABATEMENT FUND         080         ANIMAL CONTROL/CODE ENFORCEMENT         1005           SB1186 CASP PROGRAM         082         INSPECTION SERVICES         0805           MEASURE "Y" POLICE FUND         083         POLICE PROTECTION         0955           MEASURE "Y" FIRE FUND         084         FIRE PROTECTION         0955           MEASURE "Y" PARKS & RECREATION FUND         085         PARKS MAINTENANCE         1120           085         PARKS MAINTENANCE         1201           086         PARKS & COMMUNITY SERVICE         1201           087         200         1205           088         INDIVIDUAL PROGRAM TITLES         1208-56	REVENUE STABILIZATION FUND	073	REVENUE STABILIZATION	0701
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           AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES GRANT         079         HOUSING         1301           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         PARKS MAINTENANCE         1120           085         PARKS & COMMUNITY SERVICE         1201           085         POLICE PROTECTION         1205           086         PARKS & COMMUNITY SERVICE         1201           087         200         1205           088         INDIVIDUAL PROGRAM TITLES         1208	ECONOMIC DEVELOPMENT OPPORTUNITY FUND	074	ECONOMIC DEVELOPMENT	2002
SUBSTANDARD HOUSING         077         CODE ENFORCEMENT         1005           MEASURE "V" LOCAL TRANSPORTATION FUND         078         PUBLIC WORKS         1145           AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES GRANT         079         HOUSING         1301           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         PARKS MAINTENANCE         1120           085         PARKS & COMMUNITY SERVICE         1201           085         ZOO         1205           086         INDIVIDUAL PROGRAM TITLES         1208-56			PUBLIC WORKS	
MEASURE "V" LOCAL TRANSPORTATION FUND         078         PUBLIC WORKS         1145           AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES GRANT         079         HOUSING         1301           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         PARKS MAINTENANCE         1120           085         PARKS & COMMUNITY SERVICE         1201           085         ZOO         1205           085         INDIVIDUAL PROGRAM TITLES         1208-56				
AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES GRANT 079 HOUSING 1301 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 PARKS MAINTENANCE 1120 085 PARKS & COMMUNITY SERVICE 1201 085 ZOO 1205 11205 11208-56				
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         PARKS MAINTENANCE         1120           085         PARKS & COMMUNITY SERVICE         1201           085         ZOO         1205           085         INDIVIDUAL PROGRAM TITLES         1208-56				
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         PARKS MAINTENANCE         1120           085         PARKS & COMMUNITY SERVICE         1201           085         ZOO         1205           085         INDIVIDUAL PROGRAM TITLES         1208-56				
MEASURE "Y" POLICE FUND         083         POLICE PROTECTION         1055           MEASURE "Y" FIRE FUND         084         FIRE PROTECTION         0955           MEASURE "Y" PARKS & RECREATION FUND         085         PARKS MAINTENANCE         1120           085         PARKS & COMMUNITY SERVICE         1201           085         ZOO         1205           085         INDIVIDUAL PROGRAM TITLES         1208-56				
MEASURE "Y" FIRE FUND         084         FIRE PROTECTION         0955           MEASURE "Y" PARKS & RECREATION FUND         085         PARKS MAINTENANCE         1120           085         PARKS & COMMUNITY SERVICE         1201           085         ZOO         1205           085         INDIVIDUAL PROGRAM TITLES         1208-56				
MEASURE "Y" PARKS & RECREATION FUND         085         PARKS MAINTENANCE         1120           085         PARKS & COMMUNITY SERVICE         1201           085         ZOO         1205           085         INDIVIDUAL PROGRAM TITLES         1208-56				
085         PARKS & COMMUNITY SERVICE         1201           085         ZOO         1205           085         INDIVIDUAL PROGRAM TITLES         1208-56				
085 INDIVIDUAL PROGRAM TITLES 1208-56				
			Z00	1205
MEASURE "Y" DISCRETIONARY FUND 086 CITY COUNCIL 0755				1208-56
	MEASURE "Y" DISCRETIONARY FUND	086	CITY COUNCIL	0755

#### CITY OF MERCED 2022-23 BUDGET CHART OF ACCOUNTS

FUND TITLE	FUND NUMBER	DEPARTMENT/DIVISION TITLE	ACCOUNT NUMBER
GENERAL FUND	001	CITY COUNCIL	0101
	001	YOUTH COUNCIL	0103
	001 001	CITY MANAGER CITY CLERK	0201 0204
	001	CITY ATTORNEY	0301
	001	FINANCE/PURCHASING	0701-02
	001	FIRE	0901-13
	001	POLICE	1001-52
	001 001	PARKS MAINTENANCE ECONOMIC DEVELOPMENT	1120 2002
	001	MERCED VISITOR'S SERVICES	2002
CASH BASIS FUND	002	CASH BASIS	0701
GENERAL FUND RESERVE	004	FINANCE	0701
DOWNTOWN FUND	006	DOWNTOWN	1801
LOCAL TRANSPORTATION FUND	007	LOCAL TRANSPORTATION FUND	0701
2105 GAS TAX FUND 2106 GAS TAX FUND	009 010	2105 GAS TAX 2106 GAS TAX	0701
2107 GAS TAX FUND	010	2107 GAS TAX	0701 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
HOUSING SPECIAL REVENUE FUND	017	INSPECTION SERVICES	0805
STREET/STREETLIGHT FUND	018 022	HOUSING PROGRAM STREET/STREETLIGHT MAINTENANCE	1301 1104
PARKS & COMMUNITY SERVICES FUND	024	PARKS & COMMUNITY SERVICE	1201
	024	ED-ZOO CATION CENTER	1204
	024	Z00	1205
	024	INDIVIDUAL PROGRAM TITLES	1208-56
CUREAGE TRANSPORTATION PROGRAM FUND	024	PROPOSITION 64 GRANT	1257
SURFACE TRANSPORTATION PROGRAM FUND PROPOSITION 172 FUND	025 027	SURFACE TRANSPORTATION PROGRAM PROPOSITION 172	0701
PUBLIC WORKS OPERATIONS ADMINISTRATION FUND	027	PUBLIC WORKS OPERATIONS ADMINISTRATION	0701 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 FACILITIES - ROADWAY FUND	042 044	HOME FUNDS - STATE 1993	1344
FACILITIES - TRAFFIC SIGNS FUND	045	INSPECTION SERVICES INSPECTION SERVICES	0805 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 FACILITIES - FIRE DEVELOPER FUND	055 056	INSPECTION SERVICES INSPECTION SERVICES	0805 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 NEIGHBORHOOD PROGRAM (NSP3) FUND	065	2103 GAS TAX	0701
HOUSING-CAL HOME 2012 GRANT FUND	066 069	NEIGHBORHOOD STABILIZATION (NSP3) HOUSING - CAL HOME 2012 GRANT PROGRAM	1354 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
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
AFFORDABLE HOUSING SUSTAINABLE COMMUNITIES GRANT	079	HOUSING	1301
VEHICLE ABATEMENT FUND SB1186 CASP PROGRAM	080 082	ANIMAL CONTROL/CODE ENFORCEMENT INSPECTION SERVICES	1005 0805
MEASURE "Y" POLICE FUND	082	POLICE PROTECTION	1055
MEASURE "Y" FIRE FUND	084	FIRE PROTECTION	0955
MEASURE "Y" PARKS & RECREATION FUND	085	PARKS MAINTENANCE	1120
	085	PARKS & COMMUNITY SERVICE	1201
	085	Z00	1205
	085	INDIVIDUAL PROGRAM TITLES	1208-56
MEASURE "Y" DISCRETIONARY FUND		CITY COUNCIL	0755

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.
5X1.03-00	Extra Help – Hourly wages paid to temporary part time employees.
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.
5X1.04-04	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	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 MOU's.
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 \$142,800 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.
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.
5X1.10-19	Acting Pay – Compensation to eligible employees who temporarily fill a higher paying position as indicated in the respective MOU's.
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.
5X1.10-23	Cleaning costs for employer provided uniforms.
5X1.10-24	Allowance for use of personal vehicle as indicated in the respective MOU's.
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's.
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 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.
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.
5X1.10-41	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	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	Range Master Duty - Employees assigned to Range Master Duty are compensated an additional amount as indicated in the respective MOU's.
5X1.10-44	Drone Duty - Employees assigned to Drone Duty are compensated an additional amount as indicated in the respective MOU's.
5X1.10-45	Tactical Dispatcher Duty - Employees assigned to Tactical Dispatcher Duty are compensated an additional amount as indicated in the respective MOU's.
5X1.10-46	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	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.
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 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.