

CITY OF MISSOULA - CHART OF ACCOUNT STRUCTURE

Fund	Dept	Activity	Object	Sub-Object
1234	123	123456	123 xx	123 xx

Expenditure example: 1000.390.420182.350.000 = General Fund/Police Dept/Evidence & ID/Professional Services

Revenue Example: 1000.000.311030.00 = General Fund/No Dept./Motor Vehicle Taxes

How to read what an account code means:

1. Fund - primarily related to how something is funded.
2. Department "who" (not always part of an account)
3. Activity - further breaks down revenue or expense into functional groupings.
4. Object - mostly for expenditures and tells us type (vs. who or why.)

FUNDS

4 digit codes

1xxx	GENERAL FUNDS(S)
2xxx	SPECIAL REVENUE
3xxx	DEBT SERVICE
4xxx	CAPITAL PROJECT
5xxx	ENTERPRISE
6xxx	INTERNAL SERVICE
7xxx	COMPONENT UNIT & AGENCY FUNDS

DEPARTMENTS

3 digits - not consistently used in revenue accounts

210 CITY COUNCIL	391 ENERGY PERFORMANCE PROJ.
220 MAYOR	395 PARKING COMMISSION
221 HUMAN RESOURCES	400 ENTITLEMENT GRANTS
222 COMMUNICATIONS	401 MHA/SILVERTIP
223 CITY CLERK	402 HUD/SILVERTIP
224 INFORMATION SERVICES	500 N HIGGINS STREETSCAPE
230 MUNICIPAL COURT	510 CURB RAMPS
240 FINANCE	515 RSnake GATEWAY GREENOUGH DRIVE
245 CENTRAL SERVICES	520 N HIGGINS PAVING
246 FACILITY MAINTENANCE	525 BROOKS ST CURB & SW IMPROVEMENTS
250 DEVELOPMENT SERVICES	530 CURB RAMPS
255 HOUSING & COMMUNITY DEVELOPMENT	535 PARKS PLAYGROUND INSTALLS
260 GIS SERVICES	540 GREENOUGH PARK BRIDGE
270 CITY ATTORNEY	550 SID 544 PROJECT
280 PUBLIC WORKS ADMIN/ENGINEERING	555 LOLO STREET PROJECT
290 POLICE	900 DEPRECIATION
300 FIRE	
310 BUILDING INSPECTION	
320 STREET MAINTENANCE	
321 FACILITY & VEHICLE MAINTENANCE	
330 WASTEWATER	
335 WATER	
340 CEMETERY	
370 PARKS & RECREATION	
371 AQUATICS SALARIES	
375 BUSINESS IMPROVEMENT DISTRICT	
385 MRA	
390 NON-DEPARTMENTAL	

210-390 are the primary department codes used in the general fund.

ACTIVITIES

6 digit codes, the first two digits relay which activity grouping they will fall into

Expenditures:

41	GENERAL GOVERNMENT
42	PUBLIC SAFETY
43	PUBLIC WORKS
44	PUBLIC HEALTH
45	SOCIAL & ECONOMIC SERVICES
46	CULTURE & RECREATION
47	HOUSING & COMMUNITY DEVELOPMENT
48	CONSERVATION OF NATURAL RESOURCES
49	DEBT SERVICE
50	INTERNAL SERVICES
51	MISCELLANEOUS
52	OTHER FINANCING USES

Revenues:

31	TAXES/ASSESSMENTS
32	LICENSES & PERMITS
33	INTERGOVERNMENTAL REVENUES
34	CHARGES FOR SERVICES
35	FINES & FORFEITURES
36	MISCELLANEOUS REVENUES
37	INVESTMENTS & ROYALTY EARNINGS
38	OTHER FINANCING SOURCES
39	INTERNAL SERVICES

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OBJECT

SUB-OBJECTS

Expenses are 3 digit, revenues are 2 digit

100 PERSONAL SERVICES	400 BUILDING MATERIALS
110 SALARIES AND WAGES	500 FIXED CHARGES
115 SALARIES/HEALTH INSURANCE BENEFIT	530 EQUIPMENT RENTAL
120 OVERTIME/TERMINATION	550 MERCHANT SERVICE FEES
121 OUTSIDE HIRE OVERTIME	600 DEBT SERVICE
122 COURT OVERTIME	610 PRINCIPAL
130 OTHER	615 PRINCIPAL & INTEREST
135 OPEB EXPENSE	620 INTEREST / SERVICE FEES
140 EMPLOYER CONTRIBUTIONS	700 GRANTS & CONTRIBUTIONS
141 STATE RETIREMENT CONTRIBUTIONS	751 RECREATION SCHOLARSHIPS
145 OPEB CONTRIBUTION	780 INTERGOVERNMENTAL TRANSFER
200 SUPPLIES	800 OTHER OBJECTS
210 OFFICE SUPPLIES	820 TRANSFERS TO OTHER FUNDS
220 OPERATING SUPPLIES	830 DEPRECIATION
230 REPAIR/MAINTENANCE	845 CONTINGENCY
231 GASOLINE	900 CAPITAL OUTLAY
240 OTHER SUPPLIES	910 LAND
250 SUPPLIES FOR RESALE	915 EASEMENTS
300 PURCHASED SERVICES	920 BUILDINGS
310 COMMUNICATIONS	930 IMPROVEMENTS
320 PRINTING & DUPLICATING	940 MACHINERY & EQUIPMENT
330 PUBLICITY, SUBSCRIPTIONS & DUES	941 DUI DIGITAL EQUIPMENT
340 SEWER	960 CAPITAL CONTINGENCY
341 ELECTRICITY & NATURAL GAS	
343 WATER CHARGES	00 REVENUES
344 TELEPHONE SERVICE	
345 GARBAGE	
350 PROFESSIONAL SERVICES	
351 INSURANCE CLAIMS	
352 HEALTH PROGRAMS	
353 ADMINISTRATION EXPENDITURES	
360 REPAIR & MAINTENANCE	
370 TRAVEL	
380 TRAINING	
390 OTHER PURCHASED SERVICES	

These are for internal use only and are not used for external reporting or budget.