

Chart of Account Structure City of Missoula

PARTS OF AN ACCOUNT CODE				
1. FUND	2. DEPARTMENT	3. ACTIVITY	4. OBJECT	5. SUB-OBJECT
1234	123	123456	123 xx	123 xx
4 digits	3 digits	6 digits first 2 digits = activity grouping	Expenditures - 3 digits Revenues - 2 digits	
Primarily related to how something is funded	(not always part of an account)	Further breaks down account into functional groupings	Mostly for expenditures and describes type of exp/rev	<i>Used internally only and not for external reporting or budgeting</i>

EXAMPLE ACCOUNT CODES	
<p>EXPENDITURE</p> <p style="color: blue;">1000.290.420182.350.000</p> <p>Gen Funds.Police.Pub Safety/Evidence & ID.Professional Svcs.no Sub-Obj</p>	<p>REVENUE</p> <p style="color: blue;">1000.000.311030.00</p> <p>General Funds.No Dept.Motor Vehicle Taxes.Revenue</p>

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

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

210 - 390 are the primary Departments used by the City. Others are ancillary and used infrequently.

3. ACTIVITIES

Expenses		Revenues	
41	GENERAL GOVERNMENT	31	TAXES/ASSESSMENTS
42	PUBLIC SAFETY	32	LICENSES & PERMITS
43	PUBLIC WORKS	33	INTERGOVERNMENTAL REVENUES
44	PUBLIC HEALTH	34	CHARGES FOR SERVICES
45	SOCIAL & ECONOMIC SERVICES	35	FINES & FORFEITURES
46	CULTURE & RECREATION	36	MISCELLANEOUS REVENUES
47	HOUSING & COMMUNITY DEVELOPMENT	37	INVESTMENTS & ROYALTY EARNINGS
48	CONSERVATION OF NATURAL RESOURCES	38	OTHER FINANCING SOURCES
49	DEBT SERVICE	39	INTERNAL SERVICES
50	INTERNAL SERVICES		
51	MISCELLANEOUS		
52	OTHER FINANCING USES		

4. OBJECTS

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	00	REVENUES
343	WATER CHARGES		
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		