

CITY OF MISSOULA - FINANCE DEPARTMENT CHART OF ACCOUNT STRUCTURE

| Fund | Dept | Activity | Object | Sub-Object |
|------|------|----------|--------|------------|
| xxxx | xxx | xxxxxx | xxx | xxx |
| | | | xx | 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

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 & FIDUCIARY FUNDS |

DEPARTMENTS

3 digits - not consistently used in revenue accounts

| | |
|-----|---------------------------------|
| 210 | CITY COUNCIL |
| 220 | MAYOR |
| 221 | HUMAN RESOURCES |
| 222 | COMMUNICATIONS |
| 223 | CITY CLERK |
| 224 | INFORMATION SERVICES |
| 230 | MUNICIPAL COURT |
| 240 | FINANCE |
| 246 | FACILITY MAINTENANCE |
| 250 | DEVELOPMENT SERVICES |
| 255 | HOUSING & COMMUNITY DEVELOPMENT |
| 270 | CITY ATTORNEY |
| 280 | PUBLIC WORKS ADMIN/ENGINEERING |
| 290 | POLICE |
| 300 | FIRE |
| 310 | BUILDING INSPECTION |
| 320 | STREET MAINTENANCE |
| 321 | FLEET MAINTENANCE |
| 330 | WASTEWATER |
| 334 | STORM WATER |
| 335 | WATER |
| 340 | CEMETERY |
| 370 | PARKS & RECREATION |
| 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 |

OBJECT

Expenses are 3 digit, revenues are 2 digit

| | |
|-----|-------------------------------------|
| 100 | PERSONAL SERVICES |
| 110 | SALARIES AND WAGES |
| 111 | INTERMITTENT SALARY & WAGES |
| 115 | SALARIES/HEALTH INSURANCE BENEFIT |
| 120 | OVERTIME/TERMINATION |
| 121 | OUTSIDE HIRE OVERTIME |
| 122 | COURT OVERTIME |
| 123 | CELL PHONE OVERTIME |
| 130 | OTHER |
| 133 | EDUCATION COMPENSATION |
| 135 | OPEB EXPENSE |
| 140 | EMPLOYER CONTRIBUTIONS |
| 141 | STATE RETIREMENT CONTRIBUTIONS |
| 143 | INTERMITTENT EMPLOYER CONTRIBUTIONS |
| 145 | OPEB CONTRIBUTION |
| 150 | STATE RETIREMENT CONTRIBUTIONS |
| 200 | SUPPLIES |
| 210 | OFFICE SUPPLIES |
| 220 | OPERATING SUPPLIES |
| 230 | REPAIR/MAINTENANCE |
| 231 | GASOLINE |
| 232 | JANITORIAL SUPPLIES |
| 235 | VEHICLE REPAIR/MAINTENANCE |
| 240 | OTHER SUPPLIES |
| 250 | SUPPLIES FOR RESALE |
| 300 | PURCHASED SERVICES |
| 310 | COMMUNICATIONS |
| 320 | PRINTING & DUPLICATING |
| 330 | PUBLICITY, SUBSCRIPTIONS & DUES |
| 340 | WASTE WATER |
| 341 | ELECTRICITY & NATURAL GAS |
| 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 |
| 392 | DONATIONS AND SALES |
| 400 | BUILDING MATERIALS |
| 500 | FIXED CHARGES |
| 510 | INSURANCE |
| 530 | EQUIPMENT RENTAL |
| 550 | MERCHANT SERVICE FEES |
| 590 | PAYMENT IN LIEU OF TAXES |
| 600 | DEBT SERVICE |
| 610 | PRINCIPAL |
| 615 | JUDGEMENT LEVY DEBT PAYMENT |
| 620 | INTEREST / SERVICE FEES |
| 700 | GRANTS & CONTRIBUTIONS |
| 751 | RECREATION SCHOLARSHIPS |
| 780 | INTERGOVERNMENTAL TRANSFER |
| 800 | OTHER OBJECTS |
| 820 | TRANSFERS TO OTHER FUNDS |
| 830 | DEPRECIATION |
| 845 | CONTINGENCY |
| 850 | EXPENDITURE SAVINGS |
| 900 | CAPITAL OUTLAY |
| 910 | LAND |
| 915 | EASEMENTS |
| 920 | BUILDINGS |
| 930 | IMPROVEMENTS |
| 940 | MACHINERY & EQUIPMENT |
| 941 | DUI DIGITAL EQUIPMENT |
| 960 | CAPITAL CONTINGENCY |
| 00 | REVENUES |

SUB-OBJECTS

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