

## CITY OF MISSOULA - FINANCE DEPARTMENT CHART OF ACCOUNT STRUCTURE

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

Expenditure example: 1000.290.420182.350.000 = 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 & CUSTODIAL FUNDS

### DEPARTMENTS

3 digits - not consistently used in revenue accounts

210	CITY COUNCIL	400	ENTITLEMENT GRANTS
220	MAYOR	550	SID 544 PROJECT
221	HUMAN RESOURCES	555	LOLO STREET PROJECT
223	CITY CLERK	900	DEPRECIATION
224	INFORMATION SERVICES		
230	MUNICIPAL COURT		
240	FINANCE		
246	FACILITY MAINTENANCE		
250	DEVELOPMENT SERVICES		
255	HOUSING & COMMUNITY DEVELOPMENT		
270	CITY ATTORNEY		
280	PUBLIC WORKS ADMINISTRATION		
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		
395	PARKING COMMISSION		

*210-395 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	400	BUILDING MATERIALS
110	SALARIES AND WAGES	500	FIXED CHARGES
111	INTERMITTENT SALARY & WAGES	510	INSURANCE
115	SALARIES/HEALTH INSURANCE BENEFIT	530	RENT
120	OVERTIME/TERMINATION	550	MERCHANT SERVICE FEES
121	OUTSIDE HIRE OVERTIME	590	PAYMENT IN LIEU OF TAXES
122	COURT OVERTIME	600	DEBT SERVICE
123	URBAN CAMPING OVERTIME	610	PRINCIPAL
130	OTHER	615	JUDGEMENT LEVY DEBT PAYMENT
133	EDUCATION COMPENSATION	620	INTEREST / SERVICE FEES
135	OPEB EXPENSE	650	LEASE PAYMENTS - PRINCIPAL
140	EMPLOYER CONTRIBUTIONS	660	LEASE PAYMENTS - INTEREST
141	STATE RETIREMENT CONTRIBUTIONS	700	GRANTS & CONTRIBUTIONS
143	INTERMITTENT EMPLOYER CONTRIBUTIONS	705	GRANT/CONTRIBUTION TO PUBLIC ENTITY
145	OPEB CONTRIBUTION	751	RECREATION SCHOLARSHIPS
150	STATE RETIREMENT CONTRIBUTIONS	780	INTERGOVERNMENTAL TRANSFER
190	PENSION EXPENSE	800	OTHER OBJECTS
200	SUPPLIES	820	TRANSFERS TO OTHER FUNDS
210	OFFICE SUPPLIES	830	DEPRECIATION
220	OPERATING SUPPLIES	835	LEASE AMORTIZATION EXPENSE
230	REPAIR/MAINTENANCE	845	CONTINGENCY
231	GASOLINE	850	EXPENDITURE SAVINGS
232	JANITORIAL SUPPLIES	900	CAPITAL OUTLAY
235	VEHICLE REPAIR/MAINTENANCE	910	LAND
240	OTHER SUPPLIES	915	EASEMENTS
250	SUPPLIES FOR RESALE	920	BUILDINGS
300	PURCHASED SERVICES	930	IMPROVEMENTS
310	COMMUNICATIONS	940	MACHINERY & EQUIPMENT
320	PRINTING & DUPLICATING	941	DUI DIGITAL EQUIPMENT
330	PUBLICITY, SUBSCRIPTIONS & DUES	960	CAPITAL CONTINGENCY
340	WASTE WATER		
341	ELECTRICITY & NATURAL GAS	00	REVENUES
342	STORM WATER CHARGES		
343	WATER CHARGES		
344	TELEPHONE SERVICE		
345	GARBAGE		
350	PROFESSIONAL SERVICES		
351	INSURANCE CLAIMS		
352	HEALTH PROGRAMS		
353	ADMINISTRATION EXPENDITURES		
354	TRANSITIONAL REINSURANCE PROGRAM		
360	REPAIR & MAINTENANCE		
370	TRAVEL		
380	TRAINING		

### SUB-OBJECTS

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