

CITY OF MISSOULA - CHART OF ACCOUNT STRUCTURE

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



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:	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	

CITY OF MISSOULA - CHART OF ACCOUNT STRUCTURE

OBJECT

SUB-OBJECTS

Expenses are 3 digit, revenues are 2 digit

- 100 PERSONAL SERVICES
- 110 SALARIES AND WAGES
- 115 SALARIES/HEALTH INSURANCE BENEFIT
- 120 OVERTIME/TERMINATION
- 121 OUTSIDE HIRE OVERTIME
- 122 COURT OVERTIME
- 130 OTHER
- 135 OPEB EXPENSE
- 140 EMPLOYER CONTRIBUTIONS
- 141 STATE RETIREMENT CONTRIBUTIONS
- 145 OPEB CONTRIBUTION

- 200 SUPPLIES
- 210 OFFICE SUPPLIES
- 220 OPERATING SUPPLIES
- 230 REPAIR/MAINTENANCE
- 231 GASOLINE
- 240 OTHER SUPPLIES
- 250 SUPPLIES FOR RESALE

- 300 PURCHASED SERVICES
- 310 COMMUNICATIONS
- 320 PRINTING & DUPLICATING
- 330 PUBLICITY, SUBSCRIPTIONS & DUES
- 340 SEWER
- 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

- 400 BUILDING MATERIALS

- 500 FIXED CHARGES
- 530 EQUIPMENT RENTAL
- 550 MERCHANT SERVICE FEES

- 600 DEBT SERVICE
- 610 PRINCIPAL
- 615 PRINCIPAL & INTEREST
- 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

- 900 CAPITAL OUTLAY
- 910 LAND
- 915 EASEMENTS
- 920 BUILDINGS
- 930 IMPROVEMENTS
- 940 MACHINERY & EQUIPMENT
- 941 DUI DIGITAL EQUIPMENT
- 960 CAPITAL CONTINGENCY

- 00 REVENUES

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