

City of Bozeman Finance Department  
**CHART OF ACCOUNTS**  
 Account Structure & Project #

## General Ledger / Budget Account Structure:

<b>ACCOUNT NUMBER</b>		
		010-1520-405.20-99
Fund . . . . .	10	GENERAL FUND
Department . .	15	FINANCE
Division . . .	20	ACCOUNTING
Activity basic	40	GENERAL GOVERNMENT
Sub activity .	5	FINANCE
Element . . .	20	SUPPLIES AND MATERIALS
Object . . . .	99	GENERAL

### **PROJECT NUMBER (aka PROJECT CODE)**

**purpose: Track transactions coded to different funds/accounts.....and/or over multiple fiscal years**

- \* 6 characters, can be numbers or letters
- \* Generally in the format of: 151101
 

15	Department - 2 digits
11	Fiscal Year - 2 digits
01	01....99 sequential, starting at 01 every year

### **" CATEGORY "**

**Account Grouping Based on ELEMENT segment of the Account**

<b>CATEGORY</b>	<b>Description</b>	<b>Element Range</b>
10	Personnel	10 - 19
20	Operating	20 - 70
30	Capital	80 - 80
40	Debt Service	90 - 95
50	Transfers	99 - 99

City of Bozeman Finance Department  
 CHART OF ACCOUNTS  
 Expenditures ELEMENT-OBJECT



**ELEMENT OBJECT DESCRIPTION EXAMPLES**

**PERSONNEL COSTS**

<b>10 SALARIES, WAGES &amp; BENEFITS</b>		
10	01	Regular Earnings
10	02	Additional Earnings
10	03	Differential Earnings
10	04	Termination Pay
10	05	Vacation
10	06	Sick Leave
10	07	Longevity
11	20	Overtime
12	30	PERS
12	31	Police Retirement
12	32	Fire Retirement
12	33	Health/Dental Insurance
12	34	Life Insurance
12	35	Unemployment Tax
12	36	F. I. C. A.
12	37	Workers' Comp
12	38	Old Fund
12	39	Health Insurance Admin
19	01	non-cash GASB 68 pension expense

**OPERATING COSTS**

<b>SUPPLIES &amp; MATERIALS</b>		
20	10	Office Supplies
20	10	Computer Paper
20	10	Letterhead
20	10	Envelopes
20	10	Copier Paper
20	10	Special Forms
20	10	General office supplies
20	10	Garbage Tags
20	10	Office Furniture under \$5,000
20	10	General office supplies
20	20	Computer Supplies
20	20	Network Supplies under \$5,000
20	20	Software under \$5,000
20	20	Peripheral Computer Equip under \$5,000
20	20	Computer Parts
20	20	General Computer Supplies
20	21	Personal Computers
20	21	Computers under \$5,000
20	30	Clothing & Uniforms
20	30	Protective Clothing
20	30	Uniforms
20	30	Shirts
20	30	General clothing & Uniforms
20	40	Chemicals
20	40	Chlorine

City of Bozeman Finance Department  
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 Expenditures ELEMENT-OBJECT



ELEMENT	OBJECT	DESCRIPTION	EXAMPLES
20	40		Sulfur Dioxide
20	40		Weed Control
20	40		Fertilizer
20	40		General chemicals
20	50	Road Supplies	
20	50		Road Oil
20	50		Sign Supplies
20	50		Asphalt
20	50		Sand
20	50		Salt
20	50		Gravel
20	50		Crack Sealer
20	50		Stabilization Fabric
20	50		Mag Chloride
20	50		General Road Supplies
20	60	Vehicle Supplies	
20	60		General Vehicle Supplies
20	61	Gas and oil	
20	61		Gasoline
20	61		Diesel Fuel
20	61		Oil
20	61		Propane
20	61		Grease
20	65	Small Equipment and Tools	
20	65		Chainsaws
20	65		General Small Equipment
20	65		Landscaping Tools
20	65		Hand Tools
20	65		Rigging
20	65		General tools
20	70	Books & Reference Materials	
20	70		Books
20	70		Juvenile
20	70		Non-fiction
20	70		Fiction
20	70		Young Adult
20	70		Large Type
20	70		Reference Books
20	70		Professional Collection
20	70		General Books
20	70		Reference Materials
20	70		Videos
20	70		Auto Tapes
20	70		General reference materials
20	70		Pamphlets and Brochures
20	70		General Reference Materials
20	70		Audio-Visual
20	70		Compact Disc
20	70		Circulation CD rams
20	70		Juvenile-Cassettes
20	70		Adult Videos
20	70		Adult Books-on-Tape
20	70		Books-on-Tapes Replacements
20	70		General Audio-Visual

City of Bozeman Finance Department  
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 Expenditures ELEMENT-OBJECT



ELEMENT	OBJECT	DESCRIPTION	EXAMPLES
20	70		Electronic Resources
20	70		Adult
20	70		Children
20	70		General Books & References
20	80	Goods Purchased for Resale	
20	99	General	
20	99		Engineering Supplies
20	99		Maps
20	99		Traffic Counters
20	99		Charts
20	99		General Engineering Supplies
20	99		Guns & Ammunition
20	99		Public Instruction Materials
20	99		Photographic Supplies
20	99		Film Processing
20	99		Radio Supplies
20	99		Plumbing Supplies
20	99		Electrical Supplies
20	99		Janitorial Supplies
20	99		Carpentry Supplies
20	99		Laundry Supplies
20	99		Laboratory Supplies
20	99		Medical Supplies
20	99		EMS Supplies
20	99		General Medical Supplies
20	99		Safety Supplies
20	99		Photo Copies
20	99		Food
20	99		Miscellaneous supplies
20	99		Dumpsters
20	99		Totes
20	99		Recycling Bin (Binnies)
20	99		Grass Seed
20	99		General miscellaneous supplies
20	99		Street Signs

**REPAIR & MAINTENANCE**

30	10	Repair and Maintenance Equipment	
30	10		Repair & Maintenance -Vehicles
30	10		Tires/Tubes
30	10		Spark Plugs
30	10		Filters
30	10		General R&M Vehicles
30	10		Repair & Maintenance - Computer Equipment
30	10		Computer
30	10		Printers
30	10		Network Equipment
30	10		General R&M Computer Equip
30	10		Repair & Maintenance - Office Equipment
30	10		Copier
30	10		Postage Machine
30	10		General R&M Office Equip
30	10		Repair & Maintenance - Communication
30	10		Radios
30	10		Telephones

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ELEMENT	OBJECT	DESCRIPTION	EXAMPLES
30	10		General R&M Communication
30	10	Repair & Maintenance - Heavy Equipment	
30	10		Motor Grader
30	10		Scraper
30	10		General R&M Heavy Equip
30	10	Other Equipment Repair	
30	10		Laboratory Equip R&M
30	10		Snowmobiles R&M
30	10		Motorcycles R&M
30	10		Mowers R&M
30	10		Bicycles R&M
30	10		Playground Equipment R&M
30	10		Snow Blower R&M
30	10		Safety Equipment R&M
30	10		Fitness Equipment R&M
30	10		General Supplies R&M
30	10		Chipper R & M
30	10		Stump Digger R&M
30	10		Hi-Ranger R&M
30	10		Tree Spade R&M
30	20	Repair and Maintenance Buildings	
30	20	Painting	
30	20		Paint
30	20		Painting Services
30	20		General Painting
30	20	Carpentry	
30	20	Electrical	
30	20	Plumbing	
30	20	Mechanical	
30	20		Elevator
30	20		Air Conditioner
30	20		Boiler - Heater
30	20		Furnace
30	20		General Mechanical repairs
30	20	Other Buildings Repair	
30	20		Hot Tub
30	20		Repair or replacing Carpet
30	20		Roof
30	20		Pumps
30	20		Motors
30	20		Dehumidifiers
30	20		General other Bldg. repairs
30	30	Repair and Maintenance Other	
30	30	Rest Rooms	
30	30	Fencing	
30	30	Signs	
30	30	Lights & Signals	
30	30	Lights & Signals - Reimbursed by State	
30	30	Traffic Line Painting	
30	30	Irrigation Systems	
30	30	Graves	
30	30	Wells	
30	30	General R&M Other	
30	32	Repair and Maintenance - Office Equipment	

City of Bozeman Finance Department  
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 Expenditures ELEMENT-OBJECT



ELEMENT	OBJECT	DESCRIPTION	EXAMPLES
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30	36	Repair and Maintenance - Street Signs	
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UTILITIES			
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40	10	Electricity	Electricity	
40	20	Water Service	Water Service	
40	30	Sewer Service	Sewer Service	
40	40	Natural Gas	Natural Gas	
40	41	Propane for buildings	Propane for Buildings	
40	50	Telephone	Telephone	
40	50			Regular Telephone
40	50			Long Distance
40	50			Cellular Phones
40	50			Move/add/change
40	50			General Telephone
40	55			
40	56			
40	60	Refuse Disposal	Refuse Disposal	
40	70	Storm Water	Storm Water	
40	99	General	General Utilities	
40	99			Propane

CONTRACTED SERVICES			
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50	10	Consultants & Professional Services		
50	10		Audit Fees	
50	10		Messenger Service	
50	10		Legal Fees	
50	10			Public Defenders
50	10			Outside Legal Counsel
50	10			General Legal Fees
50	10		Trainer	
50	10			Mileage
50	10			Meals
50	10			Lodging
50	10			Services
50	10			Air Fare
50	10			General Trainer expend.
50	10		Temporary Services	
50	10			Secretarial Services
50	10			Mailing Services
50	10			General temporary services
50	10		Architects	
50	10		Accounting services	
50	10		Rebate Services	
50	10		General Consultants/Prof	
50	20	Maintenance Contracts		
50	20		Elevator Maintenance	
50	20		Copier Maintenance	
50	20		Postage Machine	
50	20		Computer Maintenance	
50	20		Air Handling System Maintenance	
50	20		Telephone Maintenance	
50	20		Fire Extinguisher Maintenance	
50	20		General Maintenance	

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ELEMENT	OBJECT	DESCRIPTION	EXAMPLES
50	30	Janitorial Contracts	
50	30		Carpet Cleaning
50	30		Mat Cleaning
50	30		General Janitorial Contracts
50	40	Contractors	Contractors
50	40		General Contractors
50	50	Engineers	
50	50		Construction Inspection
50	50		Design Services
50	50		Professional Studies
50	50		Surveying Services
50	50		Plan Review Services
50	50		General Engineers
50	60	Architects	
50	60		General Architects
50	70	Substitute Judge	Substitute Judge
50	80	Medical Services	Medical Services
50	80		Physical Exams
50	80		DOT Examinations
50	80		General Medical Services
50	80		Pre-employment Drug Test
50	80		DOT Drug & Alcohol Testing
50	80		Pre-employment Physicals
50	99	General Contracted Services	
50	99		Sewing & Alteration Services
50	99		Security Protection
50	99		Laboratory Testing
50	99		Tree Planting
50	99		Tree Trimming
50	99		Stump Grinding
50	99		Laundry Services
50	99		Publications & Graphics
50	99		Photographic Services
50	99		Humane Society
50	99		Fire Suppression Services
50	99		Towing Services
50	99		Tag Sale Commissions
50	99		Boiler Inspection
50	99		Scale Inspection
50	99		Elevator Inspection
50	99		Jury Duty & Witness Fees
50	99		Delivery Services
50	99		Weed Spraying/Cutting
50	99		Right-of-Way Agent
50	99		Appraisal Services
50	99		Elections
50	99		Recording Fees
50	99		Pre-employment background check
50	99		Pre-employment credit check
50	99		General contracted services
50	99		Hi-Ranger Certification
50	99		Chipper Knife Sharpening

<b>TRAVEL &amp; TRAINING</b>		
60	10	In-State

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ELEMENT	OBJECT	DESCRIPTION	EXAMPLES
60	10		In-state Educational
60	10		Mileage
60	10		Meals
60	10		Lodging
60	10		Registration
60	10		Air Fare
60	10		General In-state Education
60	10		Certification
60	10		In-state Non-Educational
60	10		Mileage
60	10		Meals
60	10		Lodging
60	10		Registration
60	10		Air Fare
60	10		General In-state Non-education
60	20	out-of-state	
60	20		Out-of-state Educational
60	20		Mileage
60	20		Meals
60	20		Lodging
60	20		Registration
60	20		Air Fare
60	20		General out-of-state education
60	20		Certification
60	20		Out-of-state Non-Educational
60	20		Mileage
60	20		Meals
60	20		Lodging
60	20		Registration
60	20		Air Fare
60	20		General out-of-state non-education
<b>OTHER</b>			
70	10	Advertising	Advertising
70	10		Recruitment
70	10		Public Relations
70	10		General Advertising
70	20	Subscriptions	Subscriptions
70	30	Operating Interest Expense	Operating Interest Expense
70	40	Postage	Postage
70	50	Shipping & Handling	Shipping & Handling
70	55	Dues & Certifications	Dues & Certifications
70	60	Taxes & Assessments	Taxes & Assessments
70	70	Insurance	Insurance
70	70		Insurance and Bonds
70	70		Judgments
70	70		Insurance Deductibles
70	70		Medical Claims
70	70		General Insurance
70	70		Miscellaneous Claims
70	70		Medical Insurance Premiums
70	75	Employee Performance	Employee Performance
70	80	Depreciation	Depreciation
70	81	Closure/Post Closure Landfill Cost	Closure/Post Closure Landfill Costs
70	82	Amortization of Bonds	Amortization of Bonds



City of Bozeman Finance Department  
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ELEMENT	OBJECT	DESCRIPTION	EXAMPLES
70	90	Rents & Leases	
70	90		Rent & Lease of Equipment - Operating Leases
70	90		Postage Meter
70	90		Credit Card Machine
70	90		Photocopy Equipment
70	90		Heavy Equipment
70	90		General Rent & Lease
70	90		Rent & Leases - Storage
70	90		Rent & Leases - Conference Rooms
70	90		Rent & Leases - Land
70	90		Rent & Leases - General
70	99	General	
70	99		Licenses & Permits
70	99		CDL Licenses Renewal
70	99		Internet Access
70	99		Recruiting and Relocation
70	99		Cash Over and Short
70	99		Bank Service Charges
70	99		ACH Payroll Fees
70	99		Wire Charges
70	99		Loans to Others
70	99		Grants Passed-Through to Others
70	99		Write-off of Bad Debts
70	99		Waste Oil Disposal
70	99		General
70	99		Recording Fees

INTERNAL CHARGES			
75	10	Administrative Overhead	Administrative Overhead
75	20	Supply Fund Allocation	Supply Fund Allocation
75	30	Vehicle Maintenance Fund Allocation	Vehicle Maintenance Fund Allocation
75	40	Insurance Fund Allocation	Insurance Fund Allocation
75	99	General	General Internal Charges

**CAPITAL COSTS**

CAPITAL			
80	10	Automobiles & Light Trucks	
80	10		Automobiles
80	10		Police Cruisers
80	10		Detective Vehicles
80	10		Passenger Car
80	10		Vans
80	10		Light Trucks
80	10		1/2 Ton Pickup
80	10		3/4 Ton Pickup
80	10		1 Ton Pickup
80	10		General Light Trucks
80	20	Machinery & Equipment	
80	20		Mowing Equipment
80	20		Sweepers
80	20		Graders
80	20		Loaders

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ELEMENT	OBJECT	DESCRIPTION	EXAMPLES
80	20		Track Loaders
80	20		Rubber Tire Loaders
80	20	Scrapers	
80	20	Specialized Trucks	
80	20		Automated Garbage Trucks
80	20		Manual Garbage Trucks
80	20		Flusher Trucks
80	20		Sander/Plow Trucks
80	20		Recycling truck with crane
80	20		Lift Truck
80	20	Fire Trucks	
80	20	Fire Suppression Equipment	
80	20	Rescue Equipment	
80	20		Gas detectors/Monitors
80	20		Retrieval Kits
80	20		Breathing Apparatus
80	20	Field Monitoring Equipment	
80	20	Communication Equipment	
80	20		Portable Radios
80	20		Mobile Radios
80	20		Base Stations
80	20	Lab Equipment	
80	20		Analyzers
80	20		Microscopes
80	20		Turbidimeters
80	20		Port Labs
80	20	General Equipment purchases	
80	20		Motor Cycles
80	20		Trailers
80	20		Hotsy Washers
80	20		Floor/hydraulic Jacks
80	20		Hoists
80	20		Tool Box's
80	20		Welders
80	20		Backhoes
80	20		Buckets
80	20		Oil Distributor
80	20		Patch Machine
80	20		Compactors
80	20		Air Compressors
80	30	Computers & Peripheral Devices	
80	30		Computers
80	30		Network Equipment
80	30		Printers
80	30		Scanners
80	30		General computer & Peripheral Devices
80	30		Hand Held Computer
80	31	Software	Software
80	40	Office Furniture and Equipment	
80	40		Photocopy Machines
80	40		Fax's
80	40		Cash Registers
80	40		General Office furniture & Equipment
80	50	Work in Progress	
80	50		Building
80	50		Architects & Engineering

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ELEMENT	OBJECT	DESCRIPTION	EXAMPLES
80	50		Contractors
80	50		Materials
80	50		State Withholding
80	50		General Building WIP
80	50	Streets	
80	50		Architects & Engineering
80	50		Contractors
80	50		Materials
80	50		State Withholding
80	50		General Streets WIP
80	50	Other Improvements	
80	50		Architects & Engineering
80	50		Contractors
80	50		Materials
80	50		State Withholding
80	50		General Other Improv WIP
80	60	Capital Leases	
80	60		Equipment
80	60		Buildings
80	60		General Capital Leases
80	70	Land and Interest In Land	
80	70		Land
80	70		Right-of-Way
80	70		Land Easements
80	70		General Land & Interest in Land
80	80	Buildings	
80	80		Building Purchases
80	80		General Buildings
80	90	Other Improvements	
80	90		Water Rights
80	90		Water Lines
80	90		Sewer Lines
80	90		Streets / Roads
80	90		Sidewalks
80	90		General Other Improvements
<b>DEBT SERVICE</b>			
90		Bonds	
90	10		Bond Principal
90	20		Bond Interest
90	20		Bond Trustee Fee
90	20		Bond Agent Fees
90	30		Bond Issuance Cost Amortization
90	40		Bond Loss on Deb. Extinguishment
90	99		Bond General
95		Loans	
95	10		Loan Principal
95	20		Loan Interest
95	30		Loan General
<b>OTHER FINANCING USES</b>			
99	10	Other Financing Uses	Transfers to Other Funds
99	20	Other Financing Uses	Bond Discount