

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

General Ledger / Budget Account Structure:

ACCOUNT NUMBER

		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)
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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

CATEGORY	Description	Element Range
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
Application Codes**

Application Codes

Throughout the SunGard Public Sector System Online Help, you will see references to SunGard Public Sector application codes. Below is a list of all SunGard Public Sector software applications with their application codes

Application	Code	Application	Code
Accounts Receivable	MR	Extended Reporting	ER
Applicant Tracking	AT	Fire Incident Reporting	FI
Building Permits	BP	Fire Prevention	FP
Business (Occupational) Licenses	OL	Fire Resource Activity Tracking	FR
Case Management	CS	Fires Management System	FS
Cash Receipts	CR	Fixed Assets	FA
Code Enforcement	CE	Fleet Management	FM
CAD400	C3	Global Financial Systems	GF
CAD400 Redundancy	RD	GMBA	GM
CAD IV	C4	SunGard Public Sector General Purpose	HT
CAD IV Redundancy	RE	INFISYS	MA
CAD V	C9	Land Management	LM
Contact Management	CZ	Land/Parcel Management	LX
Continuing Property Records	CP	Parking Tickets	PT
Contract Billing	CB	Payroll/Personnel	PR
Courts	CT	Planning and Zoning	PZ
Crackdown	CK	Purchasing/Inventory	PI
CRIMES Management System	CC	Real Time Pricing	RT
Customer Information System	CX	Special Assessments	LO
Distribution Management	LD	Tax Billing	TX
Document Management Services	DX	Utility Billing	UT
EMS Billing	EB	Work Orders/Facility Management	WF
Emergency Medical Services	ES		

City of Bozeman Finance Department
CHART OF ACCOUNTS
 Funds



FUND	DESCRIPTION
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GENERAL FUND

010	GENERAL FUND
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SPECIAL REVENUE FUNDS

- | | |
|-----|---|
| 100 | CITY PLANNING FUND |
| 101 | AMERICAN RESCUE PLAN |
| 102 | LOCAL GOVERNMENTAL STUDY COMMISSION |
| 103 | HEALTH-MEDICAL INSURANCE |
| 104 | ENGINEERING |
| 105 | P.E.R.S. FUND |
| 106 | POLICE PENSION FUND |
| 107 | FIREMANS PENSION FUND |
| 108 | COMMUNITY TRANSPORTATION |
| 109 | HIGHWAY SAFETY IMPROVEMENT PROJECTS |
| 110 | GAS TAX APPORTIONMENT |
| 111 | STREET MAINTENANCE DISTRICT |
| 112 | TREE MAINTENANCE |
| 113 | FIRE IMPACT FEE |
| 114 | STREET IMPACT FEE |
| 115 | BUILDING INSPECTION SPECIAL REVENUE |
| 116 | TIFD DOWNTOWN IMPROVEMENT DISTRICT |
| 117 | POLE YARD |
| 118 | CDBG GRANT |
| 119 | ECONOMIC DEVELOPMENT LOAN FUND |
| 120 | COMMUNITY HOUSING |
| 121 | HOUSING REVOLVING LOAN FUND |
| 122 | METROPOLITAN PLANNING ORGANIZATION (MPO) |
| 123 | BIG SKY ECONOMIC DEVELOPMENT TRUST GRANT - APTTUS |
| 124 | BOZEMAN AREA BICYCLE ADVISORY BOARD |
| 125 | DRUG FORFEITURE |
| 126 | NEIGHBORHOOD PARKING DISTRICTS |
| 127 | DOWN TOWN PARKING |
| 128 | FISH WILDLIFE AND PARK MANAGEMENT AREAS |
| 129 | SPECIAL PROJECTS |
| 130 | AMERICANS WITH DISABILITY ACT |
| 131 | BEAUTIFICATION OF BOZEMAN |
| 132 | BOGERT PARK SPECIAL REVENUE |
| 133 | RECREATION DEPARTMENT SPECIAL REVENUE |
| 134 | AMATEUR HOCKEY PROJECTS |
| 135 | CEMETERY DEPARTMENT SPECIAL REVENUE |
| 136 | PARK DEPARTMENT SPECIAL REVENUE |
| 137 | LIBRARY DEPARTMENT SPECIAL REVENUE |
| 138 | LAW & JUSTICE CENTER |
| 139 | POLICE DEPARTMENT SPECIAL REVENUE |
| 140 | POLICE DOMESTIC VIOLENCE |
| 141 | ARTERIAL & COLLECTOR DISTRICT |
| 142 | CLIMATE PROTECTION SPECIAL REVENUE FUND |
| 143 | TIFD NORTH 7th CORRIDOR |

**City of Bozeman Finance Department
CHART OF ACCOUNTS
Funds**



FUND	DESCRIPTION
144	TIFD NORTHEAST URBAN RENEWAL DISTRICT
145	TIFD MANDEVILLE INDUSTRIAL TIFD
146	LIGHTING DISTRICT #284 CLEVELAND-S.WILLSON
147	LIGHTING DISTRICT #288 S.TRACY MAIN-BABCOCK
148	LIGHTING DISTRICT #290 S.BLACK MAIN-BABCOCK
149	LIGHTING DISTRICT #295 S.WILLSON MAIN-CLEVE
150	LIGHTING DISTRICT #361 MAIN ST N.IDA-N.4TH
151	LIGHTING DISTRICT #362 MAIN ST 4TH AV-S.8TH
152	LIGHTING DISTRICT #388 MENDNHALL CHURCH-3RD
153	LIGHTING DISTRICT #400 E.BAB CYPRUS-AYLSWRT
154	LIGHTING DISTRICT #420 E.BAB CYPRUS-E.OLIVE
155	LIGHTING DISTRICT #423 S.BLACK COLLEGE-RAIL
156	LIGHTING DISTRICT #453 BEALL N.19TH-23RD
157	LIGHTING DISTRICT #459 7TH-11TH/MAIN-DURSTN
158	LIGHTING DISTRICT #460 N.7TH MAIN-OAK
159	LIGHTING DISTRICT #461 BLACKMORE PL-TERRACE
160	LIGHTING DISTRICT #462 N.18TH BEALL-DURSTON
161	LIGHTING DISTRICT #479 W MAIN 8TH-CITY LIMT
162	LIGHTING DISTRICT #480 CLEVE-LINC,GRAND-6TH
163	LIGHTING DISTRICT #484 GREEK WAY SUBDIVISON
164	LIGHTING DISTRICT #490 E.MAIN WALLC-BUTTNWD
165	LIGHTING DISTRICT #491 E.MAIN BUTTNWOOD-I90
166	LIGHTING DISTRICT #508 N.15-18TH,MAIN-DURST
167	LIGHTING DISTRICT #556 ALLEY DURST-VIL,10TH
168	LIGHTING DISTRICT #572 ALLEY LAMME-VIL,10TH
169	LIGHTING DISTRICT #618 BABCOCK S.3RD-S.5TH
170	LIGHTING DISTRICT #637 VALLEY UNIT SUBDIVID
171	EAST GALLATIN PARK
172	SPRINKLING DISTRICT #6
173	SPRINKLING DISTRICT #8
174	VICTIM/WITNESS ADVOCATE
175	SENIOR TRANSPORTATION
176	BID FOR DOWNTOWN IMPROVEMENT DISTRICT
177	NEIGHBORHOOD ASSOCIATIONS
178	VETERANS TREATMENT GRANT
179	DISASTER RELIEF
180	SENIOR HIGH SCHOOL PARKING DISTRICT
181	LIGHTING DISTRICT #670
182	LIGHTING DISTRICT #671
183	FIRE DEPARTMENT SPECIAL REVENUE
184	PARKS MASTER PLAN DEVELOPMENT
185	INSURANCE PROCEEDS
186	DEVELOPMENT IMPACTS
187	FIRE DEPARTMENT EQUIPMENT
188	CITY COUNTY DRUG FORFEITURE
189	STORY MANSION SPECIAL REVENUE FUND
190	ENERGY GRANTS FY10 = Energy Conservation Block Grant
191	BID TOURISM TBID HOTEL
192	TIFD SOUTH BOZEMAN TECHNOLOGY
193	STREET MAINT BABCOCK SID
194	STREET MAINT DURSTON SID
195	PARKS & TRAILS MAINTENANCE DISTRICT
196	COOCLI GRANT - VETS TREATMENT COURT

**City of Bozeman Finance Department
CHART OF ACCOUNTS
Funds**



FUND	DESCRIPTION
197	SPECIAL REVENUE FUNDS - blank
198	STORY MILL COMMUNITY PARK SPEC REV FUND
199	SPORTS PARK SPEC REV FUND
200	LIGHTING DISTRICT #672 Cattail Creek Phase I
201	LIGHTING DISTRICT #673 Harvest Creek Phase V
202	LIGHTING DISTRICT #681 Alder Creek Phases I & II
203	LIGHTING DISTRICT #679 Walton Homestead Phases I & II
204	LIGHTING DISTRICT #682 Laurel Glen Phase 1
205	LIGHTING DISTRICT #685 Baxter Meadows Phases 2a-2d
206	LIGHTING DISTRICT #686 Oak Springs Phases 1-4
207	LIGHTING DISTRICT #687 Harvest Creek Phases 6-11
208	LIGHTING DISTRICT #688 Valley West Phases 1-3
209	LIGHTING DISTRICT #689 Legends at Bridger Creek Ph 1-2
210	LIGHTING DISTRICT #690 Cattail Creek Phase 2 & 3
211	LIGHTING DISTRICT #691 West Winds Phase 1
212	LIGHTING DISTRICT #692 Baxter Meadows Phase 3 & 6
213	LIGHTING DISTRICT #693 Oak Meadows Sub
214	LIGHTING DISTRICT #694 Traditions Subdivision Ph 1
215	LIGHTING DISTRICT #695 West Winds Phase 2-3
216	LIGHTING DISTRICT #680 Baxter Meadows Phase 1
217	LIGHTING DISTRICT #696 Laurel Glen Phase 2
218	LIGHTING DISTRICT #697 Alder Creek Phase 3
219	LIGHTING DISTRICT #698 Alder Creek Phases 4 & 5
220	LIGHTING DISTRICT #699 Bozeman Gateway Sub Ph 1 & 3
221	LIGHTING DISTRICT #700 Annie Sub Phases 3B & 3C
222	LIGHTING DISTRICT #701 Flanders Creek Sub
223	LIGHTING DISTRICT #702 PT Land Sub Phase 1
224	LIGHTING DISTRICT #703 Loyal Garden Sub Ph 1A
225	LIGHTING DISTRICT #704 Baxter Square Sub Ph 1-4
226	LIGHTING DISTRICT #705 Traditions Subdivision Phs 2-3
227	LIGHTING DISTRICT #706 West Winds Phase 4
228	LIGHTING DISTRICT #707 Diamond Estates Sub#2 Phases 1+2
229	LIGHTING DISTRICT #708 West Winds Phase 5
230	LIGHTING DISTRICT #709 PT Land Phase 2
231	LIGHTING DISTRICT #710 J & D Family Sub
232	LIGHTING DISTRICT #711 Norton Ranch Sub Ph 1
233	LIGHTING DISTRICT #712 Cottonwood Road
234	LIGHTING DISTRICT #714 Southbridge Subdivision
235	LIGHTING DISTRICT #715 Norton Ranch Phase 2 Norton East Ranch Sub Ph 2
236	LIGHTING DISTRICT #716 The Crossing 2
237	LIGHTING DISTRICT #725 Partridge Downs
238	LIGHTING DISTRICT #749 - West Winds SW Subdivision
239	LIGHTING DISTRICT #719 Ellis View Estates Subdivision Phase 1
240	LIGHTING DISTRICT #720 West Winds Subdivision Phase 6
241	LIGHTING DISTRICT #721 Baxter Meadows West PH3B (Formerly known as The Knolls at Baxter West Sub)
242	LIGHTING DISTRICT #722 Meadow Creek Subdivision Phase 1
243	LIGHTING DISTRICT #728 The Lakes at Valley West, Phases I & II
244	LIGHTING DISTRICT #734 Allison Subdivision Phase III
245	LIGHTING DISTRICT #730 Flanders Mill Subdivision Phase I-III
246	LIGHTING DISTRICT #755 Norton East Ranch Subdivision Phase IV
247	LIGHTING DISTRICT #757 Gran Cielo
248	LIGHTING DISTRICT #758 Nelson Meadows
249	LIGHTING DISTRICT #743 South University District

**City of Bozeman Finance Department
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Funds**



FUND	DESCRIPTION
250	LIGHTING DISTRICT #752 New High School & Sports Park
251	LIGHTING DISTRICT #751 New High School & Flanders Creek Subdivision
252	LIGHTING DISTRICT #760 Nest Subdivision
253	LIGHTING DISTRICT #736 The Crossing At Baxter Meadows Phase 4F
254	LIGHTING DISTRICT #727 Southbridge Subdivision IV-V
255	LIGHTING DISTRICT #766 Northwest Crossing Subdivision Ph1
	LIGHTING DISTRICT #723 Four Points Subdivision_Corner of Blondie and Veronica
	LIGHTING DISTRICT #759 Cottonwood Subdivision
256	LIGHTING DISTRICT #761 Bridger Vale Subdivision
	LIGHTING DISTRICT #776 Eastlake Professional Center
	LIGHTING DISTRICT #772 Blackwood Groves Subdivision_3350 S. 15th Ave_3 Meters

DEBT SERVICE FUNDS

300	SPECIAL IMPROVEMENT DISTRICT REVOLV. FUND
301	BOND S&I LIBRARY
302	BOND S & I 1995 TRANSPORTATION PROJECTS
303	GO REFUNDING SERIES 2012
304	GO PARKS OPEN SPACE BOND
305	DOWNTOWN TAX INCREMENT FINANCING DISTRICT
306	MIDTOWN TAX INCREMENT FINANCING DISTRICT
307	GO BONDS BPSC SAFETY CNTR (construction fund 501)
310	SID SUSPENSE / SINKING FUND
311	GO BONDS FS2 & REC IMPROVEMENTS
312	1992 POOLED SID BONDS - funds 312, 331, 334, 349, 350, 355
313	1994 POOLED SID BOND(660/663)
314	WATER N 16TH / BEALL - DURSTON #472
315	WTR W 11TH TO CITY LIMITS/BEALL-GAR #502
316	PAVING S 20TH AVE #561
317	PAVING S 23RD AVE #562
318	PARKING DOWNTOWN BOZEMAN #565
319	SANITARY SEWER W KOCH 15TH & 19TH #580
320	PAVING W KOCH 15TH & 19TH #581
321	WATER MAIN W KOCH 15TH & 19TH #582
322	SEWER 15TH KOCH - COLLEGE #583
323	PAVING SOUTH 15TH KOCH TO COLLEGE #584
324	SEWER BOMONT SUBDIVISION #587
325	WATER BOMONT SUBDIVISION #589
326	WATER N ROUSE TO W NORTH 7TH #591
327	PAVING N W DRIVE #598
328	PAVING & STORM D BOMONT CENTER #599
329	SEWER GRAF'S 1ST #604
330	PAVING & STORM DRAIN GRAF'S FIRST #605
331	PAVING MCCHESENEY #607
332	WATER & SEWER WOODRIDGE SUB #610
333	PAVING WOODRIDGE SUB #611
334	PAVING BROADWAY & E MENDENHALL #613
335	STORM DRAIN & PAVING E GARFIELD #614
336	PAVING KOCH #616
337	PAVING ALLEY BL #617

City of Bozeman Finance Department
CHART OF ACCOUNTS
 Funds



FUND	DESCRIPTION
338	WATER,JURSNICK S #619
339	PAVING BLACKMORE #620
340	SAN SEWER VALLEY #621 VALLEY UNIT
341	WATER VALLEY UNIT #622 VALLEY UNIT
342	SAN SEWER ADJ PRO #623 VALLEY UNIT
343	WATER ADJ PROP #624 VALLEY UNIT
344	STORM DRAIN VAL #625 VALLEY UNIT
345	STRATFORD SEWER #626
346	COOK-KLABUNDE S.E. #627
347	WATER AND SEWER UNIVERSITY #629
348	PAVING SOUTH 22ND #630
349	SEWER BURREY ANNEX #615
350	SHAWNEE IND PARK #632
351	SANITARY SEWER - W. MAIN #634
352	SAN. SEWER & LAT. WATER-TRNGL ANNEX #635
353	SANITARY SEWER MAIN & APPURT #638
354	SANT SEWER-KAGY GRAF'S 2ND #645
355	WTR & SEWER-N. 7TH AVENUE SID 646
356	HIGHLAND BLVD. PAVING & SAN.SER. #647
357	SAN, SWR, STORM ANNIE SID 649
358	PAVING ANNIE SUBDIVISION SID 650
359	PAVING DURSTON ANNIE SUBDIVISION SID 651
360	PVING,STRM,SEWER,WTR GRAFS 2ND SID 652
361	SID 653 PAVING, CURB, ETC. GRAFT STREET
362	SID 654 PAVING LEA WAY
363	SID 655 PAVING, CURBS, GUTTER, STRM DRAINAGE
364	SID 656 WATER MAIN EXTENSION
365	SID 657 PAV LEXINGTON DRIVE
366	PAVING & STORM DRAINS N 19 AVE SID 659
367	IMPROVEMENT TO VALLEY UNIT PARK SID 660
368	MAINTENANCE TO VALLEY UNIT PARK SID 661
369	SID 662 PAV&STORM DRAINS N 19TH W OAK/BAXTER
370	PAVING & STORM DRAINAGE W. OAK SID 663
371	NORTHWEST WATER LINE SID 665
372	1993-1994 WALK & CURB PROGRAMS
374	PAVING SOUTH TRACY #448
375	WATER CLEVELAND, ROUSE GARFIELD #489
376	PAV & STRM SEWER S. MONT GAR-ROUSE #494
377	WATER N 17TH FROM BEALL TO DURSTON #498
378	PAVING N 17TH FROM BEALL TO DURSTON #499
379	WATER S 20TH / BABCOCK - COLLEGE #505
380	#511 WTR/SWR THOMPSON'S 4
381	#512 PAV HOFFMAN DRIVE
382	#514 STRM SWR REMINGTON
383	#526 WTR FIGGINS/GRAFS 3
384	#528 WTR FIGGINS/GRAFS 3
385	#529 WTR AND SWR N 21ST
386	#530 PAVING NORTH 21 ST
387	#532 WTR REMINGTON ADDITION
388	#538 PAVE 11TH AVENUE/KAGY
389	#547 STRM SWR W DURSTON
390	#548 PAVE GRAF'S 3RD
391	#550 WTR GRAFT 3 & FIGGINS

**City of Bozeman Finance Department
CHART OF ACCOUNTS
Funds**



FUND	DESCRIPTION	
392	#551 SWR FIGGINS ADDITION	
393	#553 STRM SWR FIGGINS	
394	#555 TRUNK SWR FIGGINS	
395	#557 SWR BOZEMAN CR ANNEX	
396	#558 PAVING FIGGINS ADD	
397	#559 PAVING S 15TH AVENUE	
398	#560 PAVE GRAF'S 3RD	
399	#563 PAVE LAMME/WALLACE-CHURCH	
400	#564 PAVE CUTTING STREET	
401	#566 PAVE/STRM REMINGTON	
402	#567 SAN SWR II FIGGINS	
403	#569 WTR AND SWR SUMMIT ENG.	
404	#570 PAVE II FIGGINS	
405	#574 HENDERSON WTR MAIN	
406	#576 WTR/SWR N 22TH AVENUE	
407	#577 PAV BEALL & N 22ND	
408	#578 WTR AND SWR M 19TH	
409	#579 PAVE HAYES STREET	
410	#580 SAN SWR W KOCH 15-19	
411	#585 PAV E LAMME/BROADWAY	
412	#592 WTR BLOCK 5 FIGGINS	
413	#593 SWR BLOCK 5 FIGGINS	
414	#594 PAVE BLOCK 5 FIGGINS	
415	#595 WTR/ WHEAT- COMMERCIAL	
416	#596 SWR MCCHSNY WHEAT	
417	#597 SAN SWR WHEAT-COMM	
418	#600 WTR FIGGINS PHASE 4	
419	#601 SWR FIGGINS PHASE 4	
420	#602 STRM DRAIN/PAV FIGGINS 4	
421	#603 WTR/GRAF'S 1ST	
422	#608 PAVE FIGGINS PHASE 4	
423	1976 WALK/CURBS MENDENHALL-BABCOCK	
424	1986 WALKS & CURBS	
425	1991 WALKS & CURBS	
426	WATER PHASE II FIGGINS #568	
427	#664 WEST BEALL PAVING	
428	1999 SIDEWALK BONDS (construction fund is 510)	
429	#666 VALLEY WEST ANNEXATION - Streets	
430	#667 VALLEY WEST ANNEXATION - Water	
431	#668 VALLEY WEST ANNEXATION - Sewer	
432	POOLED VALLEY WEST ANNEXATION	
433	#669 DOWNTOWN STREETScape IMPROVEMENTS	
434	2000 SIDEWALK BONDS (construction fund is 543)	
435	#683 W. BABCOCK: W. MAIN - YELLOWSTONE AVE	
436	2001 SIDEWALK PROGRAM (construction fund is 546)	
437	2003 SIDEWALK PROGRAM (construction fund is 551)	
438	#674 BRDGR CTR PAV,WTR,SW	
439	439 #684 DURSTON 19TH->FOWLER	
440	SID 713 S.8TH RECONSTRUCTION	
441	POOLED 2005B SIDS 675, 676, 677, 678 - SID675 N.19TH BAXTER-VALLEY CENTER	552
442	POOLED 2005B SIDS 675, 676, 677, 678 - SID676 VALLEY CENTER-N.19TH	544
443	POOLED 2005B SIDS 675, 676, 677, 678 - SID677 N.19TH-VALLEY CENTER SIGNAL	553
444	POOLED 2005B SIDS 675, 676, 677, 678 - SID678 N.19TH-CATTAIL	

City of Bozeman Finance Department
CHART OF ACCOUNTS
Funds



FUND	DESCRIPTION
445	SID 718 STORY STREET RECONSTRUCTION 502
446	SID 732 N. WALLACE RECONSTRUCTION (LAMME TO TAMARACK) 503
447	SID 731 2015 SIDEWALK PROGRAM - BAXTER MEADOWS & CATTAIL CREEK SUBDIVISIONS
448	SID 739 E. OLIVE STREET RECONSTRUCTION
449	SID 741 S. TRACY RECONSTRUCTION 504
450	SPORTS PARK FIELDTURF LOAN (SPORTS PARK FOUNDATION)
451	SID 745 N. FERGUSON AVE AND WEST OAK STREET 5xx
452	SID 750 N. TRACY RECONSTRUCTION 504
453	SID 747 MANLEY ROAD CONSTRUCTION (CONSTRUCITON FUND 506)
454	SID 762 S. 6TH RECONSTRUCTION (STREET CONSTRUCTION FUND 504)
455	SID 778_BOGERT PLACE (STREET CONSTRUCTION FUND 504)

CONSTRUCTION FUNDS / CAPITAL PROJECT FUNDS

500	BUDGET CONSTRUCTION PROJ
501	BOZEMAN PUBLIC SAFETY CENTER
502	SID 718 STORY STREET RECONSTRUCTION 445
503	SID 732 N. WALLACE RECONSTRUCTION (LAMME TO TAMARACK) 446
504	STREET RECONSTRUCTION (FUND BY STREET MAINTENANCE ASSESSMENTS)
505	NEURD TIF BOND CONSTRUCTN 144
506	SID 747 MANLEY ROAD CONSTRUCTION 453
507	SID 663 WEST OAK STREET CONSTRUCTION
508	SID 664 WEST BEALL PAVING
509	SID 665 NORTHWEST WATER LINE CONSTRUCTION
510	1998 SIDEWALK PROGRAM (1999 SIDEWALKS)
511	\$5,000,000 G O BONDS
515	COLLEGE & 19TH SIGNAL
516	HIGHLAND: HOLLY TO KAGY
517	OAK STREET: 7TH TO ROUSE
518	DURSTON ROAD: 7TH TO 19TH
519	S 19TH: MAIN TO KAGY
520	S 3RD WIDENING: KAGY TO WAGON WHEEL SO.
521	W. BABCOCK PROJECT-CITY/COUNTY
522	11TH & COLLEGE SIGNAL
523	ROUSE: BABCOCK TO MENDENHALL
524	MAIN & HIGHLAND SIGNAL
525	WALLACE: BABCOCK TO MAIN
526	BABCOCK: ROUSE TO WALLACE
527	S. WILLSON: CURB BULBS
528	WILLSON & MENDENHALL SIGNAL
529	ROUSE & PEACH INTERSECTION
530	CITY/COUNTY RIGHT-OF-WAY
531	FRONT STREET: ROUSE TO MCADOW
532	WEST MAIN & BABCOCK INTERSECTION SIGNAL
533	1995 SIDEWALK PROGRAM
534	1996 SIDEWALK PROGRAM
535	SID 652 GRAFS 2ND SUBDIVISION
536	SID 665 (See fund 509)
537	1999 SIDEWALK (See fund 510)
538	666 CONSTRUCTION VALLEY WEST ANNEXATION - STREET
539	667 CONSTRUCTION VALLEY WEST ANNEXATION -WATER

**City of Bozeman Finance Department
CHART OF ACCOUNTS
Funds**



FUND	DESCRIPTION
540	668 CONSTRUCTION VALLEY WEST ANNEXATION-SEWER
541	669 DOWNTOWN STREETScape IMPROVEMENTS
542	LIBRARY CONSTRUCTION FUND
543	2000 SIDEWALK PROGRAM - debt service fund = 434
544	676 VALLEY CENTER N. 19TH
545	674 BRIDGER CENTER SUBDIVISION - STREETS
546	2001 SIDEWALK PROGRAM
547	674 BRIDGER CENTER SUBDIVISION - WATER
548	674 BRIDGER CENTER SUBDIVISION - SEWER
549	684 WEST DURSTON
550	BAXTER / OAK / DAVIS
551	2003 SIDEWALK PROGRAM
552	675 N. 19TH AVE: BAXTER TO VALLEY CENTER
553	677 TRAFFIC SIGNAL N. 19TH & VALLEY CENTER
554	678 TRAFFIC SIGNAL N. 19TH & CATTAIL STREET
555	TECHNOLOGY CAPITAL PROJECTS FUND
556	683 W. BABCOCK: W. MAIN - YELLOWSTONE AVE
557	PARKING GARAGE CONSTRUCTION FUND
558	STORY MANSION REHABILITATION FUND
559	CITY HALL REMODEL/CONSTRUCTION FUND
560	FIRE STATION #3 CONSTRUCTION FUND
561	LIBRARY DEPRECIATION FUND
562	S. 8TH RECONSTRUCTION SID #713
563	PARKS & OPEN SPACE BOND - CONSTRUCTION FUND - MOTHER FUND
564	PARKS & OPEN SPACE BOND - BOGERT CREEK ENHANCEMENT PROJECT
565	PARKS & OPEN SPACE BOND - BOZEMAN PONDS
566	PARKS & OPEN SPACE BOND - SPORTS COMPLEX
567	PARKS & OPEN SPACE BOND - STORY MILL PARK
568	PARKS & OPEN SPACE BOND - FRONT STREET CONNECTOR TRAIL
569	PARKS & OPEN SPACE BOND - WESTSIDE CONNECTIONS
570	PARKS & OPEN SPACE BOND - FRONTAGE PATHWAY
571	MIDTOWN CONSTRUCTION PROJ
572	FIRE STATION #2 CONSTRUCTION FUND
573	REC IMPROVEMENTS FUND
574	SHOPS COMPLEX

ENTERPRISE FUNDS

600	WATER
601	WATER PLANT CONSTRUCTION
602	WATER STORAGE TANK CONSTRUCTION - SOURDOUGH
610	WATER IMPACT FEE
620	WASTE WATER sewer
621	EPA WASTE WATER FUND
622	WRF WATER RECLAMATION FACILITY
623	DAVIS/NORTON LIFT STATION CONSTRUCTION
630	WASTE WATER IMPACT FEE
640	SOLID WASTE garbage
641	LANDFILL CLOSURE COSTS

City of Bozeman Finance Department
CHART OF ACCOUNTS
Funds



FUND	DESCRIPTION
650	PARKING
670	STORM WATER UTILITY

INTERNAL SERVICE FUNDS

710	VEHICLE MAINTENANCE SHOP
720	HEALTH-MEDICAL SELF-INSURANCE FUND
730	GENERAL OVERHEAD SUSPENSE
740	TECHNOLOGY
750	PUBLIC WORKS ADMINISTRATION

TRUST AND AGENCY FUNDS

TRUST

Non-Expendable trust

800 CEMETERY PERPETUAL CARE aka CPC Fund

Expendable Trust

850 PARK LAND TRUST - CASH / PAY IN LIEU OF PARKLAND
860 MONTANA ARTS COUNCIL-BALLET
865 MUNICIPAL COURT APPEARANCE BOND
866 MUNICIPAL COURT RESTITUTION TRUST FUND
871 BIG SKY ASSOCIATION FOR THE ARTS
876 BOZEMAN SYMPHONY ORCHESTRA
881 MONTANA ARTS COUNCIL
883 CMC BOZEMAN SITE REMEDIAT

AGENCY

885 TBID TOURISM BUSINESS IMPROVEMENT DISTRICT formerly SRF Fund 191 reclassified per Kim at MT DOA

ACCOUNT GROUP - govt Assets & govt Debt

900 GENERAL FIXED ASSET GROUP aka GFAAG
910 VARIOUS SID CONSTRUCTION FUNDS (FOR FIXED ASSETS ONLY)
920 G O BOND CONSTRUCTION (FOR FIXED ASSETS ONLY)
950 GENERAL LONG TERM DEBT GROUP aka GLTDAG

City of Bozeman Finance Department
 CHART OF ACCOUNTS
 Assets Liabilities Fund Bal



ACT	SUB ACT	ELEM	OBJ	DESCRIPTION
ASSETS				
10				CASH
10	1			BANK ACCOUNTS
		10		US BANK
10	1	10	10	DEMAND / OPERATING
10	1	10	20	PAYROLL
10	1	10	40	MUNICIPAL COURT TRUST
10	1	10	50	COURT RESTITUTION
10				CASH
	2			TILL CASH
10	2	10	00	FINANCE DEPARTMENT
10	2	20	00	LIBRARY
10	2	25	00	LIBRARY CHANGE MACHINES
10	2	30	00	SWIM CENTER
10	2	33	00	BEALL PARK CENTER
10	2	35	00	BOGERT POOL
10	2	40	00	ENGINEERING
10	2	50	00	MUNICIPAL COURT
10	2	60	00	BUILDING INSPECTION
10	2	70	00	LANDFILL TILL MONEY
10	2	75	00	LANDFILL CHANGE
10	2	80	00	PARKING GARAGE PAY ON FOOT CHANGE
10	2	90	00	FIRE DEPARTMENT
10	3	00	00	CASH WITH FISCAL AGENT
10				CASH
	5			PETTY CASH
10	5	10	00	FINANCE DEPARTMENT
10	5	20	00	CITY SHOP
10	5	30	00	LIBRARY
10	5	40	00	POLICE DEPARTMENT
10	5	50	00	RECREATION DEPARTMENT
10	5	60	00	MUNICIPAL COURT
10	5	70	00	FIRE DEPARTMENT
11				INVESTMENTS
11	1	00	00	SHORT TERM INVESTMENT
11	1	10	00	D A DAVIDSON
11	1	20	00	BUCHANAN CAPITAL LLC
11	1	30	00	SMITH BARNEY
11	1	40	00	US BANK MIA MUNICIPAL INVESTMENT ACCOUNT
11	1	50	00	FIRST SECURITY BANK CD'S
11	1	60	00	US BANK COMPENSATING BALANCE
11	1	70	00	ICS ACCOUNT.....wait for better description
13				RECEIVABLES
	1			TAXES
13	1	10	00	PROPERTY
13				RECEIVABLES
	2			INTEREST
13	2	10	00	ACCRUED
13				RECEIVABLES
	3			CUSTOMER ACCOUNTS
13	3	10	00	RECEIVABLE
13	3	30	00	MISCELLANEOUS ACCOUNT RECEIVABLE
13	3	30	10	EST UNCOLLECTIBLE MISC A/R
13	3	30	90	LATE CHARGES BILLED - loans
13	3	40	00	NSF CHECKS RECEIVABLE
13	3	50	00	UNBILLED ACCOUNTS RECEIVABLE
13	3	60	00	FISCAL YEAR END REVENUES
13	3	70	00	EMPLOYEE ADVANCES / LOANS (PC's, etc)
13	3	70	10	EMPLOYEE ADVANCES / ADVANCE CHECKS
13	3	80	00	PARKING TICKETS
13	3	80	01	ADMIN FEE - PARKING TICKETS
13				RECEIVABLES
	4			SPECIAL ASSESSMENTS
13	4	10	00	CURRENT PRINCIPAL
13	4	20	00	INTEREST RECEIVABLE
13	4	30	00	DELINQUENT PRINCIPAL
13	4	40	00	DELINQUENT INTEREST
13	4	50	00	DEFERRED PRINCIPAL
13				RECEIVABLES
13	5	00	00	INTEREST REBATE RECEIVABLE
13				RECEIVABLES
	6	00	00	DUE FROM OTHER GOVERNMENT
13				RECEIVABLES
13	7	00	00	DUE FROM OTHER FUNDS

City of Bozeman Finance Department
 CHART OF ACCOUNTS
 Assets Liabilities Fund Bal



ACT	SUB ACT	ELEM	OBJ	DESCRIPTION
13				RECEIVABLES
13	8			ADVANCES TO OTHER CITY FUNDS
13	8	10	00	ADVANCES TO OTHER FUNDS
13	8	20	00	ADVANCES UNCOLLECTIBLE
14				OTHER ASSETS
14	1			PREPAID
14	1	10	00	EXPENSES
14	1	20	00	EXPENDITURES
14	1	20	10	POSTAGE
14	2	10	00	SECURITY DEPOSITS
14				OTHER ASSETS
14	6	00	00	INVENTORY OF SUPPLIES
16				OTHER LONG TERM RECEIVABLE
16	1	00	00	BOND ISSUANCE COSTS
16				OTHER LONG TERM RECEIVABLES
16	2			NOTES RECEIVABLE
16	2	10	00	NOTES RECEIVABLE
16	2	20	00	DEFERRED CHARGES
16	2	30	00	DEFERRED RECEIVABLES
16	2	30	10	UNCOLLECTIBLE
16	2	40	00	DEFERRED GRANTS
16	2	50	00	NET PENSION ASSETS
16				OTHER LONG TERM RECEIVABLE
16	3	10	00	LEASE RECEIVABLES GASB #7
17				RESTRICTED CASH
17	1			RESTRICTED CASH
17	1	15	00	AFFORDABLE HOUSING REPAYMENT
17	1	20	00	TAX PROTESTS
17	1	25	00	WORKS OF ART
17	1	28	00	ARTWORK MAINTENANCE
17	1	30	00	OPERATING
17	1	35	00	OPIOID SETTLEMENT
17	1	38	00	PD EVIDENCE_CASH FORFEITURES
17	1	40	00	GO BOND PROCEEDS
17	1	40	01	GO BOND PROCEEDS - LNDIMP
17	1	40	02	GO BOND PROCEEDS - BGTPO
17	1	45	00	BOND RESERVE
17	1	50	00	WATER RIGHTS
17	1	55	00	DROUGHT RESERVE
17	1	65	00	IN LIEU OF PARKING
17	1	65	00	LINE OVERSIZE
17	1	70	00	CASH IN LIEU OF INFRASTRUCTURE
17	1	75	00	IMPACT FEES
17	1	85	00	CIP (LONG-RANGE PLANNING)
17	1	86	00	OVERLAY DISTRICT:CONSERVATION
17	1	87	00	OVERLAY DISTRICT:ENTRYWAY UPDATE
17	1	88	00	TECHNOLOGY FEE (5% OF APPLICABLE PLANNING FEES)
17	1	95	00	FINANCIAL ASSURANCE
17	1	96	00	SID FINANCING_Committed Fund Balance per SID Resolutions
17	1	99	00	INTERCAP LOAN
18				FIXED ASSETS
18	1			AUTOMOBILES & LIGHT TRUCK
18	1	10		AUTOMOBILES
18	1	10	10	ACCUMULATED DEPRECIATION
18				FIXED ASSETS
18	2			MACHINERY & EQUIPMENT
18	2	10	00	MACHINERY & EQUIPMENT
18	2	10	10	ACCUMULATED DEPRECIATION
18				FIXED ASSETS
18	3			COMPUTER & SOFTWARE
18	3	10	00	COMPUTER & SOFTWARE
18	3	10	10	ACCUMULATED DEPRECIATION
18				FIXED ASSETS
18	3	20	00	SBITA ASSET
18	3	20	10	SBITA ASSET ACCUMULATED DEPRECIATION
18				FIXED ASSETS
18	4			OFFICE EQUIPMENT
18	4	10	00	OFFICE EQUIPMENT

City of Bozeman Finance Department
 CHART OF ACCOUNTS
 Assets Liabilities Fund Bal



ACT	SUB ACT	ELEM	OBJ	DESCRIPTION
18	4	10	10	ACCUMULATED DEPRECIATION
18	6			FIXED ASSETS CAPITAL LEASES
18	6	10	00	EQUIPMENT
18	6	10	10	ACCUMULATED DEPRECIATION
18	6	20	00	BUILDING
18	6	20	10	ACCUMULATED DEPRECIATION
18	6	30	00	RIGHT-OF-USE LEASE ASSET
18	6	30	10	RIGHT-OF-USE ACCUMULATED DEPRECIATION
18	7			FIXED ASSETS LAND AND INTEREST IN LAND
18	7	10	00	LAND
18	7	20	00	RIGHT-OF-WAY
18	7	30	00	LAND EASEMENTS
18	7	40	00	WATER RIGHTS
18	7	90	00	ACCUMULATED DEPRECIATION
18	8			FIXED ASSETS BUILDINGS
18	8	10	00	BUILDINGS
18	8	10	10	ACCUMULATED DEPRECIATION
18	8	10	70	EPA ASSETS - BUILDINGS
18	8	10	80	ACCUM DEPR - EPA ASSETS - BUILDINGS
18	9			FIXED ASSETS OTHER IMPROVEMENTS
18	9	10	00	WATER LINES
18	9	10	10	ACCUMULATED DEPRECIATION
18	9			FIXED ASSETS OTHER IMPROVEMENTS GENERAL
18	9	20	10	RESERVOIRS & OTHER SUPPLY
18	9	20	20	ACCUM DEPR - RESERV & OTHER
18	9	20	30	OTHER IMPROV - NON-BLDG & STRUCTURE
18	9	20	40	ACCUM DEPR - NON-BLDG & STR
18	9	20	50	IMPROVEMENTS - SID ASSETS
18	9	20	60	ACCUM DEPR - SID ASSETS
18	9	20	70	EPA ASSETS - IMPROVEMENTS
18	9	20	80	ACCUM DEPR - EPA ASSETS
18	9			FIXED ASSETS OTHER IMPROVEMENTS SEWER LINES
18	9	30	00	SEWER LINES
18	9	30	10	ACCUMULATED DEPRECIATION
18	9	30	70	EPA ASSETS - SEWER LINES
18	9	30	80	ACCUM DEPR - SEWER LINES - EPA ASSETS
19	1			OTHER DEBITS AMOUNT AVAILABLE
19	1	10	00	SID FUNDS
19	1	20	00	GO BONDS
19	1	30	00	TIFD BONDS
19	2			OTHER DEBITS AMOUNT PROVIDED
19	2	10	00	FOR OTHER DEBT
19	2	20	00	FOR GO BONDS
19	2	30	00	FOR SID DEBT
19	2	40	00	FOR TIFD DEBT
19	2	50	00	FOR SID BOND DEBT
19	2	60	00	FOR RIGHT-OF-USE LEASE DEBT
19	2	99	00	FOR BOND PREMIUMS
19	9			OTHER DEBITS DEFERRED OUTFLOWS OF RESOURCES
19	9	10	00	PENSION FULL COST GASB 68
19	9	90	00	DEFERRED OUTFLOWS OF RESOURCES - PENSION GASB 68
19	9	91	00	DEFERRED OUTFLOWS OF RESOURCES - OPEB GASB 75
LIABILITIES & EQUITY				
20	1			CURRENT LIABILITIES ACCOUNTS PAYABLE
20	1	10	00	CLAIMS PAYABLE
20	1	20	00	ACCOUNTS PAYABLE
20	1	20	10	ACCOUNTS PAYABLE - UTILITIES
20	1	30	00	CUSTOMER ADVANCE FOR CONSTRUCTION
20	1	30	10	WATER
20	1	30	20	SEWER
20	1	30	30	OTHERS
20	1	30	40	SID's
20	1	40	00	CUSTOMER ADVANCES FOR RENEWAL
20	1	40	10	WATER
20	1	40	20	SEWER
20	1	50	00	REVENUE COLLECTED IN ADVANCE
20	1	50	10	WATER

City of Bozeman Finance Department
 CHART OF ACCOUNTS
 Assets Liabilities Fund Bal



ACT	SUB ACT	ELEM	OBJ	DESCRIPTION
20	1	50	20	SEWER
20	1	50	30	OTHERS
20	1	60	00	CUSTOMER DEPOSITS
20	1	60	10	LINDLEY PARK CENTER
20	1	60	12	BEALL PARK CENTER
20	1	60	13	STORY MILL COMMUNITY CENTER GYM (SMCC)
20	1	60	15	STORY MANSION
20	1	60	20	BLEACHER DEPOSITS
20	1	60	30	PARKING DEPOSITS - AVI
20	1	60	40	MUNICIPAL COURT DEPOSITS
20	1	60	50	OTHERS
20	1	60	60	PROFESSIONAL BUILDING
20	1	60	70	MONUMENT SETTING
20	1	60	80	PREPROCESSING DEPOSITS
20	1	60	90	GARDEN PLOT DEPOSITS
20	1	61	60	APPEARANCE BONDS
20	1	70	00	CONSTRUCTION CREDITS
20	1	80	00	IMPACT FEE CREDITS
20	1	80	10	STREETS
20	1	80	11	STREETS - CONTRA
20	1	80	20	FIRE
20	1	80	30	WATER
20	1	80	40	WASTE WATER
20	1	85	00	IMPACT FEES APPEALED
20	1	85	10	STREETS
20	1	85	20	FIRE
20	1	85	30	WATER
20	1	85	40	WASTE WATER
20	1	90	00	CUSTOMER OVERPAYMENT
20	1	90	10	CUSTOMER OVERPAYMENT CONTRA
20				CURRENT LIABILITIES
20	2	00	00	INTEREST PAYABLE
20	2	10	00	SBITA INTEREST PAYABLE
20				CURRENT LIABILITIES
20	3	00	00	INTEREST REBATE PAYABLE
20				CURRENT LIABILITIES
20	4			ACCRUED PAYROLL
20	4	10	00	SALARIES & WAGES PAYABLE
20	4	20	00	PAYROLL ACCRUED BENEFITS PAYABLE
20	4	30	00	PAYROLL ABT (ADJUSTMENTS BEFORE TAX) PAYABLE
20	4	31	00	PAYROLL BENEFITS PAYABLE
20	4	32	00	PAYROLL DEDUCTION PAYABLE
20	4	33	00	PAYROLL TAXES PAYABLE
20				CURRENT LIABILITIES
20	5	00	00	MATURED BONDS PAYABLE
20				CURRENT LIABILITIES
20	6	00	00	MATURED INTEREST PAYABLE
20				CURRENT LIABILITIES
20	7			DEFERRED REVENUES
20	7	10	00	CREDITS
20	7	20	00	PROPERTY TAX REVENUES
20	7	30	00	REVENUES
20	7	80	10	DEFERRED INFLOW OF RESOURCES - PENSION LIABILITY GASB 68
20	7	80	20	DEFERRED INFLOW OF RESOURCES - OPEB LIABILITY GASB 75
20	7	80	30	DEFERRED INFLOW OF RESOURCES - LEASES GASB 87
20				CURRENT LIABILITIES
20	8	00	00	ABANDONED PROPERTY
20				CURRENT LIABILITIES
20	9			OTHER CURRENT LIABILITIES
20	9	10	00	APPEARANCE BONDS
20	9	11	00	RETAINAGE
21				PAYABLE FROM RESTR ASSETS
21	1	00	00	ACCRUED INTEREST PAYABLE
21				PAYABLE FROM RESTR ASSETS
21	2			CURRENT-CAPITAL LEASES
21	2	10	00	CATERPILLAR
21	2	20	00	POLLARD
21				PAYABLE FROM RESTR ASSETS
21	3			CURRENT REVENUE BONDS
21	3	10	00	CURRENT PORTION - 1989B
21	3	20	00	CURRENT PORTION - 1991
21	3	30	00	CURRENT PORTION - 1995
21	3	40	00	SRF DNRC BONDS
21				PAYABLE FROM RESTR ASSETS
21	4			CURRENT GO BONDS PAYABLE
21	4	40	00	GO TOP BONDS, SERIES 2013 & SERIES 2014
21	4	50	00	GO BPSC BONDS, SERIES 2019
21	4	60	00	GO FS2 BONDS, SERIES 2022
21	4	70	00	GO REC IMPROVEMENT BONDS, SERIES 2024A
21	4	80	00	GO LIMITED TAX BONDS, SERIES 2024B
21	4	99	00	GO BOND PREMIUMS

City of Bozeman Finance Department
 CHART OF ACCOUNTS
 Assets Liabilities Fund Bal



ACT	SUB ACT	ELEM	OBJ	DESCRIPTION
21				PAYABLE FROM RESTR ASSETS
21	5			CURRENT SPEC ASSESSMENTS PAYABLE
21	5	10	00	SID BONDS PAYABLE
21				PAYABLE FROM RESTR ASSETS
21	6			CURRENT LOANS AND INTERCAP PAYABLE
21	6	30	00	INTERCAP LOAN PAYABLE
21	6	40	00	SPORTS PARK LOAN
21				PAYABLE FROM RESTR ASSETS
21	7			CURRENT FINANCE PURCHASES & LEASES
21	7	10	00	LEASED MACHINERY & EQUIPMENT FINANCE PURCHASES
21	7	20	00	EAST BEALL OFFICE LEASE
21	7	30	00	SBITA LIABILITY
21	7	40	00	JPM 6 YEAR TERM
21	7	50	00	JPM 10 YEAR TERM
21				PAYABLE FROM RESTR ASSETS
21	8			CURRENT TIF BONDS PAYABLE
21	8	10	00	TIFD TAX INCREMENT BONDS / DOWNTOWN TIF DISTRICT
21	8	20	00	TIFD TAX INCREMENT BONDS / NORHTEAST URBAN RENEWAL
21	8	30	00	TIFD TAX INCREMENT BONDS / MIDTOWN URBANK RENEWAL
21	8	99	00	TIFD BOND PREMIUMS
22				INTERFUND BORROWING
22	1			DUE TO OTHER CITY FUNDS
22	1	10	00	DUE TO SUPPLY FUND
22	1	20	00	DUE TO GENERAL FUND
22	1	30	00	DUE TO REVOLVING FUND
22	1	40	00	DUE TO OTHER CITY FUNDS
22				INTERFUND BORROWING
22	2			ADVANCE FROM CITY FUNDS
22	2	10	00	ADVANCE FROM SID REVOLVING
22	2	20	00	ADVANCES UNCOLLECTIBLE
23				LONG TERM LIABILITIES
23	1			GO BONDS PAYABLE
23	1	10	00	1979 LIBRARY
23	1	20	00	1995 TRANSPORTATION
23	1	30	00	2012 REFUNDING GO BONDS
23	1	40	00	GO TOP BONDS, SERIES 2013 & SERIES 2014
23	1	50	00	GO BPSC BONDS, SERIES 2019
23	1	60	00	GO FS2 BONDS, SERIES 2022
23	1	70	00	GO REC IMPROVEMENT BONDS, SERIES 2024A
23	1	80	00	GO LIMITED TAX BONDS, SERIES 2024B
23	1	99	00	GO BOND PREMIUMS
23				LONG TERM LIABILITIES
23	2			SPEC ASSESSMENTS PAYABLE
23	2	10	00	SID BONDS PAYABLE
23	2	20	00	BONDS PAYABLE - CONTRA
23				LONG TERM LIABILITIES
23	3	00	00	CLOSURE/POST CLOSURE CARE
23				LONG TERM LIABILITIES
23	4			REVENUE BONDS PAYABLE
23	4	10	00	DNRC 1989B BONDS
23	4	20	00	DNRC 1991 BONDS
23	4	30	00	REFINANCED 1995 BONDS
23	4	40	00	SRF DNRC BONDS
23				LONG TERM LIABILITIES
23	5			NOTES PAYABLE
23	5	10	00	LAW & JUSTICE CENTER
23	5	20	00	PROFESSIONAL BUILDING
23	5	30	00	INTERCAP LOAN PAYABLE
23	5	40	00	SPORTS PARK LOAN
23	5	50	00	PETE'S HILL LOAN
23	5	60	XX	JP MORGAN LEASE PURCHASE FINANCING
23				LONG TERM LIABILITIES
23	6			LEASE & SBITA OBLIGATION
23	6	10	00	LEASED MACHINERY & EQUIPMENT FINANCE PURCHASES
23	6	20	00	RIGHT OF USE LEASE LIABILITY
23	6	30	00	SBITA LIABILITY
23				LONG TERM LIABILITIES
23	7			DUE TO GOVERNMENTS&OTHERS
23	7	10	00	DUE TO OTHER GOVERNMENTS
23	7	20	00	NET PENSION LIABILITY
23	7	30	00	TOTAL OPEB LIABILITY
23				LONG TERM LIABILITIES
23	8	00	00	BUTTREY SOLVENT SITE
23				LONG TERM LIABILITIES

City of Bozeman Finance Department
 CHART OF ACCOUNTS
 Assets Liabilities Fund Bal



ACT	SUB ACT	ELEM	OBJ	DESCRIPTION
23	9	10	00	TIFD TAX INCREMENT BONDS / DOWNTOWN TIF DISTRICT
23	9	20	00	TIFD TAX INCREMENT BONDS / NORHTEAST URBAN RENEWAL
23	9	30	00	TIFD TAX INCREMENT BONDS / MIDTOWN URBANK RENEWAL
23	9	99	00	TIFD BOND PREMIUMS
24				RESERVE ACCOUNTS
24	2			REV/EXPEND OFF SET
24	2	01	00	REVENUE OFF SET
24	2	02	00	EXPENDITURE OFF SET
24				RESERVE ACCOUNTS
24	3			ENCUMBRANCES OFF SET
24	3	03	00	ENCUMBRANCES
24				RESERVE ACCOUNTS
24	5	00	00	RESERVE FOR ENCUMBRANCES
24				RESERVE ACCOUNTS
24	9	00	00	PRIOR YEAR RES FOR ENCUMB
FUND BALANCE				
25	1			RESERVED FUND BALANCE
25	1	10	00	OPERATION
25	1	20	00	NON-CURRENT LOANS
25	1	30	00	PREPAID ITEMS
25	1	40	00	DEBT SERVICE
25	1	50	00	PARK DEVELOPMENT
25	1	60	00	ENDOWMENT
25	1	70	00	CIP
25				FUND BALANCE
25	2			UNRESERVED FUND BALANCE
25	2	10		DESIGNATED FUND BALANCE
25	2	10	10	ASSET ACQUISITION
25	2	10	20	OPERATIONS
25	2	10	30	PEST/TREE MAINTENANCE
25	2	10	40	EMPLOYEE BENEFITS
25	2	10	50	CAPITAL OUTLAY
25	2	10	60	OTHERS
25				FUND BALANCE
25	2			UNRESERVED FUND BALANCE
25	2	20	00	UNDESIGNATED FUND BALANCE
26				CONTRIBUTED CAPITAL
26	1			CONTRIBUTION FROM CITY
26	2			CONTRIBUTION FROM SID
26	3			CONTRIB FROM OTHER GOVTS
26	4			CONTRIB CAPITAL/WATER RIGHTS
27				RETAINED EARNINGS
27	1	00	00	UNRESERVED
27				RETAINED EARNINGS
27	2			DESIGNATED
27	2	10		WATER RIGHTS
27	2	20		ASSET ACQUISITION
27				RETAINED EARNINGS
27	3			RESERVED
27	3	10		DEBT SERVICE
28				OTHER CREDITS
28	1			INVESTMENT IN GFA
28	1	10		GENERAL REVENUE *
28	1	20		SPECIAL REVENUE
28	1	30		GO BONDS
28	1	40		TRUST FUNDS
28	1	50		SIDS

City of Bozeman Finance Department
 CHART OF ACCOUNTS
 Expenditures DEPT-DIV



DEPT	DIV	ACT	SUB ACT	DEPARTMENT	DIVISION	ACTIVITY	SUB ACTIVITY
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General Government							
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11	40	1		City Commission			
11	10	40	1	City Commission	City Commission	General Government	City Commission
11	20	40	1	City Commission	Clerk of City Commission	General Government	City Commission
11	30	40	1	City Commission	Legislative Comm & Spec Bodies	General Government	City Commission

12	40	2		City Manager			
12	10	40	2	City Manager	City Administration	General Government	City Manager
12	20	40	2	City Manager	City Clerk	General Government	City Manager
12	30	40	2	City Manager	Personnel	General Government	City Manager
12	40	40	2	City Manager	GIS	General Government	City Manager
12	50	40	2	City Manager	Networking	General Government	City Manager
12	60	40	2	City Manager	Neighborhood Program Coordinator	General Government	City Manager

13	40	3		Municipal Court			
13	10	40	3	Municipal Court	Municipal Court	General Government	Municipal Court
13	20	40	3	Municipal Court	VETS Court Operations	General Government	Municipal Court
13	30	40	3	Municipal Court	Treatment Court Grant Program	General Government	Municipal Court

14	40	4		City Attorney			
14	10	40	4	City Attorney	City Attorney Administration	General Government	City Attorney
14	30	40	4	City Attorney	Civil Litigation- General	General Government	City Attorney
14	32	40	4	City Attorney	Civil Litigation-Administrative	General Government	City Attorney
14	34	40	4	City Attorney	Civil Litigation- Fire/Building	General Government	City Attorney
14	36	40	4	City Attorney	Civil Litigation-Park/Recreation	General Government	City Attorney
14	38	40	4	City Attorney	Civil Litigation-Police	General Government	City Attorney
14	40	40	4	City Attorney	Civil Litigation-Planning	General Government	City Attorney
14	42	40	4	City Attorney	Civil Litigation-Public Services	General Government	City Attorney
14	44	40	4	City Attorney	Civil Litigation- Water	General Government	City Attorney
14	46	40	4	City Attorney	Civil Litigation-Wastewater	General Government	City Attorney
14	60	40	4	City Attorney	Criminal-General	General Government	City Attorney
14	62	40	4	City Attorney	Criminal-Victim/Witness	General Government	City Attorney

15	40	5		Finance			
15	10	40	5	Finance	Administration	General Government	Finance
15	20	40	5	Finance	Accounting	General Government	Finance
15	30	40	5	Finance	Treasurer	General Government	Finance
15	40	40	5	Finance	Data Processing	General Government	Finance
15	42	40	5	Finance	I.T. GIS	General Government	Finance
15	45	40	5	Finance	I.T. Administration	General Government	Finance
15	50	40	5	Finance	Purchasing	General Government	Finance
15	60	40	5	Finance	Human Resources	General Government	Finance

16	41	1		Community Development			
16	10	41	1	Planning	Operations / Current Planning	General Government	Planning
16	20	41	1	Planning	Subdivision Review	General Government	Planning
16	30	41	1	Planning	Long-Range Planning	General Government	Planning
16	40	41	1	Planning	Annexation	General Government	Planning
16	50	41	1	Planning	Code Enforcement	General Government	Planning
16	60	41	1	Planning	Historical Preservation	General Government	Planning
16	70	41	1	Planning	Zoning Operations	General Government	Planning
16	80	41	1	Planning	Neighbors	General Government	Planning

17	41	2		Zoning			
17	10	41	2	Zoning	Operations	General Government	Zoning
17	20	41	2	Zoning	Code Enforcement	General Government	Zoning
17	30	41	2	Zoning	Zoning Review	General Government	Zoning
17	40	41	2	Zoning	Historical Preservation	General Government	Zoning

18	41	3		Facilities Management			
18	10	41	3	Facilities Management	City Hall	General Government	Facilities Management
18	15	41	3	Facilities Management	Facilities Admin	General Government	Facilities Management
18	20	41	3	Facilities Management	Fire Station #1	General Government	Facilities Management
18	30	41	3	Facilities Management	Shop Complex	General Government	Facilities Management
18	40	41	3	Facilities Management	Professional Building	General Government	Facilities Management
18	50	41	3	Facilities Management	Senior Center	General Government	Facilities Management
18	60	41	3	Facilities Management	Library - NEW BUILDING	General Government	Facilities Management
18	65	41	3	Facilities Management	Works of Art	General Government	Facilities Management
18	70	41	3	Facilities Management	Fire Station #2	General Government	Facilities Management
18	75	41	3	Facilities Management	NEW Fire Station #2	General Government	Facilities Management
18	80	41	3	Facilities Management	Fire Station #3	General Government	Facilities Management
18	90	41	3	Facilities Management	BPSC	General Government	Facilities Management

19	41	4		Information Technology			
19	10	41	4	Information Technology	Administration	General Government	Information Technology
19	20	41	4	Information Technology	GIS	General Government	GIS

20	41	5		Human Resources			
20	10	41	5	Human Resources	Administration	General Government	Human Resources

Public Safety							
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City of Bozeman Finance Department
 CHART OF ACCOUNTS
 Expenditures DEPT-DIV



DEPT	DIV	SUB ACT	ACT	DEPARTMENT	DIVISION	ACTIVITY	SUB ACTIVITY
30		42	1	Police			
30	10	42	1	Police	Police Operations	Public Safety	Police
30	20	42	1	Police	Crime Control and Investigation	Public Safety	Police
30	30	42	1	Police	DARE	Public Safety	Police
30	40	42	1	Police	Drug Forfeiture	Public Safety	Police
30	50	42	1	Police	Parking	Public Safety	Police
30	60	42	1	Police	Joint Dispatch Services	Public Safety	Police
30	70	42	1	Police	Animal Control	Public Safety	Police
31		42	2	Fire			
31	10	42	2	Fire	Administration	Public Safety	Fire
31	20	42	2	Fire	Fire Operations	Public Safety	Fire
31	30	42	2	Fire	Operational Readiness	Public Safety	Fire
31	40	42	2	Fire	Fire Prevention	Public Safety	Fire
31	50	42	2	Fire	Special Fire Services-Reimbursements	Public Safety	Fire
31	60	42	2	Fire	Hazardous Materials	Public Safety	Fire
31	70	42	2	Fire	Disaster & Emergency Services	Public Safety	Fire
31	80	42	2	Fire	EMS Ambulance Services	Public Safety	Fire
32		42	3	Building Inspection			
32	10	42	3	Building Inspection	Building Inspection Operations	Public Safety	Building Inspection Operations
32	20	42	3	Building Inspection	Life Safety Inspector	Public Safety	Life Safety Inspector
32	30	42	3	Building Inspection	Residential Inspection	Public Safety	Residential Inspection
32	40	42	3	Building Inspection	Commercial Inspection	Public Safety	Commercial Inspection
33		42	4	Parking			
33	10	42	4	Parking	Administration (formerly Development)	Public Safety	Administration (formerly Development)
33	20	42	4	Parking	Operations (formerly Enforcement)	Public Safety	Operations (formerly Enforcement)
33	30	42	4	Parking	Garage (formerly Neighborhood Parking)	Public Safety	Garage (formerly Neighborhood Parking)
34		42	5	Residential Parking			
34	10	42	5	Residential Parking	Residential Parking	Public Safety	Residential Parking
35		42	6	9-1-1 Services			
35	10	42	6	9-1-1 Services	9-1-1 Services Administration	Public Safety	9-1-1 Services Administration
Public Service							
40		43	0	Public Services			
40	10	43	1	Public Services	Public Services Administration	Public Service	Public Services Administration
40	20	43	1	Public Services	Engineering	Public Service	Engineering
40	25	43	1	Public Services	GIS Geographic Information Systems	Public Service (in FY14 this was moved from 010-1920)	GIS Geographic Information Systems
40	30	43	1	Public Services	Snow Removal Enforcement	Public Service	Snow Removal Enforcement
40	40	43	1	Public Services	Weed Cutting Enforcement	Public Service	Weed Cutting Enforcement
40	50	43	1	Public Services	Sidewalk Repair Program	Public Service	Sidewalk Repair Program
40	60	43	1	Public Services	Sidewalk & Curb Construction	Public Service	Sidewalk & Curb Construction
40	70	43	1	Public Services	SID Construction	Public Service	SID Construction
40	90	43	1	Public Services	Utilities_John Alston	Public Service	Utilities
41		43	3	Streets			
41	10	43	3	Streets	Street Operations	Public Service	Streets
41	20	43	3	Streets	Street Maintenance	Public Service	Streets
41	30	43	3	Streets	Street Construction	Public Service	Streets
41	40	43	3	Streets	Snow and Ice Removal	Public Service	Streets
41	50	43	3	Streets	Street Lighting	Public Service	Streets
41	71	43	3	Streets	Traffic Signs & Markers	Public Service	Streets
41	72	43	3	Streets	Storm Sewers	Public Service	Streets
41	80	43	3	Streets	MPO	Public Service	Streets
45		43	5	Stormwater			
45	10	43	5	Stormwater	Stormwater Administration: Enforcement & Mapping	Public Service	Stormwater
45	20	43	5	Stormwater	Stormwater Operations & Maintenance	Public Service	Stormwater
45	30	44	1	Water Plant	Stormwater Administration: Enforcement & Mapping	Public Service	Water Plant
45	30	43	5	Stormwater	Stormwater Construction Projects	Public Service	Water Plant
46		44	1	Water Plant			
46	10	44	1	Water Plant	Water Treatment Plant Operations	Public Service	Water Plant
46	20	44	1	Water Plant	Water Treatment Plant Construction	Public Service	Water Plant
46	30	44	1	Water Plant	Reservoir	Public Service	Water Plant
46	40	44	1	Water Plant	Water Conservation	Public Service	Water Plant
50		44	2	Water Operations			
50	10	44	2	Water Operations	Water Operations	Public Service	Water Operations
50	20	44	2	Water Operations	Utilities locates	Public Service	Water Operations
50	30	44	2	Water Operations	Water Services	Public Service	Water Operations
50	40	44	2	Water Operations	Water Construction (large scale/CIP)	Public Service	Water Operations
50	50	44	2	Water Operations	Reservoirs	Public Service	Water Operations
50	60	44	2	Water Operations	Meter Reading	Public Service	Water Operations
50	70	44	2	Water Operations	Hydrants	Public Service	Water Operations
50	80	44	2	Water Operations	Water Valves	Public Service	Water Operations
50	90	44	2	Water Operations	Main repairs (as needed repairs)	Public Service	Water Operations
52		44	4	Wastewater Operations			
52	10	44	4	Wastewater Operations	Wastewater Operations	Public Service	Wastewater Operations
52	20	44	4	Wastewater Operations	Utilities locates	Public Service	Wastewater Operations
52	30	44	4	Wastewater Operations	Wastewater Services	Public Service	Wastewater Operations
52	40	44	4	Wastewater Operations	Wastewater Construction (Large Scale/CIP)	Public Service	Wastewater Operations

City of Bozeman Finance Department
 CHART OF ACCOUNTS
 Expenditures DEPT-DIV



DEPT	DIV	SUB ACT	ACT	DEPARTMENT	DIVISION	ACTIVITY	SUB ACTIVITY
52	50	44	4	Wastewater Operations	Manholes	Public Service	Wastewater Operations
52	60	44	4	Wastewater Operations	Televising (New/old Infrastructure)	Public Service	Wastewater Operations
52	70	44	4	Wastewater Operations	Flushing Operations (root cut)	Public Service	Wastewater Operations
52	80	44	4	Wastewater Operations	Main repairs (as needed repairs)	Public Service	Wastewater Operations
56		44	5	Wastewater Plant			
56	10	44	5	Wastewater Plant	Wastewater Plant Operations	Public Service	Wastewater Plant
56	20	44	5	Wastewater Plant	Laboratory	Public Service	Wastewater Plant
56	30	44	5	Wastewater Plant	Sludge Injection	Public Service	Wastewater Plant
56	40	44	5	Wastewater Plant	Pretreatment	Public Service	Wastewater Plant
56	50	44	5	Wastewater Plant	Wastewater Plant Construction	Public Service	Wastewater Plant
58		44	7	Solid Waste Collection			
58	10	44	7	Solid Waste Collection	Solid Waste Collection Operations	Public Service	Solid Waste Collection
58	20	44	7	Solid Waste Collection	Recycling	Public Service	Solid Waste Collection
58	30	44	7	Solid Waste Collection	Organics	Public Service	Solid Waste Collection
59		44	8	Solid Waste Disposal			
59	10	44	8	Solid Waste Disposal	Solid Waste Disposal Operations	Public Service	Solid Waste Disposal
59	20	44	8	Solid Waste Disposal	Waste Oil	Public Service	Solid Waste Disposal
59	30	44	8	Solid Waste Disposal	Landfill	Public Service	Solid Waste Disposal
59	40	44	8	Solid Waste Disposal	Recycling	Public Service	Solid Waste Disposal
60		44	9	Vehicle Maintenance			
60	10	44	9	Vehicle Maintenance	Vehicle Maintenance Operations	Public Service	Vehicle Maintenance
Public Welfare							
72		45	2	Cemetery			
72	10	45	2	Cemetery	Cemetery Operations	Public Welfare	Cemetery
76		45	3	Parks			
76	10	45	3	Parks	Park Operations	Public Welfare	Parks
76	20	45	3	Parks	Wetlands Mitigation	Public Welfare	Parks
77		45	4	Forestry / Tree Maintenance			
77	10	45	4	Forestry / Tree Maintenance	Forestry / Tree Maintenance	Public Welfare	Forestry / Tree Maintenance
78		45	5	Library			
78	10	45	5	Library	Library Operations	Public Welfare	Library
78	20	45	5	Library	Technical Services	Public Welfare	Library
78	30	45	5	Library	Information Service	Public Welfare	Library
78	40	45	5	Library	Children's Services	Public Welfare	Library
78	50	45	5	Library	Circulation Services	Public Welfare	Library
78	99	45	5	Library	Construction	Public Welfare	Library
80		45	6	Recreation			
80	10	45	6	Recreation	Recreation Operations	Public Welfare	Recreation
80	20	45	6	Recreation	Swim Center	Public Welfare	Recreation
80	30	45	6	Recreation	Bogert Pool	Public Welfare	Recreation
80	40	45	6	Recreation	FACILITIES: LINDLEY+BEALL	Public Welfare	Recreation
80	50	45	6	Recreation	Programs	Public Welfare	Recreation
80	60	45	6	Recreation	Open Water Facilities	Public Welfare	Recreation
80	70	45	6	Recreation	Lindley	Public Welfare	Recreation
80	80	45	6	Recreation	Beall	Public Welfare	Recreation
80	90	45	6	Recreation	Story Mill	Public Welfare	Recreation
81		45	7	Neighborhood Services			
81	10	45	7	Neighborhood Services	Administration	Public Welfare	Neighborhood Services
81	20	45	7	Neighborhood Services	Parking Services	Public Welfare	Neighborhood Services
82		45	9	Community Services			
82	10	45	9	Community Development	Tax Improvement Financing District Operations	Public Welfare	Community Development
82	20	45	9	Community Development	Americans with Disabilities Operations	Public Welfare	Community Development
82	30	45	9	Community Development	Urban Redevelopment and Housing	Public Welfare	Community Development
82	40	45	9	Community Development	Economic Development	Public Welfare	Community Development
82	50	45	9	Community Development	Sustainability	Public Welfare	Community Development
Other: Non-Departmental							
89		47	1	Non-Departmental			
89	10	47	1	Non-Departmental	Insurance	Other	Non-Departmental
89	20	47	1	Non-Departmental	Band	Other	Non-Departmental
89	30	47	1	Non-Departmental	Leave Payouts	Other	Non-Departmental
89	40	47	1	Non-Departmental	Contingencies	Other	Non-Departmental
89	50	47	1	Non-Departmental	Beautification of Bozeman	Other	Non-Departmental
89	60	47	1	Non-Departmental	Transfers to other funds	Other	Non-Departmental
89	70	47	1	Non-Departmental	Senior & Public Transportation	Other	Non-Departmental

City of Bozeman Finance Department
 CHART OF ACCOUNTS
 Expenditures DEPT-DIV



SUB				DEPARTMENT	DIVISION	ACTIVITY	SUB ACTIVITY
DEPT	DIV	ACT	ACT				
89	80	47	1	Non-Departmental	Neighborhoods	Other	Non-Departmental
Debt Service							
93		48	0	G O Bonds			
93	10	48	1	G O Bonds	G O Bonds Principal	Debt Service	Principal
93	20	48	1	G O Bonds	G O Bonds Interest & Fiscal Fees	Debt Service	Interest
95		48	0	SID Revolving			
95	10	48	1	SID Revolving	Debt Service		
96		48	0	TIF Bonds		Debt Service	
96	10	48	1	TIF Bonds	TIF Bonds Principal		Principal
96	20	48	1	TIF Bonds	TIF Bonds Interest & Fiscal Fees		Interest
97		48	0	SID Bonds		Debt Service	
97	10	48	1	SID Bonds	SID Bonds Principal	Debt Service	Principal
97	20	48	1	SID Bonds	SID Bonds Interest & Fiscal Fees	Debt Service	Interest
97	30	48	1	SID Bonds	Transfers	Debt Service	Transfers

City of Bozeman Finance Department
CHART OF ACCOUNTS
 Revenues



ACT	SUB ACT	ELEM	OBJ	DESCRIPTION
30 TAXES				
PROPERTY TAXES				
30	1	10	00	CURRENT
30	1	20	00	DELINQUENT 1 YEAR
30	1	30	00	DELINQUENT 2 YEARS
30	1	40	00	DELINQUENT PRIOR YEARS
TAXES				
PERSONAL PROPERTY				
30	2			
30	2	10	00	CURRENT
30	2	20	00	DELINQUENT 1 YEAR
30	2	30	00	DELINQUENT 2 YEARS
30	2	40	00	DELINQUENT PRIOR YEARS
TAXES				
MISCELLANEOUS				
30	3			
30	3	10	00	PENALTY AND INTEREST
30	3	20	00	MOTOR VEHICLE TAXES
30	3	30	00	MOTOR VEHICLE FLAT FEES
30	3	40	00	BOZEMAN GALLATIN OPTION
30	3	50	00	MOTOR VEHICLE STATE REIMBURSED
30	3	60	00	LIGHT VEHICLES
30	3	70	00	MARAJUANA GALLATIN CO
31 SPECIAL ASSESSMENTS				
31	1	01	00	PRINCIPAL
31	2	02	01	INTEREST
31	2	02	02	PENALTY AND INTEREST
32 LICENSES AND PERMITS				
BUSINESS LICENSES				
32	1	01	00	AUCTIONEERS
32	1	04	00	BANKS & LENDING AGENCIES
32	1	10	00	BROKERS LICENSES
32	1	12	00	CAR & U HAUL RENTAL
32	1	13	00	CARNIVALS, CIRCUSES , FAIRS
32	1	16	00	CONTRACTORS
32	1	18	00	CONCESSION STANDS
32	1	19	00	COUNSELORS
32	1	20	00	DAIRIES
32	1	23	00	DAY CARE
32	1	26	00	EATING ESTABLISHMENTS
32	1	29	00	EMERGENCY MEDICAL SERVICE
32	1	32	00	FUNERAL HOMES
32	1	36	00	GENERAL BUSINESS LICENSE
32	1	39	00	GOING OUT OF BUSINESS
32	1	42	00	HOME BUSINESS
32	1	45	00	HOTELS & MOTEL
32	1	46	00	HOUSE MOVERS
32	1	48	00	ITINERANT VENDORS
32	1	51	00	LAUNDRIES & DRY CLEANING
32	1	54	00	MANUFACTURING
32	1	55	00	STR SHORT-TERM RENTALS
32	1	57	00	MASSAGE/PHYSICAL THERAPY
32	1	60	00	OUTSIDE SERVICES
32	1	63	00	PAWN BROK/2ND HD MERCHANT
32	1	66	00	PHOTOGRAPHERS
32	1	69	00	POOL TABLES/GAMING DEVICE
32	1	72	00	PRINTING ESTABLISHMENTS
32	1	75	00	PROFESSIONAL/OCCUPATIONAL
32	1	78	00	PROPERTY MANAGERS
32	1	80	00	SKATING RINK
32	1	81	00	RETAIL MERCHANDISE
32	1	82	00	TELEPHONE SOLICITORS
32	1	83	00	TOURIST PARK
32	1	84	00	THEATERS
32	1	87	00	TRANSIENT MERCHANT RETAIL
32	1	90	00	TRUCKING
32	1	93	00	UTILITIES
32	1	96	00	VENDORS
32	1	97	00	WHOLESALE ESTABLISHMENTS
32	1	98	00	BEER, WINE AND LIQUOR

City of Bozeman Finance Department
CHART OF ACCOUNTS
 Revenues



ACT	SUB ACT	ELEM	OBJ	DESCRIPTION
32	1	99	00	GAMBLING DEVICE FEE
32	2			LICENSES AND PERMITS
				PERMITS
32	2	05	00	ELECTRICAL
32	2	05	01	COMMERCIAL
32	2	05	05	RESIDENTIAL
32	2	10	00	PLUMBING MECHANICAL
32	2	10	01	PLUMBING MECHANICAL
32	2	15	00	MOVING PERMITS
32	2	20	00	DEMOLITION PERMITS
32	2	25	00	SAFETY INSPECTION FEES
32	2	30	00	PLAN CHECK FEES
32	2	30	01	COMMERCIAL
32	2	30	05	RESIDENTIAL
32	2	35	00	BUILDING PERMITS
32	2	40	00	STREET CUT PERMITS
32	2	42	00	SIDEWALK ENCROACHMENT PERMIT
32	2	43	00	STORMWATER PERMIT FEES
32	2	45	00	ANIMAL PERMITS
32	2	45	01	CAT
32	2	45	05	DOGS
32	2	45	10	CHICKENS
32	2	45	15	EXOTIC
32	2	45	20	KENNEL LICENSES
32	2	50	00	DOWNTOWN PARKING
32	2	50	00	DOWNTOWN PARKING PERMITS
32	2	50	10	DOWNTOWN PARKING GARAGE - PERMITS
32	2	50	20	DOWNTOWN PARKING GARAGE - TRANSIENT
32	2	50	30	DOWNTOWN PARKING GARAGE - VALIDATION
32	2	55	00	RESIDENTIAL PARKING PERMITS
32	2	60	00	EMPLOYEE PARKING PERMITS
32	2	65	00	VISITOR PARKING PERMITS
32	2	70	00	PARADE PERMIT (also PUBLIC ASSEMBLY PERMIT)
32	2	80	00	FILM PERMIT (REVOCABLE)
33				INTERGOVERNMENTAL REVENUES
	1			GRANTS
33	1	10	00	FEDERAL GRANTS
33	1	20	00	STATE GRANTS
33	1	30	00	OTHER GRANTS
33	2			INTERGOVERNMENTAL REVENUES
				COUNTY SHARED
33	2	10	00	CITY-COUNTY PLANNING
33	2	20	00	LIBRARY GALLATIN COUNTY
33	2	30	00	P. PROPERTY TAX REIMB HB20 / SB417
33	2	40	00	GAMBLING FEE-STATE
33	2	50	00	LIQUOR TAX APPORTIONMENT
33	2	60	00	BEER TAX APPORTIONMENT
33	2	70	00	WINE TAX APPORTIONMENT
33	2	80	00	COUNTY REIMB. JOINT PROGRAMS
33	3			INTERGOVERNMENTAL REVENUES
				STATE SHARED
33	3	10	00	MOTOR VEH PLATE REG FEES
33	3	20	00	MOTOR VEH TITLE FEES
33	3	30	00	GAS TAX APPORTIONMENT
33	3	40	00	CORPORATE LICENSE
33	3	50	00	STATE PENSION CONTRIBUTION
33	3	60	00	DEPT OF HIGHWAY FLEET FEES
33	3	70	00	SB 184 REIMBURSEMENT FROM STATE
33	3	80	00	STATE ENTITLEMENT SHARE
33	3	90	00	STATE AGREEMENTS/CONTRACTS

City of Bozeman Finance Department
 CHART OF ACCOUNTS
 Revenues



ACT	SUB ACT	ELEM	OBJ	DESCRIPTION
34 CHARGES FOR SERVICES				
	1			GENERAL GOVERNMENT
34	1	05	00	COPIES
34	1	10	00	BILLINGS TO DEPARTMENTS
34	1	15	00	MAPS AND PRINTS
34	1	20	00	ZONE CODE BOOKS
34	1	25	00	UNIFORM BLDG CODE BOOKS
34	1	30	00	SUBDIVISION REVIEW FEES
34	1	35	00	FLOOD PLAIN REVIEW
34	1	40	00	BOARD OF ADJUSTMENT FEES - VARIANCE
34	1	40	10	BOARD OF ADJUSTMENT FEES - APPEAL
34	1	45	00	AMENDMENTS - MASTER PLAN
34	1	50	00	CONDITIONAL USE APP.
34	1	55	00	AMENDMENTS - ZONE MAP CHANGE
34	1	60	00	PLANNING DEPARTMENT STUDY
34	1	65	00	PLANNED UNIT DEVELOPMENTS - CONCEPT
34	1	65	10	PLANNED UNIT DEVELOP - PRELIM+MASTER
34	1	65	20	PLANNED UNIT DEVELOP - FINAL
34	1	70	00	ANNEXATION FEE
34	1	75	00	SID ADMINISTRATION
34	1	76	00	MUNICIPAL INFRACTION ADMINISTRATION
34	1	77	10	MUNICIPAL INFRACTION ADMINISTRATION
34	1	78	20	MUNICIPAL INFRACTION ADMINISTRATION
34	1	80	00	SITE REVIEW - SITE PLAN
34	1	80	10	SITE REVIEW - MASTER
34	1	80	20	SITE REVIEW - FINAL
34	1	85	00	OVERLAY DISTRICT REVIEWS
34	1	87	00	PLAT REVIEW FEES
34	1	88	00	PLANNING REVIEW OF BUILDING PERMITS
34	1	90	00	FAST TRACK REVIEW FEES
34	1	92	00	IMPROVEMENT AGREEMENTS
34	1	99	00	CODE ENFORCEMENT
34				CHARGES FOR SERVICES
	2			PUBLIC SAFETY
34	2	10	00	TOWING FEES
34	2	20	00	POLICE REPORT FEES
34	2	25	00	SPECIAL POLICE SERVICES
34	2	25	10	POLICE OVERTIME REIMBURSEMENT
34	2	30	00	ACCIDENT REPORT FEE
34	2	40	00	SCHOOL FEES-POLICE
34	2	44	00	STR SHORT-TERM RENTALS FIRE INSPECTION FEE
34	2	50	00	SPECIAL FIRE PROTECTION
34	2	55	00	FIRE SAFETY INSPECTION FEE
34	2	56	00	FIRE INSPECTION FEES OTHER
34	2	58	00	FIRE STANDARD PERMIT FEES
34	2	60	00	BURN PERMITS
34	2	65	00	EMS AMBULANCE_MEDICAL BILLINGS
34	2	66	00	EMS AMBULANCE_AMR BILLINGS
34	2	70	00	SPECIAL FIRE SERVICES
34	2	80	00	MSU FIRE PROTECTION
34	2	90	00	FIRE IMPACT FEE
34				CHARGES FOR SERVICES
	3			PUBLIC SERVICE
34	3	10	00	HIGHWAY SIGNAL - LIGHTS
34	3	20	00	SPECIAL STREETS SERVICES
34	3	30	00	STREET MAINTENANCE
34	3	40	00	TREE MAINTENANCE
34	3	50	00	STREET IMPACT FEE
34	3	60	00	PARKS & TRAILS MAINTENANCE
34	3	70	00	ENGINEERING REVIEW FEES
34				CHARGES FOR SERVICES
	4			PUBLIC WELFARE
	4	01	00	GENERAL ADMISSIONS
34	4	01	10	INDOOR POOL
34	4	01	20	BOGERT
	4	06	00	VENDING MACH COMMISSION
34	4	06	10	INDOOR POOL
34	4	06	20	BOGERT

City of Bozeman Finance Department
 CHART OF ACCOUNTS
 Revenues



ACT	SUB ACT	ELEM	OBJ	DESCRIPTION
	4	11	00	SWIMMING LESSONS
34	4	11	10	INDOOR POOL
34	4	11	20	BOGERT
	4	16	00	GROUP ADMISSIONS
34	4	16	10	INDOOR POOL
34	4	16	20	BOGERT
	4	21	00	SCHOOL FEES
34	4	26	00	SEASON PASSES
	4	31	00	LOCKER RENT-INDOOR POOL
34	4	31	10	INDOOR POOL
34	4	31	20	BOGERT POOL
	4	36	00	PARTIES
34	4	41	00	GENERAL RECREATION
34	4	46	00	ICE SKATING LESSONS
34	4	51	00	TEE BALL
34	4	56	00	SALE OF MERCHANDISE
34	4	56	10	SALE OF MERCHANDISE - INDOOR POOL
34	4	56	20	SALE OF MERCHANDISE - BOGERT POOL
34	4	56	30	SALE OF MERCHANDISE - RECREATION
34	4	61	00	LIBRARY BOOK SALES
34	4	66	00	LIBRARY SERVICES
34	4	67	00	SALE OF MDSE - LIBRARY
	4	75	00	URBAN CAMPING PERMIT
	4	76	00	RENTAL
34	4	76	10	FACILITIES & EQUIPMENT
34	4	76	12	PARKS & PAVILIONS_P&T DISTRICT
34	4	76	14	USER GROUPS & EVENTS_P&T DISTRICT
34	4	76	18	SPORTS PARK_P&T DISTRICT
34	4	76	20	SENIOR CITIZEN CENTER
34	4	76	30	BLEACHER
34	4	76	40	LINDLEY PARK CENTER
34	4	76	42	BEALL PARK CENTER
34	4	76	43	STORY MILL COMMUNITY CENTER GYM (SMCC)
34	4	76	45	STORY MANSION
34	4	76	46	STORY MANSION - ALCOHOL WAIVER
34	4	76	50	GARDEN PLOT FEES
	4	77	00	ANIMAL CONTROL & SHELTER FEES
34	4	79	00	INSURANCE PREMIUMS
34	4	79	10	INSURANCE PREMIUMS - CITY PAY
34	4	79	20	SELF PAY: EMPLOYEE-EMPLOYEE
34	4	79	21	SELF PAY: EMPLOYEE-SPOUSE
34	4	79	22	SELF PAY: EMPLOYEE-CHILDREN
34	4	79	25	SELF PAY: EX-EMPLOYEE-COBRA
34	4	79	26	SELF PAY: EX-EMPLOYEE-RETIREE
34	4	79	30	INSURANCE PREMIUMS - FITNESS
	4	80	00	SALES OF PLOTS
34	4	81	00	CEMETERY ADMINISTRATIVE CHARGES
34	4	82	00	GRAVE PERMIT FEES
34	4	83	00	MEMORIAL GARDEN PLAQUES
34	4	84	00	INTERMINT REIMBURSEMENT
34	4	85	00	MONUMENT SETTING FEES
34	4	86	00	DISINTERMENT
34	4	88	00	CEMETERY PERPETUAL CARE
34	4	89	01	VENDING MACHINES-PARKS
34	5			CHARGES FOR SERVICES UTILITIES & ENTERPRISE WATER
	5	10		
34	5	10	10	METERED WATER SALES
34	5	10	20	UNMETERED WATER SALES
34	5	10	22	SURCHARGE
34	5	10	30	SALES OF WATER MATERIALS

City of Bozeman Finance Department
 CHART OF ACCOUNTS
 Revenues



ACT	SUB ACT	ELEM	OBJ	DESCRIPTION	
34	5	10	40	HYDRANT FEES	
34	5	10	50	WATER HOOKUP CHARGES	
34	5	10	60	WATER LINE OVERSIZING	
34	5	10	70	CASH IN LIEU OF WATER RIGHTS	
34	5	10	80	IMPACT FEES	
34	5	10	85	DROUGHT RESERVE CHARGE	
34	5	10	90	LATE CHARGES	
34	5	10	95	HANG TAG CHARGES	
34	5			CHARGES FOR SERVICES UTILITIES & ENTERPRISE SEWER	
		20			
34	5	20	10	METERED SEWER	
34	5	20	15	UNMETERED SEWER	
34	5	20	16	SEWER SURCHARGE	
34	5	20	20	SEWER HOOKUP CHARGES	
34	5	20	30	SALES OF SEWER MATERIALS	
34	5	20	40	SEWER LINE OVERSIZING	
34	5	20	50	LIFT STATION - BAXTER MEADOWS	
34	5	20	51	LIFT STATION - LAUREL GLEN	
34	5	20	60	IMPACT FEES	
34	5	20	70	EXTRA STRENGTH SURCHARGE	
34	5			CHARGES FOR SERVICES UTILITIES & ENTERPRISE SOLID WASTE	
		30			
34	5	30	10	GARBAGE LANDFILL CHARGES	
34	5	30	20	CITY COLLECTION CUSTOMERS	
34	5	30	30	GARBAGE TAG SALES	
34	5	30	40	RECYCLING PROGRAM REVENUE	
34	5	30	41	RECYCLING - CARDBOARD	
34	5	30	42	RECYCLING - COMPOST	
34	5	30	43	RECYCLING - WHITE GOODS	
34	5	30	50	ORGANICS REVENUE	
34	5			CHARGES FOR SERVICES UTILITIES & ENTERPRISE STORMWATER	
		40			
34	5	40	10	STORM WATER SERVICE CHARGE	
34	5	40	14	STORM WATER SERVICE CHARGE / DISCOUNT - LOW INCOME	
34	5	40	20		0
34	5	40	30		0
34	5	40	40	STORM WATER OVERSIZING	
34	5	40	00		0

35	FINES AND FORFEITURES
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35	1	00	00	LIBRARY FINES	
35	2	00	00	POLICE COURT FINES	
35	2	10	00	VICTIM/WITNESS PROGRAM CHARGE	
35	2	20	00	VETS COURT PROGRAM CHARGE	
35	3	10	10	PARKING FINES - GENERAL_NON GARAGE	
35	3	10	15	PARKING FINES - DISTRICT FINES - GARAGE	
35	3	20	10	OTHER FINES / DOWNTOWN	
35	3	20	20	OTHER FINES / NEIGHBORHOOD DISTRICTS	
35	3	20	30	OTHER FINES / URBAN CAMPING	
35	4	00	00	WEED MOWING FINES	
35	5	00	00	PARKING FINES - GENERAL (non-district written by non-district officer)	
35	6	00	00	ANIMAL CONTROL FINES	
35	7	00	00	SNOW REMOVAL FINES	
35	8	00	00	MISCELLANEOUS FINES	
35	9	00	00	CITY-COUNTY DRUG FORFEITURES	

City of Bozeman Finance Department
 CHART OF ACCOUNTS
 Revenues



ACT	SUB ACT	ELEM	OBJ	DESCRIPTION
36 INTEREST INCOME				
36	1	00	00	INTEREST INCOME
36	2	00	00	UNREALIZED GAIN/LOSS ON INVESTMENTS
37 LOAN/LEASE REPAYMENTS				
37	1	00	00	LOAN PRINCIPAL
37	2	00	00	LEASE PRINCIPAL
37	2	00	00	LEASE INTEREST
37	5	00	00	LOAN INTEREST
37	6	00	00	PENALTY
38 OTHER REVENUES				
38	1	00	00	ADMIN. REIMBURSEMENT
38	1	10	00	ADMIN. REIMBURSEMENT - CONTRA
38	2	00	00	CASH OVER/SHORT
38	2	10	00	OTHER
38	2	50	00	RECREATION DEPARTMENT
38	3	00	00	DONATIONS
38	4	00	00	MISCELLANEOUS REVENUE
38	5	00	00	PAY IN LIEU
38	5	10	00	PARKING STALLS
38	5	20	00	HOUSING - CASH IN LIEU OF AFFORDABLE HOUSING
38	5	50	00	PARKS
38	5	60	10	PAY IN LIEU: STREET INFRASTRUCTURE
38	5	60	20	PAY IN LIEU: WATER INFRASTRUCTURE
38	5	60	30	PAY IN LIEU: WASTEWATER INFRASTRUCTURE
38	5	60	40	PAY IN LIEU: STORMWATER INFRASTRUCTURE
38	6	00	00	REFUNDS AND REIMBURSEMENTS
38	7	00	00	RENTS & ROYALTIES
38	7	10	00	PROFESSIONAL BUILDING
38	7	50	00	OTHER
38	7	50	10	ROLLOFF CONTAINER RENTAL
38	8	00	00	SALES OF
38	8	10	00	MERCHANDISE
38	8	20	00	RAW MATERIALS
38	8	30	00	UNCLAIMED PROPERTY
38	8	40	00	RECYCLING (NOT PROGRAM RECYCLING)
38	9	00	00	STREET & ALLEY VACATION
39 OTHER FINANCING SOURCES				
TRANSFERS				
39	1	10	00	TRANSFERS FROM OTHER FUNDS
39	1	20	00	TRANSFERS FROM OTHER FUNDS/INTRAFUND TRANSFERS
OTHER FINANCING SOURCES				
39	2			PROCEEDS - LONG-TERM DEBT
39	2	10	00	SALE OF REVENUE BONDS (NOW INCLUDES TIF)
39	2	20	00	SALES OF GO BONDS
39	2	30	00	LOAN PROCEEDS
39	2	40	00	SALE OF SID BONDS
39	2	50	00	SBITA ASSET
OTHER FINANCING SOURCES				
39	3			PROCEEDS - ASSET DISPOSITIONS
39	3	10	00	SALES
39	3	20	00	COMPENSATION FOR LOSS



ELEMENT OBJECT DESCRIPTION EXAMPLES

PERSONNEL COSTS

10		SALARIES, WAGES & BENEFITS	
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	State of MT_Pension Contribution and Apportionment
19	02	non-cash OPEB expense	GASB 75 OPEB changes
19	03	non-cash Pension expense	GASB 68 Pension changes

OPERATING COSTS

20		SUPPLIES & MATERIALS	
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
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	

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



ELEMENT	OBJECT	DESCRIPTION	EXAMPLES
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		PD Small Arms Weapons
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
20	70		Electronic Resources
20	70		Adult
20	70		Children
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		Toiles
20	99		Recycling Bin (Binnies)
20	99		Grass Seed
20	99		General miscellaneous supplies
20	99		Street Signs



ELEMENT	OBJECT	DESCRIPTION	EXAMPLES
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
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

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



ELEMENT	OBJECT	DESCRIPTION	EXAMPLES
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30	30		General R&M Other
30	32	Repair and Maintenance - Office Equipment	
30	36	Repair and Maintenance - Street Signs	Signs
30	40	Repair and Maintenance - CIP	

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			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	15		Legal Fees & Settlements	
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	
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	

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



ELEMENT	OBJECT	DESCRIPTION	EXAMPLES
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	90	Short-Term Subscription Based Software Services	Workiva/Vertosoft
50	90		Civic Plus & Civic Plus Muni
50	90		Dalagain_Treatment Court SBITA
			Signed in FY24
50	95	Professional Services_PROJECTS INCLUDED	ALL INFRASTRUCTURE/CAPITAL PLANS
50	99	IN CIP BUT ARE NOT CAPITAL ASSETS	
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
TRAVEL & TRAINING			
60	10	In-State	
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

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



ELEMENT	OBJECT	DESCRIPTION	EXAMPLES
60	20		Mileage
60	20		Meals
60	20		Lodging
60	20		Registration
60	20		Air Fare
60	20		General out-of-state non-education

OTHER

70	10	Advertising	Advertising	
70	10			Recruitment
70	10			Public Relations
70	10			General Advertising
70	20	Subscriptions	Subscriptions	Includes Software Licensing/Subscribe
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	Insurance and Bonds
70	70			Judgments/Settlements
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 Costs	Closure/Post Closure Landfill Costs	
70	82	Amortization of Bonds	Amortization of Bonds	
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	35	Vehicle Maintenance Direct Billing	Vehicle Maintenance Direct Billing	
75	40	Insurance Fund Allocation	Insurance Fund Allocation	
75	50	Public Works Admin	Public Works Admin	
75	99	General	General Internal Charges	

CAPITAL COSTS

CAPITAL

80	10	Automobiles & Light Trucks		
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City of Bozeman Finance Department
 CHART OF ACCOUNTS
 Expenditures ELEMENT-OBJECT



ELEMENT	OBJECT	DESCRIPTION	EXAMPLES
80	10		
80	10	Automobiles	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	
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	PD Body Cameras	
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	
80	35	SBITA's	
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
80	50		Contractors

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



ELEMENT	OBJECT	DESCRIPTION	EXAMPLES
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	Facilities & Other Improvements	
80	50	Fencing & Gates	
80	50	Landscaping	Architects & Engineering
80	50	Parking Lots/driveways/parking barriers	Contractors
80	50	Outside sprinkler system	Materials
80	50	Recreations Areas & athletic fields (including bleachers)	State Withholding
80	50	Paths and Trails	General Other Improv WIP
80	50	Swimming Pools, tennis courts, pickleball courts, Bball Courts	
80	50	Fountains	
80	50	Pavilions	
80	50	Retaining Walls	
80	60	Right-of-Use Lease Assets_GASB87 LEASES ONLY	
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	Non-Depreciable CA
80	70	General Land & Interest in Land	
80	75	Works of Art	
80	80		
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	

DEBT SERVICE

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
96		SBITA	
96	10		SBITA Principal
96	20		SBITA Interest
97		RIGHT OF USE LEASE	
97	10		Right of Use Lease Principal
97	20		Right of Use Lease Interest

OTHER FINANCING USES

99	10	Other Financing Uses	Transfers to Other Funds
99	15	Other Financing Uses	Intrafund Transfers
99	20	Other Financing Uses	Bond Discount