

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM**  
**(BARS)**  
*FOR MONTANA CITIES, TOWNS AND COUNTIES*

**FUND CLASSIFICATIONS**

Governmental fund accounting includes three (3) broad categories of funds and eleven (11) fund types within those categories. The BARS fund structure consists of a four-digit number, with the first digit designating the fund type, as noted below:

1. **Governmental Funds**
  - [General Fund – 1000](#)
  - [Special Revenue Funds – 2XXX](#)
  - [Debt Service Funds – 3XXX](#)
  - [Capital Projects Funds – 4XXX](#)
  - [Permanent Funds – 8XXX](#)
2. **Proprietary Funds**
  - [Enterprise Funds – 5XXX](#)
  - [Internal Service Funds – 6XXX](#)
3. **Fiduciary Funds**
  - [Trust Funds– 70XX](#)
    - Pension Trust Funds
    - Investment Trust Funds
    - Private-Purpose Trust Funds
  - [Custodial Funds – 71XX](#)

Former “account groups” for [capital assets](#) (9000) and [long-term liabilities](#) (9500) are no longer reported in the financial statements but may be maintained to facilitate the preparation of the government-wide financial statements.

One of the purposes of the BARS is to ensure consistent reporting among all Montana local governments. To that end:

- **The most commonly used funds have been assigned a fund number. These fund numbers should be used by all local governments.**
- Subcategories have also been established for consistent reporting of specific sources/purposes of funds. (Note: Subcategories, such as Local Sources, State Sources, etc., are printed in **Bold** font on the following pages.)
- Unless indicated as otherwise, all other funds may be assigned a number by the local government entity to identify the unique funds they are using. However, **fund numbers assigned should fall within the most appropriate pre-established sub-category.**

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Remember:

- When establishing a fund, local governments should review the definitions of the fund types presented on the following pages, to ensure that the fund is classified within the most appropriate fund type.
- The general rule in governmental accounting is to establish the minimum number of separate funds consistent with legal and operational requirements. Using too many funds causes inflexibility and undue complexity in budgeting, accounting, and other phases of financial management. **Adequate financial accounting separation may often be met through the use of separate cash, revenue, and expenditure accounts within existing funds, rather than by the creation of a new fund.** The BARS account and transaction structure will accommodate this separate accountability within a given fund.

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**FUND  
CODE**

**FUND TYPE**

1000      **General Fund** - This fund accounts for all financial transactions not properly accounted for in another fund. The general fund is created and maintained to finance the general, overall functions of a governmental unit, such as the **GENERAL GOVERNMENT** (LEGISLATIVE SERVICE, TREASURY ACCOUNTING - LEGAL, ETC.), **PUBLIC SAFETY** (LAW ENFORCEMENT, FIRE, EMERGENCY SERVICE), **PUBLIC WORKS** (STREET-ROADS, WATER, SEWER), **PUBLIC HEALTH** (HOSPITALS, NURSING HOMES, ETC.), **SOCIAL AND ECONOMIC SERVICES** (WELFARE, ETC.), **CULTURE AND RECREATION** (LIBRARY, FAIRS, ETC.), **HOUSING AND COMMUNITY DEVELOPMENT, CONSERVATION OF NATURAL RESOURCES, DEBT SERVICE, INTERNAL SERVICE, MISCELLANEOUS, and OTHER FINANCIAL USES.**

County/7-6-2501 – Subject to Section 15-10-420

County All Purpose/7-6-2521, 2522, & 2524 – Subject to Section 15-10-420

City and Town/7-6-4451 – Subject to Section 15-10-420

Note 1: County All-Purpose Mill Levy will be included in this fund. The all-purpose levy replaces the following levies: General, Bridge, Recreation, Fair, Weed, Insect Pest, Poor and Developmental Disabilities.

Note 2: Section 15-10-420 places a limitation on property tax to the amount authorized to be levied. Voted levies are exempt from this limitation. All mill levy caps have been removed from law. Mill levies are limited under the provisions of Section 15-10-420, MCA.

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**FUND  
CODE**

**FUND TYPE**

2000      **Special Revenue Funds** - The funds are established to account for resources allocated **by law, contractual agreement, or administrative regulations for specific purposes or activities.** A special revenue fund normally derives its revenue from local general property taxes, assessments, grants, or shared revenue from another government.

As a general rule, where the intent of the governing body is that costs of providing goods or services are to be financed primarily by **user charges**, an **Enterprise Fund** would be used.

**FUND  
CODE**

**FUND NAME**

**ENTITY**

**MAXIMUM MILL LEVY**

**2000 - 2799 LOCAL SOURCES**

2000-2005    **Local Sources – OPEN**

2006-2099    **RESERVED FOR DOA ASSIGNMENT**

2100	<b>Resort Tax</b>	City/Town 7-6-1501, 1502, 1503 County 7-6-1503	Not to exceed 3% (plus 1% for infrastructure) of goods & services – requires vote.
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2101-2105 Resort Tax Related – **OPEN**

2106-2109    **RESERVED FOR DOA ASSIGNMENT**

2110	<b>Road</b>	County 7-14-2501	Subject to Section 15-10-420
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2111-2118    **Road Related - OPEN**

2119          **RESERVED FOR DOA ASSIGNMENT**

2120	<b>Poor</b>	County	State Assumed
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2121-2129    **RESERVED FOR DOA ASSIGNMENT**

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2130	<b>Bridge</b>	County 7-14-2502	Subject to Section 15-10-420
2131-2135	<b>Bridge Related – OPEN</b>		
2139	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2140	<b>Weed</b>	County 7-22-2142	Subject to Section 15-10-420 (Not less than 1.6 mills)
2141-2145	Weed Related - OPEN		
2146-2149	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2150	<b>Predatory Animal</b> (County Bountty)	County 81-7-201	Fee In lieu of Tax
2151-2152	<b>Predatory Animal - OPEN</b>		
2153	<b>Predatory Animal</b> (License Fee/Sheep)	County 81-7-303	License Fee -Sheep Only
2154	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2155	<b>Predatory Animal</b> (License Fee/Cattle)	County 81-7-603	License Fee - Cattle Only
2156-2159	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2160	<b>Fair</b>	County	Subject to Section 15-10-420
2161-2165	<b>Fair Related - OPEN</b>		
2166-2169	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2170	<b>Airport</b> Not Airport Authority (See Custodial Funds)	City/Town/ County 67-10-402	Subject to Section 15-10-420
2171-2175	<b>Airport Related - OPEN</b>		
2176-2179	<b>RESERVED FOR DOA ASSIGNMENT</b>		
Rev. 6/2025		200-5	

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2180	<b>District Court</b>	County 7-6-2511	Subject to Section 15-10-420
2181-2185	<b>District Court Related – OPEN</b>		
2186-2189	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2190	<b>Comp. Insurance</b>	City/Town/ County 2-9-212	Subject to Section 15-10-420
2191-2195	<b>Insurance Related - OPEN</b>		
2196-2199	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2200	<b>Mosquito</b>	County	Subject to Section 15-10-420
2201-2206	<b>Mosquito Related - OPEN</b>		
2207-2209	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2210	<b>Parks/Recreation Civic Center</b>	County 7-16-2102	Subject to Section 15-10-420
2211-2218	<b>Parks/Recreation/Civic Center Related – OPEN</b>		
2219	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2220	<b>Library</b>	County 22-1-304	Subject to Section 15-10-420
		City/Town 22-1-304	Subject to Section 15-10-420
		Joint 22-1-316	Subject to Section 15-10-420
2221-2224	<b>Library Related - Open</b>		
2225	<b>Adult Literacy</b>	County 20-7-714	Subject to Section 15-10-420

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2226-2229	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2230	<b>Ambulance</b> Non-Enterprise	City/Town/ County 7-34-102	Subject to Section 15-10-420
2231-2233	<b>Ambulance Related - OPEN</b>		
2234	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2235	<b>Health Care Facilities</b> Non-Enterprise	County 7-6-2512	Subject to Section 15-10-420
2236-2237	<b>Health Care Facilities - OPEN</b>		
2238-2239	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2240	<b>Cemetery District</b>	County	Subject to Section 15-10-420
2241	<b>Veterans Cemetery</b>	County 7-35-2205	Subject to Section 15-10-420
2242-2249	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2250	<b>Planning</b>	County 76-1-403 or City/County 76-1-404	Subject to Section 15-10-420  Subject to Section 15-10-420
		City/Town	Subject to Section 15-10-420
2251	<b>Planning/ Zoning</b>	County 76-2-102	Subject to Section 15-10-420
2252-2259	<b>Planning/Zoning – OPEN</b>	County	
2260	<b>Emergency</b>	City/Town/	2 Mills- Exempt from 15-10-420
	<b>Disaster</b>	County 10-3-405	

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2261-2265	<b>Emergency/Disaster Related – OPEN</b>		
2266-2269	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2270	<b>Health</b>	City/Town County 50-2-111 Special Levy	Subject to Section 15-10-420  Subject to Section 15-10-420
2271	<b>Health-Mental</b>	County 53-21-1010(4)	Subject to Section 15-10-420
2272-2276	<b>HEALTH RELATED - OPEN</b>		
2277-2278	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2279	<b>OPIOID SETTLEMENTS</b>		
2280	<b>Senior Citizens</b>	City/Town/ County 7-16-101	Subject to Section 15-10-420
2281	<b>Senior Citizens Transportation</b>	City/Town/ County 7-14-111	Subject to Section 15-10-420
2282-2285	<b>Aging and Nutrition</b> (includes food/nutrition)		
2286-2289	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2290	<b>Extension Service</b>	County 7-21-3203	Subject to Section 15-10-420
2291-2299	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2300	<b>Public Safety</b>	County 7-6-2513	Subject to Section 15-10-420
2301-2308	<b>Public Safety Related - Open</b>		
2309	<b>RESERVED FOR DOA ASSIGNMENT</b>		



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2310-2319	<b>Tax Increment</b>	City/Town/ County 7-15-4282 through 7-15-4294	Tax revenue in excess of designated tax base over designated number of years (create Capital Projects Fund for construction, debt service fund for revenue bond and long-term debt reflected in GLTDAG).
2320	<b>Economic Development</b>	City/Town/ County 90-5-112	Subject to Section 15-10-420
2321-2326	<b>Economic Development Related - OPEN</b>		
2327-2329	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2330	<b>Rodent</b>	County	Subject to Section 15-10-420
2331-2339	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2340	<b>Fire Control</b>	County 7-33-2209 City/Town 7-33-4111	Subject to Section 15-10-420
2341-2345	<b>Fire Control Related - OPEN</b>		
2346-2349	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2350	<b>Local Government Study Commission</b>	City/Town/ County 7-3-184	
2351-2359	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2360	<b>Museum</b>	County	
2361-2365	<b>Art/Historical Preservation</b>		

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2366-2369	RESERVED FOR DOA ASSIGNMENT		
2370	Employer Contribution P.E.R.S./P.E.R.D.	City/Town/ County 19-3-204	
2371	Employer Contribution Group Health	City/Town/ County 2-18-703	
2372	Permissive Medical Levy	City/Town/ County 2-9-212	Subject to Section 15-10-420
2373	Volunteer Firefighters Disability Inc Insurance	City/Town/ County 7-33-4111(2)	Voted/Exempt to 15-10-420 Subject to 15-10-425
2374-2379	RESERVED FOR DOA ASSIGNMENT		
2380	Insect Pest	County 7-22-2306	Subject to Section 15-10-420
2381	RESERVED FOR DOA ASSIGNMENT		
2382	Search/Rescue	County 7-32-235	Subject to Section 15-10-420
2383	Absentee Elections	County	Subject to Section 15-10-420
2384-2385	Open		
<u>NON-LEVIED</u>			
2386-2388	Open		
2389	Wind Farming	City/Town County	
2390	Drug Forfeiture	City/Town/ County	46-18-235(1)(b) 44-12-213(2)

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2391	<b>Hard Rock Mining Impact</b>	County	Title 90, Chapter 6, Parts 3 and 4
2392	<b>CDBG - Local Source</b> (Loan Repayment - 1992 and prior combined)	City/Town/ County	
2393	<b>Record Preservation</b>	County 7-4-2635	Fee - \$1.00 of filing fee
2394	<b>Building Code Enforcement</b> (Optional if not in general fund)	City/Town/ County	Permits Title 50, Chapter 60
2395	<b>CDBG - Local Source -</b> 1993 and Later Loan Repayment - Combined		
2396	<b>CDBG - Local Source -</b> 1993 and Later Loan Repayment - Housing		
2397	<b>CDBG - Local Source -</b> 1993 and Later Loan Repayment - Economic Development		
2398	<b>Local Charges for Services</b>	City/Town/ County Title 17, Chapter 2, Part 3	Fees
2399	<b>Impact Fees</b>	City/Town/ County 7-6-1603	Fees

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2400-2699	<b><u>SPECIAL ASSESSMENT MAINTENANCE DISTRICTS</u></b>		
2400-2499	<b>S.I.D. Light Maintenance</b>	City/Town/ County 7-12-2202 and 2203 7-12-4331	Assessments as Required
2500-2699	<b>Other Maintenance Assessment</b>	City/Town/ County 7-12-(Part 21) 7-12-(Part 41, 42)	Assessments as Required
2700-2794	<b><u>TRUSTS BENEFITING ENTITY (FORMERLY EXPENDABLE TRUST)</u></b>		
2795-2799	<b><u>COUNTY ASSUMPTION OF DISINCORPORATING MUNICIPALITIES</u></b>		
2795-2799		County 7-2-4912	
<b><u>2800 - 2899 STATE SOURCES</u></b>			
2800	<b>Alcohol Rehabilitation</b>	County 53-24-206	Grants/Allotments
2801	<b>OPIOID SETTLEMENTS</b>		
2802-2809	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2810	<b>Police Reserve Training</b> 7-32-4120 19-19-305	3rd Class City or Town (State Shared)	Insurance Premium Apportionment
2811	<b>DUI Prevention</b>	County 61-2-108	Reimbursement
2812-2814	<b>RESERVED FOR DOA ASSIGNMENT</b>		

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2815	<b>Underground Storage Tanks</b>	City/Town/ County 75-11-213	Grants/Reimbursements
2816-2819	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2820	<b>Gas Apportionment Tax</b>	City/Town/ County 15-70-101	Apportionment
2821	<b>Gas Tax – Special Roads, Streets &amp; Bridges Allocation</b>	City/Town/ County 15-70-130	Allocation Requiring Match (Repealed)
2822-2824	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2825	<b>County/School Oil and Natural Gas Impact</b>	County	State Shared
2826-2829	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2830	<b>Junk Vehicle</b>	County 75-10-534	State Shared
2831-2834	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2835	<b>MT Comprehensive Cancer Coalition Grant</b>	City/Town/ County	Grant County
2836-2839	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2840	<b>Weed Grant</b>	County 80-7-814	Grant
2841-2849	<b>Weed Related Grants - OPEN</b>		
2850	<b>911 Emergency (If General Fund Not Used)</b>	City/Town/ County 10-4-304 through 306	State Shared/Grant
2851-2855	<b>911 Emergency Related – OPEN</b>		

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2856-2858	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2859	<b>County Geospatial Information Act</b>	City/Town/ County 90-1-412	Fees and Grants
2860	<b>Land Use Planning</b>	County	State Shared
2861	<b>Certified Community Program</b>	City/Town	Grant
2862-2864	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2865	<b>DNRC Grant</b>	City/Town/ County 85-1-605 and 90-2-1111	Grant
2866-2869	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2870	<b>Crime Control</b>	County	Grant
2871-2875	<b>OPEN</b>		
2876-2878	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2879	<b>OPEN</b>		
2880	<b>Library</b>	City/Town County 22-1-326 through 331	Grant
2881-2885	<b>Library Open</b>		
2886-2888	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2889	<b>Special Events Grant</b>	City/Town County	Grant
2890	<b>Lewis &amp; Clark Bicentennial Grant</b>	City/Town County	Grant

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2891	<b>Getting Things Done Grant</b>	City/Town	Grant
2892	<b>MCEP (formerly TSEP)</b>	City/Town/ County	Grant
2893	<b>WoRC Work Readiness Component</b>	County	Grant
2894	<b>State Allocated Federal Mineral Royalties</b>	County 17-3-240	State Shared
2895	<b>Hard-Rock Mine Trust Account</b>	County 7-6-2225	Funds may not be used until provisions of 7-6-2225(2) are met. Must be invested with interest credited to funds.
2896	<b>Metal Mines License Tax Account</b>	County 7-6-2226	Holding Fund for revenue received from account number 335130 Metalliferous Mines License Tax (15-37-117).
2897	<b>Oil and Natural Gas Accelerated Tax</b>	County 15-36-326	Fund for the deposit of oil and natural gas tax distributions under 15-36-325 (repealed), a non-budgeted fund.
2898	<b>Electrical Generation Impact</b>	County/City 15-24-3007	Fund for the deposit of fees distributed by the county based on an interlocal agreement with other agencies under 15-24-3006.
2899	<b>Oil and Natural Gas Production Taxes</b>	County 15-36-332	State Shared

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<b><u>2900 - 2999 FEDERAL SOURCES</u></b>			
2900	<b>PILT</b> (Optional)	County	Payments in Lieu of Taxes
2901	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2902-2904	<b>Forest Reserve Title III Projects</b>	County	Shared Revenue
2905	<b>Low Income Energy Assistance Program (LIEAP)</b>	County	Grant
2906-2909	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2910	<b>Job Opportunities and Basic Skills</b>	County	Grant
2912-2914	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2915	<b>Crime Control</b>	City/Town/ County	Grant-Dare
2916	<b>COPS Grant</b>	City/Town/ County	Grant
2917	<b>Crime Victims Assistance</b>	City/Town/ County	Grant
2918	<b>Law Enforcement Block Grant/Byrne Justice Assistance Grant</b>	City/Town/ County	Grant
2919	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2920	<b>Trails Grant</b>	City/Town/ County	Grant
2921	<b>Department of Justice</b>	City/Town County	Grant



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2922	<b>Farm Bill</b>	City/Town/ County	Grant
2923	<b>National Fire Plan – Title IV</b>	County/City	Grant CFDA #10.670
2924	<b>Rural Fire Assistance</b>	County	Grant CFDA #15.228
2925	<b>Library Literacy Program</b>	City/Town/ County	Grant
2926	<b>TIIAP Telecommuni- cation Information Infrastructure and Assistance Program</b>	City/Town/ County	Grant
2927	<b>Homeland Security</b>	City/Town/ County	Grant
2928-2929	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2930	<b>Energy Grant BPA</b>	City/Town/ County	Grant
2931	<b>Rebuild Energy Grant</b>	City/Town/ County	Grant
2932-2934	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2935	<b>Historical Preservation</b>	City/Town/ County	Grant
2936-2938	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2939	<b>Rural Community Development</b>	County	Grant

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2940-2949	<b>CDBG/Home</b>	City/Town/ County	Grant
2950	<b>DUI Task Force</b>	City/Town/ County	Grant
2951	<b>DARE</b>	City/Town/ County	Grant
2952	<b>Strategic Framework</b>	City/Town/ County	Grant CFDA #93.423
2953	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2954	<b>Drug Free Communities</b>	City/Town/ County	Grant
2955	<b>Highway Traffic Safety</b>	City/Town/ County	Grant
2956	<b>Community Transportation Enhancement Program</b>	City/Town/ County (ISTEA)	Grant
2957	<b>Department of Justice Domestic Preparedness Equipment</b>	County	Grant CFDA #16.007
2958	<b>Disaster</b>	City/Town/ County	Grant
2959	<b>EDA</b>	City/Town/ County	Grant
2960	<b>Health Grants</b>		
2961	<b>Child Nutrition</b>	County	Grant
2962	<b>Healthy Child</b>	County	Grant

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM**  
**(BARS)**  
*FOR MONTANA CITIES, TOWNS AND COUNTIES*

<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>	<b><u>ENTITY</u></b>	<b><u>REVENUE SOURCES</u></b>
2963	<b>Title V</b>	County	Grant
2964	<b>Sexually Transmitted Diseases (STD)</b>	County	Grant
2965	<b>Tuberculosis</b>	County	Grant
2966	<b>Diabetes</b>	County	Grant
2967	<b>Public Health Block Grant (PHB)</b>	County	Grant
2968	<b>Breast and Cervical Screening</b>	County	Grant
2969 2970	<b>RESERVED FOR DOA Children's Health Insurance Program (CHIP)</b>	City/Town/ County	Grant
2971	<b>WIC</b>	County	Grant
2972	<b>Family Planning</b>	County	Grant
2973	<b>MCH (Includes Follow Me and Miami Grants)</b>	County	Grant
2974	<b>STEP – Public Safety/ Highway Traffic Safety/Safe Routes to School</b>	City/Town	Grant
2974	<b>Home Health</b>	County	Grant
2975	<b>AIDS Health Education</b>	County	Grant
2976	<b>Immunization</b>	County	Grant

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM  
(BARS)**

*FOR MONTANA CITIES, TOWNS AND COUNTIES*

<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>	<b><u>ENTITY</u></b>	<b><u>MAXIMUM MILL LEVY</u></b>
2977	<b>HIV Prevention</b>	County	Grant
2978	<b>Tobacco Grant</b>	County	Grant
2979	<b>RESERVED FOR DOA ASSIGNMENT</b>		
2980	<b>Aging Services Grants</b>		
2981	<b>3B Administration</b>	County	Grant
2982	<b>Independent Living</b>	County	Grant
2983	<b>Nutrition</b>	County	Grant
2984	<b>Developmentally Disabled</b>	County	Grant
2985	<b>RSVP</b>	County	Grant
2986	<b>Council on Aging</b>	County	Grant
2987-2989	<b>Open</b>		
2990	<b>HB645</b>	County/ City/Town	Grant
2990-2999	<b>CARES/COVID19/ARPA/STIMULUS</b>	County/ City/Town	Grant

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM**  
**(BARS)**  
*FOR MONTANA CITIES, TOWNS AND COUNTIES*

**FUND  
CODE      FUND TYPE**

3000-3999 **Debt Service Funds** - The purpose of Debt Service Funds is to account for the payment of interest and principal on long-term bonded debt other than revenue bonds. Whenever a **public enterprise** has full or primary responsibility for payment of an obligation, the accounting should be done within the **Enterprise Fund**.

Montana Statutes are quite specific in the treatment of debt service and require that a single **Debt Service Fund** be established for each **GENERAL OBLIGATION BOND, SPECIAL ASSESSMENT BOND, JUDGMENT LEVIES, AND S.I.D. REVOLVING**.

<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>	<b><u>ENTITY</u></b>	<b><u>MAXIMUM MILL LEVY</u></b>
3000-3099	<b>G.O. Debt</b>	County 7-7-2265	Voted Levy
		City/Town 7-7-4265 7-6-4453(2)	Voted Levy
3100-3199	<b>Resort Tax</b>	7-6-1501-1508	Rate not to exceed 3% (plus 1% for infrastructure) on the retail value of goods and services sold within resort community
	<b>Tax Increment</b>	Title 7, Chapter 15, Part 42	
3200	<b>County Compensated Absences</b>	7-5-2150	
3201-3299	<b>Open</b>		
3300-3399	<b>Judgement Levies</b>	County City/Town 2-9-316	No Limit – Exempt from Section 15-10-420

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM**  
**(BARS)**  
*FOR MONTANA CITIES, TOWNS AND COUNTIES*

<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>	<b><u>ENTITY</u></b>	<b><u>MAXIMUM MILL LEVY</u></b>
3400-3499	<b>SID Revolving</b>	County 7-12-2182	5%-10% of the then outstanding bonds and warrants.
		City/Town 7-12-4222	5%-10% of the then outstanding bonds and warrants.
3500-3999	<b>Special Assessment Debt*</b>		

\*Special Assessment debt with government obligation in some manner

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM**  
**(BARS)**  
*FOR MONTANA CITIES, TOWNS AND COUNTIES*

**FUND  
CODE**

**FUND TYPE**

4000-4999 **Capital Projects Funds** - Capital Projects Funds are used to account for revenues received from bond or other long term general obligation debt issues, special assessment debt issues, grants, or shared revenues from other governments, transfers from other funds or other sources, and used to acquire and/or construct major, long-lived capital facilities other than those financed by Enterprise Fund Revenue.

Separate Capital Projects Funds should be established for **each** project since normally each project is budgeted separately. On occasion, however, several related projects can be accounted for in a single fund. **THE DECIDING FACTOR IS THE LEGAL PROVISIONS SURROUNDING THE SOURCE AND USE OF REVENUE FINANCING AND PARTICULAR PROJECT.**

**FUND  
CODE**

**FUND NAME**

**ENTITY**

**REVENUE SOURCES**

4000-4099	<b>Capital Improvement (Authorized Program)</b>	County/ City/Town 7-6-616	Funds from any source including funds that have been allocated in any year but have not been expended or encumbered by the end of the fiscal year.
	<b>Road and Bridge Capital Improvement</b>	County 7-14-2506	
	<b>Library Depreciation Reserve</b>	County/ City/Town 22-1-305 & 306	Funds that have been allocated in any year but have not been expended or encumbered by the end of the fiscal year.

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM**  
**(BARS)**  
*FOR MONTANA CITIES, TOWNS AND COUNTIES*

<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>	<b><u>ENTITY</u></b>	<b><u>REVENUE SOURCES</u></b>
4000-4099 cont.	<b>Fair Commission Capital Improvement</b>	County	Funds from any source including funds that have been allocated in any year but have not been expended or encumbered by the end of the fiscal year.
	<b>Motor Vehicle Recycling &amp; Disposal Capital Improvement</b>	County 75-10-521 7-6-616	Funding - up to 10% of annual MV recycling & disposal budget and unspent money from that budget. No further allocations when fund balance exceeds \$200,000. Money may be spent only for capital replacement and acquisition for county's MV recycling & disposal program.
4100-4199	<b>Proceeds from G.O. Bonds Construction</b>	County/ City/Town	
4200-4299	<b>Proceeds from S.I.D. Bonds</b>	City/Town County	
4300-4399	<b>Proceeds from Federal/State Grants</b> (Asset owned by grantee)		
4400-4499	<b>Pass-through grants</b> (Asset constructed for secondary recipient)		
4500-4999	<b>Open</b>		



# **BUDGETARY ACCOUNTING AND REPORTING SYSTEM (BARS)**

## **FOR MONTANA CITIES, TOWNS AND COUNTIES**

### **FUND CODE**

### **FUND TYPE**

5000-5999 **Enterprise Funds** - The Enterprise Funds are used by cities/towns and counties to account for self-supporting activities of the governmental unit rendering services to the public and financed **primarily** from user charges. Enterprise Funds are identified in a separate group because of the nature of the accounting treatment recommended for them.

Enterprise Funds are accounted for in a manner similar to any profit-making business. More specifically, this means using periodic net income figures to determine the necessary user charges to allow the Enterprise to remain self-supporting.

Among the many types of self-supporting activities of governments that can be operated as Enterprise Funds are water utilities, sewer utilities, hospitals, nursing homes, parking facilities, solid waste, ambulance, airports, swimming pools, golf courses, and public transportation, fairs, horse racing to name a few (if not prohibited by legal restrictions).

### **FUND CODE**

### **FUND NAME**

5000-5009 Open

5010 **Golf**

**5011-5049 Open**

**5050-5109 RESERVED FOR DOA ASSIGNMENT**

5110 Hospital/Care Facilities- Hospital/Nursing Homes/Retirement Homes can be accounted for as separate funds.

5210 **Water**

5310 **Sewer**

5410 **Solid Waste/Landfill (Garbage)**

5510 **Ambulance**

### **FUND**

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM  
(BARS)**

**FOR MONTANA CITIES, TOWNS AND COUNTIES**

<b><u>CODE</u></b>	<b><u>FUND TYPE</u></b>
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5610	<b>Airport</b>
5710	<b>Gas/Electric</b>
5711	<b>Swimming Pool</b>
5712-5799	<b>Open</b>

**5800-5999 Reserved for DOA Assignment**

<b><u>FUND CODE</u></b>	<b><u>FUND TYPE</u></b>
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6000-6999 **Internal Service Funds** - Internal Service Funds are established to finance and account for service and commodities furnished by a designated department or agency to other departments and agencies within the governmental unit.

Internal Service Funds are used to: 1) attain greater economy, efficiency, and effectiveness in the acquisition and distribution of common goods and services used by several departments within an organization; and 2) to facilitate equitable sharing of the costs of those goods and services to the various departments of the governmental unit.

Many goods and services usually financed by Internal Service Funds are available on a commercial basis. Therefore, one of the benefits of using Internal Service Funds is the ability to compare the alternative costs of the two sources of service.

<b><u>FUND CODE</u></b>	<b><u>FUND TYPE</u></b>
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**Internal Service Funds** - Services that can be accounted for as Internal Service Funds are central garage, central printing, equipment rental, central purchasing and stores departments.

As some examples:

6000-6009	RESERVED FOR DOA ASSIGNMENT
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6010	<b>Central Garage</b>
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**FUND**

# **BUDGETARY ACCOUNTING AND REPORTING SYSTEM (BARS)**

## *FOR MONTANA CITIES, TOWNS AND COUNTIES*

<b><u>CODE</u></b>	<b><u>FUND TYPE</u></b>
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6020	<b>Central Stores</b>
6030	<b>Central Data Processing</b>
6040	<b>Equipment Rental</b>
6050	<b>Self Insurance</b>
6051-6999	<b>Open*</b>

<b><u>FUND CODE</u></b>	<b><u>FUND TYPE</u></b>
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7000-7999	<b>Trust and Custodial Funds</b> account for cash and other resources received by the <b>city or county acting as trustee or custodian</b> without equity ownership. Accounting methodology for both Trust and Custodial funds is so similar that the two are treated as one class.
7000-7099	<b>Trust Funds</b> - Trust Funds are established to account for assets received and held for a government acting as a custodian. They are normally subject to complex administrative and financial provisions outlined in the trust agreement and may be in existence for a long period of time. Examples of Trust Funds are public retirement funds, special deposit funds, and funds for gifts or bequests.

<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>
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7000-7005	<b>Pension Trust</b> - Utilized when entity offers and manages a pension plan, or when a pension plan is determined to be a component unit of the entity.
7001	<b>Police Pension</b> - 3rd Class Cities/Towns (If Law Enforcement pays into Police Pension)
7002	<b>Fire Relief Association</b> Effective for FY2016 reporting, this fund will no longer be used. See Fund #7120 for City/Town reporting of a Fire Dept. Relief Association

### **FUND**

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM**  
**(BARS)**

*FOR MONTANA CITIES, TOWNS AND COUNTIES*

**CODE**      **FUND TYPE**

7006-7009 **Investment Trust** - Utilized to account for investments held by the entity in trust for other agencies in individual investment accounts or as the external portion of a pool.

7006            **External Pool Investment**

7007            **Individual Investment**

7008-7009 **Open**

7010-7099 **Private Purpose Trusts** account for money received where in the principal and interest can be expended in accordance with the request of the individual, other government, or private organization.

7010-7049 **Open**

7050            **Memorials**

7060            **Endowments**

7070            **County Restitution Fund**

7100-7999 **Custodial Funds** - Custodial Funds are primarily clearing devices for cash collected for other governments or agencies and is distributed within a short period of time.

7100-7199 **Custodial (Specific Funds)**

7100-7109 RESERVED FOR DOA ASSIGNMENT

7110            **Bed Tax Collection** (entities charging campground fees)

7120            **Fire Disability (3rd Class Cities/Towns)** Effective for FY2016 reporting, Cities/Towns should report all Fire Department Relief Association in this fund, per GASB 73

**FUND**  
**CODE**      **FUND TYPE**

7130            **Protested Tax** (15-1-402)

7140            **Public Administrator**

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM**  
**(BARS)**  
*FOR MONTANA CITIES, TOWNS AND COUNTIES*

7150	<b>Redemptions</b>
7160	<b>Clerk of District Court</b>
7170	<b>Partial Tax Payments</b>
7180	<b>Tax Deed Land - County</b> - Title 7, Chapter 8, Part 23
7190	<b>Migratory Stock</b>
7195	<b>Surplus Proceeds Trustee Sale</b> 71-1-316(3)
7196	<b>Flex Plans</b> (If administered by outside agency)
7197	<b>Electrical Energy Generation Impact Fee Reserve</b> (15-24-3006)
7199	<b>Open</b>
7200-7399	<b>Custodial (Special Districts)</b> - These fund numbers are to be used for those Special Districts <b>not administered by the government entity</b> . (The breakdown below is optional).
7200-7249	<b>Rural Fire</b> , Title 7, Chapter 33, Part 21
7250-7299	<b>Irrigation</b> , Title 85, Chapter 7
7300-7349	<b>Cemetery</b> , Title 7, Chapter 35, Part 21
7350-7359	<b>Soil Conservation</b> , Title 76, Chapter 15, Parts 1 through 8
7360-7369	<b>Water/Sewer</b> , Title 7, Chapter 13, Parts 22 and 23

<b>FUND</b>	
<b><u>CODE</u></b>	<b><u>FUND TYPE</u></b>

7370-7379	<b>Other Districts</b> , (Hospital District), Title 7, Chapter 34, Part 21 (Park District) (Drainage District), Title 85, Chapter 8 (Multi-jurisdictional Service District), Title 7, Chapter 11, Part 11
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***BUDGETARY ACCOUNTING AND REPORTING SYSTEM***  
***(BARS)***  
***FOR MONTANA CITIES, TOWNS AND COUNTIES***

7380-7389 **Authorities** (Port Authority), Title 7, Chapter 14, Part 11  
(Airport Authority), Title 67, Chapter 11  
(Housing Authority), Title 7, Chapter 15, Parts 21,  
44, and 45  
(Transportation Improvement Authority), Title 7,  
Chapter 14, Part 10  
(Water/Wastewater Authority), Title 75, Chapter 6, Part 3

7390-7399 **Open**

7400-7699 **Custodial (State)** - These funds are to be used for all cash collected  
and disbursed to State Agencies. **(To be assigned by Local  
Government Services or Department of Revenue only).**

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM**  
**(BARS)**  
*FOR MONTANA CITIES, TOWNS AND COUNTIES*

<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>
7400-7447	<b>Motor Vehicle Related Collections</b>
7401	<b>Custom Vehicle/Street Rod Single Plate Fee (\$10)</b>
7402	<b>Recording Liens (\$8)</b>
7403	<b>Titling of Non-Light Vehicles;</b> Title Transfer, Title Corrections, Duplicate Titles (\$10); Titling of Light Vehicles (\$12); Reissue of Title (\$10)
7404	<b>Duplicate &amp; Replacement Fees :</b> Tabs (\$10), Registrations (\$2), Plates (\$5), Replacement Plates (\$5), Decals (\$2)
7405	<b>Personalized Plates:</b> Original (\$25); Renewal/Transfer (\$10)
7406	<b>Pioneer/Vintage/HAM Plate Fees (\$5/\$10/\$5)</b>
7407	<b>State Assigned VIN (\$5)</b>
7408	<b>Temporary Registration Permit:</b> Resident (\$3); Non-resident (\$8)
7409	<b>Snowmobile Decal; Duplicate Fee (\$1)</b>
7410	<b>Special Fee to Fund Highway Patrol Officers Salaries (\$5)</b>
7411	<b>New Number Plates Fee (\$5)</b>
7412	<b>RESERVED FOR DOA/DOR ASSIGNMENT</b>
7413	<b>Military Affairs Cemetery Plate Fee (\$10)</b>
7414	<b>Lewis &amp; Clark Bicentennial Plate Donation (\$20)</b>
7415	<b>Generic Specialty License Plate Administrative Fee (\$10 of \$15)</b>
7416	<b>Single Movement Permit (\$5); Special Mobile Equipment (\$5)</b>

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM  
(BARS)**

**FOR MONTANA CITIES, TOWNS AND COUNTIES**

<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>
7417	<b>Flat Fee Registration - Large Trucks</b> (\$22.75 - Truck Flat Fee      Varies) Trailers; Trailer (\$148.25/\$61.25)
7418	<b>RESERVED FOR DOA/DOR ASSIGNMENT</b>
7419	<b>Flat Fee Registration - Motor Homes</b> (Annual \$282.50/\$224.25/ \$132.50/\$97.50; Permanent \$237.50), Travel Trailers (\$152/\$72)
7420	<b>RESERVED FOR DOA/DOR ASSIGNMENT</b>
7421	<b>Flat Fee Registration - Light Vehicles</b> (Annual \$217/\$87/\$28; Permanent \$87.50), Motorcycles & Quadricycles (\$53.25); Dual Use (\$114.50)
7422	<b>Flat Fee Registration:</b> Boats, PWC & Motorized Pontoons (\$295.50/\$125.50/\$65.50); Snowmobiles (\$60.60 Rental \$40.50/\$20/\$60.60); Off Highway Vehicles (\$61.25)
7423	<b>Fertilizer Spreader Special Demonstration Permit (\$50)</b>
7424	<b>Highway Gross Vehicle Weight (GVW) Fees</b>
7425	<b>Gross Vehicle Weight Permanent Registration Fee:</b> Electric Vehicles (Class 1, \$260.00); (Class 2, \$380.00)
7426	<b>Gross Vehicle Weight Permanent Registration Fee:</b> Plug-In Hybrid Electric Vehicles (Class 1 \$140.00); (Class 2 \$200.00)
7427	<b>Generic Specialty License Plate Fee – Agency/Organization</b>
7428	<b>Light Motor Vehicle State Parks Fee (\$4)</b>
7429	<b>RESERVED FOR DOA/DOR ASSIGNMENT</b>
7430	<b>Collector Plate Inspection (COLPIF) Fee (\$5)</b>
7431	<b>Collector Plate Application (COLLCT) Fee (\$20)</b>
7432	<b>VIN Inspection Fee (\$18.50)</b>



**BUDGETARY ACCOUNTING AND REPORTING SYSTEM  
(BARS)**

*FOR MONTANA CITIES, TOWNS AND COUNTIES*

<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>
7433	<b>RESERVED FOR DOA/DOR ASSIGNMENT</b>
7434	<b>Collegiate Plates – Initial Application/Manufacturing Fee (\$5)</b>
7435	<b>Motorcycle Safety Fee (\$16 Perm. Registration)</b>
7436	<b>OHV Duplicate Decal Fee (\$5)</b>
7437	<b>Late Registration Fee (\$10)</b>
7438	<b>Health Professional Decal Fee (\$2)</b>
7439	<b>RESERVED FOR DOA/DOR ASSIGNMENT</b>
7440	<b>Duplicate Driver's License Fee (\$10) less 3.75% County Retention</b>
7441	<b>Drivers License Fees; (\$5/year) less 2.5% County Retention (\$5)</b>
7442	<b>Motorcycle Endorsement Fees; (\$.50/year) less 3.34% County Retention</b>
7443	<b>Commercial Vehicle Endorsement Fee;</b> (Type 2 \$8.50) (Upgrade \$1.50/year) less 2.5% County Retention
7444	<b>Organ Donor Awareness Program Donation</b>
7445	<b>Traumatic Brain Injury Donation</b>
7446	<b>Chronically/Critically Ill MT Children Administrative Fee</b> (Special MC Plate) (\$5)
7447	<b>Drivers License Fees; Renewal Notice Fee (\$.50)</b>
7448-7449	<b>Court Related Collections</b>
7448	<b>Criminal Jury Reimbursement 46-18-235</b>
7449	<b>Fines – Board of Outfitters 37-47-344(2) (Repealed)</b>
7450	<b>Drug Forfeitures 44-12-213</b>

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM  
(BARS)**

*FOR MONTANA CITIES, TOWNS AND COUNTIES*

<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>
7451	<b>J.P. Fines/Forfeitures</b> (50%) 3-10-601 (Excluding school zone speeding tickets and unauthorized stream projects, but including surcharge)
7452	<b>Driver's License Reinstatement Fee</b> 61-5-218 (\$100.00)
7453	<b>FWP Wildlife Restitution Fine/Wildlife Decoy Restitution</b>
7454	<b>FWP OHV Registration Fine – ATV Restitution Fine</b> 23-2-807
7455	<b>FWP Boat Registration Fine</b> 23-2-519
7456	<b>FWP Underwater Diver Fine</b> 23-2-507
7457	<b>State Lands Use Permit Fine</b> 77-1-801, 804, 806
7458	<b>Court Surcharge – Court Information Technology</b> 3-1-317 (\$10.00)
7459	<b>Fines - Dangerous Drugs</b> 45-9-130
7460	<b>Fines – Campgrounds, etc.</b> 50-52-105
7461	<b>Clerk of Court Fees</b> (100% to State General Fund) 25-1-201, 202
7462	<b>Petition for Adoption</b> 25-1-201 (1) (q) (\$75.00)
7463	<b>Commencement of Actions and Proceedings</b> 25-1-201 (1) (a) (\$90.00)
7464	<b>Petition for Dissolution of Marriage</b> 25-1-201 (1) (a) (\$170.00)
7465	<b>Petition for Legal Separation</b> 25-1-201 (1) (a) (\$150.00)
7466	<b>District Court Fines, Assessments, Payments, and Forfeitures</b> 3-15-205, 46-8-114, 46-9-511, 46-18-231, 232, 603
7467	<b>Law Enforcement Academy Surcharge</b> 3-1-318 (\$10.00)
7468	<b>Marriage License/Marriage Without Solemnization</b> 25-1-201(7)
7469	<b>RESERVED FOR DOA/DOR ASSIGNMENT</b>

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM  
(BARS)**

*FOR MONTANA CITIES, TOWNS AND COUNTIES*

<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>
7470	<b>Probationer and Parolee Supervisory Fee 46-23-1031</b>
7471	<b>Public Defender 46-8-113, 114</b>
7472	<b>Criminal Procedures Recovery Costs 46-18-232</b>
7473-7509	<b>RESERVED FOR DOA/DOR ASSIGNMENT</b>
7510-7520	<b>Agriculture Related Collections</b>
	<b>Livestock Per Capita Fees – All Livestock Except Sheep 15-24-921, 925</b>
7511	<b>RESERVED FOR DOA/DOR ASSIGNMENT</b>
7512	<b>Livestock Per Capita Fees – Sheep 15-24-921, 925</b>
7513-7520	<b>RESERVED FOR DOA/DOR ASSIGNMENT</b>
7521-7550	<b>School Related Collections</b>
7521	<b>University Millage (6 Mills) – Ad Valorem Tax</b>
7522	<b>University Millage (6 Mills) – Non-Levy Revenue</b>
7523	<b>University Millage – Total from Tax Increment Financing Districts</b>
7524-7526	<b>RESERVED FOR DOA/DOR ASSIGNMENT</b>
7527	<b>Statewide Equalization Aid Levy (40 Mills) – Ad Valorem Tax 20-9-360</b>
7528	<b>Statewide Equalization Aid Levy (40 Mills) – Non-Levy Revenue 20-9-360</b>
7529	<b>Elementary Equalization (33 Mills) – Ad Valorem Tax 20-9-331</b>
7530	<b>Elementary Equalization (33 Mills) – Non-Levy Revenue 20-9-331</b>
7531	<b>High School Equalization (22 Mills) – Ad Valorem Tax 20-9-333</b>
7532	<b>High School Equalization (22 Mills) – Non-Levy Revenue 20-9-333</b>

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM  
(BARS)**

**FOR MONTANA CITIES, TOWNS AND COUNTIES**

<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>
7533	<b>Vo-Tech Millage (1.5 Mills) – Ad Valorem Tax 20-25-439</b>
7534	<b>Vo-Tech Millage (1.5 Mills) – Non-Levy Revenue 20-25-439</b>
7535	<b>University Millage (6 mills)-Coal Gross Proceeds-Non-Levy Revenue</b>
7536	<b>Statewide Equalization Aid (40 mills)-Coal Gross Proceeds-Non-Levy Revenue</b>
7537	<b>High School Equalization (22 mills)-Coal Gross Proceeds-Non-Levy Revenue</b>
7538	<b>Elementary Equalization (33 mills) - Coal Gross Proceeds-Non-Levy Revenue</b>
7539	<b>University Millage (6 mills)-Federal Forest Reserve-Non-Levy Revenue 17-3-213</b>
7540	<b>Statewide Equalization Aid (40 mills)- Federal Forest Reserve-Non-Levy Revenue 17-3-213</b>
7541	<b>High School Equalization (22 mills)-Federal Forest Reserve-Non-Levy Revenue 17-3-213</b>
7542	<b>Elementary Equalization (33 mills)-Federal Forest Reserve-Non-Levy Revenue 17-3-213</b>
7543	<b>University Millage (6 mills)-Federal Payment in Lieu of Taxes (PILT)-Non-Levy Revenue 7-6-101, 103</b>
7544	<b>Statewide Equalization Aid (40 mills)-Federal Payment in Lieu of Taxes (PILT)-Non-Levy Revenue 7-6-101, 103</b>
7545	<b>High School Equalization (22 mills)-Federal Payment in Lieu of Taxes (PILT)-Non-Levy Revenue 7-6-101, 103</b>
7546	<b>Elementary Equalization (33 mills)-Federal Payment in Lieu of Taxes (PILT)-Non-Levy Revenue 7-6-101, 103</b>
7547	<b>University Millage (6 mills)-Federal Fish/Wildlife-BLM Grazing (Taylor Grazing)-Non-Levy Revenue 17-3-221, 222</b>

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM**  
**(BARS)**  
*FOR MONTANA CITIES, TOWNS AND COUNTIES*

<b><u>FUND CODE</u></b>	<b><u>FUND NAME</u></b>
7548	<b>Statewide Equalization Aid (40 mills)-Federal Fish/Wildlife- BLM Grazing (Taylor Grazing)-Non-Levy Revenue 17-3-221, 222</b>
7549	<b>High School Equalization (22 mills)-Federal Fish/Wildlife-BLM Grazing (Taylor Grazing)-Non-Levy Revenue 17-3-221, 222</b>
7550	<b>Elementary Equalization (33 mills)-Federal Fish/Wildlife-BLM Grazing (Taylor Grazing)-Non-Levy Revenue 17-3-221, 222</b>
7551-7699	<b>Miscellaneous State Collections</b>
7551	<b>Montana Geospatial Information Act (7-4-2637) (\$1.50 – 7551) (\$0.50 – 2859)</b>
7552	<b>Department of Labor &amp; Industry-Certified Death Certificate fee (\$7) 7-4-2631</b>
7553	<b>Department of Justice Identification Card (\$8)</b>
7554-7560	<b>Open</b>
7561	<b>Escheated Estates AA 72-14-209</b>
7562-7563	<b>RESERVED FOR DOA/DOR ASSIGNMENT</b>
7564	<b>Forester's FPRA – Fire Protection Fee 76-13-207, 209</b>
7565	<b>Temporary ATV Permit – FWP (Direct Remittance)</b>
7566-7579	<b>RESERVED FOR DOA/DOR ASSIGNMENT</b>
7580	<b>Interest on Late Report 15-1-504</b>
7699	<b>Other Miscellaneous Collections</b>
7700-7849	<b>Custodial (Schools) - These funds are used for cash collected for and disbursed to local schools.</b>
7700-7789	<b>District Schools - (Elementary/High School)</b>
7789	<b>County/School Oil and Natural Gas Impact</b>

# **BUDGETARY ACCOUNTING AND REPORTING SYSTEM**

## **(BARS)**

### *FOR MONTANA CITIES, TOWNS AND COUNTIES*

#### **FUND CODE**

#### **FUND NAME**

7790-7799	<b>District Schools</b> - (Hard-Rock Mine Trust Reserve Account) as required by Section 7-6-2225. See Fund Number 2895 for explanation)
7790-7794	<b>Hard-Rock Mine Trust Reserve</b> - Elementary
7795-7799	<b>Hard-Rock Mine Trust Reserve</b> - High School - county records only -- not to be recorded in school district detail records.
7800-7849	<b>County-Wide Education Levies</b>
7800-7814	<b>Open</b>
7815	<b>Community College</b>
7820	<b>Transportation - High School/Elementary</b>
7830	<b>Retirement - High School</b> 20-9-501
7835	<b>Retirement - Community College</b> 20-9-501
7840	<b>Retirement - Elementary</b> 20-9-501
7841-7849	<b>Open</b>
7850-7899	<b>Custodial (Cities/Towns and Airport/Port/Parking Authorities</b> - These funds are to be used for all cash collected and disbursed to cities and towns within a county.
7900-7999	<b>Custodial (Other)</b> - These funds are for disbursements and can be assigned by the governmental unit. They may not meet the definition of a fiduciary activity for fiscal-year end financial reporting.
7910	<b>Payroll</b>
7930	<b>Claims</b>
7950	<b>Entitlement Levy Clearing</b> (Holding fund prior to distribution - should be closed out at the end of the fiscal year).
7980	<b>Investment Interest Revolving</b> (Holding fund prior to distribution - should be closed out at the end of the fiscal year).

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM**  
**(BARS)**  
*FOR MONTANA CITIES, TOWNS AND COUNTIES*

**FUND  
CODE**

**FUND NAME**

8001-8999 **Permanent Funds** account for money received in which the principal amount must remain intact. Only the interest earned on the investment of the principal can be expended for government purposes only.

8010 **Cemetery Perpetual Care**

8020 **Memorials**

8030 **Endowments**

8031-8999 **Open**

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM**  
**(BARS)**  
*FOR MONTANA CITIES, TOWNS AND COUNTIES*

**FUND**  
**CODE**

**FUND TYPE**

9000-9999 **GENERAL CAPITAL ASSETS/GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS** (No longer required to be reported under GASB Statement No. 34)

9000 **General Capital Asset Group of Accounts** - The General Capital Asset Group of Accounts is used primarily to account for all fixed assets not accounted for in **Enterprise, Internal Service, or Trust Funds**. These general capital assets are acquired by the general government as a whole and do not reflect ownership of a particular fund. To be classified a capital asset, a piece of property must possess three attributes: 1) tangible nature; 2) life greater than the current fiscal year; and 3) significant value. (Capitalization Policy should be adopted). With the implementation of GASB Statement No. 34, general capital assets now include infrastructure assets, and all assets are to be depreciated. **The maintenance of this account is not required, however, continued maintenance of the account with additional accounts for allowance for depreciation and depreciation expense at the functional level of expense will facilitate the development of the information necessary to prepare the government-wide statements required by GASB Statement No. 34.**

9500 **General Long-Term Obligations/Debt Group of Accounts** - Long-term debt (debt with a maturity of more than one year after the date of issuance) intended to be paid from governmental funds is general long-term debt. General long-term debt includes general obligation bonds, special assessment bonds, leases, purchase agreements, installment purchase contracts, judgments and claims, and other employee benefit amounts. **The maintenance of this account is not required; however, continued maintenance of the account will facilitate the development of the information necessary to prepare the government-wide statements required by GASB Statement No. 34.**