

**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 – 1XXX](#)
 - [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
 - [Agency 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.)
- 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 through 2526 – Subject to Section 15-10-420

City and Town/7-6-4451, 4452 – 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

2100	Resort Tax	City/Town 7-6-1501, 1502, 1503 County 7-6-1503	Not to exceed 3% of goods services – requires vote.
2110	Road	County 7-14-2501	Subject to Section 15-10-420
2120	Poor	County 53-2-322	State Assumed
2130	Bridge	County 7-14-2502	Subject to Section 15-10-420

FUND

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<u>CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>MAXIMUM MILL LEVY</u>
2140	Weed	County 7-22-2142	Subject to Section 15-10-420 (Not less than 1.6 mills)
2150	Predatory Animal (County Bountty)	County 81-7-201	Fee in Lieu of Tax
2153	Predatory Animal (License Fee/Sheep)	County 81-7-303	License Fee -Sheep Only
2155	Predatory Animal (License Fee/Cattle)	County 81-7-603	License Fee - Cattle Only
2160	Fair	County 7-21-3410	Subject to Section 15-10-420
2170	Airport Not Airport Authority (See Agency Funds)	City/Town/ County 67-10-402	Subject to Section 15-10-420
2180	District Court	County 7-6-2511	Subject to Section 15-10-420
2190	Comp. Insurance	City/Town/ County 2-9-212	Subject to Section 15-10-420
2200	Mosquito	County 7-22-2432	Subject to Section 15-10-420

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<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>MAXIMUM MILL LEVY</u>
2210	Parks/Recreation Civic Center	County 7-16-2102	Subject to Section 15-10-420
2220	Library	County 22-1-304	Subject to Section 15-10-420
		City/Town 22-1-304	Subject to Section 15-10-420
		Joint 22-1-304	Subject to Section 15-10-420
2225	Adult Literacy	County 20-7-714	Subject to Section 15-10-420
2230	Ambulance Non-Enterprise	City/Town/ County 7-34-102	Subject to Section 15-10-420
2235	Health Care Facilities Non-Enterprise	County 7-6-2512	Subject to Section 15-10-420
2240	Cemetery District	County 7-35-2122	Subject to Section 15-10-420
2241	Veterans Cemetery	County 7-35-2205	Subject to Section 15-10-420
2250	Planning	County 76-1-403	Subject to Section 15-10-420
		or City/County 76-1-404	Subject to Section 15-10-420
		City/Town 76-1-407	Subject to Section 15-10-420

<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>MAXIMUM MILL LEVY</u>
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2251	Planning/ Zoning	County 76-2-102	Subject to Section 15-10-420
2260	Emergency Disaster	City/Town/ County 10-3-405	2 Mills- Exempt from 15-10-420
2270	Health	City/Town County 50-2-111 Special Levy 50-2-114	Subject to Section 15-10-420 Subject to Section 15-10-420
2271	Health-Mental	County 53-21-1010(4)	Subject to Section 15-10-420
2280	Senior Citizens	County 7-16-101	Subject to Section 15-10-420
2281	Senior Citizens Transportation	City/Town/ County 7-14-111	Subject to Section 15-10-420
2290	Extension Service	County 7-21-3203	Subject to Section 15-10-420
2300	Public Safety	County 7-6-2513	Subject to Section 15-10-420

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<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>MAXIMUM MILL LEVY</u>
2310	Tax Increment	City/Town/ County Title 7, Chapter 15, Part 42	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	Economic Development	City/Town/ County 90-5-112	Subject to Section 15-10-420
2330	Rodent	County 7-22-2222	Subject to Section 15-10-420
2340	Fire Control	County 7-33-2209	Subject to Section 15-10-420
2350	Local Government Study Commission	City/Town/ County 7-3-184	Subject to Section 15-10-420
2360	Museum	County 7-16-2205	Subject to Section 15-10-420
2370	Employer Contribution P.E.R.S./ P.E.R.D.	City/Town/ County 19-3-204	Subject to Section 15-10-420
2371	Employer Contribution Group Health	City/Town/ County	Subject to Section 15-10-420
2372	Permissive Medical Levy	City/Town/ County 2-9-212	Exempt from Section 15-10-420

<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
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2373	Volunteer Firefighters Disability Inc Insurance	City/Town/ County	Voted/Exempt to 15-10-420
2380	Insect Pest	County 7-22-2306	Subject to Section 15-10-420
2382	Search/Rescue	County 7-32-235	Subject to Section 15-10-420
2383	Absentee Elections	County 13-13-230	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) 44-12-206(2)
2391	Hard Rock Mining Impact	County Title 90, Chapter 6 Parts 3 and 4	
2392	CDBG - Local Source (Loan Repayment - 1992 and prior combined)	City/Town/ County	
2393	Record Preservation	County 7-4-2635	Fee - \$1.00 of filing fee

**FUND
CODE**

FUND NAME

ENTITY

REVENUE SOURCES

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2394	Building Code Enforcement (Optional if not in general fund)	City/Town/ County Title 50, Chapter 60	Permits
2395	CDBG - Local Source - 1993 and Later Loan Repayment - Combined		
2396	CDBG - Local Source - 1993 and Later Loan Repayment - Housing		
2397	CDBG - Local Source - 1993 and Later Loan Repayment - Economic Development		
2398	Local Charges for Services	City/Town/ County Title 17, Chapter 2, Part 3	Fees
2399	Impact Fees	City/Town/ County 7-6-1603	Fees

<u>FUND</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
<u>CODE</u>			

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2400-2699 **SPECIAL ASSESSMENT MAINTENANCE DISTRICTS**

2400-2499	S.I.D. Light Maintenance	City/Town/ County 7-12-2202 and 2203 7-12-4331	Assessments as Required
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2500-2699	Other Maintenance Assessment	City/Town/ County 7-12- (Part 2) 7-12- (Part 41, 42)	Assessments as Required
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2700-2794 **TRUSTS BENEFITING ENTITY (FORMERLY EXPENDABLE TRUST)**

2795-2799 **COUNTY ASSUMPTION OF DISINCORPORATING MUNICIPALITIES**

2795-2799	County 7-2-4912
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<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
<u>2800 - 2899 STATE SOURCES</u>			
2800	Alcohol Rehabilitation	County 53-24-206	Grants/Allotments
2810	Police Reserve Training 7-32-4120 19-19-305	3rd Class City or Town (State Shared)	Insurance Premium Apportionment
2811	DUI Prevention	County 61-2-108	Reimbursement
2815	Underground Storage Tanks	City/Town/ County 75-11-213 ARMS 17.56.1003 & 1004	Grants/Reimbursements
2820	Gas Apportionment Tax	City/Town/ County 15-70-101	Apportionment
2821	Gas Tax – Special Roads, Streets & Bridges Allocation	City/Town/ County 15-70-130	Allocation Requiring Match
2825	County/School Oil and Natural Gas Impact Interest allocation required per	County 20-9-518(4) 20-9-518(6)	State Shared
2830	Junk Vehicle	County 75-10-534	State Shared
2835	MT Comprehensive Cancer Coalition Grant	City/Town/ County	Grant

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<u>CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
2840	Weed Grant	County 80-7-814	Grant
2850	911 Emergency (If General Fund Not Used)	City/Town/ County 10-4-302 & 303 Basic 10-4-311 & 312 Enhanced	State Shared
2859	County Land Information Act	County 90-1-410	Fees and Grants
2860	Land Use Planning	County 90-1-108	State Shared
2861	Certified Community Program	City/Town	Grant
2865	DNRC Grant	City/Town/ County 85-1-604 and 90-2-1104	Grant
2870	Crime Control	County	Grant
2880	Library	City/Town County 22-1-326 through 331	Grant
2889	Special Events Grant	City/Town County	Grant
2890	Lewis & Clark Bicentennial Grant	City/Town County	Grant
2891	Getting Things Done Grant	City/Town	Grant
2892	TSEP	City/Town/ County	Grant
<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
2893	WoRC	County	Grant

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Work Readiness Component

2894	State Allocated Federal Mineral Royalties	County 17-3-240	State Shared
2895	Hard-Rock Mine Trust Account	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	Metal Mines License Tax Account	County 7-6-2226	Holding Fund for revenue received from account number 335130 Metalliferous Mines License Tax (15-37-117).
2897	Oil and Natural Gas Accelerated Tax	County	Fund for the deposit of oil and natural gas tax distributions under 15-36-325 (repealed), a non-budgeted fund. (15-36-326)
2898	Electrical Generation Impact	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	Oil and Natural Gas Production Taxes	County 15-36-332	State Shared

**FUND
CODE FUND NAME ENTITY REVENUE SOURCES**
2900 - 2999 FEDERAL SOURCES

2900	PILT (Optional)	County	Payments in Lieu of Taxes
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2902-04	Forest Reserve Title III Projects	County	Shared Revenue
2905	Low Income Energy Assistance Program (LIEAP)	County	Grant
2910	Job Opportunities and Basic Skills	County	Grant
2915	Crime Control	City/Town/ County	Grant-Dare
2916	COPS Grant	City/Town/ County	Grant
2917	Crime Victims Assistance	City/Town/ County	Grant
2918	Law Enforcement Block Grant/Byrne Justice Assistance Grant	City/Town/ County	Grant
2920	Trails Grant	City/Town/ County	Grant
2921	Department of Justice	City/Town County	Grant
2922	Farm Bill	City/Town/ County	Grant
2923	National Fire Plan – Title IV	County/City	Grant CFDA #10.670
2924	Rural Fire Assistance	County	Grant CFDA #15.228

<u>FUND</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
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2925	Library Literacy Program	City/Town/ County	Grant
2926	TIIAP Telecommuni-	City/Town/	Grant

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FOR MONTANA CITIES, TOWNS AND COUNTIES

	ation Information Infrastructure and Assistance Program	County	
2927	Homeland Security	City/Town/ County	Grant
2930	Energy Grant BPA	City/Town/ County	Grant
2931	Rebuild Energy Grant	City/Town/ County	Grant
2935	Historical Preservation	City/Town/ County	Grant
2939	Rural Community Development	County	Grant
2940-2949	CDBG/Home	City/Town/ County	Grant
2950	DUI Task Force	City/Town/ County	Grant
2951	DARE	City/Town/ County	Grant
2952	Strategic Framework	City/Town/ County	Grant CFDA #93-423
2954	Drug Free Communities	City/Town/ County	Grant
2955	Highway Traffic Safety	City/Town/ County	Grant
<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
2956	Community Transportation Enhancement Program	City/Town/ County (ISTEA)	Grant
2957	Department of Justice Domestic Preparedness	County	Grant CFDA #16.007

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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Equipment

2958	Disaster	City/Town/ County	Grant
2959	EDA	City/Town/ County	Grant
2960	Health Grants		
2961	Child Nutrition	County	Grant
2962	Healthy Child	County	Grant
2963	Title V	County	Grant
2964	Sexually Transmitted Diseases (STD)	County	Grant
2965	Tuberculosis	County	Grant
2966	Diabetes	County	Grant
2967	Public Health Block Grant (PHB)	County	Grant

<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
2968	Breast and Cervical Screening	County	Grant
2969	Open		
2970	Children's Health Insurance Program (CHIP)	City/Town County	Grant

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FOR MONTANA CITIES, TOWNS AND COUNTIES

2971	WIC	County	Grant
2972	Family Planning	County	Grant
2973	MCH (Includes Follow Me and Miami Grants)	County	Grant
2974	STEP – Public Safety/ Highway Traffic Safety/ Safe Routes to School	City/Town/	Grant
2974	Home Health	County	Grant
2975	AIDS Health Education	County	Grant
2976	Immunization	County	Grant
2977	HIV Prevention	County	Grant
2978	Tobacco Grant	County	Grant
2979	Open		
2980	Aging Services Grants		
2981	3B Administration	County	Grant
2982	Independent Living	County	Grant

<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
2983	Nutrition	County	Grant
2984	Developmentally Disabled	County	Grant
2985	RSVP	County	Grant
2986	Council on Aging	County	Grant
2987-2999	Open		

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FOR MONTANA CITIES, TOWNS AND COUNTIES
2990 HB645 County/City/Town Grant

2991-2999 Recovery Funds County/City/Town Grant

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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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**.

**FUND
CODE**

FUND NAME

ENTITY

MAXIMUM MILL LEVY

3000-3099	G.O. Debt	County 7-7-2265 City/Town 7-7-4265 7-6-4453(2)	Voted Levy Voted Levy
3100-3199	Resort Tax	7-6-1501-1508	Rate not to exceed 3% on the retail value of goods and services sold within resort community
	Tax Increment	Title 7, Chapter 15, Part 42	
3200	County Compensated Absences	7-5-2150	
3201-3299	Open		

FUND

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<u>CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>MAXIMUM MILL LEVY</u>
3300-3399	Judgement Levies	County City/Town 2-9-316	No Limit – Exempt from Section 15-10-420
3400-3499	SID Revolving	County 7-12-2182	No Limit - However, must not exceed 5% of the then outstanding bonds and warrants.
		City/Town 7-12-4222	No Limit - However, must not exceed 5% of the then outstanding bonds and warrants.
3500-3999	Special Assessment Debt*		

*Special Assessment debt with government obligation in some manner

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**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	Capital Improvement (Authorized Program)	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.
	Road and Bridge Capital Improvement	County 7-14-2506	Same as above (Cash balance limited to \$500,000)
	Library Depreciation Reserve	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.
	Fair Commission Capital Improvement	County 7-21-3413	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.

**FUND
CODE**

FUND NAME

ENTITY

REVENUE SOURCES

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4000-4099
cont.

Motor Vehicle	County	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.
Recycling & Disposal	75-10-521	
Capital Improvement	7-6-617	

4100-4199 Proceeds from G.O. County/
 Bonds Construction City/Town

4200-4299 Proceeds from City/Town
 S.I.D. Bonds County

4300-4399 Proceeds from
 Federal/State
 Grants
 (Asset owned by grantee)

4400-4499 Pass-through grants
 (Asset constructed for secondary recipient)

4500-4999 Open

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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

5010	Golf
5110	Hospital/Nursing Home/Retirement Home*
5210	Water
5310	Sewer
5410	Solid Waste/Landfill (Garbage)
5510	Ambulance
5610	Airport
5710	Gas/Electric
5711	Swimming Pool
5712-5799	Open

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**FUND
CODE**

FUND TYPE

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 in order 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.

*Hospital/Nursing Homes/Retirement Homes can be accounted for as separate funds.

**FUND
CODE**

FUND TYPE- cont.

Internal Service Funds - cont. - 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:

- 6010 **Central Garage**
- 6020 **Central Stores**
- 6030 **Central Data Processing**
- 6040 **Equipment Rental**
- 6050 **Self Insurance**
- 6051-6999 **Open***

**FUND
CODE**

FUND TYPE

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7000-7999 **Trust and Agency Funds** account for cash and other resources received by the **city or county acting as trustee or agent** without equity ownership. Accounting methodology for both Trust and Agency funds is so similar that the two are treated as one class.

7000-7099 **Trust Funds** - 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.

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**FUND
CODE**

FUND NAME

7000-7005 **Pension Trust** - 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 Police 3rd Class (If Law Enforcement pays
Pension Cities/Towns into Police Pension)

7002 Fire Relief Association Effective for FY2016 reporting, this fund will no longer be used. See Fund #7120 for City/Town reporting of a Fire Dept. Relief Association

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**

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

**FUND
CODE**

FUND NAME

- 7100-7999 **Agency Funds** - Agency Funds are primarily clearing devices for cash collected for other governments or agencies and is distributed within a short period of time.
- 7100-7199 **Agency (Specific Funds)**
- 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
 - 7130 **Protested Tax** (15-1-402)
 - 7140 **Public Administrator**
 - 7150 **Redemptions**
 - 7160 **Clerk of District Court**
 - 7170 **Partial Tax Payments**
 - 7180 **Tax Deed Land - County** - Title 7, Chapter 8, Part 23
 - 7190 **Migratory Stock**
 - 7195 **Surplus Proceeds Trustee Sale 71-1-316(3)**
 - 7196 **Flex Plans** (If administered by outside agency)
 - 7197 **Electrical Energy Generation Impact Fee Reserve** (15-24-3006)
 - 7199 **Open**

**FUND
CODE**

FUND NAME

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

- 7200-7399 **Agency (Special Districts)** - These fund numbers are to be used for those Special Districts **not administered by the government entity**. (The breakdown below is optional).
- 7200-7249 Rural Fire, Title 7, Chapter 33, Part 21
- 7250-7299 Irrigation, Title 85, Chapter 7, Parts 1 through 22
- 7300-7349 Cemetery, Title 7, Chapter 35, Part 21
- 7350-7359 Soil Conservation, Title 76, Chapter 15, Parts 1 through 8
- 7360-7369 Water/Sewer, Title 7, Chapter 13, Parts 22 and 23
- 7370-7379 Other Districts, (Hospital District), Title 7, Chapter 34, Parts 21 and 22
(Park District), Title 7, Chapter 16, Part 24
(Drainage District), Title 85, Chapter 8, Parts 1 and 8
(Multi-jurisdictional Service District), Title 7, Chapter 11, Part 11
- 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 **Agency (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)**.
- 7400-7447 **Motor Vehicle Related Collections**
- 7401 **Custom Vehicle/Street Rod Single Plate Fee (\$10)**

BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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<u>FUND CODE</u>	<u>FUND NAME</u>
7402	Recording Liens (\$8)
7403	Titling of Non-Light Vehicles; Title Transfer, Title Corrections, Duplicate Titles (\$10); Titling of Light Vehicles (\$12); Reissue of Title (\$10)
7404	Duplicate Tabs (\$10), Registrations (\$2), Plates (\$5), Replacement Plates (\$5), Decals (\$2)
7405	Personalized Plates: Original (\$25); Renewal/Transfer (\$10)
7406	Pioneer/Vintage/HAM Plate Fees (\$5/\$10/\$5)
7407	State Assigned VIN (\$5)
7408	Temporary Registration Permit – Resident (\$3); Non-resident (\$8)
7409	Snowmobile Decal; Duplicate Fee (\$1)
7410	Special Fee to Fund Highway Patrol Officers Salaries (\$5)
7411	New Number Plates Fee (\$5)
7412	Open
7413	Military Affairs Cemetery Plate Fee (\$10)
7414	Lewis & Clark Bicentennial Plate Donation (\$20)
7415	Generic Specialty License Plate Administrative Fee (\$10 of \$15)
7416	Single Movement Permit (\$5); Special Mobile Equipment (\$5)
7417	Flat Fee Registration - Large Trucks (\$22.75 - Truck Flat Fee Varies) Trailers; Trailer (\$148.25/\$61.25)
7418	Open

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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<u>FUND CODE</u>	<u>FUND NAME</u>
7419	Flat Fee Registration - Motor Homes (Annual \$282.50/\$224.25/\$132.50/\$97.50; Permanent \$237.50), Travel Trailers (\$152/\$72)
7420	Open
7421	Flat Fee Registration - Light Vehicles (Annual \$217/\$87/\$28; Permanent \$87.50), Motorcycles & Quadricycles (\$53.25); Dual Use (\$114.50)
7422	Flat Fee Registration - 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	Fertilizer Spreader Special Demonstration Permit (\$50)
7424	Highway Gross Vehicle Weight (GVW) Fees
7425	Open
7426	Open
7427	Generic Specialty License Plate Fee - Agency/Organization
7428	Light Motor Vehicle State Parks Fee (\$4)
7429	Open
7430	Collector Plate Inspection (COLPIF) Fee (\$5)
7431	Collector Plate Application (COLLCT) Fee (\$20)
7432	VIN Inspection Fee (\$18.50)
7433	Open

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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**FUND
CODE**

FUND NAME

7434	Collegiate Plates – Initial Application/Manufacturing Fee (\$5)
7435	Motorcycle Safety Fee (\$16 Perm. Registration)
7436	OHV Duplicate Decal Fee (\$5)
7437	Late Registration Fee (\$10)
7438	Health Professional Decal Fee (\$2)
7439	Open
7440	Duplicate Driver’s License Fee (\$10) less 3.75% County Retention
7441	Drivers License Fees; (\$5/year) less 2.5% County Retention (\$5)
7442	Motorcycle Endorsement Fees; (\$.50/year) less 3.34% County Retention
7443	Commercial Vehicle Endorsement Fee; (Type 2 \$8.50) (Upgrade \$1.50/year) less 2.5% County Retention
7444	Organ Donor Awareness Program Donation
7445	Traumatic Brain Injury Donation
7446	Chronically/Critically Ill MT Children Administrative Fee (Special MC Plate) (\$5)
7447	Drivers License Fees; Renewal Notice Fee (\$.50)
7448-7449	Court Related Collections
7448	Criminal Jury Reimbursement 46-18-235
7449	Fines – Board of Outfitters 37-47-344(3)

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<u>FUND CODE</u>	<u>FUND NAME</u>
7450	Drug Forfeitures 44-12-206
7451	J.P. Fines/Forfeitures (50%) 3-10-601 (Excluding civil cases but including surcharge)
7452	Driver's License Reinstatement Fee 61-5-218 (\$100.00)
7453	FWP Wildlife Restitution Fine/Wildlife Decoy Restitution 87-1-111, 113, 87-3-109
7454	FWP OHV Registration Fine – ATV Restitution Fine 23-2-807
7455	FWP Boat Registration Fine 23-2-519
7456	FWP Underwater Diver Fine 23-2-507
7457	State Lands Use Permit Fine 77-1-801, 4, 6
7458	Court Surcharge – Court Information Technology 3-1-317 (\$10.00)
7459	Fines - Dangerous Drugs 45-9-130
7460	Fines – Campgrounds, etc. 50-52-105
7461	Clerk of Court Fees (100% to State General Fund) 25-1-201 et. al.
7462	Petition for Adoption 25-1-201 (1) (q) (\$75.00)
7463	Commencement of Actions and Proceedings 25-1-201 (1) (a) (\$90.00)
7464	Petition for Dissolution of Marriage 25-1-201 (1) (a) (\$170.00)

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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**FUND
CODE**

FUND NAME

7465	Petition for Legal Separation 25-1-201 (1) (a) (\$150.00)
7466	District Court Fines, Assessments, Payments and Forfeitures 3-15-205, 46-8-114, 46-9-511, 46-18-231, 232, 603
7467	Law Enforcement Academy Surcharge 3-1-318 (\$10.00)
7468	Marriage License/Marriage Without Solemnization 25-1-201(7)
7469	Open
7470	Probationer and Parolee Supervisory Fee 46-23-1031
7471	Public Defender 46-8-113, 114
7472	Criminal Procedures Recovery Costs 46-18-2
7473-7509	Open
7510-7520	Agriculture Related Collections
	Livestock Per Capita Fees – All Livestock Except Sheep 15-24-921, 925
7511	Open
7512	Livestock Per Capita Fees – Sheep 15-24-921, 925
7513-7520	Open
7521-7550	School Related Collections
7521	University Millage (6 Mills) – Ad Valorem Tax 15-10-107

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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**FUND
CODE**

FUND NAME

7522 **University Millage (6 Mills) – Non-Levy Revenue** 15-10-107

7523 **University Millage – Total From Tax Increment Financing Districts**
15-10-107

7524-7526 **Open**

7527 **Statewide Equalization Aid Levy (40 Mills) – Ad Valorem Tax**
20-9-360

7528 **Statewide Equalization Aid Levy (40 Mills) – Non-Levy Revenue**
20-9-360

7529 **Elementary Equalization (33 Mills) – Ad Valorem Tax** 20-9-331

7530 **Elementary Equalization (33 Mills) – Non-Levy Revenue** 20-9-331

7531 **High School Equalization (22 Mills) – Ad Valorem Tax** 20-9-333

7532 **High School Equalization (22 Mills) – Non- Levy Revenue** 20-9-333

7533 **Vo-Tech Millage (1.5 Mills) – Ad Valorem Tax** 20-25-439

7534 **Vo-Tech Millage (1.5 Mills) – Non-Levy Revenue** 20-25-439

7535 **University Millage (6 mills)-Coal Gross Proceeds-Non-Levy
Revenue** 15-12-703

7536 **Statewide Equalization Aid (40 mills)-Coal Gross Proceeds-Non-
Levy Revenue** 15-12-703

7537 **High School Equalization (22 mills)-Coal Gross Proceeds-Non-
Levy Revenue** 15-12-703

7538 **Elementary Equalization (33 mills) - Coal Gross Proceeds-Non-
Levy Revenue** 15-12-703

7539 **University Millage (6 mills)-Federal Forest Reserve-Non-Levy
Revenue** 17-3-213/222

FUND

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

<u>CODE</u>	<u>FUND NAME</u>
7540	Statewide Equalization Aid (40 mills)- Federal Forest Reserve-Non-Levy Revenue 17-3-213/222
7541	High School Equalization (22 mills)-Federal Forest Reserve-Non-Levy Revenue 17-3-213/222
7542	Elementary Equalization (33 mills)-Federal Forest Reserve-Non-Levy Revenue 17-3-213/222
7543	University Millage (6 mills)-Federal Payment in Lieu of Taxes (PILT)-Non Levy Revenue 7-6-101/103
7544	Statewide Equalization Aid (40 mills)-Federal Payment in Lieu of Taxes (PILT)-Non Levy Revenue 7-6-101/103
7545	High School Equalization (22 mills)-Federal Payment in Lieu of Taxes (PILT)-Non Levy Revenue 7-6-101/103
7546	Elementary Equalization (33 mills)-Federal Payment in Lieu of Taxes (PILT)-Non Levy Revenue 7-6-101/103
7547	University Millage (6 mills)-Federal Fish/Wildlife-BLM Grazing (Taylor Grazing)-Non Levy Revenue 17-3-221/222
7548	Statewide Equalization Aid (40 mills)-Federal Fish/Wildlife-BLM Grazing (Taylor Grazing)-Non-Levy Revenue 17-3-221/222
7549	High School Equalization (22 mills)-Federal Fish/Wildlife-BLM Grazing (Taylor Grazing)-Non-Levy Revenue 17-3-221/222
7550	Elementary Equalization (33 mills)-Federal Fish/Wildlife-BLM Grazing (Taylor Grazing)-Non-Levy Revenue 17-3-221/222
7551-7699	Miscellaneous State Collections
7551	Montana Land Information Act (7-4-2637) (\$.75 of \$1 – 7551) (\$.25 – 2859)
7552	Department of Labor & Industry-Certified Death Certificate fee (\$3) 7-4-2632(4)(a). HB223 2015L

<u>FUND CODE</u>	<u>FUND NAME</u>
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**BUDGETARY ACCOUNTING AND REPORTING SYSTEM
(BARS)**

FOR MONTANA CITIES, TOWNS AND COUNTIES
7553 Department **of Justice Identification Card (\$8)**

7554-7560 **Open**

7561 **Escheated Estates AA** 72-14-209

7562 **Open**

7563 **Open**

7564 **Forester's FPRA – Fire Protection Fee** 76-13-207, 209

7565 **Temporary ATV Permit – FWP (Direct Remittance)**

7566-7579 **Open**

7580 **Interest on Late Report** 15-1-504

7699 **Other Miscellaneous Collections**

7700-7849 **Agency (Schools)** -These funds are used for cash collected for and
disbursed to local schools.

7700-7789 **District Schools** - (Elementary/High School)

7789 County/School Oil and Natural Gas Impact- 20-9-518(2)
Interest allocation required per 20-9-518(6)

7790-7799 District **Schools** - (Hard-Rock Mine Trust
Reserve Account) as required by Section 7-6-
2225. See Fund Number 2895 for explanation)

7790-7794 **Hard-Rock Mine Trust Reserve** -Elementary

7795-7799 **Hard-Rock Mine Trust Reserve** - High
School- county records only -- not to be
recorded in school district detail records.

7800-7849 **County-Wide Education Levies**

**FUND
CODE**

FUND NAME

7800-7814 **Open**

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

FOR MONTANA CITIES, TOWNS AND COUNTIES

7815 **Community College**

7820 **Transportation - High School/Elementary**

7830 **Retirement - High School** 20-9-501

7835 **Retirement - Community College** 20-9-501

7840 Retirement – **Elementary** 20-9-501

7841-7849 **Open**

7850-7899 **Agency (Cities/Towns and Airport/Port/Parking Authorities)** - These funds are to be used for all cash collected and disbursed to cities and towns within a county.

7900-7999 **Agency (Other)** - These funds are for other agency disbursements and can be assigned by the governmental unit.

7910 **Payroll**

7930 **Claims**

7950 **Entitlement Levy Clearing** (Holding fund prior to distribution-should be closed out at the end of the fiscal year).

7980 **Investment Interest Revolving** (Holding fund prior to distribution should be closed out at the end of the fiscal year).

**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**

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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8020 **Memorials**

8030 **Endowments**

8031-8999 **Open**

**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

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

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.**

**FUND
CODE**

FUND NAME

9500 **General Long-Term 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, lease-purchase agreements, installment purchase contracts, judgment and claims, 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.**