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

PROCEDURES MANUAL

EXPENDITURE ACCOUNTS

FUNCTIONS

410000  General Government
420000  Public Safety
430000  Public Works
440000  Public Health
450000  Social and Economic Services
460000  Culture and Recreation
470000  Housing and Community Development
480000  Conservation of Natural Resources
490000  Debt Service
500000  Internal Services
510000  Miscellaneous
520000  Other Financing Uses
(The sum of all expenditure accounts by fund must equal general ledger account 242000)

410000 General Government - As a functional classification this account is charged with all expenditures for the legislative, executive, and judicial branches of a governmental unit. It is also charged with expenditures made by other top-level auxiliary and staff agencies in the administrative branches of government.

410100 Legislative Services - This group includes accounts or recording expenditures for the cost of providing representation for the citizenry, in the governing body. In the County Commissioner form of government, legislative and executive services could be combined into one activity.

410130 Committees and Special Bodies - Is charged with expenditures of regular committees of the governing body, including local government study commissions, special investigating committees, and other committees, bodies, or representatives responsible solely to the governing body.

410140 Ordinances and Proceedings - Is charged with expenditures for printing and advertising ordinances and for printing the proceedings of the governing body.

410150 Secretarial Services - Is charged with expenditures for secretarial staff assigned to the legislative body. Where expenditures would have to be allocated to other activities it may not be practicable to allocate secretarial services to this activity.

410200 Executive Services - This group includes accounts for recording the expenditures of general executive officers and board of the governmental unit. This account does not include costs of administrative personnel.
410000  General Government – cont.

410200  Executive Services - cont.

410210  Administration

410230  Advisory Services - Is charged with expenditures for temporary staff to perform special advisory services for the executive body.

410240  Official Publications - Is charged with expenditures for printing and advertising special publications of the executive body.

410300  Judicial Services - This group includes accounts for recording the expenditures for the costs of providing an impartial court system for civil, criminal and juvenile cases.

410320  District Courts - (Criminal)

410321  Administration - (May require additional breakdown for Court Clerk).

410322*  Jury Services - Is charged with costs of selection, impaneling, and direct costs of the jury.

410323  Judicial Services - Is charged with costs of the adjudication process. This would include costs for judges, secretary services, etc.

410324*  Prosecution Services - Is charged with costs related to prosecution; witness services medical reports, etc.

410325*  Court Reporting Services - Is charged with costs related to court reporting stenographic reporters, recording devices, transcripts.

* These accounts may qualify for the State Reimbursement Program.
410000  General Government – cont.

410320  District Courts - (Criminal) – cont.

410326* Indigent Defense - Is charged with costs of court appointed attorneys.

410327  Law Library - Is charged with costs related to legal library.

410328* Psychiatric Examination – Court ordered psychiatric examinations.

410330  District Courts (Other) - Is charged with expenditures for the operation of the district courts.

410331  Administration - (May require additional breakdown for Court Clerk).

410332  Jury Services - Is charged with costs of selection, impaneling, and direct costs of the jury.

410333  Judicial Services - Is charged with costs of the adjudication process. This would include costs for judges’ secretary services, etc.

410334  Prosecution Services - Is charged with costs related to prosecution: witness services, medical reports, etc.

410335  Court Reporting Services - Is charged with costs related to court reporting stenographic reporters, recording devices, transcripts.

* These accounts may qualify for the State Reimbursement Program.
410000  General Government – cont.

410330  District Courts (Other) – cont.

410336  **Indigent Defense** - Is charged with costs of court appointed attorneys.

410337  **Law Library** - Is charged with costs related to legal library.

410338  **Psychiatric Examination** - Court ordered psychiatric examinations.

410340  **Justice Court** - Is charged with expenditures for the operation of justice court.

410341  **Administration**

410342  **Jury Services**

410343  **Judicial Services**

410344  **Prosecution Services**

410350  **Small Claims Court** - Is charged with expenditures for the operation of a small claims court.

410351  **Administration**

410352  **Judicial Services**

410360  **City/Municipal Court** - Is charged with expenditures for the operation of the municipal court.

410361  **Administration**

410362  **Jury Services**
BUDGETARY ACCOUNTING AND REPORTING SYSTEM (BARS) FOR MONTANA CITIES, TOWNS AND COUNTIES

410000 General Government – cont.

410360 City/Municipal Court – cont.

410363 Judicial Services

410364 Prosecution Services

410365 Indigent Defense

410370 Crime Victim’s Assistance Program - Is charged with expenditures for providing assistance to victims of crimes regardless of the court of jurisdiction.

410371 Administration

410400 Administrative Services - This group is charged with expenditures for the cost of administrative services such as chief administrative officers, administrative assistants, etc.

410500 Financial Services - This group includes accounts for recording the expenditures of financial management and accounting related services for the governmental unit.

410510 Administration - (Finance Director, etc.)

410520 Budget Analyst

410530 Auditing

410531 Internal Auditing - Is charged with all expenditures related to an internal auditing staff.

410532 Independent Audits - Is charged with all expenditures related to independent audits.

410540 Treasury - Is charged with all expenditures related to fiduciary services.
410000  General Government – cont.

410550  Accounting

410551  Payroll Services

410560  Purchasing - (If this is a major area within the governmental unit, Purchasing Services should be placed on the activity level.)

410570  Billing

410580  Data Processing - (Use this account if data processing is not operated as an Intergovernmental Service.)

410590  Assessor

410600  Elections - This group includes accounts for recording direct expenditures of registering voters and holding general, primary, and special elections. The cost of special election deputies, judges, clerks and inspectors should be charged to this account. Salaries of governmental clerks are not charged to this account.

410630  Primary Elections

410640  General Elections

410650  Special Elections

410660  Voter Registration

410700  Purchasing Services - This group is charged with all expenditures for the cost of purchasing. If purchasing is not a major cost area, their cost should be included as a sub-activity under Financial Services.
410000  General Government – cont.

410800  Personnel Services - This group includes accounts which record expenditures of the agency performing central personnel and related services for the entire government unit.

   410810  Administration
   410830  Recruitment
   410840  Labor Relations

410900  Records Administration - This group includes accounts for the cost of recording commission meetings, council meetings, ordinances, resolutions, deeds, mortgages, and similar legal documents.

   410910  Administration
   410930  Microfilming
   410940  Recording

411000  Planning and Research Services - This group is charged with all expenditures for the costs of master planning, comprehensive housing, and community development done within the general government unit. If it is possible to make an allocation of cost, the following sub-activities can be used.

   411010  Administration
   411030  Planning
   411040  Research
   411050  Development
   411060  Geographic Information System
410000  General Government – cont.

411100  Legal Services - This group includes accounts for recording expenditures for legal services required by a governmental unit in the discharge of its functions and activities. Included are the costs of attorneys who render legal advice and who provide counseling service in lawsuits to which the government unit is a party. If it is not feasible to make a future allocation of costs, this main activity can be used.

411110  Administration

411130  Counseling Services

411200  Facilities Administration - This group included accounts for recording expenditures for all costs related to the operation and maintenance of county courthouse, city hall, and other general governmental facilities, including land. Use this account when costs cannot be charged to one of the sub-activities under another specified activity.

411210  Administration

411230  Maintenance

411240  Improvements - Is charged with costs incurred in improving or expanding any general government facilities.

411300  Central Communications - This activity is used to account for all costs related to the operation of a central communications system. These costs may be allocated to the various activities receiving such services and only the unallocated costs charged to this activity.
410000 General Government – cont.

411400 General Government Engineering Services
   - This activity is used to account for engineering services which cannot be
     distributed to other activities. These other activities will usually be under
     the function of Public Works.

411500 Estate Administration - This activity is used to account for all costs
   relating to the county office of Public Administration.

411600 Public School Administration - This activity is used to account for all
   costs relating to the Office of County Superintendent of Schools

411700 Central Stores - This activity is used to account for all costs relating to
   the operation of a central stores department. If central stores is operated as
   a separate fund, expenditures should be accumulated under the function of
   Internal Services.

411800 Other General Government Services - This group includes all general
   government expenditures not accounted for elsewhere in the activity list.
   The local unit may specify their own breakdown.

411810 Intergovernmental Allocation - Special Legislation that requires
   allocation to other governmental units. (Use 790's object codes)

411830 Association Dues - Is charged with costs of dues which cannot be
   charged to a specific activity.

411840 Grants Administration
410000 General Government – cont.

411800 Other General Government Services – cont.

411850 Special Projects

411860 Special Improvement Assessments

411870 Local Government Review

420000 Public Safety - Is a major function of government which has as its objective the protection of person and property; for instance, police protection, fire protection, protective inspection and correction.

420100 Law Enforcement Services - This group includes accounts for recording expenditures incurred by the Police/Sheriff Department for the administration of various law enforcement programs.

420110 Administration

420120 Facilities - (This account should not be used for jail facilities which are included under Detention and Correction Services.)

420130 Personnel Training

420140 Crime Control and Investigation - Is charged with costs related to controlling and investigating crime.

420141 Criminal Investigation

420142 Narcotics Investigation

420143 Crime Prevention

420144 Juvenile Programs
**BUDGETARY ACCOUNTING AND REPORTING SYSTEM (BARS) FOR MONTANA CITIES, TOWNS AND COUNTIES**

420000  Public Safety – cont.

420150  **Traffic Policing**

420160  **Communications**

420170  **Records and Identification**

420180  **Other Law Enforcement Activities**

420181  **Crime Laboratory**

420190  **Seat Belt Incentive Program**

420200  **Detention and Correction Services** - This group includes accounts for recording expenditures for the temporary detention and custody of offenders, and for correctional services performed by the local governmental unit.

420210  **Administration**

420230  **Care or Custody of Prisoners** - Is charged with the cost of operating a jail.

420240  **Other Institutional Services** - Is charged with maintaining prisoners in other institutions.

420250  **Youth Detention**

420300  **Probation and Parole Services** - This group includes accounts for recording expenditures for probation and parole activities involved in the rehabilitation of convicted law violators.

420330  **Adult Probation**

420340  **Juvenile Probation**

420350  **Parole Services**
420000 Public Safety – cont.

420400 Fire Protection and Control - This group includes accounts for recording the expenditures for fire fighting and prevention services.

420410 Administration

420420 Facilities

420430 Personnel Training

420440 Fire Prevention - Is charged with expenditures of before-the-fact activities designed to prevent the occurrence of fires.

420450 Fire Investigations - Is charged with expenditures of after-the-fact activities related to fire.

420460 Fire Suppression - Is charged with expenditures for fire fighting.

420470 Search and Rescue - Is charged with expenditures in the nature of search and rescue performed by the fire department.

420480 Communications - (This account is not charged with costs of central emergency dispatch which is accounted for under Other Emergency Services.)

420500 Protective Inspections - This group includes accounts for recording expenditures incurred in making protective inspections except those related to police, fire and health which are definitely assigned to other activities.

420510 Administration
420000  Public Safety – cont.

420500  Protective Inspections - cont.

420530  Construction Inspection
   420531  Building
   420532  Plumbing
   420533  Electrical
   420534  Gas
   420535  Other

420540  Land Use Inspection - (Includes costs related to zoning enforcement)

420600  Civil Defense - This activity is charged with expenditures for the preparation of survival plans which may be used in the event of war or natural disaster, for the administration of training programs, and for the provision and inspection of shelters, supplies and equipment.

420700  Other Emergency Services - This group includes accounts for recording expenditures related to rescue and emergency aid and service for the sick and injured.

   420710  Administration
   420730  Emergency Medical Services (Ambulance)
   420740  Search and Rescue (Other than Fire)
   420750  Central Emergency Dispatch - (911)

420800  Coroner Services - This activity is charged with all expenditures relating to the duties and/or functions of the county coroner.
Public Works - is a major function of government which provides those services necessary to achieve a satisfactory living environment for the community and individual, such as street, garbage and water services.

Public Works Administration - This activity is charged with expenditures for the general administrative direction of the public works department.

Road and Street Services - This group includes accounts for recording expenditures for road and street activities.

Administration - Is charged with costs of management and supervision, planning, clerical, accounting, and direct labor - vacation, sick leave, etc.

Facilities - Is charged with the costs of maintaining public works facilities.

Road and Street Construction - Is charged with costs relating to road/street construction or reconstruction, improvements, or additions to any existing road/street which result in increased traffic service ability.

Engineering

Right of Way

Roadway

Curb and Gutter

Storm Drainage

Structures (Bridges, Culverts, Livestock Crossings, Ferries)
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>430240</td>
<td>Road and Street Maintenance</td>
</tr>
<tr>
<td>430241</td>
<td>Engineering</td>
</tr>
<tr>
<td>430242</td>
<td>Patching</td>
</tr>
<tr>
<td>430243</td>
<td>Bridges</td>
</tr>
<tr>
<td>430245</td>
<td>Culverts</td>
</tr>
<tr>
<td>430246</td>
<td>Storm Drainage</td>
</tr>
<tr>
<td>430247</td>
<td>Other Maintenance</td>
</tr>
<tr>
<td>430250</td>
<td>Other Road and Street Operations - Is</td>
</tr>
<tr>
<td></td>
<td>charged with costs relating to road/street</td>
</tr>
<tr>
<td></td>
<td>operations but cannot be classified as</td>
</tr>
<tr>
<td></td>
<td>construction or maintenance.</td>
</tr>
<tr>
<td>430251</td>
<td>Ice and Snow Removal</td>
</tr>
<tr>
<td>430252</td>
<td>Road and Street Cleaning</td>
</tr>
<tr>
<td>430253</td>
<td>Vehicle Maintenance (Cost which</td>
</tr>
<tr>
<td></td>
<td>cannot be distributed.)</td>
</tr>
<tr>
<td>430254</td>
<td>Ferries</td>
</tr>
<tr>
<td>430255</td>
<td>Bike Paths</td>
</tr>
<tr>
<td>430260</td>
<td>Traffic and Pedestrian Services - Is</td>
</tr>
<tr>
<td></td>
<td>charged with costs of operation and maintenance</td>
</tr>
<tr>
<td></td>
<td>of facilities to provide for safe and convenient</td>
</tr>
<tr>
<td></td>
<td>traffic.</td>
</tr>
<tr>
<td>430261</td>
<td>Engineering</td>
</tr>
<tr>
<td>430262</td>
<td>Sidewalks</td>
</tr>
<tr>
<td>430263</td>
<td>Street Lighting</td>
</tr>
</tbody>
</table>
430000  Public Works – cont.

430260  Traffic and Pedestrian Services  - cont.

430264  Traffic Control Devices

430265  Street Striping

430266  Parking Facilities

430300  Airport - Is charged with costs of operating an airport.

430310  Administration

430320  Facilities

430330  Runways

430340  Parking Lots

430350  Fields

430360  Fire Protection

430400  Transit Systems- Is charged with costs of a public transit system.

430410  Administration

430420  Facilities

430430  Operating
### 430000 Public Works – cont.

#### 430500 Water Utilities
- **430510 Administration**
- **430520 Facilities**
- **430530 Source of Supply and Pumping**
- **430540 Purification and Treatment**
- **430550 Transmission and Distribution**
- **430570 Customer Accounting and Collection**
- **430590 Other Activities**

#### 430600 Sewer Utilities
- **430610 Administration**
- **430620 Facilities**
- **430630 Collection and Transmission**
- **430640 Treatment and Disposal**
- **430650 Laboratory and Testing**
- **430660 Engineering (Undistributed Costs)**
- **430670 Customer Accounting and Collection**
- **430690 Other Activities**
### 430000 Public Works – cont.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>430700</td>
<td><strong>Natural Gas/Electric/Wind Farms</strong> - This group includes accounts for recording all expenditures incurred in the supply and distribution of natural gas/electric/wind farm utilities.</td>
</tr>
<tr>
<td>430710</td>
<td>Administration</td>
</tr>
<tr>
<td>430720</td>
<td>Facilities</td>
</tr>
<tr>
<td>430730</td>
<td>Source of Supply</td>
</tr>
<tr>
<td>430740</td>
<td>Transmission and Distribution</td>
</tr>
<tr>
<td>430770</td>
<td>Customer Accounting and Collection</td>
</tr>
<tr>
<td>430790</td>
<td>Other Activities</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>430800</td>
<td><strong>Solid Waste Services</strong> (Garbage and Junk Vehicle) - This group includes accounts for recording all expenditures incurred for disposal of garbage and other refuse.</td>
</tr>
<tr>
<td>430810</td>
<td>Administration</td>
</tr>
<tr>
<td>430820</td>
<td>Facilities</td>
</tr>
<tr>
<td>430830</td>
<td>Collection</td>
</tr>
<tr>
<td>430840</td>
<td>Disposal</td>
</tr>
<tr>
<td>430870</td>
<td>Customer Accounting and Collection</td>
</tr>
<tr>
<td>430890</td>
<td>Other Activities</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>430900</td>
<td><strong>Cemetery Services</strong> - This group includes accounts for recording all expenditures related to the operation and maintenance of the premises.</td>
</tr>
<tr>
<td>430910</td>
<td>Administration</td>
</tr>
<tr>
<td>430920</td>
<td>Facilities</td>
</tr>
</tbody>
</table>
430000 Public Works – cont.

430900 Cemetery Services

430930 Grounds Maintenance

430940 Burials

431000 Public Scales - This activity is charged with all expenditures incurred in the operation and maintenance of public scales.

431100 Weed Control - This activity is charged with all expenditures for cutting and removal of weeds from government property, and from private property when it is not done by the property owners.

431200 Flood Control - This activity is charged with expenditures for walls, levees, and other devices which protect persons and property from surface water damage.

431300 Central Shop Services - This group includes accounts for recording expenditures for a shop operation involving vehicle maintenance, repair and fuel control that are not allocated back to the using department.

431310 Administration

431330 Equipment Maintenance

431340 Fuel Control

431350 Building/Grounds Maintenance

431390 Other Services

431400 Undistributed Engineering - This activity is charged with expenditures of the Engineering Office which cannot be charged to another specific activity within the function of Public Works.
430000  Public Works – cont.

431500  Irrigation Facilities/Canals - This activity is charged with expenses/expenditures related to irrigation district facilities/canals used to provide water to irrigable lands within the district.

431600  Soil Conservation - This activity is charged with the costs associated with the soil conservation programs designed to preserve lands within a soil conservation district from erosion due to water, wind, and other elements rendering the land unusable for its agricultural purposes.

431700  Television/Telecommunication Facilities - This activity includes the costs of the maintenance and operations of transmission and receiving facilities designed to transmit and receive microwave signals to rural areas to provide television transmissions.

440000  Public Health - Is a major function of government which includes all expenditures involved in the conservation and improvement of public health.

440100  Public Health Services - This activity is charged with all expenditures incurred for financing and maintenance of county health programs.

440110  Administration

440120  Facilities

440130  Vital Statistics - Includes fees paid to local registrars for the filing of births, deaths, and fetal deaths.

440140  Regulation and Inspection
440000  Public Health - cont.

440150  Communicable Disease Control

440160  Environmental Health Services

440170  Maternal & Child Health Services - Includes maternal and pre-school medical and dental examinations of school children, school nursing and nutritional care for school children.

440180  Home Health Service

440190  Immunization

440200  Hospitals - This activity is charged with expenditures incurred for the operation and maintenance of a government owned hospital.

440210  Administration

440220  Facilities

440230  Medical Care
440000 Public Health - cont.

440200 Hospitals – cont.

440231 Impatient

440232 Outpatient

440240 Dietary

440250 Laundry

440260 Housekeeping

440270 Recreation

440280 Pharmacy

440290 Other

440300 Nursing Homes - This activity is charged with expenditures incurred for the operation and maintenance of government owned nursing homes.

440310 Administration

440320 Facilities

440330 Nursing Services

440340 Dietary

440350 Laundry

440360 Housekeeping

440370 Recreation

440380 Pharmacy

440390 Other
440000  Public Health - cont.

440400  Mental Health Center - This activity is charged with expenditures incurred for mental health centers, except for those whose primary problem is alcohol and drug abuse.

440410  Administration

440420  Facilities

440430  Treatment

440490  Other

440500  Other Health Centers & Clinics - This activity is charged with expenditures incurred for mental health clinics whose primary function is the treatment of drug and alcohol abuse.

440510  Administration

440520  Facilities

440530  Drug Abuse

440540  Alcohol Abuse

440590  Other
440000   Public Health - cont.

440600   Animal Control Services - This activity is charged with expenditures incurred for the impounding of dogs running at large; keeping records of impounded animals; disposition of unredeemed animals; and impounding those suspected of having rabies.

440610   Administration

440620   Facilities

440630   Impounding

440640   Enforcement

440700   Insect & Pest Controls - This activity includes expenditures incurred for the control of insects, rodents and other animals which are potential health hazards, or predatory in nature.

450000   Social & Economic Services - Is a major function of a government which includes all activities designed to provide social and economical assistance to persons who are unable to provide essential needs for themselves.

450100   Welfare - This activity is charged with expenditures for public assistance and institutional care for individuals who are economically unable to provide essential needs for themselves.

450110   Administration

450120   Institutional Care - Costs for operation of a welfare institution maintained by the government.

450130   Direct Assistance

450131   General Assistance
<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>450000</td>
<td>Social &amp; Economic Services - cont.</td>
</tr>
<tr>
<td>450130</td>
<td>Direct Assistance – cont.</td>
</tr>
<tr>
<td>450132</td>
<td>Old- Age Assistance</td>
</tr>
<tr>
<td>450133</td>
<td>Aid to Dependent Children</td>
</tr>
<tr>
<td>450134</td>
<td>Medical Relief</td>
</tr>
<tr>
<td>450135</td>
<td>Open</td>
</tr>
<tr>
<td>450136</td>
<td>Burial of Indigent</td>
</tr>
<tr>
<td>450137</td>
<td>Open</td>
</tr>
<tr>
<td>450140</td>
<td>Intergovernmental Welfare Payments</td>
</tr>
<tr>
<td></td>
<td>Expenditures made by one government to another government for welfare programs administered by it.</td>
</tr>
<tr>
<td>450141</td>
<td>Family Services (Payment to Department of Family Services)</td>
</tr>
<tr>
<td>450142</td>
<td>Foster Care - (Payment to Department of Family Services)</td>
</tr>
<tr>
<td>450150</td>
<td>Vendor Welfare Payments</td>
</tr>
<tr>
<td></td>
<td>Expenditures made directly to private individuals who furnish care commodities or services to welfare recipients.</td>
</tr>
<tr>
<td>450151</td>
<td>Vendor Medical Payments</td>
</tr>
<tr>
<td>450152</td>
<td>Other Vendor Payments</td>
</tr>
<tr>
<td>450160</td>
<td>LIEAP Services</td>
</tr>
<tr>
<td>450200</td>
<td>Veterans Services</td>
</tr>
<tr>
<td></td>
<td>This activity includes those expenditures for economic assistance to veterans. (Burial of Soldiers)</td>
</tr>
</tbody>
</table>
450000 Social & Economic Services - cont

450300 Aging Services - This activity includes those expenditures incurred for services aimed at improving the quality of living for older persons.

450310 Senior Citizens Center

450320 Aging Council

450400 Extension Services - This activity includes those expenditures for education and information programs in the area of agriculture, home economics, 4-H clubs, and other community programs.

450500 Employment Opportunity Services - This activity includes expenditures for preparing any individual for employment. This preparation includes skill training, basic education and work orientation. It does not include expenditures that can be reasonably allocated or charged to other activities.

450600 Child and Youth Development - This activity is charged with all expenditures made by a governmental unit for the operation of youth support programs in the areas of basic education, job training and day care centers. If this account is used, sub-activities should include specific programs.

450610 Day Care Centers

450620 Head Start Programs

460000 Culture and Recreation - this is a major function of government which includes all cultural and recreational activities maintained for the benefit of residential citizens and visitors.

460100 Library Services - This activity is charged with expenditures for maintenance and operation of a library and includes branch libraries.

460110 Administration

Rev. 06/2021 500-27
### Culture and Recreation – cont.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>460000</td>
<td><strong>Culture and Recreation – cont.</strong></td>
</tr>
<tr>
<td>460100</td>
<td>Library Services - cont.</td>
</tr>
<tr>
<td>460120</td>
<td>Facilities</td>
</tr>
<tr>
<td>460125</td>
<td>Training</td>
</tr>
<tr>
<td>460130</td>
<td>Circulation</td>
</tr>
<tr>
<td>460140</td>
<td>Reference</td>
</tr>
<tr>
<td>460150</td>
<td>Technical Services</td>
</tr>
<tr>
<td>460160</td>
<td>Children's Services</td>
</tr>
<tr>
<td>460170</td>
<td>Special Collections</td>
</tr>
<tr>
<td>460180</td>
<td>Extension</td>
</tr>
<tr>
<td>460190</td>
<td>Branch Libraries</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>460200</td>
<td><strong>Fairs</strong> - This activity is charged with expenditures related to the operation of a county fair and/or special expositions.</td>
</tr>
<tr>
<td>460210</td>
<td>Administration</td>
</tr>
<tr>
<td>460220</td>
<td>Facilities</td>
</tr>
<tr>
<td>460230</td>
<td>Grounds Maintenance</td>
</tr>
<tr>
<td>460240</td>
<td>Fair Operation</td>
</tr>
<tr>
<td>460250</td>
<td>Premiums</td>
</tr>
<tr>
<td>460260</td>
<td>Horse Racing</td>
</tr>
<tr>
<td>460270</td>
<td>Entertainment</td>
</tr>
<tr>
<td>460290</td>
<td>Other (Specify)</td>
</tr>
</tbody>
</table>
BUDGETARY ACCOUNTING AND REPORTING SYSTEM
(BARS)
FOR MONTANA CITIES, TOWNS AND COUNTIES

460000  Culture and Recreation – cont.

460300  Other Community Events - Includes Centennial Grant Expenditures.

460400  Park & Recreation Services - This activity is charged with expenditures for park and recreation programs for leisure time activities of the individual.

460410  Park & Recreation Administration - Is charged with costs related to the over-all supervision of park and recreational activities.

460430  Parks - This activity is charged with expenditures or public parks, public squares and similar ornamental areas.

460431  Administration

460432  Facilities

460433  Park Areas

460434  Parkways & Boulevards

460435  Park Policing

460436  Park Lighting

460437  Forestry & Nursery

460439  Other Park Activities
460000  Culture and Recreation – cont.

460440  **Participant Recreation** - This activity is charged with expenditures for recreational facilities and activities in which direct participation is the primary attribute. Examples include organized athletics, participant sports such as golf, tennis and various other indoor and outdoor games.

460441  **Administration**

460442  **Facilities (Civic Centers)**

460443  **Training**

460444  **Playgrounds**

460445  **Swimming Pools**

460446  **Golf Courses**

460447  **Tennis Courts**

460448  **Skating Rinks**

460449  **Other Participant Recreation Programs**

460450  **Spectator Recreation** - This activity is charged with expenditures for recreational activities of a cultural and specific nature, which benefit the public as spectators.

460451  **Administration**

460452  **Museums and Art Galleries**

460453  **Bands**

460459  **Other Spectator Recreation Programs**
460000  Culture and Recreation – cont.

460460  Historical Preservation - This activity is charged with expenditures related to the preservation of structures, sites and facilities having historical significance.

460461  Administration

460462  Structure Maintenance

460463  Site Maintenance

460464  Facilities Maintenance

470000  Housing and Community Development - Is a major function which is concerned with development and enforcement of building and occupancy standards, and the upgrading of existing facilities.

470100  Community Public Facility Projects - This activity is charged with expenditures for the acquisition and construction for public facility projects (mental health centers, senior centers, etc.).

470110  Administration

470120  Construction

470130  Other

470200  Housing Rehab - This activity is charged with expenditures for housing rehabilitation projects.

470210  Administration

470220  Acquisition of Property

470230  Public Works Facilities
470000 Housing and Community Development – cont.

470200 Housing Rehab – cont.

470240 Rehabilitation Loans
470250 Relocation Payments
470260 Planning and Management
470270 Clearing and Demolition
470280 Code Enforcement
470290 Provision of Public Service

470300 Economic Development

470310 Administration
470320 Economic Development Loans
470330 Other

470400 TSEP/Home - Infrastructure, Rehabilitation, Acquisition, Construction

470410 Administration
470420 Acquisition

470430 Engineering/Arch. Services (TSEP) Moderate Rehabilitation (HOME)

470440 Construction (TSEP) - Substantial Rehabilitation (HOME)

470450 Other (TSEP) - New Construction (HOME)
470000 Housing and Community Development – cont.

470500 HOME - Tenant Based Rental Assistance

470510 Administration

470520 Rental Assistance

480000 Conservation of Natural Resources - Is a major function of government which includes activities designed to conserve and develop such natural resources as water, soil, forests, and materials.

480100 Soil Conservation - This activity is charged with expenditures for programs developed for soil conservation.

480200 Water Quality Control - This activity is charged with expenditures related to preservation of water quality standards.

480300 Air Quality Control - This activity is charged with expenditures for preservation of air quality standards.

490000 Debt Service - Is a major function which is charged with all interest and principal payments made on debts of the governmental unit.

490100 General Obligation Bonds - This activity is charged with expenditures for periodic principal and interest maturities and paying agent fees of general obligation bonds.

490200 Revenue Bonds - This activity is charged with expenditures for periodic principal and interest maturities and paying agent fees of revenue bonds.

490300 Special Improvement Bonds - Expenditures for principal and interest on Special Improvement Bonds.
490000 Debt Service – cont.

490400 **Interest on Registered Warrants** - This activity is charged with interest on warrants which have been registered and are redeemed by the treasurer.

490500 **Other Debt Service Payments** - Expenditures for principal and interest on notes, loans, contracts, lease purchase, inter-cap loans, etc.

490600 **Lease Payments** - Expenditures for principal and interest on leases.

500000 Internal Services - Is a major function used to charge all expenditures made by a designated agency or department which furnishes services or commodities to other departments of the same governmental unit, such as a central garage.

500100 **Central Garages** - This activity is charged with expenses incurred in providing goods and services furnished by the central garage to other departments of the same governmental unit. All costs incurred to the central garage should be allocated back to the using departments.

500110 **Administration**

500120 **Facilities**

500130 **Equipment Maintenance**

500140 **Support Services**

500150 **Fuel Control**

500190 **Other**

500200 **Central Stores** - This activity is charged with expenses incurred in providing goods and services furnished by the central stores to other departments of the same governmental unit. All costs incurred to the central stores should be allocated back to the using departments.

500210 **Administration**
500000 Internal Services – cont.

500200 Central Stores – cont.
500230 Paint
500240 Electrical
500250 Carpenter
500260 Office

500300 Central Data Processing - This activity is charged with the preparation and handling of information and data from source media through prescribed procedures to obtain such end results as classification, problem solution, summarization, and reports of financial information. Using departments within a governmental unit will be charged with the operational cost of such a department.

500400 Equipment Rental - This activity is charged with all rental of equipment within the governmental unit by other departments.

500500 Equipment Maintenance - This activity is charged with costs for equipment maintenance shops.

500600 Other Internal Service Activities - This activity is charged with all costs of intergovernmental activities which cannot be charged to a specific activity.

510000 Miscellaneous - Is charged with expenditures which cannot be properly classified under, or allocated to, the foregoing functions.

510100 Special Assessments - This activity is charged with costs of assessments made to a government for land owned by the government that is included in an assessment district.
510000  Miscellaneous – cont.

510200  **Judgment & Losses** - This activity is charged with expenditures in settlement of claims against the governmental unit for injury to persons or property. This account does not include the cost of land acquired by condemnation proceedings and expenditures in settlement of damage claims resulting from construction projects undertaken and financed by the governmental unit. The latter should be charged as a part of the capital outlay of the affected project and classified under applicable functions and activities.

510300  **Other Unallocated Costs** - This activity is charged with costs that cannot be allocated to a specific function and activity.

510310  **Cost Allocation Plans**

510330  **Comprehensive Liability Insurance**

510340  **Mail Service**

510350  **Loss on Sale of Investments**

510360  **Loss on Sale of Capital Assets**

510400  **Depreciation** - This activity is charged with all costs related to the depreciation of fixed assets.

510600  **Pensions** - This activity is used to record all pension payments made by the governmental unit directly to the retiree. The activity should not be used if payments are transmitted to the state or some other organization that handles pension payments.

520000  Other Financing Uses

521000  **Interfund Operating Transfers Out** - (Specify Fund) This account is used to record recurring annual transfers between two or more budgetary funds for shifting resources from a fund legally required to receive revenue to a fund authorized to expend the revenue.
520000  **Other Financing Uses – cont.**

524000  **Other Financing Uses** – Special Items

525000  **Other Financing Uses** – Extraordinary Items