

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

PROCEDURES MANUAL

OBJECT EXPENDITURE CLASSIFICATIONS

- 100** **Personal Services:** This is a basic classification of expenditure by object for services rendered by officers and employees of the governmental unit, including related benefits and employer's contributions.
- 200** **Supplies:** This is a basic classification of expenditures by object for articles and commodities which are purchased for consumption or resale and are materially altered when used.
- 300** **Purchased Services:** This is a basic classification by object for services other than Personal Services which are required by the governmental unit in the administration of its assigned functions or which are legally or orally obligatory on the government unit.
- 400** **Building Materials:** This is a basic classification by object for all materials related to building.
- 500** **Fixed Charges:** This is a basic classification by object for charges that are mainly fixed from period to period and cannot be classified under another object.
- 600** **Debt Service:** This is a basic classification of expenditure by object representing outlays for the repayment of debt or for related charges.

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OBJECT EXPENDITURE CLASSIFICATIONS - CONT.

- 700** **Grants, Contributions,
Indemnities & Other:** This is a basic classification of expenditure by object for payments made to institutions or civic organizations.
- 800** **Other Objects:** This is a basic classification of expenditure by object for services not classified under the previous classifications.
- 900** **Capital Outlay:** This is a basic classification of expenditure by object, applicable to outlays which result in the acquisition of right to, or addition to, fixed assets, including cost incidental hereto such as legal, appraisal and brokerage fees, land preparation and demolishing buildings, fixtures, and delivery costs.

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OBJECTS

- 100 Personal Services**
- 110 Salaries and Wages
 - Salaries and Wages - Permanent
 - Salaries and Wages - Temporary
- 120 Overtime
 - Overtime-Permanent
 - Overtime-Temporary
- 130 Employee Benefits
 - Vacation
 - Sick Leave
 - Military Leave
 - Pensions
- 140 Employer Contributions
 - Unemployment Insurance
 - Workers' Compensation
 - FICA
 - PERS
 - Police Pension
 - Firemen's Pension
 - Teachers' Retirement

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190 Other Personal Services

195-199 Other Non-Cash Personal Items – These object codes of employers represent the non-cash payroll-related expenditures /expenses for items such as, but not limited to, Other Post-Employment Benefits (OPEB) and pension expense per GASB 68.

200 Supplies

210 Office Supplies & Materials

 Office Stationery & Forms

 Small Items of Equipment

 Microfilm and Duplicating Supplies

 Other Office Supplies & Materials

220 Operating Supplies

 Agriculture & Horticulture Supplies

 Chemical, Laboratory & Medical Supplies

 Food

 Janitorial Supplies

 Recreation Supplies

 Clothing and Uniforms

 Firearm Supplies

 Educational Supplies

 Other Operating Supplies

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- 230 Repair and Maintenance Supplies
 - Gas, Oil, Diesel Fuel, Grease, etc.
 - Motor Vehicle Parts
 - Machinery and Equipment Parts

- 230 Repair and Maintenance Supplies - cont.
 - Painting Supplies
 - Plumbing Supplies
 - Electrical Supplies
 - Explosives
 - Repair Parts for Water or Sewer Lines, Meters, etc.
 - Tires, Tubes, etc.

- 240 Other Repair & Maintenance Supplies
 - Consumable Tools
 - Sign Parts and Supplies
 - Traffic Signal Supplies

- 250 Supplies for Resale
 - Water Materials
 - Maps & Code Books

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- 300** **Purchased Services**
- 310 Communication and Transportation
- Postage, Box Rent, etc.
- Freight, Express & Truck Charges
- Automobile Licenses & Titles
- Messenger & Delivery Services
- Transportation of Prisoners
- Radio Services
- Vehicle Tow-In Services
- Other Communication &
 Transportation
- 320 Printing, Duplicating, Typing & Binding
- Printing, Forms, etc.
- Books, Catalogs, Brochures,
 Printing & Binding
- Publications, Reports, etc.
- Duplication (Xerox, etc.)
- Typing Services
- Central Printing Services
- Map Printing
- Other Printing, Duplicating, Typing
 & Binding

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330 Publicity, Subscriptions & Dues

Publication of Formal & Legal Notices

Publication of Reports

Subscriptions to Newspapers & Periodicals

Tax, Law, or other Service on a Subscription Basis

Memberships & Registration Fees

Public Relations

Advertising

Other Publicity, Subscriptions, & Dues

340 Utility Services

Electric

Water

Sewer

Gas

Telephone & Telegraph

Other Utility Services

350 Professional Services

Medical, Dental, Veterinary Services

Legal Services

Accounting & Auditing

Architectural, Engineering &
Landscaping Services

Data Processing Services

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- 350 Professional Services - cont.
 - Consultant's Services
 - Other Professional Services
 - Witness Depositions

- 360 Repair & Maintenance Services
 - Repair & Maintenance, Motor Vehicle
 - Office Machinery & Equipment
 - Furniture, Office Machines & Office Equipment
 - Traffic Lights, Parking Meters & Related Equipment
 - Grounds and Ground Improvements
 - Buildings
 - Plumbing, Heating & Electrical Service
 - Roads & Streets
 - Other Repair & Maintenance Service

- 370 Travel
 - Motor Pool
 - Employee Automobile Allowance
 - Out-of-Town Expense
 - Air Travel
 - Staff Local Travel

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- 370 Travel - cont.
 - Vehicle Lease Rental
 - Meals
 - Other Travel

- 380 Training Services
 - Tuition
 - Books

- 390 Other Purchased Services
 - Ambulance, Clinic & Hospital Service
 - Boarding Prisoners
 - Recording Documents
 - Jury and Witness Fees
 - Landfill Services
 - Burial Services
 - Contact Payments
 - Other Contracted Services

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400 Building Materials

410 Concrete & Clay Products

Concrete Pipe & Fittings

Ready Mixed Concrete

Precast Concrete Slabs

Concrete Blocks

Concrete Culverts

Cement & Concrete Supplies

420 Metal Products

Structural Steel & Iron

Metal Pipe & Fittings

Guard Rail & Posts

Reinforcement Steel

Small Hardware, Wire & Nails

Metal Culverts

Other Metal Products

430 Wood Products

Lumber

Other Wood Products

440 Plastic Products

Plastic Pipe

Other Plastic Products

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450	Raw Materials
	Crushed Stone
	Gravel and Sand
460	Electrical Fixtures & Small Appliances
470	Fabricated Materials
	Asphalt & Asphalt Filler
	Other Fabricated Materials
490	Other Materials
500	Fixed Charges
510	Insurance
	Insurance on Buildings
	Insurance on Vehicles & Equipment
	Liability
	Other Insurance
520	Premiums on Surety Bond
	Surety Bonds for Officials & Employees
530	Rent
	Building & Office Rental
	Land Rental
	Machinery & Equipment Rental

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540	Special Assessments
550	Investment Revenue Costs
	Trustee Fees
	Amortization of Bond Premium
	Amortization of Annuities Purchased
	Investment Costs
	Bank Service Charges
	Other Investment Costs
580	Closure/Post Closure Care Costs
590	Other Fixed Charges
	Payments in Lieu of Taxes
600	Debt Service
610	Principal
620	Interest
630	Paying Agent Fees (Bank Charges)
700	Grants, Contributions and Indemnities
710	Direct Relief to Indigent
	Indigents' Food & Groceries
	Indigents' Drugs & Medicine
	Indigents' Fuel

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700 Grants, Contributions and Indemnities - cont.

Indigents' Rent & Utility Services

Indigents' Clothing

Indigents' Transportation

Indigents' Direct Payments

Other Direct Relief for Indigent

720 Aid to Families with Dependent Children (AFDC)

730 Grants & Donations to Other Institutions

740 Awards & Indemnities

780 Intergovernmental Transfer – to another governmental entity

790 Other Grants, Contributions & Indemnities

800 Other Objects

810 Losses (Bad debt expense - Enterprise Funds)

820 Transfers to Other Funds

830 Depreciation - Closed to Net Assets

850-859 CDBG/Home Project Activity Cost

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900 Capital Outlay

910 Land

920 Buildings

Administrative (Office Buildings)

Operational (Factories, Garages, Warehouses, etc.)

Residential

Other Buildings

930 Improvements Other than Buildings

Roads, Streets & Parking Lots

Bridges & Tunnels

Airfields

Drainage, Water Supply & Storage, Sewage
Disposal

Garbage Disposal (Landfills, Incinerators)

Parks & Recreation Facilities

Other Improvements

940 Machinery & Equipment

General Purpose Machinery & Equipment

Construction & Maintenance, Machinery &
Equipment

Agricultural Machinery & Equipment

Transportation Equipment

Communication Equipment

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- 940 Machinery & Equipment - cont.
 - Medical Equipment
 - Office Machinery & Equipment
 - Computer Equipment
 - Other Machinery & Equipment

- 950 Construction