## OBJECT EXPENDITURE CLASSIFICATIONS

<table>
<thead>
<tr>
<th>Code</th>
<th>Classification</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>100</td>
<td>Personal Services</td>
<td>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.</td>
</tr>
<tr>
<td>200</td>
<td>Supplies</td>
<td>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.</td>
</tr>
<tr>
<td>300</td>
<td>Purchased Services</td>
<td>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.</td>
</tr>
<tr>
<td>400</td>
<td>Building Materials</td>
<td>This is a basic classification by object for all materials related to building.</td>
</tr>
<tr>
<td>500</td>
<td>Fixed Charges</td>
<td>This is a basic classification by object for charges that are mainly fixed from period to period and cannot be classified under another object.</td>
</tr>
<tr>
<td>600</td>
<td>Debt Service</td>
<td>This is a basic classification of expenditure by object representing outlays for the repayment of debt or for related charges.</td>
</tr>
</tbody>
</table>
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.
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
100 Personal Services – cont.

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
200 Supplies – cont.

230 Repair and Maintenance Supplies

- Gas, Oil, Diesel Fuel, Grease, etc.
- Motor Vehicle Parts
- Machinery and Equipment Parts
- 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
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
300 Purchased Services – cont.

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

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300 Purchased Services – cont.

   Data Processing Services

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
300 Purchased Services – cont.

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
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
400  Building Materials – cont.

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
500 Fixed Charges – cont.

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)

650 Lease Principal

660 Lease Interest

700 Grants, Contributions and Indemnities

710 Direct Relief to Indigent
   Indigents' Food & Groceries
   Indigents' Drugs & Medicine
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

835  Lease Amortization Expense – Right to Use Lease Asset

850-859  CDBG/Home Project Activity Cost
BUDGETARY ACCOUNTING AND REPORTING SYSTEM (BARS)
FOR MONTANA CITIES, TOWNS AND COUNTIES

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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900  Capital Outlay – cont.

940  Machinery & Equipment - cont.

   Medical Equipment

   Office Machinery & Equipment

   Computer Equipment

   Other Machinery & Equipment

950  Construction