

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

FUND CLASSIFICATIONS

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

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

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

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

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

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Remember:

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

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**FUND
CODE**

FUND TYPE

1000

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

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

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

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

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

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

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**FUND
CODE**

FUND TYPE

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

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

**FUND
CODE**

FUND NAME

ENTITY

MAXIMUM MILL LEVY

2000 - 2799 LOCAL SOURCES

2000-2005 **Local Sources – OPEN**

2006-2099 **RESERVED FOR DOA ASSIGNMENT**

| | | | |
|------|-------------------|---|---|
| 2100 | Resort Tax | City/Town 7-6-1501, 1502, 1503 County 7-6-1503 | Not to exceed 3% (plus 1% for infrastructure) of goods & services – requires vote. |
|------|-------------------|---|---|

2101-2105 Resort Tax Related – **OPEN**

2106-2109 **RESERVED FOR DOA ASSIGNMENT**

| | | | |
|------|-------------|---------------------|------------------------------|
| 2110 | Road | County 7-14-2501 | Subject to Section 15-10-420 |
|------|-------------|---------------------|------------------------------|

2111-2118 **Road Related - OPEN**

2119 **RESERVED FOR DOA ASSIGNMENT**

| | | | |
|------|-------------|--------|---------------|
| 2120 | Poor | County | State Assumed |
|------|-------------|--------|---------------|

2121-2129 **RESERVED FOR DOA ASSIGNMENT**

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

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

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

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

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

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

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|-------------------------|---|--|---|
| 2391 | 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 (Effective October 1,2025: Fee - \$2.00 of filing fee) |
| 2394 | Building Code Enforcement (Optional if not in general fund) | City/Town/County | Permits Title 50, Chapter 60 |
| 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 |

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|---|--|--|------------------------------------|
| 2400-2699 | <u>SPECIAL ASSESSMENT MAINTENANCE DISTRICTS</u> | | |
| 2400-2499 | S.I.D. Light Maintenance | City/Town/ County 7-12-2202 and 2203 7-12-4331 | Assessments as Required |
| 2500-2699 | Other Maintenance Assessment | City/Town/ County 7-12-(Part 21) 7-12-(Part 41, 42) | Assessments as Required |
| 2700-2794 | <u>TRUSTS BENEFITING ENTITY (FORMERLY EXPENDABLE TRUST)</u> | | |
| 2795-2799 | <u>COUNTY ASSUMPTION OF DISINCORPORATING MUNICIPALITIES</u> | | |
| 2795-2799 | | County 7-2-4912 | |
| <u>2800 - 2899 STATE SOURCES</u> | | | |
| 2800 | Alcohol Rehabilitation | County 53-24-206 | Grants/Allotments |
| 2801 | <u>OPIOID SETTLEMENTS</u> | | |
| 2802-2809 | RESERVED FOR DOA ASSIGNMENT | | |
| 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 |
| 2812-2814 | RESERVED FOR DOA ASSIGNMENT | | |

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|-------------------------|--|--|---|
| 2815 | Underground Storage Tanks | City/Town/ County 75-11-213 | Grants/Reimbursements |
| 2816-2819 | RESERVED FOR DOA ASSIGNMENT | | |
| 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 (Repealed) |
| 2822-2824 | RESERVED FOR DOA ASSIGNMENT | | |
| 2825 | County/School Oil and Natural Gas Impact | County | State Shared |
| 2826-2829 | RESERVED FOR DOA ASSIGNMENT | | |
| 2830 | Junk Vehicle | County 75-10-534 | State Shared |
| 2831-2834 | RESERVED FOR DOA ASSIGNMENT | | |
| 2835 | MT Comprehensive Cancer Coalition Grant | City/Town/ County | Grant County |
| 2836-2839 | RESERVED FOR DOA ASSIGNMENT | | |
| 2840 | Weed Grant | County 80-7-814 | Grant |
| 2841-2849 | Weed Related Grants - OPEN | | |
| 2850 | 911 Emergency (If General Fund Not Used) | City/Town/ County 10-4-304 through 306 | State Shared/Grant |
| 2851-2855 | 911 Emergency Related – OPEN | | |

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

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| <u>FUND CODE</u> | <u>FUND NAME</u> | <u>ENTITY</u> | <u>REVENUE SOURCES</u> |
|-------------------------|--|---------------------------|---|
| 2891 | Getting Things Done Grant | City/Town | Grant |
| 2892 | MCEP (formerly TSEP) | City/Town/ County | Grant |
| 2893 | WoRC Work Readiness Component | County | Grant |
| 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 15-36-326 | Fund for the deposit of oil and natural gas tax distributions under 15-36-325 (repealed), a non-budgeted fund. |
| 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 |

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|---|---|----------------------|-------------------------------|
| <u>2900 - 2999 FEDERAL SOURCES</u> | | | |
| 2900 | PILT (Optional) | County | Payments in Lieu of Taxes |
| 2901 | RESERVED FOR DOA ASSIGNMENT | | |
| 2902-2904 | Forest Reserve Title III Projects | County | Shared Revenue |
| 2905 | Low Income Energy Assistance Program (LIEAP) | County | Grant |
| 2906-2909 | RESERVED FOR DOA ASSIGNMENT | | |
| 2910 | Job Opportunities and Basic Skills | County | Grant |
| 2912-2914 | RESERVED FOR DOA ASSIGNMENT | | |
| 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 |
| 2919 | RESERVED FOR DOA ASSIGNMENT | | |
| 2920 | Trails Grant | City/Town/ County | Grant |
| 2921 | Department of Justice | City/Town County | Grant |

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|-------------------------|--|----------------------|-------------------------------|
| 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 |
| 2925 | Library Literacy Program | City/Town/ County | Grant |
| 2926 | TIIAP Telecommuni- cation Information Infrastructure and Assistance Program | City/Town/ County | Grant |
| 2927 | Homeland Security | City/Town/ County | Grant |
| 2928-2929 | RESERVED FOR DOA ASSIGNMENT | | |
| 2930 | Energy Grant BPA | City/Town/ County | Grant |
| 2931 | Rebuild Energy Grant | City/Town/ County | Grant |
| 2932-2934 | RESERVED FOR DOA ASSIGNMENT | | |
| 2935 | Historical Preservation | City/Town/ County | Grant |
| 2936-2938 | RESERVED FOR DOA ASSIGNMENT | | |
| 2939 | Rural Community Development | County | Grant |

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|-------------------------|--|---------------------------------|-------------------------------|
| 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 |
| 2953 | RESERVED FOR DOA ASSIGNMENT | | |
| 2954 | Drug Free Communities | City/Town/ County | Grant |
| 2955 | Highway Traffic Safety | City/Town/ County | Grant |
| 2956 | Community Transportation Enhancement Program | City/Town/ County (ISTEA) | Grant |
| 2957 | Department of Justice Domestic Preparedness Equipment | County | Grant CFDA #16.007 |
| 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 |

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|-------------------------|---|----------------------|-------------------------------|
| 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 |
| 2968 | Breast and Cervical Screening | County | Grant |
| 2969 | RESERVED FOR DOA | | |
| 2970 | Children's Health Insurance Program (CHIP) | City/Town/ County | Grant |
| 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 |

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|-------------------------|------------------------------------|----------------------|---------------------------------|
| 2977 | HIV Prevention | County | Grant |
| 2978 | Tobacco Grant | County | Grant |
| 2979 | RESERVED FOR DOA ASSIGNMENT | | |
| 2980 | Aging Services Grants | | |
| 2981 | 3B Administration | County | Grant |
| 2982 | Independent Living | County | Grant |
| 2983 | Nutrition | County | Grant |
| 2984 | Developmentally Disabled | County | Grant |
| 2985 | RSVP | County | Grant |
| 2986 | Council on Aging | County | Grant |
| 2987-2989 | Open | | |
| 2990 | HB645 | County/ City/Town | Grant |
| 2990-2999 | CARES/COVID19/ARPA/STIMULUS | 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 | Voted Levy |
| | | City/Town 7-7-4265 7-6-4453(2) | Voted Levy |
| 3100-3199 | Resort Tax | 7-6-1501-1508 | Rate not to exceed 3% (plus 1% for infrastructure) on the retail value of goods and services sold within resort community |
| | Tax Increment | Title 7, Chapter 15, Part 42 | |
| 3200 | County Compensated Absences | 7-5-2150 | |
| 3201-3299 | Open | | |
| 3300-3399 | Judgement Levies | County City/Town 2-9-316 | No Limit – Exempt from Section 15-10-420 |

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

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

*Special Assessment debt with government obligation in some manner

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

FUND
CODE **FUND TYPE**

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

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

| <u>FUND</u> <u>CODE</u> | <u>FUND NAME</u> | <u>ENTITY</u> | <u>REVENUE SOURCES</u> |
|--|---|--|--|
| 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 | |
| | 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. |

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

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

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

FOR MONTANA CITIES, TOWNS AND COUNTIES

**FUND
CODE**

FUND TYPE

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

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

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

**FUND
CODE**

FUND NAME

5000-5009 Open

5010 **Golf**

5011-5049 Open

5050-5109 RESERVED FOR DOA ASSIGNMENT

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

5210 **Water**

5310 **Sewer**

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

5510 **Ambulance**

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

FOR MONTANA CITIES, TOWNS AND COUNTIES

**FUND
CODE**

FUND TYPE

5610 **Airport**

5710 **Gas/Electric**

5711 **Swimming Pool**

5712-5799 **Open**

5800-5999 Reserved for DOA Assignment

**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 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.

**FUND
CODE**

FUND TYPE

Internal Service Funds - Services that can be accounted for as Internal Service Funds are central garage, central printing, equipment rental, central purchasing and stores departments.

As some examples:

6000-6009 RESERVED FOR DOA ASSIGNMENT

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

FOR MONTANA CITIES, TOWNS AND COUNTIES

**FUND
CODE**

FUND TYPE

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

**FUND
CODE**

FUND TYPE

| | |
|-----------|---|
| 7000-7999 | Trust and Custodial Funds account for cash and other resources received by the city or county acting as trustee or custodian without equity ownership. Accounting methodology for both Trust and Custodial 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. |

**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 Pension - 3rd Class Cities/Towns (If Law Enforcement pays 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 |

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

**FUND
CODE**

FUND TYPE

- 7006-7009 **Investment Trust** - Utilized to account for investments held by the entity in trust for other agencies in individual investment accounts or as the external portion of a pool.
- 7006 **External Pool Investment**
- 7007 **Individual Investment**
- 7008-7009 **Open**
- 7010-7099 **Private Purpose Trusts** account for money received where in the principal and interest can be expended in accordance with the request of the individual, other government, or private organization.
- 7010-7049 **Open**
- 7050 **Memorials**
- 7060 **Endowments**
- 7070 **County Restitution Fund**
- 7100-7999 **Custodial Funds** - Custodial Funds are primarily clearing devices for cash collected for other governments or agencies and is distributed within a short period of time.
- 7100-7199 **Custodial (Specific Funds)**
- 7100-7109 RESERVED FOR DOA ASSIGNMENT
- 7110 **Bed Tax Collection** (entities charging campground fees)
- 7120 **Fire Disability (3rd Class Cities/Towns)** Effective for FY2016 reporting, Cities/Towns should report all Fire Department Relief Association in this fund, per GASB 73.

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

FOR MONTANA CITIES, TOWNS AND COUNTIES

| <u>FUND CODE</u> | <u>FUND TYPE</u> |
|-----------------------------|--|
| 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 |
| 7200-7399 | Custodial (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 |
| 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 |

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

FOR MONTANA CITIES, TOWNS AND COUNTIES

**FUND
CODE**

FUND TYPE

- 7370-7379 **Other Districts**, (Hospital District), Title 7, Chapter 34, Part 21
(Park District)
(Drainage District), Title 85, Chapter 8
(Multi-jurisdictional Service District), Title 7, Chapter 11, Part 11
- 7380-7389 **Authorities** (Port Authority), Title 7, Chapter 14, Part 11
(Airport Authority), Title 67, Chapter 11
(Housing Authority), Title 7, Chapter 15, Parts 21, 44, and 45
(Transportation Improvement Authority), Title 7, Chapter 14, Part 10
(Water/Wastewater Authority), Title 75, Chapter 6, Part 3
- 7390-7399 **Open**
- 7400-7699 **Custodial (State)** - These funds are to be used for all cash collected and disbursed to State Agencies. **(To be assigned by Local Government Services or Department of Revenue only).**

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

| <u>FUND CODE</u> | <u>FUND NAME</u> |
|-------------------------|--|
| 7400-7447 | Motor Vehicle Related Collections |
| 7401 | Custom Vehicle/Street Rod Single Plate Fee (\$10) |
| 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 & Replacement Fees : 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 | RESERVED FOR DOA/DOR ASSIGNMENT |
| 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) |

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

FOR MONTANA CITIES, TOWNS AND COUNTIES

**FUND
CODE**

FUND NAME

| | |
|------|---|
| 7417 | Flat Fee Registration - Large Trucks (\$22.75 - Truck Flat Fee Varies) Trailers; Trailer (\$148.25/\$61.25) |
| 7418 | RESERVED FOR DOA/DOR ASSIGNMENT |
| 7419 | Flat Fee Registration - Motor Homes (Annual \$282.50/\$224.25/ \$132.50/\$97.50; Permanent \$237.50), Travel Trailers (\$152/\$72) |
| 7420 | RESERVED FOR DOA/DOR ASSIGNMENT |
| 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 | Gross Vehicle Weight Permanent Registration Fee: Electric Vehicles (Class 1, \$260.00); (Class 2, \$380.00) |
| 7426 | Gross Vehicle Weight Permanent Registration Fee: Plug-In Hybrid Electric Vehicles (Class 1 \$140.00); (Class 2 \$200.00) |
| 7427 | Generic Specialty License Plate Fee – Agency/Organization |
| 7428 | Light Motor Vehicle State Parks Fee (\$4) |
| 7429 | RESERVED FOR DOA/DOR ASSIGNMENT |
| 7430 | Collector Plate Inspection (COLPIF) Fee (\$5) |
| 7431 | Collector Plate Application (COLLCT) Fee (\$20) |
| 7432 | VIN Inspection Fee (\$18.50) |

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

FOR MONTANA CITIES, TOWNS AND COUNTIES

| <u>FUND CODE</u> | <u>FUND NAME</u> |
|-------------------------|--|
| 7433 | RESERVED FOR DOA/DOR ASSIGNMENT |
| 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 | RESERVED FOR DOA/DOR ASSIGNMENT |
| 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(2) (Repealed) |
| 7450 | Drug Forfeitures 44-12-213 |

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

FOR MONTANA CITIES, TOWNS AND COUNTIES

| <u>FUND CODE</u> | <u>FUND NAME</u> |
|-------------------------|---|
| 7451 | J.P. Fines/Forfeitures (50%) 3-10-601 (Excluding school zone speeding tickets and unauthorized stream projects, but including surcharge) |
| 7452 | Driver's License Reinstatement Fee 61-5-218 (\$100.00) |
| 7453 | FWP Wildlife Restitution Fine/Wildlife Decoy Restitution |
| 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, 804, 806 |
| 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, 202 |
| 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) |
| 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 | RESERVED FOR DOA/DOR ASSIGNMENT |

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

FOR MONTANA CITIES, TOWNS AND COUNTIES

| <u>FUND CODE</u> | <u>FUND NAME</u> |
|-------------------------|--|
| 7470 | Probationer and Parolee Supervisory Fee 46-23-1031 |
| 7471 | Public Defender 46-8-113, 114 |
| 7472 | Criminal Procedures Recovery Costs 46-18-232 |
| 7473-7509 | RESERVED FOR DOA/DOR ASSIGNMENT |
| 7510-7520 | Agriculture Related Collections |
| | Livestock Per Capita Fees – All Livestock Except Sheep 15-24-921, 925 |
| 7511 | RESERVED FOR DOA/DOR ASSIGNMENT |
| 7512 | Livestock Per Capita Fees – Sheep 15-24-921, 925 |
| 7513-7520 | RESERVED FOR DOA/DOR ASSIGNMENT |
| 7521-7550 | School Related Collections |
| 7521 | University Millage (6 Mills) – Ad Valorem Tax |
| 7522 | University Millage (6 Mills) – Non-Levy Revenue |
| 7523 | University Millage – Total from Tax Increment Financing Districts |
| 7524-7526 | RESERVED FOR DOA/DOR ASSIGNMENT |
| 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 |

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

FOR MONTANA CITIES, TOWNS AND COUNTIES

| <u>FUND CODE</u> | <u>FUND NAME</u> |
|-----------------------------|---|
| 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 |
| 7536 | Statewide Equalization Aid (40 mills)-Coal Gross Proceeds-Non-Levy Revenue |
| 7537 | High School Equalization (22 mills)-Coal Gross Proceeds-Non-Levy Revenue |
| 7538 | Elementary Equalization (33 mills) - Coal Gross Proceeds-Non-Levy Revenue |
| 7539 | University Millage (6 mills)-Federal Forest Reserve-Non-Levy Revenue 17-3-213 |
| 7540 | Statewide Equalization Aid (40 mills)- Federal Forest Reserve-Non-Levy Revenue 17-3-213 |
| 7541 | High School Equalization (22 mills)-Federal Forest Reserve-Non-Levy Revenue 17-3-213 |
| 7542 | Elementary Equalization (33 mills)-Federal Forest Reserve-Non-Levy Revenue 17-3-213 |
| 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 |

BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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| <u>FUND CODE</u> | <u>FUND NAME</u> |
|-------------------------|---|
| 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 Geospatial Information Act (7-4-2637) (\$1.50 – 7551) (\$0.50 – 2859) <u>(Effective October 1, 2025: \$2.25 – 7551, \$0.75 – 2859)</u> |
| 7552 | Department of Labor & Industry-Certified Death Certificate fee (\$7) 7-4-2631 |
| 7553 | Department of Justice Identification Card (\$8) |
| 7554-7560 | Open |
| 7561 | Escheated Estates AA 72-14-209 |
| 7562-7563 | RESERVED FOR DOA/DOR ASSIGNMENT |
| 7564 | Forester’s FPRA – Fire Protection Fee 76-13-207, 209 |
| 7565 | Temporary ATV Permit – FWP (Direct Remittance) |
| 7566-7579 | RESERVED FOR DOA/DOR ASSIGNMENT |
| 7580 | Interest on Late Report 15-1-504 |
| 7699 | Other Miscellaneous Collections |
| 7700-7849 | Custodial (Schools) - These funds are used for cash collected for and disbursed to local schools. |
| 7700-7789 | District Schools - (Elementary/High School) |

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

FOR MONTANA CITIES, TOWNS AND COUNTIES

7789 **County/School Oil and Natural Gas Impact**

**FUND
CODE**

FUND NAME

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**

7800-7814 **Open**

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 **BASE - High School 20-9-362 (MCA 2025)**

Effective for fiscal year starting on or after July 1, 2026

7842 BASE - Elementary 20-9-362 (MCA 2025)

Effective for fiscal year starting on or after July 1, 2026

7843-7849 **Open**

7850-7899 **Custodial (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 **Custodial (Other)** - These funds are for disbursements and can be assigned by the governmental unit. They may not meet the definition of a fiduciary activity for fiscal-year end financial reporting.

7910 **Payroll**

7930 **Claims**

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

**FUND
CODE**

FUND NAME

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**

8020 **Memorials**

8030 **Endowments**

8031-8999 **Open**

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

FUND
CODE

FUND TYPE

- 9000-9999 **GENERAL CAPITAL ASSETS/GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS** (No longer required to be reported under GASB Statement No. 34)
- 9000 **General Capital Asset Group of Accounts** - The General Capital Asset Group of Accounts is used primarily to account for all fixed assets not accounted for in **Enterprise, Internal Service, or Trust Funds**. These general capital assets are acquired by the general government as a whole and do not reflect ownership of a particular fund. To be classified a capital asset, a piece of property must possess three attributes: 1) tangible nature; 2) life greater than the current fiscal year; and 3) significant value. (Capitalization Policy should be adopted). With the implementation of GASB Statement No. 34, general capital assets now include infrastructure assets, and all assets are to be depreciated. **The maintenance of this account is not required, however, continued maintenance of the account with additional accounts for allowance for depreciation and depreciation expense at the functional level of expense will facilitate the development of the information necessary to prepare the government-wide statements required by GASB Statement No. 34.**
- 9500 **General Long-Term Obligations/Debt Group of Accounts** - Long-term debt (debt with a maturity of more than one year after the date of issuance) intended to be paid from governmental funds is general long-term debt. General long-term debt includes general obligation bonds, special assessment bonds, leases, purchase agreements, installment purchase contracts, judgments and claims, and other employee benefit amounts. **The maintenance of this account is not required; however, continued maintenance of the account will facilitate the development of the information necessary to prepare the government-wide statements required by GASB Statement No. 34.**