



## MONTANA DEPARTMENT OF ADMINISTRATION

State Financial  
Services Division  
Cheryl Grey, Administrator

Statewide Accounting & Financial Systems • 406.444.3092  
Local Government Services • 406.444.9101  
sfsd.mt.gov

### MEMO

**Date:** December 12, 2025

**To:** County Clerk & Records/Finance Officers & County Treasurers  
City/Town Clerk/Treasurers/Finance Directors  
Montana Association of Counties (MACo)  
Montana League of Cities & Towns (MLCT)

**From:** Local Government Services Bureau

**RE:** BARS Chart of Accounts – Updates for 2024-2025 Legislative Session

**Revisions were made to the following section of the BARS Chart of Accounts:**  
**02-Fund Classifications**  
**04-Revenue Accounts**

A complete copy of the BARS Chart of Accounts by section is available on the LGSB website at:

**Revisions were made to the following section of the BARS Chart of Accounts:**

BARS 02 – Fund Classifications – Last revised 11/2025

BARS 07 – Trust and Custodial Funds - Last revised 11/2025

The following funds have been updated or ADDED due to legislative changes from the 2024-2025 session:

2154	Predatory Animal (License Fee/Sheep)
2393	Record Preservation
2819	Better Local Bridge (DOT Grant)
2877	Montana Early Childhood Account Grant
2878	Newborn Safety Devices
2928	Brownsfields Assessment Grant
2929	Brownsfields Remediation (Revolving)
7551	Montana Geospatial Information Act
7481	BASE – High School (effective after 7/1/2026)
7482	BASE – Elementary (effective after 7/1/2026)



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The following revenue accounts have been ADDED due to legislative changes from the 2024-2025 session:

334143	Better Local Bridge Grant (DOT)
334301	Montana Early Childhood Account Grant (DPHHS)