

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 – 1XXX](#)
 - [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.)
- 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

2100
goods

Resort Tax

City/Town
7-6-1501, 1502,
1503
County 7-6-1503

Not to exceed 3% of
services – requires vote.

2110

Road

County
7-14-2501

Subject to Section 15-10-420

2120

Poor

County

State Assumed

2130

Bridge

County
7-14-2502

Subject to Section 15-10-420

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<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>MAXIMUM MILL LEVY</u>
2140	Weed	County 7-22-2142	Subject to Section 15-10-420 (Not less than 1.6 mills)
2150	Predatory Animal (County Bounty)	County 81-7-201	Fee In lieu of Tax
2153	Predatory Animal (License Fee/Sheep)	County 81-7-303	License Fee -Sheep Only
2155	Predatory Animal (License Fee/Cattle)	County 81-7-603	License Fee - Cattle Only
2160	Fair	County	Subject to Section 15-10-420
2170	Airport Not Airport Authority (See Custodial Funds)	City/Town/ County 67-10-402	Subject to Section 15-10-420
2180	District Court	County 7-6-2511	Subject to Section 15-10-420
2190	Comp. Insurance	City/Town/ County 2-9-212	Subject to Section 15-10-420
2200	Mosquito	County	Subject to Section 15-10-420

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<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>MAXIMUM MILL LEVY</u>
2210	Parks/Recreation Civic Center	County 7-16-2102	Subject to Section 15-10-420
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
2225	Adult Literacy	County 20-7-714	Subject to Section 15-10-420
2230	Ambulance Non-Enterprise	City/Town/ County 7-34-102	Subject to Section 15-10-420
2235	Health Care Facilities Non-Enterprise	County 7-6-2512	Subject to Section 15-10-420
2240	Cemetery District	County	Subject to Section 15-10-420
2241	Veterans Cemetery	County 7-35-2205	Subject to Section 15-10-420
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

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<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>MAXIMUM MILL LEVY</u>
2260 420	Emergency Disaster	City/Town/ County 10-3-405	2 Mills- Exempt from 15-10-420
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
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
2290	Extension Service	County 7-21-3203	Subject to Section 15-10-420
2300	Public Safety	County 7-6-2513	Subject to Section 15-10-420
2310	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

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2330	Rodent	County	Subject to Section 15-10-420
2340	Fire Control	County 7-33-2209 City/Town 7-33-4111	Subject to Section 15-10-420
2350	Local Government Study Commission	City/Town/ County 7-3-184	
2360	Museum	County	
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
2380	Insect Pest	County 7-22-2306	Subject to Section 15-10-420
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*		

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<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
<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)
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
2394	Building Code Enforcement (Optional if not in general fund)	City/Town/ County Title 50, Chapter 60	Permits
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		

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<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
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
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</u>	<u>ASSUMPTION</u>	<u>OF</u>
			<u>DISINCORPORATING MUNICIPALITIES</u>
2795-2799		County 7-2-4912	

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<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
<u>2800 - 2899 STATE SOURCES</u>			
2800	Alcohol Rehabilitation	County 53-24-206	Grants/Allotments
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
2815	Underground Storage Tanks	City/Town/ County 75-11-213	Grants/Reimbursements
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
2825	County/School Oil and Natural Gas Impact	County	State Shared
2830	Junk Vehicle	County 75-10-534	State Shared
2835	MT Comprehensive Cancer Coalition Grant	City/Town/ County	Grant County
2840	Weed Grant	County 80-7-814	Grant
2850	911 Emergency (If General Fund Not Used)	City/Town/ County 10-4-304 through 306	State Shared/Grant

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<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
2859	County Land Information Act	City/Town/ County 90-1-410	Fees and Grants
2860	Land Use Planning	County	State Shared
2861	Certified Community Program	City/Town	Grant
2865	DNRC Grant	City/Town/ County 85-1-605 and 90-2-1111	Grant
2870	Crime Control	County	Grant
2880	Library	City/Town County 22-1-326 through 331	Grant
2889	Special Events Grant	City/Town County	Grant
2890	Lewis & Clark Bicentennial Grant	City/Town County	Grant
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

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<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
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>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
<u>2900 - 2999 FEDERAL SOURCES</u>			
2900	PILT (Optional)	County	Payments in Lieu of Taxes
2902-04	Forest Reserve Title III Projects	County	Shared Revenue
2905	Low Income Energy Assistance Program (LIEAP)	County	Grant
2910	Job Opportunities and Basic Skills	County	Grant
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
2920	Trails Grant	City/Town/ County	Grant
2921	Department of Justice	City/Town County	Grant
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

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<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
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
2930	Energy Grant BPA	City/Town/ County	Grant
2931	Rebuild Energy Grant	City/Town/ County	Grant
2935	Historical Preservation	City/Town/ County	Grant
2939	Rural Community Development	County	Grant
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
2954	Drug Free Communities	City/Town/ County	Grant
2955	Highway Traffic Safety	City/Town/ County	Grant

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<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
2956	Community Transportation Enhancement Program	City/Town/ County (ISTEA)	Grant
2957	Department of Justice Domestic Preparedness Equipment	County CFDA #16.007	Grant
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
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	Open		
2970	Children's Health Insurance Program (CHIP)	City/Town County	Grant
2971	WIC	County	Grant

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<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>REVENUE SOURCES</u>
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
2977	HIV Prevention	County	Grant
2978	Tobacco Grant	County	Grant
2979	Open		
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
2987-2999	Open		

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<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>MAXIMUM MILL LEVY</u>
2990	HB645	County/City/Town Grant	
2991-2999	Recovery Funds	County/City/Town Grant	

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**.

<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>MAXIMUM MILL LEVY</u>
3000-3099	G.O. Debt	County 7-7-2265 City/Town 7-7-4265 7-6-4453(2)	Voted Levy Voted Levy
3100-3199	Resort Tax	7-6-1501-1508	Rate not to exceed 3% 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		

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<u>FUND CODE</u>	<u>FUND NAME</u>	<u>ENTITY</u>	<u>MAXIMUM MILL LEVY</u>
3300-3399	Judgement Levies	County City/Town 2-9-316	No Limit – Exempt from Section 15-10-420
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

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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.

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<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		

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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

- 5010 **Golf**
- 5110 **Hospital/Nursing Home/Retirement Home***
- 5210 **Water**
- 5310 **Sewer**
- 5410 **Solid Waste/Landfill (Garbage)**
- 5510 **Ambulance**
- 5610 **Airport**
- 5710 **Gas/Electric**
- 5711 **Swimming Pool**

5712-5799 **Open**

*Hospital/Nursing Homes/Retirement Homes can be accounted for as separate funds.

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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:

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

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**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)
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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	
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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**

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FOR MONTANA CITIES, TOWNS AND COUNTIES

FUND
CODE

FUND NAME

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)**

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

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)

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

FUND
CODE

FUND NAME

- 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
- 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

FUND
CODE

FUND NAME

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 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	Open
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)
7417	Flat Fee Registration - Large Trucks (\$22.75 - Truck Flat Fee Varies) Trailers; Trailer (\$148.25/\$61.25)

BUDGETARY ACCOUNTING AND REPORTING SYSTEM
(BARS)
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<u>FUND CODE</u>	<u>FUND NAME</u>
7418	Open
7419	Flat Fee Registration - Motor Homes (Annual \$282.50/\$224.25/ \$132.50/\$97.50; Permanent \$237.50), Travel Trailers (\$152/\$72)
7420	Open
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	Open
7430	Collector Plate Inspection (COLPIF) Fee (\$5)
7431	Collector Plate Application (COLLCT) Fee (\$20)
7432	VIN Inspection Fee (\$18.50)
7433	Open
7434	Collegiate Plates - Initial Application/Manufacturing Fee (\$5)

BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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<u>FUND CODE</u>	<u>FUND NAME</u>
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	Open
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)
7450	Drug Forfeitures 44-12-213
7451	J.P. Fines/Forfeitures (50%) 3-10-601 (Excluding school zone speeding tickets and unauthorized stream projects, but including surcharge)

BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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<u>FUND CODE</u>	<u>FUND NAME</u>
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	Open
7470	Probationer and Parolee Supervisory Fee 46-23-1031
7471	Public Defender 46-8-113, 114
7472	Criminal Procedures Recovery Costs 46-18-232

BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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FUND
CODE

FUND NAME

7473-7509 **Open**

7510-7520 **Agriculture Related Collections**

Livestock Per Capita Fees – All Livestock Except Sheep 15-24-921, 925

7511 **Open**

7512 **Livestock Per Capita Fees – Sheep** 15-24-921, 925

7513-7520 **Open**

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 **Open**

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

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

BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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<u>FUND CODE</u>	<u>FUND NAME</u>
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
7548	Statewide Equalization Aid (40 mills)-Federal Fish/Wildlife-BLM Grazing (Taylor Grazing)-Non-Levy Revenue 17-3-221, 222

BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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FUND
CODE

FUND NAME

- 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 Land Information Act (7-4-2637) (\$.75 of \$1 – 7551)
(\$.25 – 2859)**
- 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 **Open**
- 7563 **Open**
- 7564 **Forester’s FPRA – Fire Protection Fee 76-13-207, 209**
- 7565 **Temporary ATV Permit – FWP (Direct Remittance)**
- 7566-7579 **Open**
- 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)
- 7789 **County/School Oil and Natural Gas Impact**

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

FOR MONTANA CITIES, TOWNS AND COUNTIES

**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

7841-7849 **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**

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).

BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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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, judgment and claims, 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.**