

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

**PROCEDURES MANUAL**

**OBJECT EXPENDITURE CLASSIFICATIONS**

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

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**OBJECT EXPENDITURE CLASSIFICATIONS - CONT.**

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

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**OBJECTS**

**100 Personal Services**

110       **Salaries and Wages**

Salaries and Wages - Permanent

Salaries and Wages - Temporary

120       **Overtime**

Overtime-Permanent

Overtime-Temporary

130       **Employee Benefits**

Vacation

Sick Leave

Military Leave

Pensions

140       **Employer Contributions**

Unemployment Insurance

Workers' Compensation

FICA

PERS

Police Pension

Firemen's Pension

Teachers' Retirement

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**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

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**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

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**300 Purchased Services**

310           **Communication and Transportation**

Postage, Box Rent, etc.

Freight, Express & Truck Charges

Automobile Licenses & Titles

Messenger & Delivery Services

Transportation of Prisoners

Radio Services

Vehicle Tow-In Services

Other Communication &  
Transportation

320           **Printing, Duplicating, Typing & Binding**

Printing, Forms, etc.

Books, Catalogs, Brochures,  
Printing & Binding

Publications, Reports, etc.

Duplication (Xerox, etc.)

Typing Services

Central Printing Services

Map Printing

Other Printing, Duplicating, Typing  
& Binding

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**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



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**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

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**400      Building Materials**

410            **Concrete & Clay Products**

Concrete Pipe & Fittings

Ready Mixed Concrete

Precast Concrete Slabs

Concrete Blocks

Concrete Culverts

Cement & Concrete Supplies

420            **Metal Products**

Structural Steel & Iron

Metal Pipe & Fittings

Guard Rail & Posts

Reinforcement Steel

Small Hardware, Wire & Nails

Metal Culverts

Other Metal Products

430            **Wood Products**

Lumber

Other Wood Products

440            **Plastic Products**

Plastic Pipe

Other Plastic Products

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**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

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**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

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Indigents' Fuel

**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**

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**900 Capital Outlay**

910        **Land**

920        **Buildings**

Administrative (Office Buildings)

Operational (Factories, Garages, Warehouses, etc.)

Residential

Other Buildings

930        **Improvements Other than Buildings**

Roads, Streets & Parking Lots

Bridges & Tunnels

Airfields

Drainage, Water Supply & Storage, Sewage  
Disposal

Garbage Disposal (Landfills, Incinerators)

Parks & Recreation Facilities

Other Improvements

940        **Machinery & Equipment**

General Purpose Machinery & Equipment

Construction & Maintenance, Machinery &  
Equipment

Agricultural Machinery & Equipment

Transportation Equipment

Communication Equipment

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**900 Capital Outlay – cont.**

940           **Machinery & Equipment** - cont.

Medical Equipment

Office Machinery & Equipment

Computer Equipment

Other Machinery & Equipment

950           **Construction**