

# Medium Size Entity-Unedited

Department of Finance and Administration  
Local Government Division - Budget and Finance Bureau  
Chart of Accounts

## Example

B. Funds and Accounts for Budget

FUND	DEPARTMENT	OBJECT DESCRIPTION	APPLICABLE TO ENTITY TYPE	PROGRAM	LOCATION	JOB CLASS
<b>General Fund Roll-up: 10000</b>						
<b>General Operating Fund: 11000</b>						
<b>REVENUES</b>						
<b>10100 Cash Assets</b>						
11000 General Operating Fund	0000 No Department Needed	10101 Unrestricted Cash	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	10102 Restricted Cash	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
<b>41000 Taxes - Local Effort</b>						
4-00-40100 FRANCHISE TAX	11000 General Operating Fund	0000 No Department Needed	41100 Franchise Tax	C & M County and Municipality	0000 No Program	XXX-XXX 0000 No Job Class
	11000 General Operating Fund	0000 No Department Needed	41200 Gross Receipts Tax - County Local Option General	C County	0000 No Program	XXX-XXX 0000 No Job Class
	11000 General Operating Fund	0000 No Department Needed	41203 Gross Receipts Tax - County Infrastructure	C County	0000 No Program	XXX-XXX 0000 No Job Class
	11000 General Operating Fund	0000 No Department Needed	41204 Gross Receipts Tax - County Environmental Services	C County	0000 No Program	XXX-XXX 0000 No Job Class
	11000 General Operating Fund	0000 No Department Needed	41214 Gross Receipts Tax - County Hold Harmless	C County	0000 No Program	XXX-XXX 0000 No Job Class
4-00-40230 GRT-MUNICIPAL LOCAL	11000 General Operating Fund	0000 No Department Needed	41250 Gross Receipts Tax - Municipal Local Option General	M Municipality	0000 No Program	XXX-XXX 0000 No Job Class
4-00-40220 GRT-INFRASTRUCTURE	11000 General Operating Fund	0000 No Department Needed	41251 Gross Receipts Tax - Municipal Infrastructure	M Municipality	0000 No Program	XXX-XXX 0000 No Job Class
4-00-40200 GRT-ENVIRONMENT	11000 General Operating Fund	0000 No Department Needed	41253 Gross Receipts Tax - Municipal Environmental	M Municipality	0000 No Program	XXX-XXX 0000 No Job Class
4-00-40211 GRT-HARMLESS TAX	11000 General Operating Fund	0000 No Department Needed	41258 Gross Receipts Tax - Municipal Hold Harmless	M Municipality	0000 No Program	XXX-XXX 0000 No Job Class
4-00-40310 PROPERTY TAX - CURRENT	11000 General Operating Fund	0000 No Department Needed	41500 Property Tax - Current	ALL Entity Types	0000 No Program	XXX-XXX 0000 No Job Class
4-00-40311 PROPERTY TAX - DELINQUE	11000 General Operating Fund	0000 No Department Needed	41510 Property Tax - Prior Year	ALL Entity Types	0000 No Program	XXX-XXX 0000 No Job Class
	11000 General Operating Fund	0000 No Department Needed	41520 Property Tax - Penalty & Interest	ALL Entity Types	0000 No Program	XXX-XXX 0000 No Job Class
	11000 General Operating Fund	0000 No Department Needed	41530 Property Tax - Special Assessments	ALL Entity Types	0000 No Program	XXX-XXX 0000 No Job Class
	11000 General Operating Fund	0000 No Department Needed	41540 Property Tax - 1% Administrative Fee	C County	0000 No Program	XXX-XXX 0000 No Job Class
<b>42000 Taxes - State Shared</b>						
	11000 General Operating Fund	0000 No Department Needed	42100 Oil & Gas Ad Valorem - Production	ALL Entity Types	0000 No Program	XXX-XXX 0000 No Job Class
	11000 General Operating Fund	0000 No Department Needed	42101 Oil & Gas Ad Valorem - Equipment	ALL Entity Types	0000 No Program	XXX-XXX 0000 No Job Class
	11000 General Operating Fund	0000 No Department Needed	42102 Copper Ad Valorem	ALL Entity Types	0000 No Program	XXX-XXX 0000 No Job Class
	11000 General Operating Fund	0000 No Department Needed	42201 Cigarette Tax for General Purposes	C & M County and Municipality	0000 No Program	XXX-XXX 0000 No Job Class
4-00-41400 FUEL TAX - MUNICIPAL &	11000 General Operating Fund	0000 No Department Needed	42300 Gas Tax for General Purposes	C & M County and Municipality	0000 No Program	XXX-XXX 0000 No Job Class
	11000 General Operating Fund	0000 No Department Needed	42400 GRT Shared - County Equalization	C County	0000 No Program	XXX-XXX 0000 No Job Class
4-00-41500 GRT-MUNI/STATE SHARE I.	11000 General Operating Fund	0000 No Department Needed	42401 GRT Shared - Municipal Equivalent Distribution	M Municipality	0000 No Program	XXX-XXX 0000 No Job Class
	11000 General Operating Fund	0000 No Department Needed	42500 Liquor Excise Tax	M Municipality	0000 No Program	XXX-XXX 0000 No Job Class
	11000 General Operating Fund	0000 No Department Needed	42600 Motor Vehicle Excise Tax	C & M County and Municipality	0000 No Program	XXX-XXX 0000 No Job Class
4-00-40240 GRT-INTERSTATE TELECOM	11000 General Operating Fund	0000 No Department Needed	42900 Other State Shared Taxes	ALL Entity Types	0000 No Program	XXX-XXX 0000 No Job Class
4-00-41700 STATE RACING COMMISSION	11000 General Operating Fund	0000 No Department Needed	42900 Other State Shared Taxes	ALL Entity Types	0000 No Program	XXX-XXX 0000 No Job Class
<b>43000 Licenses &amp; Permits</b>						
4-00-41800 ANIMAL L ANIMAL LICENSES	11000 General Operating Fund	0000 No Department Needed	43100 Animal Licenses	C & M County and Municipality	0000 No Program	XXX-XXX 0000 No Job Class
	11000 General Operating Fund	0000 No Department Needed	43200 Bicycle Licenses	C & M County and Municipality	0000 No Program	XXX-XXX 0000 No Job Class
4-00-42100 BUILDING PERMITS	11000 General Operating Fund	0000 No Department Needed	43300 Building Permit	C & M County and Municipality	0000 No Program	XXX-XXX 0000 No Job Class
4-00-42200 BUSINESS LICENSES/REGIS	11000 General Operating Fund	0000 No Department Needed	43400 Business Licenses/Registration	C & M County and Municipality	0000 No Program	XXX-XXX 0000 No Job Class
4-00-42000 LIQUOR LICENSES	11000 General Operating Fund	0000 No Department Needed	43500 Liquor Licenses	C & M County and Municipality	0000 No Program	XXX-XXX 0000 No Job Class
4-00-42300 SUBDIVISION PERMITS	11000 General Operating Fund	0000 No Department Needed	43600 Subdivision Permits	C & M County and Municipality	0000 No Program	XXX-XXX 0000 No Job Class
	11000 General Operating Fund	0000 No Department Needed	43700 Vehicle Emissions Fee	C & M County and Municipality	0000 No Program	XXX-XXX 0000 No Job Class
4-00-42400 ZONING PERMITS	11000 General Operating Fund	0000 No Department Needed	43800 Zoning Permits	C & M County and Municipality	0000 No Program	XXX-XXX 0000 No Job Class
	11000 General Operating Fund	0000 No Department Needed	43900 Other Licenses and Permits	C & M County and Municipality	0000 No Program	XXX-XXX 0000 No Job Class

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44000 Charges for Services								
4-00-43100	ADMINISTRATIVE FEES	11000 General Operating Fund	0000 No Department Needed	44010 Administrative Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44020 Airport Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-41900	ANIMAL CONTROL FEES	11000 General Operating Fund	0000 No Department Needed	44030 Animal Pound Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44040 Care of Prisoners	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44050 Care of Prisoners - Work Release	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44060 Cemetery Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44080 Drivers License Distribution	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44090 Election Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44100 Landfill Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44110 Motor Vehicle Administrative Fee for Office	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44120 Irrigation/Acequia Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44130 Parking Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-43760	SPECIAL EVENTS-POLICE/F	11000 General Operating Fund	0000 No Department Needed	44140 Police Services - Special	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-43300	PRINTING & COPYING	11000 General Operating Fund	0000 No Department Needed	44150 Printing & Copying	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44160 Probate Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44170 Public Transportation Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44180 Recreation Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44190 Rental Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44200 Sheriff Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44210 Street & Sidewalk Repairs	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44220 Water Use Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44230 Utility Service Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44240 Utility Connection Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44250 Utility Re-Connection Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44260 Treasurer Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-43700	IMPACT FEES	11000 General Operating Fund	0000 No Department Needed	44270 Impact Fees	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	44280 Enterprise Fund Revenue	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-43900	OTHER CHARGES FOR SERVI	11000 General Operating Fund	0000 No Department Needed	44990 Other Charges for Services	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
45000 Fines & Forfeits								
4-00-44300	JUDICIAL EDUCATION FEES	11000 General Operating Fund	0000 No Department Needed	45020 Court Fines	C & M County and Municipality	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-44100	COURT FINES OTHER	11000 General Operating Fund	0000 No Department Needed	45020 Court Fines	C & M County and Municipality	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-44400	CRT AUTO/DWI LAB/PREVEN	11000 General Operating Fund	0000 No Department Needed	45030 Crime Lab Fees	C & M County and Municipality	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-43150	LIBRARY FEES	11000 General Operating Fund	0000 No Department Needed	45050 Library Fees	C & M County and Municipality	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	45060 Parking Fines	C & M County and Municipality	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	45070 Sale of Unclaimed/Confiscated Property	C & M County and Municipality	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	45990 Other Fines and Forfeits	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
46000 Miscellaneous Revenues								
4-00-49403	DONATIONS - SENIOR CENT	11000 General Operating Fund	0000 No Department Needed	46010 Contributions/Donations	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-19402 E	DONATIONS - SPECIAL EVE	11000 General Operating Fund	0000 No Department Needed	46010 Contributions/Donations	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-49401	DONATION-COURT	11000 General Operating Fund	0000 No Department Needed	46010 Contributions/Donations	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-45000	CONTRIBUTIONS/DONATIONS	11000 General Operating Fund	0000 No Department Needed	46010 Contributions/Donations	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-45100	INSURANCE RECOVERIES	11000 General Operating Fund	0000 No Department Needed	46020 Insurance Recoveries	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-45200	INTEREST INCOME	11000 General Operating Fund	0000 No Department Needed	46030 Interest Income	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	46040 Investment Income	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-49410	ANNEXATION AGREEMENT	11000 General Operating Fund	0000 No Department Needed	46050 Joint Power Agreements Income	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-40232	SOLID WASTE AGREEMENT	11000 General Operating Fund	0000 No Department Needed	46050 Joint Power Agreements Income	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-45500	REIMBURSEMENTS/REFUNDS	11000 General Operating Fund	0000 No Department Needed	46060 Reimbursements/Refunds	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-45600	RENTS & ROYALTIES	11000 General Operating Fund	0000 No Department Needed	46070 Royalties	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	46090 Sale of Real Property	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-45800	SURPLUS AUCTION	11000 General Operating Fund	0000 No Department Needed	46091 Sale of Fbed Assets	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	46092 Book Sales	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	46099 Sales - Other	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	46100 Vending/Concession Proceeds	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	46110 Commodities	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	46200 Bond Proceeds	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
		11000 General Operating Fund	0000 No Department Needed	46300 Loan Proceeds	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
4-00-45300	MISCELLANEOUS	11000 General Operating Fund	0000 No Department Needed	46900 Miscellaneous - Other	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
47000 Intergovernmental Grants/Distributions								

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11000 General Operating Fund	0000 No Department Needed	47140 Small Cities Assistance (TRD)	M Municipality	0000 No Program	XXXX-XXXX	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	47150 Small Counties Assistance (DFA)	C County	0000 No Program	XXXX-XXXX	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	47190 State Allotment to Soil & Water Conservation Districts	SWCD Soil & Water Conservation District	0000 No Program	XXXX-XXXX	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	47398 Other State Distributions (operational)	ALL Entity Types	0000 No Program	XXXX-XXXX	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	47600 Federal - Payment In Lieu of Taxes (PILT)	C County	0000 No Program	XXXX-XXXX	0000 No Job Class

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Department:		2004 Finance/Budget/Accounting					
<b>51000 Salary &amp; Wages (FTE required)</b>							
5-15-50201	FULL-TIME POSITIONS	11000 General Operating Fund	2004 Finance/Budget/Accounting	51020 Salaries - Full-Time Positions	ALL Entity Types	0000 No Program	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	51030 Salaries - Term Position	ALL Entity Types	0000 No Program	0000 No Job Class
5-15-50202	PART-TIME POSITIONS	11000 General Operating Fund	2004 Finance/Budget/Accounting	51040 Salaries - Part-Time Positions	ALL Entity Types	0000 No Program	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	51050 Salaries - Temporary Positions	ALL Entity Types	0000 No Program	0000 No Job Class
5-15-50230	OVERTIME	11000 General Operating Fund	2004 Finance/Budget/Accounting	51060 Salaries - Overtime	ALL Entity Types	0000 No Program	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	51070 Salaries - Terminal Leave	ALL Entity Types	0000 No Program	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	51080 Salaries - Additional Compensation	ALL Entity Types	0000 No Program	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	51900 Salaries - Other Wages	ALL Entity Types	0000 No Program	0000 No Job Class
<b>52000 Employee Benefits</b>							
		11000 General Operating Fund	2004 Finance/Budget/Accounting	52010 FICA - Regular	ALL Entity Types	0000 No Program	0000 No Job Class
5-15-50300	FICA - MEDICARE	11000 General Operating Fund	2004 Finance/Budget/Accounting	52010 FICA - Medicare	ALL Entity Types	0000 No Program	0000 No Job Class
5-15-50320	PERA CONTRIBUTIONS	11000 General Operating Fund	2004 Finance/Budget/Accounting	52020 Retirement	ALL Entity Types	0000 No Program	0000 No Job Class
5-15-50350	RETIREE HEALTH CARE	11000 General Operating Fund	2004 Finance/Budget/Accounting	52021 Retiree Health Care	ALL Entity Types	0000 No Program	0000 No Job Class
5-15-50340	HEALTH CARE	11000 General Operating Fund	2004 Finance/Budget/Accounting	52030 Health and Medical Premiums	ALL Entity Types	0000 No Program	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	52040 Life Insurance Premiums	ALL Entity Types	0000 No Program	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	52050 Dental Insurance Premiums	ALL Entity Types	0000 No Program	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	52060 Vision Insurance Medical Premiums	ALL Entity Types	0000 No Program	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	52070 Disability Insurance Premiums	ALL Entity Types	0000 No Program	0000 No Job Class
5-15-71900	WORKERS COMP PREMIUM	11000 General Operating Fund	2004 Finance/Budget/Accounting	52080 Other Insurance Premiums	ALL Entity Types	0000 No Program	0000 No Job Class
5-15-50360	UNEMPLOYMENT INSURANCE	11000 General Operating Fund	2004 Finance/Budget/Accounting	52090 Unemployment Compensation	ALL Entity Types	0000 No Program	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	52100 Workers' Compensation Premium	ALL Entity Types	0000 No Program	0000 No Job Class
5-15-50370	WORKERS' COMP FEE	11000 General Operating Fund	2004 Finance/Budget/Accounting	52110 Workers' Compensation Employer's Fee	ALL Entity Types	0000 No Program	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	52120 Workers' Compensation (Self Insured)	ALL Entity Types	0000 No Program	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	52130 Tuition Reimbursement	ALL Entity Types	0000 No Program	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	52999 Other Employee Benefits	ALL Entity Types	0000 No Program	0000 No Job Class
<b>53000 Travel Costs</b>							
5-15-60110	PER DIEM	11000 General Operating Fund	2004 Finance/Budget/Accounting	53030 Travel - Employees	ALL Entity Types	0000 No Program	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	53020 Travel - Appointed Board or Commission Members	ALL Entity Types	0000 No Program	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	53050 Transportation Costs	ALL Entity Types	0000 No Program	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	53999 Other Travel	ALL Entity Types	0000 No Program	0000 No Job Class
<b>54000 Purchased Property Services</b>							

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		11000 General Operating Fund	2004 Finance/Budget/Accounting	54010 Maintenance & Repairs - Building/Structure	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-61200	MAINTENANCE CONTRACTS	11000 General Operating Fund	2004 Finance/Budget/Accounting	54020 Maintenance & Repairs - Contracts	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	54030 Maintenance & Repairs - Grounds/Roadways	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-61400	MAINTENANCE VEHICLE/FUR	11000 General Operating Fund	2004 Finance/Budget/Accounting	54040 Maintenance & Repairs - Vehicles	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	54050 Maintenance & Repair - Furniture/Fixtures/Equipment	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	54060 Maintenance Supplies	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	54999 Other Maintenance	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
<b>55000 Contractual Services</b>								
5-15-62100	AUDIT CONTRACT	11000 General Operating Fund	2004 Finance/Budget/Accounting	55010 Contract - Audit	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-62200	ATTORNEY FEES	11000 General Operating Fund	2004 Finance/Budget/Accounting	55020 Contract - Attorney Fees	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-62400	PROFESSIONAL SERVICES	11000 General Operating Fund	2004 Finance/Budget/Accounting	55030 Contract - Professional Services	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-62300	OTHER PROF SERV-IT TECH	11000 General Operating Fund	2004 Finance/Budget/Accounting	55030 Contract - Professional Services	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-62900	OTHER CONTRACTUAL SERVI	11000 General Operating Fund	2004 Finance/Budget/Accounting	55999 Contract - Other Services	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
<b>56000 Supplies</b>								
		11000 General Operating Fund	2004 Finance/Budget/Accounting	56010 Software	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-63100	SUPPLIES (OFFICE/FIELD/	11000 General Operating Fund	2004 Finance/Budget/Accounting	56020 Supplies - General Office	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-61500	NON-CAPITAL EQUIPMENT	11000 General Operating Fund	2004 Finance/Budget/Accounting	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	56100 Supplies - Training	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-71500	FUEL	11000 General Operating Fund	2004 Finance/Budget/Accounting	56120 Supplies - Vehicle Fuel	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	56121 Supplies - Vehicle Lubricants/Anti-Freeze	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	56122 Supplies - Vehicle Tires	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	56999 Supplies - Other	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
<b>57000 Operating Costs</b>								
5-15-70400	CLAIMS/JUDGEMENTS/SETTL	11000 General Operating Fund	2004 Finance/Budget/Accounting	57020 Claims/Judgments/Settlements	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-70200	COMMUNICATIONS	11000 General Operating Fund	2004 Finance/Budget/Accounting	57030 Communication Costs	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	57040 Election Costs	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-70500	EMPLOYEE TRAINING	11000 General Operating Fund	2004 Finance/Budget/Accounting	57050 Employee Training	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-60104	REGISTRATION	11000 General Operating Fund	2004 Finance/Budget/Accounting	57050 Employee Training	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	57060 Grants to Sub-recipients	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-70700	INSURANCE - (NON-EMPLOY	11000 General Operating Fund	2004 Finance/Budget/Accounting	57070 Insurance - General Liability/Property	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-70800	POSTAGE & MAIL SERVICES	11000 General Operating Fund	2004 Finance/Budget/Accounting	57080 Postage	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-70900	PRINTING AND PUBLISHING	11000 General Operating Fund	2004 Finance/Budget/Accounting	57090 Printing/Publishing/Advertising	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class

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		11000 General Operating Fund	2004 Finance/Budget/Accounting	57100 Property Tax Administration Fees	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	57110 Purchases for Resale	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-71200	RENT OF EQUIPMENT/MACHI	11000 General Operating Fund	2004 Finance/Budget/Accounting	57130 Rent of Equipment/Machinery	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	57140 Rent of Land/Building	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-71300	SUBSCRIPTION AND DUES	11000 General Operating Fund	2004 Finance/Budget/Accounting	57150 Subscriptions & Dues	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-60105	MEMBERSHIPS	11000 General Operating Fund	2004 Finance/Budget/Accounting	57150 Subscriptions & Dues	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-71600	TELEPHONE	11000 General Operating Fund	2004 Finance/Budget/Accounting	57160 Telecommunications	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-71700	UTILITIES	11000 General Operating Fund	2004 Finance/Budget/Accounting	57170 Utilities - Electricity	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	57171 Utilities - Natural Gas	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	57172 Utilities - Propane/Butane	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	57173 Utilities - Water	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	57190 State Supported Medicaid	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	57200 Sole Community Providers	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-71910	TAX-LATE PENALTIES & IN	11000 General Operating Fund	2004 Finance/Budget/Accounting	57999 Other Operating Costs	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-70110	BANK CHARGES	11000 General Operating Fund	2004 Finance/Budget/Accounting	57999 Other Operating Costs	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
<b>58000 Capital Purchases</b>								
		11000 General Operating Fund	2004 Finance/Budget/Accounting	58010 Buildings & Structures	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-91951	COMPUTER HARDWARE SYSTE	11000 General Operating Fund	2004 Finance/Budget/Accounting	58020 Equipment & Machinery	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	58030 Furniture & Fixtures	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	58040 Infrastructure	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	58050 Land Acquisition	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	58060 Lease Purchase	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	58070 Library/Museum Acquisition	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	58080 Vehicles	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	58090 Roadways/Bridges	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	58100 Street Lighting/Traffic Signals/Signs	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
5-15-91950	OTHER CAPITAL PURCHASES	11000 General Operating Fund	2004 Finance/Budget/Accounting	58999 Other Capital Purchases	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
<b>59000 Debt Service</b>								
		11000 General Operating Fund	2004 Finance/Budget/Accounting	59010 Debt Service - Principal Payments	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	59020 Debt Service - Interest Payments	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	59030 Unredeemed Bonds - Principal	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
		11000 General Operating Fund	2004 Finance/Budget/Accounting	59040 Unredeemed Coupons - Interest	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job

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11000 General Operating Fund	2004 Finance/Budget/Accounting	59050 Commitments and Other Fees	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
<b>Department:</b>	<b>2005 Internal Audit</b>					