

Medium Size Entity

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

EXAMPLE

Edited

B. Funds and Accounts for Budget

FUND	DEPARTMENT	OBJECT DESCRIPTION	APPLICABLE TO ENTITY TYPE	PROGRAM	LOCATION	JOB CLASS
General Fund Roll-up: 10000						
General Operating Fund: 11000						
REVENUES						
10100 Cash Assets						
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
41000 Taxes - Local Effort						
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	41250 Gross Receipts Tax - Municipal Local Option General	M Municipality	0000 No Program	XXX-XXX	0000 No Job Class
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
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
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
11000 General Operating Fund	0000 No Department Needed	41500 Property Tax - Current	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
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
42000 Taxes - State Shared						
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	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	42900 Other State Shared Taxes	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
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
43000 Licenses & Permits						
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	43300 Building Permit	C & M County and Municipality	0000 No Program	XXX-XXX	0000 No Job Class
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
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
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	43800 Zoning Permits	C & M County and Municipality	0000 No Program	XXX-XXX	0000 No Job Class
44000 Charges for Services						
11000 General Operating Fund	0000 No Department Needed	44010 Administrative Fees	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	44020 Airport Fees	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	44030 Animal Pound Fees	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	44140 Police Services - Special	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	44150 Printing & Copying	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	44270 Impact Fees	ALL Entity Types	0000 No Program	XXX-XXX	0000 No Job Class

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11000 General Operating Fund	0000 No Department Needed	44990 Other Charges for Services	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
45000 Fines & Forfeits						
11000 General Operating Fund	0000 No Department Needed	45020 Court Fines	C & M County and Municipality	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	45020 Court Fines	C & M County and Municipality	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	45030 Crime Lab Fees	C & M County and Municipality	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	45050 Library Fees	C & M County and Municipality	0000 No Program	xxx-xxx	0000 No Job Class
46000 Miscellaneous Revenues						
11000 General Operating Fund	0000 No Department Needed	46010 Contributions/Donations	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	46010 Contributions/Donations	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	46010 Contributions/Donations	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	46010 Contributions/Donations	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	46020 Insurance Recoveries	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	46030 Interest Income	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	46050 Joint Power Agreements Income	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	46050 Joint Power Agreements Income	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	46060 Reimbursements/Refunds	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	46070 Royalties	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	46091 Sale of Fixed Assets	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	0000 No Department Needed	46900 Miscellaneous - Other	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
47000 Intergovernmental Grants/Distributions						
EXPENDITURES						
Department:	2004 Finance/Budget/Accounting					
51000 Salary & Wages (FTE required)						
11000 General Operating Fund	2004 Finance/Budget/Accounting	51020 Salaries - Full-Time Positions	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	2004 Finance/Budget/Accounting	51040 Salaries - Part-Time Positions	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	2004 Finance/Budget/Accounting	51060 Salaries - Overtime	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
52000 Employee Benefits						
11000 General Operating Fund	2004 Finance/Budget/Accounting	52010 FICA - Medicare	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	2004 Finance/Budget/Accounting	52020 Retirement	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	2004 Finance/Budget/Accounting	52021 Retiree Health Care	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	2004 Finance/Budget/Accounting	52030 Health and Medical Premiums	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	2004 Finance/Budget/Accounting	52080 Other Insurance Premiums	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	2004 Finance/Budget/Accounting	52090 Unemployment Compensation	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	2004 Finance/Budget/Accounting	52110 Workers' Compensation Employer's Fee	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
53000 Travel Costs						

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11000 General Operating Fund	2004 Finance/Budget/Accounting	53030 Travel - Employees	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
54000 Purchased Property Services						
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	54040 Maintenance & Repairs - Vehicles	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
55000 Contractual Services						
11000 General Operating Fund	2004 Finance/Budget/Accounting	55010 Contract - Audit	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	2004 Finance/Budget/Accounting	55020 Contract - Attorney Fees	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	2004 Finance/Budget/Accounting	55030 Contract - Professional Services	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	2004 Finance/Budget/Accounting	55030 Contract - Professional Services	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	2004 Finance/Budget/Accounting	55999 Contract - Other Services	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
56000 Supplies						
11000 General Operating Fund	2004 Finance/Budget/Accounting	56020 Supplies - General Office	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
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	56120 Supplies - Vehicle Fuel	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
57000 Operating Costs						
11000 General Operating Fund	2004 Finance/Budget/Accounting	57020 Claims/Judgments/Settlements	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
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	57050 Employee Training	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
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	57070 Insurance - General Liability/Property	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	2004 Finance/Budget/Accounting	57080 Postage	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	2004 Finance/Budget/Accounting	57090 Printing/Publishing/Advertising	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
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	57150 Subscriptions & Dues	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	2004 Finance/Budget/Accounting	57150 Subscriptions & Dues	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	2004 Finance/Budget/Accounting	57160 Telecommunications	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
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	57999 Other Operating Costs	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
11000 General Operating Fund	2004 Finance/Budget/Accounting	57999 Other Operating Costs	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class

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58000 Capital Purchases						
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	58999 Other Capital Purchases	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class