

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

SMALL SIZE EXAMPLE

EDITED

B. Funds and Accounts for Budget

FUND	DEPARTMENT	OBJECT DESCRIPTION	APPLICABLE TO ENTITY TYPE	PROGRAM	LOCATION	JOB CLASS
REVENUES						
10100 Cash Assets						
20900 Fire Protection	0000 No Department Needed	10101 Unrestricted Cash	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
20900 Fire Protection	0000 No Department Needed	10102 Restricted Cash	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
46000 Miscellaneous Revenues						
20900 Fire Protection	0000 No Department Needed	46060 Reimbursements/Refunds	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
47000 Intergovernmental Grants/Distributions						
20900 Fire Protection	0000 No Department Needed	47100 State - Fire Marshall Allotment	C & M County and	0000 No Program	xxx-xxx	0000 No Job Class
EXPENDITURES						
Department:	3002 Fire Protection					
53000 Travel Costs						
20900 Fire Protection	3002 Fire Protection	53030 Travel - Employees	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
20900 Fire Protection	3002 Fire Protection	53030 Travel - Employees	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
54000 Purchased Property Services						
20900 Fire Protection	3002 Fire Protection	54010 Maintenance & Repairs - Building/Structure	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
20900 Fire Protection	3002 Fire Protection	54040 Maintenance & Repairs - Vehicles	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
20900 Fire Protection	3002 Fire Protection	54050 Maintenance & Repair - Furniture/Fixtures/Equipment	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
20900 Fire Protection	3002 Fire Protection	54050 Maintenance & Repair - Furniture/Fixtures/Equipment	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
20900 Fire Protection	3002 Fire Protection	54999 Other Maintenance	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
55000 Contractual Services						
20900 Fire Protection	3002 Fire Protection	55030 Contract - Professional Services	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
20900 Fire Protection	3002 Fire Protection	55030 Contract - Professional Services	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
20900 Fire Protection	3002 Fire Protection	55030 Contract - Professional Services	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class

3620 Refunds

3352 State Fire Allotment

4311 Lodging & Meals

4304 Mileage Reimbursement

4833 Tr Stn Land/Bldg/Maint

4508 Vehicle Exp./Maint

4806 Equipment Maint/Repair

4803 Communications Equip & Repair

4636 Ladder Testing

4405 Professional Service

4802 Janitorial Services

4207 IT Services

4122 Contract Position	20900 Fire Protection	3002 Fire Protection	55999 Contract - Other Services	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
56000 Supplies							
4404 Computer Software	20900 Fire Protection	3002 Fire Protection	56010 Software	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4201 Office Supplies	20900 Fire Protection	3002 Fire Protection	56020 Supplies - General Office	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4117 Pump Testing	20900 Fire Protection	3002 Fire Protection	56030 Supplies - Field Supplies	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4214 SCBA Flow Testing	20900 Fire Protection	3002 Fire Protection	56030 Supplies - Field Supplies	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4321 Hydrant Testing	20900 Fire Protection	3002 Fire Protection	56030 Supplies - Field Supplies	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4418 Hose Testing	20900 Fire Protection	3002 Fire Protection	56030 Supplies - Field Supplies	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4123 SCBA Hydro Testing	20900 Fire Protection	3002 Fire Protection	56030 Supplies - Field Supplies	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4471 Office Equipment	20900 Fire Protection	3002 Fire Protection	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4472 Personal Protective Equipment	20900 Fire Protection	3002 Fire Protection	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capital)	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4470 Janitorial Supplies	20900 Fire Protection	3002 Fire Protection	56050 Supplies - Janitorial/Maintenance	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4920 Physical Health Fitness	20900 Fire Protection	3002 Fire Protection	56100 Supplies - Training	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4503 Uniform Allowance	20900 Fire Protection	3002 Fire Protection	56110 Supplies - Uniforms/Linen	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4509 Vehicle Fuel	20900 Fire Protection	3002 Fire Protection	56120 Supplies - Vehicle Fuel	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4858 Fire Pre-Plans	20900 Fire Protection	3002 Fire Protection	56999 Supplies - Other	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4507 Printing & Publishing	20900 Fire Protection	3002 Fire Protection	56999 Supplies - Other	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
57000 Operating Costs							
4302 Training / Education	20900 Fire Protection	3002 Fire Protection	57050 Employee Training	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4813 Tr Stn Insurance-Bldg	20900 Fire Protection	3002 Fire Protection	57070 Insurance - General Liability/Property	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4610 Personnel AD&D Insurance	20900 Fire Protection	3002 Fire Protection	57070 Insurance - General Liability/Property	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4607 Vehicle Insurance	20900 Fire Protection	3002 Fire Protection	57070 Insurance - General Liability/Property	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4466 Glo Stn-Ins-Bldg Contents	20900 Fire Protection	3002 Fire Protection	57070 Insurance - General Liability/Property	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4465 Glo Stn-Ins-Bldg	20900 Fire Protection	3002 Fire Protection	57070 Insurance - General Liability/Property	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4447 82 Stn-Ins-Bldg Contents	20900 Fire Protection	3002 Fire Protection	57070 Insurance - General Liability/Property	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4446 82 Stn-Ins-Building	20900 Fire Protection	3002 Fire Protection	57070 Insurance - General Liability/Property	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class

4913	Tr Stn Ins-Bldg Contents	20900 Fire Protection	3002 Fire Protection	57070 Insurance - General Liability/Property	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4627	Vehicle Contents Insurance	20900 Fire Protection	3002 Fire Protection	57070 Insurance - General Liability/Property	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4313	Emergency Transport Insurance	20900 Fire Protection	3002 Fire Protection	57070 Insurance - General Liability/Property	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4502	Postage	20900 Fire Protection	3002 Fire Protection	57080 Postage	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4711	Training Center	20900 Fire Protection	3002 Fire Protection	57140 Rent of Land/Building	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4804	Subscriptions & Dues	20900 Fire Protection	3002 Fire Protection	57150 Subscriptions & Dues	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4816	Tr Stn Telephone	20900 Fire Protection	3002 Fire Protection	57160 Telecommunications	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4707	Cellular Phone	20900 Fire Protection	3002 Fire Protection	57160 Telecommunications	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4463	Glo Stn-Telephone	20900 Fire Protection	3002 Fire Protection	57160 Telecommunications	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4444	82 Stn-Telephone	20900 Fire Protection	3002 Fire Protection	57160 Telecommunications	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4460	Glo Stn-Electricity	20900 Fire Protection	3002 Fire Protection	57170 Utilities - Electricity	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4915	Tr Stn Electricity	20900 Fire Protection	3002 Fire Protection	57170 Utilities - Electricity	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4440	82 Stn-Electricity	20900 Fire Protection	3002 Fire Protection	57170 Utilities - Electricity	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4461	Glo Stn-Propane	20900 Fire Protection	3002 Fire Protection	57172 Utilities - Propane/Butane	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4922	Training Stn Propane	20900 Fire Protection	3002 Fire Protection	57172 Utilities - Propane/Butane	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4441	82 Stn-Propane	20900 Fire Protection	3002 Fire Protection	57172 Utilities - Propane/Butane	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4919	Tr Stn Water/Sewer/Garbage	20900 Fire Protection	3002 Fire Protection	57173 Utilities - Water	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4462	Glo Stn-Water/Sewer/Garbage	20900 Fire Protection	3002 Fire Protection	57173 Utilities - Water	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4442	Stn-Water/Sewer/Garbage	20900 Fire Protection	3002 Fire Protection	57173 Utilities - Water	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4628	Promotional & Public Relations	20900 Fire Protection	3002 Fire Protection	57999 Other Operating Costs	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
58000 Capital Purchases								
4464	Glo Stn-Land/Bldg/Maint	20900 Fire Protection	3002 Fire Protection	58010 Buildings & Structures	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4445	82 Stn-Land/Bldg/Maint	20900 Fire Protection	3002 Fire Protection	58010 Buildings & Structures	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4617	Safety Equipment	20900 Fire Protection	3002 Fire Protection	58020 Equipment & Machinery	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
4619	Firefighting Equipment	20900 Fire Protection	3002 Fire Protection	58020 Equipment & Machinery	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class

4420 SCBA Equipment

20900 Fire Protection	3002 Fire Protection	58020 Equipment & Machinery	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
59000 Debt Service						
20900 Fire Protection	3002 Fire Protection	59010 Debt Service - Principal Payments	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
20900 Fire Protection	3002 Fire Protection	59010 Debt Service - Principal Payments	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
20900 Fire Protection	3002 Fire Protection	59020 Debt Service - Interest Payments	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
OTHER FINANCING SOURCES						
61000 Transfers						
20900 Fire Protection	0000 No Department Needed	61100 Transfers In	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
20900 Fire Protection	0000 No Department Needed	61200 Transfers Out	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class

5025 Fire Protection to NMFA Loan 3107-PP

5017 Fire Protection to NMFA Loan 3106-PP