

MUNICIPAL

Uniform Chart of Accounts Effective July 1, 2002

(Revised January 2008)

**The Uniform Chart of Accounts is
formulated and prescribed by the state auditor
as ex officio chief inspector and supervisor of public offices
under the authority of W.Va. Code § 6-9-2**

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PURPOSE

PURPOSE

§6-9-2 Uniform system of accounting and reporting for local government offices and agencies

The State Auditor shall be ex officio the chief inspector and supervisor of public offices. The chief inspector is required to formulate, prescribe and install a system of accounting and reporting which is uniform for all municipal governments.

The chart of accounts is designed to provide a uniform and orderly list from which the governing body may select the accounts applicable to their own accounting needs.

Governmental Accounting Standards Board Statement 34 (GASB 34) significantly changes financial reporting standards for state and local governments. As a result of changes made in the formats used for financial statement reporting it is necessary to amend the uniform chart of accounts to facilitate the preparation of these reports. The changes to the uniform chart of accounts are scheduled to take effect July 1, 2002 (FY 2002-2003). *Statement 34 eliminates the general long-term debt account group and the general fixed asset account group. However, many governments may choose to continue to maintain information in these account groups and consolidate amounts recorded in the account groups into the government-wide financial statements at the end of the reporting period. For that reason, this uniform chart of accounts continues to make reference to these groups.*

The amendments to the Uniform Chart of Accounts are minimal. They primarily impact the categorization of funds and the addition of a new expenditure category titled “Capital Projects”.

The fund types are:

General Fund (GF)	01
Special Revenue (GF)	002 - 099
Debt Service Funds (GF)	100 - 199
Capital Project Funds (GF)	200 - 299
Permanent Funds (GF)	300 - 399
Enterprise Funds (PF)	400 - 499
Internal Service Funds (PF)	500 - 599
Pension Trust (FF)	600 - 699
Private Purpose Trust (FF)	700 - 799
Investment Trust (FF)	800 - 899
Agency Funds (FF)	900 - 999

The third, fourth, and fifth digits are basic account numbers for assets, liabilities, revenues, and expenditures. They designate departments or activities and are numbered as follows:

- 100-199 Assets And Other Debits
- 200-299 Liabilities, Fund Equity And Other Credits
- 300-399 Revenues
- 400-999 Expenditures

Categories have been established to correspond with the categories outlined in the municipality's audit. This should facilitate the preparation of the municipal financial statements.

Revenue activities are separated into six categories:

- 301-319 Taxes (T)
- 320-324 Fines and Forfeitures (FF)
- 325-334 Licenses and Permits (LP)
- 335-364 Charges for Services (CS)
- 365-377 Intergovernmental (I)
- 378-399 Miscellaneous (M)

Expenditure departments are separated into seven broad categories:

- 400-699 General Government Expenditures
- 700-749 Public Safety Expenditures
- 750-799 Streets & Transportation
- 800-899 Health and Sanitation Expenditures
- 900-949 Culture And Recreation Expenditures
- 950-974 Social Services Expenditures
- 975-999 Capital Projects Expenditures (Effective 7/2002)

The last two digits are for sub-account numbers in the assets, liabilities, and revenue sections of the chart; for the expenditure section, they indicate the object of expenditure. The numbers and descriptions assigned to object of expenditures have not been changed.

EXPENDITURES:

Capital Projects - The new category titled Capital Projects reflects capital accounts for each expenditure category. GASB Statement #34 requires that assets be reflected by fund type. Assets are generally large dollar items in which the useful life of the items extends beyond a one (1) year period. Assets are depreciated over the useful life of the item. The Capital Projects category should include only those items purchased that meet the capitalized criteria for capital assets. The dollar amount of an asset to be capitalized should be set by and defined by the governing body. If an item is expensed in any given year, the entity should continue to charge materials and supplies or capital outlay objects of expenditure under the department's general operating budget.

Capital project accounts have been assigned based on expenditure types. For example, a capital project that impacts the mayor's office, city hall or the finance office would be reflected under account #975 General Government.

Education - The Education category has been omitted and the library accounts reflected under this category have been moved to the Culture and Recreation category.

OBJECT OF EXPENDITURES:

Object of Expenditures have been expanded by changing the 2-digit number to a 3-digit number. Objects are to be classified as follows:

101-199	Personal Services
211-299	Contractual Services
341-399	Commodities
456-499	Capital Outlay
566-599	Contributions
670-699	Non-Operating Expense (New)

The new category titled Non-Operating Expenses has been added (#670-#699) Page 41.

670	Other Interest & Penalties
671	Principal Maturity on Bonds
672	Interest on Bonds
673	Premium on Called Bonds
674	Bond Service Charges
675	Actuarial Reserve
676-699	Open

ACCOUNT NUMBER-EXAMPLES

Account numbers for assets, liabilities, fund equity, and revenues are structured as follows: Account number 001-301-01 represents General Fund (001) Ad Valorem Property Taxes (301) Current Year (01)

	XXX	XXX	XX
Fund_____	001		
Basic Acct._____		301	
Sub-Acct._____			01

Account numbers for expenditures are structured below: Account number 002-409-03 represents, Coal Severance Fund (002) expenditure for the Mayor's Office (409) employees' salary and wages (03)

	XXX	XXX	XXX
Fund_____	002		
Department or Activity_____		409	
Object of Expenditure_____			103

Please note: In order to maintain uniformity and proper classification, OPEN account numbers must be assigned by the State Auditor-Local Government Services. Any additions to the Chart of Accounts will be provided annually and forwarded to the municipality with the Levy Estimate (Budget) materials.

FUND NUMBERS

Note: Please review the definition of each fund type carefully so that entity funds may be properly classified. Classification is solely dependent upon how the fund has been created and the intended use of the funds involved.

FUND NUMBERS:

Funds are broken down into 3 broad categories. Governmental Funds, Proprietary Funds and Fiduciary Funds.

1. **GOVERNMENTAL FUNDS** (GF) include general, special revenue, debt service, capital projects and permanent funds.
2. **PROPRIETARY FUNDS** (PF) include enterprise & internal service funds
3. **FIDUCIARY FUNDS** (FF) include pension trust, private purpose trust, and agency funds.

Trust and Agency Funds – this title no longer exists. A few of the funds currently reflected under this category have been moved to Special Revenue Funds. Most fund numbers under this description will now be classified as Fiduciary Funds – Agency Funds.

Special Revenue Funds (GF) - Special revenue funds are used to account for the proceeds for specific revenue sources that are legally restricted to expenditures for specified purposes. This category now includes additional funds for federal grants, state grants and other grants.

Debt Service Funds (GF) - Debt service funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs. The fund numbers have changed for Debt Service Funds.

Capital Projects (GF) - Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. These fund numbers will remain the same.

Permanent Funds (GF) – are classified as General Funds. As of this date no fund numbers have been assigned. By the very nature of permanent funds it is expected that these funds may be very entity specific. Permanent funds should be used to report revenues that are legally restricted to the extent that only earnings, and not principal, may be used for a specific purpose. An example would be large bequest from the estate of a wealthy benefactor.

Enterprise Funds (PF) – are classified as Proprietary Funds. Enterprise or business type funds may be used to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. Apply each of these criteria in the context of the activity's principal revenue sources:

- a. The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit – even if that government is not expected to make any payments – is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable “solely” from the revenues of the activity.)
- b. Laws or regulations require that the activity’s costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.
- c. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

Internal Service Funds (PF) - are classified as a Proprietary Fund. This fund may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost reimbursement basis.

Pension Trust (FF) – is classified as a Fiduciary Fund. Pension (and other employee benefit) trust funds should be used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans

Private Purpose Trust (FF) – is classified as a Fiduciary Fund. Private purpose trust funds, such as a fund used to report escheat property, should be used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Investment Trust Funds (FF) – is classified as a Fiduciary Fund. Investment trust funds should be used to report the external portion of investment pools reported by the sponsoring government.

Agency Funds (FF) - These funds have been regrouped and reassigned fund numbers accordingly. Agency funds should be used to report resources held by the reporting government in a purely custodial capacity. Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

MUNICIPAL CHART OF ACCOUNT

GOVERNMENTAL FUNDS

GENERAL

001 General Fund

SPECIAL REVENUE FUNDS

- 002 Coal Severance Tax
- 003 Municipal Financial Stabilization Fund (Rainy Day)(8-37-1)
- 004 Open
- 005 Floodwall Board
- 006 Park Board
- 007 Planning Authority
- 008 Library
- 009 Federal Grant
- 010 Federal Grant
- 011 Federal Grant
- 012 State Grants
- 013 Development Authority
- 014 Cemetery
- 015 Dog and Kennel Fund
- 016 Open
- 017 Open
- 018 Employment Security-Self Insured
- 019 Health Department
- 020 Emergency Communications 911
- 021 Investigative Services
- 022 Street Assessments
- 023 Sewer Assessments
- 024 Curb/Gutter Assessments
- 025 Open
- 026 Open
- 027 Open
- 028 Open
- 029-034 Open
- 035 Special Projects #1
- 036 Special Projects #2
- 037 Special Projects #3
- 038 Special Projects #4
- 039 Special Projects #5

SPECIAL REVENUE CONTINUED

- 040-049 Special Projects
- 050-071 Open
- 072 Open
- 073 Open
- 074 Open
- 075-079 Special Excess Levy
- 080-089 Federal Grants
- 090-094 State Grants
- 095-099 Other Grants

**GOVERNMENTAL FUNDS CONTINUED ON
NEXT PAGE**

DEBT SERVICE
CAPITAL PROJECTS
PERMANENT

MUNICIPAL CHART OF ACCOUNT

GOVERNMENTAL FUNDS-continued

DEBT SERVICE

100 General Obligation Issue #1
101 General Obligation Issue #2
102 General Obligation Issue #3
103 General Obligation Issue #4
104 Water Revenue Bonds
105 Sewer Revenue Bonds
106 Other Revenue Issue #1
107 Other Revenue Issue #2
108 Other Revenue Issue #3
109-199 Open

PERMANENT

300 Trust #1
301 Trust #2
302 Trust #3
303 Trust #4
304-399 Open

CAPITAL PROJECTS

200 Infrastructure #1
201 Infrastructure #2
202 Infrastructure #3
203 Bridge #1
204 Bridge #2
205 Bridge #3
206 Bridge #4
207 Parks & Recreation #1
208 Parks & Recreation #2
209 Parks & Recreation #3
210 Cemetery #1
211 Cemetery #2
212 Cemetery #3
213 Civic Center/Auditoriums/Community Centers #1
214 Civic Center/Auditoriums/Community Centers #2
215 Civic Center/Auditoriums/Community Centers #3
216 Civic Center/Auditoriums/Community Centers #4
217 Cultural #1
218 Cultural #2
219 Cultural #3
220 General Maintenance & Repair
221-250 Open
251 Building Commission
252 Special Construction Fund #1
253 Special Construction Fund #2
254 Capital Reserve
255-299 Open

MUNICIPAL CHART OF ACCOUNTS

PROPRIETARY FUNDS

ENTERPRISE

400	Water
401	Sewer
402	Civic Center
403	Airport
404	Garbage/Landfill
405	Recycling
406	Parking
407	Pools
408	Park
409	Transit
410	Hospital
411	Ambulance
412	Transfer Station
413	Electric
414	Toll Bridge
415	Ferry
416	Maps & Photos
417	Streets
418	Development Authority
419	Industrial Park
420	Municipal Building Commission
421	City Garage
422	Cemetery
423	Rural Technology
424	TV Cable
425	Parking #2
426	Storm Water Management (W. Va. 16-13-1) Assigned 9/29/2003
427-499	Open

INTERNAL SERVICE FUNDS

500	Central Garage
501	Motor Pool
502	Duplicating
503	Printing Services
504	Information Systems
505	Purchasing
506	Gasoline
507	Worker's Comp.
508	Unemployment Comp.
509	Employee Health Benefits
510	Internal Service #1
511	Internal Service #2
512	Internal Service #3
513-599	Open

FIDUCIARY FUNDS

PENSION TRUST

600	Policemen's Pension & Relief Fund
601	Firemen's Pension & Relief Fund
602	Municipal Employees Pension Fund
603-699	Open

PRIVATE PURPOSE TRUST

700	Trust #1
701	Trust #2
702	Trust #3
703	Trust #4
704-799	Open

INVESTMENT TRUST FUNDS

800	Open
801	Open
802-899	Open

AGENCY FUNDS

900	Agency #1
901	Agency # 2
902	Agency #3
903-999	Open

ASSETS AND OTHER DEBITS

101 - Cash

Currency, cash and/or other forms of exchange on hand, in the bank, or held by designated custodians of cash.

102 -

103 -

104 -

105 -

106 – Petty Cash

A sum of money used for making change or for making payments of expenses too minor to justify payment by check.

107 -

108 -

109 – Taxes Receivable

Uncollected portion of any years tax levy, including property taxes, gross sales taxes, and any special district taxes. Use sub-account numbers to identify specific types or years.

110 – Special Assessments Receivable

Uncollected portion of special assessments for curbs and gutters, streets, and sidewalks, etc.

111 – Customer’s Accounts Receivable

Uncollected portion of charges billed to private individuals and organizations for goods or services furnished by a government. Use sub-account numbers to indicate types or years.

112 - Estimated Uncollectible Taxes (Credit)

That portion of taxes receivable which it is estimated will never be collected. This is a contra-asset account and is a reduction from Taxes Receivable to determine net Taxes Receivable (“Net Amount to be Raised by Levy”). Use sub-account numbers to indicate years:

- 01 – 1st year
- 02 – 2nd year
- 03 – 3rd year
- 04 – 4th year

113 - Exonerations – Estimated (Credit)

Reduction of property tax revenues due to the taxpayer being relieved of part or all of the tax liability. This is a contra-asset account and is a reduction from Taxes Receivable to determine Net Taxes Receivable (“Net Amount to be Raised by Levy”).

114 – Due From Other Funds

Receivable from other funds within the same governmental unit. (Should be paid before end of fiscal year.) Use sub-account code to identify specific funds.

115 – Due From Governmental Units

Receivables from other governmental units.

116 – Other Receivables

Amounts due to a government which are not separately charged. Use sub-account code to identify various receivables.

117 – Interest Receivable

Interest which has been earned but not yet collected.

118 -

119 -

120 – Inventories of Materials and Supplies

Cost values of materials and supplies on hand.

121 -

122 – Prepaid Expenses

Prepayment of insurance, taxes, interest and other expenses for which the benefits have not yet been received.

123 - Accrued Interest Purchased – Investments such as T-Bills, T-Notes, etc.

MUNICIPAL CHART OF ACCOUNTS ASSETS AND OTHER DEBITS (100-199)**124 -****125 - Investments**

Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments.

126 -**127 -****128 -****129 -****130 – Fixed Assets - Land**

Account includes cost of land purchased, legal fees involved and any expenses for grading, filling or other work necessary to put land in condition for intended use.

131 – Fixed Assets - Building

Permanent structures owned by the government and improvements thereon. Same general rules apply to buildings as to land above. Any equipment or fixtures built into or permanently attached to building become part of building.

01 - Accumulated Depreciation - Building (CREDIT)

132 – Fixed Assets – Other Improvements

Acquisition value of permanent improvements, other than buildings, which add value to land. Examples: retaining walls, storm sewers, tunnels and bridges.

01 - Accumulated Depreciation - Other Improvements (CREDIT)

133 – Fixed Assets - Equipment

Tangible property of too permanent a nature to be considered expendable, valued at purchase price if possible, and appraised value if not. Includes heavy construction equipment, trucks, cars, office machines and furniture.

134 – Fixed Assets – Construction In Progress

Cost to date of construction of fixed assets undertaken but not yet completed.

MUNICIPAL CHART OF ACCOUNTS ASSETS AND OTHER DEBITS (100-199)

135 – Fixed Assets Leased

136 - Infrastructure

137 - Intangibles

138 -

139 -

140 -

141 -

142 - 182 Open

183 – Amount Available In Debt Service Funds

An account in the General Long-Term Debt Account Group equal to the amount of fund balance available in Debt Service Funds for the retirement of general long-term debt.

184 – Amount To Be Provided For Payment Of Bonds

Amount to be provided from taxes or other revenues for retirement of bonds in current and/or future years (in General Long-Term Debt Account Group).

185 -

186 – Amount To Be Provided For Payment Of Compensated Absences

General Long-Term Debt Account Group.

187 -

188 -

189 -

190 -

191 -

192 -

193 -

194 -

195 -

196 -

197 -

198 -

199 -

LIABILITIES AND OTHER CREDITS

MUNICIPAL CHART OF ACCOUNTS LIABILITIES AND OTHER CREDITS (200-279)**200 -****201 – Accounts Payable**

Amounts owed on open accounts to private individuals or business firms for goods and/or services furnished to a government.

202 -**203 –****204 –****205 –****206 – Contracts Payable**

Amounts due on contracts with suppliers of goods and/or services.

207 –**208 –****209 –****210 – Due To Other Governmental Units**

Amounts owed to other governmental units. Use sub-account codes to identify specific governmental units.

211 –**212 –****213 –****214 –****215 – Due To Other Funds**

Amount owed to other funds within the same governmental unit. Use sub-account codes to identify specific funds.

216 –**217 –****218 – OPEB OTHER POST EMPLOYMENT BENEFITS (CURRENT)****219 – Compensated Absences**

(Accrued Vacation Pay)

220 – Salaries And Wages Payable

A liability for wages earned by employees but not yet paid.

MUNICIPAL CHART OF ACCOUNTS LIABILITIES AND OTHER CREDITS (200-279)**221 - F.I.C.A. Taxes Payable**

Accrued liability for employer's and employees' contributions to FICA (Social Security) which have not yet been remitted.

222 – Federal Withholding Taxes Payable

Accrued liability for employee federal withholding tax deductions which have not yet been remitted.

223 – State Withholding Taxes Payable

Accrued liability for employee state withholding tax deductions which have not yet been remitted.

224 – Retirement Contributions Payable

Accrued liability for employer's and employees' contributions to a retirement plan which have not yet been remitted. Use sub-account numbers to identify Public Employees Retirement System (PERS), police pension, fire pension, etc.

225 – Insurance Deductions Payable

Accrued liability for employer's and/or employees' payments to insurance plan which have not yet been remitted. Use sub-account numbers to identify various plans.

226 – Charities Deductions Payable

Accrued liability for employees' payroll deductions for contributions to charitable organizations which have not yet been remitted. Use sub-account numbers to identify various charities.

227 – Other Deductions Payable

Accrued liability for other payroll deductions which have not yet been remitted; **for example, child support withholdings payable to the state.** Use sub-account numbers to identify various deductions.

228 – Unemployment Compensation Payable

(Employee's withholding)

229 – Worker's Compensation Payable**230 – Parking Fees Withheld**

MUNICIPAL CHART OF ACCOUNTS LIABILITIES AND OTHER CREDITS (200-279)**231 – 233****234 – Unclaimed Property Liability****State Treasurer's Unclaimed Property Program (January 2007)****235 – Dormant Checks****236 – Utilities Customers' Deposits**

Liability for customers' meter deposits held by an enterprise fund.

237 – Performance Bonds

Liability for monies held as guarantee of contract performance.

238 – Exonerations Due To Taxpayers**239 – Deferred Revenues**

Revenues which are measurable but not available to meet current expenses. Includes "Delinquencies" – property taxes which are not expected to be collected in the current fiscal year.

240 – User Fee Collected in Advance (assigned March 16, 2004-Charleston)**241 – Taxes Collected In Advance**

Taxes collected before they become due.

242 – Prepaid Licenses

Licenses which have been collected before they become due.

243 - Bonds Payable In Current Year

The face value of bonds which are not due within one year.

244 – Bonds Payable In Future Years

The face value of bonds which are not due within one year.

245 – Capital Lease

Amount due on contracts for capital assets (January 2007)

246 – OPEB OTHER POST EMPLOYMENT BENEFITS (LONG-TERM)**247 – 279 OPEN**

FUND EQUITY

MUNICIPAL UNIFORM CHART OF ACCOUNTS**FUND EQUITY
(280-299)****280 – FUND BALANCE RESERVED FOR ENCUMBRANCES**

The portion of a fund balance segregated for outstanding encumbrances.

281 –

282 – RESERVE FOR FIXED ASSET ACQUISITIONS (CAPITAL RESERVE)

283 –

284 – FUND BALANCE RESERVED FOR INVENTORIES

Segregation of a portion of fund balance for the amount represented by inventories. This indicates that a portion of the fund balance is not available for expenditure since the fund balance includes an amount for inventories.

285 –

286 –

287 –

288 –

289 –

290 – INVESTMENT IN GENERAL FIXED ASSETS

An account in the General Fixed Assets Account Group which represents the government's equity in general fixed assets.

291 –

292 –

293 –

294 –

295 –

296 –

297 –

298 – RETAINED EARNINGS

The accumulated earnings of an Enterprise of Internal Service Fund. (Similar to Fund Balance.)

299 – UNENUMBERED FUND BALANCE

The excess of the assets of a governmental unit over its liabilities and fund balance reserved accounts. (Carry-over July 1)

REVENUES

MUNICIPAL UNIFORM CHART OF ACCOUNTS**REVENUES
(300-399)****301-01-Property Taxes Current Year (Ad Valorem) (T)**

Revenue accounts showing taxes collected by the county sheriff on real and personal property, and public utility taxes collected by the State Auditor. (W.Va. Code §8-13-1 and 11-8-6d.)

301-02-05 – Prior Year Taxes (T)

301-02 – 1st Year

301-03 – 2nd Year

301-04 – 3rd Year

301-05 – 4th Year

301-06 – Supplemental Taxes (T)

301-06 – Supplemental Tax Collections

301-07 – Tax Loss Restoration Fund Distribution (T)

The distribution from the State's Tax Loss Restoration Fund is made to entities that experience a loss in public utility property tax revenue due to reduced assessments. Distribution is made by the WV State Auditor. (SB 655 Amends Code §11-6-25 and 11-6g-17 Creates § 11-6-27) (Account added March 2004)

301-90-99 - Property Taxes Current Year Excess Levy (T)

Revenue generated from a special excess levy. Use this account for excess levies that have been included in the general fund.

302 – Tax Penalties & Interest (T)

Payments of interest and penalties on delinquent taxes

303 – Gas & Oil Severance Tax (T)**304 – Excise Tax on Utilities (T)**

Taxes imposed on the privilege of purchasing, using or consuming any public utility services and tangible personal property from public utilities. (W.Va. Code § 8-13-5a)

305 – Business and Occupation Tax (T)

Taxes paid on the gross income of businesses and occupations. (W.Va. Code § 8-13-5.)

306 – Wine and Liquor Tax (T)

Tax on purchase of intoxicating liquors. Taxes collected by state and remitted to the entity. (ABC Commission for liquor tax and Department of Tax and Revenue for wine tax.) (W.Va. Code § 8-13-7 and 60-3A-21.)

MUNICIPAL UNIFORM CHART OF ACCOUNTS**REVENUES
(300-399)****307 – Animal Control Tax (T)**

Includes taxes on ownership of dogs collected locally or by the county assessor. See account #337 for dog pound fees. (W.Va. Code § 8-13-10 and 19-20-2.)

308 – Hotel Occupancy Tax (T)

Proceeds from the privilege tax upon the occupancy of hotel rooms located within the county/municipality. (W.Va. Code § 7-18-14.)

309 – Amusement Tax (T)

Taxes collected on admission to public amusement or entertainment. (W.Va. Code § 8-13-6.)

310 – Coal Severance Tax (T)

Tax on the extraction of coal which is collected by the Department of Tax and Revenue and distributed to local governments. (W.Va. Code § 11-13A-6.)

311 – Insurance Premium Surtax (T)

Additional tax on fire and casualty insurance premiums collected by the state and remitted to firemen's and policemen's pension funds and volunteer fire departments. (W.Va. Code § 33-3-14d.)

312 – Motor Vehicle Operator's Tax (T)

Tax on inhabitants of a municipality for privilege of operating a motor vehicle. (W.Va. Code § 8-13-9)

313 – Horse and Dog Racing Tax (T)

A daily license tax for the privilege of conducting races. (W.Va. Code § 8-13-8.)

314 – Sales Tax (new passed by legislature March 2004 session 1% for FYE 2008)**315****316 – Open****317 – 319 Open**

320 – Fines, Fees & Court Costs (FF)

Fines and forfeits for statutory violations and facilities fees and arrest fees. (W.Va. Code § 8-14-3, 50-3-1 and 50-3-2.)

321 – Parking Violations (FF)

Money from parking tickets. (W.Va. Code § 8-12-5 [4].)

322 - Regional Jail Operations Partial Reimbursement (FF)

Revenues generated from magistrate and circuit court fees remitted to the State Treasurer and reimbursed to counties and municipalities participating in the regional jail system to offset their costs of incarceration. Distributed within 90 days after July 1; reimbursement based on number of inmate days. (W. Va. Code § 31-20-10b) (Added August 31, 2006)

323 - 324 – Open

325 – Licenses (LP)

Revenue from sale of licenses. Use sub-account numbers to identify specific types. (W.Va. Code § 8-13-4.)

326 – Building Permit Fees (LP)

Revenue from issuance of permits for construction or alteration of buildings. (W.Va. Code § 8-12-14.)

327 – Miscellaneous Permits (LP)

Permits issued for various purposes – trailers, buildings, streets, sewers, and signs. Sub-account numbers should be used to indicate the type of permits. (W.Va. Code § 8-12-5.)

328 – Franchise Fees (LP)

Fee paid for certain rights or privileges of operation within an entity's boundaries. Must have contract between entity and franchisee on file. Includes cable television franchise fees. (W.Va. Code § 8-31-1.)

329 – Inspection Fees (LP)

Fees for services of building, plumbing, or electrical inspection, and certificate of inspection. Also includes jail inspection fees. (W.Va. Code § 8-12-15.)

MUNICIPAL UNIFORM CHART OF ACCOUNTS**REVENUES
(300-399)****330 – IRP Fees (Interstate Registration Plan) (LP)**

This revenue is generated from a fee assessed by the Department of Motor Vehicles on interstate trucks. The fee is distributed monthly to the municipality with the public utility tax by the State Auditor's County Collections Division.

331 - 334 – Open**335 – Private Liquor Club Fee (CS)**

Fees collected from a private club selling alcoholic beverages within the municipality. (W.Va. Code § 60-7-7 and 8-13-7.)

336 – Cemetery Revenues (CS)

Sale of goods and services by a cemetery. (W.Va. Code § 8-12-5 [42].)

337 – Dog Pound Fees (CS)

Fees from impoundment of animals and other revenue associated with an animal control shelter. (See account #307 for Animal Control Taxes.) (W.Va. Code § 19-20-8.)

338 – Emergency Communication Fee (CS)

Proceeds from the fee charged for enhanced emergency telephone systems (911). (W.Va. Code § 7-1-3cc.)

339 – Emergency Service Fee (CS)**340 – Parks & Recreation (CS)**

Any revenue of parks and recreation, such as golf fees, admission to swimming pools, etc. (W.Va. Code §§ 8-12-5 [37], 8-13-13, 7-11-2 and 10-2-4a.)

341 – Municipal Service Fees (CS)

Charges for services rendered which cannot be properly identified under another account number. Use to record one fee charged for several services. (W.Va. Code § 8-13-13.)

342 – Parking Meter Revenues (CS)

Cash collected from parking meters. (W.Va. Code § 8-12-5 [4].) Use account #321 for parking tickets.

MUNICIPAL UNIFORM CHART OF ACCOUNTS**REVENUES
(300-399)****343 – Off-Street Parking (CS)**

Revenue from off-street parking facility. (W.Va. Code § 8-12-12.)

344 – Collection of Delinquent Accounts (CS)**345 – Rents & Concessions (CS)**

Income derived from rental of government owned property or concessions. (W.Va. Code §§ 7-3-3, 7-3-4 and 8-12-18.)

346 – Airport Revenues (CS)

Landing fees, hanger rentals and the like derived from local government owned airports. (W.Va. Code §§ 8-28-4, 8-29-8 [10] and 8-29A-9 [11].)

347 – Jail Fees (CS)

Fees charged by a governmental unit for feeding and care of prisoners. (W.Va. Code §§ 7-8-2a, 7-8-8 and 7-8-9.)

348 – Special Assessments (CS)

Special assessments against property owners for the cost of curb and gutters, streets and sidewalk, driving schools, etc. (W.Va. Code § 8-18-8.)

349 – Open**350 – Refuse Collection (Garbage and Trash Fees) (CS)**

Fees charged for pickup of trash and garbage. See Account #354 for disposal of trash and garbage. (W.Va. Code §§ 7-1-3f and 8-13-13.)

351 – Police Protection Fees (CS)

Charges for services of police department. (W.Va. Code § 8-13-13.)

352 – Fire Protection Fees (CS)

Charges for services of the fire department. (W.Va. Code § 8-13-13.)

MUNICIPAL UNIFORM CHART OF ACCOUNTS**REVENUES
(300-399)****353 – Planning Commission Revenue (CS)**

Revenues generated for or by a planning commission. (W.Va. Code §8-24-15 and 8-24-32.)

354 – Landfill/Incinerator Fees (CS)

Fees charged for disposal of trash and garbage. See Account #350 for pickup of trash and garbage. (W.Va. Code §8-13-13.)

355 – Street Fees (CS)

Fees charged for street cleaning, street maintenance and improvement and street lighting. Sub-account numbers should be used to indicate the type of fees. (W.Va. Code § 8-13-13.)

356 – Open**357 – Housing Program Revenues (CS)**

Revenues from the operation of a housing program or housing authority that are not otherwise charted. (W.Va. Code § 16-15-7.)

358 – Civic Center/Coliseum (CS)

Revenues from operation of a civic center or coliseum, including rentals, admissions, concessions, etc. Use sub-account numbers to identify specific sources. (W.Va. Code § 8-12-5 [49].)

359 – Floodwall Fees (CS)**360 – Open****361 - Charges for Services****362 – Charges to Other Entities (CS)**

Charges for goods and services rendered to other entities.

363 – Ambulance Fees (CS)

Charges for ambulance service. (W.Va. Code § 8-13-13.)

364 – Open

MUNICIPAL UNIFORM CHART OF ACCOUNTS**REVENUES
(300-399)****365 – Federal Government Grants (I)**

Grants-in-aid from the federal government for such purposes as construction of water and sewage treatment facilities, airports, urban renewal, etc.

366 – State Government Grants (I)

Grants-in-aid from the state government.

367 – Other Grants (I)

Grants from other local governments, agencies, private foundations or corporations. Example: Gypsy Moth

368 – Contributions from other Entities (I)

Transfer from other entities or private sources.

369 – Contributions from other Funds (I)

Transfers from one fund to another within the same governmental unit. Use separate sub accounts for each fund involved.

370 – Charges to other Funds (I)

Charges for goods and services by one fund to another in the same governmental unit. Use separate numbers for each fund involved.

371 – Payment in Lieu of Taxes (I)

Revenue collected in lieu of taxes (except federal-see account #372.)

372 – Federal Payment in Lieu of Taxes (I)

Revenue collected from the federal government in lieu of taxes.

373 – Flood Reimbursement (I)**374 – Payroll Reimbursement (I)****375 – Transfers from Rainy Day Fund (W.Va. Code § 8-37-1) (I)****376 – Gaming Income**

MUNICIPAL UNIFORM CHART OF ACCOUNTS**REVENUES
(300-399)**

377 – Capital Lease Revenue (January 2007) (M) GAAP requirement for financial statement reporting

378 – Map Sales (M)

379 – Gain/Loss Sale of Fixed Assets (M)

380 – Interest Earned on Investments (M)

Interest on investments. This interest belongs to fund which owns the principal invested. (W.Va. Code § 8-13-22a.)

381 – Reimbursements (M)

Money received for payments made for another.

382 – Refunds (M)

Money received for overpayment or return of goods or services.

383 – Sale of Fixed Assets (M)

Revenue from the sale of long-term assets such as land, buildings, machinery and equipment. Entries to this account for sale of fixed assets should trigger adjustments in property control records and in the General Fixed Assets Account Group. (W.Va. Code § 8-12-18)

384 – Sale of Materials (M)

Revenue from sale of materials. (W.Va. Code § 8-12-18.)

385 – Commissions (M)

Commissions on phone booths, vending machines, lottery commission, etc.

386 – Insurance Claims (M)

Proceeds from insurance claims.

387 – Filing Fees (M)

Fee for filing for candidacy for public office. (W.Va. Code §§ 3-5-8 and 8-5-6.)

MUNICIPAL UNIFORM CHART OF ACCOUNTS**REVENUES
(300-399)****388 – Library Fees (M)**

Fees collected by the library for the use of books and other goods and services. (W.Va. Code § 10-1-9a.)

389 – Accident Reports (M)

Payments received for the preparation of motor vehicle accidents.

390 – Bingo Revenue (M)

Proceeds from a bingo operation licensed under W.Va. Code § 47-20-6.

391 – Recycling Program (M)

Revenues from the sale of recyclable materials collected by the government. (W.Va. Code § 20-11-5.)

392 - Property Rehabilitation (M)**393 – Interest on Special Assessment (M)****394 – Confiscated Property (M)****395 – Employees Retirement Contribution (Police & Fire) (M)****396 – Fair Market Value (M)**

Appreciation (Depreciation) of Investments
(Not a general fund account)

397 – Video Lottery (LVL) (M)

This account is used to report the revenue generated from race track and gaming machines. (W. Va. Code § 29-22B-1408(b)(1)(A))

398 – Proceeds from Sale of Bonds (M)**399 – Miscellaneous Revenue (M)**

Revenue of a nature too immaterial or too infrequent in occurrence to categorize

EXPENDITURES

MUNICIPAL UNIFORM CHART OF ACCOUNTS GENERAL GOV. EXPENDITURES
(400-699)

401 - Open

402 – Economic Development

403 – Federal Grants

404 – State Grants

405 – Zoning Board

406 – Consumer Protection

407 – Civil Service

408 – Insurance Program (Self-Insured)

409 – Mayor’s Office

410 – City Council

411 – Recorder’s Office

412 – City Manager’s Office

413 – Treasurer’s Office

414 – Finance Office

415 – City Clerk’s Office

416 – Police Judge’s Office

417 – City Attorney

418 – City Auditor

419 – Main Street Program

420 – Engineering

421 – Community Development (Housing)

422 – Personnel Office

423 – Purchasing Department

MUNICIPAL UNIFORM CHART OF ACCOUNTS GENERAL GOV. EXPENDITURES
(400-699)

**424 – Contributions to Commissions Authorities and Other Statutory Entities
(not individually charted)**

425 – Enforcement Agency

426 – Litigation Reserve

427 – Rehabilitation of Property

428 – Acquisition of Property

429 – Clearance

430 – Program Planning

431 – Printing

432 – Other Grants

433 – Custodial

434 – Housing Authority

435 – Regional Development Authority

436 – Building Inspection

437 – Planning & Zoning

438 – Elections

439 – Data Processing

440 – City Hall

441 -- Other Buildings

442 – Internal Audit

443 – Charter Board

444 – Contributions/Transfers to Other Funds

445 – 564 Open

MUNICIPAL UNIFORM CHART OF ACCOUNTS GENERAL GOV. EXPENDITURES
(400-699)

565 – Electrical Services

Department for maintenance and installation of electrical work.

566 – Public Works Department

567 – Public Grounds

568 – Complaint Department

569 – Local Government Access Channel – (assigned Feb 2006 Summersville)

570 Open

571 – Parking

572-589 Open

590 – Market House

591 – 697 Open

698 – Transfers/Reimbursements

Audit Findings Only

699 – Contingencies

Budget provision for unexpected or unknown expenditures. Moneys must be transferred to a department prior to expenditure.

MUNICIPAL UNIFORM CHART OF ACCOUNTS PUBLIC SAFETY EXPENDITURES
(700-749)

700 – Police Department

701 – DARE Grant

702 – COPS Grant

703 – Investigative Services & Control

704 – Police-Special Duty

Includes school crossing guards

705 – City Jail

706 – Fire Department

707 – Dog Warden/Humane Society

708 – Watershed Project

709 – Ambulance Authority

710 – Dams & Dredging

711 – Communication Center/Central Dispatch

712 – Traffic Engineering

713 – Civil Defense

714 – Flood Control/Soil Conservation

715 – Fire Hydrants

716 – Emergency Services

717 – Juvenile Justice Diversion Program

718 – Drug & Violent Crime Control Grant – Community Safety Council

719 – Local Law Enforcement Block Grant

720 – Local Law Enforcement Block Grant

721 – Local Law Enforcement Block Grant

MUNICIPAL UNIFORM CHART OF ACCOUNTS PUBLIC SAFETY EXPENDITURES
(700-749)

722 – Local Law Enforcement Block Grant

723 – Local Law Enforcement Block Grant

724 –Fire Fee Distribution

725-749 Open

**MUNICIPAL UNIFORM CHART OF ACCOUNTS — STREETS & TRANSPORTATION
(750-799)**

750 – Streets & Highways

This account should be used for streets, highways and bridges where further or specific departmentalizing is not utilized.

751 – Street Lights

752 – Signs and Signals

753 – Snow Removal

754 – Central Garage

755 – Street Construction

756 – Street Cleaning

757 – Sidewalks

758 – Airports

759 – Public Transit

760 – Port Authority

761-799 Open

MUNICIPAL UNIFORM CHART OF ACCOUNTS **HEALTH &
SANITATION EXPENDITURES**
(800-899)

800 – Garbage Department

Expenses for garbage and trash pick up.

801 – Landfill & Incinerator Department

802 – Recycling Center

803 – Local Health Department

804 – Other Health Programs

(Includes nursing homes or clinics.)

805 – Storm Sewer

To be utilized for building and maintenance of storm sewers.

806 – Water & Sewer

Contributions to Public Service Districts.

807 – Sewer-Source of Supply

808 – Water-Source of Supply

809-899 Open

MUNICIPAL UNIFORM CHART OF ACCOUNTS CULTURE &
RECREATION EXPENDITURES
(900-949)

900 – Parks & Recreation

901 – Visitors Bureau

902 – Travel Council

903 – Fair Associations/Festival

904 – Swimming Pools

905 – Community Center

906 – Arts & Humanities

907 – Youth Program

908 – Playgrounds

909 – Museum Commission

910 – Civic Center-Municipal Auditorium

911 – Historical Commission

912 – Civic Promotions

(Hotel occupancy tax expenditures.)

913 – 4-H Camp

914 – Rails to Trails

915 – Ice Arena

916 - Library

917 - Law Library

918 – Golf Course

919 - Stadium (Assigned - July 2006 – Charleston)

920 – 949 Open

MUNICIPAL UNIFORM CHART OF ACCOUNTS SOCIAL
SERVICES EXPENDITURES
(950-974)

950 – Beautification

951 – Aging Program (Senior Citizens)

952 – Cemeteries

953 – Social Services

(Includes handicapped services and community action.)

954 – Human Rights/Affirmative Action

955 – Human Resources

956 – Community Council

957 – Bingo Expenses

958 – Open

959 – Open

960 – Open

961 – Open

962 – Open

963 – Open

964 – Open

965 – Open

966 – Open

967-974 Open

CAPITAL PROJECTS

(Replaces the Education Expenditure Category)

975	General Government
976	Public Safety
977	Streets & Transportation
978	Health & Sanitation
979	Culture & Recreation
980	Social Services
981-999	Open

OBJECTS OF EXPENDITURES

MUNICIPAL UNIFORM CHART OF ACCOUNTS PERSONAL SERVICES
OBJECTS OF EXPENDITURES
(101-110)

101 – OFFICIALS’ SALARIES

102 – OFFICIALS’ SALARY SUPPLEMENTS

103 – SALARIES AND WAGES

Gross earnings of all appointed employees.

104 – FICA TAX EXPENSE – SOCIAL SECURITY

Employer’s share only.

105 – GROUP INSURANCE EXPENSE

Employer’s share only.

106 – RETIREMENT EXPENSE

Employer’s share only.

107 – CONTRIBUTION TO PENSION FUND

Employer’s share only – use for policemen and firemen’s pension fund contributions.

108 – OVER-TIME/EXTRA HELP

109 – LUMP SUM COURT MANDATED PAYROLL SETTLEMENTS

110 – OTHER FRINGE BENEFITS

Includes uniform allowance for buying own uniforms. Otherwise, uniforms are object 45 and cleaning is object 25.

111 - OPEB OTHER POST EMPLOYMENT BENEFITS

MUNICIPAL UNIFORM CHART OF ACCOUNTS **CONTRACTUAL SERVICES**
OBJECTS OF EXPENDITURES
(211-240)

211 – TELEPHONE

Cost of communications- telephone, fax machines and internet services

212 – PRINTING

Printing of forms, election ballots, brochures, etc.

213 – UTILITIES

Heat, light, water and power for public buildings and other facilities and electricity for street lights and traffic signals.

214 – TRAVEL

Expense of governmental employees while conducting official public business.

215 – MAINTENANCE AND REPAIR – BUILDINGS AND GROUNDS

Cleanings, painting, repairs to public buildings, replacement of worn out heating and air conditioning equipment, landscaping, gardening, and grass mowing on grounds surrounding public buildings.

216 – MAINTENANCE AND REPAIR – EQUIPMENT

Service and repairs to mechanical equipment, such as heavy construction equipment and office machines.

217 – MAINTENANCE AND REPAIR – AUTOS AND TRUCKS

Service and repairs to automotive equipment.

218 – POSTAGE

219 – BUILDINGS AND EQUIPMENT RENTS

Cost of renting buildings, office space, automobiles, trucks, radio, construction and office equipment, including copy machines, typewriters, etc. Lease Purchase Agreements.

MUNICIPAL UNIFORM CHART OF ACCOUNTS **CONTRACTUAL SERVICES**
OBJECTS OF EXPENDITURES
(211-240)

220 – ADVERTISING/LEGAL PUBLICATIONS

Includes newspaper advertisements of such things as elections, bid openings, civic promotions, etc.

221 – TRAINING AND EDUCATION**222 – DUES AND SUBSCRIPTIONS**

Memberships in professional societies for governmental officers and subscriptions to technical publications. (For example, RIC, RDA, dues to municipal associations.)

223 – PROFESSIONAL SERVICES

Includes management, consulting, engineering and architectural services, legal fees, medical, dental, hospital services, etc. (For example: special prosecutors, court reporters, architects fees.)

224 – AUDIT COSTS

Costs of audits performed by the State Auditor or C.P.A. firms.

225 – LAUNDRY AND DRY CLEANING

Laundry and dry cleaning of uniforms and linens for jail, health department, etc.

226 – INSURANCE AND BONDS

Liability and property damage insurance on vehicles, workers' compensation insurance, unemployment compensation, fire insurance on public buildings and facilities, fidelity bonds on public officials and any other types of insurance other than group insurance.

227 – RIGHTS-OF WAY

Right-of-way and easements for projects which are not to be capitalized by the governmental unit.

228 – FREIGHT**229 – COURT COST AND DAMAGES**

MUNICIPAL UNIFORM CHART OF ACCOUNTS **CONTRACTUAL SERVICES**
OBJECTS OF EXPENDITURES
(211-240)

230 – CONTRACTED SERVICES

Contracts for services provided to the government, such as janitorial services, exterminating services, etc.

231 – FIRE SERVICE FEES

232 – BANK CHARGES

Includes service fees charged on accounts.

233 – INVESTIGATION EXPENSE

Payments for information, evidence, etc.

234 – EXTRADITIONS – CIRCUIT COURT

235 – REMITTANCE OF FEES COLLECTED

236 – REFUNDING ERRONEOUS PAYMENTS

237 – OTHER TAXES AND FEES

238 – REFUNDS OF DEPOSITS

239 – INSURANCE PREMIUMS FOR RETIREES

240 – REFUNDS/REIMBURSEMENTS

MUNICIPAL UNIFORM CHART OF ACCOUNTS **COMMODITIES**
OBJECTS OF EXPENDITURES
(341-355)

341 – DEPARTMENTAL SUPPLIES AND MATERIALS

Supplies and materials normally and routinely required for the operations of the department involved.

342 – RECORD BOOKS

343 – AUTOMOBILE SUPPLIES

Includes gasoline, oil and tires.

344 – FOOD AND DRUGS – FEEDING PRISONERS

Cost of maintaining prisoners in jail.

345 – UNIFORMS

Cost of uniforms for police and fire departments, public works and utility employees.

346 – PURCHASE FOR RESALE

Includes soft drinks, food, etc., where concession stands are maintained. Golf and bowling equipment in Recreation Department.

347 – PURCHASES FOR INVENTORY

Purchases to replenish inventory and maintain stock quantities at normal level.

348 – CHARGES BY OTHER FUNDS

Payments to other funds of the same governmental entity for goods received or services rendered. Use separate numbers for each fund involved.

349 – CHARGES BY OTHER GOVERNMENTAL UNITS

Payments to other governmental units for goods received or services rendered.

MUNICIPAL UNIFORM CHART OF ACCOUNTS **COMMODITIES**
OBJECTS OF EXPENDITURES
(341-355)

350 – COMPUTER INDEXING

Charges by private enterprises.

351 – ATHLETIC SUPPLIES

352 – PURCHASE OF LOTTERY TICKETS

353 – COMPUTER SOFTWARE

354 –

355 –

MUNICIPAL UNIFORM CHART OF ACCOUNTS **CAPITAL OUTLAY**
OBJECTS OF EXPENDITURES
(456-465)

456 – CAPITAL OUTLAY – LAND

Cost of acquisition of land including legal fees and expenses of grading, filling or other work necessary to put land in condition for intended use.

457 – CAPITAL OUTLAY – BUILDINGS

The initial cost of buildings including legal fees and any pieces of mechanical equipment which are attached to and become part of the buildings.

458 – CAPITAL OUTLAY – OTHER IMPROVEMENTS

The acquisition cost of permanent improvements other than buildings which add value to land, such as retaining walls, storm sewers, tunnels, and bridges.

459 – CAPITAL OUTLAY – EQUIPMENT

Machinery, equipment, furniture, and fixtures of too permanent a nature to be considered expendable at time of purchase. Account includes heavy construction equipment, automobiles, trucks, office machines, furniture and the like.

460 – CAPITAL OUTLAY – CONSTRUCTION IN PROGRESS

The cost to date of the construction of fixed assets not yet completed.

461 –

462 –

463 –

464 –

465 – DEPRECIATION EXPENSE

MUNICIPAL UNIFORM CHART OF ACCOUNTS **CONTRIBUTIONS**
OBJECTS OF EXPENDITURES
(566-599)

566 - CONTRIBUTIONS TO OTHER FUNDS

Permanent transfers to other funds within the same governmental unit.

567 - CONTRIBUTION TO OTHER GOVERNMENTAL UNITS

568 - OTHER CONTRIBUTIONS

569 -

570 - OPEN

571 - OPEN

572 - OPEN

573 - OPEN

574 - OPEN

575 - 599 OPEN

NON-OPERATING OBJECTS

670 – OTHER INTEREST AND PENALTIES EXPENSE

671 – PRINCIPAL MATURITIES ON BONDS

672 – INTEREST ON BONDS

673 – PREMIUM ON CALLED BONDS

674 – BOND SERVICE CHARGES

675 – ACTUARIAL RESERVE

676-699 - OPEN

REVENUE

**CROSS REFERENCE
GUIDE**

CROSS-REFERENCE GUIDE**REVENUES****"A"**

- 389 – ACCIDENT REPORTS
- 346 – AIRPORT REVENUES
- 363 – AMBULANCE FEES
- 309 – AMUSEMENT TAX
- 307 – ANIMAL CONTROL TAX

"B"

- 390 – BINGO REVENUE
- 326 – BUILDING PERMIT FEES
- 305 – BUSINESS AND OCCUPATION TAX

"C"

- 336 – CEMETERY REVENUES
- 362 – CHARGES TO OTHER ENTITIES
- 370 – CHARGES TO OTHER FUNDS
- 358 – CIVIC CENTER/COLISEUM
- 310 – COAL SEVERANCE TAX
- 344 – COLLECTION OF DELINQUENT ACCOUNTS
- 385 – COMMISSIONS
- 394 – CONFISCATED PROPERTY
- 368 – CONTRIBUTIONS FROM OTHER ENTITIES
- 369 – CONTRIBUTIONS FROM OTHER FUNDS

"D"

- 337 – DOG POUND FEE

"E"

- 338 – EMERGENCY COMMUNICATION FEE
- 339 – EMERGENCY SERVICES FEES
- 304 – EXCISE TAX ON UTILITIES (NOT PUBLIC UTILITY TAX FROM STATE AUDITOR)

"F"

- 365 – FEDERAL GOVERNMENT GRANTS
- 372 – FEDERAL PAYMENTS IN-LIEU-OF TAX
- 387 – FILING FEES
- 320 – FINES, FEES, AND COURT COSTS
- 352 – FIRE PROTECTION FEES
- 373 – FLOOD REIMBURSEMENT
- 359 – FLOODWALL FEES
- 328 – FRANCHISE FEES
- 280 – FUND BALANCE RESERVED FOR ENCUMBRANCES
- 284 – FUND BALANCE RESERVED FOR INVENTORIES

"G"

- 379 – GAIN/LOSS SALES OF FIXED ASSETS
- 376 – GAMING INCOME
- 303 – GAS & OIL SEVERANCE TAX

CROSS-REFERENCE GUIDE**REVENUES****"H"**

313 – HORSE AND DOG RACING TAX
308 – HOTEL OCCUPANCY TAX
357 – HOUSING PROGRAM REVENUES

"I"

330 - IRP FEE (International Registration Plan)
329 – INSPECTION FEES
386 – INSURANCE CLAIMS
311 – INSURANCE PREMIUM SURTAX
380 – INTEREST EARNED ON INVESTMENT
290 – INVESTMENT IN GENERAL FIXED ASSETS

"J"

347 – JAIL FEES

"L"

354 – LANDFILL/INCINERATOR FEES
388 – LIBRARY FEES
325 – LICENSES

"M"

378 – MAP SALES
327 – MISCELLANEOUS PERMITS
399 – MISCELLANEOUS REVENUE
312 – MOTOR VEHICLE OPERATOR'S TAX
341 – MUNICIPAL SERVICE FEES

"O"

343 – OFF – STREET PARKING
367 – OTHER GRANTS

"P"

342 – PARKING METER REVENUES
321 – PARKING VIOLATIONS
340 – PARKS AND RECREATION REVENUES
371 – PAYMENTS IN-LIEU-OF TAXES – FEDERAL
374 – PAYROLL REIMBURSEMENT
353 – PLANNING COMMISSION REVENUE
351 – POLICE PROTECTION FEES
301-02-05 - PRIOR YEAR TAXES
335 – PRIVATE LIQUOR CLUB FEE
398 – PROCEEDS FROM SALE OF BONDS
392 – PROPERTY REHABILITATION
301-01 – PROPERTY TAXES CURRENT YEAR (AD VALOREM)
301-90-99 – PROPERTY TAXES EXCESS LEVIES INCLUDED IN GENERAL FUND

CROSS-REFERENCE GUIDE**REVENUES****"R"**

- 391 – RECYCLING PROGRAM REVENUES
- 382 – REFUNDS
- 350 – REFUSE COLLECTION FEES
- 381 – REIMBURSEMENTS
- 345 – RENTS AND CONCESSIONS (INCLUDING RIGHT-OF-WAY RENTS)
- 282 – RESERVE FOR FIXED ASSET ACQUISITIONS (CAPITAL RESERVE)
- 298 – RETAINED EARNINGS

"S"

- 383 – SALE OF FIXED ASSETS
- 384 – SALE OF MATERIALS
- 314 - SALES TAX 1% for FYE 2008
- 348 – SPECIAL ASSESSMENTS REVENUES
- 366 – STATE GOVERNMENT GRANTS
- 355 – STREET FEES
- 301-06 – SUPPLEMENTAL TAXES

"T"

- 375 – TRANSFERS FROM RAINY DAY FUND
- 301-07 – TAX LOSS RESTORATION FUND DISTRIBUTION
- 302 – TAX PENALTIES AND INTEREST
- 375 – TRANSFER FROM FINANCIAL STABILIZATION FUND (RAINY DAY FUND)

"U"

- 299 – UNENCUMBERED BALANCE

"V"

- 397 – VIDEO LOTTERY

"W"

- 306 – WINE AND LIQUOR TAX

**EXPENDITURE
CROSS REFERENCE
GUIDE**

CROSS-REFERENCE GUIDE**EXPENDITURES****"A"**

428 – ACQUISITION OF PROPERTY
951 – AGING PROGRAM (SENIOR CITIZENS)
758 – AIRPORTS
709 – AMBULANCE AUTHORITY
906 – ARTS AND HUMANITIES

"B"

950 – BEAUTIFICATION
957 – BINGO EXPENSE
436 – BUILDING INSPECTION

"C"

975 – CAPITAL PROJECTS FOR GENERAL GOVERNMENT
976 – CAPITAL PROJECTS FOR PUBLIC SAFETY
977 – CAPITAL PROJECTS FOR STREETS & TRANSPORTATION
978 – CAPITAL PROJECTS FOR HEALTH & SANITATION
979 – CAPITAL PROJECTS FOR CULTURE & RECREATION
980 – CAPITAL PROJECTS FOR SOCIAL SERVICES
951 – CEMETERIES
754 – CENTRAL GARAGE
443 – CHARTER BOARD
417 – CITY ATTORNEY
418 – CITY AUDITOR
415 – CITY CLERKS OFFICE
410 – CITY COUNCIL
440 – CITY HALL
705 – CITY JAIL
412 – CITY MANAGER'S OFFICE
910 – CIVIC CENTER-MUNICIPAL AUDITORIUM
912 – CIVIC PROMOTIONS
713 – CIVIL DEFENSE
407 – CIVIL SERVICE
429 – CLEARANCE
711 – COMMUNICATION CENTER/CENTRAL DISPATCH
905 – COMMUNITY CENTER
956 – COMMUNITY COUNCIL
421 – COMMUNITY DEVELOPMENT (housing)
568 – COMPLAINT DEPARTMENT
406 – CONSUMER PROTECTION
699 – CONTINGENCIES
424 – CONTRIBUTIONS TO COMMISSIONS AUTHORITIES
AND OTHER STATUTORY ENTITIES
444 – CONTRIBUTIONS/TRANSFERS TO OTHER FUNDS
702 – COPS GRANT
433 – CUSTODIAL

CROSS-REFERENCE GUIDE**EXPENDITURES****"D"**

710 – DAMS AND DREDGING
701 – DARE GRANT
439 – DATA PROCESSING
707 – DOG WARDEN/HUMANE SOCIETY
718 – DRUG & VIOLENT CRIME CONTROL GRANT

"E"

402 – ECONOMIC DEVELOPMENT
438 – ELECTIONS
565 – ELECTRICAL SERVICES
716 – EMERGENCY SERVICES
425 – ENFORCEMENT AGENCY
420 – ENGINEERING

"F"

903 – FAIR ASSOCIATION/FESTIVAL
403 – FEDERAL GRANTS
414 – FINANCE (OFFICE OF)
706 – FIRE DEPARTMENT
715 – FIRE HYDRANTS
724 - FIRE FEE DISTRIBUTION
714 – FLOOD CONTROL (SOIL CONSERVATION)
913 – FOUR H-CAMP

"G"

800 – GARBAGE DEPARTMENT
315 - GAMING INCOME

"H"

911 – HISTORICAL COMMISSION
434 – HOUSING AUTHORITY
955 – HUMAN RESOURCES
954 – HUMAN RIGHTS/AFFIRMATIVE ACTION

"I"

915 – ICE ARENA
408 – INSURANCE PROGRAM – SELF – INSURANCE PROGRAM
442 – INTERNAL AUDIT
703 – INVESTIGATIVE SERVICES & CONTROL

"J"

717 – JUVENILE JUSTICE DIVERSION PROGRAM

"L"

801 – LANDFILL AND INCINERATOR DEPARTMENT
917 – LAW LIBRARY
916 – LIBRARIES
426 – LITIGATION RESERVE

CROSS-REFERENCE GUIDE**EXPENDITURES****"L" – CONTINUED**

569 – LOCAL GOVERNMENT ACCESS CHANNEL
803 – LOCAL HEALTH DEPARTMENT
719 – LOCAL LAW ENFORCEMENT BLOCK GRANT
720 – LOCAL LAW ENFORCEMENT BLOCK GRANT
721 – LOCAL LAW ENFORCEMENT BLOCK GRANT
722 – LOCAL LAW ENFORCEMENT BLOCK GRANT
723 – LOCAL LAW ENFORCEMENT BLOCK GRANT

"M"

419 – MAIN STREET PROGRAM
590 – MARKET HOUSE
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