

Code Classification

GOVERNMENTAL FUND TYPES**100 General fund****200 Special revenue funds**

- 205 Law library fund
- 210 Confiscated assets fund
- 215 Emergency 911 telephone fund
- 220 Grant fund (s) (required if the fund's expenditures exceed 2% of the general fund's expenditures, otherwise the use is optional)
- 250 Multiple grant fund
- 270 Special district fund (s) (e.g., fire or recreation district)
- 275 Hotel/motel tax fund
- 280 Rental motor vehicle excise tax fund

300 Capital projects funds

- 310 General obligation bond fund
- 320 Special purpose local option sales tax (SPLOST) fund
- 330 Homestead option sales tax (HOST) fund
- 340 Grant fund
- 350 Local resources fund
- 360 Revenue Bond Fund

400 Debt service funds

- 410 General obligation bonds fund
- 420 Revenue bonds fund
- 430 Special purpose local option sales tax (SPLOST) fund

PROPRIETARY FUND TYPES**500 Enterprise funds**

- 505 Water and sewer fund
- 510 Electric fund
- 515 Gas fund
- 520 Combined utility fund
- 525 Cable television fund
- 530 Hospital fund
- 535 Nursing home fund
- 540 Solid waste fund (collection, recycling, and disposal)
- 545 Mass transit fund
- 550 Airport fund
- 555 Special facilities fund
- 570 Telecommunication fund

600 Internal service funds**FIDUCIARY FUND TYPES****700 Trust and agency funds**

- 710 Agency funds

Fund**Account Classification ▪ 2**

715	Clerk of superior court fund
720	Clerk of probate court fund
725	Clerk of state court fund
730	Sheriff's fund
735	Recorder's court fund
740	Tax commissioner's fund
745	Municipal court fund
750	Magistrate court fund
770	Trust funds
775	Pension trust funds
785	Expendable trust funds
790	Non-expendable trust funds

ACCOUNT GROUPS**800 General fixed assets****900 General long-term debt****11 ASSETS AND OTHER DEBITS****11.1000 Current assets**

11.1100★	Cash (including cash equivalents)
11.1110	Cash in bank
11.1160	Petty cash
11.1180	Change fund
11.1200	Cash with fiscal agent
11.1300★	Investments-current
11.1400	Interest receivable-investments
11.1500	Taxes receivable-current
11.1510	Allowance for uncollectible current taxes (credit)
11.1600	Taxes receivable-delinquent
11.1610	Allowance for uncollectible delinquent taxes (credit)
11.1700	Interest and penalties receivable-taxes
11.1710	Allowance for uncollectible interest and penalties (credit)
11.1800	Tax liens receivable
11.1810	Allowance for uncollectible tax liens (credit)
11.1900	Accounts receivable
11.1930	Allowance for uncollectible accounts receivable (credit)
11.2100	Unbilled accounts receivable
11.2110	Allowance for uncollectible unbilled accounts receivable (credit)
11.2200	Special assessments receivable-current
11.2230	Allowance for uncollectible current special assessments (credit)
11.2300	Special assessments receivable-non-current
11.2330	Allowance for uncollectible non-current special assessments (credit)
11.2400	Special assessments receivable-delinquent
11.2430	Allowance for uncollectible delinquent special assessments (credit)
11.2500	Special assessment liens receivable
11.2510	Allowance for uncollectible special assessment liens (credit)
11.2600	Interest receivable-special assessments
11.2630	Allowance for uncollectible special assessment interest (credit)
11.2700	Intergovernmental receivable
11.2800	Notes receivable
11.2830	Allowance for uncollectible notes (credit)
11.2900	Rent receivable
11.2930	Allowance for uncollectible rent (credit)
11.3100	Due from other funds - _____fund
11.3200	Interfund receivable - _____fund
11.3300	Advances to other funds - _____fund
11.3400	Advances to other governments
11.3500	Advances to employees
11.3600	Inventories-materials and supplies
11.3700	Inventories-stores for resale

11.3800	Prepaid items
11.3900	Unamortized premiums on investments
11.4100	Unamortized discounts on investments (credit)
11.5000	Non-current assets
11.5100	Receivables-non-current
11.5200 ★	Investments-long-term
11.5300	Deferred charges
11.6000	Restricted assets
11.6100 ★	Cash
11.6200 ★	Investments
11.6300 ★	Customer deposits
11.7000	Capital assets
11.7100	Sites
11.7200	Site improvements
11.7210	Accumulated depreciation-site improvements (credit)
11.7300	Infrastructure
11.7310	Accumulated depreciation-infrastructure (credit)
11.7400	Buildings
11.7410	Accumulated depreciation-buildings (credit)
11.7500	Machinery and equipment
11.7510	Accumulated depreciation-machinery and equipment (credit)
11.7600	Construction in progress
11.8000	Other assets
11.8100	Investments-joint venture
11.9000	Other debits
11.9100	Amount available
11.9200	Amount to be provided

12**LIABILITIES****12.1000****Current liabilities**

12.1100	Accounts payable
12.1200	Salaries and wages payable
12.1300	Payroll deductions payable
12.1400	Employer's share of employee benefits-current
12.1500	Claims and judgments payable
12.1600	Contracts payable
12.1700	Retainage payable
12.1800	Intergovernmental payable
12.1900	Due to other funds - _____ fund
12.2100	Interfund payable - _____ fund
12.2200	Matured bonds payable
12.2300	Matured interest payable
12.2400	Accrued interest payable
12.2500	Deferred revenue
12.2600	Deposits payable
12.2700 ★	Notes payable-current
12.2800	Bonds payable-current
12.2820 ★	General obligation bonds payable
12.2840 ★	Special assessment debt payable with government commitment
12.2860 ★	Revenue bonds payable
12.2880 ★	Other bonds payable
12.2900	Arbitrage payable-current
12.3100 ★	Capital leases payable-current
12.3200 ★	Closure and post-closure care costs-current
12.3300	Other current liabilities

12.5000**Non-current liabilities**

12.5100	Advances from other funds - _____ fund
12.5200	Employer's share of employee benefits-non-current
12.5300 ★	Notes payable-non-current
12.5400 ★	Capital leases payable-non-current
12.5500	Deferred compensation benefits payable
12.5600	Bonds payable-non-current
12.5620 ★	General obligation bonds payable
12.5640 ★	Special assessment debt with government commitment
12.5660 ★	Revenue bonds payable
12.5680 ★	Other bonds payable
12.5700 ★	Deferred amounts for bond refundings (debit or credit balance)
12.5800 ★	Unamortized premiums on bonds
12.5900 ★	Unamortized discounts on bonds (debit)
12.6000	Arbitrage payable-non-current
12.6100 ★	Closure and post-closure care costs-non-current
12.6200	Other non-current liabilities

12.7000**Liabilities payable from restricted assets**

12.7100	Customer deposits payable
12.7200★	Revenue bonds payable
12.7300	Accrued interest payable

13 EQUITIES AND OTHER CREDITS

13.1000 Other credits

13.1100	Investment in general fixed assets
---------	------------------------------------

13.2000 Contributed capital

13.2100	Contributed capital - government
13.2200	Contributed capital - customers
13.2300	Contributed capital - developers
13.2400	Contributed capital - intergovernmental

13.3000 Retained earnings

13.3100	Retained earnings-reserved for revenue bond operations and maintenance
13.3200	Retained earnings-reserved for revenue bond construction
13.3300	Retained earnings-reserved for revenue bond current debt service
13.3400	Retained earnings-reserved for revenue bond future debt service
13.3500	Retained earnings-reserved for revenue bond renewal and replacement
13.3600	Retained earnings-reserved for _____
13.3700	Retained earnings-unreserved

13.4000 Fund balance

13.4100	Fund balance-reserved
13.4105	Fund balance-reserved for debt service
13.4110	Fund balance-reserved for endowments
13.4115	Fund balance-reserved for encumbrances
13.4120	Fund balance-reserved for inventories
13.4125	Fund balance-reserved for prepaid items
13.4130	Fund balance-reserved for non-current loans receivable
13.4135	Fund balance-reserved for advances to other funds
13.4140	Fund balance-reserved for fixed assets held for resale
13.4145	Fund balance-reserved for employees' pension benefits
13.4150	Fund balance-reserved for _____
13.4200	Fund balance-unreserved
13.4210	Fund balance-unreserved, designated for _____
13.4220	Fund balance-unreserved, undesignated

REVENUES AND OTHER FINANCING CLASSIFICATIONS

31 TAXES

31.1000 General property taxes

31.1100	Real property-current year
31.1110★	Public utility
31.1120★	Timber
31.1190★	Other
31.1200★	Real property-prior year

31.1300	Personal property-current year
31.1310★	Motor vehicle
31.1320★	Mobile home
31.1330★	MARTA
31.1340★	Intangibles (regular and recording)
31.1350★	Railroad equipment
31.1390★	Other
31.1400★	Personal property-prior year
31.1500	Property not on digest
31.1600★	Real estate transfer (intangible)
31.1700	Franchise taxes
31.1710★	Electric
31.1720★	Water
31.1730★	Gas
31.1740★	Sewage
31.1750★	Television cable
31.1760★	Telephone
31.1790★	Other
31.3000	General sales and use taxes
31.3100★	Local option sales and use taxes
31.3200★	Special purpose local option sales and use taxes
31.3300★	Homestead option sales and use taxes
31.3900★	Other
31.4000	Selective sales and use taxes
31.4100★	Hotel/motel
31.4200★	Alcoholic beverage excise
31.4300★	Local option mixed drink
31.4400★	Excise tax on rental motor vehicles
31.4900★	Other
31.5000	Local option income taxes
31.5100	Individual
31.5200	Corporate
31.6000	Business taxes
31.6100★	Business and occupation taxes
31.6200★	Insurance premium taxes
31.6300★	Financial institutions taxes
31.8000★	Other Taxes
31.9000★	Penalties and interest on delinquent taxes
31.9100	General property
31.9110	Real
31.9120	Personal

31.9200	Selective sales and use
31.9300	Local option income
31.9400	Business
31.9500	Fi Fa
31.9900	Other

32 LICENSES AND PERMITS

32.1000 Business licenses

32.1100 ★	Alcoholic beverages
32.1110	Beer
32.1120	Wine
32.1130	Liquor
32.1140	Bar cards
32.1200 ★	General business license
32.1210	Real estate
32.1220	Insurance
32.1230	Logging permits
32.1290	Other fees
32.1900	Other

32.2000 Non-business licenses and permits

32.2200 ★	Building and signs
32.2210	Zoning and land use
32.2220	House moving
32.2230	Sign
32.2300	Motor vehicle operators
32.2400	Marriage licenses
32.2500	Animal licenses
32.2900 ★	Other
32.2910	Pistol permit
32.2920	Blasting fee
32.2930	Street maintenance decals
32.2990	Other

32.3000 ★ Regulatory fees

32.3100 ★	Building structures and equipment (building permits) ¹
32.3110	Protective inspection administration
32.3120	Building inspection
32.3130	Plumbing inspection
32.3140	Electrical inspection
32.3150	Gas inspection
32.3160	Air conditioning inspection
32.3170	Boiler inspection
32.3180	Elevator inspection
32.3200	Entertainment
32.3900	Other

¹For reporting purposes, governments should be prepared to report this sub-account separate from the main activity within this level.

32.4000 ★	Penalties and interest on delinquent licenses and permits
32.4100	Business license penalty
32.4200	Sign permit penalty
32.4300	Late tag penalty
32.4400	Interest on business licenses
33	INTERGOVERNMENTAL REVENUES
33.1000 ★	Federal government grants
33.1100	Operating-categorical
33.1110	Direct
33.1150	Indirect
33.1200	Operating-non-categorical
33.1210	Direct
33.1250	Indirect
33.1300	Capital
33.1310	Direct
33.1350	Indirect
33.3000 ★	Federal government payments in lieu of taxes
33.4000 ★	State government grants
33.4100	Operating-categorical
33.4110	Direct
33.4150	Indirect
33.4200	Operating-non-categorical
33.4210	Direct
33.4250	Indirect
33.4300	Capital
33.4310	Direct
33.4350	Indirect
33.5000	State government payment of lieu of taxes
33.5100 ★	Homeowner tax relief grants
33.6000 ★	Local government unit (specify unit) grants
33.7000	Local government unit (specify unit) shared revenues
33.7100 ★	Special purpose local option sales and use taxes
33.8000 ★	Local government unit (specify unit) payments in lieu of taxes
34	CHARGES FOR SERVICES
34.1000 ★	General government
34.1100	Court costs, fees, and charges
34.1110	Bond administration
34.1120	Probation fee
34.1130	Drug testing fee
34.1190	Other
34.1200	Recording of legal instruments

34.1300 Planning and development fees and charges
 34.1310 Plat reduction fee
 34.1320 Impact fees
 34.1321 Impact fees for facilities
 34.1322 Impact fees for other services
 34.1390 Other
 34.1400 Printing and duplicating services
 34.1500 Data processing
 34.1600 Motor vehicle tag collection fees
 34.1700 Indirect cost allocations
 34.1750 Internal service fund charges
 34.1800 Risk financing premiums
 34.1900 Other
 34.1910 Election qualifying fee
 34.1920 Advertising fee
 34.1930 Sale of maps and publications
 34.1940 Commissions on tax collections

34.2000 Public safety

34.2100 ★ Special police services
 34.2110 ID card fees
 34.2120 Accident reports
 34.2130 False alarms
 34.2200 ★ Special fire protection services
 34.2210 False alarms
 34.2300 ★ Detention and correction services
 34.2310 Fingerprinting fee
 34.2320 Inmate medical fee
 34.2330 Prisoner housing fee
 34.2500 ★ E-911 charges
 34.2600 ★ Ambulance fees
 34.2900 ★ Other

34.3000 Streets and public improvements

34.3100 Street, sidewalk, and curb repairs
 34.3200 ★ Special assessments
 34.3210 Capital improvement
 34.3220 Service
 34.3300 State road maintenance fees
 34.3900 Other

34.4000 Utilities / enterprise

34.4100 Sanitation
 34.4110 ★ Refuse collection charges
 34.4120 ★ Sale of waste and sludge
 34.4130 ★ Sale of recycled materials
 34.4150 ★ Landfill use fees
 34.4160 ★ Solid waste recycling fees
 34.4190 ★ Other charges
 34.4200 ★ Water/sewerage

34.4210	Water charges
34.4255	Sewerage charges
34.4260 ★	Stormwater utility charges
34.4300 ★	Electric
34.4310	Electric charges
34.4400 ★	Gas
34.4410	Gas charges
34.4500 ★	Telephone
34.4510	Telephone charges
34.4600 ★	Television cable
34.4610	Television cable charges
34.5000 ★	Other/enterprise
34.5200 ★	Golf course
34.5210	Golf course charges
34.5300 ★	Airport
34.5310	Airport charges
34.5400 ★	Parking
34.5410	Parking charges
34.5500 ★	Transit
34.5510	Passenger fares
34.5600 ★	Telecommunication
34.5610	Telecommunication charges
34.6000	Other Fees
34.6100	Animal control and shelter fees
34.6110	Animal control and shelter fees
34.6200	Divorcing parents fees
34.6210	Divorcing parents fees
34.6300	Child support fees
34.6310	Child support fees
34.6400	Background check fees
34.6410	Background check fees
34.6900	Other fees
34.7000 ★	Culture and recreation
34.7100	Library use fees
34.7200	Activity fees
34.7300	Event admission fees
34.7400	Exhibit admission fees
34.7500	Program fees
34.7600	Periodical subscriptions fees
34.7700	Other tuition charges
34.7900	Other culture and recreation fees and charges
34.9000 ★	Other charges for services
34.9100	Cemetery fees
34.9300	Bad check fees
34.9900	Other

35	FINES AND FORFEITURES
35.1000	Fines and Forfeiture
35.1100 ★	Court
35.1110	Superior
35.1120	State
35.1130	Magistrate
35.1140	Recorder's court
35.1150	Probate court (county only)
35.1160	Juvenile
35.1170	Municipal
35.1200 ★	Bonds
35.1300 ★	Confiscation
35.1320	Cash confiscation
35.1340	Other confiscation / escheats
35.1360	Proceeds from sale of confiscated property
35.1400 ★	Additional penalty assessments
35.1500	Library
35.1900	Other
35.1910	Overweight assessments
36	INVESTMENT INCOME
36.1000 ★	Interest revenues
36.2000 ★	Realized gain or loss on investments
36.3000 ★	Unrealized gain or loss on investments
37	CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES
37.1000 ★	Contributions and Donations from Private Sources
38	MISCELLANEOUS REVENUE
38.1000 ★	Rents and royalties
38.2000 ★	Telephone commissions
38.3000 ★	Reimbursement for damaged property
38.4000 ★	Pension Trust Fund Contributions
38.4100	Employer contributions
38.4200	Employee contributions
38.4300	Contributions from other sources
38.9000 ★	Other
39	OTHER FINANCING SOURCES

39.1000 ★	Interfund transfers
39.1100	Operating transfers in from component units
39.1200	Operating transfers in - _____ fund
39.1300	Residual equity transfers in - _____ fund
39.2000 ★	Proceeds of general fixed asset dispositions
39.2100	Sale of assets
39.2200	Property sale
39.3000 ★	Proceeds of general long-term liabilities
39.3100	General obligation bond proceeds
39.3200	Special assessment debt with government commitment proceeds
39.3300	Refunding bond proceeds
39.3400	Premiums on bonds sold
39.3500	Capital leases

FUNCTION AND ACTIVITY CLASSIFICATIONS

<i>Code</i>	<i>Classification</i>
1000	GENERAL GOVERNMENT
1100 ★	Legislative
1110	Governing body
1120	Legislative committees and special bodies
1130	Clerk of council/commission
1300 ★	Executive
1310	Mayor/commission chairperson
1320	Chief executive (manager or administrator)
1330	Clerk - Administration
1400 ★	Elections
1500	General administration
1510 ★	Financial administration
1511	General supervision
1512	Accounting
1513	Budget
1514	Tax administration
1515	Treasury
1516	Licensing
1517	Purchasing
1518	Debt administration
1530 ★	Law
1535 ★	Data processing/MIS
1540 ★	Human resources
1545 ★	Tax commissioner (constitutional officer)
1550 ★	Tax assessor

1555 ★	Risk management
1560 ★	Internal audit
1565 ★	General government buildings and plant
1570 ★	Public information
1575 ★	General engineering
1580 ★	Records management
1590 ★	Customer service
1595 ★	General administration fees

2000 JUDICIAL

2100 ★	Judicial administration
2150 ★	Superior court
2180 ★	Clerk of Superior Court (constitutional officer)
2200 ★	District attorney
2300 ★	State court
2400 ★	Magistrate court
2450 ★	Probate court
2500 ★	Recorder's court
2600 ★	Juvenile court
2650 ★	Municipal court
2700 ★	Grand jury
2750 ★	Law library
2800 ★	Public defender

3000 PUBLIC SAFETY

3100 ★ Public safety administration

3200 ★ Police

3210	Police administration
3220	Crime control and investigation
3221	Criminal investigation
3222	Vice control
3223	Patrol
3224	Records and identification
3225	Youth investigation and control
3226 ★	Custody of prisoners ²
3227	Custody of property
3228	Crime laboratory
3230	Traffic control
3231	Motor vehicle inspection and regulation
3240	Police training

² For reporting purposes, governments should be prepared to report this sub-account separate from the main activity within this level.

Expenditures – Function

Account Classification ▪ 15

3250	Special detail services
3260	Police stations and buildings
3270	Dispatcher
3280	Medical services
3285	Public relations
3290	Other
3300 ★	Sheriff (constitutional officer)
3310	Law Enforcement Administration
3320	Crime control and investigation
3321	Criminal investigation
3322	Vice control
3323	Uniform patrol
3324	Records and identification
3325	Youth investigation and control

3326★	Jail operations ³
3327	Custody of property
3328	Crime laboratory
3330	Traffic control
3340	Training
3350	Special detail services
3355	Sheriff's office and buildings
3360	Court services
3370	Medical services
3380	Dispatcher
3385	Public relations
3390	Other
3400★	Corrections
3410	Correctional administration
3420	Adult correctional institutions
3430	Juvenile correctional institutions
3440	Delinquents in other institutions
3450	Adult probation and parole
3460	Juvenile probation and parole
3470	Medical Service
3500★	Fire
3510	Fire administration
3520	Fire fighting
3530	Fire prevention
3540	Fire training
3550	Fire communications
3560	Medical services
3570	Fire stations and buildings
3600★	Emergency medical services (EMS)
3610	EMS Administration
3620	EMS Training
3630	EMS Operations
3650	Medical Services
3660	EMS Stations and Buildings
3670	Dispatcher
3700★	Coroner / medical examiner
3800★	E-911
3900★	Other protection
3910	Animal control
3920	Emergency management
3930	Militia and armories
3940	Examination of licensed occupations
3950	Public scales

³ For reporting purposes, governments should be prepared to report this sub-account separate from the main activity within this level.

3960	Flood control
4000	PUBLIC WORKS
4100 ★	Public works administration
4200 ★	Highways and streets
4210	Highways and streets administration
4220	Roadways and walkways
4221	Paved streets
4222	Unpaved streets
4223	Alleys
4224	Sidewalks and crosswalks
4225	Street cleaning
4226	Other maintenance
4230	Bridges, viaducts, and grade separations
4240	Tunnels
4250	Storm drainage
4260	Street lighting
4270	Traffic engineering
4300 ★	Sanitation and wastewater
4310	Sanitary administration
4320	Stormwater collection and disposal
4330	Sewage collection and disposal
4331	Sanitary sewer maintenance
4332	Sanitary sewer cleaning
4333	New sewer services
4334	Sewer lift stations
4335	Sewage treatment plants
4400 ★	Water
4410	Water administration
4420	Supply
4430	Treatment
4440	Distribution
4500	Solid waste and recycling
4510 ★	Solid waste and recycling administration
4520 ★	Solid waste collection
4530 ★	Solid waste disposal
4540 ★	Recyclables collection
4550 ★	Recyclables operations
4560 ★	Closure and post-closure care
4570 ★	Future landfill/Cell development
4580 ★	Public Education
4585 ★	Yard Trimmings collection & management
4600 ★	Electric

4700 ★	Gas
4750 ★	Telecommunications
4800 ★	Cable Television
4900 ★	Maintenance and shop
4950 ★	Cemetery
4960 ★	Intergovernmental payments of special purpose local option sales tax
4970	Other
5000	HEALTH AND WELFARE
5100 ★	Health
5110	Public health administration
5120	Vital statistics
5130	Regulation and inspection
5140	Communicable disease control
5141	Tuberculosis
5142	Socially transmitted diseases
5143	Rabies and animal control
5144	Mosquito control
5145	Other communicable diseases
5150	Maternal and child health services
5151	Maternal and preschool
5152	School
5160	Adult health services
5170	Health centers and general clinics
5180	Laboratory
5190	Indigent medical care
5195	Buildings and plant
5400 ★	Welfare
5410	Welfare administration
5420	Institutional care
5430	Direct assistance
5431	General assistance
5432	Senior assistance
5433	Aid to dependent children
5434	Aid to the blind
5435	Aid to the disabled
5436	Other direct assistance
5440	Intergovernmental welfare payments
5441	General assistance
5442	Senior assistance
5443	Aid to dependent children
5444	Aid to the blind

5445	Aid to the disabled
5446	Other welfare assistance
5450	Vendor welfare payments
5451	Vendor medical payments
5452	Other vendor payments
5460	Buildings and plant
5500 ★	Community services
5510	Meals on Wheels
5520	Senior Citizens Center
5530	Community Center
5540	Transportation Services
5600 ★	Public Education
6000	CULTURE / RECREATION
6100 ★	Recreation
6110	Culture/recreation administration
6120	Participant recreation
6121	Supervision
6122	Recreation centers
6123	Playgrounds
6124	Swimming pools
6130	Sport Facilities
6149	Other recreational facilities
6170	Spectator recreation
6171	Botanical gardens
6172	Museums
6173	Art galleries
6174	Zoos
6180	Special recreational facilities
6190	Special facilities
6200 ★	Parks
6210	Parks administration
6220	Park areas
6230	Parkways and boulevards
6240	Forestry and nursery
6250	Park policing
6260	Park lighting
6500 ★	Libraries
6510	Library administration
6520	Circulation
6530	Catalog
6540	Reference
6550	Order
6560	Periodicals
6570	Extension
6580	Special collections
6590	Branch libraries

7000	HOUSING AND DEVELOPMENT
7100 ★	Conservation
7110	Conservation administration
7120	Water resources
7130	Agricultural resources
7140	Forest resources
7150	Mineral resources
7160	Fish and game resources
7200 ★	Protective inspection
7210	Protective inspection administration
7220	Building inspection
7230	Plumbing inspection
7240	Electrical inspection
7250	Gas inspection
7260	Air conditioning inspection
7270	Boiler inspection
7280	Elevator inspection
7300 ★	Urban redevelopment and housing
7310	Urban redevelopment and housing administration
7320	Urban redevelopment
7321	Redevelopment administration
7322	Conservation projects
7323	Rehabilitation projects
7324	Clearance projects
7325	Relocation
7330	Public housing
7340	Other urban redevelopment
7400 ★	Planning and zoning
7410	Planning and zoning
7450	Code enforcement
7500 ★	Economic development and assistance
7510	Economic development and assistance administration
7520	Economic development
7530	Employment security
7540	Tourism
7550	Downtown development
7560	Enterprise operations
7561	Mass transit
7563	Airport
7564	Parking
7565	Special facilities
7600 ★	Economic opportunity
7610	Job corps
7611	Men's urban training centers
7612	Women's urban training centers

Expenditures – Function

Account Classification ▪ 21

7613 Rural conservation centers
7614 Youth camps
7620 Youth work-training programs
7621 In-school projects
7622 Out-of-school projects
7630 Community action programs
7631 Preschool readiness instruction
7632 Study centers
7633 Day-care centers
7634 Remedial instruction for elementary school students
7635 Family health education
7636 Other projects
7640 Adult basic education
7650 Assistance to migrant agricultural workers and families
7660 Work experience programs for needy persons
7670 Job training
7680 Comprehensive economic program

8000 ★ DEBT SERVICE

9000 ★ OTHER FINANCING USES

OBJECT CLASSIFICATIONS

<i>Code</i>	<i>Classification</i>
51	PERSONAL SERVICES AND EMPLOYEE BENEFITS
51.1000 ★	Personal services-salaries and wages
51.1100	Regular employees
51.1200	Temporary employees
51.1300	Overtime
51.2000 ★	Personal services-employee benefits
51.2100	Group insurance
51.2200	Social Security (FICA) contributions
51.2300	Medicare
51.2400	Retirement contributions
51.2500	Tuition reimbursements
51.2600	Unemployment insurance
51.2700	Workers' compensation
51.2900	Other employee benefits
52	PURCHASED / CONTRACTED SERVICES
52.1000	Purchased professional and technical services
52.1100 ★	Official/administrative
52.1200 ★	Professional
52.1300 ★	Technical
52.2000	Purchased-property services
52.2100 ★	Cleaning services
52.2110	Disposal (e.g., garbage pickup)
52.2120	Snow plowing
52.2130	Custodial
52.2140	Lawn care
52.2200 ★	Repairs and maintenance
52.2300 ★	Rentals
52.2310	Rental of land and buildings
52.2320	Rental of equipment and vehicles
52.3000	Other purchased services
52.3100 ★	Insurance, other than employee benefits
52.3200 ★	Communications
52.3300 ★	Advertising
52.3400 ★	Printing and binding
52.3500 ★	Travel

- 52.3600 ★ Dues and fees
- 52.3700 ★ Education and training
- 52.3800 ★ Licenses
- 52.3850 ★ Contract labor
- 52.3900 ★ Other

53 SUPPLIES

53.1000 Supplies

- 53.1100 ★ General supplies and materials
- 53.1200 ★ Energy
 - 53.1210 Water/sewerage
 - 53.1220 Natural gas
 - 53.1230 Electricity
 - 53.1240 Bottled gas
 - 53.1250 Oil
 - 53.1260 Coal
 - 53.1270 Gasoline
- 53.1300 ★ Food
- 53.1400 ★ Books and periodicals
- 53.1500 Supplies/inventory purchased for resale
 - 53.1510 ★ Water
 - 53.1520 ★ Gas
 - 53.1530 ★ Electricity
 - 53.1540 ★ Telecommunications
 - 53.1550 ★ Garbage bags
 - 53.1590 ★ Other
- 53.1600 ★ Small equipment
- 53.1700 ★ Other supplies

54 CAPITAL OUTLAYS

54.1000 ★ Property

- 54.1100 Sites
- 54.1200 Site improvements
- 54.1300 Buildings
- 54.1400 Infrastructure

54.2000 ★ Machinery and equipment

- 54.2100 Machinery
- 54.2200 Vehicles
- 54.2300 Furniture and fixtures
- 54.2400 Computers
- 54.2500 Other Equipment

55 INTERFUND / INTERDEPARTMENTAL CHARGES

55.1000 ★	Indirect cost allocations
55.1100	General
55.2000 ★	Self-funded insurance
55.2100	Administrative fees
55.2200	Claims
55.2300	Judgments
55.2400	Allocated Self-Insurance Costs
56	DEPRECIATION AND AMORTIZATION
56.1000 ★	Depreciation
56.2000 ★	Amortization
57	OTHER COSTS
57.1000 ★	Intergovernmental
57.2000 ★	Payments to other agencies
57.3000 ★	Payments to others
57.4000 ★	Bad debts
57.5000 ★	Loss on disposition of fixed assets
57.9000 ★	Contingencies
58	DEBT SERVICE
58.1000 ★	Principal
58.1100	Bonds
58.1200	Capital lease
58.1300	Other debt
58.2000 ★	Interest
58.2100	Bonds
58.2200	Capital lease
58.2300	Other debt
58.3000 ★	Fiscal agent's fees
58.4000 ★	Issuance costs

- 58.5000 ★ Advance refunding escrow
- 61 OTHER FINANCING USES
- 61.1000 ★ Operating transfers out - _____ fund
- 61.2000 ★ Operating transfers out to component units
- 61.3000 ★ Payments to refunded bond escrow agent
- 61.4000 ★ Residual equity transfers out - _____ fund
- 61.5000 ★ Discounts on bonds sold