

# STATE OF TENNESSEE STANDARD CHART OF ACCOUNTS CLASSIFICATION BY FUND, FUNCTION, & OBJECT

CURRENT DATE: June 22, 2007

UPDATED BY: Kay Stegall, August 14, 2015; March 15, 2016

**OLD #** **NEW #**

**FUNDS**

**FUND CLASSIFICATION LISTING**

<b><u>100</u></b>		<b><u>GENERAL AND SPECIAL REVENUE FUNDS</u></b>
	110	GENERAL FUND
	120	SPECIAL REVENUE FUNDS
	121	STATE STREET AID FUND
	122	SPECIAL REVENUE FUND #2
	123	SPECIAL REVENUE FUND #3
	124	SPECIAL REVENUE FUND #4
	125	SPECIAL REVENUE FUND #5
	126	SPECIAL REVENUE FUND #5
	127	DRUG FUND
	130	SPECIAL REVENUE FUNDS (CONTINUED)
	131	SOLID WASTE MANAGEMENT FUND
	132	SOLID WASTE COLLECTION FUND
	133	SOLID WASTE DISPOSAL FUND
	134	SOLID WASTE COLLECTION & DISPOSAL FUND
<b><u>200</u></b>		<b><u>DEBT SERVICE FUNDS</u></b>
	210	GENERAL DEBT SERVICE FUND
	220	SPECIAL DEBT SERVICE FUND
<b><u>300</u></b>		<b><u>CAPITAL PROJECTS FUNDS</u></b>
	310	CAPITAL PROJECTS FUNDS
	311	CAPITAL PROJECT FUND #1
	312	CAPITAL PROJECT FUND #2
	320	CAPITAL PROJECTS FUNDS (CONTINUED)
<b><u>400</u></b>		<b><u>ENTERPRISE FUNDS</u></b>
	410	UTILITY FUNDS
	411	WATER FUND
	412	SEWER FUND
	413	WATER & SEWER FUND
	415	NATURAL GAS FUND
	416	STORM WATER UTILITY FUND
	420	OTHER ENTERPRISE FUNDS (CONTINUED)
	421	SOLID WASTE MANAGEMENT FUND
	422	SOLID WASTE COLLECTION FUND
	423	SOLID WASTE DISPOSAL FUND
	424	SOLID WASTE COLLECTION & DISPOSAL FUND
	430	OTHER ENTERPRISE FUNDS (CONTINUED)
	431	AIRPORT FUND
	432	HOSPITAL FUND
	433	CEMETERY PERPETUAL CARE FUND

<b><u>500</u></b>	<b><u>INTERNAL SERVICE FUNDS</u></b>
510	INTERNAL SERVICE FUND
<b><u>600</u></b>	<b><u>TRUST AND AGENCY FUND</u></b>
610	TRUST & AGENCY FUND
611	TRUST & AGENCY FUND #1
612	TRUST & AGENCY FUND #2
613	TRUST & AGENCY FUND #3
619	DRUG ENFORCEMENT FUND
<b><u>700</u></b>	<b><u>SPECIAL ASSESSMENT FUNDS</u></b>
710	SPECIAL ASSESSMENT FUND
<b><u>800</u></b>	<b><u>GENERAL FIXED ASSETS</u></b>
<b><u>900</u></b>	<b><u>GENERAL LONG-TERM DEBT</u></b>

<b><u>FUNCTIONS</u></b>	<b><u>ASSET FUNCTION ACCOUNT LISTING</u></b>
<b><u>10000</u></b>	<b><u>ASSETS</u></b>
<b><u>11000</u></b>	<b><u>CASH</u></b>
11100	CASH ON HAND
11200	CASH IN BANK
11210	CASH IN BANK-CHECKING
11211	REGULAR CHECKING
11212	CHECKING ACCOUNT #2
11213	CHECKING ACCOUNT #3
11214	CHECKING ACCOUNT #4
11215	CHECKING ACCOUNT #5
11216	CHECKING ACCOUNT #6
11217	CHECKING ACCOUNT #7
11218	CHECKING ACCOUNT #8
11219	CHECKING ACCOUNT #9
11220	CASH IN BANK-SAVINGS
11221	SAVING ACCOUNT #1
11222	SAVING ACCOUNT #2
11223	SAVING ACCOUNT #3
11224	SAVING ACCOUNT #4
11225	SAVING ACCOUNT #5
11226	SAVING ACCOUNT #6
11227	SAVING ACCOUNT #7
11228	SAVING ACCOUNT #8
11229	SAVING ACCOUNT #9
11230	CASH IN BANK - SAVINGS (CONTINUED)
11240	CASH IN BANK - MONEY MARKET ACCOUNTS
11250	STATE INVESTMENT POOL
11300	CASH IN BANK (RESTRICTED)
11310	CASH IN BANK - RESTRICTED CHECKING
11311	RESTRICTED CHECKING #1

	11320	CASH IN BANK - RESTRICTED CHECKING (CONTINUED)
	11330	CASH IN BANK - RESTRICTED SAVINGS
	11340	CASH IN BANK - RESTRICTED SAVINGS (CONTINUED)
11400		PETTY CASH
	11410	PETTY CASH ACCOUNTS
	11420	PETTY CASH ACCOUNT (CONTINUED)
11500		CASH WITH FISCAL AGENTS
	11510	CASH WITH FISCAL AGENT
11900		OTHER CASH ITEMS
	11910	CASH OVER AND SHORT
	11920	PROPERTY TAX VOUCHERS
	11990	MISCELLANEOUS CASH ITEMS
<b><u>12000</u></b>		<b><u>INVESTMENTS</u></b>
12100		SECURITIES
	12110	CERTIFICATE OF DEPOSITS
	12120	US TREASURY NOTES
	12130	US TREASURY BILLS
	12140	STOCKS AND BONDS
	12190	OTHER INVESTMENTS
<b><u>13000</u></b>		<b><u>RECEIVABLE</u></b>
13100		PROPERTY TAXES RECEIVABLE
	13110	PROPERTY TAXES RECEIVABLE - CURRENT
	13111	TAXES RECEIVABLE - CURRENT
	13113	EST DISCOUNT ON CURRENT TAXES (CR)
	13119	EST UNCOLL CURRENT TAX (CR)
	13120	PROPERTY TAXES RECEIVABLE - PRIOR YEARS
	13121	TAXES RECEIVABLE - FIRST PRIOR YEAR
	13122	TAXES RECEIVABLE - SECOND PRIOR YEAR
	13123	TAXES RECEIVABLE - THIRD PRIOR YEAR
	13124	TAXES RECEIVABLE - FOURTH PRIOR YEAR
	13125	TAXES RECEIVABLE - FIFTH PRIOR YEAR
	13126	TAXES RECEIVABLE - SIXTH PRIOR YEAR
	13129	EST UNCOLL PRIOR YEAR PROPERTY TAXES (CR)
	13130	INTEREST AND PENALTIES - PROPERTY TAXES RECEIVABLE
	13131	INTEREST & PENALTIES REC ON TAXES
	13139	EST UNCOLL INT & PEN ON PROPERTY TAXES (CR)
	13140	TAX LIENS RECEIVABLE
	13141	TAX LIENS RECEIVABLE
	13149	EST UNCOLL TAX LIENS RECEIVABLE (CR)
	13150	OTHER TAXES RECEIVABLE
	13151	PROPERTY TAX VOUCHERS RECEIVABLE
	13152	OTHER TAXES RECEIVABLE
	13159	EST UNCOLL OTHER TAXES RECEIVABLE (CR)
13200		ACCOUNTS RECEIVABLE
	13210	ACCOUNTS RECEIVABLE REGULAR
	13211	ACCOUNTS RECEIVABLE REGULAR
	13219	EST UNCOLL A/R REGULAR (CR)
	13220	ACCOUNT RECEIVABLE - CUSTOMERS
	13221	ACCOUNTS RECEIVABLE - CUSTOMERS
	13227	ACCOUNT S RECEIVABLE - CUSTOMERS - INACTIVE
	13229	EST UNCOLL A/R - CUSTOMERS (CR)
13230		UNBILLED ACCOUNTS RECEIVABLE
13250		FINES AND COSTS RECEIVABLE
	13251	CITY COURT FINES AND COSTS RECEIVABLE
	13259	ALLOW FOR UNCOLL FINES & COSTS (CR)
13260		RETURNED CHECKS RECEIVABLE
13290		OTHER ACCOUNTS RECEIVABLE
	13291	OTHER ACCOUNTS RECEIVABLE
	13299	ALL FOR UNCOLL ACCTS REC (CR)
13300		SPECIAL ASSESSMENTS RECEIVABLE

13310 SPECIAL ASSESSMENTS RECEIVABLE - CURRENT  
13311 SPECIAL ASSESSMENTS RECEIVABLE - CURRENT  
13319 EST UNCOLL SPECIAL ASSESSMENT REC (CR)  
13320 SPECIAL ASSESSMENTS RECEIVABLE - PRIOR YEARS  
13321 SPECIAL ASSESSMENTS RECEIVABLE - PRIOR YEARS  
13329 EST UNCOLL SPECIAL ASSESSMENT REC (CR)  
13330 SPECIAL ASSESSMENTS RECEIVABLE - DEFERRED  
13331 SPECIAL ASSESSMENTS RECEIVABLE - DEFERRED  
13339 EST UNCOLL DEFERRED SPECIAL ASSMT ... REC (CR)  
13340 SPECIAL ASSESSMENTS LIEN RECEIVABLE  
13341 SPECIAL ASSESSMENTS LIEN RECEIVABLE  
13349 EST UNCOLL SPECIAL ASSMT LIEN REC (CR)  
13350 SPECIAL ASSESSMENTS RECEIVABLE - INTEREST  
13351 SPECIAL ASSESSMENTS RECEIVABLE - INTEREST  
13359 EST UNCOLL SPECIAL ASSMT IN REC  
13400 NOTES RECEIVABLE  
13410 NOTES RECEIVABLE - REGULAR  
13411 NOTES RECEIVABLE - REGULAR  
13419 EST UNCOLLECTIBLE NOTES RECEIVABLE (CR)  
13420 OTHER NOTES RECEIVABLE  
13421 NOTES RECEIVABLE - OTHER  
13429 EST UNCOLLECTIBLE - OTHER NOTE REC (CR)  
13430 NOTES RECEIVABLE - GRANTS  
13431 NOTES RECEIVABLE - GRANTS  
13439 EST UNCOLL NOTES RECEIVABLE - GRANTS  
13500 LOANS RECEIVABLE  
13510 SALARY ADVANCES  
13520 TRAVEL ADVANCES  
13600 DUE FROM OTHER FUNDS  
13610 DUE FROM GENERAL AND SPEC REVENUE FUNDS  
13611 DUE FROM GENERAL FUND  
13612 DUE FROM STATE STREET AID FUND  
13613 DUE FROM SPECIAL REVENUE FUND 2  
13614 DUE FROM SPECIAL REVENUE FUND 3  
13615 DUE FROM SPECIAL REVENUE FUND 4  
13616 DUE FROM SPECIAL REVENUE FUND 5  
13617 DUE FROM SANITATION FUND  
13618 DUE FROM SPECIAL REVENUE FUND 7  
13619 DUE FROM SPECIAL REVENUE FUND 8  
13620 DUE FROM DEBT SERVICE FUNDS  
13630 DUE FROM CAPITAL PROJECTS FUNDS  
13640 DUE FROM ENTERPRISE FUNDS  
13641 DUE FROM WATER FUND  
13642 DUE FROM SEWER FUND  
13643 DUE FROM WATER AND SEWER FUND  
13645 DUE FROM NATURAL GAS FUND  
13647 DUE FROM SANITATION /LANDFILL FUND  
13648 DUE FROM AIRPORT FUND  
13650 DUE FROM INTERNAL SERVICE FUNDS  
13660 DUE FROM TRUST AND AGENCY FUNDS  
13670 DUE FROM SPECIAL ASSESSMENT FUNDS  
13700 DUE FROM OTHER GOVERNMENTS  
13710 DUE FROM FEDERAL GOVERNMENT  
13730 DUE FROM STATE OF TENN - STATE GRANTS  
13731 DUE FROM STATE - LAW ENFORCEMENT GRANT  
13732 DUE FROM STATE - PARKS/RECREATION GRANT  
13739 DUE FROM STATE - OTHER GRANTS  
13740 DUE FROM STATE OF TENN - STATE REV ALLOCATION  
13741 DUE FROM STATE - SALES TAX  
13742 DUE FROM STATE - INCOME TAX

	13743	DUE FROM STATE - BEER TAX
	13744	DUE FROM STATE - ALCOHOLIC BEVERAGE TAX
	13745	DUE FROM STATE - GAS AND MOTOR FUEL TAX
	13746	DUE FROM STATE - CITY STREETS AND TRANSP FUNDS
	13747	DUE FROM STATE - SANITARY LANDFILL FUNDS
	13749	DUE FROM STATE - OTHER SHARED REVENUES
	13750	DUE FROM STATE OF TENN - OTHER REVENUE ALLOCATION
	13760	DUE FROM COUNTY GOVERNMENT - SHARED REVENUE
	13770	DUE FROM OTHER LOCAL GOVT.
13800		ADVANCE TO OTHER FUNDS
	13810	ADVANCE TO GENERAL AND SPECIAL REVENUE FUNDS
	13811	ADVANCE TO GENERAL FUND
	13812	ADVANCE TO STATE STREET AID FUND
	13813	ADVANCE TO SPECIAL REVENUE FUND 2
	13814	ADVANCE TO SPECIAL REVENUE FUND 3
	13815	ADVANCE TO SANITATION FUND
	13820	ADVANCE TO DEBT SERVICE FUNDS
	13830	ADVANCE TO CAPITAL PROJECTS FUNDS
	13840	ADVANCE TO ENTERPRISE FUNDS
	13841	ADVANCE TO WATER FUND
	13842	ADVANCE TO SEWER FUND
	13843	ADVANCE TO WATER AND SEWER FUND
	13845	ADVANCE TO GAS FUND
	13846	ADVANCE TO AIRPORT FUND
	13850	ADVANCE TO OTHER ENTERPRISE FUNDS
	13851	ADVANCE TO SOLID WASTE MGT FUND
	13852	ADVANCE TO SOLID WASTE COLLECTION FUND
	13853	ADVANCE TO SOLID WASTE DISPOSAL FUND
	13854	ADVANCE TO SOLID WASTE COL & DISP FUND
	13860	ADVANCE TO INTERNAL SERVICE FUNDS
	13870	ADVANCE TO TRUST AND AGENCY FUND
	13880	ADVANCE TO SPECIAL ASSESSMENT FUNDS
13900		INTEREST RECEIVABLE
	13910	INTEREST RECEIVABLE ON INVESTMENTS
	13920	ACCRUED INTEREST ON INVESTMENT
<b><u>14000</u></b>		<b><u>INVENTORIES</u></b>
	14100	INVENTORY OF SUPPLIES
	14110	INVENTORY OF GASOLINE
	14120	INVENTORY OF DIESEL
	14130	INVENTORY OF MATERIALS
	14190	INVENTORY OF OTHER ITEMS
	14200	INVENTORY OF STORES FOR RESALE
	14300	INVENTORY OF MATERIALS
	14900	INVENTORY OF CAPITAL ASSETS FOR RESALE
	14910	LAND
	14920	BUILDINGS
	14930	IMPROVEMENTS OTHER THAN BUILDINGS
	14940	MACHINERY & EQUIPMENT
	14950	LAND AND IMPROVEMENTS
	14990	OTHER INVENTORY ITEMS FOR RESALE
<b><u>15000</u></b>		<b><u>PREPAID EXPENSES &amp; DEFERRED DEBITS</u></b>
	15100	PREPAID EXPENSES
	15110	PREPAID INSURANCE
	15190	OTHER PREPAID EXPENSES
	15200	DEPOSITS
	15210	METER DEPOSITS
	15220	RIGHT-OF-WAY DEPOSITS
	15230	DEVELOPMENT DEPOSITS
	15290	OTHER DEPOSITS
	15300	PREPAID CHARGES

15310	PREPAID ENGINEERING DEVELOPMENT EXPENSE
15390	OTHER PREPAID DEVELOPMENT EXPENSE
15400	DEFERRED DEBITS
15410	UNAMORTIZED DISCOUNTS ON BONDS SOLD
15420	UNAMORTIZED PREMIUMS ON INVESTMENTS
15480	DEFERRED LEASE RECEIVABLE
15490	OTHER DEFERRED DEBITS

15500	DEFERRED DEBITS - PENSIONS
15510	PENSION CHANGES IN EXPERIENCE
15520	PENSION CHANGES IN ASSUMPTIONS
15530	PENSION CHANGES IN INVESTMENT EARNINGS
15540	PENSION OTHER DEFERRALS

**16000**                    **CAPITAL ASSETS**

16100	LAND
16200	BUILDINGS
16290	ALLOW FOR DEPRECIATION - BUILDINGS (CR)
16300	IMPROVEMENTS OTHER THAN BUILDINGS
16390	ALLOW FOR DEPREC - IMPR OTHER THAN BUILDINGS
16400	EQUIPMENT
16410	GENERAL PURPOSE EQUIPMENT
16411	GENERAL PURPOSE EQUIPMENT
16412	VEHICLES
16419	ALL FOR DEPREC - GENERAL PURPOSE EQUIPMENT
16420	OPERATING EQUIPMENT
16421	OPERATING EQUIPMENT
16429	ALL FOR DEPRECIATION - OPERATING EQUIPMENT
16430	ROLLING STOCK
16431	ROLLING STOCK
16439	ALL FOR DEPRECIATION - ROLLING STOCK
16440	OFFICE FURNITURE & EQUIPMENT
16441	OFFICE FURNITURE & EQUIPMENT
16449	ALL FOR DEPRECIATION - OFFICE FURNITURE (CR)
16490	ALLOWANCE FOR DEPRECIATION - EQUIPMENT
16500	CONSTRUCTION IN PROGRESS
16510	CONSTRUCTION IN PROGRESS
16520	CONSTRUCTION IN PROGRESS (CONTINUED)
16600	UTILITY PLANT IN OPERATION
16610	WATER PLANT IN OPERATION
16619	ALLOWANCE FOR DEPRECIATION - WATER PLANT
16620	SEWER PLANT IN OPERATION
16629	ALLOWANCE FOR DEPRECIATION - SEWER PLANT
16630	WATER & SEWER PLANT IN OPERATION
16639	ALLOWANCE FOR DEPRECIATION - WATER/SEWER PLANT
16650	NATURAL GAS PLANT IN OPERATION
16659	ALLOWANCE FOR DEPRECIATION - NATURAL GAS PLANT

**17000**                    **OTHER DEBITS**

17100	ESTIMATED REVENUES
17200	EXPENDITURE CONTROL
17210	EXPENDITURE CONTROL (CURRENT YEAR)
17220	EXP CHARGED TO RESERVE FOR PRIOR YRS ENC
17300	BONDS AUTHORIZED -UNISSUED
17400	IMPROVEMENTS AUTHORIZED
17500	AMOUNT DESIGNATED FOR BOND AND NOTE RETIREMENT
17510	AMT AVAIL FOR FUTURE BOND RETIREMENT
17520	AMT AVAIL IN DEBT SERVICE FUND -BOND INT
17530	AMT AVAILABLE IN DEBT SERVICE FUND -NOTE
17540	AMT AVAIL IN DEBT SERVICE FUND -NOTE INT
17600	AMT TO BE PROVIDED FOR PAYMENT OF DEBT
17610	AMT TO BE PROVIDED - FUTURE BONDS PAYMENT
17620	AMT TO BE PROVIDED - FUTURE NOTE PAYMENT

	17630	AMT TO BE PROVIDED - FUTURE BOND INT
	17640	AMT TO BE PROVIDED - FUTURE OF NOTE INT
<b>18000</b>		<b><u>WATER,SEWER,AND NATURAL GAS-PLANT ACCTS</u></b>
18100		WATER-PLANT ACCOUNTS
	18110	WATER-SOURCE OF SUPPLY PLANT
	18111	WATER RIGHTS
	18112	RESERVOIR LAND
	18113	OTHER SOURCES OF WATER SUPPLY LAND
	18114	STRUCTURES AND IMPROVEMENTS
	18115	COLLECTING AND IMPOUNDING RESERVOIR
	18116	LAKE, RIVER, AND OTHER INTAKES
	18117	WELLS AND SPRINGS
	18118	INFILTRATION GALLERIES AND TUNNELS
	18119	SUPPLY MAINS
	18120	WATER SOURCE OF SUPPLY PLANT ACCOUNT (CONT)
	18121	OTHER WATER SOURCE PLANT
	18130	WATER--PUMPING PLANT
	18131	LAND
	18132	LAND RIGHTS
	18133	STRUCTURES AND IMPROVEMENTS
	18134	OTHER POWER PRODUCTION EQUIPMENT
	18135	ELECTRIC PUMPING EQUIPMENT
	18136	DIESEL PUMPING EQUIPMENT
	18137	HYDRAULIC PUMPING EQUIPMENT
	18138	OTHER PUMPING EQUIPMENT
	18140	WATER TREATMENT PLANT
	18141	LAND
	18142	LAND RIGHTS
	18143	STRUCTURES AND IMPROVEMENTS
	18144	EQUIPMENT CHEMICAL TREATING PLANT
	18145	EQUIPMENT FILTER PLANT
	18146	EQUIPMENT MIXING CHAMBERS
	18147	EQUIPMENT SEDIMENTATION OR COAGULATION B
	18150	WATER-TRANSMISSION & DISTRIBUTION PLANT
	18151	TRANSMISSION LAND
	18152	TRANSMISSION LAND RIGHTS
	18153	DISTRIBUTION RESERVOIR & STANDPIPE LAND
	18154	DISTRIBUTION RESERVOIR & STANDPIPE LAND
	18155	OTHER DISTRIBUTION LAND
	18156	OTHER DISTRIBUTION LAND RIGHTS
	18157	STRUCTURES AND IMPROVEMENTS-REGULAR
	18158	STRUCTURES AND IMPROVEMENTS-ROADS
	18159	DISTRIBUTION RESERVOIRS AND STANDPIPES
	18160	WATER--TRANSMISSION & DIST. PLANT
	18161	TRANSMISSION MAINS
	18162	DISTRIBUTION MAINS
	18163	FIRE MAINS
	18164	SERVICES
	18165	METERS
	18166	METER INSTALLATIONS
	18167	HYDRANTS
	18168	OTHER TRANSMISSION & DISTRIBUTION PLANT
	18170	GENERAL PLANT
	18171	OVERHEADS
	18172	OFFICE LAND
	18173	STORES,SHOP,AND GARAGE LAND
	18174	MISCELLANEOUS LAND,STRUCTURES,& IMPROVEM
	18175	OFFICE BUILDINGS
	18176	STORES,SHOP,AND GARAGE BUILDINGS
	18177	MISCELLANEOUS STRUCTURES & IMPROVEMENTS

18178 OFFICE FURNITURE & EQUIPMENT  
 18179 AUTOS AND TRUCKS ONLY  
 18180 GENERAL PLANT  
 18181 TRAILERS ONLY  
 18182 STORES EQUIPMENT, TOOLS, SHOP, & GARAGE EQUIP  
 18183 SHOP EQUIPMENT  
 18184 TOOLS AND WORK EQUIPMENT  
 18185 LABORATORY EQUIPMENT  
 18186 POWER OPERATED EQUIPMENT  
 18187 COMMUNICATION EQUIPMENT  
 18188 MISCELLANEOUS EQUIPMENT  
 18189 OTHER TANGIBLE PROPERTY  
 18190 ALLOWANCE FOR DEPRECIATION-WATER PLANT A  
 18191 ALLOWANCE FOR DEPRECIATION-SOURCE OF SUP  
 18193 ALLOWANCE FOR DEPRECIATION-PUMPING PLANT  
 18194 ALLOWANCE FOR DEPRECIATION-WATER TREATME  
 18195 ALLOWANCE FOR DEPRECIATION-TRANSMISSION  
 18197 ALLOWANCE FOR DEPRECIATION-GENERAL PLANT  
 18200 SEWER SYSTEM  
 18210 SEWER COLLECTIONS  
 18211 LAND FOR COLLECTIONS SYSTEMS  
 18212 LAND RIGHTS FOR COLLECTION SYSTEMS  
 18215 OTHER LAND FOR COLLECTION  
 18216 OTHER LAND RIGHT FOR COLLECTION  
 18217 STRUCTURE & IMPROVEMENTS-REGULAR  
 18218 STRUCTURE & IMPROVEMENTS-ROADS  
 18220 SEWER COLLECTIONS (CONTINUED)  
 18221 TRUNK LINE  
 18222 COLLECTION LINES  
 18223 SERVICE LINES  
 18224 SAMPLING DEVICES  
 18225 METERS  
 18226 METER & SAMPLING DEVICE INSTALLATIONS  
 18229 OTHER SEWER COLLECTIONS  
 18230 SEWER LIFT STATIONS  
 18231 LAND FOR LIFT STATIONS  
 18232 LAND RIGHTS FOR LIFT STATION  
 18233 STRUCTURES & IMPROVEMENT  
 18234 PUMPS & EQUIPMENT  
 18239 OTHER LIFT STATION EQUIPMENT  
 18240 SEWER TREATMENT & DISPOSAL  
 18241 LAND  
 18242 LAND RIGHTS  
 18243 STRUCTURE & IMPROVEMENT  
 18244 EQUIPMENT-CHEMICAL  
 18245 EQUIPMENT-OTHER MECHANICAL & ELECTRICAL  
 18249 OTHER SEWER TREATMENT & DISPOSAL  
 18250 SLUDGE TREATMENT & DISPOSAL  
 18251 LAND FOR SLUDGE DISPOSAL  
 18252 LAND RIGHTS FOR SLUDGE DISPOSAL  
 18253 STRUCTURE & IMPROVEMENT FOR SLUDGE T & D  
 18254 SLUDGE PREPARATION & TREATMENT EQUIPMENT  
 18258 SLUDGE HANDLING & TRANSPORTATION EQUIPMENT  
 18259 OTHER SLUDGE RELATED EQUIPMENT  
 18270 GENERAL PLANT  
 18272 OFFICE LAND  
 18273 STORES, SHOPS & GARAGE LAND  
 18274 MISCELLANEOUS LAND, STRUCTURES, & IMPROV  
 18275 OFFICE BUILDINGS  
 18276 STORE, SHOP AND GARAGE BUILDINGS



18277 MISCELLANEOUS STRUCTURES & IMPROVEMENTS  
 18278 OFFICE FURNITURE & EQUIPMENT  
 18279 AUTO & TRUCKS  
 18280 GENERAL PLANT (CONTINUED)  
 18281 TRAILERS  
 18282 STORE EQUIP, TOOLS, SHOP, & GARAGE EQUIP  
 18283 SHOP EQUIPMENT  
 18284 TOOLS & WORK EQUIPMENT  
 18285 LABORATORY EQUIPMENT  
 18286 POWER OPERATED EQUIPMENT  
 18287 COMMUNICATIONS EQUIPMENT  
 18289 OTHER EQUIPMENT  
 18290 ALLOWANCE FOR DEPRECIATION-SEWER PLANT A  
 18291 ALLOWANCE FOR DEPRECIATION-SEWER COLLECT  
 18292 ALLOWANCE FOR DEPRECIATION-SEWER LIFT ST  
 18294 ALLOWANCE FOR DEPRECIATION-SEWER TREATME  
 18295 ALLOW FOR DEP. SLUDGE TREATMENT (CR)  
 18297 ALLOWANCE FOR DEPRECIATION-GENERAL PLANT  
 18300 NATURAL GAS-PLANT ACCOUNTS  
 18310 GAS-PRODUCTION  
 18330 GAS-DISTRIBUTION PLANT  
 18331 LAND  
 18332 LAND RIGHTS  
 18333 STRUCTURES AND IMPROVEMENTS-REGULAR  
 18335 MAINS  
 18336 COMPRESSOR STATION EQUIPMENT  
 18337 MEASURING & REGULATING STA EQUIP GENERAL  
 18340 GAS-DISTRIBUTION PLANT  
 18341 METERS  
 18345 INDUSTRIAL MEASURING & REGULATING STA EQ  
 18346 OTHER PROPERTY ON CUSTOMERS' PREMISES  
 18349 OTHER EQUIPMENT  
 18350 GAS-GENERAL PLANT  
 18351 LAND  
 18352 LAND RIGHTS  
 18353 STRUCTURES AND IMPROVEMENTS  
 18354 OFFICE FURNITURE AND EQUIPMENT  
 18355 AUTOS AND TRUCKS ONLY  
 18356 TRAILERS ONLY  
 18357 STORES EQUIPMENT  
 18358 SHOP EQUIPMENT  
 18359 CONSTRUCTION TOOLS AND EQUIPMENT  
 18360 GAS-GENERAL PLANT  
 18361 GARAGE TOOLS AND EQUIPMENT  
 18362 LABORATORY EQUIPMENT  
 18363 POWER OPERATED EQUIPMENT  
 18364 COMMUNICATION EQUIPMENT  
 18369 OTHER GENERAL PLANT ITEMS  
 18390 ALLOWANCE FOR DEPRECIATION-PLANT ACCOUNT  
 18391 ALLOWANCE FOR DEPRECIATION-PRODUCTION  
 18393 ALLOWANCE FOR DEPRECIATION-DISTRIBUTION  
 18396 ALLOWANCE FOR DEPRECIATION-GENERAL PLANT  
 18400 SOLID WASTE FACILITIES AND DEVELOPMENT  
 18410 LAND  
 18420 BUILDING AND IMPROVEMENTS  
 18421 BUILDING AND IMPROVEMENTS  
 18429 ACCUMULATED DEPR BLDG & IMPROVEMENTS (CR)  
 18430 PLANT AND PLANT EQUIPMENT  
 18431 PLANT AND PLANT EQUIPMENT  
 18439 ACCUMULATED DEPREC - PLANT & PLANT EQUIPMENT

18440 OFFICE FURNITURE & EQUIPMENT  
     18441 OFFICE FURNITURE & EQUIPMENT  
     18449 ACCUM DEPREC-OFFICE FURNITURE & EQUIPMENT  
 18450 OTHER MACHINERY & EQUIPMENT  
     18451 OTHER MACHINERY & EQUIPMENT  
     18459 ACCUM DEPREC-OTHER MACHINERY & EQUIPMENT  
 18460 LANDFILL DEVELOPMENT  
     18461 LANDFILL DEVELOPMENT  
     18469 ACCUM DEPREC-LANDFILL DEVELOPMENT (CR)  
 18470 OTHER FIXED ASSETS  
     18471 OTHER FIXED ASSETS  
     18479 ACCUM DEPREC-OTHER FIXED ASSETS (CR)  
 18480 SOLID WASTE CONSTRUCTION PROJECTS

**20000      LIABILITIES, RESERVES & FUND BALANCES**

**21000                      SHORT-TERM LIABILITIES**

21100                      PAYABLES

    21110                      VOUCHERS PAYABLE

    21120                      ACCOUNTS PAYABLE

    21130                      A/P GRANT

    21140                      PURCHASE ORDERS PAYABLE

    21150                      ANNUITIES PAYABLE

    21160                      DUE TO PROPERTY OWNERS

    21170                      PAYROLLS PAYABLE

    21190                      OTHER PAYABLES

        21191                      WARRANTS PAYABLE

21200                      PAYROLL DEDUCTIONS PAYABLE

    21210                      EMPLOYEE PAYROLL TAXES PAYABLE

        21211                      SOCIAL SECURITY TAXES PAYABLE

        21212                      WITHHOLDING TAXES PAYABLE

        21213                      STATE SALES TAX PAYABLE

        21214                      MEDICARE TAXES PAYABLE

    21220                      EMPLOYEE INSURANCE DEDUCTIONS PAYABLE

    21230                      STATE OF TENN - TLDA

    21240                      RETIREMENT SYSTEMS

        21241                      DUE TO STATE RETIREMENT SYSTEM

        21242                      DUE TO PRIVATE RET SYSTEM (INSURANCE CO)

        21243                      DUE TO CITY RET SYSTEM (SELF-ADMINISTER)

    21250                      PROFESSIONAL DUES PAYABLE

    21260                      UNION DUES PAYABLE

    21270                      GARNISHMENT PAYABLE

    21280                      CREDIT UNION PAYABLE

    21290                      OTHER PAYROLL DEDUCTIONS PAYABLE

        21291                      CHRISTMAS SAVING FUND

        21292                      FLOWER FUND

        21293                      UNIFORMS

        21299                      MISCELLANEOUS PAYROLL DEDUCTION

21300                      CONTRACTS PAYABLE

    21310                      INTEREST PAYABLE

    21320                      CONTRACTS PAYABLE RETAINED PERCENTAGE

21400                      DUE TO OTHER FUNDS

    21410                      DUE TO GENERAL AND SPECIAL REVENUE FUNDS

        21411                      DUE TO GENERAL FUND

        21412                      DUE TO STATE STREET AID FUND

        21413                      DUE TO GENERAL FUND - SANITATION

        21414                      DUE TO SPECIAL REVENUE FUND NO.-3

        21415                      DUE TO SPECIAL REVENUE FUND NO.-4

        21416                      DUE TO SPECIAL REVENUE FUND NO.-5

21417 DUE TO SPECIAL REVENUE FUND NO. 6  
 21418 DUE TO SPECIAL REVENUE FUND NO. 7  
 21420 DUE TO DEBT SERVICE FUNDS  
 21430 DUE TO CAPITAL PROJECTS FUNDS  
 21431 DUE TO CAPITAL PROJECTS FUND NO.-1  
 21432 DUE TO CAPITAL PROJECTS FUND NO.-2  
 21433 DUE TO CAPITAL PROJECTS FUND NO.-3  
 21434 DUE TO CAPITAL PROJECTS FUND NO.-4  
 21435 DUE TO CAPITAL PROJECTS FUND NO.-5  
 21440 DUE TO ENTERPRISE FUNDS  
 21441 DUE TO WATER FUND  
 21442 DUE TO SEWER FUND  
 21443 DUE TO WATER AND SEWER FUND  
 21444 DUE TO ELECTRIC FUND  
 21445 DUE TO GAS FUND  
 21446 DUE TO AIRPORT FUND  
 21447 DUE TO ENTERPRISE FUND NO. -7  
 21450 DUE TO INTERNAL SERVICE FUNDS  
 21460 DUE TO TRUST AND AGENCY FUNDS  
 21470 DUE TO SPECIAL ASSESSMENT FUNDS  
 21500 DUE TO OTHERS  
 21510 DUE TO FEDERAL GOVERNMENT  
 21520 DUE TO STATE OF TENNESSEE  
 21521 DUE TO STATE DEPT OF REV - SALES TAXES  
 21522 DUE TO ST DEPT OF REV -BUS TAX(GR REC)  
 21523 DUE TO ST DEPT OF REV -MOV TRAF VIOLATION  
 21524 DUE TO STATE DEPT OF SAFETY -STATE FINES  
 21525 DUE STATE OF TENN. - SEWER USER FEE  
 21530 DUE TO COUNTY GOVERNMENT  
 21540 DUE TO UTILITY DISTRICTS & BOARDS  
 21550 DUE TO OTHERS, APPEARANCE BOND  
 21600 BONDS AND INTEREST PAYABLE  
 21610 MATURED BONDS PAYABLE  
 21620 MATURED BOND INTEREST PAYABLE  
 21630 BONDS PAYABLE (NEXT YEAR REQUIREMENTS)  
 21700 NOTES AND INTEREST PAYABLE  
 21710 MATURED NOTES PAYABLE  
 21720 MATURED NOTE INTEREST PAYABLE  
 21730 NOTES PAYABLE (NEXT YEAR REQUIREMENTS)  
 21800 ACCRUED PAYABLES  
 21820 ACCRUED WAGES PAYABLE  
 21830 ACCRUED TAXES PAYABLE  
 21840 ACCRUED SICK LEAVE  
 21850 ACCRUED VACATION LEAVE  
 21890 OTHER ACCRUED PAYABLES  
 21900 OTHER SHORT-TERM LIABILITIES  
 21910 CUSTOMER DEPOSITS  
 21920 DUE TO FISCAL AGENT  
 21930 DEVELOPMENT DEPOSITS  
 21970 CAPITAL LEASE PAYABLE  
**22000**  
**DEFERRED CREDITS**  
 22090 DEFERRED PROPERTY TAX REVENUE  
 22100 REVENUE COLLECTED IN ADVANCE  
 22110 TAXES COLLECTED IN ADVANCE  
 22120 OTHER REVENUE COLLECTED IN ADVANCE  
 22200 UNAMORTIZED PREMIUMS  
 22210 UNAMORTIZED PREMIUMS ON BONDS SOLD  
 22300 22220 UNAMORTIZED DISCOUNTS ON BONDS (DEBIT)  
 22300 DEFERRED CREDITS - PENSIONS  
 22310 PENSION CHANGES IN EXPERIENCE

OLD #
NEW #

	22320	PENSION CHANGES IN ASSUMPTIONS
	22330	PENSION CHANGES IN INVESTMENT EARNINGS
	22340	PENSION OTHER DEFERRALS
<b>23000</b>		<b><u>LONG-TERM LIABILITIES</u></b>
	23100	BONDS PAYABLE
	23110	G.O. SERIAL BONDS PAYABLE
	23120	G.O. TERM BONDS PAYABLE
	23130	REVENUE BONDS PAYABLE
	23150	LOSS ON BOND DEFEASANCE
	23200	NOTES PAYABLE
	23210	BOND ANTICIPATION NOTES PAYABLE
	23220	CAPITAL OUTLAY NOTES PAYABLE
	23230	REVENUE ANTICIPATION NOTES PAYABLE
	23240	STATE LOAN PAYABLE
	23300	INTEREST REQUIREMENTS (PAYABLE)
	23310	INT REQUIREMENTS PAYABLE G.O. SERIAL BON
	23320	INT REQUIREMENTS PAYABLE G.O. TERM BONDS
	23330	INT REQUIREMENTS PAYABLE REVENUE BONDS
	23340	INT REQUIREMENTS PAYABLE BOND ANTICIPAT
	23350	INT REQUIRE PAYABLE CAPITAL OUTLAY NOTE
	23360	INT REQUIRE PAYABLE - STATE LOAN
	23400	<b>NET PENSION LIABILITY</b>
	23900	OTHER LONG TERM LIABILITIES
	23910	GRANTS PAYABLE
<b>24000</b>		<b><u>OTHER CREDITS</u></b>
	24100	APPROPRIATIONS
	24200	EXPENDITURES (DEBIT)
	24300	ENCUMBRANCES
	24400	RESERVE FOR INVENTORY SUPPLIES
	24410	RESERVE FOR GASOLINE INVENTORY ADJUSTMENT
	24420	RESERVE FOR DIESEL INVENTORY ADJUSTMENT
	24430	RESERVE FOR MATERIALS INVENTORY ADJ
	24490	RESERVE FOR OTHER SUPPLIES INVENTORY ADJ
	24500	RESERVE FOR ENCUMBRANCES - CURRENT YEAR
<b>25000</b>		<b><u>DUE TO SANITATION FUND</u></b>
	25100	CONTRIBUTION FROM GOVERNMENTAL UNIT
	25101	STATE GRANT PROCEEDS
	25200	CONTRIBUTION FROM CUSTOMERS
	25210	CONTRIBUTIONS FROM CUSTOMER-ENTERPRISE
	25211	CONTRIBUTIONS FROM CUSTOMERS - WATER
	25212	CONTRIBUTIONS FROM CUSTOMERS - SEWER
	25213	CONTRIBUTIONS FROM CUST -WATER AND SEWER
	25214	CONTRIBUTIONS FROM CUSTOMERS - ELECTRIC
	25215	CONTRIBUTIONS FROM CUST - NATURAL GAS
	25300	CONTRIBUTION FROM SUBDIVIDERS
	25400	CONTRIBUTION FROM OTHER CITY FUNDS
	25500	CONTRIBUTION - EPA
	25600	CONTRIBUTIONS FROM STATE GOVERNMENT
	25601	CAPITAL ADVANCE FROM MTAS
	25602	CAPITAL ADVANCE FROM CTAS
	25603	CAPITAL ADVANCE FROM TVA
	25700	CONTRIBUTION FROM COUNTY GOVERNMENT
<b>26000</b>		<b><u>FUND BALANCE</u></b>
	26100	NONSPENDABLE
	26110	ENDOWMENTS
	26115	INVENTORY
	26120	LONG TERM NOTES RECEIVABLE
	26125	PREPAID EXPENSES
	26200	RESTRICTED

	26210	RESTRICTED FOR GENERAL GOVERNMENT
	26215	RESTRICTED FOR FINANCE
	26220	RESTRICTED FOR ADMINISTRATION OF JUSTICE
	26225	RESTRICTED FOR PUBLIC SAFETY
	26230	RESTRICTED FOR PUBLIC HEALTH AND WELFARE
	26235	RESTRICTED FOR SOCIAL, CULTURAL, AND RECREATIONAL SERVICES
	26240	RESTRICTED FOR AGRICULTURE AND NATURAL RESOURCES
	26245	RESTRICTED FOR OTHER OPERATIONS
	26250	RESTRICTED FOR HIGHWAYS/PUBLIC WORKS
	26255	RESTRICTED FOR EDUCATION
	26260	RESTRICTED FOR INSTRUCTION
	26265	RESTRICTED FOR SUPPORT SERVICES
	26270	RESTRICTED FOR OPERATION OF NON-INSTRUCTIONAL SERVICES
	26275	RESTRICTED FOR CAPITAL OUTLAY
	26280	RESTRICTED FOR DEBT SERVICE
	26285	RESTRICTED FOR CAPITAL PROJECTS
	26290	RESTRICTED FOR OTHER PURPOSES
26300		COMMITTED
	26310	COMMITTED FOR GENERAL GOVERNMENT
	26315	COMMITTED FOR FINANCE
	26320	COMMITTED FOR ADMINISTRATION OF JUSTICE
	26325	COMMITTED FOR PUBLIC SAFETY
	26330	COMMITTED FOR PUBLIC HEALTH AND WELFARE
	26335	COMMITTED FOR SOCIAL, CULTURAL, AND RECREATIONAL SERVICES
	26340	COMMITTED FOR AGRICULTURE AND NATURAL RESOURCES
	26345	COMMITTED FOR OTHER OPERATIONS
	26350	COMMITTED FOR HIGHWAYS/PUBLIC WORKS
	26355	COMMITTED FOR EDUCATION
	26360	COMMITTED FOR INSTRUCTION
	26365	COMMITTED FOR SUPPORT SERVICES
	26370	COMMITTED FOR OPERATION OF NON-INSTRUCTIONAL SERVICES
	26375	COMMITTED FOR CAPITAL OUTLAY
	26380	COMMITTED FOR DEBT SERVICE
	26385	COMMITTED FOR CAPITAL PROJECTS
	26390	COMMITTED FOR OTHER PURPOSES
26400		ASSIGNED
	26410	ASSIGNED FOR GENERAL GOVERNMENT
	26415	ASSIGNED FOR FINANCE
	26420	ASSIGNED FOR ADMINISTRATION OF JUSTICE
	26425	ASSIGNED FOR PUBLIC SAFETY
	26430	ASSIGNED FOR PUBLIC HEALTH AND WELFARE
	26435	ASSIGNED FOR SOCIAL, CULTURAL, AND RECREATIONAL SERVICES
	26440	ASSIGNED FOR AGRICULTURE AND NATURAL RESOURCES
	26445	ASSIGNED FOR OTHER OPERATIONS
	26450	ASSIGNED FOR HIGHWAYS/PUBLIC WORKS
	26455	ASSIGNED FOR EDUCATION
	26460	ASSIGNED FOR INSTRUCTION
	26465	ASSIGNED FOR SUPPORT SERVICES
	26470	ASSIGNED FOR OPERATION OF NON-INSTRUCTIONAL SERVICES
	26475	ASSIGNED FOR CAPITAL OUTLAY
	26480	ASSIGNED FOR DEBT SERVICE
	26485	ASSIGNED FOR CAPITAL PROJECTS
	26490	ASSIGNED FOR OTHER PURPOSES
26500		RESERVE FOR EMPLOYER'S CONTRIBUTION
26600		ACTUARIAL DEF IN RES FOR EMP'S CONTRIBUT
26700		RESERVE FOR MEMBERSHIP ANNUITIES
26800		RESERVE FOR VAR IN ACTUARIAL ASSUMPTIONS
26900		RESERVE FOR UNDISTRIBUTED INT EARNINGS
<b><u>27000</u></b>		<b><u>UNASSIGNED EQUITY</u></b>
27100		UNASSIGNED EQUITY

27600	ENCUMBRANCES (non-reporting accounts - internal use only)
27610	RESERVE FOR ENCUMBRANCES -PRIOR YEAR
27620	EXP CHARGEABLE TO PRIOR YEAR ENCUMBRANCES
27800	RESERVES FROM DESIGNATED SOURCES
27810	NOT USED
27820	NOT USED
<b><u>28000</u></b>	NOT USED
28100	NOT USED
28200	NOT USED
28300	NOT USED
28400	NOT USED
28410	NOT USED
<b><u>29000</u></b>	NOT USED
29100	NOT USED
29110	NOT USED
29120	NOT USED
29121	NOT USED
29122	NOT USED
29200	NOT USED
29210	NOT USED
29220	NOT USED
29230	NOT USED
29240	NOT USED
29250	NOT USED
29300	NOT USED
29400	NOT USED
29900	NOT USED
29998	NOT USED
29999	NOT USED

**30000**

**REVENUE**

**31000**

**LOCAL TAXES**

31100	PROPERTY TAXES (CURRENT)
31110	REAL AND PERSONAL PROPERTY TAX (CURRENT)
31111	REAL PROPERTY TAXES (CURRENT)
31112	PERSONAL PROPERTY TAXES (CURRENT)
31120	PUBLIC UTILITIES PROPERTY TAX (CURRENT)
31200	PROPERTY TAXES (DELINQUENT)
31210	REAL AND PERSONAL PROP TAX (DELINQUENT)
31211	PROPERTY TAX DELINQUENT - 1ST PRIOR YEAR
31212	PROPERTY TAX DELINQUENT - 2ND PRIOR YEAR
31213	PROPERTY TAX DELINQUENT - 3RD PRIOR YEAR
31214	PROPERTY TAX DELINQUENT - 4TH PRIOR YEAR
31215	PROPERTY TAX DELINQUENT - 5TH PRIOR YEAR
31216	PROPERTY TAX DELINQUENT - 6TH PRIOR YEAR
31219	PROPERTY TAX DELINQUENT - OTHER PRIOR YE
31220	PUBLIC UTILITIES PROP TAXES (DELINQUENT)
31221	PROPERTY TAX DELINQUENT - 1ST PRIOR YEAR
31222	PROPERTY TAX DELINQUENT - 2ND PRIOR YEAR
31223	PROPERTY TAX DELINQUENT - 3ND PRIOR YEAR
31224	PROPERTY TAX DELINQUENT - 4TH PRIOR YEAR
31225	PROPERTY TAX DELINQUENT - 5TH PRIOR YEAR
31226	PROPERTY TAX DELINQUENT - 6TH PRIOR YEAR
31229	PROPERTY TAX DELINQUENT - OTHER PRIOR YE
31300	INT, PENALTY, AND COURT COST ON PROP TAX
31310	INTER AND PENALTY ON PROP TAXES (CURRENT)
31320	INTER AND PENALTY ON PROP TAXES (DELINQ)
31330	COURT COSTS
31400	PICK-UP PROPERTY TAXES

31500		PAYMENTS IN LIEU OF PROPERTY TAXES
	31510	PAYMENTS IN LIEU OF TAXES - UTILITIES
		31511 PAY IN LIEU OF TAX -ELECTRIC UTILITIES
		31512 PAYMENT IN LIEU OF TAX -WATER UTILITIES
		31513 PAYMENT IN LIEU OF TAX -SEWER UTILITIES
		31514 PAY IN LIEU OF TAX -NATURAL GAS UTILITY
	31520	PAYMENTS FROM INDUSTRY
31600		LOCAL OPTION SALES TAX
	31610	LOCAL SALES TAX - CO. TRUSTEE
	31620	LOCAL SALES TAX - STATE
31700		WHOLESALE ALCOHOLIC BEVERAGE TAXES
	31710	WHOLESALE BEER TAX
	31720	WHOLESALE LIQUOR TAX
	31730	MIXED DRINK TAXES
31800		BUSINESS TAXES
	31810	MINIMUM BUSINESS TAX
	31820	GROSS RECEIPTS TAX
	31830	INTEREST BUSINESS TAX
	31840	PENALTY - BUSINESS TAX
	31850	SPECIAL GROSS RECEIPTS TAX
	31860	AMUSEMENT TAX
31900		OTHER TAXES
	31910	FRANCHISE TAXES
		31911 NATURAL GAS FRANCHISE TAX
		31912 CABLE TV FRANCHISE TAX
		31919 OTHER FRANCHISE TAX
	31920	ROOM OCCUPANCY TAX
	31930	SPECIAL ASSESSMENTS - CURRENT
	31940	SPECIAL ASSESSMENT - DELINQUENT
	31950	SPECIAL ASSESSMENT - DEFERRED
	31960	SPECIAL ASSESSMENT - LIENS
	31970	SPECIAL ASSESSMENTS - INTEREST & PEN.
<b><u>32000</u></b>		<b><u>LICENSES AND PERMITS</u></b>
	32100	MOTOR VEHICLE LICENSES
		32110 AUTOMOBILE REGISTRATION (CITY STICKER)
		32120 COMMERCIAL VEHICLE LICENSES
		32130 TAXICAB LICENSES
		32190 OTHER MOTOR VEHICLE LICENSES
	32200	ALCOHOLIC BEVERAGE LICENSES
	32300	GENERAL AND SPECIAL PRIVILEGE LICENSES
	32400	OTHER LICENSES
		32410 ANIMAL REGISTRATION
	32600	BUILDING AND RELATED PERMITS
		32610 BUILDING PERMITS
		32620 ELECTRICAL PERMITS
		32630 PLUMBING PERMITS
		32640 NATURAL GAS PERMITS
		32650 EXCAVATING PERMITS
		32660 ZONING PERMITS
		32690 OTHER RELATED PERMITS
	32900	OTHER CITY PERMITS
		32910 SIGN PERMITS
		32920 SOLICITATION PERMITS
		32930 PARKING METERS
		32940 PARKING PERMITS
		32950 VIDEO GAMES PERMIT
		32990 OTHER PERMITS
<b><u>33000</u></b>		<b><u>INTERGOVERNMENTAL REVENUE</u></b>
	33100	FEDERAL GRANTS
		33110 COMMUNITY DEVELOPMENT GRANTS

	33120	PUBLIC WORKS EMPLOYMENT GRANTS
	33190	OTHER FEDERAL GRANTS
33200		FEDERAL REVENUE ALLOCATIONS
	33210	FEDERAL REVENUE SHARING FUNDS
	33290	OTHER FEDERAL REVENUE ALLOCATIONS
33300		FEDERAL PAYMENTS IN LIEU OF TAXES
	33310	HOUSING AUTHORITY PAYMENT IN LIEU OF TAX
	33320	TVA PAYMENTS IN LIEU OF TAXES
33400		STATE GRANTS
	33410	STATE LAW ENFORCEMENT EDUCATION GRANT
	33420	STATE LAW ENFORCEMENT EQUIPMENT GRANT
	33430	STATE SPECIAL ROAD OR BRIDGE GRANT
	33470	STATE SANITARY LANDFILL FUNDS
	33471	STATE-LITTER PROGRAM
	33472	STATE-CONVENIENCE CENTER PROGRAM
	33473	STATE-LANDFILL SCALES PROGRAM
	33474	STATE-RECYCLING EQUIPMENT PROGRAM
	33475	STATE-TIRE DISPOSAL PROGRAM
	33476	STATE SUBSIDY ON RECYCLABLE MATERIALS
	33479	STATE-OTHER SOLID WASTE REVENUE
	33490	OTHER STATE GRANTS
33500		STATE REVENUE ALLOCATIONS SHARED REVENUES
	33510	STATE SALES TAX
	33520	STATE INCOME TAX
	33530	STATE BEER TAX
	33540	STATE ALCOHOLIC BEVERAGE TAX
	33550	STATE HIGHWAY AND STREET FUNDS
	33551	STATE GASOLINE AND MOTOR FUEL TAX
	33552	STATE-CITY STREETS AND TRANSPORTATION
	33553	STATE GASOLINE INSPECTION FEE
	33554	STATE EMERGENCY STREET FUND
	33559	STATE-OTHERS HIGHWAY AND STREET FUNDS
	33560	STATE SANITARY LANDFILL FUNDS
	33561	STATE-LITTER PROGRAM
	33562	STATE-CONVENIENCE CENTER PROGRAM
	33563	STATE-LANDFILL SCALES PROGRAM
	33564	STATE-RECYCLING EQUIPMENT PROGRAM
	33565	STATE-TIRE DISPOSAL PROGRAM
	33566	STATE-RECYCLABLE MATERIALS SUBSIDY
	33569	OTHER STATE SOLID WASTE REVENUE
	33590	OTHER STATE REVENUE ALLOCATIONS
	33591	GROSS RECEIPTS - TVA
	33592	SPECIAL IMPACT AREA FUNDS
	33593	CORPORATE EXCISE TAX
33700		GRANTS OR CONTRACTS - LOCAL GOVERNMENTS
	33710	GRANTS FROM COUNTY GOVERNMENTS
	33720	GRANTS FROM CITY GOVERNMENTS
33800		OTHER LOCAL REVENUE ALLOCATIONS
33900		PAYMENTS FROM LOCAL UNITS IN LIEU OF TAX
<b><u>34000</u></b>		<b><u>CHARGES FOR SERVICES</u></b>
34100		GENERAL GOVERNMENT - CHARGES FOR SERVICE
	34110	GENERAL SERVICES
	34120	FEES AND COMMISSIONS
	34121	CLERKS' FEES - BUSINESS TAX
	34122	COMMISSIONS - STATE REVENUE REPORTS
	34123	COMMISSIONS - TELEPHONE BOOTHS
	34130	MANAGEMENT SERVICE
	34131	ADMINISTRATIVE SERVICES
	34132	ACCOUNTING SERVICES
	34133	PERSONNEL SERVICES



34134 PAYROLL SERVICES  
 34135 COMPUTER SERVICES  
 34139 OTHER MANAGEMENT SERVICES  
 34140 OPERATIONAL SERVICE  
     34141 DUPLICATION & PRINTING  
     34142 PARKING FACILITIES  
     34143 BUILDING MAINTENANCE  
 34190 OTHER GENERAL GOVERNMENT CHARGES  
 34200 PUBLIC SAFETY - CHARGES FOR SERVICES  
     34210 SPECIAL POLICE SERVICE  
         34211 T.I.E.S. POLICE SERVICE CHARGES  
         34212 BURGLAR ALARM SERVICE CHARGE  
         34213 ESCORT SERVICE  
     34220 SPECIAL FIRE PROTECTION FEES  
     34230 FEES AND COMMISSIONS  
     34240 ACCIDENT REPORT CHARGES  
     34260 EMERGENCY SERVICES  
     34290 OTHER PUBLIC SAFETY CHARGES  
 34300 PUBLIC WORKS - CHARGES FOR SERVICES  
     34310 HIGHWAYS AND STREETS CHARGES FOR SERVICE  
         34311 STREETS, SIDEWALK, AND CURB REPAIR  
         34312 EQUIPMENT RENTAL CHARGES  
         34313 STREET MAINT. CONTRACTS  
         34314 MOWING  
     34320 CEMETERY CHARGES  
         34321 CEMETERY BURIAL CHARGES  
         34322 CEMETERY MAINTENANCE  
         34323 GRAVE - OPENING AND CLOSING FEES  
     34330 CITY GARAGE - CHARGES FOR SERVICES  
 34400 SANITATION - CHARGES FOR SERVICE  
     34410 SOLID WASTE COLLECTION CHARGES  
         34411 SOLID WASTE INDUSTRIAL COLL CHARGES  
         34412 SOLID WASTE RESIDENTIAL COLLECTION CHARGES  
         34413 SOLID WASTE CONVENIENCE CENTERS CHARGES  
         34414 SOLID WASTE TRANSFER STATIONS CHARGES  
     34420 SOLID WASTE DISPOSAL CHARGES  
         34421 SOLID WASTE SURCHARGE - STATE  
         34422 SOLID WASTE SURCHARGE - HOST AGENCY  
         34423 SOLID WASTE SURCHARGE - GENERAL  
         34424 SOLID WASTE SURCHARGE - REGULAR  
         34425 SOLID WASTE SURCHARGE - SPECIAL  
     34430 REFUSE COLLECTION AND DISPOSAL CHARGES  
     34440 REFUSE RECYCLING CHARGES  
     34450 SALE OF MATERIALS & SUPPLIES  
         34451 SALE OF METHANE GAS  
         34452 SALE OF ELECTRICITY  
         34453 SALE OF STEAM  
         34454 SALE OF RECYCLABLE MATERIALS  
     34490 INT & PENALTY FOR LATE PENALTY  
 34500 HEALTH -CHARGES FOR SERVICES  
     34510 ANIMAL CONTROL CHARGES FOR SERVICES  
 34600 WELFARE - CHARGES FOR SERVICES  
 34700 CULTURE-RECREATION - CHARGES FOR SERVICE  
     34710 GOLF CHARGES  
         34711 GOLF CHARGES - GREEN FEES  
         34712 GOLF CHARGES - INITIATION FEES  
         34713 GOLF CHARGES - DUES  
         34714 GOLF CHARGES - LOCKER FEES  
         34715 GOLF CHARGES - CONCESSION INCOME  
         34716 GOLF CHARGES - PRO-SHOP INCOME

	34717	GOLF CHARGES - RENTALS
	34719	GOLF CHARGES - OTHER
34720		SWIMMING POOL CHARGES
	34721	POOL MEMBERSHIP AND DUES
	34722	POOL ADMITTANCE FEES
	34723	SWIMMING LESSONS
	34724	POOL RENTAL
	34725	POOL CONCESSIONS
	34729	OTHER POOL CHARGES
34730		PLAYGROUND CHARGES
34740		PARK AND RECREATION CHARGES
	34741	SUMMER LEAGUE BALL
	34742	ADULT RECREATIONAL PROGRAM
	34743	SUMMER ARTS PLAY
	34745	PARK AND RECREATION CONCESSIONS
34750		AUDITORIUM CHARGES
	34751	AUDITORIUM CHARGES - RENTAL FEES
	34752	AUDITORIUM CHARGES - GATE RECEIPTS
	34755	AUDITORIUM CHARGES - CONCESSION INCOME
	34759	AUDITORIUM CHARGES - OTHER
34760		LIBRARY CHARGES
	34761	LIBRARY - FINES AND PENALTIES
	34762	LIBRARY - DONATIONS
34790		OTHER CULTURE-RECREATION CHARGES
	34791	SPECIAL PROGRAMS FEES
	34792	MEETING ROOM FEES
	34793	COMMUNITY CENTER FEES
	34794	THEATRE FEE
	34799	OTHER CENTER FEES
34800		PROGRAM INCOME
	34810	PROGRAM INCOME - FEDERAL GRANTS
	34840	PROGRAM INCOME - STATE GRANTS
34900		OTHER CHARGES FOR SERVICES
	34910	EDUCATION
	34911	SCHOOL TUITION
<b><u>35000</u></b>		<b><u>FINES, FORFEITS, AND PENALTIES</u></b>
35100		CITY COURT REVENUE
	35110	CITY COURT FINES AND COSTS
	35120	PARKING METER FINES
	35130	IMPOUNDMENT CHARGES
	35140	DRUG RELATED FINES
	35150	DIVERSION FILING
	35160	COURT FINES AND COSTS - HIGHER COURTS
	35170	TRAFFIC SCHOOL REVENUES
35200		FORFEITS
35300		PENALTIES
<b><u>36000</u></b>		<b><u>OTHER REVENUES</u></b>
36100		INTEREST EARNINGS
	36110	INTEREST EARNINGS - SAVINGS ACCOUNTS
	36120	INTEREST EARNING-CERTIFICATE OF DEPOSITS
	36130	INTEREST EARNINGS - OTHER SECURITIES
	36190	INTEREST EARNINGS - OTHER
36200		RENTS AND ROYALTIES
	36210	RENT
	36220	LEASE OF PROPERTY
	36230	ROYALTIES
	36240	DIVIDEND INCOME
36300		SALE OF AND COMPEN FOR LOSS OF FIX ASSET
	36310	SALE OF LAND
	36320	SALE OF BUILDINGS

36330 SALE OF EQUIPMENT  
36340 SALE OF CEMETERY LOTS  
36350 INSURANCE RECOVERIES  
36360 GAIN ON DISPOSAL OF FIXED ASSETS  
36500 SALE OF MATERIALS AND SUPPLIES  
36510 SALE - GENERAL GOV'T SUPPLY AND MATERIAL  
36511 SALE OF MAPS  
36512 SALE OF GASOLINE  
36513 SALE OF DIESEL  
36519 SALE OF OTHER GENERAL GOVERNMENT SUPPLIES  
36520 SALE - PUBLIC SAFETY SUPPLY AND MATERIAL  
36521 SALE OF POLICE SUPPLIES AND MATERIALS  
36522 SALE OF FIRE PROTECTION SUPPLIES  
36529 SALE OF OTHER PUBLIC SAFETY SUPPS & MATS  
36530 SALE OF PUBLIC WORKS SUPPLY AND MATERIAL  
36531 SALE - HWY AND STREET MATERIAL - SUPPLY  
36532 SALE OF TILE  
36533 SALE OF SANITATION SUPPLIES  
36539 SALE OF OTHER PUBLIC WORKS SUPPS & MATS  
36540 SALE OF HEALTH, WELFARE & REC. SUPPLIES  
36541 SALE OF HEALTH SUPPLIES AND MATERIALS  
36542 SALE OF WELFARE SUPPLIES AND MATERIALS  
36543 SALE OF CULTURAL SUPPLIES AND MATERIALS  
36544 SALE OF RECREATIONAL SUPPLIES AND MATERIAL  
36549 SALE OF OTHER HEALTH & RECREATIONAL SUPPLIES  
36550 SALE OF NATURAL RESOURCES  
36560 SALE OF SOLID WASTE PRODUCTS  
36600 SPECIAL ASSESSMENTS  
36610 SPECIAL ASSESSMENTS - CHARGES  
36690 OTHER SPECIAL ASSESSMENTS  
36700 CONTRI AND DONATION FROM PRIVATE SOURCES  
36710 CONTRI AND DONATIONS-BUSINESSES  
36720 CONTRI AND DONATIONS-ORGANIZATIONS  
36730 CONTRI AND DONATIONS-INDIVIDUALS  
36800 RESIDUAL EQUITY TRANSFERS  
36810 RESIDUAL EQUITY TRAN FROM GEN & SPEC REV  
36820 RESIDUAL EQUITY TRAN FROM DEBT SERV FUND  
36830 RESIDUAL EQUITY TRAN FROM CAPITAL PROJ FU  
36900 OTHER FINANCING SOURCES  
36910 PREMIUMS ON BONDS SOLD  
36920 SALE OF BONDS  
36930 SALE OF NOTES  
36940 SALE OF CONTRABAND  
36950 BAD DEBTS COLLECTIONS  
36960 OPERATING TRANSFER IN FROM OTHER FUNDS  
36961 OPERATING TRAN IN FROM GEN FUND  
36962 OPERATING TRAN IN FROM ST STREET AID FD  
36963 OPERATING TRAN IN FROM FED REV SHARING F  
36964 OPERATING TRAN IN FROM OTHER SPEC REV FU  
36965 OPERATING TRAN IN FROM DEBT SER FUND  
36966 OPERATING TRAN IN FROM CAPITOL PROJ FUND  
36967 OPERATING TRANSFER FROM SANITATION  
36970 OPERATIONAL TRANSFER FROM ENTERPRISE FDS  
36971 OPERATIONAL TRANSFER FROM WATER FUND  
36972 OPERATIONAL TRANSFER FROM SEWER FUND  
36973 OPERATIONAL TRANSFER FROM WATER & SEWER  
36974 OPERATIONAL TRANSFER FROM NATURAL GAS FD  
36975 OPERATIONAL TRANSFER FROM SOLID WASTE FUND  
36976 OPERATIONAL TRANSFER FROM ELECTRIC FUND  
36990 MISCELLANEOUS REFUNDS

		36991 GAIN ON EARLY RETIREMENT OF DEBT
<b><u>37000</u></b>		<b><u>REVENUE</u></b>
	37100	OPERATING REVENUES - WATER
	37110	METERED WATER SALES
	37111	METERED SALE WITH SEWAGE
	37112	METERED SALES, NO SEWAGE
	37113	RESIDENTIAL WATER SALES
	37114	COMMERCIAL WATER SALES
	37115	INDUSTRIAL WATER SALES
	37117	OUTSIDE WATER SALES
	37119	OTHER METERED WATER SALES
	37120	FLAT RATE WATER SALES TO GEN CUSTOMERS
	37130	FIRE SERVICE AND HYDRANT RENTALS
	37140	SALES TO OTHER WATER DISTRICTS
	37190	OTHER OPERATING REVENUES - WATER
	37191	FORFEITED DISCOUNTS AND PENALTIES
	37192	RENT FROM WATER UTILITY PROPERTY
	37193	SERVICE CHARGES
	37194	SALES OF MATERIALS
	37195	INSTALLATION CHARGES
	37196	WATER TAP FEES
	37197	LINE EXTENSION CHARGES
	37198	WATER DEVELOPMENT FEES
	37199	MISCELLANEOUS
	37200	OPERATING REVENUES - SEWER
	37210	SEWER CHARGES
	37211	REGULAR SEWER CUSTOMERS
	37212	INDUSTRIAL SURCHARGE CUSTOMERS
	37220	SEWER INSPECTION FEES
	37230	SEWER USER FEE
	37240	SERVICE TO OTHER UTILITIES
	37290	OTHER OPERATING REVENUES - SEWER
	37291	FORFEITED DISCOUNTS AND PENALTIES
	37292	SERVICING CUSTOMERS INSTALLATION
	37293	SALE OF MATERIAL
	37294	INSTALLATION CHARGES
	37296	SEWER TAP FEES
	37297	SEWER LINE EXTENSION CHARGES
	37298	SEWER DEVELOPMENT FEES
	37299	MISCELLANEOUS
	37400	OPERATING REVENUES - GAS
	37410	METERED GAS SALES
	37411	METERED RESIDENTIAL GAS SALES
	37412	METER COMMERCIAL AND INDUSTRIAL GAS SALE
	37413	INTERRUPTIBLE CUSTOMER-GAS SALES
	37440	SALES TO OTHER GAS DISTRICTS
	37490	OTHER OPERATING REVENUES
	37491	FORFEITED DISCOUNTS AND PENALTIES
	37492	RENT FROM GAS PROPERTY
	37493	SERVICING CUSTOMER INSTALLATIONS
	37494	SALE OF MATERIAL
	37495	INSTALLATION CHARGE
	37496	INSPECTION FEE
	37497	LINE EXTENSION CHARGES
	37498	DEVELOPMENT FEE
	37499	MISCELLANEOUS
	37500	OTHER REVENUE
	37510	AVIATION REVENUES
	37511	LANDING FEES
	37512	AVIATION GASOLINE

37513 FUEL OIL ROYALTIES  
 37514 LEASE ON GROUND AREAS  
 37515 HANGER RENTALS  
 37516 PLANT AND FACILITY RENTALS  
 37517 BUILDING RENTALS  
 37520 TERMINAL BUILDING AREAS REVENUES  
 37600 OPERATING REVENUES - GOLF COURSES

**FUNCTIONAL/DEPARTMENTAL EXPENDITURE ACCOUNTS**

**40000**

**EXPENDITURES**

**41000**

**GENERAL GOVERNMENT**

41100 LEGISLATIVE  
     41110 LEGISLATIVE BOARD  
     41120 LEGISLATIVE COMMITTEES AND SPEC BODIES  
 41200 JUDICIAL  
     41210 CITY COURT  
     41260 LAW LIBRARY  
 41300 EXECUTIVE  
     41310 MAYOR  
     41320 CITY MANAGER  
 41400 ELECTIONS  
 41500 FINANCIAL ADMINISTRATION  
     41510 CITY RECORDER  
     41520 LICENSING DEPARTMENT  
     41530 ACCOUNTING AND INTERNAL AUDITING  
     41540 INVESTMENT MANAGEMENT  
     41550 TAX COLLECTION & ADMINISTRATION  
     41590 OTHER FINANCIAL ADMINISTRATIONS  
 41600 CENTRAL STAFF AGENCIES  
     41610 PURCHASING  
     41620 CITY ATTORNEY  
     41630 BUDGETING  
     41640 DATA PROCESSING  
     41650 PERSONNEL ADMINISTRATION  
     41670 ENGINEERING  
     41690 OTHER CENTRAL STAFF AGENCIES  
 41700 PLANNING AND ZONING  
 41800 GENERAL GOVERNMENT BUILDINGS  
     41810 CITY HALL BUILDINGS AND GROUNDS  
     41830 CITY PARKING FACILITIES  
 41900 OTHER  
     41920 SPECIAL PROJECTS  
     41990 OTHER GENERAL GOVERNMENT SERVICES

**42000**

**PUBLIC SAFETY**

42100 POLICE  
     42110 POLICE ADMINISTRATION  
     42120 CRIME CONTROL AND INVESTIGATION  
         42121 CRIMINAL INVESTIGATION  
         42122 VICE CONTROL  
         42123 PATROL  
         42124 RECORDS AND IDENTIFICATION  
         42125 YOUTH INVESTIGATION AND CONTROL  
         42128 CRIME LABORATORY  
         42129 DRUG INVESTIGATION AND CONTROL  
     42130 TRAFFIC CONTROL  
     42140 POLICE TRAINING  
     42150 SUPPORT SERVICES  
     42160 POLICE BUILDINGS AND GROUNDS

42200	FIRE / BUILDING AND CODES
42210	FIRE ADMINISTRATION
42220	FIRE FIGHTING
42230	FIRE PREVENTION
42240	FIRE TRAINING
42250	SUPPORT SERVICES
42260	FIRE STATIONS AND GROUNDS
42300	ANIMAL CONTROL
42400	PROTECTIVE INSPECTION
42500	CIVIL DEFENSE
42600	EMERGENCY SERVICES
42610	AMBULANCE SERVICES
42620	RESCUE SQUAD
42900	OTHER PUBLIC SAFETY SERVICES
<b><u>43000</u></b>	<b><u>PUBLIC WORKS</u></b>
43100	HIGHWAYS AND STREETS
43110	HIGHWAY AND STREET ADMINISTRATION
43120	HIGHWAYS, STREETS, AND ROADWAYS
43130	BRIDGES, VIADUCTS, AND GRADE SEPARATIONS
43140	TUNNELS
43150	STORM DRAINAGE
43160	STREET LIGHTING
43170	CITY GARAGE
43180	STREET CLEANING
43190	STATE STREET AID
43200	SANITATION SERVICES
43210	SANITATION MANAGEMENT
43220	SANITATION EDUCATION/INFORMATION
43230	WASTE COLLECTION
43231	WASTE PICKUP
43232	CONVENIENCE CENTERS
43233	TRANSFER STATIONS
43234	PROBLEM WASTE CENTERS
43235	BAILING CENTERS
43239	OTHER WASTE COLLECTIONS
43240	WASTE DISPOSAL - CONVENTIONAL
43241	WASTE DISPOSAL - LANDFILL
43242	RECYCLING CENTERS
43243	COMPOST WASTE CENTERS
43250	WASTE COLLECTION FOR INCINERATION
43251	WASTE INCINERATOR
43252	LANDFILL OPERATIONS & MAINTENANCE
43260	WASTE DISPOSAL - OTHER
43270	POSTCLOSURE CARE
43400	WEED AND MOSQUITO CONTROL
43500	CEMETERIES
43600	PUBLIC TRANSPORTATION SYSTEMS
43800	PUBLIC WORKS ENGINEERING DEPT
43900	OTHER PUBLIC WORKS PROJECTS
<b><u>44000</u></b>	<b><u>HEALTH, WELFARE, CULTURE AND RECREATION</u></b>
44100	HEALTH
44110	PUBLIC HEALTH ADMINISTRATION
44200	WELFARE AND SOCIAL SERVICES
44300	CULTURE
44310	SENIOR CITIZEN ACTIVITIES
44320	SENIOR CITIZEN FACILITIES
44400	RECREATION
44410	RECREATION ADMINISTRATION
44420	RECREATION CENTERS
44430	PLAYGROUNDS

	44440	SWIMMING POOLS
	44450	GOLF COURSE
	44490	OTHER RECREATION FACILITIES
44500		SPECTATOR RECREATION
	44510	BOTANICAL GARDENS
	44520	MUSEUMS
	44530	ART GALLERIES
	44540	ZOOS
	44550	OTHER
44600		SPECIAL RECREATION FACILITIES
	44610	LITTLE LEAGUE ACTIVITIES
	44620	ADULT SOFTBALL
44700		PARKS
	44710	PARK ADMINISTRATION
	44720	PARK AREAS
	44730	PARKWAYS AND BOULEVARDS
	44750	PARK POLICE
	44790	OTHER PARK SERVICES
44800		LIBRARIES
	44810	LIBRARY ADMINISTRATION
	44820	LIBRARY FACILITIES
44900		EDUCATION
<b><u>45000</u></b>		<b><u>ENVIRONMENTAL PROTECTION</u></b>
	45100	CONSERVATION OF NATURAL RESOURCES
	45110	WATER RESOURCES
	45120	AGRICULTURAL RESOURCES
	45130	FOREST RESOURCES
	45140	MINERAL RESOURCES
	45150	FISH AND GAME RESOURCES
	45160	OTHER NATURAL RESOURCES
<b><u>46000</u></b>		<b><u>C. DEV. URBAN REDEVELOPMENT AND HOUSING</u></b>
	46100	URBAN REDEVELOPMENT AND HOUSING ADMIN
	46200	URBAN REDEVELOPMENT
	46210	REDEVELOPMENT ADMINISTRATION
	46220	CONSERVATION PROJECTS
	46230	REHABILITATION PROJECTS
	46240	CLEARANCE PROJECTS
	46250	RELOCATION
	46300	PUBLIC HOUSING PROJECTS
	46400	OTHER URBAN REDEVELOPMENT AND HOUSING
	46500	COMMUNITY DEVELOPMENT PROGRAM ACTIVITIES
	46510	COMMUNITY DEVELOPMENT ADMINISTRATION
	46520	COMM DEVELOP ACQUISITION OF REAL PROP
	46530	C. D. PUB WKS FACILITIES, AND SITE DEV
	46540	COMMUNITY DEVELOPMENT CODE ENFORCEMENT
	46550	C. D. CLEARANCE, DEMOLITION, AND REHABIL
	46560	C. D. REHABILITATION LOANS AND GRANTS
	46570	C. D. SPEC PROJ FOR ELDERLY AND HANDICAP
	46580	C. D. PAYMENTS FOR LOSS OF RENTAL INCOME
	46590	C. D. DISPOSITION OF REAL PROPERTY
	46600	COMMUNITY DEVELOPMENT PROGRAM ACTIVITIES
	46610	C. D. PROVISION OF PUBLIC SERVICE
	46620	C. D. PAYMENT OF NON-FEDERAL SHARES
	46630	C. D. COMPLETION OF URBAN RENEWAL PROJ
	46640	C. D. RELOCATION PAYMENTS AND ASSISTANCE
	46650	C. D. PLANNING AND MANAGEMENT DEVELOPMNT
	46660	C. D. CONT. OF MODEL CITIES ACTIVITIES
	46670	C. D. OTHER CONTINGENCIES
<b><u>47000</u></b>		<b><u>ECONOMIC DEVELOPMENT AND ASSISTANCE</u></b>
	47100	ECONOMIC DEVELOPMENT ADMINISTRATION

47200		ECONOMIC DEVELOPMENT
	47210	DEPARTMENT OF TOURISM
	47220	INDUSTRIAL DEVELOPMENT
47300		EMPLOYMENT SECURITY
<b><u>48000</u></b>		<b><u>ECONOMIC OPPORTUNITY</u></b>
48100		JOB CORPS
48200		YOUTH WORK-TRAINING PROGRAMS
48300		COMMUNITY ACTION PROGRAMS
48400		ADULT BASIC EDUCATION
48500		ASSIST TO MIGRANT AGR WKS AND FAMILIES
48600		WK EXPERIENCE PROGRAMS FOR NEEDY PERSONS
<b><u>49000</u></b>		<b><u>DEBT SERVICE</u></b>
49100		BOND PRINCIPAL
	49110	SERIAL BOND PRINCIPAL
	49120	TERM BOND PRINCIPAL
49200		NOTE PRINCIPAL
49300		INTEREST - BONDS
	49310	INTEREST - SERIAL BONDS
	49320	INTEREST - TERM BONDS
49400		INTEREST - NOTES
	49410	BOND ANTICIPATION NOTES
	49420	REVENUE ANTICIPATION NOTES
	49430	CAPITAL OUTLAY NOTES
49500		PAYING AGENT'S FEES
<b><u>50000</u></b>		<b><u>RESERVE FOR FUTURE USE</u></b>
<b><u>51000</u></b>		<b><u>OTHER GOVERNMENTAL FUNCTIONS</u></b>
51600		OPERATING TRANSFERS OUT
	51610	OPERATING TRANSFERS TO GENERAL FUND
	51620	OPERATING TRANSFERS TO SPEC REV FUND
	51621	OPERATING TRANS TO STATE STREET AID FD
	51622	OPERATING TRANS TO SANITATION FUND
	51630	OPERATING TRANSFER TO DEBT SERVICE FD
	51640	OPERATING TRANSFER TO CAPITAL PROJ FD
	51650	OPERATING TRANSFER TO UTILITY FD
	51651	OPERATING TRANSFERS TO WATER FUND
	51652	OPERATING TRANSFERS TO SEWER FUND
	51653	OPERATING TRANSFER TO WATER AND SEWER FD
	51654	OPERATING TRANSFERS TO ELECTRIC FUND
	51655	OPERATING TRANSFERS TO NATURAL GAS FD
51700		RESIDUAL EQUITY TRANSFERS
	51710	RESIDUAL EQUITY TRAN TO GEN FUND
	51720	RESIDUAL EQUITY TRAN TO SPEC REV FUND
	51730	RESIDUAL EQUITY TRAN TO DEBT SERV FD
	51740	RESIDUAL EQUITY TRAN TO CAPITAL PROJ
	51750	RESIDUAL EQUITY TRAN TO UTILITY FD
	51751	RESIDUAL EQUITY TRAN TO WATER FD
	51752	RESIDUAL EQUITY TRAN TO SEWER FUND
	51753	RESIDUAL EQUITY TRAN TO WATER & SEWER FD
	51754	RESIDUAL EQUITY TRAN TO ELECTRIC FD
	51755	RESIDUAL EQUITY TRAN TO NAT GAS FD
<b><u>52000</u></b>		<b><u>PUBLIC ENTERPRISES</u></b>
52100		WATER UTILITIES
	52110	OPERATING EXPENSES
	52111	SOURCE OF SUPPLY
	52112	POWER AND PUMPING
	52113	WATER PURIFICATION FACILITIES
	52114	TRANSMISSION AND DISTRIBUTION
	52115	SHOP AND MAINTENANCE
	52116	CUSTOMERS' ACCOUNTING AND COLLECTING
	52117	ADMINISTRATION AND GENERAL EXPENSES



52119 OTHER OPERATING EXPENSES  
 52120 NON-OPERATING EXPENSES  
     52121 TAXES  
     52122 PAYMENTS IN LIEU OF TAXES  
     52123 DEPRECIATION  
     52124 INTEREST ON BONDS  
     52125 PAYING AGENT'S FEES  
     52126 MISCELLANEOUS INTEREST EXPENSES  
     52129 OTHER NON-OPERATING EXPENSES  
 52200 SEWER DEPT.  
     52210 OPERATING EXPENSES  
         52211 SEWER COLLECTION (LINES)  
         52212 SEWER LIFT STATIONS  
         52213 SEWER TREATMENT AND DISPOSAL  
         52214 LABORATORY AND TESTING  
         52215 SHOP AND MAINTENANCE  
         52216 CUSTOMER ACCOUNTING AND COLLECTION  
         52217 ADMINISTRATION AND GENERAL EXPENSES  
         52219 OTHER OPERATING EXPENSES  
     52220 NON-OPERATING EXPENSES  
 52300 WATER & SEWER  
     52310 WATER & SEWER OPERATING EXPENSES  
         52311 SOURCE OF SUPPLY  
         52312 PUMPING & LIFT STATIONS  
         52313 PURIFICATION & DISPOSAL  
         52314 TRANSMISSION & COLLECTION  
         52315 SHOP & MAINTENANCE  
         52316 CUSTOMER ACCOUNTING & COLLECTION  
         52317 ADMINISTRATIVE & GENERAL EXPENSES  
         52319 OTHER OPERATING EXPENSES  
     52320 NON OPERATING EXPENSES  
 52400 NATURAL GAS  
     52410 OPERATING EXPENSES  
         52411 PURCHASED GAS  
         52412 MANUFACTURED GAS PURCHASED OR PRODUCED  
         52413  
         52414 TRANSMISSION AND DISTRIBUTION  
         52415 SHOP AND MAINTENANCE  
         52416 CUSTOMERS' ACCOUNTING AND COLLECTION  
         52417 ADMINISTRATIVE AND GENERAL EXPENSES  
         52419 OTHER OPERATING EXPENSES  
     52420 NON-OPERATING EXPENSES  
 52500 MUNICIPAL AIRPORT  
     52510 AIRPORT OPERATING EXPENSES  
         52511 RUNWAY & FIELD AREAS  
         52512 HANGAR FACILITIES  
         52513 AIRPORT FACILITIES  
         52514 AIRPORT SUPPORT FACILITIES  
         52515 TERMINAL BUILDINGS  
         52516 OTHER BUILDINGS & AIRPORT FACILITIES  
         52517 AIRPORT EQUIPMENT  
         52518 ADMINISTRATION AND GENERAL EXPENSES  
         52519 OTHER OPERATING EXPENSE  
     52520 NON-OPERATING AIRPORT EXPENSES  
     EDUCATION

**60000**

**DETAIL OBJECT LISTING**

**100**

**PERSONAL SERVICES**

110 SALARIES  
111 SALARIES - PERMANENT EMPLOYEES - REGULAR  
112 TEMPORARY EMPLOYEE SALARIES  
113 OVERTIME SALARIES  
119 OTHER SALARIES  
120 WAGES  
121 REGULAR EMPLOYEE WAGES  
122 TEMPORARY EMPLOYEE WAGES  
123 OVERTIME WAGES  
129 OTHER WAGES  
130 EMPLOYEE BENEFITS  
131 TERMINAL PAY AND SICK LEAVE  
132 BONUS PAY  
133 VACATION PAY  
134 CHRISTMAS BONUS  
140 EMPLOYER CONTRIBUTIONS  
141 OASI (EMPLOYER'S SHARE)  
142 HOSPITAL AND HEALTH INSURANCE  
143 EMPLOYEE RETIREMENT PLAN  
144 RETIREMENT - ACTUARIAL DEFICIT  
145 DEATH BENEFIT PLANS  
146 WORKMEN'S COMPENSATION  
147 UNEMPLOYMENT INSURANCE  
148 EMPLOYEE EDUCATION AND TRAINING  
149 OTHER EMPLOYER CONTRIBUTIONS  
160 PER DIEM  
161 BOARD AND COMMITTEE MEMBERS  
162 VOLUNTEER FIREMEN  
163 JURY AND WITNESS  
164 OFFICER'S FEES  
165 COURT COSTS  
169 OTHER PER DIEM  
170 FEES  
171 FEES OF OFFICIALS  
172 ELECTION OFFICIALS, CLERKS, ETC.  
173 JURY AND WITNESS FEES  
190 OTHER PERSONAL SERVICES  
**200 CONTRACTUAL SERVICES**  
210 COMMUNICATION AND TRANSPORTATION  
211 POSTAGE, BOX RENT, ETC.  
213 AUTOMOBILE LICENSES AND TITLES  
216 RADIO AND TV SERVICES  
219 OTHER COMMUNICATION AND TRANSPORTATION  
220 PRINTING, DUPLICATING, TYPING, AND BINDING  
230 PUBLICITY, SUBSCRIPTIONS, AND DUES  
231 PUBLICATION OF FORMAL AND LEGAL NOTICES  
233 SUBSCRIPTIONS TO NEWSPAPERS AND PERIODICALS  
234 TAX, LAW, OR OTHER SERVICES ON A SUBSCRIPTION BASIS  
235 MEMBERSHIPS, REGISTRATION FEES, AND TUITION  
236 PUBLIC RELATION  
239 OTHER PUBLICITY, SUBSCRIPTIONS, AND DUES  
240 UTILITY SERVICES  
241 ELECTRIC  
242 WATER  
243 SEWER  
244 GAS  
245 TELEPHONE AND OTHER COMMUNICATIONS  
246 FIRE HYDRANT RENTAL  
247 STREET LIGHTING (ELECTRIC AND MAINT.)  
249 OTHER UTILITY SERVICES

- 250 PROFESSIONAL SERVICES
  - 251 MEDICAL, DENTAL, VETERINARY, AND VITAL STATISTICS
  - 252 LEGAL SERVICES
  - 253 ACCOUNTING AND AUDITING SERVICES
  - 254 ARCHITECTURAL, ENGINEERING, AND LANDSCAPING SERVICE
  - 255 DATA PROCESSING SUPPORT CHARGES
  - 256 CONSULTANT'S SERVICES
  - 257 PLANNING AND ZONING SERVICES
  - 259 OTHER PROFESSIONAL SERVICES
- 260 REPAIR AND MAINTENANCE SERVICES
  - 261 REPAIR AND MAINTENANCE MOTOR VEHICLES
  - 262 REPAIR AND MAINTENANCE OTHER MACHINERY AND EQUIPMENT
  - 263 REPAIR AND MAINTENANCE FURNITURE, OFFICE MACHINES
  - 264 REPAIR AND MAINT TRAFFIC LIGHTS, PARKING METERS, OTHER
  - 265 REPAIR AND MAINTENANCE GROUNDS AND GROUND IMPROVEMENTS
  - 266 REPAIR AND MAINTENANCE BUILDINGS
  - 268 REPAIR AND MAINTENANCE ROADS AND STREETS
  - 269 REPAIR AND MAINTENANCE OTHER REPAIR AND MAINTENANCE
- 280 TRAVEL
  - 281 MOTOR POOL
  - 282 EMPLOYEE AUTOMOBILE ALLOWANCE
  - 283 OUT-OF-TOWN EXPENSE
  - 286 VEHICLE LEASE RENTAL
  - 287 MEALS AND ENTERTAINMENT
  - 289 OTHER TRAVEL
- 290 OTHER CONTRACTUAL SERVICES
  - 291 AMBULANCE, CLINIC, AND HOSPITAL SERVICES
  - 295 LANDFILL SERVICES
  - 296 JAIL FEES
  - 297 LEPA MATCHING
  - 298 COLLECTION FEES
  - 299 SUNDRY
- 300** **SUPPLIES**
  - 310 OFFICE SUPPLIES AND MATERIALS
    - 311 OFFICE STATIONERY AND FORMS
    - 312 SMALL ITEMS OF EQUIPMENT
    - 319 OTHER OFFICE SUPPLIES AND MATERIALS
  - 320 OPERATING SUPPLIES
    - 321 AGRICULTURE AND HORTICULTURE SUPPLIES
    - 322 CHEMICAL, LABORATORY, AND MEDICAL SUPPLIES
    - 323 FOOD
    - 324 HOUSEHOLD AND JANITORIAL SUPPLIES
    - 325 RECREATION SUPPLIES
    - 326 CLOTHING AND UNIFORMS
    - 327 FIRE ARM SUPPLIES
    - 328 EDUCATIONAL SUPPLIES
    - 329 OTHER OPERATING SUPPLIES
  - 330 REPAIR AND MAINTENANCE SUPPLIES
    - 331 GAS, OIL, DIESEL FUEL, GREASE, ETC.
    - 332 VEHICLE PARTS & REPAIR
    - 333 OTHER EQUIPMENT PARTS AND REPAIRS
    - 334 TIRES, TUBES AND ETC.
    - 338 REPAIR PARTS FOR WATER OR SEWER LINES, METERS, ETC
    - 339 SUNDRY REPAIR AND MAINTENANCE SUPPLIES
  - 340 OTHER REPAIR AND MAINTENANCE SUPPLIES
    - 341 CONSUMABLE TOOLS
    - 342 SIGN PARTS AND SUPPLIES
    - 343 TRAFFIC SIGNAL SUPPLIES
    - 344 SAFETY SUPPLIES
  - 350 SUPPLIES FOR RESALE

351 NATURAL GAS PURCHASED FOR RESALE  
 352 MANUFACTURED GAS FOR RESALE  
 353 WATER PURCHASED FOR RESALE  
 390 OTHER SUPPLY ITEMS  
 391 WATER METERS  
 392 FIRE HYDRANTS  
**400 BUILDING MATERIALS**  
 410 CONCRETE AND CLAY PRODUCTS  
 420 METAL PRODUCTS  
 430 WOOD PRODUCTS  
 440 PLASTIC PRODUCTS  
 450 RAW MATERIALS  
 451 CRUSHED STONE  
 452 GRAVEL AND SAND  
 453 DIRT AND TOPSOIL  
 454 SODIUM CHLORIDE  
 460 ELECTRICAL FIXTURES AND SMALL APPLIANCES  
 470 FABRICATED MATERIALS  
 471 ASPHALT AND ASPHALT FILLER  
 472 CONCRETE  
 480 LANDFILL MATERIALS  
 481 DAILY COVER MATERIAL  
 482 DRAINAGE MATERIAL  
 483 GEOTEXTILE MATERIAL  
 484 SYNTHETIC MEMBRANE  
 485 LINER MATERIAL  
 486 WIRE OR FENCING  
 487 TESTING SUPPLIES  
 488 NATURAL MATERIALS  
 489 OTHER LANDFILL MATERIALS  
**500 FIXED CHARGES**  
 510 LIABILITY INSURANCE  
 511 GENERAL LIABILITY INSURANCE  
 512 PROFESSIONAL LIABILITY  
 514 SURETY BONDS - OFFICIALS AND EMPLOYEES  
 515 WORKERS COMPENSATION INSURANCE  
 519 OTHER LIABILITY INSURANCE  
 520 PROPERTY INSURANCE  
 521 BUILDING INSURANCE  
 522 VEHICLE INSURANCE  
 523 EQUIPMENT INSURANCE  
 524 BOILER INSURANCE  
 530 RENT  
 531 BUILDING AND OFFICE RENTAL  
 532 LAND RENTAL  
 533 MACHINERY AND EQUIPMENT RENTAL  
 540 DEPRECIATION  
 541 PROVISION FOR DEPRECIATION  
 550 INVESTMENT REVENUE COSTS  
 551 TRUSTEE FEES  
 552 AMORTIZATION OF BOND PREMIUM  
 553 AMORTIZATION OF ANNUITIES PURCHASED  
 554 INVESTMENT COSTS  
 555 BANK SERVICE CHARGES  
 559 OTHER INVESTMENT COSTS  
 560 STATE FEES & CHARGES  
 561 APPLICATION FEE  
 562 TIPPING FEE (SURCHARGE)  
 563 OTHER LANDFILL FEES

564 ANNUAL MAINTENANCE FEES  
 565 PERMIT FEES  
 566 SANITARY SURVEY FEES  
 567 PLANS REVIEW FEES  
 568 ANNUAL EMISSIONS FEES  
 569 OTHER STATE FEES & CHARGES  
 590 OTHER FIXED CHARGES  
 591 OASI ADMINISTRATIVE COSTS  
 592 PAYMENTS IN LIEU OF TAXES  
 593 DISCOUNTS LOST  
 594 RETIREMENT - ADMINISTRATIVE COSTS  
 595 DISCOUNT ON TAXES  
 596 PENALTIES FOR LATE FILING  
 599 SUNDRY  
**600** **DEBT SERVICE**  
 610 BOND PRINCIPAL  
 620 NOTE PRINCIPAL  
 630 INTEREST ON BOND DEBT  
 640 INTEREST ON NOTES  
 690 OTHER DEBT SERVICE  
 691 BANK SERVICE CHARGES  
 692 BOND SALES EXPENSE  
 693 AMORTIZATION OF BOND PREMIUM  
**700** **GRANTS, CONTRIBUTIONS, INDEMNITIES, AND OTHER**  
 720 GRANTS AND DONATIONS TO OTHER INSTITUTIONS  
 730 OTHER GRANTS AND DONATIONS  
 731 AWARDS FOR SPECIAL SERVICES RENDERED  
 732 COMPENSATION FOR DAMAGES  
 733 PRIZES AND AWARDS  
 734 JUDGMENTS & AWARDS  
 740 LOSSES AND SPECIAL GRANTS  
 741 BAD DEBT EXPENSE  
 742 SPECIAL INVESTIGATIVE FUNDS  
 760 TRANSFERS TO OTHER FUNDS  
 761 APPROPRIATION TO GENERAL FUND  
 762 APPROPRIATION TO SANITATION FUND  
 763 APPROPRIATION TO WATER/SEWER FUND  
 764 APPROPRIATION TO INDUSTRIAL PARK FUND  
 770 GRANTS  
 790 OTHER GRANTS, CONTRIBUTIONS, AND INDEMNITIES - NO  
**900** **CAPITAL OUTLAY**  
 910 LAND  
 911 SITE ACQUISITION  
 912 SITE DEVELOPMENT  
 913 LAND RIGHTS & EASEMENTS  
 920 BUILDINGS  
 921 ADMINISTRATIVE (OFFICE BUILDINGS)  
 922 OPERATIONAL (POLICE, FIRE HALL, PUBLIC WORKS, OR REC)  
 923 INSTITUTIONAL (SCHOOLS, HOSPITALS, ETC.)  
 924 INDUSTRIAL BUILDINGS  
 929 OTHER BUILDINGS  
 930 IMPROVEMENTS OTHER THAN BUILDINGS  
 931 ROADS, STREET, AND PARKING LOTS  
 932 BRIDGES AND TUNNELS  
 933 AIRFIELDS  
 934 DRAINAGE, WATER SUPPLY AND STORAGE, SEWAGE DISPOSAL  
 935 GARBAGE DISPOSAL (LANDFILLS, INCINERATORS)  
 937 PARKS AND RECREATION FACILITIES  
 938 MARINE WORKS  
 939 OTHER IMPROVEMENTS

940 MACHINERY AND EQUIPMENT  
941 TRANSPORTATION EQUIPMENT  
942 GENERAL PURPOSE MACHINERY AND EQUIPMENT  
945 COMMUNICATION EQUIPMENT  
947 OFFICE MACHINERY AND EQUIPMENT  
949 OTHER MACHINERY AND EQUIPMENT  
990 FOR COMPUTER USE ONLY  
998 INVALID OBJECT CODE  
999 NO OBJECT CODE ON DOCUMENT