

State of Tennessee
Municipal Uniform Chart of Accounts
Classifications by Fund, Function, and Object

(Updated: July 2026)

Fund		Account	
110	Governmental - General	10000-18999	Assets
120-199	Governmental - Special Revenue	19000-19999	Deferred Outflows of Resources
200-299	Governmental - Debt Service	20000-23999	Liabilities
300-399	Governmental - Capital Projects	25800-25999	Deferred Inflows of Resources
700-799	Governmental - Permanent	26000-27999	Fund Balance and Net Position
400-499	Proprietary - Enterprise	30000-39999	Revenues and Other Sources
500-599	Proprietary - Internal Service	40000-69999	Expenditures/Expenses and Other Uses
600-650	Fiduciary - Trust		Function, Character, Type:
651-699	Fiduciary - Custodial		41 __ General Government
			42 __ Public Safety
			43 __ Public Works
			44 __ Health, Welfare, Culture, and Recreation
			45 __ Environmental Protection
			46 __ Community Development, Urban Redevelopment and Housing
			47 __ Economic Development and Assistance
			48 __ Economic Opportunity
			49 __ Debt Service
			51 __ Other Financing Uses
			52 __ Public Enterprises
			6 __ Education
Object			
1 __	Personal Services		
2 __	Contractual Services		
3 __	Supplies		
4 __	Materials		
5 __	Other Charges		
60 __ - 65 __	Public Utilities		
68 __	Debt Service		
7 __	Grants, Contributions, and Other Expenses		
9 __	Capital Outlay		

FUNDS **FUND CLASSIFICATION LISTING**

Governmental Funds		
100	General and Special Revenue Funds	
	110 General Fund	
	120 Special Revenue Funds	
	121	State Street Aid Fund
	122	Grants Management Fund
	123	Community Development Fund
	124	Industrial/Economic Development Fund
	125	Library Fund
	126	Parks and Recreation Fund
	127	Drug Fund
	128	Ambulance Service Fund
	129	Beautification Fund
	130	Senior Citizens Fund
	131	Solid Waste Management Fund
	132	Solid Waste Collection Fund
	133	Solid Waste Disposal Fund
	134	Solid Waste Collection and Disposal Fund
	141	General Purpose School Fund
	142	School Federal Projects Fund
	143	School Central Cafeteria Fund
	144	School Transportation Fund
	145	Other Education Fund
	146	Extended School Program
	147	Schoolwide Consolidation
	148	Other Education Fund
	149	School Internal Activity Fund
	150	Special Assessment Fund
	151	Adequate Facilities/Development Tax
	152	Hotel/Motel Tax Fund
	153	Tourism Fund
	154 - 199	Other Special Revenue Funds
200	Debt Service Funds	
	210	General Debt Service Fund
	220	Special Debt Service Fund
	230	Tennessee Municipal Bond Fund
	240	Education Debt Service Fund
	241	School Bond Trust Fund
	242 - 299	Other Debt Service Funds
300	Capital Projects Funds	
	310 Capital Projects Funds	
	311	Capital Projects Fund #1
	312	Capital Projects Fund #2
	320 Capital Projects Funds (Continued)	
	Proprietary Funds	
400	Enterprise Funds	
	410 Utility Funds	
	411	Water Fund
	412	Sewer Fund
	413	Water and Sewer Fund
	415	Natural Gas Fund

	416	Storm Water Utility Fund
	421	Solid Waste Management Fund
	422	Solid Waste Collection Fund
	423	Solid Waste Disposal Fund
	424	Solid Waste Collection and Disposal Fund
430	Other Enterprise Funds	
	431	Airport Fund
	432	Hospital Fund
	433	Public Transit Fund
	434	Electric Utility Fund
	435	Cable/Broadband Fund
	436	Golf Course Fund
	437	Emergency Communications District Fund
	438-499	Other Enterprise Funds
<u>500</u>	<u>Internal Service Funds</u>	
	510	Central Maintenance/Garage Fund
	511	Central Supply Fund
	512	Self-Insurance Fund
	513	Workers' Compensation Fund
	514	Unemployment Compensation Fund
	515 - 599	Other Internal Service Funds
	<u>Fiduciary Funds</u>	
<u>600</u>	<u>Trust and Custodial Funds</u>	
	Trust Funds	
	611	Pension Trust Fund
	612	OPEB Trust Fund
	613	Private Purpose Trust Fund
	614	Pension Trust Fund #2
	615	OPEB Trust Fund #2
	616	Private Purpose Trust Fund #2
	619	Trust Fund - Drug Enforcement Fund
	620 - 650	Other Trust Funds
	Custodial Funds	
	651	Pension Custodial Fund
	652	OPEB Custodial Fund
	653	Deferred Compensation Custodial Fund
	654	Litigants, Heirs, and Others Custodial Fund
	656	Seized Assets Custodial Fund
	657 - 699	Other Custodial Funds
	<u>Governmental Funds</u>	
<u>700</u>	<u>Permanent Funds</u>	
	701	Endowment
	702	Cemetery Care Fund
	703 - 799	Other Permanent Funds
	<u>Other</u>	
<u>800</u>	<u>General Fixed Assets (Internal Use)</u>	
<u>900</u>	<u>General Long-Term Debt (Internal Use)</u>	

ACCOUNT LISTING

10000 ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

		ASSETS
11000		Cash
	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	Savings Account
	11222	Savings Account #2
	11223	Savings Account #3
	11224	Savings Account #4
	11225	Savings Account #5
	11226	Savings Account #6
	11227	Savings Account #7
	11228	Savings Account #8
	11229	Savings Account #9
	11230	Cash in Bank - Savings (Continued)
	11240	Cash in Bank - Money Market Accounts
	11241	Cash in Bank - Money Market Account #2
	11242	Cash in Bank - Money Market Account #3
	11243	Cash in Bank - Money Market Account #4
	11244	Cash in Bank - Money Market Account #5
	11250	State Investment Pool
	11251	State Investment Pool #2
	11252	State Investment Pool #3

11300		Cash in Bank (Restricted)
	11310	Cash in Bank - Restricted Checking Federal Funds
		11311 Cash in Bank - Restricted Checking - ARPA
		11312 Cash in Bank - Restricted Federal Checking #2
		11313 Cash in Bank - Restricted Federal Checking #3
	11320	Cash in Bank - Restricted Checking
		11321 Cash in Bank - Restricted Checking #2
		11322 Cash in Bank - Restricted Checking #3
	11330	Cash in Bank - Restricted Savings
		11331 Restricted Savings
		11332 Restricted Savings #2
	11340	Cash in Bank - Restricted Savings (Continued)
11400		Petty Cash
	11410	Petty Cash Accounts
	11420	Petty Cash Accounts (Continued)
11500		Cash with Fiscal Agents
	11510	Cash with Fiscal/Paying Agent
11900		Other Cash Items
	11910	Cash Over and Short
	11920	Property Tax Vouchers
	11930	Cash Equivalents
	11990	Miscellaneous Cash Items
12000		Investments
	12100	Securities
		12110 Certificate of Deposits
		12120 US Treasury Notes
		12130 US Treasury Bills
		12140 Stocks and Bonds
		12141 Investment in Joint Venture
		12142 Majority Equity Interests
		12190 Other Investments
13000		Receivable
	13100	Property Taxes Receivable
		13110 Property Taxes Receivable - Current
		13111 Taxes Receivable - Current
		13113 Estimated Discount on Current Taxes (Credit)
		13119 Allowance for Uncollectible Current Tax (Credit)
	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 Allowance for Uncollectible Prior Year Property Taxes (Credit)
	13130	Interest and Penalties - Property Taxes Receivable
		13131 Interest and Penalties Receivable on Taxes
		13139 Allowance for Uncollectible Interest and Penalties on Property Taxes (Credit)
	13140	Tax Liens Receivable
		13141 Tax Liens Receivable
		13149 Allowance for Uncollectible Tax Liens Receivable (Credit)
	13150	Other Taxes Receivable
		13151 Property Tax Vouchers Receivable
		13152 Other Taxes Receivable
		13159 Allowance for Uncollectible Other Taxes Receivable (Credit)
	13200	Accounts Receivable
		13210 Accounts Receivable Regular
		13211 Accounts Receivable Regular
		13219 Allowance for Uncollectible Accounts Receivable Regular (Credit)
	13220	Accounts Receivable - Customers
		13221 Accounts Receivable - Customers
		13227 Accounts Receivable - Customers - Inactive
		13229 Allowance for Uncollectible Accounts Receivable - Customers (Credit)
	13230	Unbilled Accounts Receivable
	13250	Fines and Costs Receivable
		13251 City Court Fines and Costs Receivable
		13259 Allowance for Uncollectible Fines and Costs (Credit)
	13260	Returned Checks Receivable
	13290	Other Accounts Receivable
		13291 Other Accounts Receivable
		13299 Allowance for Uncollectible Accounts Receivable (Credit)
	13300	Special Assessments Receivable
		13310 Special Assessments Receivable - Current
		13311 Special Assessments Receivable - Current
		13319 Allowance for Uncollectible Special Assessment Receivable (Credit)
	13320	Special Assessments Receivable - Prior Years
		13321 Special Assessments Receivable - Prior Years
		13329 Allowance for Estimated Uncollectible Special Assessment Receivable (Credit)
	13340	Special Assessments Lien Receivable
		13341 Special Assessments Lien Receivable
		13349 Allowance for Uncollectible Special Assessment Lien Receivable (Credit)
	13350	Special Assessments Receivable - Interest
		13351 Special Assessments Receivable - Interest
		13359 Allowance for Uncollectible Special Assessment Interest Receivable
13400		Notes Receivable
	13410	Notes Receivable - Regular
		13411 Notes Receivable - Regular
		13419 Allowance for Uncollectible Notes Receivable (Credit)
	13420	Other Notes Receivable
		13421 Notes Receivable - Other
		13429 Allowance for Estimated Uncollectible - Other Notes Receivable (Credit)
	13430	Notes Receivable - Grants

		13431 Notes Receivable - Grants
		13439 Allowance for Estimated Uncollectible Notes Receivable - Grants
		13440 Leases Receivable - Current
		13441 PPP Receivable - Current
13500		Loans Receivable
	13510	Salary Advances
	13520	Travel Advances
13600		Due from Other Funds
	13610	Due from General and Special 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 Custodial Funds
	13670	Due from Special Assessment Funds
13700		Due from Other Governments
	13710	Due from Federal Government
	13730	Due from State of Tennessee - 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 Tennessee - State Revenue 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 Transportation Funds
		13747 Due from State - Sanitary Landfill Funds
		13749 Due from State - Other Shared Revenues
	13750	Due from State of Tennessee - Other Revenue Allocation
	13760	Due from County Government - Shared Revenue
	13770	Due from Other Local Government
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 Management Fund
		13852 Advance to Solid Waste Collection Fund
		13853 Advance to Solid Waste Disposal Fund
		13854 Advance to Solid Waste Collection and Disposal Fund
	13860	Advance to Internal Service Funds
	13870	Advance to Trust and Custodial Fund
	13880	Advance to Special Assessment Funds
13900		Interest Receivable
	13910	Interest Receivable on Investments
	13920	Accrued Interest on Investment
14000		Inventories
	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
14900		Inventory of Capital Assets for Resale
	14910	Land - for Resale
	14920	Buildings - for Resale
	14930	Improvements other than Buildings - for Resale
	14940	Machinery and Equipment - for Resale
	14950	Land and Improvements - for Resale
	14990	Other Inventory Items for Resale
15000		Prepaid Expenses and Other Debits
	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		Other Debits
	15410	Unamortized Discounts on Investments
	15420	Unamortized Premiums on Investments
	15480	Leases Receivable - Long-Term
	15481	PPP Receivable - Long-Term
	15490	Other Debits
15500		Other Assets
	15501	Net Pension Asset
	15502	Net OPEB Asset
16000		Capital Assets
	16100	Land
	16200	Buildings
	16290	Accumulated Depreciation - Buildings
	16300	Improvements other than Buildings
	16390	Accumulated Depreciation - Improvements other than Buildings
16400		Equipment
	16411	General Purpose Equipment
	16419	Accumulated Depreciation - General Purpose Equipment
	16421	Operating Equipment
	16429	Accumulated Depreciation - Operating Equipment
	16431	Rolling Stock
	16439	Accumulated Depreciation - Rolling Stock
	16441	Office Furniture and Equipment
	16449	Accumulated Depreciation - Office Furniture
	16451	Vehicles
	16459	Accumulated Depreciation - Vehicles
16500		Construction in Progress
	16510	Construction in Progress
16600		Utility Plant in Operation
	16610	Water Plant in Operation
	16619	Accumulated Depreciation - Water Plant
	16620	Sewer Plant in Operation
	16629	Accumulated Depreciation - Sewer Plant
	16630	Electric Plant in Operation
	16639	Accumulated Depreciation - Electric Plant
	16640	Water and Sewer Plant in Operation
	16649	Accumulated Depreciation - Water/Sewer Plant
	16650	Natural Gas Plant in Operation
	16659	Accumulated Depreciation - Natural Gas Plant
16700		Intangible Right to Use Assets
	16711	Intangible Right to Use Assets - Land Leases
	16719	Accumulated Amortization - Land Leases
	16721	Intangible Right to Use Assets - Building Leases
	16729	Accumulated Amortization - Building Leases
	16731	Intangible Right to Use Assets - Other Capital Asset Leases
	16739	Accumulated Amortization - Other Capital Asset Leases
	16741	Intangible Right to Use Assets - PPP
	16749	Accumulated Amortization - PPP
	16751	Intangible Right to Use Assets - SBITA
	16759	Accumulated Amortization - SBITA
17000		Other Debits
	17100	Estimated Revenues
	17200	Expenditure Control
	17210	Expenditure Control (Current Year)
	17220	Expenditures Charged to Reserve for Prior Year's Encumbrances
17300		Bonds Authorized - Unissued
17400		Improvements Authorized
17500		Amount Designated for Bond and Note Retirement
	17510	Amount Available for Future Bond Retirement
	17520	Amount Available in Debt Service Fund - Bond Interest
	17530	Amount Available in Debt Service Fund - Note
	17540	Amount Available in Debt Service Fund - Note Interest
17600		Amount to be Provided for Payment of Debt
	17610	Amount to be Provided - Future Bonds Payment
	17620	Amount to be Provided - Future Note Payment
	17630	Amount to be Provided - Future Bond Interest
	17640	Amount to be Provided - Future Note Interest
18000		Water, Sewer, and Natural Gas - Plant Accounts
	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 (Continued)
	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
18150		Water-Transmission and Distribution Plant
		18151 Transmission Land
		18152 Transmission Land Rights
		18153 Distribution Reservoir and Standpipe Land
		18154 Distribution Reservoir and 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 and Distribution Plant
		18161 Transmission Mains
		18162 Distribution Mains
		18163 Fire Mains
		18164 Services
		18165 Meters
		18166 Meter Installations
		18167 Hydrants
		18168 Other Transmission and Distribution Plant
18170		General Plant
		18171 Overheads
		18172 Office Land
		18173 Stores, Shop, and Garage Land
		18174 Miscellaneous Land, Structures, and Improvements
		18175 Office Buildings
		18176 Stores, Shop, and Garage Buildings
		18177 Miscellaneous Structures and Improvements
		18178 Office Furniture and Equipment
		18179 Autos and Trucks Only
18180		General Plant
		18181 Trailers Only
		18182 Stores Equipment, Tools, Shop, and Garage Equipment
		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		Accumulated Depreciation - Water Plant
		18191 Accumulated Depreciation - Water Source of Supply Plant
		18193 Accumulated Depreciation - Pumping Plant
		18194 Accumulated Depreciation - Water Treatment Plant
		18195 Accumulated Depreciation - Transmission
		18197 Accumulated 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 Rights for Collection
		18217 Structure and Improvements - Regular
		18218 Structure and Improvements - Roads
	18220	Sewer Collections (Continued)
		18221 Trunk Line
		18222 Collection Lines
		18223 Service Lines
		18224 Sampling Devices
		18225 Meters
		18226 Meter and Sampling Device Installations
		18229 Other Sewer Collections
	18230	Sewer Lift Stations
		18231 Land for Lift Stations
		18232 Land Rights for Lift Station
		18233 Structures and Improvement
		18234 Pumps and Equipment
		18239 Other Lift Station Equipment
	18240	Sewer Treatment and Disposal
		18241 Land
		18242 Land Rights
		18243 Structure and Improvement
		18244 Equipment - Chemical
		18245 Equipment - Other Mechanical and Electrical
		18249 Other Sewer Treatment and Disposal
	18250	Sludge Treatment and Disposal
		18251 Land for Sludge Disposal
		18252 Land Rights for Sludge Disposal
		18253 Structure and Improvement for Sludge Treatment and Disposal

		18254 Sludge Preparation and Treatment Equipment
		18258 Sludge Handling and Transportation Equipment
		18259 Other Sludge Related Equipment
18270		General Plant
		18272 Office Land
		18273 Stores, Shops, and Garage Land
		18274 Miscellaneous Land, Structures, and Improvements
		18275 Office Buildings
		18276 Stores, Shop, and Garage Buildings
		18277 Miscellaneous Structures and Improvements
		18278 Office Furniture and Equipment
		18279 Auto and Trucks
18280		General Plant (Continued)
		18281 Trailers
		18282 Stores Equipment, Tools, Shop, and Garage Equipment
		18283 Shop Equipment
		18284 Tools and Work Equipment
		18285 Laboratory Equipment
		18286 Power Operated Equipment
		18287 Communications Equipment
		18289 Other Equipment
18290		Accumulated Depreciation - Sewer Plant
		18291 Accumulated Depreciation - Sewer Collections
		18292 Accumulated Depreciation - Sewer Lift Stations
		18294 Accumulated Depreciation - Sewer Treatment and Disposal
		18295 Accumulated Depreciation - Sludge Treatment
		18297 Accumulated 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 and Regulating Station Equipment General
18340		Gas-Distribution Plant
		18341 Meters
		18345 Industrial Measuring and Regulating Station Equipment
		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		Accumulated Depreciation - Plant Account
		18391 Accumulated Depreciation - Production
		18393 Accumulated Depreciation - Distribution
		18396 Accumulated Depreciation - General Plant
18400		Solid Waste Facilities and Development
	18410	Land
	18420	Building and Improvements
		18421 Building and Improvements
		18429 Accumulated Depreciation - Building and Improvements
18430		Plant and Plant Equipment
		18431 Plant and Plant Equipment
		18439 Accumulated Depreciation - Plant and Plant Equipment
18440		Office Furniture and Equipment
		18441 Office Furniture and Equipment
		18449 Accumulated Depreciation - Office Furniture and Equipment
18450		Other Machinery & Equipment
		18451 Other Machinery & Equipment
		18459 Accumulated Depreciation - Other Machinery and Equipment
18460		Landfill Development
		18461 Landfill Development
		18469 Accumulated Depreciation - Landfill Development
18470		Other Fixed Assets
		18471 Other Fixed Assets
		18479 Accumulated Depreciation - Other Fixed Assets
18480		Solid Waste Construction Projects

DEFERRED OUTFLOWS OF RESOURCES

19000		Deferred Outflows of Resources
	19100	Deferred Outflows of Resources - Pensions
		19110 Pension Changes in Experience
		19120 Pension Changes in Assumptions
		19130 Pension Changes in Investment Earnings
		19140 Pension Changes in Proportion
		19150 Pension Contributions after Measurement Date

	19160	Pension Other Deferrals
19200		Deferred Outflows of Resources - OPEB
	19210	OPEB Changes in Experience
	19220	OPEB Changes in Assumptions
	19230	OPEB Changes in Investment Earnings
	19240	OPEB Changes in Proportion
	19250	OPEB Contributions after Measurements Date
	19260	OPEB Other Deferrals
19300		Deferred Outflows - Other
	19310	Deferred Transferred PPP
	19311	Deferred Loss on Refunding
	19312	Deferred Loss on Sale-Leaseback
	19313	Deferred Change in Fair Value of Derivative Instrument(s)
	19314	Excess Consideration Provided for Acquisition

20000 **LIABILITIES, DEFERRED INFLOWS, FUND BALANCE, and NET POSITION**

LIABILITIES

21000		Short-Term Liabilities
	21100	Payables
		21050 Bank Overdraft
		21110 Vouchers Payable
		21120 Accounts Payable
		21121 State Sales Tax Payable
		21130 Accounts Payable - Grant
		21140 Purchase Orders 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
		21214 Medicare Taxes Payable
		21220 Employee Insurance Deductions Payable
		21221 Annuities Payable
		21240 Retirement Systems
		21241 Due to State Retirement System
		21242 Due to Private Retirement System (Insurance Company)
		21243 Due to City Retirement System (Self-Administrated)
		21250 Professional Dues Payable
		21260 Union Dues Payable
		21270 Garnishment Payable
		21280 Credit Union Payable
		21290 Other Payroll Deductions Payable
		21291 Christmas Savings 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 #2
		21415 Due to Special Revenue Fund #3
		21416 Due to Special Revenue Fund #4
		21417 Due to Special Revenue Fund #5
		21418 Due to Special Revenue Fund #6
		21420 Due to Debt Service Funds
	21430	Due to Capital Projects Funds
		21431 Due to Capital Projects Fund
		21432 Due to Capital Projects Fund #2
		21433 Due to Capital Projects Fund #3
		21434 Due to Capital Projects Fund #4
		21435 Due to Capital Projects Fund #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 Sanitation Fund
		21450 Due to Internal Service Funds
		21460 Due to Trust and Custodial 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 Department of Revenue - Sales Taxes
		21523 Due to State Department of Revenue - Moving Traffic Violation
		21524 Due to State Department of Safety - State Fines
		21525 Due to State of Tennessee - Sewer User Fee
		21530 Due to County Government
		21540 Due to Utility Districts and Boards
		21550 Due to Others - Appearance Bond

21600		Advances from Other Funds
21700		Debt and Interest Payable
	21701	Matured Bonds Payable
	21702	Matured Bond Interest Payable
	21703	Bonds Payable - Current (Next Year Requirements)
	21710	Matured Notes Payable
	21720	Matured Note Interest Payable
	21730	Notes Payable - Current (Next Year Requirements)
	21770	Interest Payable
	21771	Interest Payable - GO Serial Bonds
	21772	Interest Payable - GO Term Bonds
	21773	Interest Payable - Revenue Bonds
	21774	Interest Payable - Bond Anticipation Notes
	21775	Interest Payable - Capital Outlay Note
	21776	Interest Payable - State Loan
	21777	Interest Payable - Other Debt
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	Lease Payable - Current
	21971	PPP Payable - Current
	21972	SBITA Payable - Current
	21980	Conduit Debt Payable
22000		Other Liabilities
	22100	Unearned Revenue
	22110	Taxes - Unearned Revenue
	22111	Unearned Federal Grant Funds - American Rescue Plan Act
	22120	Other Revenue Collected in Advance - Unearned
	22200	Unamortized Premiums
	22210	Unamortized Premiums on Debt
	22220	Unamortized Discounts on Debt (Debit)
23000		Long-Term Liabilities
	23100	Bonds Payable - Long Term
	23110	General Obligation (GO) Serial Bonds Payable - Long Term
	23120	General Obligation (GO) Term Bonds Payable - Long Term
	23130	Revenue Bonds Payable - Long Term
	23200	Notes Payable - Long Term
	23210	Bond Anticipation Notes Payable
	23220	Capital Outlay Notes Payable - Long Term
	23230	Revenue Anticipation Notes Payable
	23240	State Loan Payable - Long Term
	23250	Lease Payable - Long-Term
	23251	PPP Payable - Long-Term
	23252	SBITA Payable - Long-Term
	23255	Lease/SBITA Advances (Prepaid)
	23900	Other Long Term Liabilities
	23905	Compensated Absences - Long Term
	23910	Grants Payable
	23911	Landfill Closure/Postclosure Care Costs
	23915	Net Pension Liability
	23916	Net OPEB Liability
	23917	Unamortized Premiums
	23918	Unamortized Premiums on Debt
	23919	Unamortized Discounts on Debt (Debit)
24000		Other Credits
	24100	Appropriations
	24200	Expenditures (Debit)
	24300	Encumbrances
25000		Unassigned

DEFERRED INFLOWS OF RESOURCES

25800		Deferred Inflows of Resources
	25801	Deferred Current Property Taxes - Legally Unavailable
	25802	Deferred Delinquent Property Taxes
	25803	Deferred Unavailable Revenue
	25804	Deferred Gain on Sales - Leaseback
	25805	Deferred Lease Receivable
	25806	Deferred PPP Receivable
	25807	Deferred Gain on Refunding
	25808	Deferred Change in Fair Value of Derivative Instrument(s)
	25810	Pension Changes in Experience
	25815	Pension Changes in Assumptions
	25820	Pension Changes in Investment Earnings
	25825	Pension Changes in Proportion
	25830	Pension Other Deferrals
	25835	OPEB Changes in Experience
	25840	OPEB Changes in Assumptions
	25845	OPEB Changes in Investment Earnings
	25850	OPEB Changes in Proportion
	25855	OPEB Other Deferrals
	25860	Deferred Inflows - Other

FUND BALANCE

26000	Fund Balance
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26100		Nonspendable
		26110 Endowments
		26115 Inventory
		26120 Long Term Notes Receivable
		26125 Prepaid Expenses
		26126 Lease/SBITA Advances (Prepaid)
26200		Restricted
		26210 Restricted for General Government
		26211 Restricted for General Government Federal Rescue Unspent Grant Funds
		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		Unassigned
27000		Fund Balance - Other
	27600	Encumbrances (Non-Reporting Account - Internal Use Only)
	27610	Reserve for Encumbrances - Prior Year (Non-Reporting Account - Internal Use Only)
	27620	Expenditures Chargeable to Prior Year Encumbrances (Non-Reporting Account - Internal Use Only)
NET POSITION		
28000		Net Position
	28100	Net Investment in Capital Assets
	28200	Net Position - Restricted
		28201 Net Position - Restricted for Purpose #1
		28202 Net Position - Restricted for Purpose #2
		28203 Net Position - Restricted for Purpose #3
	28300	Net Position - Unrestricted
29000		Equity Accounts - Other
		29001 Error Correction
		29002 Change within Financial Reporting Entity
		29003 Change to Financial Reporting Entity
		29004 Change in Accounting Principle
30000	REVENUE	
31000		Local Taxes
	31100	Property Taxes (Current)
		Real and Personal Property Taxes (Current)
	31110	Real Property Taxes (Current)
		31112 Personal Property Taxes (Current)

	31120	Public Utilities Property Tax (Current)
31200		Property Taxes (Delinquent)
	31210	Real and Personal Property Taxes (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 Year
	31220	Public Utilities Property Taxes (Delinquent)
		31221 Property Tax Delinquent - 1st Prior Year
		31222 Property Tax Delinquent - 2nd Prior Year
		31223 Property Tax Delinquent - 3rd 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 Year
31300		Interest, Penalty, and Court Cost on Property Tax
	31310	Interest and Penalty on Property Taxes (Current)
	31320	Interest and Penalty on Property Taxes (Delinquent)
	31330	Court Costs
31400		Pick-up Property Taxes
31500		Payments in Lieu of Property Taxes
	31510	Payments in Lieu of Taxes - Utilities
		31511 Payments in Lieu of Taxes - Electric Utilities
		31512 Payments in Lieu of Taxes - Water Utilities
		31513 Payments in Lieu of Taxes - Sewer Utilities
		31514 Payments in Lieu of Taxes - Natural Gas Utility
	31520	Payments from Industry
31600		Local Option Sales Tax
	31610	Local Sales Tax - County 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	Hotel/Motel Occupancy Tax
	31930	Special Assessments - Current
	31940	Special Assessments - Delinquent
	31960	Special Assessments - Liens
	31970	Special Assessments - Interest and Penalty
32000		Licenses and Permits
	32100	Motor Vehicle Licenses
		Automobile Registration (City Sticker)
		Commercial Vehicle Licenses
		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
33000		Intergovernmental Revenue
	33100	Federal Grants
		Community Development Grants
		Public Works Employment Grants
		Other Federal Grants
		33191 COVID 19 - Grant #1
		33192 COVID 19 - Grant #2
		33193 Federal American Rescue Plan Act - Grant #1
		33194 Federal American Rescue Plan Act - Grant #2
33200		Federal Revenue Allocations
		Federal Revenue Sharing Funds
	33290	Other Federal Revenue Allocations
33300		Federal Payments in Lieu of Taxes

	33310	Housing Authority Payment in Lieu of Taxes
	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
	33490	Other State Grants and Revenues
	33491	Other State- Local Government Direct Appropriation Grant
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 (Petroleum Special)
	33553	State Gasoline Inspection Fee
	33554	State Emergency Street Fund
	33555	State Street Aid - 1989 Tax
	33556	State Street Aid - 3 Cents Tax
	33557	State Street Aid - 2017 Tax
	33558	Electric/Hybrid Vehicle Registration Fee (Transportation Modernization Funds)
	33559	State Other Highway and Street Funds
	33560	State Sanitary Landfill Funds
	33590	Other State Revenue Allocations
	33591	Gross Receipts - TVA
	33592	Special Impact Area Funds
	33593	Corporate Excise Tax
	33594	Telecommunication Privilege Tax
	33595	Sport Betting Revenue
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 Taxes
34000		Charges for Services
	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 and Printing
	34142	Parking Facilities
	34143	Building Maintenance
	34190	Other General Government Charges
	34191	Impact Fees
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 Maintenance 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 Collection Charges - Industrial
	34412	Solid Waste Collection Charges - Residential
	34413	Solid Waste Charges - Convenience Centers
	34414	Solid Waste Charges - Transfer Stations
	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 Charges - Collection and Disposal
	34440	Refuse Charges - Recycling

	34450	Sale of Materials and Supplies
		34451 Sale of Methane Gas
		34452 Sale of Electricity
		34453 Sale of Steam
		34454 Sale of Recyclable Materials
34500	34490	Interest and Penalty for Late Penalty
		Health - Charges for Services
34600	34510	Animal Control - Charges for Services
		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
35000		Fines, Forfeitures, and Penalties
	35100	City Court Revenue
		City Court Fines and Costs
		35110 Parking Meter Fines
		35120 Impoundment Charges
		35130 Drug Related Fines
		35140 Diversion Filing
		35150 Court Fines and Costs - Higher Courts
		35160 Traffic School Revenues
	35170	Forfeitures
	35200	Sale of Contraband
		Penalties
35300		Other Revenues
	36100	Interest Earnings
		Interest Earnings - Savings Accounts
		36110 Interest Earnings - Certificates of Deposit
		36120 Interest Earnings - Other Securities
		36130 Interest Earnings - Lease/PPP
		36140 Interest Earnings - Other
	36190	Rents and Royalties
	36200	Rent
		36210 Lease/Rental/PPP
		36220 Royalties
		36230 Dividend Income
	36240	Sale of Materials and Supplies
36500		Sale - General Government Supplies and Materials
	36510	Sale of Maps
		36511 Sale of Gasoline
		36512 Sale of Diesel
		36513 Sale of Other General Government Supplies
	36519	Sale - Public Safety Supplies and Materials
		36520 Sale of Police Supplies and Materials
		36521 Sale of Fire Protection Supplies
		36522 Sale of Other Public Safety Supplies and Materials
	36529	Sale - Public Works Supplies and Materials
		36530 Sale of Highway and Street Supplies and Materials
		36531 Sale of Tile
		36532 Sale of Sanitation Supplies
		36533 Sale of Other Public Works Supplies and Materials
	36539	Sale - Health, Welfare and Recreation Supplies
	36540	

		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 and 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		Contributions, Donations, and Other Revenues from Private Sources
	36710	Contributions and Donations - Businesses
	36720	Contributions and Donations - Organizations
	36730	Contributions and Donations - Individuals
	36735	Contributions - Permanent Restriction
	36736	Contributions - Term Restriction
	36740	Opioid Settlement Funds
36900		Other Financing Sources
	36910	Premium on Debt
	36920	Bonds Issued
	36930	Notes Issued
	36931	Leases Issued
	36932	PPP Issued
	36933	SBITA Issued
	36934	Insurance Recovery
	36935	Proceeds from Sale of Capital Assets
	36960	Transfers In
		36961 Transfers In - General Fund
		36962 Transfers In - State Street Aid Fund
		36963 Transfers In - Federal Projects Fund
		36964 Transfers In - Other Special Revenue Fund
		36965 Transfers In - Debt Service Fund
		36966 Transfers In - Capital Projects Fund
		36967 Transfers In - Sanitation Fund
	36970	Transfers In - Enterprise Fund
		36971 Transfers In - Water Fund
		36972 Transfers In - Sewer Fund
		36973 Transfers In - Water and Sewer Fund
		36974 Transfers In - Natural Gas Fund
		36975 Transfers In - Solid Waste Fund
		36976 Transfers In - Electric Fund
36990		Miscellaneous Revenues
		36991 Gain on Early Retirement of Debt
		36992 Bad Debt Collections
		36993 Miscellaneous Revenues
		36994 Damages and Restitution Recoveries
37000		Revenue
	37100	Operating Revenues - Water
		37110 Metered Water Sales
		37111 Metered Water Sales - with Sewage
		37112 Metered Water Sales - without Sewage
		37113 Metered Water Sales - Residential
		37114 Metered Water Sales - Commercial
		37115 Metered Water Sales - Industrial
		37117 Metered Water Sales - Outside
		37119 Metered Water Sales - Other
	37120	Flat Rate Water Sales - General Customers
	37130	Fire Service and Hydrant Rentals
	37140	Sales to Other Water Districts
	37180	Other Operating Revenues - Water
		37181 Insurance Recoveries
		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 Sewer Charges - Regular Customers
		37212 Sewer Charges - Industrial Surcharge
	37220	Sewer Inspection Fees
	37230	Sewer User Fee
	37240	Service to Other Utilities
	37280	Other Operating Revenues - Sewer
		37281 Insurance Recoveries
		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
37300		Operating Revenues - Electric
		37310 Electric Sales - Residential
		37311 Electric Sales - Small Lighting and Power
		37312 Electric Sales - Medium Lighting and Power

		37313 Electric Sales - Large Lighting and Power
		37314 Electric Sales - Street and Athletic Lighting
		37315 Electric Sales - Outdoor Lighting
		37316 Uncollectible Accounts
		37321 Forfeited Discounts
		37322 Electric - Miscellaneous Service Revenue
		37323 Electric - Rent/Lease from Electric Property
	37380	Other Operating Revenues - Electric
		37381 Insurance Recoveries
		37399 Miscellaneous
37400		Operating Revenues - Gas
	37410	Metered Gas Sales
		37411 Metered Gas Sales - Residential
		37412 Metered Gas Sales - Commercial and Industrial
		37413 Gas Sales - Interruptible Customer
	37440	Gas Sales - to Other Gas Districts
	37480	Other Operating Revenues - Gas
		37481 Insurance Recoveries
		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		Operating Revenues - Airport
	37510	Airport Revenues
		37511 Airport - Landing Fees
		37512 Airport - Gasoline
		37513 Airport - Fuel Oil Royalties
		37514 Airport - Lease on Ground Areas
		37515 Airport - Hangar Rentals
		37516 Airport - Plant and Facility Rentals
		37517 Airport - Building Rentals
	37520	Airport - Terminal Building Areas Revenues
	37580	Other Operating Revenues - Airport
		37581 Insurance Recoveries
		37599 Miscellaneous
37600		Golf Courses - Operating Revenues
37700		Nonoperating Revenues - All Proprietary
	37701	Noncapital Subsidies (received)
		37711 Federal Grant - American Rescue Plan #1
		37712 COVID 19 - CARES Act Grant #1
		37713 Federal Grant - American Rescue Plan #2
		37714 COVID 19 - CARES Act Grant #2
		37715 Grant Revenues - Federal
		37716 Grant Revenues - Other
		37719 Other Noncapital Subsidies (received)
		37720 Intergovernmental Revenue
	37730	37721 Transfers In (non-capital)
		Other Nonoperating Revenues
		37731 Gain on Sale of Capital Assets
		37732 Gain on Refunding (In-Substance Defeasance)
		37733 Investment Earnings
		37734 Net Increase (Decrease) in the Fair Value of Investments
		37739 Miscellaneous Nonoperating Revenues
		37741 Capital Contributions
		37742 Capital Contributions - Developers
		37743 Capital Contributions - Other Governments
		37759 Transfers In - Restricted for Capital Assets
38500		Unusual or Infrequent Items (Revenues)
		38501 Unusual or Infrequent Item
		38502 Unusual or Infrequent Item #2

40000	EXPENDITURES/ EXPENSES (Function, Character, Type)	
41000	General Government	
	41100	Legislative
		41110 Legislative Board
		41120 Legislative Committees and Special 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 Audit
		41540 Investment Management
		41550 Tax Collection and 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
	41991	Federal American Rescue Plan Act Grant #1
	41992	COVID 19 - CARES Act Grants #1
	41993	Federal American Rescue Plan Act Grant #2
	41994	COVID 19 - CARES Act Grants #2
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
	42910	Federal American Rescue Plan Act Grant #1
	42911	COVID 19 - CARES Act Grants #1
	42912	Federal American Rescue Plan Act Grant #2
	42913	COVID 19 - CARES Act Grants #2
43000		Public Works
	43100	Highways and Streets
	43110	Highways 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 and Maintenance
	43260	Waste Disposal - Other
	43270	Postclosure Care
43400		Weed and Mosquito Control
43500		Cemeteries
43600		Public Transportation Systems
43800		Public Works Engineering Department
43900		Other Public Works Projects
44000		Health, Welfare, Culture, and Recreation
	44100	Health
	44110	Public Health Administration
	44111	Federal American Rescue Plan Act Grant #1
	44112	COVID 19 - CARES Act Grants #1
	44113	Federal American Rescue Plan Act Grant #2
	44114	COVID 19 - CARES Act Grants #2
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
45000		Environmental Protection
	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
46000		Community Development, Urban Redevelopment and Housing
	46100	Urban Redevelopment and Housing Administration
	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	Community Development Acquisition of Real Property
	46530	Community Development Public Works Facilities, and Site Development
	46540	Community Development Code Enforcement
	46550	Community Development Clearance, Demolition, and Rehabilitation
	46560	Community Development Rehabilitation Loans and Grants
	46570	Community Development Special Project for Elderly and Handicap
	46580	Community Development Payments for Loss of Rental Income
	46590	Community Development Disposition of Real Property
	46600	Community Development Program Activities
	46610	Community Development Provision of Public Service
	46620	Community Development Payment of Non-Federal Shares
	46630	Community Development Completion of Urban Renewal Project
	46640	Community Development Relocation Payments and Assistance
	46650	Community Development Planning and Management Development
	46670	Community Development Other Contingencies
47000		Economic Development and Assistance
	47100	Economic Development Administration
	47200	Economic Development
	47210	Department of Tourism
	47220	Industrial Development
	47300	Employment Security
48000		Economic Opportunity
	48100	Job Corps
	48200	Youth Work-Training Programs
	48300	Community Action Programs
	48400	Adult Basic Education
	48500	Assistance to Migrant Agriculture Workers and Families
	48600	Work Experience Programs for Needy Persons
	48700	Federal Rescue Plan Act - Community Assistance Programs
	48710	Assistance to Households
	48720	Assistance to Small Businesses
	48730	Assistance to Non Profit Entities
	48740	Assistance to Hard Hit Industries (Tourism, Travel, Hospitality)
49000		Debt Service
	49100	Bond Principal
	49110	Serial Bond Principal
	49120	Term Bond Principal
	49200	Note Principal
	49260	Lease Principal
	49270	PPP Principal
	49280	SBITA 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
	49460	Interest - Leases
	49470	Interest - PPP
	49480	Interest - SBITA
	49500	Paying Agent's Fees
50000		Reserve for Future Use
51000		Other Financing Uses
	51600	Transfers Out
	51610	Transfers Out - General Fund
	51620	Transfers Out - Special Revenue Fund
	51621	Transfers Out - State Street Aid Fund
	51622	Transfers Out - Sanitation Fund
	51630	Transfers Out - Debt Service Fund
	51640	Transfers Out - Capital Projects Fund
	51650	Transfers Out - Utility Fund
	51651	Transfers Out - Water Fund
	51652	Transfers Out - Sewer Fund
	51653	Transfers Out - Water and Sewer Fund
	51654	Transfers Out - Electric Fund
	51655	Transfers Out - Natural Gas Fund
	51656	Transfers Out - Other Enterprise Funds
52000		Public Enterprises
	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	Nonoperating Expenses - Noncapital Subsidies
	52140	Nonoperating Expenses - Other Nonoperating Expenses
52200		Sewer Department
	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	Nonoperating Expenses - Noncapital Subsidies
	52240	Nonoperating Expenses - Other Nonoperating Expenses
52300		Water and Sewer
	52310	Water and Sewer Operating Expenses
	52311	Source of Supply
	52312	Pumping and Lift Stations
	52313	Purification and Disposal
	52314	Transmission and Collection
	52315	Shop and Maintenance
	52316	Customer Accounting and Collection
	52317	Administrative and General Expenses
	52319	Other Operating Expenses
	52320	Nonoperating Expenses - Noncapital Subsidies
	52340	Nonoperating Expenses - Other Nonoperating Expenses
52340		Electric
	52342	Cost of Sales - Purchased Power
	52344	Distribution
	52346	Customers
	52348	Administrative and General
	52350	Maintenance Distribution
	52352	Maintenance General
	52354	Other Operating Expenses
52370		Broadband/Cable
	52372	Cost of Sales - Operations
	52373	Distribution
	52374	Customers
	52375	Administrative and General
	52376	Maintenance Distribution
	52377	Maintenance General
	52378	Other Operating Expenses
52400		Natural Gas
	52410	Operating Expenses
	52411	Purchased Gas
	52412	Manufactured Gas Purchased or Produced
	52414	Transmission and Distribution
	52415	Shop and Maintenance
	52416	Customers' Accounting and Collection
	52417	Administrative and General Expenses
	52419	Other Operating Expenses
	52420	Nonoperating Expenses - Noncapital Subsidies
	52440	Nonoperating Expenses - Other Nonoperating Expenses
52500		Municipal Airport
	52510	Airport Operating Expenses
	52511	Airport - Runway and Field Areas
	52512	Airport - Hangar Facilities
	52513	Airport - Facilities

		52514 Airport - Support Facilities
		52515 Airport - Terminal Buildings
		52516 Airport - Other Buildings and Facilities
		52517 Airport - Equipment
		52518 Airport - Administration and General Expenses
		52519 Airport - Other Operating Expense
	52520	Nonoperating Expenses - Noncapital Subsidies
	52540	Nonoperating Expenses - Other Nonoperating Expenses
52560		Other Public Utilities
		52562 Cost of Sales - Operations
		52563 Distribution
		52564 Customers
		52565 Administrative and General
		52566 Maintenance Distribution
		52567 Maintenance General
		52568 Other Operating Expenses
52600		Nonoperating Expenses - All Proprietary
	52610	Noncapital Subsidies (provided)
		52611 Transfers Out (non-capital)
		52612 Contributions to Other Local Governments
		52613 Other Noncapital Subsidies (provided)
		52614 Payments in Lieu of Taxes
	52620	Other Nonoperating Expenses
		52623 Miscellaneous Interest Expense
		52624 Interest on Bonds, Notes, Leases
		52625 Paying Agent's Fees
		52627 Loss on Sale of Capital Assets
		52628 Loss on Refunding (In-Substance Defeasance)
		52629 Miscellaneous Nonoperating Expenses
		52630 Transfers Out (capital)
		52631 Contributions to Permanent/Term Endowments
55500		Unusual or Infrequent Items (Expenditures/Expenses)
		55501 Unusual or Infrequent Item
		55502 Unusual or Infrequent Item #2

60000

Education

DETAIL OBJECT LISTING

100		Personnel Services
	110	Salaries
		111 Salaries - Permanent Employees - Regular
		112 Temporary Employee Salaries
		113 Overtime Salaries
		114 COVID 19 - Overtime
		115 Federal Rescue Plan Act Essential Personnel Pay
		119 Other Salaries
	120	Wages
		121 Regular Employee Wages
		122 Temporary Employee Wages
		123 Overtime Wages
		124 COVID 19 - Overtime
		125 Federal Rescue Plan Act Essential Personnel Wages
		129 Other Wages
	130	Employee Benefits
		131 Terminal Pay and Sick Leave
		132 Bonus Pay
		133 Vacation Pay
		134 Christmas Bonus
		135 COVID 19 - Hazard Pay
		136 COVID 19 - Sick Pay
	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
		150 OPEB Plan
	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 Personnel 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 Maintenance)
	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 Maintenance - Traffic Lights, Parking Meters, Other
	265 Repair and Maintenance - Grounds and Ground Improvements
	266 Repair and Maintenance - Buildings
	267 Repair and Maintenance - Communications
	268 Repair and Maintenance - Roads and Streets
	269 Repair and Maintenance - Other
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
	292 Lease/SBITA Payments
	295 Landfill Services
	296 Jail Fees
	297 Matching Share
	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 and 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	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
490		Other Materials
500		Other 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 and 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 and 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		Public Utilities
610		Operating Expenses
	611	Cost of Sales
620		Distribution
	621	Distribution - General
630		Customers
	631	Meter Reading
	632	Records and Collections
	633	Payment Assistance
	634	Advertising , Public Notices, Etc.
	635	Information Processing
	636	Other
650		Maintenance Distribution
	651	Maintenance Distribution - Infrastructure
	652	Maintenance Distribution - Equipment
	653	Maintenance Distribution - Meters
	654	Maintenance Distribution - Other
		Debt Service
680		Bond Principal
681		Note Principal
682		Leases Principal
683		PPP Principal
684		SBITA Principal
685		Interest on Bond Debt
686		Interest on Notes
687		Interest on Leases
688		Interest on PPP
689		Interest on SBITA
690		Other Debt Service
	691	Bank Service Charges
	692	Issuance Costs
	693	Amortization of Bond Premium

700		Grants, Contributions, and Other Expenses
	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 and Awards
	740	Losses and Special Grants
		741 Bad Debt Expense
		742 Special Investigative Funds
	760	Transfers Out
		761 Transfers Out - General Fund
		762 Transfers Out - Sanitation Fund
		763 Transfers Out - Water/Sewer Fund
		764 Transfers Out - Industrial Park Fund
	770	Grants
	790	Other Grants, Contributions, and Indemnities
900		Capital Outlay
	910	Land
		911 Site Acquisition
		912 Site Development
		913 Land Rights and Easements
	920	Buildings
		921 Administrative (Office Buildings)
		922 Operational (Police, Fire Hall, Public Works, or Recreation)
		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)
		936 COVID 19 - Building Improvements
		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
		946 COVID 19 - Machinery and 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