

Revised:
June 2024

CONDENSED MUNICIPAL CHART OF ACCOUNTS

FUND/ENTITY ACCOUNT NUMBERING SYSTEM

Fund	Account	Expend. Object
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FIELD NO. 1 - FUND/ENTITY NO.

- 1 __ Governmental Funds - General and Special Revenue
- 2 __ Governmental Funds - Debt Service
- 3 __ Governmental Funds - Capital Projects
- 4 __ Proprietary Funds - Enterprise
- 5 __ Proprietary Funds - Internal Service
- 6 __ Fiduciary Funds
- 7 __ Governmental Funds - Permanent

FIELD NO. 2 - ACCOUNT NO.

- 10000 - 18999 Assets
- 19000 - 19999 Deferred Outflows of Resources
- 20000 - 25799 Liabilities
- 25800 - 25999 Deferred Inflows of Resources
- 26000 - 29999 Equity
- 30000 - 39999 Revenues and Other Sources
- 40000 - 59999 Expenditures and Other Uses

FIELD NO. 3 - EXPENDITURE/EXPENSE OBJECT CLASSIFICATIONS

- 1 __ Personal Services
- 2 __ Contracted Services
- 3 __ Supplies
- 4 __ Materials
- 5 __ Other Charges
- 6 __ Public Utilities & Debt Service
- 7 __ Grants, Contributions, and Other Expenses
- 9 __ Capital Outlay

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FIELD NO. 1 - FUND/ENTITY NO.

<u>Fund</u>	<u>Description</u>
	Governmental
	General
110	General
	Special Revenue
121	State Street Aid
122	Grants Management
123	Community Development
124	Industrial/Economic Development
125	Library
126	Parks and Recreation
127	Drug
128	Ambulance Service
129	Beautification
130	Senior Citizens
131	Solid Waste Management
132	Solid Waste Collection
133	Solid Waste Disposal
134	Solid Waste Collection and Disposal
150	Special Assessment
151	Adequate Facilities/Development Tax
152	Hotel/Motel Tax
153	Tourism
154-163	Other Special Revenue #1 - 10
	Debt Service
210	General Debt Service
220	Special Debt Service
230	Tennessee Municipal Bond
240	Education Debt Service
241	School Bond Trust
242-246	Other Debt Service #1 - 5
	Capital Projects
311	General Capital Projects
312	Street Capital Projects
313	Education Capital Projects
314-318	Other Capital Projects #1 - 5
	Proprietary
	Enterprise
411	Water
412	Sewer
413	Water and Sewer
415	Natural Gas

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<u>Fund</u>	<u>Description</u>
	Proprietary (Cont.)
	Enterprise (Cont.)
416	Storm Water Utility
421	Solid Waste Management
422	Solid Waste Collection
423	Solid Waste Disposal
424	Solid Waste Collection and Disposal
431	Airport
432	Hospital
433	Public Transit
434	Electric Utility
435	Cable/Broadband
436	Golf Course
437	Emergency Communications District
438-447	Other Enterprise #1 - 10
	Internal Service
510	Central Maintenance/Garage
511	Central Supply
512	Self-Insurance
513	Workers' Compensation
514	Unemployment Compensation
515-524	Other Internal Service #1 - 10
	Fiduciary
	Trust
611	Pension Trust
612	OPEB Trust
613	Private Purpose Trust
614	Other Pension Trust #2
615	OPEB Trust #2
616	Private Purpose Trust #2
619	Drug Enforcement
620	Cemetery Care
621-625	Other Trust #1 - 5
	Custodial
651	Pension
652	OPEB
653	Deferred Compensation
654	Litigants, Heirs, and Others
655	Cemetery Care
656	Seized Assets
657-661	Other Custodial #1 - 5

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<u>Fund</u>	<u>Description</u>
	Governmental
	Permanent
701	Endowment
702-706	Other Permanent #1 - 5

FIELD NO. 2 - ACCOUNT NO.

<u>Account</u>	<u>Description</u>
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ASSETS

11100	Cash on Hand
11210	Cash in Bank - Regular Checking
11220	Cash in Bank - Savings
11241	Cash in Bank - Money Market Accounts
11251	State Investment Pool
11311	Cash in Bank - Restricted Checking - ARPA
11312	Cash in Bank - Restricted Federal Checking Other
11320	Cash in Bank - Restricted Checking
11510	Cash with Fiscal/Paying Agent
11930	Cash Equivalents
12100	Securities
12110	Certificates of Deposit
12120	US Treasury Notes
12130	US Treasury Bills
12140	Stocks and Bonds
12141	Investment in Joint Venture
12142	Majority Equity Interests
12190	Other Investments
13111	Taxes Receivable - Current
13113	Est Discount on Current Taxes (CR)
13119	Est Uncoll Current Tax (CR)
13121	Taxes Receivable - Prior Years
13129	Est Uncoll Prior Year Property Taxes (CR)
13131	Interest and Penalties Rec on Taxes
13139	Est Uncoll Interest and Penalties on Property Taxes (CR)
13141	Tax Liens Receivable
13149	Est Uncoll Tax Liens Receivable (CR)
13151	Property Tax Vouchers Receivable
13152	Other Taxes Receivable
13159	Est Uncoll Other Taxes Receivable
13211	Accounts Receivable Regular
13219	Est Uncoll A/R Regular (CR)

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ASSETS (Cont.)

13221	Accounts Receivable - Customers
13227	Accounts Receivable - Customers - Inactive
13229	Est Uncoll A/R - Customers (CR)
13251	City Court Fines and Costs Receivable
13259	Allow for Uncoll Fines and Costs (CR)
13260	Returned Checks Receivable
13291	Other Accounts Receivable
13299	Allow for Uncoll Accounts Receivable (CR)
13311	Special Assessments Receivable
13319	Est Uncoll Special Assessments Receivable (CR)
13411	Notes Receivable - Regular
13419	Est Uncoll Notes Receivable (CR)
13440	Leases Receivable - Current
13441	PPP Receivable - Current
13510	Salary Advances
13520	Travel Advances
13611	Due from General Fund
13613	Due from Special Revenue Funds
13620	Due from Debt Service Funds
13630	Due from Capital Projects Funds
13640	Due from Enterprise Funds
13650	Due from Internal Service Funds
13660	Due from Trust and Custodial Funds
13670	Due from Special Assessment Funds
13710	Due from Federal Government
13730	Due from State of Tenn - State 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 Transportation 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.
13811	Advance to General Fund
13813	Advance to Special Revenue Funds
13820	Advance to Debt Service Funds

CONDENSED MUNICIPAL CHART OF ACCOUNTS

Account Description

ASSETS (Cont.)

13830	Advance to Capital Projects Funds
13840	Advance to Enterprise Funds
13860	Advance to Internal Service Funds
13870	Advance to Trust and Custodial Funds
13880	Advance to Special Assessment Funds
13910	Interest Receivable on Investments
14100	Inventory of Supplies, Materials, Gas, Other
14990	Other Inventory Items for Resale
15110	Prepaid Insurance
15190	Other Prepaid Expenses
15210	Deposits - Customers, Right-of-Way, Development, Other
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
16100	Land
16200	Buildings
16290	Accumulated Depreciation - Buildings (CR)
16300	Improvements Other than Buildings
16390	Accumulated Depreciation - Impr Other than Buildings
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 and Equipment
16451	Vehicles
16459	Accumulated Depreciation - Vehicles
16510	Construction in Progress
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

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ASSETS (Cont.)

16640	Water and Sewer Plant in Operation
16649	Accumulated Depreciation - Water and Sewer Plant
16650	Natural Gas Plant in Operation
16659	Accumulated Depreciation - Natural Gas Plant
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

DEFERRED OUTFLOWS

19100	Deferred Outflows of Resources - Pensions
19200	Deferred Outflows of Resources - OPEB
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

LIABILITIES

21050	Bank Overdraft
21120	Accounts Payable
21121	State Sales Tax Payable
21190	Other Payables
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
21241	Due to State Retirement System
21242	Due to Private Retirement System (Insurance Co)
21243	Due to City Retirement System (Self-Administer)

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LIABILITIES (Cont.)

21250	Professional Dues Payable
21260	Union Dues Payable
21270	Garnishment Payable
21280	Credit Union Payable
21290	Other Payroll Deductions Payable
21305	Contracts Payable
21310	Interest Payable
21320	Contracts Payable Retained Percentage
21411	Due to General Fund
21414	Due to Special Revenue Funds
21420	Due to Debt Service Funds
21430	Due to Capital Projects Funds
21440	Due to Enterprise Funds
21450	Due to Internal Service Funds
21460	Due to Trust and Custodial Funds
21470	Due to Special Assessment Funds
21510	Due to Federal Government
21520	Due to State of Tennessee
21530	Due to County Government
21540	Due to Utility Districts and Boards
21550	Due to Court Related Parties, Appearance Bond
21600	Advances from Other Funds
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
21820	Accrued Wages Payable
21830	Accrued Taxes Payable
21840	Accrued Sick Leave
21850	Accrued Vacation Leave
21890	Other Accrued Payables
21910	Customer Deposits
21970	Lease Payable - Current
21971	PPP Payable - Current
21972	SBITA Payable - Current
21980	Conduit Debt Payable
22100	Unearned/Unavailable Revenue
22110	Taxes - Unearned/Unavailable

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Account Description

LIABILITIES (Cont.)

22111	Unearned Federal Grant Funds - American Rescue Plan Act
22120	Other Revenue Collected in Advance - Unearned
22200	Unamortized Premiums
23110	G.O. Serial Bonds Payable - Long-term
23120	G.O. Term Bonds Payable - Long-term
23130	Revenue Bonds Payable - Long-term
23210	Bond Anticipation Notes Payable - Long-term
23220	Capital Outlay Notes Payable - Long-term
23230	Revenue Anticipation Notes Payable - Long-term
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)
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 Bonds Sold
23919	Unamortized Discounts on Bonds (DB)

DEFERRED INFLOWS

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	Deferred Inflows of Resources - Pensions
25835	Deferred Inflows of Resources - OPEB
25860	Deferred Inflows - Other

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Account Description

FUND BALANCE

26110	Nonspendable - Endowments
26115	Nonspendable - Inventory
26120	Nonspendable - Long-term Notes Receivable
26125	Nonspendable - Prepaid Expenses
26126	Nonspendable - Lease/SBITA Advances (Prepaid)
26210	Restricted for General Government
26211	Restricted for Cares Act/Other
26212	Restricted for ARPA
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
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

CONDENSED MUNICIPAL CHART OF ACCOUNTS

Account Description

FUND BALANCE (Cont.)

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

NET POSITION

28100	Net Investment in Capital Assets
28200	Net Position - Restricted
28300	Net Position - Unrestricted
29001	Reclassification
29002	Restatement
29003	Prior-period Adjustment

DETAILED REVENUE ACCOUNTS

Local Taxes

31110	Real and Personal Property Tax (Current)
31120	Public Utilities Property Tax (Current)
31210	Real and Personal Property Tax (Delinquent)
31220	Public Utilities Property Tax (Delinquent)
31310	Interest and Penalty Property Tax (Current)
31320	Interest and Penalty Property Tax (Delinquent)
31330	Court Costs
31500	Payments in Lieu of Property Taxes
31510	Payments in Lieu of Taxes - Utilities

CONDENSED MUNICIPAL CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Local Taxes (Cont.)

31520 Payments from Industry
31610 Local Sales Tax - Co. Trustee
31620 Local Sales Tax - State
31710 Wholesale Beer Tax
31720 Wholesale Liquor Tax
31730 Mixed Drink Tax
31810 Minimum Business Tax
31820 Gross Receipts Tax
31830 Interest Business Tax
31840 Penalty - Business Tax
31850 Special Gross Receipts Tax
31860 Amusement Tax
31911 Natural Gas Franchise Tax
31912 Cable TV Franchise Tax
31919 Other Franchise
31920 Room Occupancy Tax
31930 Special Assessment - Current
31940 Special Assessment - Delinquent
31960 Special Assessment - Liens
31970 Special Assessment - Interest and Penalty

Licenses and Permits

32100 Motor Vehicle Licenses
32110 Automobile Registration (City Sticker)
32120 Commercial Vehicle 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
32900 Other City Permits

Intergovernmental Revenue

33110 Community Development Grants
33120 Public Works Employment Grants
33190 Other Federal Grants
33191 COVID 19 - Cares Act Grants #1
33192 COVID 19 - Cares Act Grants #2
33193 Federal American Rescue Plan Act Grant #1
33194 Federal American Rescue Plan Act Grant #2
33310 Housing Authority Payment in Lieu of Tax

CONDENSED MUNICIPAL CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Intergovernmental Revenue (Cont.)

33320 TVA Payments in Lieu of Taxes
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 Gov Direct Approp. Grant
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
33558 Electric/Hybrid Vehicle Registration Fee
33559 State - Other Highway and Street Funds
33560 State Sanitary Landfill Funds
33590 Other State Solid Waste Revenue
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 Tax

Charges for Services

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

CONDENSED MUNICIPAL CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Charges for Services (Cont.)

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
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
34310	Highways and Streets Charges for Service
34311	Streets, Sidewalk, and Curb Repair
34312	Equipment Rental/Lease 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
34410	Solid Waste Collection Charges
34411	Solid Waste Industrial Collection 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 and Supplies

CONDENSED MUNICIPAL CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Charges for Services (Cont.)

34451	Sale of Methane Gas
34452	Sale of Electricity
34453	Sale of Steam
34454	Sale of Recyclable Materials
34490	Interest and Penalty for Late Penalty
34510	Animal Control Charges for Services
34600	Welfare - Charges for Services
	<u>Culture - Recreation - Charges for Services</u>
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
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
34741	Summer League Ball
34742	Adult Recreational Program
34743	Summer Arts Play
34745	Park and Recreation Concessions
34751	Auditorium Charges - Rental Fees
34752	Auditorium Charges - Gate Receipts
34755	Auditorium Charges - Concession Income
34759	Auditorium Charges - Other
34761	Library - Fines and Penalties
34762	Library - Donations
34791	Special Programs Fees
34792	Meeting Room Fees
34793	Community Center Fees
34794	Theatre Fee
34799	Other Center Fees
34810	Program Income - Federal Grants
34840	Program Income - State Grants

CONDENSED MUNICIPAL CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Fines, Forfeitures, and Penalties

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
35201 Sale of Contraband
35300 Penalties

Other Revenues

36110 Interest Earnings - Savings Accounts
36120 Interest Earnings - Certificate of Deposits
36130 Interest Earnings - Other Securities
36140 Interest Earnings - Lease/PPP
36190 Interest Earnings - Other
36210 Rent
36220 Lease/Rental/PPP
36230 Royalties
36240 Dividend Income

Sale of Materials and Supplies

36511 Sale of Maps
36512 Sale of Gasoline
36513 Sale of Diesel
36519 Sale of Other General Government Supplies
36521 Sale of Police Supplies and Materials
36522 Sale of Fire Protection Supplies
36529 Sale of Other Public Safety Supplies and Materials
36531 Sale of Highway and Street Materials
36532 Sale of Tile
36533 Sale of Sanitation Supplies
36539 Sale of Other Public Works Supplies and Materials
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 Materials
36549 Sale of Other Health and Recreational Supplies
36550 Sale of Natural Resources
36560 Sale of Solid Waste Products

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DETAILED REVENUE ACCOUNTS (Cont.)

Special Assessments

36610 Special Assessments - Charges
36690 Other Special Assessments

Contributions and Donations from Private Sources

36710 Contributions and Donations - Businesses
36720 Contributions and Donations - Organizations
36730 Contributions and Donations - Individuals
36740 Opioid Settlement Funds

Other Financing Sources

36910 Premiums on Bonds Sold
36920 Sale of Bonds
36930 Sale of Notes
36931 Leases Issued
36932 PPP Issued
36933 SBITA Issued
36934 Insurance Recovery
36935 Proceeds from Sale of Capital Assets
36961 Operating Transfer in from General Fund
36962 Operating Transfer in from Special Revenue Funds
36965 Operating Transfer in from Debt Service Fund
36966 Operating Transfer in from Capital Projects Fund
36970 Operating Transfer in from Enterprise Funds
36977 Operating Transfer in from Internal Service Funds
36978 Operating Transfer in from Trust and Custodial Funds
36979 Operating Transfer in from Special Assessment Funds
36991 Gain on Early Retirement of Debt
36992 Bad Debt Collections

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/Leases
37140 Sales to Other Water Districts
37190 Other Operating Revenues - Water
37191 Forfeited Discounts and Penalties

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DETAILED REVENUE ACCOUNTS (Cont.)

Operating Revenues - Water (Cont.)

37192	Rent/Lease 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	Other Revenues

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 Customer Installations
37293	Sale of Material
37294	Installation Charges
37296	Sewer Tap Fees
37297	Sewer Line Extension Charges
37298	Sewer Development Fees
37299	Other Revenues

Operating Revenues - Electric

37310	Residential Sales
37311	Small Lighting and Power Sales
37312	Medium Lighting and Power Sales
37313	Large Lighting and Power Sales
37314	Street and Athletic Lighting Sales
37315	Outdoor Lighting Sales
37316	Uncollectible Accounts
37321	Forfeited Discounts
37322	Miscellaneous Service Revenue
37323	Rent/Lease from Electric Property
37324	Other Operating Revenues

Operating Revenues - Gas

37410	Metered Gas Sales
37411	Metered Residential Gas Sales

CONDENSED MUNICIPAL CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Operating Revenues - Gas (Cont.)

37412 Metered 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/Lease from Gas Property
37493 Servicing Customer Installations
37494 Sale of Material
37495 Installation Charges
37496 Inspection Fee
37497 Line Extension Charges
37498 Development Fee
37499 Other Revenues

Operating Revenues - Airport

37510 Aviation Revenues
37511 Landing Fees
37512 Aviation Gasoline
37513 Fuel Oil Royalties
37514 Lease on Ground Areas
37515 Hanger Rentals/Leases
37516 Plant and Facility Rentals/Leases
37517 Building Rentals/Leases
37520 Terminal Building Areas Revenues
37521 Other Revenues

Revenue Golf Courses

37610 Operating Revenues - Golf Courses
37611 Other Revenues

Non-Operating Revenues - All Utilities

37710 Grant Revenues - State
37711 Federal American Rescue Plan Act Grant #1
37712 COVID 19 - Cares Act Grant #1
37713 Federal American Rescue Plan Act Grant #2
37714 COVID 19 - Cares Act Grant #2
37715 Grant Revenues - Federal
37720 Other Non-Operating Revenues
37726 Gain on Sale of Capital Assets
37727 Gain on Refunding (In-Substance Defeasance)
37730 Miscellaneous Non-Operating Revenues
37740 Capital Contributions

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CONDENSED MUNICIPAL CHART OF ACCOUNTS

Account Description

DETAILED REVENUE ACCOUNTS (Cont.)

Special Items (Revenues)

38501 Special Item #1

38502 Special Item #2

Extraordinary Items (Revenues)

38601 Extraordinary Item #1

38602 Extraordinary Item #2

CONDENSED MUNICIPAL CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION

General Government

41110 Legislative Board
41120 Legislative Committees and Spec Bodies
41210 City Court
41260 Law Library
41310 Mayor
41320 City Manager
41400 Elections
41510 City Recorder
41520 Licensing Department
41530 Accounting and Internal Auditing
41540 Investment Management
41550 Tax Collection and Administration
41590 Other Financial Administrations
41610 Purchasing
41620 City Attorney
41630 Budgeting
41640 Data Processing
41650 Personnel Administration
41670 Engineering
41690 Other Central Staff Agencies
41700 Planning and Zoning
41810 City Hall Buildings and Grounds
41830 City Parking Facilities
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

Public Safety

42100 Police
42110 Police Administration
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

CONDENSED MUNICIPAL CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

Public Safety (Cont.)

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
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

Public Works

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
43231	Waste Pickup
43232	Convenience Centers
43233	Transfer Stations
43234	Problem Waste Centers
43235	Bailing Centers
43239	Other Waste Collections

CONDENSED MUNICIPAL CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

Public Works (Cont.)

43241 Waste Disposal - Landfill
43242 Recycling Centers
43243 Compost Waste Centers
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 Dept
43900 Other Public Works Projects

Health, Welfare, Culture, and Recreation

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

CONDENSED MUNICIPAL CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

Health, Welfare, Culture, and Recreation (Cont.)

44720 Park Areas
44730 Parkways and Boulevards
44750 Park Police
44790 Other Park Services
44800 Libraries
44810 Library Administration
44820 Library Facilities
44900 Education

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

Community Development Urban Development and Housing

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
46510 Community Development Administration
46520 Community Development Acquisition of Real Property
46530 C.D. Public Works Facilities and Site Development
46540 Community Development Code Enforcement
46550 C.D. Clearance, Demolition, and Rehabilitation
46560 C.D. Rehabilitation Loans and Grants
46570 C.D. Special Projects for Elderly and Handicap
46580 C.D. Payments for Loss of Rental/Lease Income
46590 C.D. Disposition of Real Property
46610 C.D. Provision of Public Service
46620 C.D. Payment of Non-Federal Shares
46630 C.D. Completion of Urban Renewal Projects
46640 C.D. Relocation Payments and Assistance
46650 C.D. Planning and Management Development

CONDENSED MUNICIPAL CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

	<u>Community Development Urban Development and Housing (Cont.)</u>
46670	C.D. Other Contingencies
	<u>Economic Development and Assistance</u>
47100	Economic Development Administration
47210	Department of Tourism
47220	Industrial Development
47300	Employment Security
	<u>Economic Opportunity</u>
48100	Job Corps
48200	Youth Work-Training Programs
48300	Community Action Programs
48400	Adult Basic Education
48500	Assist to Migrant Agr Workers and Families
48600	Work Experience Programs for Needy Persons
48710	Federal Rescue Plan Act - Assistance to Households
48720	Federal Rescue Plan Act - Assistance to Small Businesses
48730	Federal Rescue Plan Act - Assistance to Non Profit Entities
48740	Federal Rescue Plan Act - Assistance to Hard Hit Industries
	<u>Debt Service</u>
49100	Bond Principal
49210	Note Principal
49260	Lease Principal
49270	PPP Principal
49280	SBITA Principal
49300	Interest - Bonds
49400	Interest - Notes
49460	Interest - Leases
49470	Interest - PPP
49480	Interest - SBITA
49500	Paying Agent's Fees
	<u>Other Governmental Functions</u>
51610	Transfers Out - General Fund
51620	Transfers Out - Special Revenue Fund
51630	Transfers Out - Debt Service Fund
51640	Transfers Out - Capital Projects Fund
51650	Transfers Out - Utility Fund
51656	Transfers Out - Other Enterprise Fund
	<u>Water</u>
52111	Source of Supply
52112	Power and Pumping
52113	Water Purification Facilities

CONDENSED MUNICIPAL CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

Water (Cont.)

52114 Transmission and Distribution
52115 Shop and Maintenance
52116 Customers' Accounting and Collection
52117 Administration and General Expenses
52119 Other Operating Expenses
52120 Non-Operating Expenses

Sewer

52211 Sewer Collection (Lines)
52212 Sewer Lift Stations
52213 Sewer Treatment and Disposal
52214 Laboratory and Testing
52215 Shop and Maintenance
52216 Customers' Accounting and Collection
52217 Administration and General Expenses
52219 Other Operating Expenses
52220 Non-Operating Expenses

Water and Sewer

52311 Source of Supply
52312 Pumping and Lift Stations
52313 Purification and Disposal
52314 Transmission and Collection
52315 Shop and Maintenance
52316 Customers' Accounting and Collection
52317 Administration and General Expenses
52319 Other Operating Expenses
52320 Non-Operating Expenses

Electric

52342 Cost of Sales - Purchased Power
52344 Distribution
52346 Customers
52348 Administrative
52350 Maintenance Distribution System
52352 Maintenance - General
52354 Other Operating Expenses
52360 Non-Operating Expenses

Broadband/Cable

52372 Cost of Sales - Operations
52373 Distribution
52374 Customers
52375 Administrative and General

CONDENSED MUNICIPAL CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

Broadband/Cable (Cont.)

52376 Maintenance Distribution
52377 Maintenance General
52378 Other Operating Expenses
52380 Non-Operating Expenses

Natural Gas

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 Non-Operating Expenses

Airport

52511 Runway and Field Areas
52512 Hangar Facilities
52513 Airport Facilities
52514 Airport Support Facilities
52515 Terminal Buildings
52516 Other Buildings and Airport Facilities
52517 Airport Equipment
52518 Administration and General Expenses
52519 Other Operating Expenses
52520 Non-Operating Expenses

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

Non-Operating Expenses - All Utilities

52621 Taxes
52622 Payments in Lieu of Taxes
52624 Interest on Bonds, Notes, Leases
52625 Paying Agent's Fees
52626 Major Capital Outlay
52627 Loss on Sale of Capital Assets
52628 Loss on Refunding (In-Substance Defeasance)

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CONDENSED MUNICIPAL CHART OF ACCOUNTS

Account Description

EXPENDITURE/EXPENSE CATEGORIES BY FUNCTION (Cont.)

Non-Operating Expenses - All Utilities (Cont.)

52629	Other Non-Operating Expenses
52630	Federal Rescue Plan Act - Water Infrastructure
52631	Federal Rescue Plan Act - Sewer Infrastructure
52632	Federal Rescue Plan Act - Other Infrastructure

Special Items (Expenditures)

55501	Special Item #1
55502	Special Item #2

Extraordinary Items (Expenditures)

55601	Extraordinary Item #1
55602	Extraordinary Item #2

CONDENSED MUNICIPAL CHART OF ACCOUNTS

FIELD NO. 3 - Expenditure/Expense Object Classifications

<u>Object</u>	<u>Description</u>
	Personal Services and Benefits
	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
	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
	Employee Benefits
131	Terminal Pay and Sick Leave
132	Bonus Pay
133	Vacation Pay
134	Christmas Bonus
135	COVID 19 - Employee Benefits
136	COVID 19 - Sick Pay
	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
	OPEB Plan
151	Employee OPEB Plan
	Per Diem
161	Board and Committee Members
162	Volunteer Fireman
163	Jury and Witness
164	Officer's Fees
165	Court Costs
169	Other Per Diem

CONDENSED MUNICIPAL CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Personal Services and Benefits (Cont.)
	Fees
171	Fees of Officials
172	Election Officials, Clerks, Etc
173	Jury and Witness Fees
	Other Personal Services
191	Other Personal Services
	Contracted Services
	Communication and Transportation
211	Postage, Box Rent/Lease, Etc
213	Automobile Licenses and Titles
216	Radio and TV Services
219	Other Communication and Transportation
	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
	Utility Services
241	Electric
242	Water
243	Sewer
244	Gas
245	Telephone and Other Communications
246	Fire Hydrant Rental/Lease
247	Street Lighting (Electric and Maint.)
249	Other Utility Services
	Professional Services
251	Medical, Dental, Veterinary, and Vital Statistics
252	Legal Services
253	Accounting and Auditing Services
254	Architectural, Engineering, and Landscaping Services
255	Data Processing Support Charges
256	Consultant's Services
257	Planning and Zoning Services
259	Other Professional Services
	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

CONDENSED MUNICIPAL CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Contracted Services (Cont.)
	Repair and Maintenance Services (Cont.)
264	Repair and Maintenance - 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 Repair and Maintenance
	Travel
281	Motor Pool
282	Employee Automobile Allowance
283	Out-of-Town Expense
286	Vehicle Lease/Rental
287	Meals and Entertainment
289	Other Travel
	Other Contractual Services
291	Ambulance, Clinic, and Hospital Services
292	Lease/SBITA Payments
295	Landfill Services
296	Jail Fees
297	Lepa Matching
298	Collection Fees
299	Other
	Supplies and Materials
	Office Supplies and Materials
311	Office Stationery and Forms
312	Small Items of Equipment
319	Other Office Supplies and Materials
	Operating Supplies
321	Agriculture and Horticulture Supplies
322	Chemical, Laboratory, and Medical Supplies
323	Food
324	Household and Janitorial Supplies
325	Recreational Supplies
326	Clothing and Uniforms
327	Fire Arm Supplies
328	Educational Supplies
329	Other Operating Supplies
	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, Etc

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CONDENSED MUNICIPAL CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Supplies and Materials (Cont.)
	Repair and Maintenance Supplies (Cont.)
338	Repair Parts for Water or Sewer Lines, Meters, Etc
339	Other
	Other Repair and Maintenance Supplies
341	Consumable Tools
342	Sign Parts and Supplies
343	Traffic Signal Supplies
344	Safety Supplies
345	Other Repair and Maintenance Supplies
	Supplies for Resale
351	Natural Gas Purchased for Resale
352	Manufactured Gas for Resale
353	Water Purchased for Resale
354	Electricity Purchased for Resale
	Other Supply Items
391	Water Meters
392	Fire Hydrants
	Products and Materials
	Concrete and Clay Products
420	Metal Products
430	Wood Products
440	Plastic Products
	Raw Materials
451	Crushed Stone
452	Gravel and Sand
453	Dirt and Topsoil
454	Sodium Chloride
	Electrical Fixtures and Small Appliances
461	Electrical Fixtures and Small Appliances
	Fabricated Materials
471	Asphalt and Asphalt Filler
472	Concrete
	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

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CONDENSED MUNICIPAL CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Products and Materials (Cont.)
	Other Materials
491	Other Materials
	Other Charges
	Liability Insurance
511	General Liability Insurance
512	Professional Liability
514	Surety Bonds - Officials and Employees
515	Workers Compensation Insurance
519	Other Liability Insurance
	Property Insurance
521	Building Insurance
522	Vehicle Insurance
523	Equipment Insurance
524	Boiler Insurance
	Rent/Leases
531	Building and Office Rental/Lease
532	Land Rental/Lease
533	Machinery and Equipment Rental/Lease
	Depreciation
541	Depreciation Expense
	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
	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
	Other Fixed Charges
591	OASI Administrative Costs
592	Payments in Lieu of Taxes
593	Discounts Lost
594	Retirement - Administrative Costs

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CONDENSED MUNICIPAL CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Other Charges (Cont.)
	Other Fixed Charges (Cont.)
595	Discounts on Taxes
596	Penalties for Late Filing
599	Other
	Public Utilities
	Operating Expenses
611	Costs of Sales - Purchased Power
	Distribution
621	Distribution - General
	Customers
631	Meter Reading
632	Records and Collections
633	Payment Assistance
634	Advertising, Public Notices, Etc
635	Information Processing
636	Other
	Maintenance Distribution
651	Maintenance Distribution - Infrastructure
652	Maintenance Distribution - Equipment
653	Maintenance Distribution - Meters
654	Maintenance Distribution - Other
	Debt Service
	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
	Grants, Contributions, Indemnities, and Other
	Grants, Contributions, Indemnities, and Other
721	Contributions to Nonprofit Organizations
722	Grants
723	Federal Rescue Plan Act Grants #1

CONDENSED MUNICIPAL CHART OF ACCOUNTS

<u>Object</u>	<u>Description</u>
	Grants, Contributions, Indemnities, and Other (Cont.)
	Grants, Contributions, Indemnities, and Other (Cont.)
724	Federal Rescue Plan Act Grants #2
731	Awards for Special Services Rendered
732	Compensation for Damages
733	Prizes and Awards
734	Judgments and Awards
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
	Capital Outlay
	Capital Outlay
911	Site Acquisition
912	Site Development
913	Land Rights and Easements
921	Administrative (Office Buildings)
922	Operational (Police, Fire Hall, Public Works, or Rec)
923	Institutional (Schools, Hospitals, Etc)
924	Industrial Buildings
929	Other 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
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