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CHARTS OF ACCOUNTS

1.3

Revenue/Expenditure Accounts Overview

1.3.10 The overview includes the major categories of revenues and expenditures. For the full listing of all revenue and expenditure codes go to [Revenue/Expenditure Accounts](#).

Revenues by Prime and Basic Digit

- 310 TAXES
- 320 LICENSES and PERMITS
- 330 INTERGOVERNMENTAL REVENUES
- 340 CHARGES for GOODS and SERVICES
- 350 FINES and PENALTIES
- 360 MISCELLANEOUS REVENUES
- 370 PROPRIETARY FUNDS REVENUES
- 380 OTHER INCREASES IN FUND RESOURCES
- 390 OTHER FINANCING SOURCES

Revenues by Prime and Basub Digit

- 310 TAXES
 - 311 Property Tax
 - 313 Retail Sales and Use Taxes
 - 316 Business and Occupation Taxes
 - 317 Excise Taxes in Lieu of Property Tax
 - 318 Other Taxes
- 320 LICENSES and PERMITS
 - 321 Business Licenses and Permits
 - 322 Non-Business Licenses and Permits
- 330 INTERGOVERNMENTAL REVENUES
 - 331 Direct Federal Grants
 - 332 Federal Entitlements, Impact Payments and Subsidies
 - 333 Indirect Federal Grants
 - 334 State Grants
 - 335-336 State Shared Revenues, Entitlements and Impact Payments
 - 337 Local Grants, Entitlements and Other Payments
 - 339 ARRA Grants
- 340 CHARGES for GOODS and SERVICES
 - 341 General Government
 - 342 Public Safety
 - 343 Utilities
 - 344 Transportation
 - 345 Natural and Economic Environment
 - 346 Social Services
 - 347 Culture and Recreation
 - 348 Internal Service Funds Sales and Services

350	FINES and PENALTIES
351	Superior Court – Felony/Misdemeanor Penalties
352	Civil Penalties
353	Civil Infraction Penalties
354	Civil Parking Infraction Penalties
355	Criminal Traffic Misdemeanor Fines
356	Criminal Non-Traffic Fines
357	Criminal Costs
359	Non-Court Fines and Penalties
360	MISCELLANEOUS REVENUES
361	Interest and Other Earnings
362	Rents and Leases
367	Contributions and Donations from Nongovernmental Sources
368	Special Assessments
369	Other
370	PROPRIETARY FUNDS REVENUES
371	Share in Joint Ventures Income (Loss)
372	Insurance Recoveries
373	Gains (Losses)
374-375	Capital Contributions – Federal/State Grants
379	Capital Contributions
380	OTHER INCREASES IN FUND RESOURCES
381	Interfund Loans
388	Other Increases in Fund Equity
389	Custodial Activities
390	OTHER FINANCING SOURCES
391	Long-Term Debt Proceeds
392	Premiums on Bonds Sold
393	Refunding Long-Term Debt Proceeds
395	Disposition of Capital Assets
397	Transfers-In
398	Insurance Recoveries

Expenditures/Expenses by Prime and Basic Digit

501	DEPRECIATION
510	GENERAL GOVERNMENT
520	PUBLIC SAFETY
530	UTILITIES
540	TRANSPORTATION
550	NATURAL and ECONOMIC ENVIRONMENT
560	SOCIAL SERVICES
570	CULTURE and RECREATION
580	OTHER DECREASES IN FUND RESOURCES
591*-593*	DEBT SERVICE
594*-595*	CAPITAL EXPENDITURES/EXPENSES
596*, 597, 599*	OTHER FINANCING USES

* These codes are listed together with appropriate operating activities.

Expenditures/Expenses by Prime and Basub Digit

501	Depreciation
510	GENERAL GOVERNMENT
511	Legislative Activities
512	Judicial Activities
513	Executive Activities
514	Financial, Recording and Election Activities
515	Legal Activities
517	Employee Benefit Programs
518	Centralized/General Services
519	Risk Management Services
520	PUBLIC SAFETY
521	Law Enforcement Activities
522	Fire and Emergency Medical Activities
523	Detention/Correction Activities
524	Protective Inspection Services
525	Disaster Services
527	Juvenile Services
528	Dispatch Services
530	UTILITIES
531	Storm Drainage Utilities
532	Television/Cable Utilities
533	Electric/Gas Utilities
534	Water Utilities
535	Sewer/Reclaimed Water Utilities
536	Cemetery
537	Solid Waste Utilities
538	Combined Water/Sewer/Solid Waste Utilities
539	Irrigation/Reclamation Utilities

- 540 TRANSPORTATION
 - 541 Roads/Streets Construction – Preservation Projects
 - 542 Roads/Streets Maintenance
 - 543 Roads/Streets General Administration and Overhead
 - 544 Roads/Streets Operations
 - 545 Roads/Streets Extraordinary Operations
 - 546 Airports and Ports
 - 547 Transit, Railroads and Other Transportation Systems
 - 548 Public Works – Centralized Services

- 550 NATURAL and ECONOMIC ENVIRONMENT
 - 551 Public Housing Services
 - 552 Employment Opportunity
 - 553 Conservation
 - 554 Environmental Services
 - 557 Community Services
 - 558 Community Planning and Economic Development
 - 559 Property Development

- 560 SOCIAL SERVICES
 - 561 Hospitals, Assisted Living and Convalescent Facilities
 - 562 Public Health Services
 - 563 Coroner/Medical Examiner
 - 564 Mental Health Services
 - 565 Welfare/Veterans Services/Services for Disabled/Homeless Services/Domestic
Violence
 - 566 Chemical Dependency Services
 - 567 Children Services
 - 568 Developmental Disabilities Services
 - 569 Aging and Disability Services

- 570 CULTURE and RECREATION
 - 571 Educational and Recreational Activities
 - 572 Libraries
 - 573 Cultural and Community Activities
 - 575 Cultural and Recreational Facilities
 - 576 Park Facilities

- 580 OTHER DECREASES IN FUND RESOURCES
 - 581 Interfund Loans
 - 588 Other Decreases in Fund Equity
 - 589 Custodial Activities

- 591-593 DEBT SERVICE
 - 591 Redemption of Long-Term Debt
 - 592 Interest and Other Debt Service Costs
 - 593 Advance Refunding Escrow

- 594-595 CAPITAL EXPENDITURES/EXPENSES
 - 594 Capital Expenditures/Expenses
 - 595 Roads/Streets and Other Infrastructure: Improvements and New Construction
Projects

596, 599	OTHER FINANCING USES
596	Issuance Discount on Long-Term Debt
597	Transfers-Out
599	Payments to Refunded Debt Escrow Agent

Balance Sheet by Prime and Basic Digit

300	FUND BALANCE/NET POSITION/CASH and INVESTMENTS - BEGINNING
308	Fund Balance/Net position/Cash and Investments - Beginning
800	ASSETS/DEFERRED OUTFLOWS/LIABILITIES/DEFERRED INFLOWS (GAAP only)
810	Cash, Cash Equivalents and Investments
820	Other Current Assets
830	Other Noncurrent Assets
840	Deferred Outflows
850	Current Liabilities
860	Noncurrent Liabilities
870	Deferred Inflows
500	FUND BALANCE/NET POSITION/CASH and INVESTMENTS - ENDING
508	Fund Balance/Net position/Cash and Investments - Ending

**CLASSIFICATION OF CERTAIN EXPENDITURES/EXPENSES
BY ELEMENT/SUBELEMENT**

General Government

- 11 Legislative Activities
- 12 Judicial Activities
- 13 Executive Activities
- 14 Financial, Recording and Election Activities
- 15 Legal Activities
- 17 Employee Benefit Programs
- 18 Centralized/General Services
- 19 Risk Management Services

Public Safety

- 21 Law Enforcement Activities
- 22 Fire and Emergency Medical Activities
- 23 Detention/Correction Activities
- 24 Protective Inspections Services
- 25 Disaster Services
- 27 Juvenile Services
- 28 Dispatch Services

Utilities

- 31 Storm Drainage Utilities
- 32 Television/Cable Utilities
- 33 Electric/Gas Utilities
- 34 Water Utilities
- 35 Sewer/Reclaimed Water Utilities
- 36 Cemetery
- 37 Solid Waste Utilities
- 38 Combined Water/Sewer/Solid Waste Utilities
- 39 Irrigation/Reclamation Utilities

Transportation

- 41 Roads/Streets Construction–Preservation Projects
- 42 Roads/Streets Ordinary Maintenance
- 43 Roads/Streets General Administration and Overhead
- 44 Roads/Streets Operations
- 45 Roads/Streets Extraordinary Operations
- 95 Roads/Streets and Other Infrastructure
- 46 Airports/Ports
- 47 Transit/Railroads and Other Transportation Systems
- 48 Public Works–Centralized Services

Natural and Economic Environment

- 51 Public Housing Services
- 52 Employment Opportunity
- 53 Conservation

- 54 Environmental Services
- 57 Community Services
- 58 Community Planning and Economic Development
- 59 Property Development

Social Services

- 61 Hospitals, Assisted Living, and Convalescent Facilities
- 62 Public Health Services
- 63 Coroner/Medical Examiner
- 64 Mental Health Services
- 65 Other Social Services
- 66 Chemical Dependency Services
- 67 Children Services
- 68 Developmental Disabilities Services
- 69 Aging and Disability Services

Culture and Recreation

- 71 Educational and Recreational Activities
- 72 Libraries
- 73 Cultural and Community Activities
- 75 Cultural and Recreational Facilities
- 76 Park Facilities