Munis Account Structure January 30, 2020

Full Account Hierarchy

 $\mathsf{Fund} \to \mathsf{Function} \to \mathsf{Agency} \to \mathsf{Service} \to \mathsf{Sub\text{-}Service} \to \mathsf{Location} \to \mathsf{PSC} \to \mathsf{Sub\text{-}Fund} \to \mathsf{Object} \to \mathsf{Project}$

Example Account

1210-60-62-625-6250-0000-00000-12111-53140-71012

Segment	Segment Classification	Segment Order	Segment Name
1210	Fund		Community Development Grants
60	Function	Segment 2	Conservation & Development
62	Agency	Segment 3	Community Development
625	Service	Segment 4	Overall Program Administration
6250	Sub-Service	Segment 5	CD Division 26 Program Admin
0000	Location	Segment 6	Undefined
00000	PSC	Segment 7	Undefined
12111	Sub-Fund	Segment 8	CD Regular Program Income
53140	Object		Hardware Supplies
71012	Project		2012 Community Development Block Grant

Org Codes

Below are the general numbering conventions behind org codes, there can be exceptions.

- 1. General Fund (Fund 1100)
 - a. The General Fund primarily uses five digit org codes where the first two digits are the agency, the middle digit is the service, and the last two are the subservice.
 - b. Example of Finance Department's org codes:

Org Code	Agency	Service	Subservice
15100	Finance	Accounting	
15110	Finance	Accounting	Payroll
15111	Finance	Accounting	Purchasing
15200	Finance	Budget & Program Mgmt	
15230	Finance	Budget & Program Mgmt	Internal Audit
15300	Finance	Risk Management	
15400	Finance	Admin Support	

- c. Eight digit org codes likely use the last three digits as a location in addition to the regular org
 - i. Example: 14100601 (Common Council District 1)
- 2. Non-General Fund Funds
 - a. Enterprise Funds (e.g., Metro)
 - i. Usually five or eight digits and usually follows the same convention as the general fund—agency → service
 → subservice and the last three digits on an eight digit org code specifies a location.
 - 1. Example: 82170561 (PU GARAGE DLY VISITOR CAP SQ N)
 - a. 82 Parking Utility
 - b. 1 Garage Parking
 - c. 70 Daily Visitor
 - d. 561 Cap Square North Garage
 - b. Non-Enterprise Funds (e.g., Grants or Loans)
 - i. Usually six or eight digits. It depends on the fund, but it usually goes either (1) fund → function → subservice or location or (2) fund → agency → sub-fund or location.
 - 1. Example: 12306214 (CAPITAL REVOLVING LOAN)
 - a. 1230 Loans Fund
 - b. 63 Economic Development Division
 - c. 13 Capital Revolving Loan
 - c. Agency Specific Funds (e.g., Library or Community Development Grants)
 - i. Usually five or eight digits and usually follows the same convention as the general and enterprise funds: agency → service → subservice → location or sub-fund (eight digit org)

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Object Codes

- 1. Object codes start with the major/character code, shown below, which classifies the type of revenue or expense. Revenue character codes start with 4 and expense character codes start with 5. Agency operating budgets are broken down by both major and service and each object is included as line item detail.
- 2. Object codes are five digits with the first two digits being the major/character code and the last three being the actual object.
 - a. Example: 53150 (Postage)
 - i. 53 Supplies
 - ii. 150 Postage

High Level Chart of Accounts

As a point of reference, the table below is the complete list of the first three segments of the account hierarchy and the complete list of majors/character codes. The number of services, sub-services, and objects is too high to effectively include in this document.

Fund	Function	Agency
1100 - GENERAL	00 - UNDEFINED	00 - UNDEFINED
1200 - LIBRARY	10 - GENERAL PURPOSE REVENUE	10 - ASSESSOR
1210 - COMMUNITY DEVELOPMENT GRANTS	20 - GENERAL GOVERNMENT	11 - ATTORNEY
1220 - OTHER GRANTS	21 - INTERNAL SERVICE	12 - CIVIL RIGHTS
1230 - LOANS	30 - PUBLIC SAFETY	13 - CLERK
1240 - IMPACT FEES	31 - HEALTH	14 - COMMON COUNCIL
1250 - OTHER RESTRICTED	40 - PUBLIC WORKS	15 - FINANCE
1300 - DEBT SERVICE	41 - FLEET SERVICES	16 - HUMAN RESOURCES
1400 - CAPITAL PROJECT	50 - CULTURE RECREATION EDUCATION	17 - INFORMATION TECHNOLOGY
1410 - SPECIAL ASSESSMENTS	60 - CONSERVATION AND DEVELOPMENT	19 - MAYOR
1420 - TAX INCREMENT DISTRICTS	70 - CAPITAL OUTLAY	20 - MUNICIPAL COURT
1500 - PERMANENT	71 - DEBT SERVICE	21 - TREASURER
2100 - WATER UTILITY	72 - OTHER FINANCING USES	22 - EMPLOYEE ASSISTANCE PROGRAM
2110 - SEWER UTILITY	80 - CONVENTION CENTER	28 - ROOM TAX COMMISSION
2120 - STORMWATER UTILITY	81 - GOLF COURSES	29 - CITY WIDE MISCELLANEOUS
2130 - PARKING UTILITY	82 - PARKING UTILITY	30 - FIRE
2140 - CONVENTION CENTER	83 - SEWER	31 - POLICE
2150 - METRO TRANSIT	84 - STORMWATER	32 - PUBLIC HEALTH MADISON DANE
2160 - GOLF COURSES	85 - METRO TRANSIT	40 - ENGINEERING
2200 - FLEET SERVICES	86 - WATER	41 - FLEET SERVICES
2210 - INSURANCE	90 - BUSINESS IMPROVE DISTRICT	42 - LANDFILL
2220 - WORKER'S COMPENSATION	91 - CDA REDEVELOPMENT	43 - TRANSPORTATION
3100 - AGENCY FUND	92 - CDA HOUSING OPERATIONS	44 - STREETS
4100 - BUSINESS IMPROVE DISTRICT		45 - TRAFFIC ENGINEERING
5100 - CDA		50 - LIBRARY
6100 - PUBLIC HEALTH MADISON DANE		51 - PARKS
CC - COMPONENT CONVERSION		60 - BUILDING INSPECTION
GC - GOVERNMENTAL CONVERSION		62 - COMMUNITY DEVELOPMENT
JC - JOINT VENTURE CONVERSION		63 - ECONOMIC DEVELOPMENT
		64 - PCED OFFICE OF DIRECTOR
		65 - PLANNING
Major/Character Code		66 - TAX INCREMENT FINANCING
41 - GENERAL REVENUES		70 - DEBT SERVICE
42 - INTERGOV REVENUES		75 - INSURANCE
43 - CHARGES FOR SERVICES		76 - WORKERS COMPENSATION
44 - LICENSES AND PERMITS		80 - MONONA TERRACE COMM CONV CTR
45 - FINE FORFEITURE ASMT		81 - GOLF COURSES
46 - INVEST OTHER CONTRIB		82 - PARKING
47 - MISC REVENUE		83 - SEWER
48 - OTHER FINANCE SOURCE		84 - STORMWATER
49 - TRANSFER IN		85 - METRO TRANSIT
51 - SALARIES		86 - WATER
52 - BENEFITS		90 - BUSINESS IMPROVEMENT DISTRICT
53 - SUPPLIES		91 - CDA REDEVELOPMENT
54 - PURCHASED SERVICES		92 - CDA HOUSING OPERATIONS
56 - DEBT OTHR FINANCING		
57 - INTER DEPART CHARGES		
58 - INTER DEPART BILLING		
59 - TRANSFER OUT		