

Minutes  
Lodgers Tax Board  
114 Lincoln Blvd.  
January 18, 2024  
4:00 pm

Meeting called to order by Chairman Kay Strickland at 4:12 pm.

Present: Chairman Kay Strickland, Vice Chair Brian Cleckler, Treasurer Frances Traylor, Secretary Peggy Wilson. Absent Arron Bhakta and Maria Hernandez  
Village Represented by: Mayor Minerva Davalos, Village Clerk Al Cavazos, Deputy Clerk Angela Autry, and Finance Officer LeAnne Brasher.

Motion to approve the agenda made by Brian Cleckler, 2<sup>nd</sup> by Frances Traylor.

Approved

Approval of Meeting Minutes: September 21, 2023 meetings. Discussion was held regarding the Amount shown in the Minutes of \$1,846.74. The correct amount should be shown as \$1,881.74. Peggy Wilson asked that the motion to approved show this corrected amount. Motion to approve, with correction by Frances Traylor, Brian Cleckler 2<sup>nd</sup>. Approved.

Item 3: LeAnne Brasher gave report on the financials for the board. Submitted reports to us on the balances currently available. The bank balance shown is \$13.00. This is simply a "place holder" amount until the Audit is completed. We were assured that the true balance was enough to cover all our requests to date. After discussion/clarification of all the financials as presented a Motion to Approve was made by Brian Cleckler and seconded by Kay Strickland.

Discussion was made to hold all future meetings quarterly at 4:00pm. If it is felt necessary, due to pending business meetings can be called more frequently.

Meeting adjourned at 4:20 pm. Motion by Peggy Wilson 2<sup>nd</sup> by Brian Cleckler.

Approved.

Submitted by

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Peggy Wilson, Secretary

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Kay Strickland, Chairman

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Approved.

Submitted by

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Peggy Wilson, Secretary

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Kay Strickland, Chairman

Date: Feb. 14, 2024

#3

**VILLAGE OF CAPITAN LODGER'S TAX APPLICATION FOR FUNDING**

\*\*\*\*\*

*Section 1*

Organization is: \_\_\_\_\_ Profit \_\_\_\_\_ Non- Profit X Govt. Related

114 Lincoln Avenue Capitan, NM 88316  
Address City State Zip

Peggy Wilson 702.336.1205  
Contact Person(s) Telephone # (s)

Amount Requested: \$ NTE \$500.00

Money is to be used for: Color Copies, printing, postage

BY SIGNING BELOW, I ATTEST THAT I WILL PROVIDE THE VILLAGE OF CAPITAN WITH THE APPLICABLE DOCUMENTATION NECESSARY TO VALIDATE THAT THE FUNDS RECEIVED WILL BE SPENT IN ACCORDANCE WITH THE VILLAGE OF CAPITAN LODGER'S TAX ORDINANCE.

Signature \_\_\_\_\_ Date \_\_\_\_\_

*Section 2*

**LODGER'S TAX COMMITTEE**

Meeting Date: \_\_\_\_\_ Approval: \_\_\_\_\_ Denial: \_\_\_\_\_

Comments: \_\_\_\_\_

*Section 3*

**GOVERNING BODY VILLAGE OF CAPITAN**

Meeting Date: \_\_\_\_\_ Approval: \_\_\_\_\_ Denial: \_\_\_\_\_

Comments: \_\_\_\_\_

*Mayor's Signature*

\*\*\*\*\*

FUNDS WILL NOT BE RELEASED BY THE VILLAGE OF CAPITAN UNTIL THE AWARDED FUNDS REIMBURSEMENT FORM IS SIGNED AND TURNED IN TO THE VILLAGE OF CAPITAN FINANCE OFFICE.

Item #4 Action – Approval of  
Selected Vendor for an Audit.

#4



# Village of Capitan

PO Box 1380 • Capitan, NM 88316

Phone: 575-354-2247 • Fax: 575-354-2713 • Villageofcapitan.org

March 4, 2024

#5

Lodger's Tax Board

Hello,

In preparing to put the budget together for Fiscal Year 2024-2025. I am asking for further participation in this preparation. Years past we have used the same line item numbers from the Local Government Budget Management Services (LGBMS).

I would like to expand on the line items being used. So, I have attached the chart of accounts from LGBMS. Please, look over the chart of accounts and let me know which accounts you feel should be added or deleted for your department.

In the past years, your departments participation was at a minimum.

To further participate, I will need your input on estimating the income and the expenses for the Fiscal Year 2024-2025.

Please let me know at your earliest convenience when we can together and start your FY25 Budget.

I look forward to your participation.

Thank you,



Le Anne Brasher  
Finance Officer

*Home of Smokey Bear*

Department of Finance and Administration  
Local Government Division - Budget and Finance Bureau  
Chart of Accounts

*Lodgers Tax*

B. Funds and Accounts for Budget

FUND	DEPARTMENT	OBJECT DESCRIPTION	APPLICABLE TO ENTITY TYPE	PROGRAM	LOCATION	JOB CLASS
REVENUES						
10100 Cash Assets						
21400 Lodgers' Tax	0001 No Department Needed	10101 Unrestricted Cash	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	10102 Restricted Cash	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	10103 Investments	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	10105 Locally Imposed Reserve	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
41000 Taxes - Local Effort						
21400 Lodgers' Tax	0001 No Department Needed	41300 Lodgers' Tax	C & M County and Municipality	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	41301 Hospitality Fee	M Municipality	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	41302 Convention Center Fee	M Municipality	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	41303 Civic and Convention Center Fee	M Municipality	0000 No Program	xxx-xxx	0000 No Job Class
43000 Licenses and Permits						
21400 Lodgers' Tax	0001 No Department Needed	43900 Other Licenses and Permits	C & M County and Municipality	0000 No Program	xxx-xxx	0000 No Job Class
44000 Charges for Services						
21400 Lodgers' Tax	0001 No Department Needed	44010 Administrative Fees	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	44020 Airport Fees	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	44130 Parking Fees	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	44140 Police Services - Special	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	44150 Printing & Copying	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	44170 Public Transportation Fees	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	44180 Recreation Fees	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	44190 Rental Fees	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	44220 Water Use Fees	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	44230 Utility Service Fees	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	44990 Other Charges for Services	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
45000 Fines & Forfeits						
21400 Lodgers' Tax	0001 No Department Needed	45990 Other Fines and Forfeits	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
46000 Miscellaneous Revenues						
21400 Lodgers' Tax	0001 No Department Needed	46010 Contributions/Donations	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	46020 Insurance Recoveries	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	46030 Interest Income	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	46040 Investment Income	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	46050 Joint Power Agreements Income	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	46060 Reimbursements/Refunds	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class

**Department of Finance and Administration**  
**Local Government Division - Budget and Finance Bureau**

**Chart of Accounts**

21400 Lodgers' Tax	0001 No Department Needed	46070 Royalties	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	46090 Sale of Real Property	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	46091 Sale of Fixed Assets	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	46092 Book Sales	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	46099 Sales - Other	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	46100 Vending/Concession Proceeds	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	46200 Bond Proceeds	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	46300 Loan Proceeds	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	46900 Miscellaneous - Other	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
<b>47000 Intergovernmental Grants/Distributions</b>						
21400 Lodgers' Tax	0001 No Department Needed	47300 State Legislative Appropriations	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	47499 Other State Grants	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	47699 Federal - Other	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	47800 Local - Grants from Counties to Municipalities	M Municipality	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	47801 Local - Grants from Municipalities to Counties	C County	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	47899 Local - Other	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	47999 Private - Other	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
<b>EXPENDITURES</b>						
<b>Department:</b>	<b>2002 General Administration</b>	<b>51000 Salary &amp; Wages (FTE required)</b>				
21400 Lodgers' Tax	2002 General Administration	51020 Salaries - Full-Time Positions	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	51030 Salaries - Term Position	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	51040 Salaries - Part-Time Positions	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	51050 Salaries - Temporary Positions	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	51060 Salaries - Overtime	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	51070 Salaries - Terminal leave	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	51080 Salaries - Additional Compensation	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	51900 Salaries - Other Wages	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
<b>52000 Employee Benefits</b>						
21400 Lodgers' Tax	2002 General Administration	52010 FICA - Regular	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	52011 FICA - Medicare	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	52020 Retirement	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class

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21400 Lodgers' Tax	2002 General Administration	52021 Retiree Health Care	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	52030 Health and Medical Premiums	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	52040 Life Insurance Premiums	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	52050 Dental Insurance Premiums	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	52060 Vision Insurance Medical Premiums	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	52070 Disability Insurance Premiums	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	52080 Other Insurance Premiums	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	52090 Unemployment Compensation	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	52100 Workers' Compensation Premium	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	52110 Workers' Compensation Employer's Fee	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	52120 Workers' Compensation (Self Insured)	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	52130 Tuition Reimbursement	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	52999 Other Employee Benefits	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
<b>53000 Travel Costs</b>						
21400 Lodgers' Tax	2002 General Administration	53020 Travel - Appointed Board or Commission Members	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	53030 Travel - Employees	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	53050 Transportation Costs	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	53999 Other Travel	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
<b>54000 Purchased Property Services</b>						
21400 Lodgers' Tax	2002 General Administration	54010 Maintenance & Repairs - Building/Structure	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	54020 Maintenance & Repairs - Contracts	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	54030 Maintenance & Repairs - Grounds/Roadways	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	54040 Maintenance & Repairs - Vehicles	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	54050 Maintenance & Repair - Furniture/Fixtures/Equipment	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class

**Department of Finance and Administration**  
**Local Government Division - Budget and Finance Bureau**  
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21400 Lodgers' Tax	2002 General Administration	54060 Maintenance Supplies	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	54999 Other Maintenance	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
<b>55000 Contractual Services</b>						
21400 Lodgers' Tax	2002 General Administration	55010 Contract - Audit	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	55020 Contract - Attorney Fees	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	55030 Contract - Professional Services	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	55999 Contract - Other Services	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
<b>56000 Supplies</b>						
21400 Lodgers' Tax	2002 General Administration	56010 Software	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	56020 Supplies - General Office	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	56030 Supplies - Field Supplies	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	56040 Supplies - Furniture/Fixtures/Equipment (Non-Capita	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	56050 Supplies - Janitorial/Maintenance	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	56070 Supplies - Medical	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	56080 Supplies - Recreational	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	56090 Supplies - Safety	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	56100 Supplies - Training	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	56110 Supplies - Uniforms/Linen	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	56120 Supplies - Vehicle Fuel	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	56121 Supplies - Vehicle Lubricants/Anti-Freeze	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	56122 Supplies - Vehicle Tires	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	56999 Supplies - Other	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
<b>57000 Operating Costs</b>						
21400 Lodgers' Tax	2002 General Administration	57020 Claims/Judgments/Settlements	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	57030 Communication Costs	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class

**Department of Finance and Administration**  
**Local Government Division - Budget and Finance Bureau**  
**Chart of Accounts**

21400 Lodgers' Tax	2002 General Administration	57050 Employee Training	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	57060 Grants to Sub-recipients	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	57070 Insurance - General Liability/Property	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	57080 Postage	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	57090 Printing/Publishing/Advertising	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	57110 Purchases for Resale	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	57130 Rent of Equipment/Machinery	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	57140 Rent of Land/Building	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	57150 Subscriptions & Dues	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	57160 Telecommunications	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	57170 Utilities - Electricity	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	57171 Utilities - Natural Gas	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	57172 Utilities - Propane/Butane	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	57173 Utilities - Water	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	57999 Other Operating Costs	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
<b>58000 Capital Purchases</b>						
21400 Lodgers' Tax	2002 General Administration	58010 Buildings & Structures	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	58020 Equipment & Machinery	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	58030 Furniture & Fixtures	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	58050 Land Acquisition	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	58060 Lease Purchase	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	58070 Library/Museum Acquisition	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	58080 Vehicles	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	58100 Street Lighting/Traffic Signals/Signs	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class

**Department of Finance and Administration**  
**Local Government Division - Budget and Finance Bureau**

**Chart of Accounts**

21400 Lodgers' Tax	2002 General Administration	58999 Other Capital Purchases	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
<b>59000 Debt Service</b>						
21400 Lodgers' Tax	2002 General Administration	59010 Debt Service - Principal Payments	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	59020 Debt Service - Interest Payments	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	2002 General Administration	59050 Commitments and Other Fees	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
<b>OTHER FINANCING SOURCES</b>						
<b>61000 Transfers</b>						
21400 Lodgers' Tax	0001 No Department Needed	61100 Transfers In	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class
21400 Lodgers' Tax	0001 No Department Needed	61200 Transfers Out	ALL Entity Types	0000 No Program	xxx-xxx	0000 No Job Class