

REVENUE AND OTHER FINANCING SOURCE CODES

Revenue

Class Major Source - Minor Source - Type

310 Taxes

- 311 General Property Taxes (Imposed Nonexchange Revenue)
 - G 311.01 Current Year
 - G 311.02 Current Year Minus 1
 - G 311.07 Tax on Mobile Homes
 - G 311.08 Mobile Home Tax Subsequent to Current Year
 - G 311.09 Other
- P 312 Air Flight Property Tax – (SDCL 10-29-16)
- G 313 General Sales and Use Taxes – (SDCL 10-45) (Derived Tax Revenue)
- G 314 Gross Receipts Business Taxes
- G 315 Amusement Taxes – (SDCL 10-58-5)
- G 316 911 Telephone Surcharge – (SDCL 34-45-12)
- G 317 Excise Tax – (SDCL 10-46A-11)
- G 318 Tax Deed Revenue – (SDCL 10-25-39 and SDCL 7-31-31)
- G 319 Penalties and Interest on Delinquent Taxes

P 320 Licenses and Permits

330 Intergovernmental Revenues (Government mandated and voluntary nonexchange transactions)

P or G 331 Federal Grants

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- G 332 Federal Shared Revenue
 - G 333 Federal Payments in Lieu of Taxes
 - P or G 334 State Grants
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- 335 State Shared Revenue
 - G 335.01 Bank Franchise Tax – (SDCL 10-43-77)
 - P 335.02 Motor Vehicle Commercial ProRate –(SDCL 32-10-35)
 - G 335.03 Liquor Tax Reversion – (SDCL 35-5-22)
 - P 335.04 Motor Vehicle Licenses (5%) – (SDCL 32-11-4.1)
 - P 335.06 Fire Insurance Premium Reversion –(SDCL 10-44-9.6)
 - P 335.08 Local Government Highway and Bridge Fund (SDCL 32-11-35)
 - P 335.09 911 Remittances
 - P or G 335.20 Other (42-7B-48.1 gaming)
 - G 336 State Payments in Lieu of Taxes
 - 338 County Shared Revenue
 - P 338.01 County Road Tax (25%) –(SDCL 10-12-9(4)
 - P 338.02 County Highway and Bridge Reserve Tax (25%) (SDCL 10-12-14)
 - P 338.03 County Wheel Tax –(SDCL 32-5A-2)
 - G or P 338.99 Other
 - G 339 Other Intergovernmental Revenues (oil overcharge refund, HRC rentals)
- 340 Charges for Goods and Services
- 341 General Government
 - P 341.01 Zoning and Subdivision Fees
 - P 341.02 Sale of Maps and Publications
 - P 341.99 Other
 - 342 Public Safety
 - P 342.01 Special Police Services
 - P 342.02 Special Fire Protection Services
 - P 342.03 Protective Inspection Fees
 - P 342.99 Other
 - 343 Highways and Streets
 - P 343.01 Parking Fees
 - P 343.99 Other
 - 344 Sanitation
 - P 344.01 Refuse Collection Charges
 - P 344.02 Weed Cutting and Removal Charges
 - P 344.03 Rubble Site Charges
 - P 344.99 Other

- 345 Health
 - P 345.01 Health Inspection Fees
 - P 345.02 Animal Control and Shelter Fees
 - P 345.03 Insurance Premiums - Retirees
 - P 345.99 Other

- 346 Culture-Recreation
 - P 346.01 Golf Fees
 - P 346.02 Swimming Pool Fees
 - P 346.03 Recreation Program Fees
 - P 346.04 Concessions
 - P 346.05 Zoo Charges
 - P 346.06 Auditorium Use Fees (Admission)
 - P 346.99 Other

- P 347 Ambulance

- P 348 Cemetery

- P 349 Other (transit, web advertising, airport, daycare)

- 350 Fines and Forfeits
 - P 351 Court Fines and Forfeits
 - P 352 Animal Control Fines
 - P 353 Parking Meter Fines
 - P 354 Library
 - P or G 359 Other

- 360 Miscellaneous Revenue
 - P or G 361 Investment Earnings
 - P 362 Rentals
 - 363 Special Assessments
 - P 363.01 Principal Collected by County
 - P 363.02 Interest and Penalties Collected by County
 - P 363.03 Principal Collected by Municipality
 - P 363.04 Interest and Penalties Collected by Municipality
 - P 363.05 Cost Recovery Payments – (SDCL 9-48-15 & 9-47-16)
 - P 364 Maintenance Assessments
 - P 364.01 Street Maintenance Fee (SDCL 9-43-138)
 - P 364.02 Park Maintenance Assessments (SDCL 9-38-24)
 - P 364.03 Sewer Assessments (SDCL 9-48-15)
 - P 364.04 Storm Sewer Assessments (SDCL 9-48-15)
 - P 364.05 Storm Water Utility Fee (SDCL 9-40)

- G 365 Retirement Contributions
- G 366 Gain on Sale of Capital Assets
- P or G 367 Contributions and Donations from Private Sources
- P 368 Liquor Operating Agreement Income
- 369 Other
 - G 369.01 Cable Television Franchise Fee (SDCL 9-35-20)
 - G 369.03 Recovery of Prior Year Expenditures
 - G 369.04 Dividend Income
 - G 369.05 Revenue in Lieu of Taxes from Other Than Governmental Agencies
 - G 369.99 Other

370 Through 389 Enterprise Operating Revenue

NOTE - Revenue collected as a surcharge by an enterprise fund that is pledged to pay off indebtedness should be tracked and reported as a separate operating revenue account.

- P 371 _____
- P 372 _____
- P 373 _____
- P 374 Internal Service Operating Revenue
- P 375 Civic Center/Community Hall/Auditorium
- P 377 Campground
- P 378 Ambulance
- P 379 Natural Gas
- 380 Liquor
 - P 380.04 Other Sales
 - P 380.05 Video Lottery Sales
 - P 380.06 Instant Games Sales (Scratch Tickets)
 - P 380.11 On-Sale Liquor Sales
 - P 380.12 Off-Sale Liquor Sales
 - P 380.21 On-Sale Wine Sales
 - P 380.22 Off-Sale Wine Sales
 - P 380.31 On-Sale Beer Sales
 - P 380.32 Off-Sale Beer Sales
 - P 380.99 Other
- 381 Water
 - P 381.01 Metered and Flat Rate Water Sales
 - P 381.02 Bulk Water Sales
 - P 381.03 Sale of Supplies and Materials
 - P 381.99 Other

	382	Electric	
P		382.01	Metered Sales
P		382.02	Sale of Supplies and Materials
P		382.99	Other
	383	Sewer	
P		383.01	Sewer Charges
P		383.99	Other
	384	Hospitals, Nursing Homes and Rest Homes	
P		384.01	Patient Charges
P		384.99	Other
	385	Airport	
P		385.01	Landing Fees
P		385.02	Rentals
P		385.03	Commissions
P		385.99	Other
	386	Cemetery	
P		386.01	Sale of Lots
P		386.02	Grave-Digging Charges
P		386.99	Other
	387	Telecommunications	
P		387.10	Wireline/Landline
P		387.11	Regulated
P		387.12	Local Services
P		387.13	Toll Charges
P		387.14	Nonregulated
P		387.15	Internet
P		387.16	Payphones
P		387.17	Phones/Phone Systems
P		387.18	Data Line Installs
P		387.19	Directory Publication
P		387.50	Cable TV/Video Services
P		387.60	Wireless
P		387.99	Other Telecommunications Revenue
	388	Solid Waste	
P		388.10	Solid Waste Collection
P		388.20	Rubble Site/Material Recovery Facility/Recycling Facility
P		388.30	Landfills
P		388.99	Other
	389	Parking Facilities	
P		389.01	Parking Fees
P		389.99	Other
	390	Other Sources	
	391	Other Financing Sources	
G		391.01	Transfers In – (SDCL 9-21-26.1)
		391.03	Sale of Municipal Property

G	391.04	Compensation for Loss or Damage to Capital Assets
	391.05	Extraordinary Items
	391.06	Special Items
P or G	391.07	Capital Contributions
	391.20	Long-Term Debt Issued
	391.21	General Obligation Bonds Issued
	391.22	Special Assessment Bonds Issued
	391.23	Special Assessment Debt with Government Commitment
	391.24	Other Bonds Issued
	391.25	Refunding Bonds Issued
	391.26	Premiums on Bonds Issued
	391.27	Capital Leases
	391.29	Other Long-Term Debts Issued

BOLD – Indicates recently added or altered accounts.