

DEFINITIONS OF REVENUE AND OTHER FINANCING SOURCE CODES

Major Source - Minor Source - Type

- 310 **Taxes**
- 311 **General Property Taxes** - ad valorem taxes levied on a taxable valuation of real property, **and remitted by the county auditor on a monthly basis.**
- 311.01 **Current Year Property Taxes**
 311.02 **Prior Year(s) Property Taxes**
 311.07 **Tax on Mobile Homes**
 311.08 **Prior Year(s) Tax on Mobile Homes**
 311.09 **Other**
- 312 **Air Flight Property Tax** - ad valorem taxes on the taxable value of air flight property, **and remitted by airlines.** (SDCL 10-29-16)
- 313 **General Sales and Use Taxes** - taxes imposed upon the sale or consumption of goods and/or services. This includes the municipal gross receipts tax, also referred to as the 3rd penny of sales tax, remitted by the state of South Dakota on a semi-monthly basis. (SDCL 10-45) (10-52A-2)
- 314 **Gross Receipts Business Taxes** - taxes levied in proportion to gross receipts on business activities of all or designated types of businesses. Examples are gross receipt taxes remitted annually from rural electric cooperatives and telecommunication cooperatives.
- 315 **Amusement Taxes** - proceeds from a special amusement excise tax of four percent of the gross receipts from the operation of any mechanical or electronic amusement device and proceeds from a registration fee of twelve dollars per machine, remitted by the state of South Dakota. (SDCL 10-58-5)
- 316 **911 Telephone Surcharge** - proceeds from 911 emergency surcharges imposed pursuant to SDCL 34-45-3 and 4 to recover costs involved for the installation, maintenance or operation of a 911 system, remitted periodically by telecommunication companies. (SDCL 34-45-12)
- 317 **Excise Tax** – proceeds from the excise tax on contractors imposed by the municipality. (SDCL 10-46A-11)
- 318 **Tax Deed Revenue** - proceeds from the sale or rental of land taken by tax deed, remitted as a part of the county monthly tax remittance. (SDCL 10-25-39 and SDCL 7-31-31)
- 319 **Penalties and Interest on Delinquent Taxes** - amounts collected as penalties for the payment of taxes after the due date or dates, and the interest charged on delinquent taxes from the due date to the date of actual payment. These revenues are remitted within the county monthly tax remittance.
- 320 **Licenses and Permits** - amounts collected for licenses and permits, imposed by the municipality. Accounts for the various types of licenses or permits should be established by each respective municipality and numbered 321.01 through

329.99. Examples of licenses and permits are alcoholic beverage, 50% of malt beverage licenses, contractor licenses, pawn license, lottery licenses, building permits, pet licenses, and bicycle licenses.

330 **Intergovernmental Revenues** - revenues received from other governments in the form of grants, shared revenues, or payments in lieu of taxes. Grants are contributions made by one governmental level or unit to another unit. Shared revenues are those which are levied by one governmental unit but shared, usually in proportion to the amounts collected, with another unit of government or class of governments. Payments in lieu of taxes are payments made out of general revenues by one governmental jurisdiction to another in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the receiving government on the same basis as other privately owned property.

331 **Federal Grants** – grant awards of federal dollars that are received either directly from the federal government or indirectly from the state of South Dakota. Each federal grant is assigned a Catalogue of Federal Domestic Assistance number (CFDA). This number may be obtained by contacting your grantor or by accessing www.CFDA.gov. Accounts for the various types of federal grants should be established by each respective municipality and numbered 331.01 through 331.99.

332 **Federal Shared Revenue** - a revenue stream that is levied by the federal government and shared with municipalities.

333 **Federal Payments in Lieu of Taxes** - Payments in lieu of taxes are payments made out of general revenues by one governmental jurisdiction to another in lieu of taxes it would have had to pay had its property or other tax base been subject

to taxation by the receiving government on the same basis as other privately owned property.

334 **State Grants** - Accounts for the various types of state grants should be established by each respective municipality and numbered 334.01 through 334.99. Examples of state grants are Water Facility Construction Grants and Community Access Grants (DOT).

335 **State Shared Revenue**

335.01 **Bank Franchise Tax** – The county treasurer upon receipt of such funds shall apportion and distribute the funds between the taxing subdivisions, including the county, in the same proportion as the average of personal property taxes assessed in each taxing subdivision, including the county, for calendar years 1972, 1973, 1974, 1975 and 1976 were distributed as determined and certified by the secretary of revenue. This money is distributed annually. (SDCL 10-43-77)

335.02 **Motor Vehicle Commercial Prorate (Port of Entry Prorate)** – Each county shall distribute twelve percent of its portion of motor vehicle fees to the municipalities of the county pursuant to subdivision 32-11-4.1 (3). (SDCL 32-10-35)

335.03 **Liquor Tax Reversion** - Twenty-five percent of all of the revenues deposited in the alcoholic beverage fund shall revert to the municipalities. The share of each municipality of such fund shall be determined by the ratio the population of such municipality has to the total population of all the municipalities sharing in the receipts from such tax. The state of South Dakota shall make such reversion by remitting not later than November first, February first, May first, and August first, of each year to the finance officer of each such municipality its share of such fund, and the amount so received by such municipality shall be deposited in its general fund. See also 335.07 Liquor License Reversion. (SDCL 35-5-22)

335.04 **Motor Vehicle Licenses (5%)** – Five percent of all funds collected for motor vehicle licenses in each county shall be forwarded to the municipalities within the counties in the following proportion: each municipality within each county shall receive funds in the proportion which the total street mileage of each municipality bears to the total street mileage of all the municipalities within the county. The apportionment shall be made quarterly by the county commissioners at the first meeting in January, April, July and October. In any county having no municipalities, the five percent collection shall be placed in the county road and bridge fund of the county. (SDCL 32-11-4.1)

- 335.06 **Fire Insurance Premium Reversion** – After the allocation of funds as provided in § 10-44-9.5, the county shall pay annually to each of the certified fire departments servicing the county the amount of money determined to be their share under §10-44-9.5. The money paid shall be used only for paying operating expenses, pension contributions and the cost of capital improvements for the fire departments. (SDCL 10-44-9.6)
- 335.08 **Local Government Highway and Bridge Fund** – By the fifteenth day of January, May, July and October, the state of South Dakota shall apportion moneys in the local government highway and bridge fund as provided by this section. Each municipality shall receive for construction and maintenance of their municipal street system, a specified percent of the highway and bridge fund. (SDCL 32-11-35)
- 335.09 **911 Remittances** – seventy percent of 911 emergency surcharges received by the state will be remitted monthly to municipalities that have adopted the applicable surcharge ordinance. (SDCL 34-45) Certain PSAP's will receive an additional quarterly distribution of 26% of the money deposited in the State Public Safety 911 Emergency Fund. (SDCL 34-45) Also, periodic upgrades to PSAP systems may be funded by remittances from the State SD 911 Coordination Fund (SDCL 34-45-12)
- 335.20 **Other**
- 336 **State Payments in Lieu of Taxes** - Payments in lieu of taxes are payments made out of general revenues by one governmental jurisdiction to another in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the receiving government on the same basis as other privately owned property.
- 338 **County Shared Revenue**
- 338.01 **County Road Tax (25%)** – The levy of county taxes pursuant to § 10-12-8 shall include:
For county roads in all municipalities an amount equal to the average road levy distributed to the municipalities within the county for calendar years 1984, 1985 and 1986 shall be paid by the county treasurer to the municipal finance officer of the municipality. If a municipality is incorporated after January 1, 1984, the amount paid to the municipality shall be determined pursuant to § 10-12-32.1. Such money shall be expended by the governing body of the municipality only for bridge and street purposes within the municipality. (SDCL 10-12-9 (4))
- 338.02 **County Highway and Bridge Reserve Tax (25%)** – In all municipalities, twenty-five percent of the money raised by the levy made in the Highway and Bridge Fund within said municipalities shall be paid by the county treasurer to the finance officer of said municipality to be expended by the governing body of said municipality for bridge and street purposes within said municipality. (SDCL 10-12-14)
- 338.03 **County Wheel Tax** – The proceeds from the County Wheel tax shall be retained by the county and deposited in the county road and bridge fund, and the revenue may be used only for highway and bridge maintenance and construction. The board of county commissioners shall, by resolution, establish a means of distributing the revenue generated by this chapter

among the county and the municipalities and townships located within the county. (SDCL 32-5A-2)

- 338.99 **Other**
- 339 **Other Intergovernmental Revenue** – Include payments from other units of government that are not specifically listed above. An example is a payment of rental proceeds from housing units maintained by Housing and Redevelopment Commissions.
- 340 **Charges for Goods and Services** - Additional accounts for the various types of charges for goods and services may be established by each respective municipality and numbered according to category.
- 341 **General Government**
 - 341.01 **Zoning and Subdivision Fees**
 - 341.02 **Sale of Maps and Publications**
 - 341.99 **Other**
- 342 **Public Safety**
 - 342.01 **Special Police Services**
 - 342.02 **Special Fire Protection Services**
 - 342.03 **Protective Inspection Fees**
 - 342.99 **Other**
- 343 **Highways and Streets**
 - 343.01 **Parking Fees – parking meters and leased parking**
 - 343.99 **Other**
- 344 **Sanitation**
 - 344.01 **Refuse Collection Charges**
 - 344.02 **Weed Cutting and Removal Charges**
 - 344.03 **Rubble Site Charges**
 - 344.99 **Other**
- 345 **Health**
 - 345.01 **Health Inspection Fees**
 - 345.02 **Animal Control and Shelter Fees**
 - 345.03 **Insurance Premiums – Retirees** – payments made by retirees to a municipality to continue on an entity’s insurance plan during their retirement years.
 - 345.99 **Other**
- 346 **Culture-Recreation**
 - 346.01 **Golf Fees**
 - 346.02 **Swimming Pool Fees**
 - 346.03 **Recreation Program Fees**
 - 346.04 **Concessions**
 - 346.05 **Zoo Charges**
 - 346.06 **Auditorium Use Fees (Admission)**

- 346.99 **Other**
- 347 **Ambulance**
- 348 **Cemetery**
- 349 **Other Charges for Goods and Services**
- 350 **Fines and Forfeits**
- 351 **Court Fines and Forfeits** – Remitted periodically by the Unified Judicial System (Clerk of Courts)
- 352 **Animal Control Fines**
- 353 **Parking Fines** – Parking meter fines and parking violations including snow removal.
- 354 **Library Fines**
- 359 **Other Fines and Forfeits** – Includes NSF check fees.
- 360 **Miscellaneous Revenue**
- 361 **Investment Earnings** – This includes interest earned on deposits and investments, the gain/loss realized from the sale of securities, and the increase/decrease in fair value of investments.
- 362 **Rentals**
- 363 **Special Assessments**
 - 363.01 **Principal Collected by County**
 - 363.02 **Interest and Penalties Collected by County**
 - 363.03 **Principal Collected by Municipality**
 - 363.04 **Interest and Penalties Collected by Municipality**
 - 363.05 **Cost Recovery Payments** – Payments by benefited property owners to enable a municipality to recover the cost of water and sewer lines. (SDCL 9- 48-15 & 9-47-16)
- 364 **Maintenance Assessments**
 - 364.01 **Street Maintenance Fee** – The governing body may adopt a special maintenance upon the lots fronting and abutting a street. (SDCL 9-43-138)
 - 364.02 **Park Maintenance Assessments** – The governing body may adopt a park maintenance assessment upon the lots fronting and abutting a street. (SDCL 9-38-24)
 - 364.03 **Sewer Assessments** – The governing body may adopt a sewer assessment upon the lots fronting and abutting a street. (SDCL 9-48-15)
 - 364.04 **Storm Sewer Assessments** – The governing body may adopt a storm sewer assessment upon the lots fronting and abutting a street. (SDCL 9-48-15)

- 364.05 **Storm Water Utility Fee** – A fee imposed on parcels of land or developed lots to defray the cost of the operation and maintenance of storm water facilities. (SDCL 9-40)
- 365 **Retirement Contributions** – Contributions to a retirement fund maintained by a municipality.
- 366 **Gain on Sale of Capital Assets** – The amount received in excess of the book value when selling a capital asset.
- 367 **Contributions and Donations from Private Sources** – This would include all contributions for governmental and fiduciary funds and operating contributions to proprietary funds. Included in this account are fundraising activities for swimming pools, recreation programs and libraries.
- 368 **Liquor Operating Agreement Income** – The contractual amount received from other parties for the use of a municipality’s liquor license. This amount is generally measured as a percent markup on liquor and malt beverage purchases. These dollars should be recorded within the General Fund.
- 369 **Other**
 - 369.01 **Cable Television Franchise Fee (SDCL 9-35-20)**
 - 369.03 **Recovery of Prior Year Expenditures** – for example a worker’s compensation audit refund
 - 369.04 **Dividend Income**
 - 369.05 **Revenue in Lieu of Taxes from Other Than Governmental Agencies**
 - 369.99 **Other**
- 370/380 **Enterprise Funds**
- 371 Through 389 **Enterprise Operating Revenue** - Accounts for the various types of enterprise operating revenues are provided for the common enterprises found in the state. Room is available for each municipality to expand the listing if needed.
 - 371 _____
 - 372 _____
 - 373 _____
 - 374 **Internal Service Operating Revenue** – to record revenues of internal service operations such as health insurance or fleet management.
 - 375 **Civic Center/Community Hall/Auditorium**
 - 376 **Golf Course**_____
 - 377 **Campground**
 - 378 **Ambulance**
 - 379 **Natural Gas**

380	Liquor
380.04	Other Sales
380.05	Video Lottery Sales
380.06	Instant Games Sales (Scratch Tickets)
380.11	On-Sale Liquor Sales
380.12	Off-Sale Liquor Sales
380.21	On-Sale Wine Sales
380.22	Off-Sale Wine Sales
380.31	On-Sale Beer Sales
380.32	Off-Sale Beer Sales
380.99	Other
381	Water
381.01	Metered and Flat Rate Water Sales
381.02	Bulk Water Sales
381.03	Sale of Supplies and Materials
381.04	Tap Fee
381.99	Other
382	Electric
382.01	Metered Sales
382.02	Sale of Supplies and Materials
382.99	Other
383	Sewer
383.01	Sewer Charges
383.99	Other
384	Hospitals, Nursing Homes and Rest Homes
384.01	Patient Charges
384.99	Other
385	Airport
385.01	Landing Fees
385.02	Rentals
385.03	Commissions
385.99	Other
386	Cemetery
386.01	Sale of Lots
386.02	Grave-Digging Charges
386.99	Other
387	Telecommunications
387.10	Wireline/Landline

- 387.11 **Regulated**
- 387.12 **Local Services**
- 387.13 **Toll Charges**
- 387.14 **Nonregulated**
- 387.15 **Internet**
- 387.16 **Payphones**
- 387.17 **Phones/Phone Systems**
- 387.18 **Data Line installs**
- 387.19 **Directory Publication**
- 387.50 **Cable TV/Video Services**
- 387.60 **Wireless**
- 387.99 **Other Telecommunications Revenue**

- 388 **Solid Waste**
 - 388.10 **Solid Waste Collection**
 - 388.20 **Rubble Site/Material Recovery Facility/Recycling Facility**
 - 388.30 **Landfills**
 - 388.99 **Other**

- 389 **Parking Facilities**
 - 389.01 **Parking Fees**
 - 389.99 **Other**

- 390 **Other Sources** - resources received by a fund which are not considered revenue to the governmental unit as a whole.

- 391 **Other Financing Sources** - resources that are received by a fund that are not reported as revenue on the fund's operating statement, but are reported as "Other Financing Sources."
 - 391.01 **Transfers In** - Represents interfund transfer of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. This category includes payments in lieu of taxes that are not payments for, and are not reasonably equivalent in value to, services provided. (SDCL 9-21-26.1)
 - 391.03 **Sale of Municipal Property** - proceeds from the sale of municipal property and supplies.
 - 391.04 **Compensation for Loss or Damage to Capital Assets** - insurance or reimbursement for damage to general capital assets.
 - 391.05 **Extraordinary Items** – transactions or other events that are both unusual in nature and infrequent in occurrence. Extraordinary items should be reported separately at the bottom of the statement of activities.
 - 391.06 **Special Items** – significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence. Special items should be reported separately in the statement of activities, before extraordinary items.

- 391.07 **Capital Contributions** – Capital contributions to permanent or term endowments, including those reported in permanent funds. Also capital contributions to proprietary funds.

- 391.20 **Long-Term Debt Issued** - all monies received through the issuance of Long-Term Indebtedness.

- 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** - The excess of the amount received from the sales of bonds over the face value of the bonds (excluding accrued interest and issuance costs)

- 391.27 **Capital Leases**
- 391.29 **Other Long-Term Debt Issued**