For the purposes of preparing the Government-wide Statement of Activities, GASB #34 considers revenues to be either: **PROGRAM** (those revenues restricted for use in a specific program) or **GENERAL** (those revenues not required to be reported as program revenues).

**TYPE A.** *(ALWAYS PROGRAM REVENUES)*  
Revenues collected from those who purchase, use, or directly benefit from the goods or services of a program (may extend beyond the boundaries of the reporting government’s citizenry).

**TYPE B.** *(PROGRAM IF RESTRICTED – GENERAL IF NOT)*  
Revenues collected from parties outside the reporting government’s citizenry (i.e., other governments, nongovernmental entities, or individuals).

**TYPE C.** *(ALWAYS GENERAL EVEN IF RESTRICTED TO A SPECIFIC PROGRAM)*  
Revenues collected from taxpayers of the reporting government (includes all taxpayers even if they do not benefit from a particular program).

**TYPE D.** *(USUALLY GENERAL)*  
Revenues received by the reporting government from the government itself (i.e., investment earnings).
REVENUE ACCOUNTS

(The sum of all revenue accounts by fund must equal General Ledger Account 172000.)

310000 **Taxes (G)** - Assessments levied for the support of the governmental unit. (To be distributed to all levied funds).

311000 **General Property Taxes (G)** - Ad Valorem Taxes levied on an assessed valuation of real and personal property.

311010 **Real Property Taxes (G)** - Taxes collected on real property (land and improvements), based on the assessed valuation of that property.

311020 **Personal Property Taxes (G)** - Taxes collected on all property subject to ownership not included in meaning of "real estate" or "improvements". (Use this account if you do not separate personal taxes).

311021 **Mobile Homes (G)** - Use only if collections are recorded separately.

311022 **Personal Property Taxes (G)** - Taxes collected on all property subject to ownership not included in meaning of "real estate" or "improvements".

311030 **Motor Vehicle Taxes (G)** – Personal property taxes collected on all forms of motorized vehicles in excess of one ton which are taxed on an ad valorem basis.
### 310000 Taxes (G) - cont.

#### 311000 General Property Taxes (G) – cont.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>311040</td>
<td><strong>Net and Gross Proceeds (G)</strong> – Taxes imposed on mines net proceeds (15-23-part 5), metal mines gross proceeds 15-23-part 8. Distributed on personal tax basis oil/gas net proceeds are not included in taxable value.</td>
</tr>
</tbody>
</table>

#### 312000 Penalties and Interest on Delinquent Taxes (G) – Amounts collected as penalties for payment of taxes after the due date and the interest charged on delinquent taxes from the due date to the date of actual payment.

#### 313000 Tax Title and Property Sales (G) – Revenues collected from the sale of real property sold to collect the property taxes owed to it.

#### 314000 Property Taxes on Other Than Assessed Valuation (G) - Taxes which are based on other than assessed valuation and therefore are not included in the taxable valuation of the County.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>314100</td>
<td><strong>Local Option Taxes</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>314110</td>
<td><strong>Open</strong></td>
</tr>
<tr>
<td>314120</td>
<td><strong>Open</strong></td>
</tr>
<tr>
<td>314130</td>
<td><strong>Open</strong></td>
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<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>314140</td>
<td><strong>Local Vehicle Tax (G)</strong> - (Up to .7 of 1% only) (61-3-537) 50% to County 50% to City/Town County based on population</td>
</tr>
<tr>
<td>314150</td>
<td><strong>Marijuana Excise Tax (G)</strong> – (Up to 3%) (16-12-310 – L2021) 50% to County 45% to Municipalities 5% to Department of Revenue</td>
</tr>
</tbody>
</table>
314000  **Property Taxes on Other Than Assessed Valuation (G)**

314200  **Coal Gross Proceeds (G)** - Flat Tax- 5% of reported gross proceeds (15-23-703) distributed on mill levies in 1989 valuation.

315000  **General Sales and Use Taxes (G)** - Taxes imposed upon the sale of consumption of goods and/or services.

315100  **Resort Tax (G)** - Not to exceed 3% of goods/services - requires a vote of electorate municipality of less than 2500 population. Designated a resort area by Department of Commerce 7-6-1501, 1502, 1503.

316000  **Entitlement Levy Tax Transfer (G)** – To account for the transfers from fund number 7950 – Entitlement Clearing Fund of taxes collected from the “Entitlement Levy” created by HB 124 to replace the Poor Fund Levy in beginning July 1, 2001, and District Court Fund levy beginning July 1, 2002.
320000 Licenses and Permits (G/P) – For the issuance of licenses and permits.

320000 Open

321000 Open

321020 Open

321030 Open

321040 Open

321050 Open

321060 Open

321070 Open

322000 Business Licenses and Permits (G/P) - Revenue collected from businesses and occupations which are required before doing business within the governmental unit.

322010 Alcohol Beverage Licenses and Permits (G/P)

322011 Liquor Licenses (G/P) (16-4-503/AGO No.112, Vol. 17)
County - General Fund
City/Town - General Fund

322012 Beer Licenses (G/P) (16-4-503/AGO No. 112, Vol. 17)
County - General Fund
City/Town - General Fund

322013 Wine Licenses (G/P) (16-4-503/AGO No.112, Vol. 17)
County - General Fund
City/Town - General Fund
 Licenses and Permits (G/P) – cont.

322020 General Business/Professional/Occupational Licenses (G/P)
County - 100% County
City/Town - General Fund 7-21-4101, 4102, 4103
Detail as necessary for local needs.

322030 Franchise Fees (G/P)

323000 Non-Business Licenses and Permits (G/P) - Revenues collected from licenses and permits required by the governmental unit which are not related to business or occupation. (Detail as necessary for local needs)

323010 Building and Related Permits (G/P)
(Detail as necessary for local needs)

City/Town General Fund

323011 Building (G/P) 50-60-106

323012 Other (G/P)

323020 Open

323030 Animal Licenses (G/P) 7-23-101/7-23-4102

County - General Fund
City/Town - General Fund

323040 Concealed Weapon Permit (G/P) ($50) 45-8-321
and 322

323050 Other Miscellaneous Permits (G/P)
330000 **Intergovernmental Revenues (G/P)** - Revenues from other governments in the form of grants, shared revenues, support payments, or payments in lieu of taxes.

331000 **Federal Grants (P)** - Contributions to a governmental entity from the Federal Government. Federal grants are usually made to and in support of a specific function, i.e., public safety, but can sometimes be meant for general purposes. (Federal grants to an Enterprise Fund should be recorded as a contribution within the Enterprise Fund).

331010 **CDBG/HOME (P)**

331011 **Affordable Housing Program (P)**

331020 **Community Oriented Policing Services COPS (P)**

331021 **Law Enforcement Block Grant (P)**
Merged with Justice Assistance Grant (P)

331022 **Department of Defense Equipment Grant (P)**

331024 **Department of Justice Grant (P)**

331025 **Crime Victims’ Assistance (P)**

331030 **Energy – BPA (P)**

331035 **Rebuild Energy Grant (P)**

331040 **Economic Development Act – EDA (P)**

331045 **Help America Vote Act - HAVA (P)**
Federal Grant for Election Systems

331050 **Community Transportation Enhancement Program (ISTEA) (P)**

331051 **Surface Transportation Grants (P)**

331052 **Highway Planning and Construction (P)**
CFDA#20.205 (Includes CMAQ – Congestion Mitigation and Air Quality Funds)
330000 Intergovernmental Revenues - cont.

331000 Federal Grants – cont.

331070 Farmers Home Administration (FHA) (P)

331071 Rural Community Development Initiative (RCDI) (CFDA #10.446) (P)

331072 Rural Communities Facilities Grant (P)

331078 Forest Service Community Assistance (CFDA #10.672) (P)

331079 Forest Service Title II Weed Grants (P)

331080 Forest Service Law Enforcement (P)

331081 Cooperative Forestry Assistance (CFDA #10-664) (P)

331082 Farm Bill (P)

331083 Federal Trails Grant (P)

331084 National Fire Plan – Title IV (CFDA #10.670) (P)

331085 Rural Fire Assistance (CFDA #15.228) (P)

331090 Environmental Protection Agency (EPA) (P)

331095 Water Resource Development Grant (WRDA) – (DOD) (CFDA #12.114) (P)

331100 Flood Control Grant (P)

331110 Federal Disaster Aid (P)

331111 Civil Defense (P)


331113 FEMA Grants (P)
330000 Intergovernmental Revenues - cont.

331000 Federal Grants – cont.

33114 Center for Disease Control – Fire Alarm Installation Grants (CFDA #93.127) (P)

33115 Center for Disease Control-Bioterrorism (CFDA #93.283)(P)

33116 Center for Disease Control – Tech Support (P)

33120 Job Opportunities and Basic Skills (P)

33129 Federal Aeronautics Administration (FAA) (P)

33130 Health Related – Grants (P)

33131 Child Nutrition (P)

33132 Healthy Child (P)

33133 Title V (P)

33134 Sexually Transmitted Diseases (STD) (P)

33135 Tuberculosis (P)

33136 Diabetes (P)

33137 Public Health Block Grant (PHB) (P)

33138 Breast and Cervical Screening (P)

33139 Open

33140 Children’s Health Insurance Program (CHIP) (P)

33141 WIC (P)

33142 Family Planning (P)

33143 MCH (Includes Follow Me and Miami Grants) (P)

33144 Home Health (P)
330000 Intergovernmental Revenues - cont.

331000 Federal Grants – cont.

331130 Health Related – Grants – cont.

331145 AIDS Health Education (P)
331146 Immunization (P)
331147 HIV Prevention (P)
331148 Tobacco Grant (P)
331149 Open

331150 Highway Safety Program (CFDA #20.607 & 20.600) (P)

331160 Aging Services (P)

331161 3B Administration (P)
331162 Independent Living (P)
331163 Nutrition (P)
331164 Developmental Disabilities (P)
331165 RSVP (Retired Senior Volunteer Program) (P)

331170 Historical Preservation Grants (CFDA#15.905) (P)
331175 Drug Abuse Resistance Education DARE) (P)
331176 Drug Free Communities Grant (P)
331177 Strategic Prevention Framework Grant (P)
331178 DUI Task Force (P) 61-2-107
330000 Intergovernmental Revenues - cont.

331000 Federal Grants – cont.

331179 Juvenile Detention (P)

331180 Library Literacy Grant (P)

331181-331199 to be assigned by Local Government Services Bureau (rev 4/30/12)

331200-331250 - Federal - Department of Commerce Grants (P) (rev 4/30/12)

331251-331989 – To be assigned by Local Government Services Bureau (rev 4/30/12)

331990-331999 – COVID-19/Stimulus Revenues - Federal

332000 Federal Shared Revenues (G/P) - Revenues levied by the Federal Government which are shared with the local government entity based on some predetermined formula.

332010 Federal Equitable Sharing (P) – Revenues received from the proceeds from the sale of Federally forfeited property ceased through Federal law enforcement activity which is shared with local law enforcement agencies.

332020 State Allocated Federal Mineral Royalties (G) 17-3-240, County Only

333000 Federal Payments In Lieu of Taxes (By Source) (G)
Payments made to local government units in place of taxes.

333010 Forest Reserve Act (P) 17-3-213 County 66 2/3% Road Fund 33 1/3% County Wide Education Levies (In Counties opting for Title III funding, a maximum of 20% down to a minimum of 15% of the county’s full payment is distributed to fund number 2902 – Forest Reserve Title III Projects)

333020 Taylor Grazing Act (G) 17-3-222 County 50% General Fund 50% BASE funding programs for schools
### 330000 Intergovernmental Revenues - cont.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>333000</td>
<td><strong>Federal Payments in Lieu of Taxes (By Source) (G)</strong> – cont.</td>
<td></td>
</tr>
<tr>
<td>333030</td>
<td>Bankhead Jones Farm Land Tenant Act (P)</td>
<td>County Road or BASE funding programs for schools at Discretion of County Commissioners</td>
</tr>
<tr>
<td>333040</td>
<td>Payments in Lieu of Taxes (G) (P.I.L.T.)</td>
<td>County Used at discretion of Commissioners – To separate fund or direct to budgeted funds</td>
</tr>
<tr>
<td>333050</td>
<td>Range Grazing (BLM) (G)</td>
<td></td>
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<tr>
<td>333060</td>
<td>Bureau of Indian Affairs (BIA) (G)</td>
<td></td>
</tr>
<tr>
<td>333070</td>
<td>Refuge Revenue Sharing (G)</td>
<td>P.L. 95-469</td>
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</table>

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<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>334000</td>
<td><strong>State Grants (P)</strong> – Contributions made by the State Government to local government units. The contribution is usually made to aid in the support of a specific function, e.g., public safety, but can also be for general purposes.</td>
<td></td>
</tr>
<tr>
<td>334010</td>
<td>Crime Control (P)</td>
<td></td>
</tr>
<tr>
<td>334020</td>
<td>State Emergency and Disaster Program (P)</td>
<td></td>
</tr>
<tr>
<td>334025</td>
<td>Weed Program (P) 80-7-814</td>
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<tr>
<td>334030</td>
<td>Aeronautics - Airport Engineer (P)</td>
<td></td>
</tr>
<tr>
<td>334040</td>
<td>State Aid to Transportation (P) 7-14-102</td>
<td>County Only - Road Fund</td>
</tr>
<tr>
<td>334050</td>
<td>State Aid to Poor Fund (P) 53-2-602 County Only - Poor Fund</td>
<td></td>
</tr>
</tbody>
</table>
334000 State Grants – cont.

334060 Coal Impact Grants (P) 90-6-208
County/City/Town Separate Fund or Benefiting Fund

334065 Land Information Grants (P) 90-1-410
County Fund #2859

334070 Solid Waste (P) 75-10-121
County/City/Town Loan to Solid Waste System Trust and Custodial Fund

334075 Big Sky Economic Development Grant (P) 90-1-203/204

334080 Air Quality (State Aid) (P) 75-2-302
County/City/Town Separate Fund

334085 Underground Storage Tank Program (P) ARMS
17.56.1003 & 1004 and 75-11-213

334090 WoRc Work Readiness Component Grant (P)

334100 Library (P) 22-1-326 thru 331
County/City/Town Library Fund

334110 Health Grants (P)

334120 Treasure State Endowment Program (P)
(TSEP) 90-6-Part 7

334121 DNRC Grants (P) 85-1-604 and 90-2-1104

334122 Renewable Resource Grant and Loan Program
Title 85, Chapter 1, Part 6

334123 Natural Resource Damage Program Grants – DOJ
(P)

334125 Fish, Wildlife and Parks Grant (P)
330000 Intergovernmental Revenues - cont.

334000  **State Grants – cont.**

334130  **Getting Things Done Grant (P)**

334131  **Department of Agriculture Grants (P)**

334140  **Cultural Aesthetic Grants (P)**

334141  **Lewis and Clark Bicentennial Grants (P)**

334142  **Special Events Grants - Commerce (P)**

334143-334199  – to be assigned by Local Government Services Bureau (rev 4/30/12)

334200-334250  - **State Department of Commerce Grants (P) (rev 4/30/12)**

334251-334300  – **State Department of Health & Human Services (P)**

334301-334989  – to be assigned by Local Government Services Bureau (rev 9/10/15)

334990-334999  – **COVID-19 Montana Revenues (P)**

335000  **State Shared Revenues (G/P)**

335005  **Alcohol Rehabilitation Apportionment - Rehab Fund (P)**  
53-24-206 (3) County - Alcohol Rehabilitation Fund  
Support alcohol non-profit or public programs

335010  –

335020  **Open**

335025  **Driver License Reinstatement (P)**  
61-2-106,107 & 108 County - General Fund (To be used for Law Enforcement, transportation system, public health). To be used only when a formally adopted program is initiated under 62-1-106.

335030  **Unrestricted Highway Funds (P)**
330000 Intergovernmental Revenues - cont.

335000 State Shared Revenues – cont.

335031 Resource Indemnity Trust (Weed Control Allocation) (P)

335032 Open

335033 Search and Rescue Fund (P) 10-3-801

335035 Open

335040 Gasoline Tax Apportionment (P) 15-70-101
County/City/Town - Gas Tax Fund

335041 Gasoline Tax – Special Roads, Streets & Bridges Allocation (P)
15-70-130 (HB#473-2017 Leg Session)
County/City/Town

335045 SRS Reimbursement (P)
County - Poor Fund

335050 Insurance Premium Apportionment (P)
Fire - 19-18-514, 606
Police - 19-19-305
City/Town - Fire Disability and Pension Fund
Police Reserve Fund

335055-335060 Open

335065 Oil and Gas Production Tax (G) 15-36-331, 332
Oil and Gas Production Tax collected by State and returned to the county in which the production took place. Distribution is made to the county wide levies for retirement and transportation and to the school districts based on the percentages defined in 15-36-332. The remaining oil and natural gas production taxes for each county must be used for the exclusive use and benefit of the county, including districts within the county established by the county as well as municipalities located within the county.
330000 Intergovernmental Revenues - cont.

335000  **State Shared Revenues – cont.**

335066 **County/School Oil and Natural Gas Impact (P)**
20-9-518(4) County only
The County portion of oil and natural gas production tax exceeding the school district limitation and retained by the Department of Revenue that is distributed to the County

335070 **Junk Vehicle Assessment (G/P) 75-10-534**
County Only - Separate fund or General Fund.

335075 **Open**

335076 **Penalties for Gambling Law Violations (G/P)**
(County Only) 23-5-136, 23-5-123

335077 **Live Keno and Bingo Tax (G/P)** 1% Gross proceeds to counties and cities 23-5-409

335080 **911 Emergency Number (P)** (10-4-302, basic and 10-4-311 and 10-4-312, enhanced)
County - General or Separate Special Revenue Fund
City/Town - General or Separate Special Revenue Fund

335085 **Child Support Incentive (G)** (Reimbursement for County Attorney’s Time Spent on Child Support Collections)
County - General Fund

335095 **District Court Reimbursement (P) 3-5-901**
County Only - District Court Fund

335096 **District Court Reimbursement – Youth (P) 3-5-901**
County Only – District Court Fund

335100 **Bed Tax Apportionment (G)**
330000 Intergovernmental Revenues - cont.

335000 State Shared Revenues – cont.

335110 **Live Card Game Table Permit (G/P)** - State collects $250 1st table, $500 each additional table (retains $100 per table). Balance goes to County/Municipality where table is located (23-5-306). May be used for any legitimate governmental purpose as determined by the governing body.

335120 **Gambling Machine Permits (G/P)** - State collects $200 for each video gambling machine (retains $100 per machine). Balance goes to County/Municipality where machine is located (23-5-612). May be used for any legitimate governmental purpose as determined by the governing body.

335130 **Metalliferous Mines License Tax (G/P)** - Distribution of 25% of this License Tax by Department of Revenue to the County in which the mine is located (15-37-117(1)(d)). Revenue should be held in Fund No. 2896 (Metal Mines Tax Reserve Account) until required distribution is authorized by County Commissioners (15-37-117(d)). Required distribution is not less than 37.5% to be transferred to the Hard-Rock Mine Trust Reserve Account which will be allocated 1/3 to the County (Fund No. 2895) 1/3 to the elementary school districts affected (Fund No.'s 7790-7794) and 1/3 to the high school district affected (Fund No's 7795-7799).

335131 **Bentonite Mining Production Taxes (G)** – Distribution of taxes collected by the Department of Revenue and distributed to Carbon and Carter Counties based on the statutory allocation established in 15-39-110. This distribution replaced the ad valorem taxes previously collected by these counties based on the taxable valuation of the bentonite mine ore production.
330000 Intergovernmental Revenues - cont.

335000 State Shared Revenues – cont.

335140 Hard-Rock Mining Impact Trust Account (G/P) - All funds remaining in this State Account are to be transferred on July 1, 1990, and on each July 1 thereafter to the county for which the funds have been held in deposit. These funds are to be distributed 1/3 to the County (Fund No. 2895) 1/3 to the elementary school district affected (Fund No.’s 7790-7794) and 1/3 to the high school district affected (Fund No’s 7795-7799).

335210 Personal Property Tax Reimbursement (G) - 15-1-111 Reimbursement for lost personal property taxes distributed to each taxing jurisdiction as calculated by the department. Will receive 50% reimbursement in November and May. (HB20) and December and June (SB417)

335220 Open

335230 State Entitlement Share (G) – This account is used to record the revenues received from the State of Montana under the provisions of 15-1-121.

335300 Guaranteed Tax Base - 20-9-368 This account is used only to facilitate the County Treasurer’s recording of guaranteed tax base payments from the State to schools. This is not revenue to the County.

335310 Entitlement Block Grants – Transportation – 15-1-121 This account is used only to facilitate the County Treasurer’s recording of entitlement block grants from the State to schools. This is not revenue to the County.

335311 Entitlement Block Grants – Retirement – 15-1-121 This account is used only to facilitate the County Treasurer’s recording of entitlement block grants from the State to schools. This is not revenue to the County.
336000  **Other State Payments**

336010  **FWP Payments in Lieu of Taxes (G)**  87-1-604
        County Only - School Districts and/or County General Fund at discretion of County Commissioners.

336020  **On Behalf Payments (G)** - State payments to retirement systems on behalf of local governments. (Cities/MPORS/FURS/PERS) (Counties PERS)

336025  **On Behalf Payments (P)** – State payments for County Attorney Salary

337000  **Local Grants (G/P)**

338000  **Local Shared Revenue (G/P)**

338010  **Rail Authority (G/P)** - Local Revenue

339000  **Local Payments in Lieu of Taxes (G/P)**
340000 Charge for Services (P) - Fees collected for all charges for current services including revenues of utilities and public enterprise. Such charges should be grouped by the functional areas.

341000 General Government (P) - Revenues collected as charges for current services performed by a governmental unit.

341010 Miscellaneous Collections (P) (Maps, publication, etc.)

341011 RSID Administrative Fees (P)

341020 Attorney Fees (P) (All collections)

341025 State Share – County Attorney Salary/Benefits (P)

341030 Court Costs (P) 3-15-205(2), 46-8-113, 46-18-232

341034 Juvenile Delinquency Intervention (P), Title 41, Chapter 5, Part 15

341035 Probation (P)

341040 Clerk and Recorder Fees (P) (All Collections)

341041 Clerk and Recorder Fees (P) 7-4-2511
7-4-2631/2634 County - General Fund
BUDGETARY ACCOUNTING AND REPORTING SYSTEM (BARS) FOR MONTANA CITIES, TOWNS AND COUNTIES

340000 Charge for Services (P) – cont.

<table>
<thead>
<tr>
<th>341000</th>
<th>General Government (P) - cont.</th>
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<tbody>
<tr>
<td>341040</td>
<td>Clerk and Recorder Fees (P) – cont.</td>
</tr>
<tr>
<td>341042</td>
<td>Election Fees (P) (All Collections)</td>
</tr>
<tr>
<td></td>
<td>3-10-202, 7-4-2511 County - General Fund</td>
</tr>
<tr>
<td></td>
<td>County - General Fund</td>
</tr>
</tbody>
</table>

| 341050 | District Court Clerk's Fees (P) (Including Marriage License Fees, Child Support Handling Fee) |
|        | 25-1-201(3) |
|        | County - General Fund and District Court Fund |

| 341051 | Child Support Registry Reimbursement (P) |
|        | County - General Fund and District Court Fund |

| 341060 | County Treasurer Fees (P) (All Collection Fees) |
|        | County - General Fund |

| 341070 | Planning Fees (P) 7-4-2511 |
|        | County - General Fund |

| 341072 | Impact Fees (P) 7-6-1603 (Other than Water & Sewer – Deposit in Fund 2399) |
|        | County - General Fund |

| 341075 | GIS Mapping Services |

| 341080 | County Superintendent of Schools Fees (P) |
|        | 20-6-320-High School and 20-6-213-Elementary |

342000 Public Safety (P) - Revenues collected as charges for current services related to public safety, but for which a charge is made.

<table>
<thead>
<tr>
<th>342010</th>
<th>Law Enforcement (P)</th>
</tr>
</thead>
<tbody>
<tr>
<td>342011</td>
<td>Sheriff's Fees (P) 7-32-2141</td>
</tr>
<tr>
<td></td>
<td>County - General Fund</td>
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</tbody>
</table>
340000 Charge for Services (P) – cont.

342000 **Public Safety (P) – cont.**

342010 **Law Enforcement (P)**

342012 **Board of Prisoners (P) 7-32-2242**
County - General Fund

342013 **Other Charges (P)**

342014- **24/7 Sobriety Program Fees (P)-44-4-1204**

342020 **Fire Protection (P)**

342021 **Protective Inspections (P)**
50-62-101, 7-4-2511
County/City/Town - General Fund

342030 **Open**

342040 **Interlocal Contract Payments (P)**

342050 **Emergency Services (P) 7-34-103**
County – Separate Ambulance Fund
City/Town – Separate Ambulance Fund

343000 **Public Works (P)** - Revenues collected from public works type operations for which a charge is made to the recipient of the service.

343010 **Street and Roadway Charges (P)** - Derived from charges for street-related services performed by a governmental unit. County - Road Fund
City/Town - General Fund

343011 **Street and Roadway Repair Charges (P) (7-14-4107)**

343012 **Street and Roadway Equipment Rentals (P) 7-14-103**
340000 Charge for Services (P) – cont.

343000 Public Works (P) – cont.

343013 Snow Removal (P) 7-14-1407

343014 Street Cleaning (P) 7-14-1407

343015 Parking Meters and Fees - On Street (P) 7-14-4511, 7-12-4241, 7-12-4243, 7-14-4643

343016 Parking Meters and Fees - Off Street (P) 7-14-4501, 7-14-4634

343017 Curb Closure Repayments (P)

343018 Sale of Materials (P) 7-5-4307, 7-14-2125 County - Road Fund, City/Town - to the fund that purchased the materials.

343019 Street Closure Payments (P)

343020 Water Revenues (P) - Derived from the operations of a water utility by a governmental unit.

343021 Metered Water Sales (P)

343022 Unmetered Water Sales (P)

343023 Bulk and Irrigation Water Sales (P)

343024 Sales of Water Materials and Supplies (P)

343025 Water Impact Fees/Permits (P)

343026 Water Installation Charges (P)
### Charge for Services (P) – cont.

#### Public Works (P) – cont.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Reference</th>
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<tbody>
<tr>
<td>343027</td>
<td>Miscellaneous Water Revenue (P)</td>
<td></td>
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<tr>
<td>343028</td>
<td>Water Testing Charge (P) 75-6-108 ($2.00)</td>
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<td>343029</td>
<td>Contributions from Local Government – Water Utility (P)</td>
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</tbody>
</table>

**Sewer Revenues (P)** - Derived from the operation of a sewer utility by a governmental unit. 7-13-4304 City/Town- Enterprise Sewer Fund.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tr>
<td>343030</td>
<td>Sewer Service Charges (P)</td>
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<td>343031</td>
<td>Sewer Service Charges (P)</td>
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<td>343032</td>
<td>Sewer Installation Charges (P)</td>
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<td>343033</td>
<td>Sewer Impact Fees/Permits (P)</td>
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<td>343034</td>
<td>Treatment Facilities Fees (P)</td>
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<tr>
<td>343035</td>
<td>Sale of Sewer Materials and Supplies (P)</td>
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<td>343036</td>
<td>Miscellaneous Sewer Revenue (P)</td>
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<tr>
<td>343037</td>
<td>Contributions from Local Government – Sewer Utility (P)</td>
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</table>

**Solid Waste Revenues (P)** - Derived from the operation of a garbage utility by a governmental unit. 7-13-231, 7-13-232 County/City/Town - Enterprise Garbage Fund or Special Assessment Garbage Fund.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>343040</td>
<td>Garbage Collection Charges (P)</td>
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<td>343041</td>
<td>Disposal Charge (P)</td>
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</table>
340000 Charge for Services (P) – cont.

343000 Public Works (P) – cont.

343040 Solid Waste Revenues (P) – cont.

343043 Container Rental (P)

343044 Dump Permits (P)

343045 Sale of Scrap (P)

343046 Miscellaneous Revenues (P)

343050 Gas and Electric Revenues (P) - Derived from the operation of a natural gas, propane, or other gas utility by a governmental unit. (7-13-4102) Enterprise Fund

343051 Metered Gas or Electric Sales (P)

343052 Gas or Electric Installation Charges (P)

343053 Sale of Gas or Electric Materials and Supplies (P)

343054 Miscellaneous Gas or Electric Revenues (P)

343060 Airport Revenues (P) – Derived from the operation of an airport. (67-10-404) Enterprise Fund.

343061 Landing Fees (P)

343062 Aviation Fuel (P)

343063 Lease on Ground Areas (P)

343064 Hanger Rentals (P)

343065 Building Rentals (P)

343066 Terminal Building Rentals (P)

343067 Other – Miscellaneous (P)
340000 Charge for Services (P) – cont.

343000 Public Works (P) – cont.

343070 Transit Systems Revenues (P) - Derived from the operation of transportation system as an enterprise by a governmental unit. 7-14-4401

343100 Hospital Revenues (P) - Derived from the operation of a hospital as an enterprise by a governmental unit. (7-34-2411, 7-34-2137) County - Separate Enterprise Hospital Fund.

343110 Private Pay (P)

343120 Medicare (P)

343130 Medicaid (P)

343140 V. A. (P)

343150 Other (P)

343200 Nursing Home Revenues (P) 7-34-2411, 7-34-2137

343300 Miscellaneous Charges for Services (P)

343310 Cemetery Charges (P) 7-35-4108

343320 Sale of Cemetery Plots (P) 35-20-213, 35-20-214

343330 Grave Permits (P) 50-15-405

343340 Opening and Closing Charges (P) 7-35-4108

343350 Perpetual Care Charges (P) 7-35-4108,7-35-2131

343360 Weed Control Charges (P) 7-22-2142

County - Special Revenue Noxious Weed Fund
340000 Charge for Services (P) – cont.

343000 Public Works (P) – cont.

343300 Miscellaneous Charges for Services (P)

343370 Engineering Services (P)

343380 Inspection Fees (P)

343390 Demolition Assessments (P)

343395 Electrical Energy General Impact Fees (P)
15-24-3005
   Custodial Fund #7197 until distributed to special revenue fund #2898

344000 Public Health (P) - Revenues collected for current services related to public health.

344010 Animal Controls (P)

344020 Rodent (P) 7-22-2223
   County - Rodent Control Fund

344025 Pest Control (P)

344030 Health Inspection Fees (P)

344035 Underground Tank Storage Inspection (P) ARMS
16-45-1003

344036 Subdivision Reviews (P)

344040 Hospital Services (P)

344050 Nursing Home Services (P)
340000 Charge for Services (P) – cont.

344000  **Public Health (P) – cont.**

344060  **Health Clinic Services (P)**

344070  **Contracted Services (P)**

344080  **Board of Health (P)**

344090  **County Nurse (P)**

344100  **Home Health (P)**

345000  **Social and Economic Services (P)** - Revenues collected for current services related to social and economic services.

346000  **Culture and Recreation (P)** - Revenues collected for current services related to cultural and recreational activities. City/Town - General fund if using All Purpose Levy, otherwise separate Special Revenue fund.

346010  **Auditorium Use Fees (P)**

346020  **Golf Fees (P)**
        City/Town - General Fund

346030  **Swimming Pool Fees (P)**
        City/Town - General Fund

346040  **Camping Facilities Fees (P)**

346050  **Open**

346070  **Library Collections (P)** 22-1-309
        County - Special Revenue Library Fund
        City/Town - General Fund
BUDGETARY ACCOUNTING AND REPORTING SYSTEM (BARS)
FOR MONTANA CITIES, TOWNS AND COUNTIES

340000 Charge for Services (P) – cont.

346000 Culture and Recreation (P)

346080 Park Subdivision Charges (P)

346100 County Fair Revenue (P)

346200 Civic Center Revenue (P)

346300 Horse Racing Revenue (P)

350000 Fines and Forfeitures (P) - For the commission of statutory offenses, violations of lawful rules and regulations, and for the neglect of official duties, and amounts confiscated from deposits held in the form of guarantees.

351000 Court (P) - Revenues derived through the process of Justice Courts, Police Courts, and District Courts in which a fine or penalty was imposed, or a performance deposit was confiscated.

351010 Justice Courts (P)

351011 50% Share of Fines, Penalties and Forfeitures (P) (3-10-601) County- General Fund (includes surcharge of $15.00 - 46-18-236)

351012 Civil Fees (P) 25-31-112 County - General Fund

351013 Drug Forfeitures (P) 44-12-206 County - Separate Special Revenue Fund

351014 Tobacco Possession and Consumption (P) 45-5-637

351015 Victims and Witness Advocate Surcharge (P) 46-18-236 (1) (c)
BUDGETARY ACCOUNTING AND REPORTING SYSTEM
(BARS)
FOR MONTANA CITIES, TOWNS AND COUNTIES

350000  Fines and Forfeitures (P) - cont.

351020  District Courts (P)

351021  Fines and Forfeitures (P) – Drug Forfeiture Fund
        46-18-235

351022  Surcharge (P) 46-18-236

351023  Victims and Witness Advocate Surcharge (P)
        46-18-236 (1) (c)

351030  City Courts (P) (Fines - including tobacco possession and consumption, forfeitures, surcharge, parking, etc.) Detail as necessary. (Surcharge $15.00
        46-18-236) -General Fund

351031  Victims and Witness Advocate Surcharge (P) 46-18-236 (1) (c)

351040  Other

352000  Open

353000  Open

360000  Miscellaneous Revenues (G/P) - The following accounts are for revenues that could not be classified elsewhere.

361000  Rents/Leases (G) - Revenues received from rents or royalties earned on property owned by the governmental unit.

361500  Lease Revenue (Lessor) (G/P) - Revenues received from the lease of property owned by the governmental unit.

362000  Other Miscellaneous Revenue (G)

362010  Sale of Unclaimed Laundry (G)

363000  Special Assessments (P) - Revenues received from a compulsory assessment made by a local government against certain properties to defray part or all the cost of a specific improvement or service which is presumed not to be a general benefit to the public but of special benefit to such property. 7-12-2151, 7-12-4161
360000 Miscellaneous Revenues (G/P) – cont.

363000 Special Assessments (P) – cont.

363010 Maintenance Assessments (P) - For keeping physical properties in good usable condition for use or occupancy. 7-12-2161, 7-12-2162, 7-12-4179, 7-12-4180

363020 Bond Principal and Interest Assessments (P) - Principal and interest portion of assessments to repay bonds and interest issued to pay for improvements or services.

363021 Bond Principal Assessments (P)

363022 Bond Interest Assessments (P)

363030 Sidewalk and Curb Assessments (P) – For the installation of curbs and sidewalks.

363040 Penalty and Interest on Special Assessments (P)

365000 Contributions and Donations (G/P) - Revenues derived from gifts, pledges, grants, or bequests from private sources.

County - Designated Fund if none designated then General Fund.

City/Town - Designated Fund if none designated then General Fund.

365010 Private gifts and bequests (G/P)

365020 Private grants (G/P)
360000 Miscellaneous Revenues (G/P) – cont.

366000 Contributions to Pension Trust or Investment Trust Funds (P) - Used to record employee and employer contributions to pension trust funds and the contributions by custodial funds to the investment trust funds.

367000 Sale of Junk or Salvage (G) - Revenues from the sale of any junk to a salvage operation, e.g., junk automobiles collected at government expense.

368000 Capital Contributions (P) - Enterprise Funds only. Revenues from grants that are restricted to capital purposes. Revenues from contributions or donations that are restricted to capital purposes. Revenues recorded as a result of donated capital assets.

370000 Investment and Royalty Earnings (G) - Revenue related to investments of a governmental unit. (Detail as Needed)

371000 Investment Earnings (G)

371010 Investment Earnings (G) - 7-6-204

County - General Fund unless investments can be separately identified to a particular fund.

City/Town - General Fund unless investments can be separately identified to a particular fund.

371020 Gain (Loss) in Fair Value of Investments (G) - Used to record the change in the fair value of certain investment under GASB Statement #31.

371500 Lease Interest Income (Lessor) (G/P)

372000 Royalties (G)

372010 Oil (G)

372020 Coal (G)

372030 Gas (G)
BUDGETARY ACCOUNTING AND REPORTING SYSTEM (BARS) FOR MONTANA CITIES, TOWNS AND COUNTIES

370000  Investment and Royalty Earnings (G) – cont.

373000  Other Principal/Interest (G/P)

373010  Interest on Economic Development or Rehabilitation (C.D.B.G.) (P)

373020  Principal on Economic Development or Rehabilitation (C.D.B.G.) (P)

380000  Other Financing Sources

381000  Proceeds of General Long-Term Obligations

381010  General Obligation Bonds Title 7, Chapter 7, Parts 22, 23, 42 and 43

381020  Revenue Bonds (Non-Enterprise)

381030  SID Bonds Title 7, Chapter 12, Parts 11-46

381040  Premium on Bonds Sold

381050  Inception of Lease Agreement

381060  Open

381070  Proceeds from Notes/Loans/Intercap

382000  Proceeds of General Capital Asset Disposition

382010  Sale of General Capital Assets (Non-Enterprise)

382020  Compensation for Loss of Capital Assets

382030  Gain or Loss on Sale of Capital Assets (Enterprise Non-Operating Revenue or expense)

383000  Interfund Operating Transfer (Specify Fund)
380000 Other Financing Sources – cont.

384000 Other Financing Sources – Special Items

385000 Other Financing Sources – Extraordinary Items

390000 Internal Services - Those revenues derived from goods and services furnished by central service agencies of the governmental units to other departments of the same governmental unit.

391000 Central Garages

392000 Central Stores

393000 Central Data Processing

394000 Equipment Rental

395000 Payroll

396000 Other Internal Service Activities

397000 Contribution from Local Government