

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM
(BARS)
FOR MONTANA CITIES, TOWNS AND COUNTIES**

PROCEDURES MANUAL

REVENUE ACCOUNTS

- 310000 [Taxes/Assessments](#)
- 320000 [Licenses and Permits](#)
- 330000 [Intergovernmental Revenues](#)
- 340000 [Charges for Services](#)
- 350000 [Fines and Forfeitures](#)
- 360000 [Miscellaneous Revenues](#)
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Revenues are classified in the chart as **General (G), Program (P), or both (G/P)**. These classifications will be applicable in most instances, but the entity should carefully review their revenues for proper classification.

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).

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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.

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310000 Taxes (G) - cont.

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

311040 **Net and Gross Proceeds (G)** – 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.

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.

314100 **Local Option Taxes**

314110 **Open**

314120 **Open**

314130 **Open**

314140 **Local Vehicle Tax (G)** - (Up to .7 of 1% only)
(61-3-537)
50% to County
50% to City/Town County based on
population

314150 **Marijuana Excise Tax (G)** – (Up to 3%)
(16-12-310 – L2021)
50% to County
45% to Municipalities
5% to Department of Revenue

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310000 Taxes (G) - cont.

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.

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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

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320000 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)**

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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)

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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)**
- 331112 **Department of Homeland Security – Domestic
Preparedness Grants – Equipment & Planning
Grants (CFDA #97.004/Equipment, 97.005/
Training, 97.006/Exercise), 97.067 Buffer Zone
Protection (P)**
- 331113 **FEMA Grants (P)**

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330000 Intergovernmental Revenues - cont.

331000 **Federal Grants – cont.**

331114 **Center for Disease Control – Fire Alarm
Installation Grants (CFDA #93.127) (P)**

331115 **Center for Disease Control-Bioterrorism (CFDA #93.283)(P)**

331116 **Center for Disease Control – Tech Support (P)**

331120 **Job Opportunities and Basic Skills (P)**

331129 **Federal Aeronautics Administration (FAA) (P)**

331130 **Health Related – Grants (P)**

331131 **Child Nutrition (P)**

331132 **Healthy Child (P)**

331133 **Title V (P)**

331134 **Sexually Transmitted Diseases (STD) (P)**

331135 **Tuberculosis (P)**

331136 **Diabetes (P)**

331137 **Public Health Block Grant (PHB) (P)**

331138 **Breast and Cervical Screening (P)**

331139 **Open**

331140 **Children’s Health Insurance Program (CHIP) (P)**

331141 **WIC (P)**

331142 **Family Planning (P)**

331143 **MCH (Includes Follow Me and Miami Grants) (P)**

331144 **Home Health (P)**

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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**

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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

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330000 Intergovernmental Revenues - cont.

- 333000 **Federal Payments in Lieu of Taxes (By Source) (G) – cont.**
 - 333030 **Bankhead Jones Farm Land Tenant Act (P)**
County Road or BASE funding programs for schools at
Discretion of County Commissioners
 - 333040 **Payments in Lieu of Taxes (G) (P.I.L.T.)**
County Used at discretion of Commissioners – To separate
fund or direct to budgeted funds.
 - 333050 **Range Grazing (BLM) (G)**
 - 333060 **Bureau of Indian Affairs (BIA) (G)**
 - 333070 **Refuge Revenue Sharing (G)**
P.L. 95-469
- 334000 **State Grants (P) – 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.**
 - 334010 **Crime Control (P)**
 - 334020 **State Emergency and Disaster Program (P)**
 - 334025 **Weed Program (P) 80-7-814**
 - 334030 **Aeronautics - Airport Engineer (P)**
 - 334040 **State Aid to Transportation (P) 7-14-102**
County Only - Road Fund
 - 334050 **State Aid to Poor Fund (P) 53-2-602 County Only - Poor
Fund**

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330000 Intergovernmental Revenues - cont.

- 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)**

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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)**

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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.

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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)**

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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.

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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.**

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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)

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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

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340000 Charge for Services (P) – cont.

341000 **General Government (P) - cont.**

341040 **Clerk and Recorder Fees (P) – cont.**

341042 **Election Fees (P)** (All Collections)
**3-10-202, 7-4-2511 County - General Fund
County - General Fund**

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)

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.

342010 **Law Enforcement (P)**

342011 **Sheriff's Fees (P)** 7-32-2141
County - General Fund

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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

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM
(BARS)
FOR MONTANA CITIES, TOWNS AND COUNTIES**

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)**

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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FOR MONTANA CITIES, TOWNS AND COUNTIES**

340000 Charge for Services (P) – cont.

343000 Public Works (P) – cont.

- 343027 **Miscellaneous Water Revenue (P)**
- 343028 **Water Testing Charge (P)** 75-6-108 (\$2.00)
- 343029 **Contributions from Local Government –
Water Utility (P)**
- 343030 **Sewer Revenues (P)** - Derived from the operation of a
sewer utility by a governmental unit. 7-13-4304
City/Town- Enterprise Sewer Fund.
- 343031 **Sewer Service Charges (P)**
- 343032 **Sewer Installation Charges (P)**
- 343033 **Sewer Impact Fees/Permits (P)**
- 343034 **Treatment Facilities Fees (P)**
- 343035 **Sale of Sewer Materials and Supplies (P)**
- 343036 **Miscellaneous Sewer Revenue (P)**
- 343039 **Contributions from Local Government –
Sewer Utility (P)**
- 343040 **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.
- 343041 **Garbage Collection Charges (P)**
- 343042 **Disposal Charge (P)**

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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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)

BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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FOR MONTANA CITIES, TOWNS AND COUNTIES

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

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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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)

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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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
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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
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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

**BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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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)**

BUDGETARY ACCOUNTING AND REPORTING SYSTEM
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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)

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

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**