

<b>ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES</b>	<b>CHAPTER</b> 4	<b>SECTION</b>	<b>PAGE</b>
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NOTE 1: In order to maintain uniformity in the Numerical Codes, please contact the Auditor of Public Accounts office for assignment of new account numbers.

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<u>CODE</u>	<u>DESCRIPTION</u>
271.00	Net Fund Balance

**TAX REVENUE CODES**

301.00	Motor Vehicle Rental Tax
302.00	Centrally Assessed Property Tax (Last two digits can be utilized to identify tax year)
304.00	Motor Vehicle Tax (Last two digits can be utilized to identify tax year)
305.00	Real and Personal Property Tax (Last two digits can be utilized to identify tax year)
306.00	Interest on Taxes (Last two digits can be utilized to identify tax year)
307.00	Tax Increment Financing Tax
308.00	Exemption Penalty
309.00	Partial Payments
310.01	Inheritance Tax
310.02	Interest on Inheritance Tax
310.03	Penalty on Inheritance Tax
311.01	Sales Tax - State Share
311.02	Sales Tax - City 1 Share
311.03	Sales Tax – City 2 Share
312.01	Sales Tax – Boats – State Share
312.02	Sales Tax – Boats – City 1 Share
312.03	Sales Tax – Boats – City 2 Share
313.01	Sales Tax - Penalty
313.02	Sales Tax – Miscellaneous
313.03	Sales Tax – Interest
313.04	Sales Tax – Prepaid Phone Card Surcharge
314.00	911 Tax
314.01	911 Tax –Company 1
314.02	911 Tax –Company 2
315.00	Lodging Tax - County Visitor Promotion
316.01	Wheel Tax
317.00	Special Assessments
317.01	Special Assessments - Water - City/Village
317.02	Special Assessments - Paving - City/Village
317.03	Special Assessments - Sewer - City/Village
317.04	Special Assessments - Sidewalks - City/Village
317.05	Special Assessments - Street Improvement - City/Village
317.06	Special Assessments - City Weed - Lot Care
317.51	Special Assessments - Interest - Water - City/Village
317.52	Special Assessments - Interest - Paving Assessments
317.53	Special Assessments - Interest - Sewer Assessments
317.54	Special Assessments - Interest - Sidewalk Assessments
317.55	Special Assessments - Interest - Street Improvement
317.56	Special Assessments - Interest - City Weed - Lot Care
317.57	Special Assessments - Interest - Curb & Gutter
318.01	Occupation Tax
318.02	Occupation Tax – Liquor
319.00	Occupation Tax Interest

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CODE                      DESCRIPTION

**LICENSE AND PERMIT REVENUE CODES**

- 320.00            Motor Vehicle – State Share
- 320.01            Snowmobile –State Share
- 320.02            In Lieu of Property –State Share
- 320.03            Drivers License –State Share
- 320.04            DMV Drivers License –State Share
- 320.05            DMV Registration –State Share
- 320.06            Highway Cash Overload Fines –State Share
- 320.07            Highway Cash Carnival Grain Hauling –State Share
- 320.08            Snowmobile Trail –State Share
- 320.09            Recreation Road –State Share
- 320.10            Highway Trust Motor Vehicle Registrations –State Share
- 320.11            Highway Trust License Plate –State Share
- 320.12            Spirit Plate Proceeds –State Share
- 320.13            Motor Vehicle Fee –State Share
- 320.14            Organ Tissue Donor –State Share
- 320.15            DMV Spirit Plate –State Share
- 320.16            DMV Message Plate –State Share
- 320.17            Boat Registration –State Share
- 320.18            Emergency Medical System –State Share
- 320.19            Ignition Interlock Device –State Share
- 320.20            Drivers License Security Surcharge –State Share
- 320.21            Highway Trust Specialty –State Share
- 320.22            Veteran Cemetery –State Share
- 320.23            DMV Gold Star –State Share
- 320.24            DMV Organization –State Share
- 320.25            DMV Special Interest –State Share
  
- 321.01            Trailer Court - Licenses
- 321.02            Grain Permits - State Share
- 321.03            Non-Resident Carnival Operator Permits – State Share
- 321.04            Oversize Permits (Trucks)
- 321.05            Boat Registration Fee - State Share
- 321.06            Special Fuel Permits - State Share
- 322.01            Drivers License - State Share
- 322.02            Identification Photo - State Share
- 322.03            Donor Fees – State Share
- 322.04            Ignition Interlock Device – State Share
- 322.05            Security Surcharge – State Share
  
- 323.01            Motor Vehicle License - State Share
- 323.02            Motor Vehicle License - Recreation Road
- 323.03            Snowmobile Registration Fee - State Share
- 323.04            Snowmobile Snow Trail - State Share
- 323.05            6-Month Motor Vehicle License
- 323.06            State License Plate Fee
- 323.07            New Tire Fee
- 323.08            Specialty License Plate Fee
  
- 324.02            Tobacco License
- 324.03            Beer and Liquor License

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CODE                      DESCRIPTION

**LICENSE AND PERMIT REVENUE CODES, CONTINUED**

325.01            Building Permits  
325.02            Electrical Permits  
325.04            Plumbing Permits  
325.05            Zoning Fees  
325.06            Right of Way Permits  
325.07            Application Permits  
325.08            Flood Plan Permits

326.01            Wells and Septic Tank Permits

327.01            Amusement License

**FEDERAL REVENUE CODES**

330.01            ASAP – Alcoholic Safety Action Program  
330.21            R-Step Program  
330.30            Crime Commission  
330.31            Truancy Program  
330.32            Crimes against Children  
330.33            Juvenile Justice  
330.34            COPS Grant  
330.35            Crime Commission -Sheriff  
330.36            CANDO –Compact to Apprehend Narcotic Dealers and Offenders  
330.37            SCAAP –State Criminal Alien Assistance Program  
330.38            Highway Safety  
330.39            Federal Drug Forfeitures  
330.40            Federal Prisoners  
330.45            Social Security Administration Finders Fee  
330.47            Immigration and Customs Enforcement (ICE)

330.50            Department of Roads  
330.51            Federal Excise Tax Reimbursement

330.55            Federal Contracts for Services

330.60            Health Planning  
330.65            Health Resource Service Grant

330.70            Airport Construction  
330.80            Park and Recreation  
330.96            JTPA - Job Training  
330.97            Recycling Grant

331.01            Title IV-D Child Support Enforcement – District Court  
331.02            Title IV-D Child Support Enforcement - Attorney  
331.03            Title IV-D Child Support Enforcement Incentives –District Court  
331.04            Title IV-D Child Support Enforcement Incentives –Attorney

331.50            Title XX - Medicaid - Health & Human Services  
331.85            County Support Costs - Health & Human Services

332.01            Gas Tax Refund  
332.50            COBRA ARRA Adjustment

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**FEDERAL REVENUE CODES, CONTINUED**

333.01                      Energy Grant

333.50                      Election Equipment Grant

334.01                      Emergency Flood Relief

334.02                      Natural Disaster -1

334.03                      Natural Disaster -2

335.01                      Forest Reserve – Title I

335.02                      Forest Reserve – Title III

336.01                      U.S. Fish and Wildlife

337.01                      Public Grazing Land

338.01                      U.S. Entitlement Lands (PL 94-565) Section 1

338.02                      U.S. Entitlement Lands (PL 94-565) Section 3

339.01                      Federal Grants - Other

339.02                      Community Development

339.03                      Community Development -Other

339.04                      Community Block Grant

339.05                      Community Block Grant -#2

339.06                      Emergency Management Grant

339.07                      Emergency Management Grant -#2

339.08                      Communications Grant

339.09                      Emergency Management Grant -#3

339.10                      Emergency Response Grant

339.50                      Public Transportation - Dept. of Roads (Handi Bus)

**STATE REVENUE CODES**

340.01                      State Grants

340.10                      Library Grants

340.20                      State Natural Disaster

340.55                      Transportation Services - (Handi-Bus)

340.56                      Chore Service - (Handi-Man)

340.70                      Airport Construction Grants

340.75                      Aeronautics Service Fees

341.20                      Extension Office Reimbursement

341.30                      State Prisoner Reimbursement

341 70                      Indigent Defense Reimbursement

342.03                      County Indirect Administration Costs

342.07                      Courthouse/Building Rent - Department of Health & Human Services

342.50                      Landfill Rebate

343.01                      State - Apportionment Schools

343.02                      MFO – Fire Districts

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**STATE REVENUE CODES, CONTINUED**

344.01                      Homestead Exemption Allocation  
344.05                      Property Tax Credit

345.01                      State Aid  
345.02                      Insurance Tax Allocation  
345.03                      Airline Tax  
345.05                      Property Tax Relief  
345.06                      Property Tax Reimbursement

346.01                      Pro-Rate Motor Vehicle Allocation  
346.02                      Carline Tax Allocation  
346.03                      Motor Vehicle Fee (Road)  
346.04                      County Sales Tax  
346.05                      Nameplate Capacity Tax –Wind Energy

347.01                      Highway/Street Allocation  
347.02                      Incentive Payments (Re: Highway Superintendent)  
347.04                      Motor Vehicle Sales Tax  
347.05                      Municipality Relinquished Street Funds  
347.10                      Road/Bridge Project Costs  
347.11                      Surveying Fees  
347.50                      Highway/Street Buyback Program (STP)  
347.60                      Highway Bridge Buyback Program (HBP)  
348.10                      Wildlife Management (Game & Parks Commission)  
348.11                      Roadside Seeding (Game & Parks Commission)

349.02                      Marijuana Tax  
349.50                      Hazard Mitigation  
349.55                      E911 Payments  
349.60                      911 Enhanced Wireless Service

**OTHER INTERGOVERNMENTAL REVENUE CODES**

350 01                      Grants –Principal (Not Federal or State)  
350 02                      Grants –Interest (Not Federal or State)

351.01                      Interlocal Government Payments

351.02                      City/Village Street Share County Road Levy  
351.03                      City/Village Street Share Township Levy  
351.04                      Interlocal Government Payments -Roads  
351.10                      Hazard Mitigation –From Adjacent Counties

352.01                      Interlocal Government Shared Services #1  
352.02                      Interlocal Government Shared Services #2  
352.03                      Interlocal Government Shared Services #3  
352.04                      Interlocal Government Shared Services #4

352.60                      Interlocal Government 911 Services

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**OTHER INTERGOVERNMENTAL REVENUE CODES, CONTINUED**

353.01                      In Lieu of Taxes - 1957 and Prior  
353.02                      In Lieu of Taxes - 5% Gross Revenue  
353.03                      In Lieu of Taxes - Housing Authority  
353.05                      In Lieu of Taxes – Game & Parks  
  
356.01                      Deposit-Payments of Governmental Subdivisions Bonds and Coupons  
  
357.01                      School Funds - From Adjacent Counties  
357.02                      Fire Districts Funds - From Adjacent Counties  
357.08                      Cemetery Funds From Adjacent Counties  
357.09                      Irrigation Funds From Adjacent Counties

**MISCELLANEOUS REVENUE CODES**

**COUNTY TREASURER REVENUE CODES**

360.01                      Drivers License Fees  
360.02                      Motor Vehicle Registration Fees  
360.03                      Grain Permit Fees - 5%  
360.04                      Tax Sale Redemption Fees  
360.05                      Distress Warrant Fees  
360.06                      Tax Sale Fees  
360.07                      Advertising Fees  
360.10                      Snowmobile Registration Fees  
360.11                      Boat Registration Fees  
360.12                      Identification Card - Photo  
360.13                      Temporary Operator's License  
360.14                      Handicap Insurance Fees  
360.15                      Transporter License  
360.16                      Handicap Permits  
360.17                      Organ Tissue Donation  
360.18                      Title Fees collected by Treasurer  
  
360.35                      Insufficient Fund Fees  
  
361.01                      Homestead Exemption Commissions  
361.02                      Property Tax Relief Commissions  
361.03                      Sales Tax Commissions  
361.04                      Fee for Special Fuel Permits  
361.05                      City Sales Tax Commissions  
361.06                      Franchise Fees  
361.07                      Boat Commissions  
361.08                      Motor Vehicle Fee Commission  
361.09                      Nameplate Capacity Tax Commission  
  
363.01                      Property Tax Commissions  
363.02                      Special Assessment Tax Commissions  
363.05                      Irrigation Tax Commission  
363.06                      Drainage District Tax Commission  
363.07                      Motor Vehicle Tax Commission  
363.08                      Occupation Tax Commission  
  
365.01                      Miscellaneous Fees and Commissions





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CODE                      DESCRIPTION

**COUNTY SHERIFF REVENUE CODES**

395.01            County Sheriff - Service Fees  
395.02            County Sheriff - Mileage  
395.03            Law Enforcement Services -Contractual  
395.04            Breath Analyzer Fees  
395.05            Reimbursement - County and City Prisoners  
395.06            Accident Report Copies  
395.07            Reimbursements - Other  
395.08            Fax Machine  
395.10            Vehicle Inspection Account  
395.11            Juvenile Holding Receipts  
395.12            Juvenile Center Reimbursements  
395.13            Handgun Application Fee  
395.14            Finger Print Charge  
395.15            Miscellaneous Fees - Sheriff  
395.16            Sale of Abandoned Vehicle  
395.17            House Arrest  
395.18            Donations  
395.19            Reimbursement of Services  
395.20            Work Release Program  
395.21            Sale of Commissary Items  
395.22            Inmate Reimbursement Medical  
395.23            Donations -Shop by a Cop  
395.24            Donations –K-9 Dog

**COUNTY ATTORNEY REVENUE CODES**

396.01            County Attorney Fees - Check Collection  
396.04            Miscellaneous Fees - Attorney  
396.05            Attorney Fees - Tax Foreclosures  
396.06            Recovered Cost - Tax Foreclosures  
396.07            Miscellaneous Reimbursements - Attorney  
396.08            Pretrial Diversion

**COUNTY JAIL REVENUE CODES**

397.05            Reimbursement - County and City Prisoners  
397.14            Finger Print Charge  
397.17            House Arrest  
397.19            Reimbursement of Services  
397.20            Work Release Program  
397.21            Sale of Commissary Items  
397.22            Inmate Reimbursement Medical

**OTHER MISCELLANEOUS REVENUE CODES**

398.01            Landfill - Commercial Fees  
398.02            Garbage Disposal Fees  
398.03            Recycling Fees

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CODE                      DESCRIPTION

**OTHER MISCELLANEOUS REVENUE CODES, CONTINUED**

399.01	Airport Fees - Rentals
399.02	Airport Fees - Income
399.03	Airport Fees - Security
399.04	Airport Landing Fees
399.05	Airport Gas User Fees
402.01	Ambulance and Emergency Aid Fees
402.03	Ambulance Services - Contractual
403.01	Relief / Medical - Recoveries
404.01	Health Department - Program Receipts
404.04	Health Department – Special Program
406.01	Vending Machines
406.02	Concession Stand – Commission
406.50	ATM Machine Transaction Fees
408.01	Emergency Management Fees
408.02	Emergency Management Classes
409.01	Sale of Maps and Publications
410.01	Surveyor Services
410.02	Plats
420.01	Machine Hire
420.30	Road - Cost Reimbursement
420.50	Road - Bid Deposits
420.60	Road - Overload Permits
420.70	Used Oil Collection
430.01	Permit - Culvert Under County Road
440.01	Data Processing Services
450.01	Microfilm
450.02	Photo Copy
450.03	Postage
450.04	Telephone/Communication Services
450.05	Internet Services
450.06	Electronic Photo Copy
450.07	Fax
460.11	Law Library - Attorney's Contributions
460.12	Library Book Fines
470.01	Overload Fines - 25% - County Share
470.02	Overload Fines - 75% - State Share
470.04	Municipal Court Fines - City Violation
470.05	County Court Fines - Regular
470.06	District Court Fines – Regular
472.01	County Court Bond Forfeitures
472.02	District Court Bond Forfeitures

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CODE                      DESCRIPTION

**OTHER MISCELLANEOUS REVENUE CODES, CONTINUED**

473.01	Unclaimed Court Witness Fees
473.03	Witness Fees Reimbursed
473.50	Probation Officer - Costs - District
474.02	Probation Officer - Costs - Juvenile
474.03	District Judge - Cost Reimbursements
474.04	Probation Officer - Miscellaneous Revenue
474.05	Intensive Supervision Probation
474.06	Community Service
474.07	Drug Testing Fee
474.50	Drug Court – Offender Drug Testing Fee
474.51	Drug Court – Supervision Fee
475.01	Drug Law Enforcement - Sale - Conveyance Vehicle
475.02	Drug Law Enforcement - Forfeiture
475.03	Drug Law Enforcement - Proceeds - Confiscated Articles
475.04	Drug Law Enforcement Revenue - Attorney
475.05	Drug Law Enforcement Revenue - Sheriff
476.01	Proceeds - Estray Sale
476.02	Animal Control Fees
480.01	Weed Department Spraying Assessments
480.02	Weed Department Seed Cleaning
480.03	Weed Department Miscellaneous Revenue
490.00	Display Advertisements
490.01	Special Assessment -Water
490.02	Special Assessment -Paving
490.03	Special Assessment –Sewer
490.04	Special Assessment –Nuisance Cleanup
491.00	Special Assessment - Interest
500.01	Revenue from Leases and Rental Property
500.02	County Farm Revenue
500.03	Mining Royalty
500.04	Rental Revenue
501.01	Park and Recreation Revenue
501.02	Park and Recreation Rental Revenue
502.01	Community Building Revenue
503.00	Fair / Arena Revenue
504.01	Bookmobile Revenue
505.01	Program Fees - Clients
505.02	Program Fees – Clients 2
506.05	Handi-Man Fees
506.06	Handi-Bus Fees
506.07	Housekeeper Fees
506.09	Senior Services Care Management

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CODE                      DESCRIPTION

**OTHER MISCELLANEOUS REVENUE CODES, CONTINUED**

510.01                      Interest on Investments  
510.02                      Interest on Investments - County Attorney  
510.03                      Interest on Investments - Clerk of District Court  
510.04                      Interest - Imprest Account  
510.05                      Interest on Investments - Sheriff  
510.06                      Dividends  
510.07                      Interest on Bond Funds  
510.08                      Interest on Investments –Special 1  
510.09                      Interest on Investments – Special 2

511.01                      Gain or Loss from Sale of Investments  
520.01                      Proceeds from Sale of Bonds  
520.02                      Registered Warrants/Loans

530.01                      Sale of Surplus Property - Fixed Equipment  
530.02                      Sale of Property - Land and Buildings  
530.03                      Sale of Surplus Property - Miscellaneous  
530.04                      Sale of Supplies  
530.05                      Sale of Materials  
530.06                      Sale of Commissary  
530.07                      Sale of Phone Cards

531.01                      Judgments and Settlements  
531.02                      Insurance Settlements  
531.03                      Insurance Dividend Refund  
531.04                      Insurance - COBRA Reimbursements  
531.05                      Workman Comp. Insurance Refund  
531.06                      Flex Plan Forfeitures  
531.07                      Insurance Premiums

532.01                      Refund of Prior Year Expenditures  
532.02                      Cancellation - Prior Year's Warrants  
532.03                      Refunds - Miscellaneous  
532.04                      Cancellation - Outstanding Checks  
532.05                      Petty Cash Reimbursements  
532.06                      Revenue Adjustment  
532.07                      Bank Service Fees

533.01                      One-Time Revenue  
534.01                      Contributions and Donations  
534.02                      Specific Donations

534.10                      Lottery Ticket Sales  
534.11                      Keno - Interest

535.01                      Grant / Loan Repayment #1  
535.02                      Grant / Loan Repayment #2  
535.03                      Grant / Loan Repayment #3

536.01                      Grant / Loan Repayment

540.01                      Miscellaneous Revenue

579.00                      Income/Gains from Investments

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**COUNTY HOSPITAL REVENUE CODES**

570.01            Hospital Revenue  
  
571.00            Intergovernmental Revenues  
571.01            Medicare Revenues  
  
573.00            Medical and Surgical Services  
573.01            Clinic Services  
  
575.00            Cafeteria Sales  
576.00            Gift Shop Sales

**COUNTY NURSING HOME REVENUE CODES**

580.01            Nursing Home Revenue - Regular  
580.02            Nursing Home Revenue - Private Care  
580.03            Nursing Home Revenue - Miscellaneous  
  
580.05            Sale of Supplies  
580.06            Care Charges

**COUNTY TRANSFERS**

590.01            Transfers - Local Matching Funds  
590.02            Transfers - Inter-fund  
590.03            Transfers – Sinking Funds  
590.04            Transfers – Closed Funds

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CODE            REVENUE SOURCE

**TAX REVENUE CODES**

- 301.00            MOTOR VEHICLE RENTAL TAX  
Taxes collected from a car rental company. Section 77-4501
- 302.00            PROPERTY TAX REFUND  
Taxes collected for the reimbursement of property taxes. Section 77-1736.06
- 304.00            MOTOR VEHICLE TAX  
Tax assessments levied upon the valuation of vehicles. Section 60-3,186
- 305.00            REAL AND PERSONAL PROPERTY TAX  
Tax assessments levied upon the assessed valuation of all the taxable property, including both Real and Personal Property. Section 77-1601
- 306.00            INTEREST ON TAXES  
Interest collected on delinquent taxes. Section 77-207
- 310.01            INHERITANCE TAX  
Inheritance taxes assessed by court order. Section 77-2003
- 310.02            INTEREST ON INHERITANCE TAX  
Interest at the rate of fourteen percent per annum shall be charged on Inheritance Taxes not paid within twelve months after the date of the death of the decedent. Section 77-2010
- 311.01            SALES TAX - STATE SHARE  
Sales Tax collected by the County Treasurer as assessed by the State, amount to be remitted to the Tax Commissioner. County Treasurer shall also collect interest and penalties if sales tax is not paid within 30 days from purchase of motor vehicle. Section 77-2703
- 311.02            SALES TAX - CITY SHARE  
Sales Tax collected by the County Treasurer as assessed by the cities authorized under State Statutes, amount to be remitted to the Tax Commissioner. Section 77-27,144
- 315.00            LODGING TAX - COUNTY VISITOR PROMOTION  
Tax assessed on the county hotels/motels, amount to be remitted to Visitor Promotion fund. Section 81-1254
- 316.01            WHEEL TAX  
Taxes collected by the County Treasurer as assessed by the cities authorized under State Statutes to tax vehicles owned and operated by residents of that city.
- 317.00            SPECIAL ASSESSMENTS  
Special Assessments levied against property as provided under specific statutes for the project undertaken.
- 318.01            OCCUPATION TAX  
Optional tax which a county may establish. Section 23-386
- 318.02            OCCUPATION TAX - LIQUOR  
Optional tax which a county may establish. Section 53-124 & 53-132

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**LICENSE AND PERMIT REVENUE CODES**

- 321.01            TRAILER COURT - LICENSES  
Every owner, lessee or manager of land upon which are located, or to be located two or more trailers or mobile homes shall obtain a permit from the County Treasurer upon payment of an annual fee of five dollars - credit to General Fund. Section 77-3707
- 321.02            GRAIN PERMITS - STATE SHARE  
Grain permit fee collected by the County Treasurer, acting as an agent for the Department of Motor Vehicles. Remitted to the State Treasurer for the Highway Cash Fund. Section 60-3,112
- 321.03            NON-RESIDENT CARNIVAL OPERATOR PERMITS – STATE SHARE  
Permit fees collected by the County Treasurer for the operation of a carnival owned by non-residents of the State of Nebraska, amount to be remitted to the State Treasurer for the Highway Cash Fund. Section 60-384
- 321.04            OVERSIZE PERMITS (TRUCKS)  
Permit fees collected by the County Treasurer for operating a motor vehicle (truck) which exceeds height, width and/or length limits set by law. Section 60-6,298
- 321.05            BOAT REGISTRATION FEE - STATE SHARE  
The portion of boat registration fees remitted to the Game and Parks Commission. Sections 37-1214 and 37-1219.
- 321.06            SPECIAL FUEL PERMITS - STATE SHARE  
The portion of special fuel permit fees remitted to the State Treasurer and deposited in the Highway Trust Fund. This would include diesel fuel, compressed fuel, and alternative fuel.
- 322.01            DRIVERS LICENSE - STATE SHARE  
That portion of each of the original and renewal fees for operator's licenses, school permits, and learners permits that shall be remitted to the State Treasurer. Section 60-4,115
- 322.02            IDENTIFICATION PHOTO - STATE SHARE  
That portion of each photo identification remitted to the State Treasurer. Section 60-4,181
- 323.01            MOTOR VEHICLE LICENSE - STATE SHARE  
That portion of the motor vehicle license and registration fees remitted to the State Treasurer for the Highway Trust Fund. Section 60-3,190. The portion distributed for the Recreation Road Fund is contained in Revenue Code 323.02.
- 323.02            MOTOR VEHICLE LICENSE - RECREATION ROAD  
That portion of Motor Vehicle license and registrations fees remitted to the State Treasurer for the Recreation Road Fund. Section 60-3,156
- 323.03            SNOWMOBILE REGISTRATION FEE - STATE SHARE  
That portion of Snowmobile registration fees remitted to the State Treasurer for the State General Fund in the percentage prescribed in Section 60-3,217
- 323.04            SNOWMOBILE SNOW TRAIL - STATE SHARE  
That portion of snowmobile registration fees remitted to the State Treasurer for the Nebraska Snowmobile Trail Cash Fund. Section 60-3,217

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**LICENSE AND PERMIT REVENUE CODES, CONTINUED**

- 323.06            STATE LICENSE PLATE FEE  
The plate fee collected and remitted to the State Treasurer for deposit in the Highway Trust Fund. Section 60-3,102
- 323.07            NEW TIRE FEE  
The \$1.00 fee on each tire of every new motor vehicle, trailer or semi-trailer sold at retail collected and remitted to the Department of Revenue. Section 81-15,162.
- 324.02            TOBACCO LICENSE  
The fee collected for issuance of a license for the sale of tobacco within the county, outside of a municipality. The amount is to be credited to the School Fines and Licenses Fund. Section 28-1423 and 28-1426
- 324.03            BEER AND LIQUOR LICENSE  
The fee collected for issuance of a license for the sale of beer and/or liquor within the county, outside of a municipality. The amount is to be credited to the School Fines and Licenses Fund. Section 53-124 and 53-138.01
- 325.01            BUILDING PERMITS  
The fees collected for issuance of a building permit. Section 23-114.04
- 325.05            ZONING FEES  
The fees collected related to zoning regulations. Section 23-114.04.
- 326.01            WELLS AND SEPTIC TANK PERMITS  
Fees collected from sale of permits for septic tanks and wells. Section 23-114.04.
- 327.01            AMUSEMENT LICENSE  
License fee collected by the County Treasurer for the operation of a roadhouse, dance hall, carnival show, amusement park or other place of public amusement in accordance with Sections 23-813 to 23-816.

**FEDERAL REVENUE CODES**

- 330.01            ASAP PROGRAM  
Federal funds received for the administration of Alcoholic Safety Action Program.
- 330.30            CRIME COMMISSION  
Federal funds received for administration of law enforcement programs.
- 330.32            CRIMES AGAINST CHILDREN  
Federal funds received for administration of the Crimes Against Children grant.
- 330.50            DEPARTMENT OF ROADS  
Federal funds received for administration of road projects.
- 330.60            HEALTH PLANNING  
Federal funds received for administration of health planning programs.
- 330.70            AIRPORT CONSTRUCTION  
Federal funds received for establishing airport facilities.



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**FEDERAL REVENUE CODES, CONTINUED**

- 330.80            PARK AND RECREATION  
Federal funds received for establishing park and recreation facilities.
- 330.96            JTPA - JOB TRAINING  
Federal funds received through the Department of Labor for job training.
- 331.01            TITLE IV-D CHILD SUPPORT ENFORCEMENT – DISTRICT COURT  
Administrative costs received from Department of Health and Human Services for administering the certification of child support. Section 43-512.05
- 331.02            TITLE IV-D CHILD SUPPORT ENFORCEMENT – ATTORNEY  
Administrative costs received from Department of Health and Human Services for administering the certification of child support. Section 43-512.05
- 331.85            COUNTY SUPPORT COSTS - HEALTH & HUMAN SERVICES  
Federal funds received in reimbursement of county expenses related to Health & Human Services.
- 334.01            EMERGENCY FLOOD RELIEF  
Federal funds received to recover from flood damage.
- 335.01            FOREST RESERVE  
The Forest Reserve funds, annually paid into the State Treasury by the U.S. Government under an act of Congress approved June 30, 1906, for the benefit of the public school and public roads of such counties under the direction of the Commissioner of Education. Section 79-1044
- 336.01            U.S. FISH AND WILDLIFE  
Funds received in accordance with U.S. Public Law 88-523.
- 337.01            PUBLIC GRAZING LAND  
Monies received under the direction of the Commissioner of Education and apportioned to counties to help support and maintain a county school library. Section 79-1048
- 338.01            U.S. ENTITLEMENT LANDS (PL 94-565 - Section 1 Payments)  
Federal funds received for non-taxable federally owned land, in accordance with Section I Public Law 94-565, for use in on-going county programs.
- 338.02            U.S. ENTITLEMENT LANDS (PL 94-565 - Section 3 Payments)  
Federal funds received for non-taxable federally owned land, in accordance with Section III, Public Law 94-565, for distribution as required to local governments for use in on-going programs.
- 339.01            FEDERAL GRANTS - OTHER  
Revenue of Federal Grants not listed elsewhere.
- 339.04            COMMUNITY BLOCK GRANT  
Federal funds received to promote economic development.

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**STATE REVENUE CODES**

- 340.01            STATE GRANTS  
Monies received from State Funds for various purposes.
- 342.03            COUNTY INDIRECT ADMINISTRATION COSTS  
State funds received for expenses of the that are indirectly related to the administration of assistance programs (i.e., courthouse space, equipment purchases, etc.)
- 343.01            STATE - APPORTIONMENT SCHOOLS  
Funds apportioned by the Commissioner of Education to be distributed to schools in the county. Sections 79-1037 and 79-1039
- 344.01            HOMESTEAD EXEMPTION ALLOCATION  
The replacement revenue transferred to the county because of homestead exemptions allowed. County Treasurer distributes to political subdivisions. Section 77-3523
- 345.01            STATE AID  
State aid allocated to the counties from sales and income taxes. Sections 77-27,136
- 345.02            INSURANCE TAX ALLOCATION  
Funds distributed from the State Insurance Tax Fund to the counties. Section 77-913.
- 345.03            AIRLINE TAX ALLOCATION  
Taxes on airline carriers distributed to the counties. Section 77-1250.
- 346.01            PRO-RATE MOTOR VEHICLE ALLOCATION  
Funds distributed from the Motor Vehicle Tax Fund to the County Treasurer of each county, to be distributed to political subdivisions. Section 60-3,202
- 346.02            CARLINE TAX ALLOCATION  
Taxes on rail carriers distributed to the counties. County Treasurer distributes to political subdivisions. Section 77-684
- 347.01            HIGHWAY/STREET ALLOCATION  
These are the monthly receipts from the Highway Allocation Fund distributed by the State Treasurer. These revenues are to be used for road purposes and must be matched by local funds. Section 39-2508 and 39-2509
- 347.02            INCENTIVE PAYMENTS - HIGHWAY  
These are payments to those counties which have a certified county highway superintendent in their employ. Section 39-2501 to 2505.
- 347.05            MUNICIPALITY RELINQUISHED STREET FUNDS  
Funds relinquished by a municipality to the county for maintenance of roads. The county assumes responsibility for local matching funds. Section 39-2519

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**OTHER INTERGOVERNMENTAL REVENUE CODES**

- 351.01            INTERLOCAL GOVERNMENT PAYMENTS  
Funds received by the county to perform a service for another unit of local government.
- 351.02            CITY/VILLAGE STREET SHARE COUNTY ROAD LEVY (39-1904)  
The portion of road taxes which are levied by counties and distributed to cities or villages within the levying district. Sections 39-1904
- 351.03            CITY/VILLAGE STREET SHARE TOWNSHIP LEVY (39-1522)  
The portion of road taxes which are levied by townships and distributed to cities or villages within the levying district. Sections 39-1522
- 353.01            IN LIEU OF TAXES - 1957 AND PRIOR  
The state and other political subdivisions receive payments from public power districts in the same amount each year as was received in the year 1957, as provided by Article VIII, Section II of the Constitution of the State of Nebraska, and Sections 70-651.01 and 70-651.02.
- 353.02            IN LIEU OF TAXES - 5% GROSS REVENUE  
Every public corporation and political subdivision of the state, which is organized primarily to provide and sell electricity at retail within incorporated cities or villages, shall on or before April 1 of each year pay to the County Treasurer of the county in which the city or village may be located, a sum equivalent to five percent of the gross revenue derived by it during the preceding calendar year from retail sales of electricity, less an amount equivalent to the amount paid by such public corporation in lieu of taxes in the 1957 calendar year with respect to its properties in such city or village. Sections 70-651.03 and 70-651.04.
- 353.03            IN LIEU OF TAXES - HOUSING AUTHORITY  
All payments made by a housing authority project in lieu of taxes made to any city, village, or political subdivision of the state shall be distributed to the political subdivisions, in such proportion that each political subdivision will receive from the total payment the same proportion as this ad valorem tax rate bears to the total ad valorem tax which would be levied by each political subdivision against the properties of the housing authority if the same were not exempt from taxation. Section 71-1590.
- 356.01            DEPOSIT - PAYMENTS OF GOVERNMENTAL SUBDIVISION BONDS AND COUPONS  
Monies deposited with the County Treasurer by the treasurers of cities and villages, and other governmental subdivisions, for payment of principal and interest on their bonded debts.
- 357.02            FIRE DISTRICT FUNDS - FROM ADJACENT COUNTIES  
Funds received from surrounding counties in which fire district lines cross. These adjacent counties will levy and collect taxes on property common to that county and the fire district, and transfer such taxes collected to the fire district's administering county.

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**MISCELLANEOUS REVENUE CODES**

**COUNTY TREASURER REVENUE CODES**

- 360.01            DRIVER'S LICENSE FEES  
That portion of the original and renewal fees collected for operator's licenses, school permits, and learner permits credited to the General Fund. Section 60-4,115
  
- 360.02            MOTOR VEHICLE REGISTRATION FEES  
That portion of the fees collected for the registration of vehicles credited to the General Fund. Section 60-3,141
  
- 360.03            GRAIN PERMIT FEES  
The county acting as agents for the Department of Motor Vehicles in collection of special permit fees shall retain five percent of each fee collected. Section 60-3,142
  
- 360.04            TAX SALE REDEMPTION FEES  
The owner or occupant of any land sold for taxes or any person having a lien thereupon or interest therein, may redeem the same at any time before the delivery of tax deed by the county treasurer by paying the county treasurer the sum mentioned in the tax sale certificate with interest. Section 77-1825
  
- 360.05            DISTRESS WARRANT FEES  
Fees collected for issuing distress warrants. Section 77-1720
  
- 360.06            TAX SALE FEES  
Fees collected by the county treasurer for issuing tax deeds or tax sale certificates on real property. Section 77-1823
  
- 360.07            ADVERTISING FEES  
The fee collected against each description of lands or lots to defray the expenses of advertising delinquent real property taxes. Section 77-1804.
  
- 360.10            SNOWMOBILE REGISTRATION FEES  
That portion of the registration fee allowed as a county treasurer's fee for the registration of snowmobiles. Section 60-3,217
  
- 361.01            HOMESTEAD EXEMPTION COMMISSIONS  
Commission of one percent on the amount received for Homestead Exemption Allocations, commission is deposited in the General Fund. Section 77-3523
  
- 361.03            SALES TAX COMMISSIONS  
Commission on the amount collected for sales and use tax as reimbursement for the cost of collecting the tax. Section 77-2708
  
- 363.01            PROPERTY TAX COMMISSIONS  
Commissions received for services rendered to other governmental subdivisions and agencies. Section 33-114
  
- 363.02            SPECIAL ASSESSMENT TAX COMMISSIONS  
Commissions on special assessments collected for cities and villages. Section 33-114
  
- 365.01            MISCELLANEOUS FEES AND COMMISSIONS  
All other fees and commissions collected by the County Treasurer not listed elsewhere.

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**COUNTY CLERK REVENUE CODES**

- 370.01            AUTO TITLE FEES  
Fees earned for the issuance of titles and notation of liens on certificates of title. Section 60-154
- 371.01            FILING AND RECORDING FEES  
Fees collected for the recording and filing of various instruments. Section 33-109
- 371.02            DOCUMENTARY STAMPS –COUNTY SHARE  
Fees collected on the documentary stamp tax imposed on real property transfers. Section 76-903
- 371.03            MISCELLANEOUS FEES - COUNTY CLERK  
All fees and revenues collected by the County Clerk not listed elsewhere.
- 371.04            ADVERTISING FEES - LIQUOR LICENSE  
Fees received for the advertising of applicants for liquor licenses. Section 53-134
- 371.05            MARRIAGE LICENSES  
Fees received for the issuance of a marriage license. Section 33-110
- 371.06            POLITICAL FILING FEES  
Fees received for the filing of candidates for political office. Section 32-608

**COUNTY CLERK OF THE DISTRICT COURT REVENUE CODES**

- 380.01            FILING FEES - DISTRICT COURT  
Fees received by the Clerk of the District Court. Section 33-106
- 380.03            COURT COSTS REFUNDS - DISTRICT COURT  
Court costs recovered through district court proceedings and returned to the county.
- 380.05            MISCELLANEOUS FEES - DISTRICT COURT  
All other fees and revenue collected by the Clerk of District Court not listed elsewhere.
- 381.01            BAILBOND COSTS - 10%  
Fees received on the bonds issued by the district court. Section 29-901
- 383.00            PASSPORT FEES  
Fees received for the issuance of passports.

**COUNTY COURT REVENUE CODES**

- 390.01            COURT COSTS REFUNDS – COUNTY COURT  
Court costs recovered through court proceedings and returned to the county.
- 390.02            MISCELLANEOUS FEES – COUNTY COURT  
All other fees and revenue collected by the County Court not listed elsewhere.

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**COUNTY ELECTION COMMISSIONER REVENUE CODES**

- 393.01            VOTER REGISTRATION LISTS  
Monies collected by the Election Commissioner from the sale of voter registration lists.
- 393.02            ELECTION COSTS RECOVERED  
Monies received from political subdivisions on a proportionate basis to offset expenses incurred by the county in holding elections.
- 393.04            MISCELLANEOUS FEES – ELECTION COMMISSIONER  
All other fees and revenue collected by the Election Commissioner not listed elsewhere.
- 393.05            VOTER CERTIFICATION  
Fees received by the Election Commissioner for issuing a certificate of registration to a registered voter. Section 32-316

**COUNTY REGISTER OF DEEDS REVENUE CODES**

- 394.01            FILING AND RECORDING FEES  
Fees received by the Register of Deeds for the recording and filing of various instruments. Section 33-130.
- 394.02            DOCUMENTARY STAMPS – COUNTY SHARE  
Fees collected on the documentary stamp tax imposed on real property transfers. Section 76-903
- 394.03            MISCELLANEOUS FEES - REGISTER OF DEEDS  
All other fees and revenue collected by the Register of Deeds not listed elsewhere.

**COUNTY SHERIFF REVENUE CODES**

- 395.01            COUNTY SHERIFF SERVICE FEES  
Fees received by the County Sheriff for various services. Section 33-117
- 395.02            COUNTY SHERIFF - MILEAGE  
Mileage costs collected for serving writs in a county owned car. Section 33-117
- 395.03            LAW ENFORCEMENT SERVICES -CONTRACTUAL  
Funds collected from municipalities that have contracted with the County for consolidated law enforcement services. Section 29-215.
- 395.04            BREATH ANALYZER FEES  
Fees collected for administering breath analyzer tests.
- 395.05            REIMBURSEMENT - COUNTY AND CITY PRISONERS  
Use this account to record payments from county and city governments for the care, feeding and maintenance of all city/federal prisoners.
- 395.10            VEHICLE INSPECTIONS  
Fees received for inspecting vehicle identification numbers for vehicle titling. Section 60-158
- 395.13            HANDGUN APPLICATION FEE  
Fee received for conducting a criminal history record check prior to purchasing a handgun. Section 69-2404

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**COUNTY SHERIFF REVENUE CODES, CONTINUED**

- 395.15            MISCELLANEOUS FEES - SHERIFF  
All other fees and revenue collected by the County Sheriff not listed elsewhere.
- 395.16            SALE OF ABANDONED VEHICLE  
Proceeds from the sale of vehicles left in abandonment and sold at public auction. Proceeds held in trust for two years. Section 60-1905
- 395.20            WORK RELEASE PROGRAM  
Money collected for boarding of the prisoner and other travel and incidental expenses of the prisoner enrolled in a work release program. Section 47-404

**COUNTY ATTORNEY REVENUE CODES**

- 396.01            COUNTY ATTORNEY FEES - CHECK COLLECTION  
Fees received by County Attorney for collecting insufficient fund checks. Section 28-611
- 396.04            MISCELLANEOUS FEES - ATTORNEY  
All other fees and revenue collected by the County Sheriff not listed elsewhere.

**OTHER MISCELLANEOUS REVENUE CODES**

- 398.01            LANDFILL - COMMERCIAL FEES  
Fees collected from commercial haulers, from disposal of trees, etc.
- 398.02            GARBAGE DISPOSAL  
Revenues received from operating a garbage disposal plant or solid wasted disposal area. Sections 23-379
- 398.03            RECYCLING FEES  
Revenues received from operating a recycling operation.
- 399.01            AIRPORT FEES - RENTALS  
Landing fees, hangar rent, sale of aviation fuel, oil, etc., collected by airport authority.
- 399.02            AIRPORT FEES - INCOME  
Income received from the sale of hay, alfalfa, and other crops harvested from land within the boundaries of an aviation facility.
- 402.01            AMBULANCE AND EMERGENCY AID FEES  
Fees charged for providing ambulance and emergency aid services. Section 13-303
- 406.01            VENDING MACHINES  
Commission received from vendors on pop, candy, cigarette and other vending machines (including pay phone commissions) located on or within county owned or leased property.
- 408.01            EMERGENCY MANAGEMENT FEES  
Fees or revenue received by Emergency Management function for services other than grants.
- 409.01            SALE OF MAPS AND PUBLICATIONS  
Fees collected for the sale of maps and publications.

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**OTHER MISCELLANEOUS REVENUE CODES, CONTINUED**

- 410.01            SURVEYOR SERVICES  
Fees received by the County Surveyor for surveying. Section 33-116.
- 410.02            PLATS  
The reimbursement through assessments or direct suit for cost incurred by the clerk for the expense of a plat, including surveying and recording of said plat for subdivided land where owners fail to submit plat for recording. Section 17-424
- 420.01            MACHINE HIRE  
Rental charges to use county equipment and machinery for the preparation of land owned by private individuals, such as terracing, ditch digging, grading, etc. Section 23-345
- 430.01            PERMIT-CULVERT UNDER COUNTY ROAD  
Fee collected for a permit to lay an irrigation or drainage culvert under a road which is part of the county road system.
- 440.01            DATA PROCESSING SERVICES  
Fees received for processing data of other county functions or providing services.
- 450.01            MICROFILM  
Monies received from any users of microfilming services.
- 450.02            PHOTO COPY  
Charges or fees collected from the use of the copy machine.
- 450.03            POSTAGE  
Monies collected for reimbursement of postage costs incurred by various county functions.
- 450.04            TELEPHONE/COMMUNICATION SERVICES  
Reimbursements from other funds or non-county agencies for telephone calls and other communication services provided.
- 450.07            FAX  
Monies collected from the use of the fax machine.
- 470.01            OVERLOAD FINES - 25% COUNTY SHARE  
Fines and penalties for violation of laws prohibiting the overloading of vehicles used upon public roads and highways shall be placed as follows: Seventy-five percent in a fund for state highways, and twenty-five percent to the County General Fund where the fine or penalty is paid as provided by Article 7, Section 5, of the Constitution of the State of Nebraska.
- 470.02            OVERLOAD FINES - 75% STATE SHARE  
Fines and penalties for violation of laws prohibiting the overloading of vehicles used upon public roads and highways shall be placed as follows: Seventy-five percent in a fund for state highways, and twenty-five percent to the County General Fund where the fine or penalty is paid as provided by Article 7, Section 5, of the Constitution of the State of Nebraska.
- 470.04            MUNICIPAL COURT FINES - CITY VIOLATIONS  
Fines collected by the court system on municipal ordinance violations. These funds are credited to the school district general fund where the violation took place. Section 79-1034



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**OTHER MISCELLANEOUS REVENUE CODES, CONTINUED**

- 470.05            COUNTY COURT FINES - REGULAR  
Regular fines collected by the county court system. These funds are credited to the school fines and license fund for distribution to the schools in the county. Section 79-1034
- 470.06            DISTRICT COURT FINES - REGULAR  
Regular fines collected by the district court system. These funds are credited to the school fines and license fund for distribution to the schools in the county. Section 79-1034
- 472.01            COUNTY COURT BOND FORFEITURES  
Funds received from the forfeiture of posted bonds by the County Court. These funds are credited to the school fines and license fund for distribution to the schools in the county.
- 472.02            DISTRICT COURT BOND FORFEITURES  
Funds received from the forfeiture of posted bonds by the Clerk of the District Court. These funds are credited to the school fines and license fund for distribution to the schools in the county.
- 473.01            UNCLAIMED COURT WITNESS FEES  
Funds received from the Clerk of the District Court or County Court for unclaimed witness fees. These funds are credited to the school fines and license fund for distribution to the schools in the county. Section 33-140.02
- 475.01            DRUG LAW ENFORCEMENT - SALE - CONVEYANCE VEHICLE  
Proceeds from the sale of vehicles impounded as conveyance vehicles of drugs and not claimed which are then sold at public auction. These funds are credited to the school fines and license fund for distribution to the schools in the county. Section 28-1439.02
- 476.01            PROCEEDS - ESTRAY SALE  
Proceeds from the sale of estray stock and animals. Sections 54-304 and 54-415
- 480.01            WEED DEPARTMENT SPRAYING ASSESSMENTS  
Money collected by the Noxious Weed Control function for services rendered for spraying and controlling noxious weeds. Section 2-958
- 480.02            WEED DEPARTMENT SEED CLEANING  
Monies collected by the Noxious Weed Control function for services rendered for seed cleaning. Section 2-958
- 480.03            WEED DEPARTMENT MISCELLANEOUS REVENUE  
All other revenues received by Noxious Weed Control function not listed elsewhere.
- 490.01-04        SPECIAL ASSESSMENTS - CITY/VILLAGE  
Special assessments collected by the County Treasurer certified by cities and villages for improvements of water systems, paving, sewers and sidewalks.
- 491.01            INTEREST - SPECIAL ASSESSMENTS  
Interest collected by the County Treasurer on special assessments certified by cities and villages for improvements of water systems, paving, sewers and sidewalks.

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CODE            REVENUE SOURCE

**OTHER MISCELLANEOUS REVENUE CODES, CONTINUED**

- 500.01            REVENUE FROM LEASES AND RENTAL PROPERTY  
Rental payments or proceeds received from the use of county property or other assets. Section 23-107.01
- 501.01            PARK AND RECREATION REVENUE  
Revenue received from the operation of park and recreational activities. Section 13-304
- 502.01            COMMUNITY BUILDING REVENUE  
Revenues received from the operation of a community activity facility, including fees, rentals, and concessions. Section 23-2903
- 504.01            BOOKMOBILE REVENUE  
Revenues received from the operations of a bookmobile such as payment for lost books, and fines.
- 510.01            INTEREST ON INVESTMENTS  
Interest earnings collected on investment activity of the county.
- 511.01            GAIN OR LOSS FROM SALE OF INVESTMENTS  
Gain or loss from the sale of investments. Do not include any earning attributable to interest.
- 520.01            PROCEEDS FROM SALE OF BONDS  
Proceeds received on sale of bonds issued for capital project costs.
- 520.02            REGISTERED WARRANTS/LOANS  
Proceeds received from registering a warrant. Section 23-160.01
- 530.01            SALE OF SURPLUS PROPERTY - FIXED EQUIPMENT  
Proceeds from sale of property declared surplus by the county, i.e., office machines, furniture, automobiles, machinery, etc. Section 23-3115
- 530.02            SALE OF PROPERTY - LAND AND BUILDINGS  
Proceeds from sale of county owned land or buildings.
- 530.03            SALE OF SURPLUS PROPERTY - MISCELLANEOUS  
Proceeds from the sale of miscellaneous property declared surplus by the county, i.e., bridge planks, grader blades, etc. Section 23-3115
- 531.01            JUDGMENTS AND SETTLEMENTS  
An amount collected by the county as the result of a court decision.
- 531.02            INSURANCE SETTLEMENTS  
An amount collected by the county from insurance proceeds.
- 532.01            REFUND OF PRIOR YEAR EXPENDITURES  
Refund or recovery of any expenditure made in a prior period. Credit appropriate fund from which expenditures were originally made.
- 533.01            ONE-TIME REVENUE  
Revenue received as a non-recurring collection.

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CODE            REVENUE SOURCE

**OTHER MISCELLANEOUS REVENUE CODES, CONTINUED**

- 534.01            CONTRIBUTIONS AND DONATIONS  
All revenue received as a result of a gift, pledge, grant or bequest from private sources.
- 540.01            MISCELLANEOUS REVENUE  
Use this account to identify all other revenues not categorized elsewhere.
- 570.01            HOSPITAL REVENUE  
Use this account to record all revenue from county hospital operations.
- 580.01            NURSING HOME REVENUE - REGULAR  
Use this account to record all revenue from County Nursing Home Operations.
- 590.01            TRANSFER - LOCAL MATCHING FUNDS  
Monies received in grant project funds as the local matching requirements of the grant award.
- 590.02            TRANSFERS - INTER-FUND  
Monies received from another fund.