

## Revenue Object Codes

### REVENUE BASE OBJECTS

#### Categories

- 000 Ad valorem property taxes
- 200 Other taxes and licenses
- 300 Intergovernmental revenues, non-departmental
- 400 General Government
- 430 Transportation
- 440 Public Safety
- 470 Environmental Protection
- 480 Economic & Physical Development
- 500 Human Services
- 600 Cultural & Recreational
- 650 Education
- 700 Utilities / Enterprises
- 800 Capital Outlay Projects
- 880 Miscellaneous revenues, non-departmental
- 900 Other, including Loan

#### Details

##### 000 *Ad valorem property taxes*

0XX Tax Year 20XX (where XX indicates the year, i.e. 2016 is 016)

- 000 Tax Year 2000 (Jan 1, 2000 valuation)
- 001 Tax Year 2001 (Jan 1, 2001 valuation)
- 002 Tax Year 2002 (Jan 1, 2002 valuation)
- 003 Tax Year 2003 (Jan 1, 2003 valuation)
- 004 Tax Year 2004 (Jan 1, 2004 valuation)
- 005 Tax Year 2005 (Jan 1, 2005 valuation)
- 006 Tax Year 2006 (Jan 1, 2006 valuation)
- 007 Tax Year 2007 (Jan 1, 2007 valuation)
- 008 Tax Year 2008 (Jan 1, 2008 valuation)
- 009 Tax Year 2009 (Jan 1, 2009 valuation)
- 010 Tax Year 2010 (Jan 1, 2010 valuation)
- 011 Tax Year 2011 (Jan 1, 2011 valuation)
- 012 Tax Year 2012 (Jan 1, 2012 valuation)
- 013 Tax Year 2013 (Jan 1, 2013 valuation)
- 014 Tax Year 2014 (Jan 1, 2014 valuation)
- 015 Tax Year 2015 (Jan 1, 2015 valuation)
- 016 Tax Year 2016 (Jan 1, 2016 valuation)
- 017 Tax Year 2017 (Jan 1, 2017 valuation)
- 018 Tax Year 2018 (Jan 1, 2018 valuation)
- 096 Tax Year 1996 (Jan 1, 1996 valuation)
- 097 Tax Year 1997 (Jan 1, 1997 valuation)
- 098 Tax Year 1998 (Jan 1, 1998 valuation)
- 099 Tax Year 1999 (Jan 1, 1999 valuation)

##### 200 *Other taxes and licenses*

- 6145 227 LOCAL BEER & WINE LICENSE
- 6133 228 LOCAL OCCUPANCY TAX
- 229 Prepared food tax
- 230 Amusements licensing and permit fees

## Revenue Object Codes

### REVENUE BASE OBJECTS

- 6135 231 GROSS SHORT TERM LEASE & RENTAL TAX
- 233 Animal taxes / licenses
- 234 License / Vehicle Tax
- 235 Deed Stamp excise taxes
- 236 Real Property transfer tax -- voted tax in some counties
- 6121 239 1% ARTICLE 39 LOCAL OPTION SALES TAXES (G.S. 105, Article 39)
- 6122 240 1/2% ARTICLE 40 LOCAL OPTION SALES TAXES (G.S. 105, Article 40)
- 6123 242 1/2% ARTICLE 42 LOCAL OPTION SALES TAXES (G.S. 105, Article 42)
- 6124 244 OLD 1/2% ART 44 LOCAL OPTION SALES TAXES (G.S. 105, Article 44)
- 6125 246 1/4% ART 46 LOCAL OPTION SALES TAXES (G.S. 105, Article 46)
- 6265 249 MEDICAID HOLD HARMLESS (report as 239)
- 6131 260 PRIVILEGE LICENSE TAX-SCH B
- 6126 262 Video programming franchise tax
- 300 *Intergovernmental revenues, unrestricted (non-departmental)*
  - 301 Utility franchise tax
  - 302 Excise tax on piped natural gas
- 6132 303 STATE SHARED FRANCHISE TAX
- 304 State shared sales tax on telecommunications
- 6126 305 STATE SHARED SALES TAX-VIDEO PROGRAMMING
- 6146 306 BEER & WINE EXCISE TAX
- 6141 307 ABC BOTTLE TAX (5 CENT & 1 CENT)
- 6404 308 ABC PROFIT DISTRIBUTION
- 6401 309 PAYMENTS IN LIEU OF TAXES
- 400 to 879, 900 to 951, 980 to 999 = *Departments (Matches expenditure base objects)*
  - 400 *General government*
    - 401 Governing Body-Board of County Commissioners
    - 402 Administration--Manager's Office
    - 403 Administration--Finance Office
    - 404 Administration--Information Technology
    - 405 Administration--Human Resources
    - 406 Property Tax Administration and Revaluation
    - 407 Elections and Board of Elections
    - 408 Register of Deeds' Office
    - 409 Custodial Services / Housekeeping
    - 410 Facilities Management / Maintenance
    - 412 Court Facilities
    - 425 Non-Departmental, General Government
  - 430 *Transportation*
    - 433 Airport Operations
    - 434 Rural Operating Assistance Program-ROAP
  - 440 *Public safety*
    - 440 Retired Law Enforcement Officers
    - 441 Sheriff's Office--Investigations & Patrol
    - 442 Sheriff's Office--Jail / Detention Center
    - 443 Animal/Rabies Control
    - 444 Fire Protection
    - 445 Building Inspections
    - 446 Medical Examiner

## Revenue Object Codes

### REVENUE BASE OBJECTS

- 447 Ambulance/Rescue Squad
- 448 Emergency Management
- 449 Emergency 911 Communications
- 454 Juvenile Crime Prevention Council-JCPC
- 461 Sheriff's Office--Restricted
- 462 Sheriff's Office--Patrol-Cube Carolinas
- 463 Sheriff's Office--Patrol-US Forestry
- 464 Federal Forfeitures
- 465 Sheriff's Office--Patrol-Mt Gilead
- 466 Governor's Crime Commission

#### 470 *Environmental protection*

- 471 Landfill (Garbage/Waste Collection)
- 472 Recycling (+Garbage/Waste Removal)
- 475 Forestry & Nursery-NC Forestry
- 476 Soil & Water Conservation District
- 477 White Goods Management Program

#### 480 *Economic and physical development*

- 481 Planning & Zoning
- 482 Economic Development
- 483 Community Development
- 484 Tourism Development Authority
- 485 Cooperative/Agriculture Extension
- 488 CDBG-Urgent Repair
- 489 CDBG-Scattered Sites
- 490 CDBG-Dwelling Rehabilitation
- 493 Government Grants-Economic & Physical Development

#### 500 *Human services*

##### 501-29 Health

- 510 Health Services General / Administration
- 511 Communicable Disease
- 512 Public Health Emergency Planning
- 513 Health Promotion
- 514 Women, Infants, & Children Client Administration
- 515 Child Health
- 516 Maternal Health
- 517 Adult Health
- 518 Family Planning
- 520 Environmental Health
- 521 Care Coordination for Children-CC4C
- 522 Pregnancy Care Management-PCM
- 523 Risk Reduction-Infant Mortality
- 524 Infant Well-Being Improvements
- 525 Women, Infants, & Children Extra Purchases

##### 530 Mental health

- 531 Mental Health General/Administration

##### 550 Other human services

- 552 Veteran Services
- 553 Youth Services

## Revenue Object Codes

### REVENUE BASE OBJECTS

554 Home & Community Care Block Grant-HCCBG

555 Troy-Montgomery Senior Center

556 Montgomery County Council on Aging

#### 560-99 Social services

561 Social Services General/Administration

562 Social Services--Restricted

563 Social Services--Special Services

574 Social Services--Child Support Incentives

#### 600 *Cultural and recreational*

##### 610 Cultural

611 Library-Sandhills Regional Library System

621 Haltiwanger Retreat

##### 630 Recreational

641 Recreation Support Program

#### 650 *Education*

##### 660 Public schools

661 Current Operations

662 Capital outlay

667 QSCB projects

##### 670 Community colleges

671 Current Operations

672 Capital outlay

#### 700 *Utilities / Enterprises*

##### 710 Water

713 Water & Sewer Operations

#### 800 *Capital Outlay Projects (that result in the acquisition of or additions to fixed assets)*

801 PMR - Poole's Mill Road

802 HSP - High Service Pump

803 RWI - Raw Water Intake

804 AST - Alum Sludge Treatment

805 OHS - One High School

806 CRH - Correll Road Hydraulics

807 BMV - Biscoe Meter vault

808 AIA - Asset Inventory & Assessment

809 CFR - Chemical Feed Systems Rehab

810 BPS - Booster Pump Stations 1 & 2 Rehab

811 FSN - Fairway Shores North-Lines Replaced

812 FSS - Fairway Shores South-Lines Replaced

813 LPI - Livingston Point Improvements

814 MRF Project E-MRF-W-18-0016 (Candor)

815 MRF Project E-MRF-W-18-0017 (Mt Gilead)

816 RWPS - Raw Water Pump Station Improvements

817 WRBP - Waterline Relocation & Betterments

833 Airport Capital Projects

834 Airport Land Acquisition Project

835 Airport Self-Service Fuel Farm Project

836 Airport Perimeter Fence Project

837 Airport Layout Plan-2020 Update

Revenue Object Codes

**REVENUE BASE OBJECTS**

877 WTPE - Water Treatment Plant Equipment

878 RSE - Rocky Springs Extension

879 AMR - Automated Meter Readers

*880 Miscellaneous revenues, non-departmental*

881 Investment earnings

882 Special assessments

883 Sales - materials and scrap

884 Sales - surplus real property

885 Sales - surplus vehicles

886 Sales - other surplus capital assets

887 Contributions and donations

888 Insurance proceeds

889 Rents

890 Royalties

899 Other miscellaneous revenues -- not elsewhere classified

*900 Other, including Loan and Transfers*

900 Proceeds from sale of loan

    901 General obligation bonds proceeds

    903 Certificates of participation proceeds

910 Capital leases proceeds

912 NCDENR DWSRF loan proceeds

914 NCDENR CWSRF loan proceeds

920 Installment purchase agreements proceeds

950 Accruals and non-cash adjustments