

**Revenue Sub-Object Codes: Source Categories**

**REVENUE SUB-OBJECTS**

- 000 Transfers In
- 100 Ad Valorem Property Taxes
- 190 Other Taxes
- 200 Intergovernmental Revenues-Restricted
- 500 Service Charges
- 600 Enterprise Charges
- 680 Special Assessments
- 700 Capital/Equipment Contributions and Grants
- 750 Donations Received
- 800 Miscellaneous Income
- 900 Other Items / Other Financing Sources

Details

**000 TRANSFERS IN**

- 001 Transfer from other fund
- 010 Transfer from fund 10-Vehicle Purchases Fund
- 011 TFR FM FD 11-PRIMARY GENERAL FUND
- 012 Transfer from fund 12-Revaluation Fund
- 013 TFR FM FD 13-FED FORFEITRE & NC SUBST TX
- 014 Transfer from fund 14-Volunteer Fire District Fund
- 015 TFR FM FD 15-COURT FACILITIES FUND
- 016 Transfer from fund 16-Summer Recreation Fund
- 017 Transfer from fund 17-Haltiwanger Retreat Fund
- 020 TFR FM FD 20-EMERGENCY 911 SYSTEM FUND
- 023 TFR FM FD 23-EMPG FUND
- 024 TFR FM FD 24-CDBG FUND
- 026 Transfer from fund 26-Badin Lake Fire District
- 028 Transfer from fund 28-Wadeville Fire District
- 029 Transfer from fund 29-Lake Tillery Fire District
- 033 TFR FM FD 33-CHILD SUPPORT INCENTIVES FD
- 037 TFR FM FD 37-GOLDEN LEAF-ASEPTIA FUND
- 039 Transfer from fund 39-Montgomery County Tourism Development Authority
- 046 Transfer from fund 46-Article 46 Schools Capital Projects Fund
- 047 Transfer from fund 47-Schools Capital Projects Fund
- 048 Transfer from fund 48-Airport Capital Projects Fund
- 049 TFR FM FD 49-COUNTY PROJECTS FUND
- 060 TFR FM FD 60-WATER & SEWER OPS FUND
- 061 TFR FM FD 61-WATER & SEWER PROJECTS FUND
- 070 Transfer from fund 70-SSA Representative Payee Conserved Trust Fund
- 071 Transfer from fund 71-Property Tax District Agency Fund
- 072 Transfer from fund 72-Fines & Forfeitures (for Schools) Fund
- 074 Transfer from fund 74-Inmate Trust Fund
- 080 Transfer from fund 80-Soil and Water Conservation District Board Trust Fund
- 081 Transfer from fund 81-Agricultural Advisory Board Trust Fund

**100 AD VALOREM PROPERTY TAXES (AD VAL PROP TXS)**

- 110 AD VAL PROP TXS COLL BY UNIT-R&P-TYxxxx
  - 111 AD VAL PROP TXS OVER/UNDER<\$1-R&P-TYxxxx
  - 114 Discoveries for prior years

**Revenue Sub-Object Codes: Source Categories**

**REVENUE SUB-OBJECTS**

- 115 Discounts
- 116 GARNISHMENT FEES-DELINQ TAXES-R&P-TYxxxx
- 117 PENALTIES ON DELINQUENT TAXES-R&P-TYxxxx
- 118 INTEREST ON DELINQUENT TAXES-R&P-TYxxxx
- 119 COLLECTION OF R&P PROP TAXES WRITTEN OFF
- 120 AD VAL PROP TXS COLL FOR UNIT-DMV-TYxxxx
  - 121 Over/under payments less than \$1
  - 124 Discoveries for prior years
  - 125 Discounts
  - 126 Garnishment fees
  - 127 Penalties on delinquent taxes
  - 128 INTEREST ON DELINQUENT TAXES-DMV-TYxxxx
  - 129 COLLECTION OF DMV PROP TAXES WRITTEN OFF
- 130 AD VAL PROP TXS COLL FOR UNIT-R&P-TYxxxx
  - 131 Over/under payments less than \$1
  - 134 Discoveries for prior years
  - 135 Discounts
  - 136 Garnishment fees
  - 137 PENALTIES ON DELINQUENT TAXES-R&P-TYxxxx
  - 138 INTEREST ON DELINQUENT TAXES-R&P-TYxxxx
  - 139 Written off

**190 OTHER TAXES**

- 191 Local option sales taxes-County
- 192 Local option sales taxes-MCSchools
- 193 Local option sales taxes-MCCollege

**200 INTERGOVERNMENTAL REVENUES -- RESTRICTED**

**Federal/State/Quasi/Other, direct/indirect, operating/non-capital equipment, grant/non-grant, revenues**

**Federal Government Agency**

US Center for Medicare and Medicaid Services

*NC DHHS, Division of Medical Assistance*

- 201 DHHS-MEDICAL ASSISTANCE PROGRAM ADMINISTRATION
- 202 DHHS-ADULT CARE HOME CASE MANAGEMENT
- 203 DHHS-HEALTH CHOICE-ADMINISTRATION
- 204 DHHS-MEDICAID TRANSPORTATION OUTREACH
- 205 DHHS-COMMUNITY ALTERNATIVES PROGRAM

US Dept of Agriculture

*NC DHHS, Division of Public Health*

- 211 DHHS-SSNP FOR WIC ADMINISTRATION

*NC DHHS, Division of Social Services*

- 212 DHHS-FOOD & NUTRITION SERVICES ADMINISTRATION

US Dept of Health and Human Services, Administration of Aging

*Piedmont Triad Regional Council of Governments, Division of Aging*

- 221 Access, Title III-B
- 222 In-Home Services, State Funds
- 223 PTRC-HCCBG: CAREGIVER/TRANSPORTATION
- 224 PTRC-HCCBG: IN-HOME SERVICES-TITLE III-B
- 225 PTRC-HCCBG: CONGREGTE NUTRITN/SR CTR OPS (Base Services)
- 226 PTRC-HCCBG: NSIP SUPPLEMENTAL-CONG NUTR

Revenue Sub-Object Codes: Source Categories

**REVENUE SUB-OBJECTS**

227	PTRC-HCCBG: HOME DELIVERED MEALS (component of Congregate Nutrition)
228	PTRC-FCSP: FAMILY CAREGIVER SUPPORT PROGRAM
<u>US Dept of Health and Human Services, Administration for Children and Families</u>	
<i>NC DHHS, Division of Social Services</i>	
231	DHHS-IV-D CHILD SUPPORT ENFORCEMENT
232	DHHS-TANF (ASSTNC 4 NEEDY FAMILIES)-WF
233	DHHS-TANF (ASSTNC 4 NEEDY FAMILIES)-CPS
234	DHHS-IV-E FOSTER CARE ADMINISTRATION
235	DHHS-IV-E ADOPTION ASSISTANCE PROGRAM ADMINISTRATION
236	DHHS-FOSTER CARE ADMINISTRATION
237	DHHS-LIEAP & CIP ADMINISTRATION
238	DHHS-LINKS ADMINISTRATION
239	DHHS-TANF TO SSBG
240	DHHS-SSBG ADMIN(SOCIAL SVCS BLOCK GRANT)
241	DHHS-FAMILY PRESERVATION/REUNIFICATION
242	DHHS-PERMANENCY PLANNING CWS
243	DHHS-REFUGEE & ENTRANT ASSISTNCE-ADMINST
<i>NC DHHS, Division of Child Development</i>	
244	CCDF-Discretionary
245	DHHS-CHILDCARE DEVELOPMENT FD-MANDATORY
246	CCDF-Match
247	TANF (Temporary Assistance for Needy Families)
248	IV-E Foster Care
249	DHHS-STATE APPROPRIATIONS
250	TANF - MOE
<u>US Dept of Health and Human Services, Centers for Disease Control and Prevention</u>	
<i>NC DHHS, Division of Public Health</i>	
251	Project Grants and Cooperative Agreements for Tuberculosis Control Program
252	DHHS-PUBLIC HEALTH EMERGENCY PREPARDNESS
253	DHHS-IMMUNIZATION GRANTS
254	DHHS-STATEWIDE HEALTH PROMOTION PROGRAM
257	DHHS-INJURY PREVENTION PROGRAMS (PDO)
<u>US Dept of Health and Human Services, Health Resources and Service Administration</u>	
<i>NC DHHS, Division of Public Health</i>	
255	DHHS-MATERNAL & CHILD HEALTH SERVICES BG
<u>US Dept of Health and Human Services, Office of Population Affairs</u>	
<i>NC DHHS, Division of Public Health</i>	
256	DHHS-FAMILY PLANNING SERVICES
<u>US Dept of Homeland Security</u>	
<i>NC Dept of Public Safety, Division of Emergency Management</i>	
261	Local Emergency Management Program
<u>US Dept of Homeland Security - FEMA</u>	
<i>NC Dept of Public Safety, Division of Emergency Management</i>	
266	FEMA-
268	FEMA-EMERG FOOD & SHELTER NATL BRD PRGRM
<u>US Dept of Justice</u>	
271	DOJ-STATE CRIMINAL ALIEN ASSTNCE PROGRAM
272	DOJ-BULLETPROOF VEST PARTNERSHIP PROGRAM

**Revenue Sub-Object Codes: Source Categories**

**REVENUE SUB-OBJECTS**

- 273 DOJ-LOCAL LAW ENFORCEMENT BLOCK GRANT  
US Dept of Housing and Urban Development  
*NC Dept of Commerce*
- 281 HUD-CDBG SCATTERED SITES
- 282 HUD-CDBG URGENT REPAIR
- 283 HUD-CDBG INFRASTRUCTURE IMPROVEMENTS  
US Dept of Transportation, Federal Aviation Administration  
*NC Dept of Transportation*
- 291 Airport Improvement Program
- 292 "Powell Bill" funds for streets and highways  
US Dept of Transportation, Pipeline and Hazardous Materials Safety Administration  
*NC Dept of Public Safety*
- 295 DOT-HAZ MAT TRNG & PLNG-NC DPS HMEP

**State Government Agency**

- NC Dept of Agriculture and Consumer Services
- 301 DSWC-MASTER MATCH & TECH ASSISTANCE PROG  
NC Dept of Cultural Resources
- 304 DCR-GRASSROOT ART PROGRAM  
NC Dept of Education
- 306 Public School Building Capital Fund-NC Education Lottery  
NC Dept of Public Instruction
- 311 DPI-LOTTERY FUNDS  
NC Dept of Commerce, Division of Community Investment and Assistance
- 312 COMMERCE-COMP E.D. STRATEGY-NC TOMORROW
- 313 COMMERCE-BUILDING REUSE GRANTS
- 314 COMMERCE-ONE NC GRANTS
- 315 Industrial Development Fund  
NC Dept of Environmental Quality
- 316 DENR-CLEAN WATER REHABILITE & REVITALIZE
- 317 DHHS-CHILDHOOD LEAD POISONING PROGRAM
- 318 Other grants  
NC Dept of Health and Human Services, Division of Public Health
- 321 DHHS-AID TO COUNTIES
- 322 DHHS-COMMUNICABLE DISEASE
- 323 Tuberculosis
- 324 Tuberculosis Medical Services
- 325 DHHS-MATERNAL HEALTH
- 326 DHHS-PREGNANCY CARE MANAGEMENT
- 327 DHHS-FOOD & LODGING
- 328 DHHS-ENVIROMENTAL HEALTH
- 329 DHHS-BIOTERRORISM PREPAREDNESS & RESPNSE
- 330 DHHS-WOMEN'S HEALTH SERVICES FUND
- 331 DHHS-SCHOOL NURSE FUNDING INITIATIVE
- 332 DHHS-RISK REDUCTION/HEALTH PROMOTION
- 333 DHHS-EMERGENCY ASSISTANCE-PRIVATE GRANTS
- 335 DHHS-E-PRESCRIBING GRANT
- 336 DHHS-TEEN OUTREACH PROGRAM
- 337 DHHS-STERILIZATION

Revenue Sub-Object Codes: Source Categories

**REVENUE SUB-OBJECTS**

NC Dept of Health and Human Services, Division of Social Services

- 333 DHHS-EMERGENCY ASSISTANCE-PRIVATE GRANTS
- 334 DHHS-AFDC INCENTIVES/PROGRAM INTEGRITY
- 335 DHHS-ADOPTION PROMOTION FUNDS
- 338 DHHS-IN-HOME AIDE
- 339 DHHS-CHILD PROTECTIVE SERVICES ADMIN

NC Dept of Health and Human Services, Office of Rural Health

- 355 DHHS-COMMUNITY HLTH-MEDICAL ACCESS PLAN

NC Dept of Health and Human Services, Division of Aging and Adult Services

- 357 DHHS-SPECIAL STATE APPROPRIATIONS

NC Dept of Public Safety, Governor's Crime Commission

- 360 DPS-GANG VIOLENCE GRANT
- 361 DPS-MOBILE MONTGOMERY GRANT

NC Dept of Public Safety

- 362 DPS-FIRE & RESCUE GRANT
- 363 DPS-EMERGENCY MANAGEMENT PLANNING GRANT
- 364 DPS-JUVENILE JUSTICE: YOUTH SERVICES
- 365 DPS-JUVENILE JUSTICE: DAY REPORTING
- 366 DPS-VIPER GRANT
- 367 DPS-CRIMINAL JUSTICE PARTNERSHIP PROGRAM

NC Dept of Transportation

- 371 State/Federal Block Grant Program
- 372 State Aid to Airports
- 373 DOT-ROAP: RURAL GENERAL PUBLIC
- 374 DOT-ROAP: ELDERLY & DISABLD TRANSPORTATN
- 375 DOT-ROAP: WORKFIRST EMPLOYMENT
- 376 DOT-TRANSPORTATION IMPROVEMENT PROGRAM

NC State University

- 381 NCSU-NC SPAY & NEUTER PROGRAM
- 382 NCSU-NCVMA ANIMAL SHELTER GRANT

NC State Board of Elections

- 386 NCSBOE-VOTER ID EQUIPMENT

Quasi-Government Agency

390 Golden Leaf Foundation

- 391 GLF-ECONOMIC CATALYST GRANT PROGRAM
- 392 Infrastructure Improvement Grant

400 NC Rural Economic Development Center

410 EPA-State Tribal Assistance Grant

Various other shared revenues and misc grants

- 451 CLERK OF COURT FACILITY FEES
- 452 STATE E911 CHARGES-NC 911 BOARD
- 453 STATE UNAUTHORIZED (CONTROLLED) SUBST TX
- 454 STATE JAIL CHARGES-COURTS
- 455 FEDERAL GOVT INTEREST SUBSIDY-US IRS
- 457 NATIONAL TIMBER RECEIPTS-US FOREST
- 458 FEDERAL DRUG FORFEITURE FUNDS-US JUSTICE
- 459 FEDERAL DRUG FORFEITURE FDS-US TREASURY
- 461 STATE WHITE GOODS DISPOSAL TAX

**Revenue Sub-Object Codes: Source Categories**

**REVENUE SUB-OBJECTS**

- 462 STATE SCRAP TIRE DISPOSAL TAX
- 463 STATE SOLID WASTE DISPOSAL TAX
- 464 FM GLOBAL FIRE PREVENTION GRANT
- 465 SAR EXERCISE GRANT
- 466 PATRIOT GRANT
- 467 RECYCLING GRANT
- 468 DOT GRANT
- 469 T1-CONNECTIVITY
- 470 Airport Fly-In grant
- 471 DRINKING WATER QUALITY GRANT
- 472 VETERANS SERVICES OFFICER GRANT
- 473 WRIGHT FOODS EQUIPMENT LEASE
- 474 SANDHILLS CENTER-MENTAL HEALTH
- 475 SANDHILLS CENTER-FCT/SPARC
- 496 MUNICIPAL COST SHARING

**500 SERVICE CHARGES**

- 510 DEPARTMENTAL SERVICES-DIRECT
  - 511 DEPARTMENTAL SERVICES-PAID BY INSURANCE
  - 512 Departmental services -- paid by attorney or legal firm
  - 513 DEPARTMENTAL SERVICES-PAID BY MEDICARE
  - 514 DEPARTMENTAL SERVICES-PAID BY MEDICAID
  - 516 DEPARTMENTAL SERVICES-PAID BY CTY DEPT
  - 518 Departmental services -- paid by other third party
  - 519 Departmental services -- discounts
- 520 DEPARTMENTAL PERMITS-RESIDENTIAL
  - 521 DEPARTMENTAL PERMITS-COMMERCIAL
  - 522 HOMEOWNER RECOVERY FEES
- 532 MEDICAID PROGRAM REVENUES
- 534 MEDICAID COST SETTLEMENT
- 535 CLIENT PARTICIPATION FEES-HEALTH CHOICE
- 536 CLIENT PARTICIPATION FEES-TANF/WFFA
- 540 CONCESSIONS/COMMISSIONS
- 541 CONCEALED WEAPON PERMITS-LOCAL
- 542 CONCEALED WEAPON PERMITS-STATE
- 543 EXECUTION FEES-COURTS
- 544 DRUG RESTITUTION-COURT ORDER
- 545 CIVIL LICENSE REVOCATION FEES
- 546 INMATE HOUSING CHARGES
- 547 INMATE SSA PAYMENTS
- 550 RENT REVENUES
- 552 VENDOR INCENTIVES/'TAG-ON' SPECS
- 558 COPY/MAP FEES

**600 ENTERPRISE CHARGES**

- 600 SALES OF BASIC SERVICES-COMMERCIAL
  - 601 Amounts refunded
  - 602 Hydrant use fees
  - 604 LATE FEES ON DELINQUENT PAYMENTS
  - 605 Discounts

**Revenue Sub-Object Codes: Source Categories**

**REVENUE SUB-OBJECTS**

- 606 Garnishment fees
- 607 PENALTIES ON DELINQUENT PAYMENTS
- 608 Interest on delinquent billings
- 609 Written off

**610 SALES OF BASIC SERVICES-RESIDENTIAL**

- 611 Amounts refunded
- 614 LATE FEES ON DELINQUENT PAYMENTS
- 615 Discounts
- 616 Garnishment fees
- 617 PENALTIES ON DELINQUENT PAYMENTS
- 618 Interest on delinquent billings
- 619 Written off

**620 Other regular services to customers**

- 621 SALES OF WATER-TOWN OF BISCOE
- 622 SALES OF WATER-TOWN OF CANDOR
- 623 SALES OF WATER-TOWN OF MOUNT GILEAD
- 624 SALES OF WATER-TOWN OF STAR
- 625 SALES OF WATER-TOWN OF TROY
- 626 SALES OF WATER-TOWN OF ROBBINS
- 627 SALES OF WATER-CAROLINA FOREST
- 628 SALES OF SEWER-SPRINGDALE
- 629 SALES OF WATER-CAROLINA WATER

**630 Special charges**

- 631 CHARGES FOR BASIC TAP FEES
- 632 CHARGES FOR SERVICE SHUTOFF
- 633 CHARGES FOR SERVICE CONNECTION/APP FEE
- 634 CHARGES FOR FIRE SUPPRESSION SERVICE
- 635 CHARGES FOR BASIC MAINTENANCE
- 636 CHARGES FOR BASIC SAMPLES
- 637 CHARGES FOR BASIC HYDRANTS
- 638 CHARGES FOR BASIC CONSTRUCTION

**650 Other special revenues**

- 651 CSA AGREEMENT

**680 SPECIAL ASSESSMENTS**

- 681 Streets and highways
- 682 Sidewalks
- 683 Water and sewer
- 689 Interest on assessments
- 691 LANDFILL HOST FEES
- 692 LANDFILL FRANCHISE FEES
- 693 LANDFILL TIPPING FEES-ADDTL \$7/TON
- 694 LANDFILL ALTERNATIVE DAILY COVER
- 695 LANDFILL HOST FEES-ADDTL 15C/TON

**700 CAPITAL/EQUIPMENT CONTRIBUTIONS AND GRANTS**

**State Government Agency**

**NC Dept of Public Safety**

- 744 DPS-FIRE & RESCUE GRANT-EQUIPMENT

**750 DONATIONS & CONTRIBUTIONS RECEIVED**

Revenue Sub-Object Codes: Source Categories

**REVENUE SUB-OBJECTS**

- 751 DONATIONS-FOSTER CHILDREN
- 752 DONATIONS-ADULT SERVICES
- 753 DONATIONS-SHERIFF'S OFFICE CALENDAR
- 754 DONATIONS-SHERIFF'S OFFICE GENERAL
- 755 Donations-Animal Shelter
- 756 DONATIONS-SPAY & NEUTER PROGRAM
- 757 DONATIONS-SHERIFF'S DARE PROGRAM
- 758 DONATIONS-VETERANS SERVICES
- 759 DONATIONS-CHILD WELFARE/CPS
- 760 DONATIONS-ADULT WELFARE/APS
- 761 NC SECU INTERN GRANT
- 762 DONATIONS-ACCREDITATION
- 763 DONATIONS-CARE PROGRAM
- 764 DONATIONS-ENERGY NEIGHBOR/SHARE WARMTH
- 765 DONATIONS-GREAT PROGRAM
- 766 DONATIONS-LANDFILL SUMMER RECREATN PROG
- 767 NC PUBLIC HEALTH FOUNDATION
- 768 RANDOM MOMENT TIMESTUDY
- 769 DONATIONS-DELTA DENTAL FOUNDATION
- 770 DONATIONS-FAMILY CENTER TREATMENT/SPARC
- 774 DONATIONS-DUKE ENERGY-FAN HEAT
- 790 VFD-BADIN LAKE
- 791 VFD-BISCOE
- 792 VFD-CANDOR
- 793 VFD-LAKE TILLERY
- 794 VFD-MOUNT GILEAD
- 795 VFD-PEKIN
- 796 VFD-STAR
- 797 VFD-TROY
- 798 VFD-UWHARRIE
- 799 VFD-WADEVILLE

**800 MISCELLANEOUS INCOME**

- 801 Refund of prior years expenditures
- 802 PAYMENT OVERAGE (SHORTAGE)
- 803 RETURNED CHECK (NSF) FEE
- 804 ABC BOARD SPECIAL DISTRIBUTION
- 821 MONTGOMERY FELLOWSHIP REIMBURSEMENT
- 831 REIMBURSEMENT OF FUNERAL COSTS
- 881 INVESTMENT EARNINGS
- 883 SALES-MATERIALS & SCRAP
- 884 Sales - surplus real property
- 885 SALES-SURPLUS VEHICLES
- 886 SALES-OTHER SURPLUS CAPITAL ASSETS
- 887 LEGAL SETTLEMENTS
- 888 Insurance settlements
- 899 OTHER MISCELLANEOUS REVENUES

**900 OTHER ITEMS / OTHER FINANCING SOURCES**

- 900 PROCEEDS FROM ISSUANCE OF LOAN



**Revenue Sub-Object Codes: Source Categories**

**REVENUE SUB-OBJECTS**

- 901 G.O. BONDS PROCEEDS
- 910 CAPITAL LEASE PROCEEDS
- 912 NCDENR DWSRF LOAN PROCEEDS
- 914 NCDENR CWSRF LOAN PROCEEDS
- 920 INSTALLMENT PURCHASE AGREEMENT PROCEEDS
- 922 USDA LOAN PROCEEDS
- 940 PREMIUM(DISCOUNT) FROM ISSUANCE OF LOAN
- 950 Accruals and non-cash adjustments
  - 950 ACCRUAL ADJ-SALES OF WATER[SEWER]
  - 953 ACCR ADJ-GAIN(LOSS)-DISPOSING CAP ASSETS
  - 954 Reduction accrual for loan proceeds
  - 956 ACCRUAL ADJ-DOUBTFUL RECEIVABLES
- 960 PRIOR YEAR REVENUE
- 991 CONTINGENCY/TRANSFER TO FUND BALANCE
- 992 INSURANCE CLAIMS PROCEEDS
- 993 Designated for Future appropriations
- 998 FBA-PRIOR YEARS PURCHASE ORDERS
- 999 FUND BALANCE APPROPRIATED