



## 75.80 Revenue Source Codes

### 75.80.10

June 1, 2004

### Categories of revenue

The budget process in the State of Washington segregates expenditure authority into three main categories: state, federal and private/local. Since expenditure authority is directly linked to supporting funding sources, revenue codes are designated similarly.

<u>Category</u>	<u>Revenue Source Code</u>
State	01XX, 02XX, 04XX, 06XX, 08XX
Federal	03XX
Private/Local	05XX

The following generally describes the nature of revenue included in each category:

**State:** Revenues levied/charged by the state in support of state sponsored programs, including taxes, licenses, permits, fees, fines and forfeitures, as well as any revenues collected by the state that do not meet the definitions of federal or private/local revenues outlined below. State revenues also include resources generated from transactions where participants in state-sponsored activities receive value for resources provided, for example, tuition at a state-sponsored school, charges to residents in state institutions, sales of state property, and premiums for state-sponsored insurance programs.

**Federal:** Revenues that the state receives from the federal government under grant and similar agreements where the state is required to expend the assistance in accordance with federal program specifications. It can also include revenues received in payment of federal purchases of goods and services; federal contributions toward supported expenditures; and revenues associated with expenditures that are fully reimbursed by the federal government. (Note: Charges to federal expenditure authority are required to be supported by federal revenues.)

**Private/Local:** Revenues provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises and foundations that are restricted by contract or agreement. It can also include revenues received in payment of private/local purchases of goods and services; private/local contributions toward supported expenditures; and revenues associated with expenditures that are fully reimbursed by the private/local sources. (Note: Charges to private/local expenditure authority are required to be supported by private/local revenues.)

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**75.80.20 Major revenue source code descriptions**

July 1, 2003

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**Code Title and Description**


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**0100****Taxes**

Amounts levied on individuals, organizations, and businesses by the State Legislature for the purpose of funding state services. Some taxes are based on or derived from an underlying exchange transaction between a merchant and a customer upon which the state imposes a tax, such as sales and fuel taxes. Other taxes imposed on non-governmental entities are nonexchange in nature. Property taxes, imposed on the value of property owned, are an example of a nonexchange tax revenue.

**0200****Licenses, Permits and Fees**

Amounts paid by individuals, organizations, and businesses to engage in certain specified activities such as operating a business, driving a car, or hunting and fishing.

**0300****Federal Revenue**

Revenue that the state receives from the federal government under grant and similar agreements where the state is required to expend the revenue in accordance with federal program specifications. It also includes revenues associated with expenditures that are fully reimbursed by the federal government.

**0400****State Charges and Miscellaneous Revenue**

Revenue that the state receives from individuals, organizations, businesses and other governments for goods and services in conjunction with state-sponsored programs.

**0500****Private/Local Charges and Miscellaneous Revenue**

Resources provided to the state by nonfederal sources such as private individuals, local governments, commercial enterprises, and foundations that are restricted by contract or agreement. It also includes revenues associated with expenditures that are fully reimbursed by private/local sources.

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<b>Code</b>	<b>Title and Description</b>
<b>0600</b>	<b>Transfers</b>  Amounts transferred by state agencies to other accounts and/or agencies; including treasurer's transfers of resources collected by one state agency/account to the agency/account that expends the resources.
<b>0800</b>	<b>Other Revenues and Financing Sources</b>  Other revenues and financing sources not recorded elsewhere including those associated with debt financing activities, resources supporting trust activities, and certain noncash activities, such as receipt of donated commodities.
<b>0900</b>	<b>Non-Revenue Activities</b>  Amounts related to various suspense codes that must be adjusted to zero at year-end.

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**Sequential by code number**

<b>Code</b>	<b>Title</b>
	<b>0100 - Taxes</b>
0101	Retail Sales Tax
0105	Business and Occupation Tax
0106	Tax Credits - B & O
0108	Brokered Natural Gas
0109	Tax Credits - Brokered Natural Gas
0110	Compensating Tax
0111	Tax Credits - Compensating Tax
0112	Hazardous Substance Tax
0113	Tax Credits - Hazardous Substance
0115	Motor Vehicle Fuel Tax
0116	Use Fuel Tax (Other Than Motor Vehicle Fuel)
0117	Excise Telephone Taxes
0118	Liter Tax - Liquor
0119	Liquor Sales Tax - Surcharge
0120	Liquor Sales Tax
0121	Beer Tax
0122	Wine Tax
0124	Tribal Cigarette Tax
0125	Cigarette Tax
0126	Other Tobacco Products Tax
0127	I-773 Cigarette Tax
0128	Solid Waste Collection Tax
0129	I-773 Other Tobacco Tax
0130	Insurance Premium Tax
0134	Tax Credits - Public Utilities
0135	Public Utilities Tax
0136	Public Utilities District Tax
0137	Syrup (Soda) Tax
0140	Pari-mutuels Tax
0141	Petroleum Products Tax
0143	Medicaid Tax
0145	Amusements Tax

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<b>Code</b>	<b>Title</b>
0149	Watercraft Excise Tax
0150	Property Tax
0151	Excise Taxes - Other
0155	Inheritance/Estate Taxes
0157	Real Estate Excise Tax
0158	Motor Vehicle Excise Tax
0159	Leasehold Excise Tax
0160	Commercial Fishing - Privilege Tax
0161	Exhibition Center Admission Tax
0162	Stadium Admission Tax
0163	Stadium and Exhibition Center Parking Tax
0170	Other Taxes
0175	Penalties and Interest
0180	Timber Tax
0190	Fire Insurance Premium Distributions
0191	PUD Excise Tax Distributions
0192	Prosecuting Attorney Distributions
0195	Motor Vehicle Fuel Tax Distributions
0196	Liquor Tax Distributions
0197	Timber Tax Distributions
0198	Other Tax Distributions
0199	Tax Revenue Suspense (Department of Revenue Use Only)
	<b>0200 - Licenses, Permits, and Fees</b>
0201	Accountants
0202	Auctioneers
0203	Agriculture/Aquaculture Licenses and Fees
0204	Aircraft
0205	Alcoholic Beverages
0206	Alias Business Certification Fees
0207	Other Health Professions Licenses
0208	Architect Licenses
0209	Beautician Licenses
0210	Athletic Licenses
0211	Gambling Licenses and Fees
0212	Banking Licenses and Fees

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Code	Title
0213	Barber Licenses
0214	Property Tax Exemption Application Fees
0216	Hearing Aid Consultants
0217	Cemetery Fees
0218	Land Sales Disclosure Act
0219	Certified Psychologist Licenses
0220	Charitable Funds Solicitation
0221	Cigarette Fees and Licenses
0222	Commercial Driver Schools
0223	Contractors Registration
0224	Collection Agencies
0225	Burning Permit Fees
0226	Corporation Licenses and Fees
0228	Debt Adjuster Licenses
0229	Electrical Licenses
0230	Escrow Transaction Licenses
0231	Employment Agency Licenses
0232	Engineering and Surveying Licenses
0233	Farm Labor Licenses
0234	Educational Institutions Registration Fees
0236	Firearms Licenses, Fees, and Permits
0237	Commercial Fishing Licenses
0238	Franchise Licenses
0240	Funeral Licenses
0242	Health Fees and Licenses
0244	Horse Racing Licenses and Fees
0245	Hunting and Fishing Licenses
0246	Insurance Licenses and Fees
0247	Librarian Certificates
0248	Liquid Fuel Licenses
0249	Landscape Architects
0250	Fireworks Licenses
0251	Dental Licenses
0252	Medical Licenses
0253	Motor Vehicle Licenses
0254	Motor Vehicle Operator Licenses

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<b>Code</b>	<b>Title</b>
0255	Automobile Sales Licenses
0256	Notary Fees and Commission of Deeds
0257	Licensed Practical Nurse Licenses
0258	Registered Nurse Licenses
0259	Oil and Gas Well Drilling Permits
0260	Optician Licenses
0261	Optometrist Licenses
0262	Pharmacy Licenses
0263	Puget Sound Pilot Licenses
0264	Nursing Home Administrative Licenses
0266	Power Licenses
0267	Real Estate Excise Tax Technology Fee
0268	Public Utilities Regulatory Fees
0269	Business Opportunity License
0270	Real Estate Licenses
0271	Sewage Treatment Plant Operator Licenses
0272	Safety Inspection Licenses and Fees
0274	Credit Union Licenses and Fees
0275	Oculist Licenses
0276	Forest Practices Permit Fees
0277	Securities Licenses, Permits, and Fees
0278	Occupational Therapist Licenses
0279	Vessel Registration Fees
0280	Tax Exemption Permits
0281	Sellers of Travel
0282	Distribution of Liquor License Fees - Class H
0283	Veterinarian Licenses
0284	Distribution of Liquor License Fees - Class A-F
0285	Water Resources Fees
0286	Water Quality Fees
0287	Well Construction and Licensing
0290	Log Patrol Licenses
0291	Marriage Licenses
0292	Master License Delinquency Fees
0293	Excise Tax Registration Certificates
0294	Hazardous Waste Fees

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Code	Title
0295	Certified Acupuncturist Licenses
0296	Replacement Tire Fee
0297	Boating Safety Distributions
0299	Other Licenses, Permits, and Fees
<b>0300 - Federal Revenue</b>	
0301	African Development Foundation
0303	Institute of Museum Services
0304	Inter-American Foundation
0305	National Endowment for the Arts
0306	National Endowment for the Humanities
0307	Office of National Drug Control Policies
0308	Peace Corps
0309	Legal Services Corporation
0310	Department of Agriculture
0311	Department of Commerce
0312	Department of Defense
0313	Central Intelligence Agency
0314	Department of Housing and Urban Development
0315	Department of the Interior
0316	Department of Justice
0317	Department of Labor
0319	Department of State
0320	Department of Transportation
0321	Department of the Treasury
0323	Appalachian Regional Commission
0327	Office of Personnel Management
0329	Commission on Civil Rights
0330	Equal Employment Opportunity Commission
0332	Federal Communications Commission
0333	Federal Maritime Commission
0334	Federal Mediation and Conciliation Service
0339	General Services Administration
0340	Government Printing Office
0342	Library of Congress
0343	National Aeronautics and Space Administration

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<b>Code</b>	<b>Title</b>
0344	National Credit Union Administration
0346	National Labor Relations Board
0347	National Science Foundation
0355	Federal Revenue - Non-Assistance
0357	Railroad Retirement Board
0358	Securities and Exchange Commission
0359	Small Business Administration
0360	Smithsonian Institution
0361	International Trade Commission
0362	Tennessee Valley Authority
0364	Veterans Administration
0366	Environmental Protection Agency
0368	National Gallery of Art
0370	Overseas Private Investment Corporation
0377	Nuclear Regulatory Commission
0378	Commodity Futures Trading Commission
0381	Department of Energy
0383	Federal Emergency Management Agency
0384	Department of Education
0385	Scholarship and Fellowship Foundations
0386	Pension Benefit Guaranty Corporation
0387	Consumer Product Safety Commission
0388	Architectural and Transportation Barriers Compliance Board
0389	National Archives and Records Administration
0390	Miscellaneous Commissions
0391	United States Institute of Peace
0392	National Council on Disability
0393	Department of Health and Human Services
0394	Corporation for National and Community Service
0396	Social Security Administration
0397	Homeland Security
0398	US Agency for International Development
0399	Federal Assistance – Miscellaneous
03DS	Federal Revenue Distributions (State Treasurer Only)

## Uniform Chart of Accounts

Code	Title
	<b>0400 - State Charges and Miscellaneous Revenue</b>
0401	Treasury Investment Income
0402	Income from Property
0403	Juvenile Court Fees
0404	Cost of Supervision Assessment Fee
0405	Fines and Forfeits
0406	Litter Control Revenue
0407	Patient Care
0408	Treasury Deposit Income
0409	Interest Income
0410	Unclaimed Monies
0411	Dividend Income
0413	Capital Gains
0414	Capital Losses
0415	Sale of Property - Timber
0416	Sale of Property - Other
0417	Victims of Crime Compensation
0418	Gain or Loss On Sale of Capital Assets
0419	Support Enforcement Service Fees
0420	Charges For Services
0421	Publications and Documents
0423	Board, Room, and Meals – Residents
0424	Tuition and Fees
0425	Filing Fees and Legal Services
0427	Property and Resources Management
0428	Other Charges for Current Services
0429	Natural Resources Equipment Rental
0430	Dedicated Student Fees
0431	Miscellaneous Student Fees
0434	Hazardous Waste Cleanup Recoveries
0440	Indirect Cost Reimbursement
0441	Contributions and Grants
0444	Grant Repayments
0445	Unemployment Compensation Reimbursement
0448	Statewide Indirect Cost Recoveries
0450	Sales of Goods and Supplies - Proprietary Funds

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<b>Code</b>	<b>Title</b>
0455	Sales of Liquor
0470	Judicial Information System Fees
0471	Unemployment Compensation Contributions
0472	Workers' Compensation Contributions
0473	Costs of Investment Activities
0474	Interest Expense on Reverse Repurchase Agreements (OST only)
0477	Lottery Ticket Proceeds
0478	Lottery Ticket Returns
0484	LCB State Tax Distributions
0485	Immaterial Prior Period Adjustments
0486	Recoveries of Prior Appropriation Expenditures
0487	Recoveries of Student Financial Aid Expenditures
0488	Refunds on Account of Forgery (Prior)
0489	Amortization
0490	Cash Over and Short
0492	Death Investigation Distributions
0493	Aquatic Lands Distributions
0494	Impaired Driving Safety Distributions
0495	Commuting Reimbursement
0496	Insurance Premiums
0497	Charges For Transportation Services
0498	Tort Claim Reimbursement
0499	Other Revenue
04DS	Unclaimed Property Distributions
	 <b>0500 - Private/Local Charges and Miscellaneous Revenue</b>
0523	Board, Room, and Meals
0526	Highway Construction and Maintenance
0535	Energy Facility Application and Monitoring Fees
0541	Contributions and Grants
0546	Federal Revenue – Pass Through
0549	Miscellaneous Revenue
0597	Reimbursable Contracts

## Uniform Chart of Accounts

Code	Title
	<b>0600 - Transfers</b>
0611	Bond Transfers In
0612	Bond Transfers Out
0621	Operating Transfers In
0622	Operating Transfers Out
0623	Investment Administration Transfers (SIB Only)
0626	Noncash Revenue Transfers - Compensation
0627	Noncash Revenue Transfers - Other
0631	County Sales and Use Tax Equalization Transfer
0632	Municipal Sales and Use Tax Equalization Transfer
0633	Timber Tax Transfer
0635	Air Pollution Control (Ride Share) Transfer
0636	State Treasurer's Service Account Transfer
0641	Stadium & Exhibition Account Transfer – Lottery revenues
0642	Student Achievement Account Transfer – Lottery revenues
0643	Education Construction Account Transfer – Lottery revenues
0644	General Fund Transfer – Lottery revenues
0648	Commute Trip Reduction Transfer
0649	Unclaimed Property Transfer
0651	Flood Control Transfer
0652	Water Quality Transfer
0654	County Criminal Justice Transfer
0655	Municipal Criminal Justice Transfer
0656	Emergency Reserve Account Transfer
0657	Criminal Justice Treatment Transfer
0658	Alcohol Treatment Transfer
0661	High Capacity Transit Transfer
0666	Fair Fund Transfer
0667	Initiative 773 Transfers
0668	Education Savings Account Transfer
0669	Fire Insurance Premium Transfer
0670	Natural Resource Deposit Account Transfer
0677	Agency Incentive Savings Transfers In (OFM Only)
0678	Equity Transfers In
0679	Equity Transfers Out

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<b>Code</b>	<b>Title</b>
0680	Pension Benefit Reserves Transfers In (DRS Only)
0681	Pension Benefit Reserves Transfers Out (DRS Only)
0683	Retirement System Transfer
0684	Transfer to Wildlife Account
0691	Operating Transfers - Arbitrage
0692	Operating Transfers - Arbitrage Reimbursements
0693	Operating Transfers - Debt Service
0694	Operating Transfers - Debt Service Reimbursements
0695	Operating Transfers - Sales Taxes
0696	Operating Transfers - Motor Fuel Taxes
0697	Operating Transfers - Fiscal Agent
0698	Operating Transfers - Property Taxes
0699	Operating Transfers - Higher Education Fees
	 <b>0800 - Other Revenues and Financing Sources</b>
0802	Employer Pension Contributions
0803	Member Pension Contributions
0804	State Pension Contributions
0807	Certificates of Participation
0809	Capital Lease Acquisitions
0812	Donations of Commodities
0820	Capital Contributions
0825	Pool Participant Contributions
0855	Payments to Refunded Bond Escrow Agents
0857	Underwriters Discount / Costs of Issuance – Refunding Bonds
0858	Original Issue Premium (Discount) - Refunding Bonds
0859	Proceeds of Refunding Bonds
0860	Bonds Issued
0863	Original Issue Premium (Discount)
0864	Taxable Bonds Issued
0865	Note Proceeds
0866	Loan Principal Repayment

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Code	Title
	<b>0900 - Non-Revenue Activities*</b>
0901	Interagency Reimbursements
0902	Recoveries of Current Appropriation Expenditures
0903	Recoveries of Foster Care Expenditures
0904	Child Support Payments
0920	Items Placed in Suspense
0921	Rental Excise Tax Suspense
0925	Undistributed Receipts
0931	Higher Education Self-Pay Refunds
0940	Deposit Adjustments and Returned Checks

\*At fiscal year end, amounts in 0900 – Non-Revenue Activities source codes are to be reclassified to the appropriate asset, liability, revenue, or expenditure/expense account per Fiscal Year Cut-Off Procedures.