

Revenue Sources

Guidance for Indiana Counties, Cities & Towns

NOTE: Revenue is net of refunds and other correcting transactions, and excludes:

- Intragovernmental Transfers
- Proceeds from the issuance of debt
- Proceeds from the sale of investments
- Proceeds from agency or private trust transactions

General Revenue

Liquor Store Revenue per IFR is not applicable in Indiana

Utility Revenue

Exclude Utility Revenue from utilities defined by the Census Bureau: water supply, electric power, gas supply, and public mass transit

Exclude Social Insurance Trust Revenue

Do **Not** Include Revenue from
Public Employee Retirement Systems
Unemployment Compensation Systems
Workers' Compensation Systems
Other State or Local Social Insurance programs

Intergovernmental Revenue

Classified on Annual Financial Report as Taxes and Intergovernmental

Examples include revenue from State or Local Government

Do **Not** Include revenue or grants from the Federal Government

General Revenue from Own Sources

Tax Revenue

Classified on Annual Financial Report as Taxes and Intergovernmental

Examples include

- General Property Taxes
- Local Income Tax
- Food and Beverage Tax
- Innkeepers Tax
- ABC Excise Tax
- Casino/Riverboat
- Cigarette Tax
- Financial Institution Tax
- Local Road and Street
- Vehicle/Aircraft Excise Tax
- Major Moves Distribution
- MVH Distribution
- Property Tax Replacement Credit
- Inheritance Tax
- ABC Gallonage Tax Distribution
- Wheel Tax/Surtax Distribution

Current Charges

Classified on AFR as Licenses and Permits, Charges for Services, and Fines and Forfeitures.

Examples include

- Licenses and Permits:**
 - Electrical and Plumbing Licenses & Permits
 - Food and Amusement Licenses & Permits
 - Planning, Zoning, and Building Permits & Fees
 - Watercraft Licenses & Permits
 - Gun Permits
 - Sign Permits
 - Street and Curb Cuts Permits
 - Dog Licenses
 - Cable TV Licenses
 - County Health Dept Licenses & Permits
- Charges for Services:**
 - 911 Telephone Service
 - Emergency Medical Services Fees
 - Document & Copy Fees
 - Park & Recreation Receipts
 - Parking Receipts
 - Rental of Property
 - Garbage/Trash/Recycling/Landfill Fees Airport Receipts
 - Cemetery Receipts
 - Sewage Fees
 - Police Protection Contracts & Service Fees
 - County Auditor Services
 - County Recorder Services
 - County Sheriff Services
 - County Treasurer Services
 - Health Department Services
 - County Surveyor Services
- Fines and Forfeitures**
 - Court Costs and Fees
 - Business Personal Property Exception Local

Do **Not** Include

Fees from Public Mass Transit Systems

Miscellaneous Revenue

Classified on Annual Financial Report as Other Receipts

Examples include

- Earnings on Investments
- Sale of Capital Assets
- Donations, Gifts and Bequests
- Grants and Distributions from Non-Governmental Entities

Do **Not** Include

- Sale of Investments
- Proceeds from Tax Anticipation Warrants & Other Borrowing
- Refunds and Reimbursements
- Payroll Fund & Clearing Account Transfers in Interfund Loans
- Proceeds from agency or private trust transactions

Sewage fees and solid waste fees are included under Current Charges per the FAQ Appendix.

Do **Not** Include

- Water Utility Fees
- Electric Utility Fees
- Gas Utility Fees
- Public Mass Transit Systems

This Chart is provided by the State Board of Accounts as a guide for analyzing general revenue sources under the American Rescue Plan Act. Each unit of government must make its own determination as to which revenue sources should be included in the calculation of revenue reduction based its reading of the American Rescue Plan Act provisions.

Sources:

- American Rescue Plan Act
- US Treasury Interim Final Rule
- US Treasury Frequently Asked Questions (ARPA)