

Revenue Source Definitions

Taxes (6000 through 6899)

Compulsory charges levied by governments on their citizens and other taxpayers to finance services performed for the common benefit.

Intergovernmental Revenues (6900 through 6999)

Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Licenses and Permits (7000 through 7999)

Licenses and permits are charges for the privilege of engaging in a regulated activity often over a particular period of time. Examples include fishing licenses, building permits, plan reviews, auto registrations and driver's licenses. Also included under this category are assessments, which are compulsory charges made against all members of certain industries doing business in Wisconsin. Examples include regulatory charges for the insurance, banking and utility industries, as well as, charges against the insurance industry to finance various supplemental insurance programs.

Charges for Goods and Services (8000 through 8699)

Charges for goods result from sale of products including such diverse items as lottery tickets, farm products, documents and excess energy. Charges for services result from services furnished including audits, legal services, patient care, microfilming, and rentals. Also included under this category are fees from flat charges for tuition, transcripts, examinations, admissions, inspections, and other services.

Participant Contributions (8700 through 8799)

Revenues collected by the Departments of Employee Trust Funds and Workforce Development from individuals, other governments or funds for pension and other fringe benefit programs.

Investment and Interest Income (8800 through 8999)

Revenue from interest and dividends received from pool shares and investment holdings.

Gifts and Donations (9000 through 9199)

Revenue from gifts, grants and bequests from non-governmental sources.

Fines and Forfeitures (9300 through 9305) & (9320 through 9399)

Revenue collected for fines and penalty assessments.

Miscellaneous Revenues (9200 through 9299) & (9306 through 9319) & (9400 through 9599)

Various insignificant revenues that do not fall under any of the other revenue source categories.

Other Financing Sources (9600 through 9799)

Other financing sources include resources from capital leases, proceeds from sale of bonds, proceeds from material sales of general fixed assets, and interfund transfers in.

Other Transactions (9800 through 9999)

Other transactions include such transactions as intrafund transfers and extraordinary items.