

SUPPLEMENTARY INSTRUCTIONS FOR KANSAS COUNTIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to your general government, please include the following fiscal activities.

- Benefit districts for fire protection, street, lights, storm and sanitary sewers, and road improvement (county-created)
- Benefit road districts
- County extension councils
- County fair associations
- County fire districts
- County hospital boards
- County library boards
- County park boards
- County port authorities
- County sports authorities
- Joint County fire protection districts
- Levee districts
- Public improvement districts
- Regional library boards (1951 law)
- Rural housing incentive districts
- Transportation development districts
- Sewer districts
- Storm drainage districts
- Water districts (counties of less than 100,000 inhabitants and adjoining a federal reservoir flood control project)
- Zoning districts

EXCLUDE ALL OTHER FISCAL ACTIVITIES

PART 2 – REVENUES

3. A. Property taxes - Code T01 -

Exclude taxes collected for municipalities, townships, school districts, or the State. Also, exclude special assessments and user service charges.

Include all real and personal property taxes collected for all county funds; report both current and delinquent taxes for all county purposes, including:

- County fair association
- Fees retained for collecting property taxes for other jurisdictions
- County free fair
- County extension work
- Noxious weed control
- Soil shifting fund
- Adult care home
- Airport
- County home for the Aged
- Law enforcement
- Tax for elderly
- Childcare center
- Civil defense
- No-fund warrant tax
- County magistrate court tax
- Tax pay judgments
- Salary tax
- Emergency medical service

- County hospital tax
- County school foundation fund
- Oil and gas wells and leases
- County out-district tuition tax
- Memorials and monuments
- Livestock tax
- Public utility county property tax
- Workmen's compensation tax
- Grasshopper control
- Historical records
- Sewer district
- Parks and recreation
- Youth center
- Merchants' inventory
- Mental health center
- County road 5 mill tax for road construction
- Benefit district property tax
- Proceeds of tax sale
- Other county property taxes
- Penalties and interest on delinquent taxes
- Cost of tax sale and advertising
- Flood control
- Elections
- Fire districts
- 4-H club tax
- Courthouse/Jail fee
- Mobile home tax
- Juvenile detention home
- Health fund
- Road and bridge funds
- Road and bridge lighting tax
- Highway debt service tax
- Local service road tax
- Equipment rental tax
- Zoo tax
- Motor vehicle tax
- County hospital reserve fund

3. B. Local sales taxes

1. General sales tax - Code T09 -

If imposed by your county, report your county's share of retailers' sales tax collected for your county by the State Department of Revenue. Also, include any amounts from this tax paid to community junior college districts. However, do not include amounts of your county retailers' sales tax paid to cities in your county.

3. Amusements sales tax – Code T11 – Include: Entertainment, recreation and/or amusement tax.

6. Public utilities sales tax – Code T15 – Include: Taxes imposed distinctively on public utilities, both privately and publicly owned, such as public passenger and freight transportation companies, telephone, telegraph, and light and power, and others; measured by gross receipts, gross earnings, or units of service sold, either as a direct tax on consumers or as a percentage of gross receipts of utility. Emergency telephone tax for 911 enhancement and cable television.

Mental health grants

8. Other sales tax, specify - Code T19 -

Include: Taxes on specific commodities, businesses, or services not reported separately above (e.g., hotel and motel room tax, entertainment tax on food, fuels other than motor fuel, etc.).

3. C. Licensing and permit taxes

2. Amusements licensing and permit taxes – Code T21 – Include:

Licenses on amusement businesses generally and on specific types of amusement enterprises or devices (e.g., race tracks, movie theaters, athletic events, pinball and videogame machines, etc.).

3. Motor vehicle licensing and permit taxes - Code T24 – Include:

Licenses imposed on owners or operators of motor vehicles for the right tuse public highways, such as fees for title registration, license plates, vehicle inspection, vehicle mileage and weight taxes on motor carriers, highway use taxes and off-highway fees. (e.g., treasurer's fees retained from motor vehicle license applications, transfers, and titles).

5. Occupation and business licensing and permit taxes (not reported above) - Code T28 – Include: Licenses (including examination and inspection fees) required of persons engaged in particular professions, trades, or occupations (e.g., taxes on insurance companies based on value of their policies, charges or fees relating tthe inspection of commodities, etc.)

6. Other licensing and permit taxes, specify – Code T29 – Include:

Zoning permits, moving permits, dog licenses, pistol permits, health department licenses, marriage licenses, clerk fees retained for selling State hunting and fishing licenses, artesian well licenses, ambulance licenses, and other licenses and permits.

3. D. Local income taxes

1. Local personal income, payroll, or earning tax

- Code T40 – Include: Local intangible tax levied on gross intangible earnings (e.g., interest, dividends, etc.).

3. E. Other taxes

2. Documentary and stock transfer tax – Code T51 – Include:

Taxes on the recording, registration, and transfer of documents, such as mortgages, deeds, and securities.

4. Other taxes, specify - Code T99 – Include: Taxes not listed separately or provided for in categories above, such as taxes on land at a specified rate per acre (rather than on assessed value), 5% of state inheritance taxes, proceeds from the Grain tax.

NOTE: Do not include trail tax

4. Intergovernmental revenues

A. Streets and highways – From the State - Code C46 –Include:

County equalization and adjustment fund
County road grants
County highways--flood control

D. Health and/or hospitals – From the State - Code C42 –

Include:

Board of health grants

M. General support - From the State - Code C30 -

Include:

Alcoholic beverage sale
County share of State revenue sharing
Ad valorem tax reduction
Mineral production tax
Slider reimbursement
Manufacturing and equipment sales tax reimbursement

N. All other - From the State - Code C89 – Include:

Library grants
Bicentennial grants
EEA grants
Civil defense
Economic opportunity grants
Land and water conservation grants
Omnibus crime act grants to counties
Severance tax grants
Other State grants and reimbursements
Tax on controlled substances

PART 3 - EXPENDITURES

8. Intergovernmental expenditures

Include tax revenues distributed to local governments as follows:

Amounts apportioned to school districts from the county school foundation and junior college out-district tuition levies, including shared funds of the ad valorem tax reduction monies from the state, in item Z.

Amount of retailers' sales tax collected for your county by the state and distributed to community junior college districts.

Exclude - Amounts paid from property tax levies collected for municipalities, towns, schools, and special districts.

11. Personnel expenditures

Report salaries and wages for all employees, full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income taxes, social security or retirement coverage.

PART 4 - INDEBTEDNESS

Include industrial revenue or pollution control bonds issued by your government.

PART 5 - CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Exclude amounts held in funds administered for cities, towns, and school districts.

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