

SUPPLEMENTARY INSTRUCTIONS FOR MINNESOTA COUNTIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

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

- Community public health boards
- County water and sewer districts
- Drainage authorities (county and judicial ditches)
- Emergency medical services special taxing districts
- Human services boards
- Joint powers boards of health
- Lake improvement districts
- Parks commissions
- Regional railroad authorities governed by county board of commissioners
- Road districts in unorganized territory
- Rural development financing authorities
- Subordinate service districts

PART 2 - REVENUES

3. A. Property taxes – (Code T01)

Include:

- Real and personal property tax collections from current and prior years levies for all county funds
- Penalties, interest, fees and costs on delinquent taxes
- Proceeds from the sale of tax forfeited property
- County share of fiscal disparities (seven county metro area only)

3. C. Licensing and permit taxes

1. Alcoholic beverages licensing and permit taxes (Code T20)

Report proceeds from issuance of liquor licenses.

3. Motor vehicle licenses (local) (Code T24)

Report the county share of wheelage taxes, fees retained from sale of state automobile licenses and snowmobile licenses.

5. Occupation and business licenses (Code T28)

Include fees in connection with the issuance of business licenses and permits.

6. Other licenses and permits (Code T29)

Include:

- Auctioneer licenses
- Building permits and licenses
- Game and fish licenses

3. E. Other taxes

2. Documentary and stock transfer tax (code T51)
Include mortgage registry tax

4. Intergovernmental revenues

A. Streets and highways – From the State (Code C46)

Include highway users tax and state grants for roads and bridges.

C. Public welfare – From the State (Code C79)

Include federal grants and Medicaid channeled through the state for welfare and county nursing home purposes.

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

Include amounts for hospitals, TB control, local health services, mental health centers, alcoholism grants, mental retardation centers and other health-related grants.

M. General support – From the State (Code C30)

Include amounts received from the state for:

- Disaster credit property tax relief
- Gross earnings tax replacement
- Homestead credit
- Local government aid
- Machinery aid
- Taconite production tax relief
- Taconite production tax distribution
- Railroad tax distributions
- Inheritance tax
- Small business credit
- State paid wetlands credit
- State payments in lieu of taxes

N. All other – From the State (Code C89)

Include:

- Disaster relief
- Federal Forest Preserve revenue
- Law enforcement assistance grants
- Library grants
- Marine gas tax
- Parks and recreation grants
- Pollution and environmental protection grants
- Probation and parole grants

5. Other than tax and intergovernmental revenues

Report at appropriate code boxes revenues for all county funds, including special revenue funds and enterprise funds.

PART 3 – EXPENDITURES

9. Direct expenditures by purpose and type

Report at appropriate code boxes expenditures for all county funds, including special revenue funds, and enterprise funds.

11. Personnel expenditures – (Code Z00)

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