

SUPPLEMENTARY INSTRUCTIONS FOR MISSOURI COUNTIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to your general government (including component units), please include the following fiscal activities:

- Common road districts (county)
- Common sewer districts
- County health centers
- County nursing home bond funds (exclude finances of independent nursing home districts)
- Drainage districts under county court
- Homeless assistance programs (Jackson, St. Charles, and St. Louis counties)
- Industrial development corporations and authorities
- Neighborhood improvement districts
- Port authorities (single county)
- Regional jail districts
- Senior citizens' services boards
- Sheltered workshops boards
- Solid waste management districts

Exclude all other fiscal activities

PART 2 - REVENUES

3. A. Property taxes - Code T01

Include all current and delinquent property tax collections (real and personal, merchant and manufacturing, railroad and utility) collected for the county funds and agencies listed above.

NOTE: Do not include taxes your county collects from levies of cities, townships, school districts, library districts or other special districts.

SPECIAL NOTE: County Road Fund (but not special road district). If your county does not have township organization, report the 35 cents per \$100 levy imposed by the county judge and turned over to the special road district. Exclude amounts of road district tax over the 35 cents levy.

3. B. Local sales taxes

6. Public utilities sales tax (Code T15)
Include Emergency Telephone Service Tax

3. C. Licensing and permit taxes

1. Alcoholic beverages license (code T20)
Include liquor licenses
3. Motor vehicle licenses (Code T24)
Include boat and motor licenses.

5. Occupation and business licenses (code T28)
Include inspection and examination fees charged in connection with the issuance or renewal of a business license or permit.

6. Other licensing and permit taxes – (Code T29)

Include:

- Building permits
- Dog licenses
- Marriage licenses
- Gun permits

3. E. Other taxes

2. Documentary and stock transfer tax (code T51)
Include Mortgage recordation tax

4. Intergovernmental revenues

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

In counties with township organization include the county aid road tax funds received by the county from the state for distribution to the townships.

C. Public welfare – From the State - Code C79

Include amounts for the home for dependent children and state grants for welfare purposes.

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

Include:

- Aid to county health centers
- Comprehensive health planning grants
- County mental hospital grants
- Mental health and retardation grants

M. General support – From the State - Code C30

Include:

- Financial institution tax
- Stock insurance tax
- Intangible tax

N. All other – From the State Code C89

Include:

- Airfield improvements
- Council on the Arts
- County fair
- Disaster relief
- Flood control
- Forest cropland
- Library aid
- National Forest Preserve revenue
- OEO grants
- Office of aging grants
- Outdoor recreation grants
- Planning grants
- Private car grants
- Transportation and apprehension of prisoners
- Other state grants and reimbursements

PART 3 - EXPENDITURES

8. Intergovernmental expenditures

Report at Item A. Streets and highways, the amount of the 35 cents levy collected by the county fiscal court and distributed to special county road districts in counties without township organization. Report at Item A. Streets and highways, the amount of County Aid Road Tax (C.A.R.T.) received from the state by counties with townships for distribution to townships.

9. Direct expenditures by purpose and type

R. Public welfare

6. Other Public Welfare – Include expenditure for Developmental Disabilities (SB40)

11. Personnel expenditures – Code Z00

Report salaries and wages for all employees, full-time 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 tax, social security, or retirement coverage.