

SUPPLEMENTARY INSTRUCTIONS FOR OHIO CITIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to your general government, please include the taxes and intergovernmental revenues of -

Your city general government
 City bridge commissions
 City health commissions
 City sewer districts (sanitary and storm)
 City water supply districts
 Joint economic development districts
 Joint municipal improvement districts
 Joint sewer districts
 Port authorities serving a single municipality
 Rapid transit commissions
 Resort area taxing districts (municipal)
 Special improvement districts
 Union cemetery boards

PART 2 - REVENUES

3.A. - Property Taxes (Code T01)

Include all real and personal property taxes collected for all city funds, report both current and delinquent taxes for ALL city purposes.

The property tax figure you report at Code T01 should NOT include the city's share of 10% rollback and homestead exemption payments from the state, which are classified as intergovernmental revenues (Part 2, Question 4-M, Code C30).

Exclude property tax amounts retained by the county as a collection fee. Also exclude special assessments and in lieu of tax receipts.

3.B. - Local Sales Taxes

3. Amusement tax (Code T11)
 Report admission tax on gross receipts of all type of amusement businesses
8. Other local sales taxes (Code T19)
 Report hotel-motel gross receipts taxes

3.C. - Licensing and Permit Taxes

2. Amusements licenses and permits (Code T21)
 Include revenues from licenses and permits to operate places of amusement.
3. Motor vehicle licenses (local) (Code T24)
 Report revenue from the city motor vehicle licenses (permissive) tax, if any. Exclude city's share of state motor vehicle licenses revenue (report as intergovernmental revenue in Question 4).

5. Occupation and business licenses and permits (Code T28)

Include proceeds from municipal licenses and permits (including inspection and examination fees) required of persons engaged in any trade, profession, or business.

6. Other licenses and permits (Code T29)

Report revenue from all city levies for licenses and permits not covered above. Include building permits and trailer tax.

3.D. Local Income Taxes

1. Local personal income, payroll, or earnings tax (Code T40)

Report revenue from city-imposed income tax on individuals
 Exclude refunds and income taxes collected for other political subdivisions.

2. Local corporation net income tax (Code T41)

Report revenue from city-imposed income tax on corporate entities and other businesses

3.E. Other Taxes

1. Death and Gift Tax (Code T50)

Include estate and inheritance taxes.

4. Intergovernmental revenues

A. Streets and highways

From other local governments (Code D46):
 Report city revenue from the county motor vehicle (permissive) tax

From the State (Code C46):
 Report city's share of state motor vehicle license fees and gasoline taxes

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

Include:
 Subsidies and state grants for health and mental retardation.

E. Housing and Community Development (Codes D50, C50, and B50)

Include:
 Intergovernmental funds received for community development and public housing (but exclude revenues for metropolitan housing authorities).

G. Sewerage – From the State - Code C80

Include:

Sewage disposal grants and proceeds of OWDA loans
(treat as grants)

M. General support - From the State – Code C30

Include:

City's share of 10% rollback and homestead relief
reimbursements, and Local Government Fund and
alcoholic beverage licenses distributions from the state.

N. All other

From local governments (Code D89):

Include revenues from miscellaneous contractual
arrangements with other subdivisions.

From state (Code C89):

Include amounts received from the state for police and
firemen's pension, sewage disposal, city-administered
libraries, law enforcement assistance, and employment
program. Also include proceeds of OPWC Infrastructure
Bonds (treat as grants). Include the amount for Lottery.

Report at appropriate Code boxes in Question 5 revenues for all
city funds, including special revenue funds, enterprise funds, and
component units.

5. Other than tax and intergovernmental revenues

E. Interest Earnings - Code U20

Report 'use of money and property' if it consists of interest
earnings.

G. Rents - Code U40

Report 'use of money and property' if it consists of rental
income.

PART 3 - EXPENDITURES

8. Intergovernmental Expenditures

Report here the payments to the state for the city's share of
OWDA at 8-G (Code L80) and Infrastructure debt at 8-BB
(Code L89) – if applicable to your government.

9. Direct expenditures by purpose and type

Report at appropriate Code boxes expenditure for all city
funds, including special revenues funds, enterprise funds, and
component units.

11. Personnel expenditures – Code Z00

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
amounts before deductions for income taxes, social security,
or retirement coverage.