SUPPLEMENTARY INSTRUCTIONS FOR IOWA COUNTIES
2014 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for all funds of the general government, please include the following fiscal activities:

Agricultural extension districts and councils
Airport authorities (single-county)
Airport commissions (single-county)
County cluster boards
County conservation boards
County enterprise commissions
County public hospitals
Cultural and entertainment districts
District health departments
Emergency management commissions
Enterprise zones
Highway drainage districts
Joint 911 service boards
Levee and drainage districts and sub-districts (managed by the county board of supervisors or the county board of drainage commissioners)
Library districts
Secondary road assessment districts
Soil conservation and flood control districts in mining areas (managed by the county board of supervisors)
Special assessment and joint special assessment districts
Townships
Veterans affairs commissions

SPECIAL NOTE:

SCHOOLS
Exclude
- Revenues collected for and transmitted to the state school districts or municipalities
- Revenues raised from, and the expenditure of:
  Corporation and school district taxes
  Soldiers' bonus taxes
  State auto registration fees

PART 2 - REVENUES

3. A. Property taxes (code T01)
Include
- All county taxes collected regardless of fund

Exclude
- Taxes collected by this county as the agent for other local governments
- County share of state property tax relief payments *(report in PART 2, question 4, item M., code C30)*

3. B. Local sales taxes

1. General sales and gross receipt taxes (code T09)
   Include
   - Local option tax

6. Public utilities sales tax (code T15)
   Include
   - Utility tax replacement excise tax

8. Other sales tax (code T19)
   Include
   - Hotel/motel tax

3. C. Licensing and permit taxes

3. Motor vehicle licensing and permit taxes (code T24)
   Include
   - Local fees retained for selling state auto

4. Public utilities licensing and permit taxes (code T27)
   Include
   - Administrative fees retained for registering commercial vehicles

6. Other licensing and permit taxes (code T29)
   Include
   - Bike licenses
   - Building permits
   - Dog licenses
   - Fees retained for collecting the state road use tax
   - Hauling permits
   - All other licenses and permits

3. E. Other taxes

2. Documentary and stock transfer tax (code T51)
   Include
   - Portion of the real estate transfer tax retained by this county

4. Intergovernmental revenues

A. Streets and highways – From the State (code C46)
Include
- Road use tax distributions

C. Public welfare – From the State (code C79)
Include
- Grants for welfare administration
- Other state welfare payments to this county

D. Health and/or hospitals – From the State (code C42)
Include
- Alcoholism grants
- Health planning grants
- Hospital construction grants
- Social service mental health grants

M. General support – From the State (code C30)
Include
- Property tax relief payments
- Bank franchise tax

N. All other – From the State (code C89)
Include
- Bicentennial grants
- Civil defense reimbursements
- Correction grants
- County fair board
- EEA grants
- EOA grants
- Flood disaster grants
- Historic preservation grants
- HUD planning grants
- Iowa Youth Services planning grants
- LEAA grants
- All other grants and reimbursements

5. Other than tax and intergovernmental revenues

B. Other sales and service funds

13. Other sales and service funds (code A89)
Include
- Revenue of county operated nursing homes

PART 3 – EXPENDITURES

8. Intergovernmental expenditures

J. Health (other than hospitals) (code L12)
Include
- County's payment to state mental health institutions

9. Direct expenditures by purpose and type

R. Public welfare

5. Welfare institutions
Include
- Expenditure of county operated nursing homes

PART 4- INDEBTEDNESS

12. Long-term debt

A. Debt for public purposes
Include
- County's share of the IMWCA debt