SUPPLEMENTARY INSTRUCTIONS FOR OHIO CITIES
2014 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

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

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
- Both current and delinquent taxes for ALL city purposes

Exclude
- City's share of 10% rollback and homestead exemption payments from the State (*report in PART 2, question 4, item M., code C30*)
- Property tax amounts retained by the county as a collection fee
- Special assessments
- In lieu of tax receipts

3. B. Local Sales Taxes

3. Amusements sales tax (code T11)

Include
- Admission tax on gross receipts of all type of amusement businesses

8. Other sales taxes (code T19)

Include
- Hotel/motel gross receipts taxes

3. C. Licensing and Permit Taxes

2. Amusements licensing and permit taxes (code T21)

Include
- Revenues from licenses and permits to operate places of amusement

3. Motor vehicle licensing and permit taxes (code T24)

Include
- Revenue from this city motor vehicle licenses (permissive) tax, if any

Exclude
- City's share of state motor vehicle licenses revenue (*report in PART 2, question 4, item A., code C46*)

5. Occupation and business licensing and permit taxes (Code T28)

Include
- Proceeds from municipal licenses and permits
- Inspection and examination fees required of persons engaged in any trade, profession, or business

6. Other licensing and permit taxes (code T29)

Include
- Revenue from all city levies for licenses and permits not covered above
- Building permits and trailer tax

3. D. Local Income Taxes

1. Local individual income tax (code T40)

Include
- 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)

Include
- 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)

Include
- City revenue from the county motor vehicle (permissive) tax

From the State (code C46)

Include
- City's share of state motor vehicle license fees
- 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

Exclude
- Revenues for metropolitan housing authorities

G. Sewerage – From the State (code C80)
Include
- Sewage disposal grants
- 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
- Local Government Fund
- Alcoholic beverage licenses distributions from the State

N. All other - From other local governments (code D89)
Include
- Revenues from miscellaneous contractual arrangements with other subdivisions

From the State (code C89)
Include
- Amounts received from the State for police and firemen's pension, city-administered libraries, law enforcement assistance, and employment program
- Proceeds of OPWC Infrastructure Bonds (treat as grants)
- Amount for Lottery

5. Other than tax and intergovernmental revenues

Report at appropriate items, in question 5, revenues for all city funds, special revenue funds, enterprise funds, and component units.

PART 3 - EXPENDITURES

8. Intergovernmental expenditures

G. Sewerage - To the State (code L80)
Include
- Payments to the State for the city's share of OWDA

BB. Other - To the State (code L89)
Include
- Infrastructure debt, if applicable to this government

9. Direct expenditures by purpose and type

Report at appropriate items, expenditures for all city funds, special revenues funds, enterprise funds, and component units.

11. Personnel expenditures (code Z00)
Include
- Salaries and wages for all employees, full-time and part-time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries in gross amounts before deductions for income taxes, social security, or retirement coverage