SUPPLEMENTARY INSTRUCTIONS FOR OREGON COUNTIES
2014 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to the general government, please include the fiscal activities of the following agencies (if applicable):

Community forest Authorities
Community services Consortium
County fair boards
County livestock districts
County road districts
County service districts
Diking districts
Dog control districts
Fire patrol districts, Zone 2
Highway lighting districts administered by county government
Hospital facility authorities
Housing authorities administered by county government
Local commissions on children and families
Public libraries (county and regional)
Regional air quality control authorities
Road improvement areas
Sports and convention facilities commissions
Vector control districts (mosquito control)
Water control districts governed by the county
Weed control districts
Wind erosion districts

PART 2 - REVENUES

3. A. Property taxes (code T01)
Include
- All county property taxes received from current and prior year levies
- Collections for the general fund, special revenue funds (including this county school fund), debt service funds, and all other county funds

3. B. Local sales taxes

4. Motor fuels sales tax (code T13)
Include
- County gasoline sales tax (Multnomah and Washington counties only)

6. Public utilities sales tax (codeT15)
Include
- Franchise taxes based on gross receipts
- Franchise fees

8. Other local sales taxes (codeT19)
Include
- Hotel/motel room tax
- Motor vehicle rental tax

3. C. Licensing and permits taxes

1. Alcoholic beverages licensing and permit taxes (code T20)
Include
- Proceeds from issuing liquor licenses for “consumption on premises”

2. Amusements licensing and permit taxes (code T21)
Include
- Proceeds from issuing licenses to businesses on county fairgrounds, peddlers, ferry boats, billiard tables, bowling alleys, and other amusements

3. Motor vehicles licensing and permit taxes (codeT24)
Include
- Proceeds from registration fees for vehicles registered in this county

Exclude
- Monies collected by this county for registration that are forwarded to the State

5. Occupation and business licensing and permit taxes (code T28)
Include
- Proceeds from issuing licenses for occupations and businesses except those detailed in the section for amusements licensing and permit taxes (see above)

6. Other licensing and permit taxes (code T29)
Include
- Dog licenses, marriage licenses, inspection fees
- Building permits
- Other licenses or permits

5. E. Other taxes

2. Documentary and stock transfer tax (code T51)
Include
- Proceeds from taxes on transfers of real property (Washington County only)

4. Intergovernmental revenues

A. Streets and highways – From the State (code C46)
Include
- Highway revenue
- National Forest Revenue (with county school fund 25%)
- Public lands sales
- Special transportation fund
- State forest trust lands revenue (county retained portion)

C. Public Welfare – From the State (code C79)
Include
- Vendor payments from Medicaid
- Veterans’ services
- Juvenile services, child support aid, etc.

D. Health and/or hospitals – From the State (code C42)
Include
- Public health payments received from state funds (*e.g., per capita aid*)
- Federal pass through funds (*e.g., maternal and child health*), mental health program payment
- Beer and wine tax sharing
- Video lottery gambling addiction payments

E. Housing and community development

From federal government directly (code B50)
Include
- Community Development Block grants

M. General Support – From the State (code C30)
Include
- Liquor revenue
- Cigarette tax revenue
- Electric coop tax
- Rural telephone tax (county retained portion)
- Railroad car company tax
- Amusement device tax
- Wildlife refuge PILOT (county retained portion)
- Mineral leasing revenue
- Timber and land sales revenue

From the Federal Government directly (code B30)
Include
- O and C revenue
- Payments in lieu of taxes
- Coos Bay Wagon Road revenue (county retained portion)

N. All Other - From other local governments (code D89)
Include
- Reimbursements for board of prisoners
- Law enforcement services
- Elections, planning services, and 911 services

From the State (code C89)
Include
- Assessment/tax assistance
- Boat law enforcement contracts
- County fair merit grants
- County park payments
- Criminal justice and court grants and reimbursements
- Community corrections grants
- E911 shared tax and Emergency planning assistance
- Elderly and disabled special transportation
- Historic preservation grants
- Land conservation and development
- Marine facilities grants
- Maintenance assistance program (MAP)
- Museum grants
- Other economic development grants
- Public works infrastructure program
- Shared racing revenue
- Traffic safety grants
- Video lottery – Economic development
- Video lottery – Law enforcement
- Water quality grants

From Federal Government directly (code B89)
Include
- Community service (anti-poverty) program
- Contract for law enforcement on federal lands
- Job Training Partnership Act (JTPA)
- Reimbursement for lodging federal prisoners
- U.S. Fish & Wildlife Refuge payments (county retained)

PART 3 - EXPENDITURES

8. Intergovernmental expenditures

J. Health (other than hospitals) – To the State (code L32)
Include
- 15% of restaurant, swimming pool, and park inspection fees to State health division

L. Judicial and legal services - To the State (code L25)
Include
- Payments to the state for justice court fines (when state police cite or arrest)

Z. Education – To other local government (code M12)
Include
- County school funds
- Other program funds to school districts

BB. Other – To other local government (code M89)
Include
- Payments for economic development, 911 services, etc.

9. Direct expenditures by purpose and type

K. Health (other than hospitals) (code E32)
Include
- Mental health expenses

M. Judicial and legal (code E25)
Include
- Child support enforcement expenses

EE. All other (code E89)
Include
- Special transportation expenses for the elderly and disabled

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 thisgovernment
- Salaries and wages in gross amounts before deductions for income taxes, social security, or retirement coverage