SUPPLEMENTARY INSTRUCTIONS FOR SOUTH DAKOTA COUNTIES
2014 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to the general government, please include the following fiscal activities:

Area jail or juvenile detention facility compacts (2 or more counties)
County toll bridge commissions
Drainage districts (1923 and 1985 laws)
Inter-state drainage districts - 1917 law
Zoning districts

PART 2 - REVENUES

3. A. Property taxes (code T01)

Include

- Amounts collected from all county property tax levies
- Airline flight property tax
- County road levy with portion returned to cities and towns
- County share of tax on monies and credits
- Telephone tax

Exclude

- Taxes collected by this county as the agent of other governments
- Special assessments (*report in PART 2, question 5, item C., code U01*)

3. B. Local sales taxes

6. Public utilities sales tax (code T15)

Include

- 911 Telephone surcharge

3. C. Licensing and permit taxes

1. Alcoholic beverages licensing and permit taxes (code T20)

Include

- Proceeds from special malt beverage retailers' licenses
- Amount retained on-sale wine dealers' licenses in conjunction with special events

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

Include

- County wheel tax

4. Public utilities licensing and permit taxes (code T27)

Include

- Fees retained by this county for motor carrier registration

6. Other licensing and permit taxes (code T29)

Include

- Amount of dog tax retained by this county
- The 85 percent share of the 3 percent mobile home tax retained by this county

3. E. Other taxes

1. Death and gift tax (code T50)

Include

- The 10 percent share of the inheritance tax retained by this county

2. Documentary and stock transfer tax (code T51)

Include

- Proceeds from fees retained by this county for real estate transfers

4. Intergovernmental revenues

A. Streets and highways – From the State (code C46)

Include

- Motor fuel sales tax
- Game and fish licenses
- Amount of the motor vehicle license fee allocated to this county

Exclude

- Portions allocated to the state, municipalities, and townships

C. Public welfare - From the State (code C79)

Include

- Malt beverage sales tax distribution for welfare

M. General support – From the State (code C30)

Include

- Amount of personal property tax replacement
- Tax loss reimbursements
- County share of bank income tax distribution
- Telecommunications gross receipts tax

PART 3 - EXPENDITURES

8. Intergovernmental expenditures

A. Streets and highways – To other local governments (code M44)

Include

- Amounts of this county 3-mill road levy paid to cities and towns

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

Exclude

- Employer-paid fringe benefits and payroll taxes