SUPPLEMENTARY INSTRUCTIONS FOR ALABAMA COUNTIES
2015 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for this government, please include the following fiscal activities:

This county general government
Authorities for coliseums, parks, exhibits, fairgrounds
Boards of health (county)
Civic center corporations
Coliseum authorities
Communication districts (single county)
Drainage districts and sub-districts
Fire districts (Limestone and Madison Counties)
Governmental utility services corporations (county)
Improvement districts (county)
Industrial development authorities (single county)
Industrial development boards
Public building authorities (county)
Regional libraries (joint county)
Service districts (Shelby and Tuscaloosa Counties)
Solid waste disposal authorities
State products mart and coliseum authorities
Tax increment districts (county)
Tuberculosis hospital authorities

EXCLUDE ALL OTHER FISCAL ACTIVITIES

SPECIAL NOTES

Include

- Transactions of debt issued in the name of this county (including school tax anticipation warrants) for school purposes *(report in PART 4, question 12, item A.*). Interest paid on such debt *(report in PART 3, question 9, item DD.5.)*
- County appropriations to school boards *(report in PART 3, question 8, item Z., code M12)*
- Direct county expenditure for school construction *(report in PART 3, question 9, item CC.)*
- Amounts of county general sales, gasoline, cigarettes, beer, or liquor taxes paid to municipalities and school boards (*report in PART 3, question 8.)*

Exclude

- Transactions of this county board of education
- Any property taxes collected by this county on school district levies, or the countywide levy for the board of education
- Proceeds of motor vehicle license and registration fees collected for and paid to municipalities

PART 2 - REVENUES

3. A. Property taxes (code T01)

Include

- All real and personal property taxes collected for all county funds
- Both current and delinquent taxes for all county purposes listed in the following:

General fund
County jail
County hospital
County building fund
Courthouse
Public health facilities
Public library
County road
Road and bridge sinking fund
Mosquito or rodent control
Tax on franchises
Tax on intangibles-public utilities
Debt service
Ad valorem tax on motor vehicles
Tax sales up to the amount of taxes owed

3. B. Local sales taxes

1. General sales and gross receipts taxes (code T09)
   Include
   - County general sales tax
   - Amount distributed to other local governments

2. Alcoholic beverages sales tax (code T10)
   Include
   - Proceeds of a county beer or liquor tax
   - Amounts distributed to other local governments

3. Amusements sales tax (code T11)
   Include
   - Local admission tax on amusements

4. Motor fuels sales tax (code T13)
   Include
   - Proceeds of a county gas tax
   - Amounts distributed to other local governments

5. Parimutuels tax (code T14)
   Include
   - County's share of parimutuel pools and breakage if this county has a dog racing commission

7. Tobacco products tax (code T16)
   Include
   - Proceeds of a county stamp or sales tax on cigarettes
   - Amounts distributed to other local governments

8. Other sales taxes (code T19)
   Include
   - County hotel and motel tax

3. C. Licensing and permit taxes

2. Amusements licensing and permit taxes (code T21)
Include
- Proceeds on licenses issued to skating rinks

3. Motor vehicle licensing and permit taxes (code T24)
Include
- Judge's commission retained from sale of motor vehicle licenses and registrations
- County judge's share of proceeds of motor vehicle licenses and registration
- Probate judge's fees from sale of drivers' licenses
- Temporary instructors' and learners' fees
- Commissions retained from issuances of nonresident motor vehicle permits for commercial trips
- Auto tag transfer fees
- Fees for recording change of ownership of motor vehicle

5. Occupation and business licensing and permit taxes (codeT28)
Include
- County business or professional licenses

6. Other licensing and permit taxes (code T29)
Include
- Marriage licenses
- Pistol permits
- Building permits
- County hunting and fishing licenses
- Fees or commissions deducted by probate judge issuing licenses
- County share of house trailer registration fees
- Other county licenses and permits

3. D. Local income taxes

1. Local individual income taxes (code T40)
Include
- "Local license fee" tax on the gross wages of employees working within this county

3. E. Other taxes

2. Documentary and stock transfer tax (code T51)
Include
- County share of mortgage
- Deed recordation tax
- County mineral documentary tax

4. Other taxes (code T99)
Include
- County share of trial tax

4. Intergovernmental revenue

A. Streets and highways - From the State (code C46)
Include
- County share of state gas tax
- U.S. forest reserve
- Auto licenses from state
- Work authority - counties
- Other highway grants

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

D. Health and/or hospital - From the State (code C42)
Include
- State health department grants
- Mental health - community services grants
- Hospital construction
- TB sanitarium subsidies

M. General support – From the State (code C30)
Include
- Franchise tax
- Sales of tax lands assessment certificate
- Financial institutions excise tax
- Oil and gas production privilege tax
- County share of state tobacco tax
- County share of state beer tax
- ABC board payments
- State sales tax

N. All other - From the State (code C89)
Include
- JHA grants
- Library grants and library aid
- Soil conservation
- Care and feeding of prisoners
- Law enforcement grants
- Alabama Development Office grants
- Commission on aging
- Other state aid and reimbursements

PART 3 – EXPENDITURES

8. Intergovernmental expenditures
Include
- Proceeds of county taxes distributed to other local governments

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