

SUPPLEMENTARY INSTRUCTIONS FOR MINNESOTA COUNTIES 2015 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

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

Community public health boards
County water and sewer districts
Drainage authorities (county and judicial ditches)
Emergency medical services special taxing districts
Human services boards
Joint powers boards of health
Lake improvement districts
Parks commissions
Regional railroad authorities governed by county board of commissioners
Road districts in unorganized territory
Rural development financing authorities
Subordinate service districts

PART 2 - REVENUES

3. A. Property taxes (code T01)

Include

- Real and personal property tax collections
- Current and prior years levies for all county funds
- Penalties, interest, fees and costs on delinquent taxes
- Proceeds from the sale of tax forfeited property
- County share of fiscal disparities (seven county metro area only)

3. C. Licensing and permit taxes

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

Include

- Proceeds from issuance of liquor licenses

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

Include

- County share of wheelage taxes
- Fees retained from sale of state automobile licenses and snowmobile licenses

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

Include

- Fees in connection with the issuance of business licenses and permits

6. Other licensing and permit taxes (code T29)

Include:

- Auctioneer licenses
- Building permits and licenses
- Game and fish licenses

3. E. Other taxes

3. Documentary and stock transfer tax (code T51)

Include

- Mortgage registry tax

4. Intergovernmental revenues

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

Include

- Highway users tax
- State grants for roads and bridges

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

Include

- Federal grants and Medicaid channeled through the State for welfare
- County nursing home purposes

D. Health and/or hospitals – From the State (code C42)

Include

- Amounts for hospitals
- TB control
- Local health services
- Mental health centers
- Alcoholism grants
- Mental retardation centers
- Other health-related grants

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

Include

- Disaster credit property tax relief
- Gross earnings tax replacement
- Homestead credit
- Local government aid
- Machinery aid
- Taconite production tax relief
- Taconite production tax distribution
- Railroad tax distributions
- Inheritance tax
- Small business credit
- State paid wetlands
- State payments in lieu of taxes

N. All other – From the State (code C89)

Include

- Disaster relief
- Federal Forest Preserve revenue
- Law enforcement assistance grants
- Library grants
- Marine gas tax
- Parks and recreation grants
- Pollution and environmental protection grant
- Probation and parole grants

5. Other than tax and intergovernmental revenues

Include

- Revenues for all county funds at appropriate item codes
- Revenues for special revenue funds
- Revenues for enterprise funds

PART 3 – EXPENDITURES

9. Direct expenditures by purpose and type

Include

- Expenditures for all county funds at the appropriate item codes
- Expenditures for special revenue funds
- Expenditures for enterprise funds

11. Personnel expenditures (code Z00)

Include

- Salaries and wages for all employees, full-time and part-time
- Salaries and wages paid for employees of any utility owned and operated by this government
- Salaries in gross amount before deductions for income tax, social security and retirement coverage