

## SUPPLEMENTARY INSTRUCTIONS FOR MISSOURI COUNTIES 2015 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In reporting data for all funds of the general government (including component units), please include the following fiscal activities:

Common road districts (county)  
Common sewer districts  
County health centers  
County nursing home bond funds (exclude finances of independent nursing home districts)  
Drainage districts under county court  
Homeless assistance programs (Jackson, St. Charles, and St. Louis counties)  
Industrial development corporations and authorities  
Neighborhood improvement districts  
Port authorities (single county)  
Regional jail districts  
Senior citizens' services boards  
Sheltered workshops boards  
Solid waste management districts

EXCLUDE ALL OTHER FISCAL ACTIVITIES

### PART 2 - REVENUES

#### 3. A. Property taxes (code T01)

##### Include

- All current and delinquent property tax collections (real and personal, merchant and manufacturing, railroad and utility) collected for this county funds and agencies listed above

##### Exclude

- Taxes this county collects from levies of cities, townships, school districts, library districts or other special districts

##### SPECIAL NOTE:

County Road Fund (but not special road district)

##### Include

- If this county does not have township organization, report the 35 cents per \$100 levy imposed by the county judge and turned over to the special road district

##### Exclude

- Amounts of road district tax over the 35 cents levy

#### 3. B. Local sales taxes

6. Public utilities sales tax (code T15)

##### Include

- Emergency telephone service tax

#### 3. C. Licensing and permit taxes

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

##### Include

- Liquor licenses

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

##### Include

- Boat and motor licenses

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

##### Include

- Inspection and examination fees charged in connection with the issuance or renewal of a business license or permit

6. Other licensing and permit taxes (code T29)

##### Include:

- Building permits
- Dog licenses
- Marriage licenses
- Gun permits

#### 3. E. Other taxes

2. Documentary and stock transfer tax (code T51)

##### Include

- Mortgage recordation tax

#### 4. Intergovernmental revenues

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

##### Include

- County aid road tax funds received by this county from the State for distribution to the townships in counties with township organization

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

##### Include

- Amounts for the home for dependent children
- State grants for welfare purposes

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

##### Include

- Aid to county health centers
- Comprehensive health planning grants
- County mental hospital grants
- Mental health and retardation grants

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

##### Include

- Financial institution tax
- Stock insurance tax
- Intangible tax

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

**Include**

- Airfield improvements
- Council on the Arts
- County fair
- Disaster relief
- Flood control
- Forest cropland
- Library aid
- National Forest Preserve revenue
- OEO grants
- Office of aging grants
- Outdoor recreation grants
- Planning grants
- Private car grants
- Transportation and apprehension of prisoners
- Other state grants and reimbursements

**PART 3 - EXPENDITURES**

**8. Intergovernmental expenditures**

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

**Include**

- Amount of the 35 cents levy collected by this county fiscal court and distributed to special county road districts in counties without township organization
- Amount of County Aid Road Tax (C.A.R.T.) received from the State by counties with townships for distribution to townships

**9. Direct expenditures by purpose and type**

**R. Public welfare**

6. Other public welfare (code E79)

**Include**

- Expenditure for Developmental Disabilities (SB40)

**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 tax, social security, or retirement coverage