SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA COUNTIES
2015 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

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

County cemetery associations
County free fair associations
Health districts (joint county)
Joint airport boards
Rural ambulance service districts
Public trusts (Title 60,
Section 176 Oklahoma statutes)

PART 2 - REVENUES

Include
- All amounts of all county-imposed taxes
- Amounts of county imposed taxes shared with other governments

Exclude
- Taxes imposed by other governments but collected by this county government

3. A. Property taxes (code T01)
Include
- All county ad valorem taxes (real and personal)
- Delinquent collections, penalties and interest, and resale property tax
- Collections from the countywide 4-mill school levy

Exclude
- Homestead exemption here (*report the amount in PART 2, question 4, Item M., code C30*)

3. B. Local sales taxes

1. General sales and gross receipts taxes (code T09)
Include
- Only the local sales tax as reported by the state

3. C. Licensing and permit taxes

6. Other licensing and permit taxes (code T29)
Include
- County's share of monies collected for Motor vehicle stamp tax
- Building permits issued by this county planning commission
- Pipeline permits
- Barber licenses issued by the county health department
- Septic tank permits
- Electrical inspection fees
- Other county licenses and permits

3. E. Other taxes

2. Documentary and stock transfer taxes (code T51)
Include
- County's share of monies collected for documentary stamp taxes

4. Intergovernmental revenues

Report at the appropriate code the revenues received from State, Federal and other local governments

A. Streets and highways - From the State (code C46)
Include
- Gasoline and motor fuel tax
- Bus mileage tax
- Commercial vehicle license tax
- Gross production tax
- Money from state participation in county highway projects
- Special fuel tax (diesel and airplane)

From the Federal government (code B46)
Include
- Federal aid secondary projects for federal government

B. Education - From other local governments (code D21)
Include
- Fees collected by the county superintendent for visual aids

M. General support - From the State (code C30)
Include
- Homestead exemption
- County share of boat and motor license revenue
- County share of cotton manufacturing tax received from the state government

N. All other - From other local governments (code D89)
Include
- Monies received from cities, towns, and school districts to cover reevaluation costs

From the State (code C89)
Include
- Amounts received from the state for law enforcement, model cities, employment programs and library reimbursement

PART 3 - EXPENDITURES

8. Intergovernmental expenditures

Z. Education – To other local governments (code M12)
Include
- Amounts (including homestead exemption relief refunds) of countywide 4 mill school levy distributed to school districts
- Amount of intangibles tax distributed to school districts

BB. Other - To the State (code L89)
Include
- Reimbursements to the state for all expenditures (including salaries) of the District Attorney

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

PART 5 - CASH AND INVESTMENTS

Include

- County highway cash and sinking funds

Exclude

- City, town or school district funds held in county administered accounts