

SUPPLEMENTARY INSTRUCTIONS FOR IDAHO COUNTIES 2017 CENSUS OF GOVERNMENTS SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

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

Ambulance service districts
 Aquifer protection districts
 Burn seed areas
 County hospital boards
 County-based intermodal commerce authorities
 County irrigation, drainage, and reclamation projects
 County museum boards
 Extermination districts (agricultural pest)
 Fair districts
 Herd districts
 Joint powers boards for the operation of emergency
 Communications services (county)
 Local improvement districts
 Mosquito abatement districts
 Noxious weed control districts
 Public health districts
 Stumpage districts
 Television translator districts
 Weather modification districts

EXCLUDE ALL OTHER FISCAL ACTIVITIES

Auditorium districts
 Cemetery districts
 Drainage districts
 Fire protection districts
 Flood control districts
 Highway districts
 Hospital districts
 Housing districts
 Irrigation districts
 Levee districts
 Library districts
 Port district
 Recreation districts
 Regional library systems
 Regional public transportation authorities
 Soil conservation districts
 Water and sewer districts
 Watershed improvement districts

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

Exclude

- Collection from levies of state, cities, school districts, and other taxing districts

3. B. Local sales taxes

8. Other sales tax (code T19)

Include

- Hotel/motel room tax

3. C. Licensing and permit taxes

2. Amusements licensing and permit taxes (code T21)

Include

- Proceeds from licensing and permits for billiards/pool halls, dance halls, and amusements

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

Include

- Amount of drivers and vehicles licenses kept by the county

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

Include

- Administrative fees retained by the county for registering taxicabs, buses, and school buses

4. Intergovernmental revenues

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

Include

- Highway users revenue
- Federal forest reserve revenue

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

Include

- State revenue sharing (sales tax)
- Liquor profits apportionment
- Property tax relief

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

Include

- Water pollution control
- Law enforcement and justice planning grants
- Flood control aid
- Library grants
- Park and recreations grants
- All other State grant and reimbursements

PART 3 – EXPENDITURES

8. Intergovernmental expenditures

A. Streets and highways (code M44)

Include

- Amounts of county road and bridge funds distributed to municipalities

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

PART 4 – INDEBTEDNESS

12. Long-term debt

A. Debt for public purposes

Include

- Debt and interest bearing short-term debt transactions of this county government, its boards and commissions, and utilities it runs and operates

B. Debt for private purposes

Include

- Industrial revenue, mortgage revenue, pollution control
- Public debt bonds for privately owned business purposes