

## SUPPLEMENTARY INSTRUCTIONS FOR OHIO COUNTIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In reporting data for your government (including component units), please include the following fiscal activities:

Your county general government  
 Convention facilities authorities  
 County bridge commissions  
 County emergency planning districts  
 County road districts  
 County transit systems  
 County tuberculosis control units  
 Countywide emergency management agencies  
 General health districts  
 Joint county and county alcohol, drug addiction, and mental health service districts  
 Joint county emergency medical services districts  
 Joint county public defenders  
 Joint county tuberculosis clinics  
 Joint detention and juvenile facilities districts  
 Joint sewer districts  
 Port authorities serving a single county  
 Regional arts and cultural districts governed by county commissioners  
 Regional authorities for emergency management (serving two or more counties)  
 Sewer districts  
 Solid waste management districts  
 Veterans' service commissions

### PART 2 - REVENUES

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

Include all real and personal property taxes collected for all county funds. Report both current and delinquent taxes for all county purposes. Also, include penalty and interest under taxes.

The property tax figure you report at code T01 should exclude the county's share of 10% rollback and homestead exemption payments from the State. The 10% and homestead exemption payments are classified as intergovernmental revenues and should be reported in PART 2, question 4, Item M. (code C30).

#### 3. B. Local sales taxes

1. General sales tax - (Code T09)  
Report revenue from county imposed sales and use taxes.
8. Other sales tax - (Code T19)  
Report revenue from county imposed hotel lodging tax.

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

3. Motor vehicle licenses (local) - (Code T24)

Report revenue from the county permissive motor vehicle license tax, including amounts distributed to other political subdivisions.

However, exclude county's share of state motor vehicle license revenue (report as intergovernmental revenue in PART 2, question 4, item A).

6. Other licenses and permits - (Code T29)

Report house trailer tax, building regulation fees, cigarette licenses, food service licenses (county share), dog tags, zoning permits, health inspection fees, and all other county licenses and permits.

#### 3. E. Other taxes

2. Documentary and stock transfer tax - (Code T51)  
Report revenue from property transfer tax

#### 4. Intergovernmental revenues

##### A. Streets and highways

From other local governments (Code D46) –  
Report reimbursements from other political subdivisions for improvements, repairs, and maintenance of roads.

From the State (Code C46) –  
Report county's share of state gasoline excise taxes, state motor vehicle license revenue, and grants for road and bridge construction.

##### C. Public welfare

From state (Code C79) –  
Report all grants and reimbursements from the state for welfare administration, public social services, and county nursing home. Be sure to include any grants received by special levy funds for welfare purposes.

##### D. Health and/or hospitals

From other local governments (Code D42) –  
Report payments received from other subdivisions for support of the county hospital and district board of health, and revenues received from other health districts for contractual services.

From state (Code C42) –  
Report all grants and reimbursements from the state for health and hospital purposes. Also, include mental retardation.

##### E. Housing and community development – (Code D50, C50, and B50)

Report grants in aid of county housing and redevelopment projects.

## **G. Sewerage**

### From State (Code C80) –

Include sewer construction grants and proceeds of OWDA loans (treat as grants).

## **M. General support**

Include County's share of 10% rollback and homestead relief payments from the state (Code C30).  
County's share of local government funds (Code D30).

## **N. All other**

### From other local governments (Code D89) –

Include revenues from miscellaneous contractual arrangements with other political subdivisions. Also report revenue from other subdivisions for bureau of inspections, election expenses, jury fees, workmen's compensation, and engineering surveys.

### From State (Code C89) –

Include state grants and reimbursements as well as federal funds received through the state for all purposes not categorized above, such as civil defense, planning, corrections, and employment programs. Also include proceeds of OPWC Infrastructure Bonds (treat as grants). Also, include Lottery.

## **5. Other than tax and intergovernmental revenues**

In the appropriate code boxes, report revenues for all county funds, including special revenue funds and enterprise funds.

## **PART 3 – EXPENDITURES**

### **8. Intergovernmental expenditures**

Report the payment to the state for the county's share of OWDA at item G. (Code L80) and Infrastructure debt at item BB. (Code L89) - if applicable to your government.

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

In the appropriate code boxes, report expenditures for all county funds, including special revenue funds, and enterprise funds, and component units.

#### **C. Financial Administration – Code E23**

Include information technology expenses

#### **M. Judicial and Legal – Code E25**

Include child support enforcement expenses

### **11. Personnel expenditures – Code Z00**

Report salaries and wages for all employees, full and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income taxes, social security, or retirement coverage.