

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

### AGENCY REPORTING

In reporting data for your government, please include the following fiscal activities:

Your county general government  
 County airports  
 County electric distribution agencies  
 County industrial development corporations and boards  
 County libraries  
 Drainage and levee districts  
 Economic development commissions  
 Emergency communications districts (county)  
 Fire departments and districts  
 Health, educational, and housing facility corporations  
 Metropolitan hospital authorities  
 Metropolitan libraries (county)  
 Parking authorities  
 Public building authorities  
 Regional megasite authorities  
 Solid waste authorities  
 Sports authorities  
 Tourism development zones  
 Transit authorities  
 Water and wastewater authorities (single county)

Include also your county's fiscal participation in the following joint city-county agencies:

City-county airports  
 City-county human resource agencies  
 City-county transit authorities  
 City-county public building authorities

### SPECIAL NOTES

#### COUNTY SCHOOL FINANCES

##### Include

Revenues, expenditures, debt, cash, and security holdings of the county school system only. All amounts of county funds apportioned to city, town, or special school districts should be reported at PART 3, question 8, item Z.

##### Exclude

Any amounts received from the state for apportionment to city, town, or special school districts.

#### COUNTY FEE OFFICERS

##### Include

Fees retained by county trustee, chancery, clerk, and other fee officers of your county.  
 Gross expenditures of sheriff, trustee, and other fee officers of your county.

##### Exclude

Any commissions paid back to your county fee officers by other local governments.

#### PAYMENTS TO THE STATE

Report any payments to the state for welfare and public assistance at PART 3, question 8, item P.

#### COUNTY SALES TAX DISTRIBUTION

Report amounts of the county imposed sales tax (collected by the State Commission of Revenue) distributed to municipalities at PART 3, question 8, item BB.

### PART 2 – REVENUES

#### 3. B. Local sales taxes

2. Alcoholic Beverages Sales Tax (Code T10)  
 Include Wholesale Beer Tax

3. Amusements Sales Tax (Code T11)  
 Include Local option Amusement Tax

8. Other Sales Tax (code T19)  
 Include Litigation Tax

#### 3. C. Licensing and permits

3. Motor Vehicle Licenses (Code T24)  
 Include motor vehicle privilege tax (wheel tax)

5. Occupation and business licenses and permits (Code T28)  
 Include business and occupation tax.

#### 3. E. Other taxes

2. Documentary and Stock Transfer Tax (Code T51)  
 Include Realty Transfer Tax

3. Severance Tax (Code T53)  
 Include county mineral severance tax

### PART 3 - EXPENDITURES

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

**C. Financial Administration** (Code E23)  
 Include Information Technology expenses

**M. Judicial and Legal** (Code E25)  
 Include Child Support Enforcement expenses

**PART 3 – EXPENDITURES (Continued)**

**11. Personnel expenditures – (Code Z00)**

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