

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

### AGENCY REPORTING

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

- Agricultural and forestal districts
- Behavioral health authorities
- Community development authorities
- Community service boards (mental health)
- County school systems
- Drainage districts
- Fire or rescue districts
- Health center or hospital commissions (single county)
- Health partnership authorities (including joint)
- Industrial or economic development authorities (county)
- Joint or regional citizen detention commissions (county)
- Mosquito control districts
- Park authorities
- Parking authorities
- Planning districts (joint city-county-town)
- Primary highway transportation improvement districts (Fairfax, Loudoun, and Prince William Counties)
- Public facilities districts
- Public recreation facilities authorities
- Regional jail boards created under joint exercise of powers agreements
- Redevelopment and housing authorities (county)
- Regional public libraries operated by one county under contract
- Road authorities (county)
- Sanitary districts (county)
- Service districts (created by one local government or created by court order with a local government in charge of the board)
- Special service districts (county)
- Transportation districts under the following acts:
  - Local transportation districts (single county or two or more contiguous localities)
  - Public transportation systems
  - Transportation districts – 1964 law (single county)
  - Transportation service districts
- Water and sewer or sanitary authorities (single county)

### SPECIAL NOTES

#### SCHOOL SYSTEM FINANCES

Include at the appropriate parts of the questionnaire, all revenues, and expenditures of the county school system, including funds that are handled directly by the county school board.

Exclude transactions of special town school districts.

#### COUNTY PAYMENTS TO THE STATE

Include county payments to the state for health services at PART 3, question 8, item J.

#### LOCAL GENERAL SALES TAX

Include amounts of the county general sales and use tax shared with cities that do not have the power to impose a local sales tax, at PART 3, question 8, item BB.

### PART 3 - EXPENDITURES

#### 11. Personnel expenditures

Report salaries and wages for all employees, full-time 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.