

SUPPLEMENTARY INSTRUCTIONS FOR OHIO TOWNSHIPS 2013 SURVEY OF LOCAL GOVERNMENT FINANCES

PART 2 – REVENUES

3. A. Property taxes (code T01)

Include

- All real and personal property taxes collected for all township funds
- Both current and delinquent taxes for all township purposes

3 .D. Local Income taxes

2. Local corporation net income tax (code T41)

Include

- Revenue from township-imposed income tax on corporate entities and other businesses

3. E. Other taxes

1. Death and gift tax (code T50)

Include

- Inheritance tax received from the state

4. Intergovernmental revenues

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

Include

- Township's share of state gasoline excise taxes and state motor vehicle license revenues

M. General support – From other local governments (code D30)

Include

- Township's share of local government funds

From the State (code C30)

Include

- Township's share of 10% rollback and homestead relief payments from the state

PART 3 - EXPENDITURES

9. Direct expenditures by purpose and type

Report at appropriate items, expenditure for all township funds, special revenues funds, enterprise funds, and component units.

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 amounts before deductions for income taxes, social security, or retirement coverage