U.S. DEPARTMENT OF COMMERCE
U.S. CENSUS BUREAU

SUPPLEMENTARY INSTRUCTIONS FOR TENNESSEE COUNTIES
2014 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

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

This 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

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 this county school system only
- All amounts of county funds apportioned to city, town, or special school districts (*report in PART 3, question 8, item Z., code M12*)

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 this county
- Gross expenditures of sheriff, trustee, and other fee officers of this county

Exclude

- Any commissions paid back to this county fee officers by other local governments

COUNTY SALES TAX DISTRIBUTION

Include

- Amounts of this county imposed sales tax (collected by the State Commission of Revenue) distributed to municipalities (*report in PART 3, question 8, item BB., code M89*)

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 Licensing and permit taxes (code T24)
   Include
   - Motor vehicle privilege tax (wheel tax)

5. Occupation and business licensing and permit taxes (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

8. Intergovernmental expenditures

P. Public welfare – To the State (code L79)
Include
- Any payments to the state for welfare and public assistance

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

11. Personnel expenditures (code Z00)

Include

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