

## SUPPLEMENTARY INSTRUCTIONS FOR OHIO COUNTIES 2015 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In reporting data for all funds of the general government (including component units), please include the following fiscal activities:

- 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
- Both current and delinquent taxes for all county purposes
- Penalty and interest under taxes

##### **Exclude**

- County's share of 10% rollback and homestead exemption payments from the State (*reported in PART 2, question 4, Item M., code C30*)

#### 3. B. Local sales taxes

##### 1. General sales and receipts taxes (code T09)

###### **Include**

- Revenue from county imposed sales and use taxes

##### 8. Other sales tax (code T19)

###### **Include**

- Revenue from county imposed hotel lodging tax

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

##### 3. Motor vehicle licensing and permit taxes (code T24)

###### **Include**

- Revenue from this county permissive motor vehicle license tax and amounts distributed to other political subdivisions

###### **Exclude**

- County's share of state motor vehicle license revenue (*report in PART 2, question 4, item A., code C46*)

##### 6. Other licensing and permit taxes (code T29)

###### **Include**

- House trailer tax
- Building regulation fees
- Cigarette licenses,
- Food service licenses (county share)
- Dog tags
- Zoning permits
- Health inspection fees
- Other county licenses and permits

#### 3. E. Other taxes

##### 2. Documentary and stock transfer tax (code T51)

###### **Include**

- Property transfer tax

#### 4. Intergovernmental revenues

##### A. Streets and highways - From other local governments (code D46)

###### **Include**

- Reimbursements from other political subdivisions for improvements, repairs, and maintenance of roads

From the State (code C46)

###### **Include**

- County's share of the State gasoline excise taxes
- State motor vehicle license revenue
- Grants for road and bridge construction

##### C. Public welfare - From the State (code C79)

###### **Include**

- All grants and reimbursements from the State for welfare administration
- Public social services and county nursing homes
- Any grants received by special levy funds for welfare purposes

**D. Health and/or hospitals** - From other local governments (code D42)

**Include**

- Payments received from other subdivisions for support of this county hospital and district board of health
- Revenues received from other health districts for contractual services

From the State (code C42)

**Include**

- All grants and reimbursements for health and hospital purposes
- Mental retardation

**E. Housing and community development**

(code D50, C50, and B50)

**Include**

- Grants in aid of county housing and redevelopment projects, at the appropriate source

**G. Sewerage** - From the State (code C80)

**Include**

- Sewer construction grants
- Proceeds of OWDA loans (treat as grants)

**M. General support** - From other local governments

(code D30)

**Include**

- County's share of local government funds

From the State (code C30)

**Include**

- County's share of 10% rollback and homestead relief payments from the State

**N. All other** - From other local governments (code D89)

**Include**

- Revenues from miscellaneous contractual arrangements with other political subdivisions
- Revenue from other subdivisions for bureau of inspections, election expenses, jury fees, workmen's compensation, and engineering surveys

From the State (code C89)

**Include**

- Grants and reimbursements as well as federal funds received through the State for all purposes not categorized above
- Civil defense, planning, corrections, and employment programs
- Proceeds of OPWC Infrastructure Bonds (treat as grants)
- 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**

**G. Sewerage** – To the State (code L80)

**Include**

- County's share of OWDA

**BB. Other** – To the State (code L89)

**Include**

- Infrastructure debt, if applicable to this government

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

In the appropriate code items, report expenditures for all county funds, including special revenue funds, 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)

**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 amount before deductions for income taxes, social security, or retirement coverage