

**SUPPLEMENTARY INSTRUCTIONS FOR VIRGINIA COUNTIES
2017 CENSUS OF GOVERNMENTS
SURVEY OF LOCAL GOVERNMENT FINANCES**

AGENCY REPORTING

In addition to the 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

Exclude

- All revenues and expenditures of this county school system at the appropriate parts of the questionnaire
- Funds handled directly by this county school board
- 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., code L32

LOCAL GENERAL SALES TAX

Include

- Amounts of this 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 Z., code M89

PART 3 - EXPENDITURES

11. Personnel expenditures

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