

SUPPLEMENTARY INSTRUCTIONS FOR OHIO COUNTIES 2018 ANNUAL 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 L., "General support (unrestricted)", 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