

## SUPPLEMENTARY INSTRUCTIONS FOR TEXAS COUNTIES 2018 ANNUAL SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In addition to the general government, please include the following fiscal activities:

- City-county health units (county portion)
- City-county hospitals (county portion)
- Conservation and reclamation districts governed by county commissioners (special acts)
- County appraisal districts
- County assistance districts
- County building authorities
- Crime control and prevention districts
- Drainage districts governed by county commissioners
- Health facilities development corporations
- Hospital districts governed by county commissioners (1957 optional law)
- Housing finance corporations (county)
- Industrial development corporations (county)
- Joint city-county hospital boards (county portion)
- Mental health and mental retardation authorities
- Mosquito control districts
- Park and recreation districts
- Public improvement districts
- Recreational and cultural facilities boards (county portion)
- Redevelopment authorities
- Road districts
- Road utility districts
- Rural and urban transit districts
- Sport and community venue districts
- Storm water control districts
- Wind erosion conservation districts

### SPECIAL NOTES

#### ROAD FUNDS

Include the revenues and expenditures of the following funds:

- Road and bridge fund
- Available road fund
- Road district and road precinct funds
- Lateral road fund
- Farm to market road funds
- Permanent improvement fund

### PART 2 - REVENUES

#### 3. A. Property taxes (code T01)

##### Include

- All current and delinquent tax collections for all county funds, including penalties and interest
- Proceeds from foreclosure sales
- The cost of tax sales and advertising
- Taxes for county debt services
- The special 30 cents tax for road funds

#### 3. B. Local sales taxes

##### 3. Amusements sales tax (code T11)

###### Include

- Amounts collected as admissions taxes

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

###### Include

- County share of the State sales tax on motor vehicles

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

##### 1. Alcoholic beverages licensing and permit taxes (code T20)

###### Include

- Amounts collected for temporary and special-event liquor licenses

##### 2. Amusements licensing and permit taxes (code T21)

###### Include

- Amounts collected for License fees on coin-operated amusement machines, as well as other amusement machines subject to regulation

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

###### Include

- County share of the auto registration and license fees
- Fees retained by the tax collector for collecting state motor vehicle licenses

##### 5. Occupation and business licensing and permit taxes (Code T28)

###### Include

- Other licenses or permits for a business or non-business privilege

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

###### Include

- Building permits
- Fees retained from State beer and liquor license collections
- Marriage licenses
- Zoning permits

#### 4. Intergovernmental revenues

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

###### Include

- County and road district highway fund
- Lateral road receipts

**D. Health and/or hospitals** – From the State (code 42)

**Include**

- Hospital construction grants
- Alcoholism grants

**L. General support** – From the State (code C30)

**Include**

- Mixed beverage tax

**M. Other - Education** – From the State (code C89)

**Include in Other (Item M)**

- School fund grants

**Exclude**

- All other education revenues received

**5. Other than tax and intergovernmental revenues**

**B. Other sales and service revenues**

5. Hospital charges (code A36)

**Include**

- Net receipts from patients in county-owned hospitals

13. Other sales and services revenues (code A89)

**Include**

- Fees and commissions collected for the Officers' Salary Fund

**PART 3 - EXPENDITURES**

**8. Intergovernmental expenditures**

**I. Hospitals** – To other local governments (code M36)

**Include**

- County share of the cost of the city-county hospitals

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

Report disbursements from Officers' Fund at each appropriate function

**J. Hospitals** (code E36)

**Include**

- Expenditures of county-owned hospitals

**K. Health (other than hospitals)** (code E32)

**Include**

- Amount spent by the city-county health units

**M. Judicial and legal** (code E25)

**Include**

- Disbursements from the Jury Fund

**DD. Interest** (code I89)

**Include**

- Interest paid on road bonds by the state treasurer

**11. Personnel expenditures** (code Z00)

**Include**

- Salaries and wages for all employees, full-time and part-time, paid from all funds, including the Officers Salary Fund
- Salaries paid for employees of any utility owned and operated by this government
- Salaries and wages in gross amount before deductions for income tax, social security or retirement coverage

**PART 4- INDEBTEDNESS**

**12. Long-term debt**

**A. Debt for public purposes**

**Include**

- The road bond transactions

**PART 5- CASH AND INVESTMENTS HELD**

Please include the balance of any road bond transactions at the appropriate items.

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