

# **ANNUAL FISCAL REPORT INSTRUCTIONS**

## **THE MANUAL OF ACCOUNTS FOR TEXAS COUNTIES**

### **The Texas Association of Counties and U.S. Bureau of the Census Survey**

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**Return Report To:**    **The Texas Association of Counties**  
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## **GENERAL INSTRUCTIONS**

These instructions have been provided to assist Texas Counties with the Annual Fiscal Report For Counties For Fiscal Years Ending Between July 1, 1999 and June 30, 2000. Please submit the completed report to the Texas Association of Counties (TAC) by May 15, 2000.

It is recognized and understood that many counties do not maintain their financial records in the level of detail requested by this form. In those instances, please enter the information at the lowest level of detail that you can. For example, Expenditure item 43.2120 requests the amount of expenditures for Mental Health Services in the jail. If your county's accounting system does not separately break this element out, simply include all of these expenditures as a total with the Medical expenditures in item 43.2100, "Medical and Psychological Services to Prisoners," and leave items 43.2110 and 43.2120 blank. Due to a design error in the initial version of this form, when the information is not available at the level requested, you may need to enter your information in a form field that has been "grayed out". On the printed forms please make sure any amounts entered in a "grayed out" area can be clearly read afterward.

When financial information is available and has been entered at a requested detail level, please calculate and enter the respective totals of the detail amounts at the next higher level unless that level is "grayed out" on the form.

## **REPORTING INSTRUCTIONS**

If a reporting county prefers to enter their data directly into an electronic format (like MS Excel), instructions for obtaining a copy of the report form in several formats can be found from a link titled "Annual Fiscal Report for Counties" on the TAC County Information Project main web page at [www.county.org/cip](http://www.county.org/cip). When you have downloaded the file (TX1CountyAnnualFiscalReport) from the TAC web site (or obtained the file in another manner), use the following process to load and access the electronic form:

1. Copy the TX1CountyAnnualFiscalReport file to a location on your hard drive or network.  
Leave the original file in another location in case you need to start again with a "blank" copy.
2. Open the copied file using Microsoft Excel 5.0 or a newer Excel version.
3. If necessary, convert the file to Excel 97 or your current spreadsheet program.  
If your current spreadsheet program cannot convert the downloaded file, you should use the printed survey form to complete and submit the information or contact one of the TAC County Information Project members indicated on the cover sheet of these instructions for a different format.
4. Enter the requested data in the appropriate spreadsheet fields.  
All fields are dollar amounts in a x,xxx,xxx format with no cents except for the County identification, the Fiscal Year End Date, and the Number Of Employees information.  
The Month of the Year End Date should be entered as three letters such as Aug or Sep.  
The Number of Employees data is in a x,xxx,xxx.x format which allows one decimal position.  
Negative amounts or numbers are entered with ( ) parentheses. If you enter a negative number with a leading - sign, a conversion to ( ) will automatically be done.
5. Please remember to enter the requested information for the Fiscal Year End Date and the name and title of the person submitting the data in the appropriate places in the first sheet of the file.
6. Save the updated file and then copy it in Excel onto a 3 ½ inch diskette and return the diskette to the Texas Association of Counties addressed as indicated on the cover sheet of these Instructions.
7. The updated Excel file may also be attached to an e-mail message sent to [stanr@county.org](mailto:stanr@county.org) with the subject line "Updated Annual Fiscal Report". Please indicate the name of the submitting county in the body of the e-mail message.

If the reporting county is submitting the information on the provided blank set of forms, use the following process to complete and submit the forms:

1. Make a copy of the printed forms in case you need to start over with "blank" forms.
2. Enter the requested data in the appropriate form fields.  
All fields are dollar amounts in a x,xxx,xxx format with no cents except for the County identification, the Fiscal Year End Date, and the Number Of Employees information.  
The Month of the Year End Date should be entered as three letters such as Aug or Sep.  
The Number of Employees data is in a x,xxx,xxx.x format which allows one decimal position.

Negative amounts or numbers are entered with ( ) parentheses.

3. Please remember to enter the requested information for the Fiscal Year End Date and the name and title of the person submitting the data in the appropriate places on the first sheet of the form.
4. Make a file copy of the completed forms and send a copy to the Texas Association of Counties addressed as indicated on the cover sheet of these Instructions or the cover sheet of the report form.

If necessary, a copy of the cover letter sent with the report packet or a blank copy of the printed report form may also be obtained in several electronic formats through the "Annual Fiscal Report for Counties" link on the TAC County Information Project main web site at [www.county.org/cip](http://www.county.org/cip).

The remainder of this document contains guidelines to help define the contents of various requested amounts throughout the forms. Any questions related to the downloading of the automated Excel file, the Excel file or completion of the report forms may be directed by telephone or e-mail to any contact person indicated on the cover sheet of these Instructions. Comments or suggestions are welcome and desired. These can be made on a separate sheet.

**COMBINED BALANCE SHEET (Part I)**

The entries for this part of the form represent the balance of the respective General Ledger accounts at the end of the governmental entity's fiscal year.

**11.0000. ASSETS AND OTHER DEBITS.**

- 11.1000. CURRENT ASSETS**
  - 11.1100. Cash and Investments**
  - 11.1300. Receivables**
  - 11.1400. Inventories**
  - 11.1500. All Other Current Assets**
  - 11.1600. Due From and Advance To**
- 11.2000. FIXED ASSETS**
  - 11.2100. Land and Buildings**
  - 11.2200. Equipment**
  - 11.2300. Construction In Progress**
  - 11.2400. (Accumulated Depreciation)**
- 11.3000. RESTRICTED ASSETS**
  - 11.3100. Cash and Investments**
  - 11.3500. All Other Restricted Assets**
  - 11.3600. All Other Current Assets**
- 11.4000. ALL OTHER ASSETS AND DEBITS**
  - General Long-term Account Group**

**12.0000. LIABILITIES**

- 12.1000. Payables**
- 12.2000. Due To Other Funds**
- 12.3000. Deferred/Unearned Revenue**
- 12.5000. Revenue Bonds**
- 12.6000. General Obligation Bonds**
- 12.7000. All Other Long-term Debt**
- 12.8000. All Other Liabilities**
- 12.9000. Deferred Compensation**

**13.0000. EQUITIES AND OTHER CREDITS**

- 13.1000. Investment In Fixed Assets**
- 13.3000. Retained Earnings/Fund Balance**
- 13.5000. Contributed Capital**
- 13.6000. Other Credits**
- 13.7000. All Other**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (Part II)**

Definitions for the various Revenues and Expenditures data to be entered into this part of the form are found in the respective parts for Revenue and Expenditures. Entries are the respective totals for the governmental entity's fiscal year.

**REVENUES**

- 31.0000. TAXES.** Total of these entries should equal the total of all 31.xx detail
- 32.0000. LICENSES AND PERMITS.** Total of these entries should equal the total of all 32.xx detail
- 33.0000. INTERGOVERNMENTAL.** Total of these entries should equal the total of all 33.xx detail
- 34.0000. CHARGES FOR SERVICE.** Total of these entries should equal the total of all 34.xx detail
- 35.0000. FINES AND FORFEITURES.** Total of these entries should equal the total of all 35.xx detail
- 36.0000. MISCELLANEOUS REVENUE.** Total of these entries should equal the total of all 36.xx detail

**EXPENDITURES**

- 41.0000. GENERAL GOVERNMENT.** Total of these entries should equal the total of all 41.xx detail
- 42.0000. ADMINISTRATION OF JUSTICE.** Total of these entries should equal the total of all 42.xx detail
- 43.0000. PUBLIC SAFETY.** Total of these entries should equal the total of all 43.xx detail
- 44.0000. PUBLIC WORKS.** Total of these entries should equal the total of all 44.xx detail
- 45.0000. HEALTH AND WELFARE.** Total of these entries should equal the total of all 45.xx detail
- 46.0000. CULTURE/RECREATION/EDUCATION.** Total of these entries should equal the total of all 46.xx detail
- 47.0000. RESOURCE DEVELOPMENT.** Total of these entries should equal the total of all 47.xx detail
- 48.0000. DEBT SERVICE.** Total of these entries should equal the total of all 48.xx detail
- 49.0000. INTERGOVERNMENTAL.** Total of these entries should equal the total of all the detail entries in Part VI
- 54.0000. CAPITAL OUTLAY.** Total of these entries should equal the total of all the detail entries in Part V

**60.0000. EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES**

**59.0000. OTHER FINANCING SOURCES AND TRANSFERS**

- 59.1000. Operating Transfers In.**
- 59.2000. Operating Transfers Out.**
- 59.3000. Residual Operating Transfers In.**
- 59.4000. Residual Operating Transfers Out.**

**61.0000. EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER  
(UNDER) EXPENDITURES AND OTHER FINANCING USES**

**62.0000. NET INCOME FROM PROPRIETARY OPERATIONS**

**71.0000. FUND BALANCE AT BEGINNING OF YEAR**

**72.0000. FUND BALANCE AT END OF YEAR**

**NON-OPERATING REVENUES (Proprietary Funds Only)**

- 36.2000. Interest Income**
- 36.7000. Gain On Sale Of Investments**
- 36.8000. Interest Of Capital Leases**
- 48.9999. Amortization Of Bond Issue Costs**
- 48.2000. Interest Expense And Fiscal Charges**
- 63.0000. TOTAL NON-OPERATING REVENUES (EXPENSES)**

## **REVENUES (Part III)**

**30.0000. TOTAL REVENUES.** Total revenue to the county from all sources. This is a calculated sum.

**31.0000. TAX REVENUES.** Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines, or any other sources that are not taxes or licenses.

### **31.1000. Property Taxes.**

31.1100. Real Property Taxes. Includes land, buildings, permanent fixtures, and improvements due in the current year. Report collections during the fiscal year from all levies for all funds of the county; include penalties and interest on delinquent taxes, levies for debt service, pension funds, and other funds or purposes. If your county levies a special road or flood control tax, include those here. Exclude, however, any taxes you collected for other governments.

31.1200. Personal Property Taxes. Includes property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods due in the current year.

31.1300. Penalties and Interest on Delinquent Taxes.

**31.2000. General Sales and Use Taxes.** Taxes imposed upon the sale or consumption of goods and services, or to gross receipts. Include both general and selective sales and use taxes.

**31.9900. Other Taxes – Specify.** All other taxes not otherwise accounted for above. Please state or identify the name of the “other” tax, if any.

**32.0000. LICENSES AND PERMITS.** License and inspection charges on occupations and businesses, animals, vehicles, etc.

32.1100. Alcoholic Beverages. Fees collected for the for manufacturing, importing, wholesaling, and retailing of alcoholic beverages. Does not include taxes based on volume or value of transactions or on assessed value of property.

32.2100. Motor Vehicles. Includes: Licenses imposed on owners or operators of motor vehicles for the right to use public highways, such as fees for title registration, license plates, vehicle inspection, vehicle mileage and weight taxes on motor carriers, highway use taxes, and off-highway fees. Excludes: Personal property taxes on motor vehicles; sales or gross receipts taxes on the sale of motor vehicles; taxes on motor carriers based on assessed value of property, gross receipts, net income; and other taxes on the business of motor transport.

32.3100. Septic Tank Permits. Include all fees, etc., for licensing and permitting of On Site Sewage Facilities (OSSF) as Authorized Agent for the Texas Natural Resources Conservation Commission.

32.9900. Other Taxes (All other licenses and permits). Other licenses not listed separately above (e.g., animal licenses including "per head" levies on livestock, health permits, marriage licenses, building and equipment permits, individual permits to purchase liquor, registration fees on aircraft and pleasure boats, and other non-business privileges.) Please specify.

**33.0000. INTERGOVERNMENTAL REVENUES.** Intergovernmental revenues are revenues from other governments in the form of operating grants, entitlements, shared revenues, amounts received from Interlocal contracts, and payments in lieu of taxes. Do not include forfeitures reported at 35.3000.

**33.1000. Federal Revenue (Direct).** Amounts received directly from the Federal Government. Includes only direct aid from the Federal Government. (Report Federal grants channeled through the states as Intergovernmental Revenue from State Governments at the local government level.) Excludes amounts received by state governments which are distributed to individuals without discretion as to how they are disbursed (e.g., certain veterans benefits); rental or sale of buildings, property, or commodities to the Federal Government (report at appropriate General Charges or Miscellaneous General Revenue code); taxes on Federal property (report at Property Taxes); and proceeds from sale, liquidation, or earnings of Federal securities (non revenues except for earnings).

33.1010. General Support. Federal aid which may be applied at the discretion of the receiving government to any of its basic functions or purposes; payments-in-lieu-of-taxes; and aid received distinctively as reimbursement for Federal programs or facilities which have resulted in loss of state or local tax

revenue. Excludes: School aid in Federally-affected areas and shared revenues from national forests, grazing lands, mineral leases, etc. Notes: Effective with fiscal 1988 data, includes amounts for Federal tax relief programs.

- 33.1020. Airports. Federal aid for construction, operation, and support of public airports; and other distributions from the Federal Airport and Airway Trust Fund.
- 33.1030. Streets and Highways. Federal aid distributed from the Federal Highway Trust or other funds for approved projects and for highway safety. Does not include Federal grants for urban mass transit.
- 33.1040. Education. Federal aid for support of local schools; handicapped, special, and vocational education and rehabilitation; student transportation; equalization aid; school health; local community colleges; adult education; school buildings; and property tax relief related strictly to school funding.
- 33.1050. Public Welfare. Federal aid for categorical programs (Aid to Families with Dependent Children, or AFDC); medical assistance programs (Medicaid) even if received by a public hospital; care in nursing homes not associated with hospitals; food stamp administration; child welfare services; low-income energy assistance; social and community services block grants; refugee assistance; work incentives program (WIN); and related administration. Excludes: Federal aid for school nutrition and milk programs and special supplemental food program, or WIC.
- 33.1060. Health and/or Hospitals. Federal aid for alcohol, drug abuse, and mental health; communicable disease control; maternal and child health; special supplemental food program (WIC); environmental health; and care of veterans in state hospitals, including construction of facilities. Excludes: Federal aid for medical care under public assistance programs such as Medicaid even if received by a public hospital, for care in nursing homes not associated with hospitals, or for payments to vendors for medical care in public assistance cases); and hospital charges received on behalf of individuals under Medicare or other Federal insurance-type arrangements (report at Public Hospital Charges).
- 33.1070. Housing and Community Development. Federal aid for construction or operation of public housing; rent subsidy programs (e.g., "Section 8" funds); and rural, urban, and community development.
- 33.1080. Water. Federal aid for maintenance, operation, and construction of public water supply systems, water purification plants, etc. Excludes: Reimbursements for sale of water to Federal Government as a regular utility customer (use code A91) and grants related to water irrigation, conservation, and management even if project is designed for future water supply uses.
- 33.1090. Sewerage. Federal aid for construction, operation, and maintenance of sewers, sewage disposal facilities, wastewater treatment plants, water pollution control facilities, etc.
- 33.1100. Law Enforcement. Direct Federal payments to counties in support of law enforcement. Include payments for task force support.
- 33.1110. Corrections. Direct Federal payment to counties in support of corrections operations, etc.
- 33.1120. Public Mass Transit Systems. Most counties will not have any of these revenues. Federal aid for maintenance, operation, and construction of public mass transit systems (buses, subways, commuter railroads, urban mass transit, and the like). Excludes: Grants for other modes of transportation, such as airports and highways.
- 33.1130. Flood Control. Federal aid for flood prevention and drainage.
- 33.1140. Culture and Recreation. Federal aid for culture and recreation programs.
- 33.1900. All Other Direct Federal Revenues. Federal aid for specified purposes other than the categories shown above (e.g., economic development, libraries, civil defense and militias, disaster assistance, public broadcasting, parks and recreation, water transportation) and for multipurpose activities (e.g., Job Training Partnership Act, or JTPA, shared revenue from national forests, grazing lands, mineral leasing, and flood control lands) even if they must be spent on specified types of activities, such as schools and roads.

**33.2000. State Revenue (Including Federal Pass-through).** Report all amounts received by your government from the State government, including grants, share of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments, excluding loans. Also exclude here,

any revenues reported as Tax Revenues above, any taxes imposed by the county government which were collected for it by another government.

- 33.2010. General Support. State aid which may be applied at the discretion of the county to any of its basic functions or purposes; local share of state-imposed taxes or of profits from alcoholic beverage monopolies; per capita aid; state revenue sharing; payments-in-lieu-of-taxes; and aid received distinctively as reimbursement for state-mandated tax relief programs or for facilities which have resulted in loss of local tax revenue (e.g., property tax relief, homestead exemptions, etc.). **Tobacco money should be included here.** Excludes: Amounts received as reimbursement for services performed by local governments for the state government (report at appropriate Intergovernmental Revenue from State Government code); shared state taxes or property tax relief related strictly to school funding; shared state taxes with specific uses, such as gasoline taxes designated for highway purposes; and share of state taxes expressly for local employee retirement systems even if they are first passed through the parent government (report at Employee Retirement Contributions from Other Governments).
- 33.2020. Airports. State aid for construction, operation, and support of public airports.
- 33.2030. Streets and Highways. State aid for construction, improvement, or maintenance of streets, highways, bridges, tunnels, etc.; distribution of state fuel taxes; and aid for debt service on local highway debt. Excludes: State grants for urban mass transit.
- 33.2031. Lateral Road and Bridge Fund. Revenue received from the State as payments under the Lateral Road and Bridge law.
- 33.2039. Other (Other Streets & Highways– specify). Revenue, grants, and awards received from the State for Street, Road, or Bridge purposes. Please specify the program and purpose.
- 33.2040. Education. State aid for support of local schools; redistribution of Federal aid for education (e.g., Chapter 1, Children with Disabilities, Eisenhower Math and Science, Drug Free Schools, Chapter 2 block grants, and child nutrition act); handicapped, special, and vocational education and rehabilitation; student transportation; equalization aid; school health; local community colleges; adult education; school buildings; and property tax relief related strictly to school funding. Excludes: State grants for libraries; state expenditures on behalf of local schools for textbooks, buses, school buildings, etc. (report as state direct expenditure for education); and value of donated food commodities (non revenue).
- 33.2050. Public Welfare. State aid for public welfare purposes; medical care and related administration under public assistance programs (including Medicaid) even if received by a public hospital; care in nursing homes not associated with hospitals; Federal categorical assistance (e.g., pass through of Aid to Families with Dependent Children, or AFDC); non categorical assistance (e.g., home relief, emergency assistance); and administration of local welfare programs. For Federal Government includes revenue from state governments for increased benefits under the Supplemental Security Income program (SSI).
- 33.2051. Indigent Health Care Program. State payments and reimbursements from other jurisdictions.
- 33.2052. Other Public Welfare. State aid for public welfare purposes; medical care and related administration under public assistance programs (including Medicaid) even if received by a public hospital; care in nursing homes not associated with hospitals; Federal categorical assistance (e.g., pass through of Aid to Families with Dependent Children, or AFDC); non-categorical assistance (e.g., home relief, emergency assistance); and administration of local welfare programs – assistance to the elderly, children’s programs, counseling programs, battered women, etc., where the qualification to receive the service is based upon the poverty of the recipient. Please specify.
- 33.2060. Health and/or Hospitals. State aid for local health programs not related to poverty. Include maternal and child health; alcohol, drug abuse, and mental health; environmental health; nursing aid; hospital financing (including construction); and hospitalization of patients in local government hospitals. Excludes: State aid for medical care under public assistance programs such as Medicaid, Indigent health care, etc., even if received by a public hospital, for care in nursing homes not associated with hospitals, and for payments to vendors for medical care in public assistance cases; and hospital charges received on behalf of individuals under state insurance-type arrangements.
- 33.2070. Housing and Community Development. State aid for construction or operation of public housing; rent subsidy programs; repair and renovation of existing houses; and rural, urban, and community development.

- 33.2080. Water. State aid for maintenance, operation, and construction of public water supply systems, water purification plants, etc. Excludes: Reimbursements for sale of water to state government as a regular utility customer and water conservation unrelated to utility operations.
- 33.2090. Sewerage. State aid for construction, operation, and maintenance of sewers, sewage disposal facilities, wastewater treatment plants, water pollution control facilities, etc.
- 33.2100. Law Enforcement. Direct State payments in support of law enforcement.
- 33.2110. Corrections. Direct State payments in support of corrections facilities and programs. Include activities relating to the confinement of law violators and for probation and parole activities involved in their rehabilitation.
- 33.2120. Public Mass Transit Systems. State aid for maintenance, operation, and construction of public mass transit systems (buses, subways, commuter railroads, urban mass transit, and the like). Excludes: Grants for other modes of transportation, such as airports or highways and ferries; and for pupil transportation.
- 33.1130. Flood Control. State aid for flood prevention and drainage.
- 33.1140. Culture and Recreation. State aid for culture and recreation programs.
- 33.2900. All Other State Revenues. State aid for specific purposes other than categories shown above and for multipurpose activities, such as public works in general. Excludes: State aid expressly for local employee retirement systems even if they are first passed through the parent government.

**33.3000. Local Government Revenues.** Report all amounts received by your government from other local governments, including grants, shares of taxes imposed by other governments, and reimbursements for services performed for other governments, excluding loans. **NOTE:** Include here only those amount received from other local government entities pursuant to an Interlocal Agreement (formal or informal). Do not include those amounts received from other local governmental entities that those entities pay to you just as any other citizen. An examples of such a transaction is the payment of filing fees for filing of deeds, lawsuits, etc. Also exclude here, any report as Tax Revenues above, any taxes imposed by your government which were collected for it by another government.

- 33.3010. General Support. Amounts received from other local government entities which can be applied at the discretion of the county to any of its basic functions or purposes.
- 33.3020. Airports. Amounts received from other local government entities for airport-related activities.
- 33.3030. Streets and Highways. Amounts received from other local government entities for the construction, maintenance, or improvement of streets, roads, highways, and bridges.
- 33.3040. Education. Amounts received from other local government entities for educational purposes.
- 33.3050. Public Welfare. Amounts received from other local government entities for public welfare and assistance to the poor and indigent. Included health and medical care to the poor and indigent here.
- 33.3060. Health and/or Hospitals. Amounts received from other local governmental entities for health- and hospital-related functions and programs. Do not include care of or services to indigents. Include indigent and poverty-related data in Public Welfare (33.3050) above.
- 33.3070. Housing and Community Development. Amounts received from other local government entities for housing and community development.
- 33.3080. Water. Amounts received from other local government entities for the maintenance, operation, and construction of public water supply systems, water purification plants, etc. Do not include reimbursements for sale of water to local governments as a regular utility customer and water conservation unrelated to utility operations.
- 33.3090. Sewerage. Amounts received from other local government entities for construction, operation, and maintenance of sewers, sewage disposal facilities, wastewater treatment plants, water pollution control facilities, etc.

- 33.3100. Law Enforcement. Amounts received from other local government entities in support of law enforcement activities.
- 33.3110. Corrections. Amounts received from other local government entities in support of corrections facilities and programs. Include activities relating to the confinement of law violators and for probation and parole activities involved in their rehabilitation.
- 33.3120. Public Mass Transit. Amounts received from other local government entities in support of public mass transit activities.
- 33.3130. Flood Control. State aid for flood prevention and drainage.
- 33.3140. Culture and Recreation. Other local government funds received for culture and recreation programs.
- 33.3900. General/All Other Local Government Revenues. All other amounts received by other local government entities in support of a county activity not listed above. Do not include revenues received as charges for services.

**34.0000. CHARGES FOR SERVICES.** Revenue received for services provided

**34.1000. General Government.** Charges not covered by any other categories, such as those derived from court and recording fees, police, fire, correction, defense, public welfare, public nursing homes, public libraries, and health activities. For Federal Government also includes fees on utilities for nuclear waste disposal and assessments on banks and savings and loans institutions for insurance on savers' deposits. Excludes: Reimbursements and special assessments for capital outlay improvements which benefit specific property owners and sale of used vehicles, surplus equipment, scrap materials, etc. which do not relate to any specific function or service.

- 34.1100. Court Costs. Charges relating to the filing, maintenance, and disposition of cases. Include only those amounts retained by or remitted back to the county for its own use.
  - 34.1110. Criminal Court Costs.
    - 34.1111. District Courts. All District and District-level courts.
    - 34.1112. County Courts at Law. Statutory County Courts at Law regardless of type.
    - 34.1113. Constitutional County Court. The constitutional county court presided over by the County Judge. If your County Judge does not perform any judicial functions, leave this item blank.
    - 34.1114. Justice of the Peace Courts. All Justice of the Peace Courts in the County combined.
  - 34.1120. Civil Court Costs.
    - 34.1121. District Courts. All District and District-level courts.
    - 34.1122. County Courts at Law. Statutory County Courts at Law regardless of type.
    - 34.1123. Constitutional County Court. The constitutional county court presided over by the County Judge. If your County Judge does not perform any judicial functions, leave this item blank.
    - 34.1124. Justice of the Peace Courts. All Justice of the Peace Courts in the County combined.
- 34.1200. Recording of Legal Instruments. Fees collected from individuals and estates for the recording of legal instruments.
  - 34.1210. Records Management Fees. Statutory amounts received under the Records Management program.
  - 34.1900. All Other Recording Fees.

**34.2000. Airports.** Charges and fees received by the county for airport services. If the airport is a multi-jurisdictional airport (i.e., City/County), report only the county's portion of those revenues.

**34.3000. Streets and Highways.**

- 34.3100. Regular Roads, Bridges, and Highways. Reimbursements and payments for construction and repairs, maintenance assessments, unrelated to toll facilities.
- 34.3200. Toll Facilities. Fees from turnpikes, toll roads, bridges, ferries, and tunnels; rents and other revenue from concessions (service stations, restaurants, etc.); and other charges for use of toll facilities.

**34.4000. Health and Welfare**

- 34.4100. Public Welfare. Fees received from the provision of public welfare services, if any.
- 34.4200. Health and/or Hospitals. Charges received from health and/or hospital operations/services.
- 34.4210. Public Hospitals. Charges from patients, private insurance companies, and public insurance programs (such as Medicare) of public hospitals and of institutions for care and treatment of the handicapped; and receipts of hospital canteens, cafeterias, gift shops, etc. Excludes: Revenues received from other governments for care of patients (report as Intergovernmental Revenues); fees of state schools for blind, deaf, or handicapped; and health clinics operating on outpatient basis.
- 34.4290. All Other Health and/or Hospital. All other fees received for health-related services.

**34.5000. Housing and Community Development.** Gross rentals, tenant charges, and other revenue from operation of public housing projects; and fees for housing mortgage insurance (e.g., FHA-insured loans). Excludes: Receipts from sale of property and payments-in lieu-of-taxes from housing projects operated by other governments, whether independent housing authorities (special districts) or dependent housing agencies of general purpose governments.

**34.6000. Operation of Public Utilities.** Relates only to those systems owned and operated by the county or managed by private contractor where the county maintains day-to-day financial oversight.

- 34.6100. Water Supply System. Revenue from operations of public water supply systems, such as sale of water to residential, industrial, and commercial customers (including bulk water for resale by other private or public water utilities); connection and "tap" fees; sprinkler fees; meter inspection fees; late payment penalties; and other operations revenues. Excludes: Water impact fees, contributions-in-aid-of-construction, and other special assessments; sale of water to parent government or its agencies, including fire hydrants (non-revenues); and rent or other income from non-operating property. Notes: For combined water-sewer systems include here segregable amounts related to water supply and report sewer portion at Sewerage Charges.
- 34.6200. Sewerage and Solid Waste.
- 34.6210. Sewerage Charges. Charges for sewage collection and disposal, including sewer connection fees. Excludes: Impact fees to build sewers in new developments. Notes: For combined water-sewer system, include amounts derived from sewerage activities.
- 34.6220. Solid Waste Management. Fees for garbage collection and disposal; operation of landfills; sale of recyclable materials; cleanup of hazardous wastes; and sale of electricity, gas, steam, or other by-products of waste resource recovery or co-generation facilities. Do not include fees related to regulation or inspection activities.
- 34.6300. Public Mass Transit Systems. Revenue from operations of public mass transportation systems (rapid transit, subway, bus, street railway, and commuter rail services), such as fares, charter fees, advertising income, and other operations revenues. Excludes: Toll ferries, turnpikes, toll roads and bridges, and other fees on personal highway transportation (report at Toll Highways Charges) and subsidies from other governments to support either operations or capital projects.

**34.7000. Public Safety.** Any revenues received from private entities for public safety activities. Do not include revenues received from other governmental entities.

**34.8000. Culture and Recreation.**

34.8100. Parks and Recreation. Gross revenue of facilities operated by a government (swimming pools, recreational marinas and piers, golf courses, skating rinks, museums, zoos, etc.); auxiliary facilities in public recreation areas (camping areas, refreshment stands, gift shops, etc.); lease or use fees from stadiums, auditoriums, and community and convention centers; and rentals from concessions at such facilities.

34.8200. Library.

34.8900. All Other Culture and Recreation.

**34.9000. All Other General Government Charges**. Includes miscellaneous fee collections.

**35.0000. FINES AND FORFEITURES.**

**35.1000. Fines**. Receipts from penalties imposed for violations of law – civil and criminal.

35.1100. District Courts. All District and District-level courts.

35.1200. County Courts at Law. Statutory County Courts at Law regardless of type.

35.1300. Constitutional County Court. The constitutional county court presided over by the County Judge. If your County Judge does not perform any judicial functions, leave this item blank.

35.1400. Justice of the Peace Courts. All Justice of the Peace Courts in the County combined.

**35.2000. Forfeitures**. Includes bail bond forfeitures, revenue from sale of DWI seizures, forfeitures of deposits held for performance guarantees or against loss or damage (such as forfeited bail and collateral), and the county's share of drug forfeiture money.

**35.9000. Other Fines and Forfeitures**. Any other fine or forfeiture not covered above.

**36.0000. MISCELLANEOUS REVENUE.**

**36.1000. Special Assessments**. Compulsory contributions and reimbursements from owners of property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.), as well as for servicing special assessment debt. Do not include proceeds from sales of special assessment bonds.

**36.2000. Interest Income**. Interest received on all deposits and investment holdings of your government and its agencies, excluding earnings of any employee pension fund. Include interest on construction funds.

**36.3000. Rents and Grazing**. Revenue from temporary possession or use of government-owned buildings, land, and other properties. Exclude revenue from charges for services - utilities and other sales and service charges, including refuse collections, housing, etc.

**36.4000. Royalties**. Compensation or portion of proceeds received for the privilege of using or developing property or operating under a right such as, but not limited to, oil, gas, minerals, copyrights, trademarks, etc.

**36.5000. Parking Facilities**. Revenue from on-street and off-street parking meters and charges and rentals from locally-owned parking lots or public garages.

**36.6000. Sales of Assets**. Amounts received from sale of real property, buildings, improvements to them, land easements, rights-of-way, and other capital assets (buses, automobiles, etc.), including proceeds from sale of operating and non-operating property of utilities. Includes sale of property to other governments. Excludes proceeds from sale of securities (non-revenues); sale of property to meet delinquent taxes or tax liens (report at Property Tax); and sale of commodities, unclaimed or confiscated property, and minor personal property.

**36.7000. Net Gain (Loss) on Sale of Investments**.

**36.8000. Interest on Capital Leases**.

**36.9000. Other Miscellaneous Revenue**. Do not include proceeds from borrowing; receipts from sale of security holdings; transfers between funds or agencies or your government; or employees' contributions to, and interest earnings of, any employee pension fund. Specify major items.

## **EXPENDITURES (Part IV)**

**40.0000. EXPENDITURES.** Total Expenditures from the county from all sources.

**41.0000. GENERAL GOVERNMENT.** All expenditures for the legislative and judicial branches of county government. Includes expenditures made by the chief executive officer and other top-level auxiliary and staff agencies in the administrative branch of the government.

**41.1000. General Administration.** Government-wide executive, administrative, and staff service agencies other than financial, judicial, and legal. Includes non-judicial activities of county judge, commissioners court, county clerk, personnel office, and staff. Include salaries and benefits of elected officials and employees.

41.1100. County Judge. Include operational expenses for the non-judicial functions of the County Judge's office. Include all operational and administrative expenses including salaries and benefits of the elected officials and employees. Do not include County Court expenditures here.

41.1200. Commissioners Court. Include all operational and administrative expenses including salaries and benefits of the elected officials and employees.

41.1300. County Clerk. Include all operational and administrative expenses including salaries and benefits of the elected officials and employees.

**41.2000. Financial Administration.** Officials, departments, and agencies whose primary functions are concerned with tax assessment and collection, accounting, auditing, budgeting, purchasing, custody of funds, and other finance activities. Includes Auditor, Treasurer, Tax Assessor-Collector, etc.

41.2100. County Auditor. Include all operational and administrative expenses including salaries and benefits of the elected officials and employees.

41.2200. County Treasurer. Include all operational and administrative expenses including salaries and benefits of the elected officials and employees.

41.2300. County Tax Assessor-Collector. Include all operational and administrative expenses including salaries and benefits of the elected officials and employees.

41.2400. Purchasing (Statutory only). Only for counties with purchasing agents appointed by board as authorized by section 262.011, of the Local Government Code. Include all operational and administrative expenses including salaries and benefits of the elected officials and employees.

41.2500. Other Financial Administration. Other financial administration expenditures not included above.

**41.3000. Elections.** Includes accounts for recording direct expenditures for registering voters and holding general, primary and special elections. Salaries of the officials and police performing election duties recurrently and incidentally as part of their broader duties are not charged to elections but to their respective departmental activities. The salaries of election deputies, judges, tellers, hired watchers or inspectors, special clerks and special police are chargeable to this account.

**41.9000. Other.** General Government expenditures not included above.

**42.0000. ADMINISTRATION OF JUSTICE.** All court activities including juries, probate officials, prosecutors, bailiffs, marshals, public defenders, county attorneys, legal departments, and court activities of sheriff's departments. Do not include probation.

**42.1000. Courts.**

42.1100. District Courts. All district level courts. Include all operational and administrative expenses including salaries and benefits. Include any supplemental salary/benefits paid to the district judges by the county.

42.1200. Courts at Law. All statutory county courts at law. Include all operational and administrative expenses including salaries and benefits of the elected officials and employees.

42.1300. County Court. The constitutional county court. Include all operational and administrative expenses including salaries and benefits of the elected officials and employees. Do not include the County Judge's salary and benefits here. It is reported in line 41.1100 above.

42.1400. Justice of the Peace Courts. All justice of the peace courts. Include all operational and administrative expenses including salaries and benefits of the elected officials and employees.

**42.2000. Prosecutors.**

42.2100. District Attorney. Include all operational and administrative expenses including salaries and benefits. Include any supplemental salary/benefits paid to the district attorney by the county.

- 42.2200. County Attorney. Include all operational and administrative expenses including salaries and benefits of the elected officials and employees.
- 42.2300. Criminal District Attorney. A criminal defense attorney serves as both the district attorney and the county attorney. Include all operational and administrative expenses including salaries and benefits. Include any supplemental salary/benefits paid to the criminal district attorney by the county.
- 42.3000. Indigent Defense.** Expenses and costs incurred in the defense of indigent persons.
- 42.3100. Public Defenders. Expenditures made in support of county entities whose mission is to defend indigent persons in court. Include county departments and/or entities who contract with the county to provide this service. Include all operational and administrative expenses including salaries and benefits of the elected officials and employees. Do not include amounts paid to individual attorneys where no public defender's program has been established by the county. Includes attorney's fees, expert witness fees, court reporters, court costs and other defense costs/expenses.
- 42.3200. Indigent Defense Costs (no Public Defender). Include attorney's fees, expert witness fees, court reporters, court costs and other defense costs/expenses paid in support of indigent defense.
- 42.4000. Adult Probation.** Include un-reimbursed expenses and benefit payments only.
- 42.5000. Juvenile Programs.** This includes Juvenile Board, juvenile probation, and juvenile residential and other placement, and juvenile detention centers. Include salaries and benefits of all officials and employees except for those whose salaries and benefits are included elsewhere.
- 43.0000. PUBLIC SAFETY.** Activities and programs for the protection of persons and property. The major sub-functions under public safety are police protection, fire protection, protective inspection and correction.
- 43.1000. Law Enforcement.** Preservation of law and order, protection of persons and property from illegal acts, and the prevention, control, investigation, and reduction of crime.
- 43.1100. Sheriff. Includes accounts for expenditures incurred in the execution of the duties of the sheriff such as administration, patrol, and dispatch. Includes salaries and benefits of the Sheriff and law enforcement officers and staff. Does not include salaries and benefits of the Chief Jailer, jailers, and the jail staff. Does not include operational and administrative expenses of the jail. Those excluded items should be included in "Correctional Institutions" below.
- 43.1200. Constable. Includes salaries and benefits of the constables, deputy constables, staff and administrative expenses.
- 43.1900. Other Law Enforcement. All other law enforcement expenditures such as support to Department of Public Safety, Task Force, etc.
- 43.2000. Correctional Institutions.** Jail administration. Residential institutions or facilities for the confinement, correction, and rehabilitation of convicted adults and for the detention of adults charged with a crime and awaiting trial. Includes salaries and benefits of the Chief Jailer and jail guards and staff. Also include money paid to other entities. Does not include juvenile detention.
- 43.2100. Medical and Psychological Services to Prisoners.
- 43.2110. Medical Services. Cost of medical services provided to prisoners.
- 43.2120. Mental Health Services. Cost of mental health services provided to prisoners. This includes substance abuse programs.
- 43.3000. Emergency Management.**
- 43.3100. Fire. Include all costs incurred for fire fighting and fire prevention, including contributions to volunteer fire units and interlocal contracts with other local governments. Do not include "first responders" ambulance and paramedic services handled by fire departments. Include Fire Marshall if the county has EMS. Exclude any county contribution to a local fire pension fund.
- 43.3200. Emergency Medical Services. Expenses relating to operating Emergency Medical Services. Include amounts paid to other local governments and to volunteer "first responders."
- 43.3900. Other Protection/Law Enforcement. Civil Defense, 911 services, etc.

**44.0000. PUBLIC WORKS.**

**44.1000. County Roads and Bridges.** Same amounts as entered on the Texas County Road and Bridge Expenditures Yearly Report (required by law to be reported to the Texas Comptroller of Public Accounts each year).

44.1100. County Roads.

44.1110. Construction. Same amount as entered on line 1b of the Texas County Road and Bridge Expenditures Yearly Report (required by law to be reported to the Texas Comptroller of Public Accounts each year).

44.1120. Maintenance. Same amounts as entered on line 1b of the Texas County Road and Bridge Expenditures Yearly Report (required by law to be reported to the Texas Comptroller of Public Accounts each year).

44.1130. Rehabilitation. Same amount as entered on line 1c of the Texas County Road and Bridge Expenditures Yearly Report (required by law to be reported to the Texas Comptroller of Public Accounts each year).

44.1200. County Bridges.

44.1210. Construction. Same amount as entered on line 2a of the Texas County Road and Bridge Expenditures Yearly Report (required by law to be reported to the Texas Comptroller of Public Accounts each year).

44.1220. Maintenance. Same amount as entered on line 2b of the Texas County Road and Bridge Expenditures Yearly Report (required by law to be reported to the Texas Comptroller of Public Accounts each year).

44.1230. Rehabilitation. Same amount as entered on line 2c of the Texas County Road and Bridge Expenditures Yearly Report (required by law to be reported to the Texas Comptroller of Public Accounts each year).

44.1300. Right of Way Acquisition. Same amount as entered on line 3 of the Texas County Road and Bridge Expenditures Yearly Report (required by law to be reported to the Texas Comptroller of Public Accounts each year).

44.1400. Utility Construction. Same amount as entered on line 4 of the Texas County Road and Bridge Expenditures Yearly Report (required by law to be reported to the Texas Comptroller of Public Accounts each year).

44.1500. Other Road Expenditures. Same amount as entered on line 5 of the Texas County Road and Bridge Expenditures Yearly Report (required by law to be reported to the Texas Comptroller of Public Accounts each year).

**44.2000. Sanitation and Wastewater.** Provision, maintenance, and operation of sanitary and storm sewer systems and sewage disposal and treatment facilities.

**44.3000. Solid Waste and Recycling.** Include all activities involved in the collection and disposal of solid waste and recycled material.

44.3100. Solid Waste. Maintenance and operation of solid waste collection and disposal facilities and systems. Include all costs, salaries, and benefits.

44.3200. Recycling. Maintenance and operation of recycling facilities and systems. Include all costs, salaries, and benefits.

**44.4000. General Building Maintenance.** Repair, equipping, maintenance, and operation of general public buildings not related to specific functions or agencies.

**44.5000. Parking Facilities.** Provision, repair, maintenance, and operation of local government public parking facilities operated on a commercial basis.

**44.6000. Flood Control.** Expenditures for walls, levees and other devices that protect persons and property from surface water damage.

**44.9000. Other Public Works.**

**45.0000. PUBLIC HEALTH AND WELFARE.**

**45.1000. Health.** Includes all activities involved in the conservation and improvement of public health.

45.1100. Hospitals. Expenditures for hospitals, health centers, and general clinics furnishing two or more types of clinical services.

45.1200. Health Department. Expenditures in support of a county's Health Officer and health department.

45.1300. OSSF Program. Expenditures in support of a county's On-Site Sewage System (OSSF) inspection and permitting program as an authorized agent of the Texas Natural Resources Conservation Commission.

**45.2000. Welfare.** All public welfare activities and expenditures for welfare activities not classified elsewhere. Includes all activities designed to provide public assistance and institutional care for individuals unable to provide essential needs for themselves.

45.2100. Care for the Indigent/Poor. Public assistance/welfare expenditures for the benefit of individuals who qualify for such assistance based upon their poverty or indigence.

45.2110. Indigent Health Care. Total expenditures for indigent health care.

45.2111. Prisoners. Indigent health care expenditures for prisoners in county corrections facilities.

45.2190. Other Indigent/Poor Programs. Other county expenditures for the support of the poor and indigent.

45.2200. Other Public Welfare. Other public assistance/welfare expenditures for the benefit of persons, other than the poor, who are unable to provide essential needs for themselves. Examples could be programs for the elderly, children, battered women's clinics, drug recovery programs, etc., that do not fall within another category.

**46.0000. CULTURE AND RECREATION.** Includes all cultural and recreational activities maintained for the benefit of residents and visitors.

**46.1000. Parks.** Expenditures for public parks, public squares, and similar ornamental areas.

**46.2000. Libraries.** General administration of the library or the library system including county participation in the operation of public libraries and library systems owned by not for profit corporations.

**46.3000. Education.** Include expenses in support of the Extension Service.

**47.0000. RESOURCE DEVELOPMENT.**

**47.1000. Conservation and Natural Resources.** Conservation, promotion, and development of natural resources and the regulation of industries which develop, utilize, or affect natural resources.

**47.2000. Housing and Urban Development.** Construction, operation, and support of housing and redevelopment projects and other activities to promote or aid public and private housing and community development.

**47.3000. Economic Development and Assistance.** Those activities which are directed toward economically developing the area encompassed by the county and providing assistance to and opportunity for economically disadvantaged persons and businesses.

**48.0000. DEBT SERVICE.** Includes interest and principal payments on general long-term debt.

**48.1000. Principal Payment.**

**48.2000. Interest Expense.**

48.2100. Water Supply System.

48.2200. Electric Power System

48.2300. Gas Supply System

**48.9000. Other Debt Service Costs.**

**50.0000. UTILITIES.** Expenditures related to the operation of county owned utilities.

**50.1000. Water Supply System.**

**50.2000. Electric Power System**

**50.3000. Gas Supply System.**

## **CAPITAL OUTLAY (Part V)**

The following general definitions have been included to help clarify what is normally covered by the three object class categories of Capital Outlay.

### **CONSTRUCTION:**

Production, additions, replacements, or major structural alterations to fixed works, undertaken either on a contractual basis by private contractors or through a government's own staff (i.e., force account).

INCLUDES initial production of buildings and structures; initial permanent improvements (other than buildings) that add value to land; and subsequent improvements representing major permanent structural alterations that materially extend the useful life of fixed works. Covers all costs of materials, supplies, and labor that are reasonable and necessary to place an asset in its intended location and prepare it for its intended use, viz., professional fees or architects, engineers, appraisers, and attorneys associated with feasibility studies; preliminary engineering, planning and design; and related development costs such as overhead, office costs, and other purchased construction-related services. Also includes centralized architecture, design, and planning offices whose main role is support of public construction projects, including related salaries and wages, insurance, professional services, etc.

INCLUDES for buildings and structures: initial or additional installation of equipment and facilities that are integral parts of the structure. Also includes largely site-fabricated equipment integral to enterprise operations, such as power, water and sewage treatment plants (generators, reactors, boilers, storage tanks, steam engines, and the like).

INCLUDES for non-building improvements: initial or additional improvements that add value to land such as parking lots, curbs, fences, bridges, sidewalks, swimming pools, roadways, tunnels, piers and pavements.

EXCLUDES expenditures for maintenance and repairs to existing structures or service facilities for the purpose of keeping property in an ordinarily efficient operating condition and which are not considered permanent structural alterations that materially extend the life of the asset -- e.g., painting, cleaning, patching, refurbishing, reconditioning, etc (report under current operations). Also excludes identifiable payments to other governments for construction work (classify under intergovernmental expenditure) as well as purchase or installation of machinery and equipment not integral to fixed structures. In addition, excludes costs attributable to the capitalization of net interest expense incurred during the construction period (report under interest on debt).

### **LAND AND EXISTING STRUCTURES:**

Acquisition of these assets as such by outright purchase; payments on capital lease-purchase agreements or installment purchase contracts; costs associated with eminent domain (including purchases of rights-of-way); and tax or special assessment foreclosure. Covers all ancillary costs associated with the transaction such as legal and title fees, surveying fees, appraisal and negotiation fees, damage claims, and nonconstruction-related site preparation costs including clearing, filling, leveling, and razing unwanted structures.

### **EQUIPMENT:**

Purchase and installation of apparatus, furnishings, motor vehicles, office equipment, and the like having a life expectancy of more than five years. Includes both additional equipment and replacements purchased outright or through capital leases or installment purchase contracts. Includes related expenditures necessary to place equipment in its intended state of operation (e.g., transportation charges, installation fees, taxes, etc.).

EXCLUDES rental of equipment (report under current operations) and equipment and facilities that are integral parts of constructed or purchased structures (report under construction or purchase of land and existing structures, respectively).

The various separations of government function are assumed to be self-explanatory.

**GENERAL GOVERNMENT.  
JUSTICE SYSTEM.  
LAW ENFORCEMENT.  
CORRECTIONS.  
FIRE.  
PROTECTIVE INSPECTION.  
SEWERAGE.  
SANITATION AND WASTEWATER.  
PARKS AND RECREATION.  
HOUSING AND COMMUNITY DEVELOPMENT.**

**HIGHWAYS, ROADS, AND BRIDGES.  
PARKING FACILITIES.  
WELFARE.  
HOSPITAL.  
WATER.  
NURSING HOMES.  
HEALTH.  
CONSERVATION AND NATURAL RESOURCES.  
LIBRARIES.  
OTHER.**

**INTERGOVERNMENTAL EXPENDITURES (Part VI)**

Amounts paid to other governments for performance of specific functions or for general financial support. Includes grants, shared taxes, contingent loans and advances, and any significant and identifiable amounts or reimbursement paid to other governments for performance of general government services or activities. This also includes amounts paid to other governmental entities through Intergovernmental agreements.

EXCLUDES amounts paid to other governments for purchase of commodities, property, or utility services and for any tax levied as such on facilities of the government.

The functional classification of intergovernmental expenditure is determined by the nature of the activities to which the receiving government is required to apply it by the paying government, or by the functional classification of activities giving rise to particular items of reimbursement.

The various separations of government function are assumed to be self-explanatory.

**CORRECTIONS.**

**LOCAL SCHOOLS.**

**FINANCIAL ADMINISTRATION.**

**HEALTH.**

**HOSPITALS.**

**HOUSING AND URBAN DEVELOPMENT.**

**HIGHWAYS.**

**POLICE.**

**SEWERAGE.**

**SOLID WASTER.**

**ALL OTHER.**

## **INDEBTEDNESS (Part VII)**

The definition of public debt which follows was extracted from the U.S. Bureau of the Census, Government Finance and Employment, Classification Manual, dated June 1992.

Public debt comprises all interest-bearing short-term credit obligations and all long-term credit obligations incurred in the name of the government and all of its dependent agencies, whether backed by the government's full faith and credit or non-guaranteed. It includes tax-exempt as well as taxable public debt.

The Census Bureau concept of public debt is an inclusive one, covering judgements, mortgages, "revenue" and "earning" bonds, and special assessment obligations as well as the more traditional general obligation bonds, notes, and interest-bearing short-term warrants. It includes not only public debt for public improvement (roads, sewers, airports, etc.) but also public debt issued for the direct benefit of the private sector (industrial development, mortgage revenue, pollution control abatement, etc.) Indeed, the latter category has grown to become the largest type of government debt today.

This definition covers obligations of all agencies, boards, commissions, or other organizations categorized as dependent on the government concerned. For instance, government business-type activities, particularly utilities, have debt that is payable exclusively from earnings of the facilities which the debt financed. Many special assessment obligations are paid completely from levies on the property benefiting from such improvements, without recourse to the general credit of the government. State authorities, educational institutions, and other agencies frequently have debt secured only by their own revenues, other dedicated receipts, or agency properties. These types of obligations are issued widely by dependent agencies of a government, such as special improvement districts of city corporations, state dormitory authorities, or housing finance agencies. Often, the parent government does not even maintain central accounts on such debt. Nonetheless, all these examples are types of credit obligations reported in Census Bureau statistics on public debt.

The Bureau assigns public debt, as defined above, to the government in whose name it is incurred, regardless of the location of responsibility for debt service. In the case of public debt for private purposes, this generally represents the government whose tax-exempt status was used to issue such debt. State obligations for which interest and principal payments are financed by local government payments to the state are treated as state debt. Similarly, debt of an agency classified as dependent on a local government is treated as local government debt.

This concept of public debt, however, is not so broad that it covers every liability listed on the balance sheets or elsewhere in government finance reports. The following types of liabilities are excluded from Census Bureau statistics:

- Noninterest-bearing short-term obligations, such as accounts payable, noninterest-bearing warrants, and the like. Note, however, that noninterest-bearing long-term obligations having a formal debt instrument (such as a fixed repayment schedule) are classified as government debt.
- Interfund advances, loans, or other obligations between accounting funds of the same government. As a practical matter, these debt statistics do include formal debt instruments of a government that are held as investments by its own agencies or fund.
- Amounts held (and owned) by a government in a trust or agency capacity on behalf of others.
- Contingent loans and advances from other governments, which are classed as intergovernmental transactions.
- Rights of individuals to benefits from retirement funds or other social insurance trust systems.
- Unfunded liabilities of retirement systems, unpaid annual or sick leave, or other obligations without a formal debt instrument, specifying terms, length, interest rate, etc.
- Leases, including both capital and operating leases.
- Loan guarantees and nonguaranteed obligations of the Federal Government.

### **WATER SUPPLY SYSTEM.**

### **PUBLIC DEBT FOR PRIVATELY OWNED HOUSING OR INDUSTRIAL OR BUSINESS PURPOSES.**

### **ELECTRIC POWER SYSTEM.**

### **GAS SUPPLY SYSTEM.**

**SHORT-TERM DEBT.** Note that for Short-term Debt the data requested for column (b), Issued During Fiscal Year, is actually to be Short-term Debt Outstanding at End of Fiscal Year.

### **ALL OTHER PURPOSES.**

## **DEPARTMENTAL EMPLOYEES INFORMATION**

Departments are the major functional separations of county government such as County Auditor, County Clerk, County Sheriff, County Treasurer, District Attorney, and District Clerk among others. This part of the form is intended for annual summary employee information. The salary and benefits amounts entered are expected to have also been entered into various other parts of the form.

If additional lines are required to list all departments, use an additional page. If entry is being done in an Excel or other electronic form, insert additional lines, if necessary, in this part for the information. Governmental entities may use their own internal definitions for full-time and part-time to determine the proper group for employee summary data.

Counts for Number of Employees should be based on the average number of active employees working per month for the fiscal year. Counts for Part-time Employees are based on head counts rather than any type of full-time equivalent calculation. Since the counts are a monthly average for a year, the counts are entered allowing one decimal position. For example the entry for Full-time might be 2,150.5 and for Part-time 25.7.

Amounts entered as employee benefits such as paid insurance should not be included in the amount entered as salaries. Salaries entered are gross payrolls for items including salaries, wages, fees, commissions or awards paid to employees before withholdings for taxes, insurance, etc. Typical employee benefits not included in the salary amounts include retirement, life insurance, hospital/medical insurance, and uniform allowances. Salary amounts are totals for all employees for the reported fiscal year.

Categories of information are:

**DEPARTMENTS.**  
**FULL-TIME EMPLOYEES.**  
**PART-TIME EMPLOYEES.**  
**EMPLOYEE SALARIES**  
**EMPLOYEE BENEFITS.**