

## SUPPLEMENTARY INSTRUCTIONS FOR ARKANSAS CITIES AND TOWNS 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In reporting data for your government, please include the following fiscal activities:

Auditorium commissions	Municipal management districts
Central business improvement districts	Municipal port authorities
City airport commissions	Municipal toll-way authorities
City boards of health	Municipal water and sewer systems
Electric commissions	Park and recreation commissions
Historic districts	Parking authorities
Hospital commissions	Public facilities boards
Housing authorities governed by city	Public utilities boards
Industrial commissions	Sanitation authorities
Light and water commissions	Sanitary boards
Market authorities	Urban renewal agencies
Municipal facilities corporations	Urban service districts
Municipal library boards	Waterworks and sewer commissions
	Waterworks commissions

### SPECIAL NOTES

Special Assessment Fund - Include transactions of special assessment funds established to finance streets, sidewalks, or other local improvements within your city. Also include special assessments collected from property owners. Enter at PART 2, question 5, item C. Include transactions of special assessment bonds (PART 4, question 12.A.) and balance in special assessment funds (PART 5)

### PART 2 - REVENUES

**3. A. – Property taxes – (code T01)** - Include all real and personal property taxes collected for all municipal funds; report both current and delinquent taxes.

#### 3. B. – Local Sales taxes

1. **General sales tax (code T09)** - Include proceeds of a city sales tax as remitted by the commissioner of revenue. **Municipalities in counties having a 1% sales tax should report their share of county sales tax at question 4, item M. (D30).**
2. **Alcoholic beverages sales tax (code T10)** - Include municipal supplemental tax on sale of alcoholic beverages in hotels or restaurants.
4. **Motor fuel sales tax (code T13)** - Include municipal tax on aviation fuel.
6. **Public utilities tax (code T15)** - Include public utility franchise taxes and franchise fees.
8. **Other local sales taxes (code T19)** - Include Municipal hotel and motel room tax, and Municipal tax on the gross proceeds of restaurants and cafeterias. Also, advertising and promotion tax if applicable to your government.

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

2. **Amusements licenses and permits (code T21)** – Include licenses on places of amusement.
3. **Motor vehicles licensing and permit taxes (code T24)**  
Include proceeds of license tax imposed on residents maintaining motor vehicles.

**4. Public utilities licensing and permit taxes (code T27)**

Include proceeds from fees collected from each motorbus operated under franchise from a city or town.

**5. Occupation and business licenses and permit taxes (code T28)** – Include proceeds of municipal licenses and permits required of any trade, profession, or businesses. Inspections and examination fees required in connection with the issuance or renewal of a business license or permit.

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

Include:

Dog licenses

Building permits

Other municipal licenses or permits

**4. Intergovernmental revenue**

**A. Streets and highways (From the State – code C46)** - Include highway turnback

**M. General support (From other local - code D30)** Include your city's share of the county 1% sales tax (if applicable).

**General support (From the State – code C30)** - Include General Revenue turnback, and Municipal Assistance Fund - for Dog Racing Breakage

**PART 3 - EXPENDITURES**

**11. Personnel expenditures – Code Z00**

Report salaries and wages for all employees, full and part-time, include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income taxes, social security, or retirement coverage.