

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

AGENCY REPORTING

In addition to your general government, please include the fiscal activities of the following agencies (if applicable):

- Central business improvement districts
- Emergency communication districts (municipal)
- Fire departments and districts (metropolitan governments)
- Inner city redevelopment districts
- Health, educational, and housing facilities corporations
- Metropolitan celebration authorities
- Metropolitan hospital authorities
- Municipal airports
- Municipal electric distribution agencies
- Municipal industrial development corporations and boards
- Municipal libraries
- Municipal school systems
- Parking authorities
- Port authorities (metropolitan governments)
- Port authorities (single municipality)
- Public building authorities
- Regional megasite authorities
- Solid waste authorities (single municipality)
- Sport authorities
- Tourism development zones
- Transit authorities
- Water and wastewater authorities (single municipality)

PART 2 - REVENUES

3. A. Property taxes (T01)

Report all property taxes received from current and prior year levies on real and personal property.

3. B. Local sales taxes

1. General sales tax (T09) - Report local option sales tax (City-wide).

2. Alcoholic beverages tax (T10) - Report wholesale beer tax and wholesale liquor tax.

3. Amusements tax (T11) – Report admission tax on amusements.

6. Public utilities tax (T15) - Report franchise taxes.

8. Other sales taxes (T19) - Report business taxes, hotel-motel taxes and other local sales taxes.

3. C. Licensing and permit taxes

1. Alcoholic beverages license and permit taxes (T20) – Include proceeds from application fees in addition to licenses and permits.

3. Motor vehicle licenses (local) (T24)- Report motor vehicle licenses and city stickers.

4. Public utilities licensing and permit taxes (T27) – Include proceeds from taxicab registration.

6. Other (T29) - Report building licenses and permits; and other licenses or permits.

4. Intergovernmental revenues

Report at the appropriate code the revenues received from local, state, and Federal governments.

A. Streets and highways -

From the State - Code C46

Include state street aid revenue, state gas inspection, and other street funds.

M. General support -

From other local governments - Code D30

Include local option sales tax (County-wide) and in lieu payments from other local governments.

From the State – Code C30

Include:

- State sales tax
- State income tax
- State beer and alcoholic beverage taxes
- Gross receipts and special impact - TVA

N. All other -

From the State - Code C89

Include recreation and library grants, corporate excise tax, and other state grants.

PART 3 – EXPENDITURES

11. Personnel expenditures – Code Z00

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