

SUPPLEMENTARY INSTRUCTIONS FOR TEXAS CITIES, TOWNS, VILLAGES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

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

- Arts and entertainment districts
- City-county health units (city portion)
- City-county hospitals (city portion)
- City elderly housing corporations
- Crime control and prevention districts
- Health facilities development corporations (municipal)
- Higher education facilities authorities
- Higher education loan authorities
- Homestead preservation districts and reinvestment zones
- Housing finance corporations (municipal)
- Industrial development corporations (municipal)
- Industrial districts (administrative areas)
- Joint city-county hospital boards (city portion)
- Municipal development districts
- Municipal management districts
- Municipal parking authorities
- Municipal property finance authorities or corporations
- Public improvement districts
- Recreational and cultural facilities board (municipal)
- Road utility districts
- Sport and community venue districts
- Urban renewal agencies

PART 2 - REVENUES

3. A. Property taxes - (code T01)

Report the amount of real and personal property tax collected for all municipal funds including delinquent tax collections, penalties and interest and the proceeds and costs of tax sales and advertising.

3. B. Local sales taxes

1. General sales tax (code T09)

Include the amount of municipal general sales tax remitted by the state comptroller.

3. Amusements tax (code T11)

Include local admission tax on amusements.

6. Public utilities tax (code T15)

Include the franchise tax on gross receipts (street rental tax).

8. Other sales tax (code T19)

Include the hotel occupancy tax receipts, short-term motor vehicle rental tax.

3. C. Licensing and permit taxes

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.

5. Occupation and business licenses (code T28)

Include inspection and examination fees required in connection with the issuance or renewal of a business license or permit.

6. Other licensing, permits and taxes (code T29)

Report the total amount collected from such sources as:

Bicycle tax
Building permits
Dog tax

4. Intergovernmental revenues

D. Health and/or hospitals – From the State (code C42)

Include hospital construction grants and alcoholism grants

M. General support - From the State (code C30)

In addition to all other general support revenue, include the distribution to your government of the mixed beverage tax.

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 utility owned and operated by your government. Report salaries in gross amount before deductions for income tax, social security, or retirement coverage.