SUPPLEMENTARY INSTRUCTIONS FOR ARKANSAS CITIES AND TOWNS 2013 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

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

Auditorium commissions
Central business improvement districts
City airport commissions
City boards of health
Electric commissions
Historic districts
Hospital commissions
Housing authorities governed by city
Industrial commissions
Light and water commissions
Market authorities
Municipal facilities corporations
Municipal library boards
Municipal management districts
Municipal port authorities
Municipal toll-way authorities
Municipal water and sewer systems
Park and recreation commissions
Parking authorities
Public facilities boards
Public utilities boards
Sanitation authorities
Sanitary boards
Urban renewal agencies
Urban service districts
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 this city
- Special assessments collected from property owners (*report in PART 2, question 5, item C., code U01*)
- Transactions of special assessment bonds (*report in PART 4, question 12.A*.) and balance in special assessment funds (*report in PART 5*)

PART 2 - REVENUES

3. A. Property taxes (code T01)

Include

- All real and personal property taxes collected for all municipal funds
- Both current and delinquent taxes

3. B. Local Sales taxes

1. General sales and gross receipt taxes (code T09)
   Include
   - Proceeds of this city sales tax as remitted by the commissioner of revenue
   Exclude
   - Share of county sales tax for municipalities in counties having a 1% sales tax (*report in PART 2, question 4, item M., code D30*)

2. Alcoholic beverages sales tax (code T10)
   Include
   - Municipal supplemental tax on sale of alcoholic beverages in hotels or restaurants

3. 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 sales taxes (code T19)
   Include
   - Municipal hotel and motel room tax
   - Municipal tax on the gross proceeds of restaurants and cafeterias
   - Advertising and promotion tax if applicable to this 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
   - Municipal licenses and permits required of any trade, profession, or business
   - 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 government (code D30)
Include
- City's share of the county sales tax (if applicable)

General support - From the State (code C30)
Include
- General revenue turnback
- Municipal Assistance Fund for Dog Racing Breakage

PART 3 - EXPENDITURES

11. Personnel expenditures (code Z00)
Include
- Salaries and wages for all employees, full-time and part-time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries in gross amount before deductions for income taxes, social security, or retirement coverage