

## SUPPLEMENTARY INSTRUCTIONS FOR ALABAMA CITIES AND TOWNS 2014 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

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

This municipal general government	Public educational building authorities
Commercial development authorities	Public hospital corporations
Communications districts	Public library (building) authorities
Downtown redevelopment authorities	Public transportation authorities
Governmental utility services corporations (municipal)	Recreation corporations (public athletic boards)
Historic districts	Self-help business improvement districts
Hospital building authorities	Solid waste disposal authorities
Improvement districts (municipal)	Special care facilities financing authorities
Medical clinic boards (building)	Stock law districts (areas for enforcement of livestock ordinances)
Municipal facilities corporations	Tax increment districts (municipal)
Municipal utility boards – 1951 law	Trade mart (coliseum) authorities
Park and recreation boards	Water and sewer boards
Park assessment districts	Waterworks and sewer boards
Parking authorities (class 2 municipalities)	Waterworks utility boards
Public building authorities (municipal)	

### SPECIAL NOTES

#### SCHOOLS

##### Include

- Debt issued in the name of this city for school purposes (*report in PART 4, question 12, item A.*)
- Interest payments for this debt (*report in PART 3, question 9, item DD.5., code I89*)
- Direct expenditures of this city for school construction (*report in PART 3, question 9, item CC.*)
- Municipal appropriations (such as proceeds from municipal borrowing) to the board of education (*report in PART 3, question 8, item Z., code M12*)

##### Exclude

- Transactions of this city board of education

#### COUNTY AGENCIES

##### Include

- Any appropriations to county agencies for services performed for this municipality (*e.g., health, hospitals, welfare, etc.*)(*report in PART 3, question 8, under the appropriate item*)

### 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 for all municipal purposes
- Special municipal taxes for school operation or construction and debt retirement
- Cost of tax sales and advertising
- Tax on assets of savings and loan associations

#### 3. B. Local sales taxes

##### 1. General sales and gross receipts taxes (code T09)

##### Include

- Proceeds of municipal sales and use taxes

##### Exclude

- Municipal share of county general sales tax (*report in PART 2, question 4, item M., Code D30*)

2. Alcoholic beverages sales tax (code T10)

**Include**

- Proceeds of municipal tax on alcoholic beverages

**Exclude**

- Municipal share of county beer or liquor tax (*report in PART 2, question 4, Item M., Code D30*)

3. Amusements sales tax (code T11)

**Include**

- Municipal admissions tax on amusements

4. Motor fuels sales tax (code T13)

**Include**

- Proceeds of a municipal gas tax

**Exclude**

- Municipal share of a county gas tax (*report in PART 2, question 4, item A, Code D46*)

7. Tobacco products tax (code T16)

**Include**

- Proceeds of a municipal tax on cigarettes

**Exclude**

- Municipal share of county (*report in PART 2, question 4, Item M, Code D30*)

8. Other sales taxes (code T19)

**Include**

- Municipal tax on hotels and motels

**3. C. Licensing and permit taxes**

2. Amusements licensing and permit taxes (code T21)

**Include**

- Licenses issued for roadhouses, nightclubs and other places where the general public is permitted to dance
- Licenses to operate pool/billiards rooms

3. Motor vehicle licensing and permit taxes (code T24)

**Include**

- Proceeds of motor vehicle licenses and registration fees remitted to this municipality by the county
- Proceeds of fees paid for vehicle inspections at municipal testing stations

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

**Include**

- Proceeds from tax on licenses issued to taxicabs and motorbuses

5. Occupation and business licenses and permits (code T28)

**Include**

- Proceeds of municipal licenses and permits required of any trade, profession, or business
- Inspection and examination fees required in connection with the issuance or renewal of a business license or permit

**Exclude**

- The "local license fee" that is a tax on the gross wages of employees working within this city (*report in question 3, item D.1., code T40*)

6. Other licensing and permit taxes (code T29)

**Include**

- Municipal dog licenses, and other municipal licenses or permits

**3. D. Local income taxes**

1. Local individual income taxes (code T40)

**Include**

- The "local license fee" that is a tax on the gross wages of employees working within this city

**4. Intergovernmental revenues**

**A. Streets and highways - From the State (code C46)**

**Include**

- State gas tax
- State motor vehicle license payments
- Work authority payments
- Other highway payments

**C. Public welfare (including Medicaid) - From the State (code C79)**

**Include**

- Indigent care hospitalization

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

**Include**

- Mental health community services
- Hospital construction grants

**M. General support - From other local governments (code D30)**

**Include**

- Municipal share of county taxes on cigarettes and alcoholic beverages

**General support - From the State (code C30)**

**Include**

- Financial institutions excise tax
- Oil and gas production privilege tax
- ABC boards payments
- Proceeds on sales of tax lands from state

**N. All other - From the State (code C89)**

**Include**

- Law enforcement, correction, and JNA grants
- Commission on aging grants
- Alabama Development Office grants
- Intergovernmental personnel act
- Other state grants and reimbursements