# SUPPLEMENTARY INSTRUCTIONS FOR IDAHO CITIES
# 2014 SURVEY OF LOCAL GOVERNMENT FINANCES

## AGENCY REPORTING

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

This city general government
Business improvement districts
Joint powers boards for the operation of emergency communications services (municipal)
Local improvement districts
Mosquito abatement districts
Urban renewal agencies

## PART 2 - REVENUES

### 3. B. Local sales taxes

6. Public utilities sales tax (code T15)
**Include**
- Public utility franchise taxes

8. Other sales tax (code T19)
**Include**
- Hotel/motel transient taxes

### 3. C. Licensing and permit taxes

5. Occupation and business licensing and permit taxes (codeT28)
**Include**
- Cable TV licenses
- Inspection fees required in connection with the issuance or renewal of a business license or permit

6. Other licensing and permit taxes (code T29)
**Include**
- Building permits, and other licenses and permits

### 4. Intergovernmental revenues

**A. Streets and highways**

From other local government (code D46)
**Include**
- Receipts from county road and bridge fund

From the State (code C46)
**Include**
- State highway grants

**M. General support (unrestricted)** – From the State (code C30)
**Include**
- State revenue sharing (sales tax)
- Liquor profits apportionment

**N. All other**

From other local government (code D89)
**Include**
- Other local governments (shared grants)

From the State (code C89)
**Include**
- Historical preservation
- Highway safety
- Water pollution control
- Urban mass transportation planning
- Law enforcement and public safety grants
- Aeronautic facilities
- Civil defense
- Disaster aid
- Job Partnership Training Act
- Library grants
- Park and recreations grants
- All other state grants and reimbursements

## 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

## PART 4 - INDEBTEDNESS

### 12. Long-term debt

**A. Debt for public purposes**
**Include**
- Long-term debt and interest bearing short-term debt transactions of this city government, its boards and commissions, and utilities it runs and operates

**B. Debt for private purposes**
**Include**
- Industrial revenue, mortgage revenue, pollution control
- Public debt bonds for privately owned business purposes