SUPPLEMENTARY INSTRUCTIONS FOR MISSISSIPPI MUNICIPALITIES
2014 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for all funds of the general government, please include the following fiscal activities:

Airport authorities (municipal)
Business improvement districts
Consolidated fire districts
Convention bureaus in certain counties (municipal)
Convention and visitors bureaus (municipal)
Development commissions (municipal)
Emergency medical service districts (single municipality with ex officio boards)
Fire districts
Gas districts governed by the city governing body
Historic preservation districts
Hospital districts (municipal)
Port commissions and authorities (municipal)
Recreational districts (certain municipalities)
Redevelopment authorities
Storm water management districts
Sub-districts of drainage districts (municipal)
Tourism commissions (lacking autonomy)

SPECIAL NOTE

Exclude
- City Board of Education transactions
- Housing authorities

PART 2 - REVENUES

3. A. Property taxes (code T01)
Include
- All property taxes collected for all municipal funds
- Both current and delinquent taxes for all municipal purposes and debt redemption
- Proceeds of municipal tax sales

3. B. Local sales taxes

3. Amusements sales tax (code T11)
Include
- Gaming fees as a percentage of monthly gross revenue

5. Public utilities sales tax (code T15)
Include
- Public utility privilege tax measured by gross receipts
- Franchise fees

8. Other sales tax (code T19)
Include
- Motel and restaurant tax or tourism tax

3. C. Licensing and permit taxes

2. Amusements Licensing and permit taxes (code T21)
Include
- License taxes for gaming devices
- Vending machines
- Amusement machines

3. Motor Vehicle Licensing and permit taxes (code T24)
Include
- Municipal truck registration fee

4. Public utilities licensing and permit taxes (code T27)
Include
- Taxi licenses

5. Occupation and business licensing and permit taxes (Code T28)
Include
- Municipal privilege taxes

4. Intergovernmental revenues

A. Streets and Highways - From the State (code C46)
Include
- State gas tax
- Municipal street improvement grants

From other local governments (code D46)
Include
- County road tax

D. Health and/or Hospitals - From the State (code C42)
Include
- City hospital - State aid
- Hospital construction grants

E. Housing & Community Development
From Federal government (code B50)
Include
- Community Development Block Grant
- Housing and urban development

M. General Support - From the State (code C30)
Include
- Municipal revolving fund
- TVA - Payments in lieu of taxes
- Liquor privilege tax
- State sales tax - Municipal share
- Homestead Exemption

N. All Other - From the State (code C89)
Include
- Corrections - State aid
- Library grants
- Parks and recreation grants
- Civil defense
- Law enforcement grants
- Highway safety
- Job Training Partnership Act grants
- Other state grants and reimbursements

All Other - From Federal government (code B89)
Include
- Environmental Protection Agency Grants