SUPPLEMENTARY INSTRUCTIONS FOR MISSOURI MUNICIPALITIES
2014 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for all funds of the general government (including component units), please include the following fiscal activities:

Business districts
Community improvement districts
Economic stimulus authorities (municipal)
Industrial development corporations and authorities
Land reutilization authorities
Municipal redevelopment authorities
Neighborhood improvement districts
Planned industrial expansion authorities
Port authorities (single city)
Tax increment financing commissions

EXCLUDE ALL OTHER FISCAL ACTIVITIES

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 purposes
- Commissions retained by the tax collector from all amounts collected from all governments
- Cost of tax advertising and sales
- Merchants' and manufacturers' licenses-stock on hand
- Penalties and interest on delinquent taxes
- Proceeds from sale of foreclosed property
- Railroad and utility property taxes

Exclude

- Amount of taxes collected as an agent for another government

3. B. Local sales taxes

1. General sales and gross receipt taxes (code T09)
   Include
   - Proceeds of a municipal sales tax; municipalities in St. Louis County (*should report their share of the county sales tax in PART 2, question 4, Item M., code D30*)

3. Amusements sales tax (code T11)
   Include
   - Municipal tax on admission tickets
   - Municipal tax on gross receipts of all or specified types of amusement businesses

6. Public utilities sales tax (code T15)
   Include
   - Franchise manufacturing tax
   - Gross receipts tax on public utilities

7. Tobacco product tax (code T16)
   Include
   - Proceeds of the cigarette tax; municipalities in St. Louis County (*should report cigarette tax receipts in PART 2, question 4, item M., code D30)*

8. Other sales tax (Code T19)
   Include
   - Hotel-motel room occupancy tax
   - Restaurant meals tax

3. C. Licensing and permit taxes

2. Amusements licensing and permit taxes (code T21**)**
   Include
   - Licenses on places of amusement
   - Licenses on amusement devices

3. Motor vehicle licensing and permit taxes (code T24**)**
   Include
   - Local motor vehicle licenses for buses, taxicabs and trailers

5. Occupation and business licensing and permit taxes (code T28)
   Include
   - Proceeds of municipal licenses and permits required of persons engaged in any profession, trade, or business
   - Inspection and examination fees in connection with the issuance and renewal of a business license and permit

6. Other licensing and permit taxes (code T29)
   Include
   - Building permits
   - Dog licenses
   - Marriage licenses
   - Other licenses and permits

3. D. Local income taxes

1. Local individual income taxes (codeT40)
   Include
   - Municipal earnings (income) tax

4. Intergovernmental revenues

A. Streets and highways - From the State (code C46)
Include
- Motor fuel tax distributions
- State motor vehicle sales tax share
- Street lighting

B. Education - From the State (code C21)

Include

- Teacher training grants

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

Include

- Charity patient reimbursement from the State to city hospitals
- City mental hospital grants
- Health planning grants
- Health VI grants
- Mental health and retardation grants

G. Sewerage - From the State (code C80)

Include

- Water pollution and sewer construction grants

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

Include

- Financial institutions tax
- Intangible tax
- Stock insurance tax

N. All other – From the State (code C89)

Include

- Apprehension of prisoners
- Council on the arts
- Disaster relief
- Home for dependent children grants
- Library grants
- OEO grants
- Office of aging grants
- Outdoor recreation
- Planning grants
- Private car tax
- Other state grants and reimbursements

PART3 - 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 amounts before deductions for income tax, social security or retirement coverage