SUPPLEMENTARY INSTRUCTIONS FOR NEW JERSEY CITIES, TOWNS, BOROUGHS, VILLAGES, AND TOWNSHIPS 2014 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

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

Boards of health
Environmental commissions
Housing authorities
Incinerator authorities (serving one municipality/town)
Inter-municipal park commissions
Joint agreements for planning and land use control
Joint flood control commissions
Joint meetings (non-utility services)
Joint meetings for construction of sewers and drains
Joint public libraries
Municipal hospital authorities
Municipal port authorities
Municipal utilities authorities (serving one municipality/town)
Parking authorities
Redevelopment agencies
Regional health commissions
Seaquarium authorities
Sewerage authorities (serving one municipality/town)
Solid waste collection districts
Solid waste management authorities (serving one municipality/town)
Special improvement districts
Tourism improvement and development authorities
Water districts with ex officio boards

SPECIAL NOTES

COVERAGE OF THIS REPORT

Include

- Items requested from the local purposes budget and capital improvements funds
- Any agencies listed under AGENCY REPORTING

Exclude

- Transfers between funds

PART 2 - REVENUES

3. A. Property taxes (code T01)

Include

- Amount to be raised by taxes for support of municipal budget (less reserve for uncollected taxes)
- Receipts from delinquent taxes
- Added and omitted taxes
- Interest and costs on taxes

3. B. Local sales taxes

3. Amusements sales tax (code T11)

Include

- Luxury sales taxes (Atlantic City only)

6. Public utilities sales tax (code T15)

Include

- Cable television fees

8. Other sales tax (code T19)
Include
- Host community benefits tax
- Local hotel tax

3. C. Licensing and permit taxes

1. Alcoholic beverages licensing and permit taxes (code T20)

2. Amusements licensing and permit taxes (code T21)
Include
- Proceeds from issuing licenses for amusement games, theaters, bowling alleys, pool halls, exhibition grounds, and all other places of amusement

4. Public utilities licensing and permit taxes (code T27)
Include
- Proceeds from issuing licenses for autobuses, taxicabs, and jitneys

5. Occupational and business licensing and permit taxes (code T28)
Include
- Proceeds from licenses issued for businesses and occupation not otherwise defined above

4. Intergovernmental revenue

M. General support (unrestricted) (code C30)
Include
- Business personal property replacement
- Franchise and gross receipts tax
- State revenue sharing
- Energy tax
- Supplemental energy tax
- Extraordinary Aid (if applicable to this government)