SUPPLEMENTARY INSTRUCTIONS FOR SOUTH DAKOTA CITIES AND TOWNS
2014 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to the general government, please include the following fiscal activities:

Business improvement districts
City toll bridge commissions
Convention hall benefit districts
Municipal urban renewal agencies
Park districts
Parking districts
Sewer districts
Zoning districts

PART 2 - REVENUES

3. A. Property taxes (code T01)
Include
- Municipal revenues from tax on monies and credits
- Airline flight property tax

Exclude
- Special assessments (*report in PART 2, question 5, item C., code U01*)

3. B. Local sales taxes

1. General sales and gross receipts taxes (code T09)
Include
- Revenue from the municipal sales tax

3. Amusements sales tax (code T11)
Include
- Revenue from taxes on ticket sales, admissions to places of amusement, athletic events, and cultural events

6. Public utilities sales tax (code T15)
Include
- Revenue from the municipal gross receipts tax

3. C. Licensing and permit taxes

1. Alcoholic beverages licensing and permit taxes (code T20)
Include
- Proceeds from special malt beverage retailers' licenses
- Amount retained on-sale wine dealers' licenses in conjunction with special events

2. Amusements licensing and permit taxes (code T21)
Include
- Proceeds from registration of coin-operated amusements

5. Occupation and business licensing and permit taxes (code T28)
Include
- Proceeds from inspections of articles of merchandise and fuel
- Proceeds from occupation and business licenses

6. Other licensing and permits taxes (code T29)
Include
- Dog tax paid to this municipality

4. Intergovernmental revenues

A. Streets and highways – From other local governments (code D46)
Include
- City's share of the county road tax

From the State (code C46)
Include
- Municipal share of the motor vehicle license tax collected by the county

M. General support – From the State (code C30)
Include
- City's share of the alcoholic beverage sales tax
- Bank income tax

N. All other - From the State (code C89)
Include
- Law enforcement assistance grants
- Outdoor recreation contributions
- Insurance premiums tax distributions

SPECIAL NOTES

Municipal Liquor Stores

If this municipality operates a liquor store system, report the gross receipts from liquor sales at PART 2, question 5, item B.13. List separately, at PART 3, question 9, item EE, expenditures for purchase of merchandise, salaries paid, and other operating expenses for the liquor store.

Municipal Telephone System

Report the gross receipts from the sale of telephone services at PART 2, question 5, item B.11 (code A03). List separately, at PART 3, question 9, item BB, telephone system salaries paid, other operating expenditures, purchase of equipment, and capital outlay for extension of telephone lines.

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, municipal liquor stores and telephone systems
- Salaries in gross amount before deductions for income taxes, social security and retirement coverage

Exclude
- Employer-paid fringe benefits and payroll taxes