SUPPLEMENTARY INSTRUCTIONS FOR WEST VIRGINIA CITIES, TOWNS, AND VILLAGES 2014 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

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

City general government
City library boards
Community improvement districts (municipal)
Downtown redevelopment districts
Emergency ambulance service authorities
Historic landmarks commissions (municipal)
Hospital boards
Municipal boards of health
Municipal building commissions
Municipal development authorities
Municipal waterworks and electric power systems
Regional water and wastewater authorities lacking autonomy
Sanitary boards
Urban renewal authorities

PART 2 - REVENUES

3. A. Property taxes (code T01)
Include
- All current and delinquent ad valorem and supplemental property tax collections (real and personal) collected for all city funds and the agencies listed above
- Tax penalties and interest

3. B. Local sales taxes

2. Alcoholic beverages sales tax (code T10)
Include
- Private liquor club fees
- Wine and liquor tax

3. Amusements sales tax (code T11)
Include
- Local admission tax on amusements

5. Parimutuels tax (code T14)
Include
- Horse/dog racing tax

Exclude
- Any amounts shared by the state

6. Public utilities sales tax (code T15)
Include
- Utilities excise tax
- Franchise fees

8. Other sales tax (code T19)
Include:
- Hotel occupancy taxes

3. C. Licensing and permit taxes

3. Motor vehicle licensing and permit taxes (code T24)
Include
- Motor vehicle operators' tax

5. Occupation and business licensing and permit taxes (code T28)
Include
- Inspection and examination fees required in connection with the issuance or renewal of a business license or permit

6. Other licensing and permit taxes (code T29)
Include
- Animal control taxes
- Building permit fees
- Miscellaneous permits and licenses

4. Intergovernmental revenues

D. Health and/or hospitals – From the State (code C42)
Include
- Health department grants

E. Housing and community development – From the State (code C50)
Include
- Economic and community development grants

M. General support – From the State (code C30)
Include
- State payments in lieu of taxes
- Coal severance tax from the state

N. All other – From the State (code C89)
Include
- State grants – Library
- State grants – Commission on aging
- State grants – Flood disaster
- State grants – Other purposes
- National forest funds grants
- Insurance premium surtax

PART 3 – EXPENDITURES

8. Intergovernmental expenditures
Include
- Payments to the state for:
  Highways – item A. (code L44)
  All other purposes – item BB. (code L89)
- Payments to other local governments for:
  Financial administration – item B. (code M23)
  Fire service – item D. (code M24)
  Garbage collection – item F. (code M81)
  Hospital – item I. (code M36)
  All other purposes – item BB. (code M89)

11. Personnel expenditures (code Z00)
Include
- Salaries and wages for all employees, full- 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