U.S. DEPARTMENT OF COMMERCE
U.S. CENSUS BUREAU

SUPPLEMENTARY INSTRUCTIONS FOR ARKANSAS COUNTIES
2015 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

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

Ambulance service improvement districts
County airport commissions
County library boards
County museum commissions
County subordinate service districts: airports, ambulance service, fire protection, flood control, highways, parking, sewerage, solid waste collection and disposal, transit, and water supply.
Housing authorities governed by quorum court
Public facilities boards
Rural development authorities
Viaduct improvement districts

PART 2 – REVENUES

3. A. Property taxes (code T01)

Include

- All real and personal property taxes collected for all county funds
- Both current and delinquent taxes
- Revenue collected from assessor's salary and expense, collector's commission, and treasurer's commission

3. B. Local sales taxes

1. General sales and gross receipts taxes (code T09)
   Include
   - Proceeds of the countywide sales and use tax
   - Shared portions of this tax to cities and towns within this county (*report amount of county general sales tax distributed to cities and towns in PART 3, question 8, item BB., code M89*)

2. Alcoholic beverages sales tax (code T10)
   Include
   - County supplemental tax on sale of alcoholic beverages in hotels, restaurants, and private clubs

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

3. C. Licensing and permit taxes

1. Alcoholic beverages licensing and permit taxes (code T20)
   Include
   - Licenses on liquor and beer

3. Motor vehicles licensing and permit taxes (code T24)
   Include
   - Proceeds of license tax imposed on residents maintaining motor vehicle

5. Occupation and business licenses and permit taxes (code T28)
   Include
   - Proceeds of county licenses and permits required of any trade, profession, or businesses
   - Inspections 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
- Dog licenses
- Building permits
- Marriages licenses
- Impact fees
- Other licenses and permits

4. Intergovernmental revenues

A. Street and highways - From the State (code C46)
Include
- Highway turnback
- Severance tax

M. General Support (unrestricted) - From the State (code C30)
Include
- General revenue turnback

5. Other than tax and intergovernmental revenues

B. Other sales and service revenues

13. Other sales and services revenues (code A89)
Include
- Charges or fees collected from jail, sheriff, clerk, and ambulance services

F. Fines and forfeits (code U30)
Include
- Municipal court and circuit court fines receipts

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
- Salaries in gross amount before deductions for income taxes, social security, or retirement coverage