

## SUPPLEMENTARY INSTRUCTIONS FOR KANSAS CITIES 2015 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

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

Airport authorities--cities with 250,000 or more inhabitants  
Benefit districts for sidewalk, street, or alley improvements, sewers and parking stations (city-created)  
City library boards (except Hutchinson, Salina, and Topeka)  
City port authorities  
Hospital boards in first and second-class cities  
Joint storm drainage districts  
Lighting districts  
Metropolitan transit authorities  
Municipal improvement districts  
Municipal parking authorities  
Municipal transit systems  
Natural gas authorities  
Public airport authorities  
Recreation commissions  
Redevelopment districts – 1989 law  
Rural housing incentive districts  
Self-supported municipal improvement districts  
Sewerage or drainage districts  
Storm drainage districts  
Urban renewal agencies  
Zoning districts

### PART 2 - REVENUES

#### 3. A. Property taxes (code T01)

##### Include

- Proceeds of tax sales
- Cost of tax sales and advertising
- All real and personal property taxes collected for all municipal funds
- Both current and delinquent collections for the following funds and purposes:

General fund	Fire pension
Airport	Forestry
Bond and interest	General improvement
Bridge	Health and sanitation
Building fund	Highway, park, and public
Cemetery	Historical
Drainage & flood control	Hospital
Emergency & no-fund warrants	Industrial
Employee health care	Industrial promotion
Employee retirement	Judgment
Economic development	KPERS
Fire/fire equip/ambul.	Law enforcement
Memorial hall	Sewer improvements
Municipal band	Social security
Neighborhood service	Special improvements
Noxious weed	Street lighting
Police fire/retirement	Trash disposal
Police special	Transit

#### 3. A. Property taxes (*Continued*)

Public building	Trees and shrubs
Recreation	Worker's compensation

##### Exclude

- Sewer service charges (*report in question 5, Item B.1.*)
- Refuse collection fees (*report in question 5, Item B.2.*)
- Special assessments (*report in question 5, Item C.*)

#### 3. B. Local sales taxes

##### 1. General sales and gross receipt taxes (code T09)

###### Include

- Proceeds of city retailers' sales tax

##### 3. Amusements sales tax (code T11)

###### Include

- Entertainment, recreation and/or amusement tax

##### 6. Public utilities sales tax (code T15)

###### Include

- Public utility gross receipts tax

##### 8. Other sales tax (code T19)

###### Include

- City hotel and motel room tax

#### 3. C. Licensing and permit taxes

##### 2. Amusements licensing and permit taxes (code T21)

###### Include

- Billiards/pool halls
- Bowling alleys
- Roller-skating rinks
- Dance halls

##### 3. Motor vehicle licensing and permit taxes (code T24)

###### Include

- Taxicab drivers' licenses
- Bus drivers' licenses
- City motor vehicle license tax
- Antique tags

##### 4. Public utilities licensing and permit taxes (code T27)

###### Include

- Franchise licenses
- Cable television permits

5. Occupation and business licensing and permit taxes (code T28)

**Include**

- Plumbing licenses
- Garbage collectors' licenses
- Inspection and examination fees charged in connection with the issuance of a business license or permit

6. Other licensing and permit taxes (code T29)

**Include**

- Zoning permits
- Vehicle stamp tax
- Other licenses and permits

**3. D. Local income taxes**

1. Local individual income taxes (code T40)

**Include**

- Local intangible tax levied on gross intangible earnings (*e.g., interest, dividends, etc.*)

**4. Intergovernmental revenue**

**A. Streets and highways** - From the State (code C46)

**Include**

- State highway commission - city maintenance
- Highway commission - city roads
- Highway connecting links

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

**Include**

- State health grants
- Mental health grants

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

**Include**

- Alcoholic beverage tax distribution
- City share of state bingo gross receipts tax
- City share of state revenue sharing (local ad valorem tax reduction)
- Slider reimbursement
- Manufacturing and equipment sales tax reimbursement

**N. All other** - From the State (code C89)

**Include**

- Library grants
- Bicentennial commission grants
- EEA grants
- Civil defense
- Firemen's relief fund
- Other state aid and reimbursements

**BENEFIT DISTRICTS**

**Include**

- Expenditures of benefit districts (*report in PART 3, question 9, at the appropriate item*)
- All expenditures for improvements and extensions made from assessment bond funds (*report in PART 3, question 9, at the appropriate capital outlay item*)
- Industrial revenue or pollution control bonds issued by this government (*report in PART 4, question 12, item B.*)

**PART 3 – EXPENDITURES**

**11. Personnel expenditures** (code Z00)

**Include**

- Report 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

**PART 4 - INDEBTEDNESS**

**12. Long-term debt**

**B. Debt for private purposes**

**Include**

- Industrial revenue bonds
- Pollution control bonds
- Mortgage revenue bonds issued by this government

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