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

SUPPLEMENTARY INSTRUCTIONS FOR LOUISIANA CITIES AND TOWNS 2015 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

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

Airport authorities and districts (municipal)
Ambulance service districts
Business improvement districts
Community development districts (municipal)
Community improvement agencies (special acts)
Downtown development districts (special acts)
Economic development authorities and districts
Fire protection districts
Historic district and landmark commissions
Historic preservation districts/historic district commissions
Hospital service districts
Housing authorities
Joint authorities and districts for special public purposes
Joint sales and use tax commissions
Local and regional economic development districts
Municipal industrial development boards
Municipal library boards
Municipal neighborhood improvement districts
Municipal sewerage districts
Municipal transportation authorities
Municipal utility commissions
Municipal waterworks districts
New community development corporations
Playground and recreation boards (municipal)
Public power authorities
Public trusts (municipal)
Redevelopment agencies (municipal)
Sprinkling and sweeping districts
Tax increment development corporations (municipal)

PART 2 - REVENUES

3. A. Property taxes (code T01)

Include

- All real and personal property taxes collected for all municipal funds
- Both current and delinquent taxes
- Penalties and interest on delinquent taxes
- Tax on firemen's pension and relief fund
- Tax on bond redemption funds
- Property tax on motor vehicles
- Sewerage district tax
- Proceeds of tax sales
- Other municipal property taxes

3. B. Local sales taxes

1. General sales and gross receipt taxes (code T09)
   Include
   - Municipal sales and use tax

   Exclude
   - Municipality's share of a parish general sales and use tax (*report in PART 2, question 4, item M., code D30)*

2. Alcoholic beverages sales tax (code T10)
   Include
   - Beer tax

3. Amusements sales tax (code T11)
   Include
   - Admission tax levied on amusements and events
   - Municipal taxes on gambling revenue

6. Public utilities sales tax (code T15)
   Include
   - Public utility gross receipts tax
   - Franchise tax

8. Other local sales taxes (code T19)
   Include
   - Tax on hotels and motels

3. C. Licensing and permit taxes

2. Amusements licensing and permit taxes (code T21)
   Include
   - Proceeds from licenses for mechanical rides or devices
   - Proceeds from licenses for coin-operated amusement machines that are subject to Federal tax and award a prize

3. Motor vehicle licensing and permit taxes (code T24)
   Include
   - Taxicab licenses
   - Transaction fees charged by local field offices for various Office of Motor Vehicles transactions

5. Occupation and business licensing and permit taxes (code T28)
   Include
   - Bingo licenses C
   - Chain store license tax

6. Other licensing and permit taxes (code T29)
   Include
   - Street tax
   - Building licenses
   - Dog licenses
   - Other licenses and permits

4. Intergovernmental revenues

A. Streets and highways - From the State (code C46)
Include
- Highway grants
- State gasoline tax

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

Include

- Hospital construction grants

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

Include

- Tobacco tax
- Industrial Development Fund – tax credits
- Severance tax
- Video poker

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

Include

- Coroner's office
- Foreign fire insurance - firemen's pension
- Firemen's supplemental pay
- Other supplemental pay
- Law enforcement assistance grants
- Bicentennial grants
- Other state grants and reimbursements

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

Exclude

- Employer-paid fringe benefits and payroll taxes