

**SUPPLEMENTAL INSTRUCTIONS FOR NORTH DAKOTA CITIES
2017 CENSUS OF GOVERNMENTS
SURVEY OF LOCAL GOVERNMENT FINANCES**

PLEASE REPORT FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017

AGENCY REPORTING

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

- City job development authorities
- Commerce authorities
- Improvement districts
- Library boards
- Municipal arts councils
- Municipal parking authorities
- Municipal steam heating authorities
- Port authorities (with ex officio boards)
- Urban renewal agencies

SPECIAL NOTES

MUNICIPAL IMPROVEMENT DISTRICTS

Include

- Revenue of assessments (and interest) collected during the year from property owners (*report in PART 2, question 5, item C., code U01*)
- Amounts paid to contractors during the year for work on Improvement District projects as capital outlays (*report in PART 3, question 9, at the appropriate item*)
- Payments made to contractors by warrants issued rather than by cash (*report in PART 4, question 12, item A.2.*)
- Value of warrants issued, redeemed, and outstanding debt and balances of municipal improvement districts (*report in PART 4, question 12, item A.*)
- Cash and security holdings of assessment funds (*report in PART 5*)

Exclude

- Amounts contributed to Improvement District funds from the city general fund

PART 2 - REVENUES

3. A. Property taxes (code T01)

Include

- Amounts collected from all property tax levies of this city and its dependent agencies
- Amounts for penalties and interest on taxes
- Proceeds from tax sales and delinquent tax collections

Exclude

- Amounts received by this city from the state for personal property tax replacement and senior citizen tax credit programs (*report in PART 2, item M., code C30*)

3. B. Local sales taxes

6. Public utilities sales tax (code T15)

Include

- Taxes, if any, imposed on public utilities measured by gross receipts or units of service sold (Not applicable in most cities)

8. Other sales taxes (code T19)

Include

- Restaurant and lodging tax

3. C. Licensing and permit taxes

2. Amusements licensing and permit taxes (code T21)

Include

- Proceeds from licensing of manufacturers of pull-tabs, paper bingo cards and/or dispensing devices, and other associated gaming devices

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

Include

- Inspection and examination fees in connection with the issuance or renewal of a business license or permit

6. Other licensing and permit taxes (code T29)

Include

- City-imposed dog and bicycle licenses
- Building permits
- Other licenses and permits

3. D. Local income taxes - Not applicable

3. E. Other taxes

1. Death and gift tax (code T50)

Include

- Revenue from estate taxes

4. Intergovernmental revenues

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

Include

- Highway fund tax distribution from the State

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

Include

- Amount received from the State Department of Health and Human Services

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

Include

- Personal property tax replacement
- Senior citizens tax credit
- Cigarette sales tax distributions
- Oil and gas production tax distributions
- State revenue sharing

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 and wages in gross amount before deductions for income taxes, social security, or retirement coverage