

## SUPPLEMENTARY INSTRUCTIONS FOR DELAWARE CITIES AND TOWNS 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

Include in this report the transactions of the following agencies:

- Business improvement districts
- Parking authorities
- Special development districts
- Slum clearance and redevelopment authorities
- Water and/or sewer authorities.

### SPECIAL NOTE:

Do not include the transactions of city school districts in this report.

**Exclude** also the transactions of drainage districts and drainage ditches, housing authorities, and park districts in New Castle County.

### PART 3 - EXPENDITURES

#### 11. Personnel expenditures

Report salaries and wages for all employees, full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income taxes, social security, or retirement coverage.